



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

**AUDITOR GENERAL OF PAKISTAN**

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## **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 City District Government Multan 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 Rs 1.00 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 6275 and the annual budget amounted to Rs 13.800million 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 City District Government, Multan 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 officees 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 Governmetn of the Punjab in February, 2010.

City District Multan is administratively divided into six towns namely Bosan, Shah Rukn-e-Alam, Shershah, Mosa Pak, Shujabad and Jalalpur Pirwala.

### **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 was 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 285 formations in the City District Government.

**c. Audit of Expenditure and Receipts**

Total non development budget of the City District Government, Multan for the financial year 2012-2013, was Rs7919.924 million. Against which total expenditure of Rs7420.621 million was incurred showing savings of Rs499.803million. Similarly total development budget for the financial year was Rs1565.716 million out of which expenditure of Rs762.559 million was incurred showing savings / excess of Rs803.157 million.

Audit of non development expenditure amounting to Rs2217.579 million was conducted which was 28% of the total expenditure whereas audit of development expenditure of Rs 396.531 million was conducted which was

52% of the total development expenditure. Sample size selected for audit ranged from 25% to 65% of total expenditure.

Total receipts of the City District Government, Multan, for the financial year 2012-2013, were Rs16.400 million. RDA Multan audited receipts of Rs8.200 million which was 50% of total receipts.

**d. Recoveries at the Instance of Audit**

Recoveries of Rs11.913 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs0.328 million was recovered by the management and verified by Audit during 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. Irregularity and non-compliance amounting to Rs43.327 million was in eleven cases<sup>1</sup>
- ii. Weak internal Controls amounting to Rs12.432 million was noted in six cases<sup>2</sup>

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.11

<sup>2</sup> Para 1.2.2.1 to 1.2.2.6



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 Rs1,093.930 million as indicated below:

**(Rs. in million)**

<b>Grant No.</b>	<b>Name of the Grant</b>	<b>Original Grant</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>(+) Excess (-) Saving</b>	<b>Saving (%)</b>
15	Education	5254.043	5254.043	4993.096	-260.947	-5%
16	Health Services.	862.150	908.980	882.270	-26.710	-3%
24	Civil Works.	65.660	71.273	69.518	-1.755	-3%
25	Communications.	168.568	168.568	117.417	-51.151	-30%
20	Veterinary.	79.692	109.904	89.033	-20.871	-26%
<b>Total Non-Development :</b>		<b>6,430.11</b>	<b>6,512.77</b>	<b>6,151.33</b>	<b>-361.43</b>	
36	Development.	757.301	1032.301	299.807	-732.494	97%
<b>Total Development :</b>		<b>757.301</b>	<b>1032.301</b>	<b>299.807</b>	<b>-732.494</b>	<b>97%</b>
<b>Grand Total :</b>		<b>7,187.41</b>	<b>7,545.07</b>	<b>6,451.14</b>	<b>1,093.93</b>	

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, and responsibility fixed and appropriate disciplinary actions 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.
- v. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vi. Take appropriate action against those persons held responsible for non-production of record and ensure providing record to Audit.
- vii. 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	9484.640
2	Total formations DAO/DDOs in Audit jurisdiction	285	9484.640
3	Total entities (PAOs) audited	01	2614.110
4	Total formations DAO / DDOs audited	30	2614.110
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	9.639
2	Financial management	15.598
3	Internal controls	12.432
4	Others	18.090
	<b>Total</b>	<b>55.759</b>

**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	56.000	1,286.196	875.383	396.531	8.200	2,622.310*	3,601.538
2	Amount placed under audit observations /irregularities pointed out	5.411	9.466	33.482	7.400	-	55.759	150.933
3	Recoverables pointed out at the instance of audit	-	9.466	-	2.448	-	11.914	68.724
4	Recoverables accepted /established at the instance of audit	-	9.466	-	2.448	-	11.914	68.724
5	Recoverables realized at the instance of audit	-	0.328	-	-	-	0.328	-

\*The amount mentioned against Sr. No.1 in column of “Total” is the sum of expenditure and receipt, whereas, the total expenditure was Rs 2,614.110 million

**Table 4: Irregularities Pointed Out**

<b>(Rs. in million)</b>		
<b>Sr.No.</b>	<b>Description</b>	<b>Amount under Audit Observation</b>
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	43.327
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS <sup>3</sup> , 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.	12.432
5	Recoverables and overpayments, representing cases of established overpayments or misappropriations of public monies.	-
6	Non-production of record.	-
7	Others, including cases of accident, negligence etc.	-
<b>Total</b>		<b>55.759</b>

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<sup>3</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

# CHAPTER 1

## 1.1 City District Government, Multan

### 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 District 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.

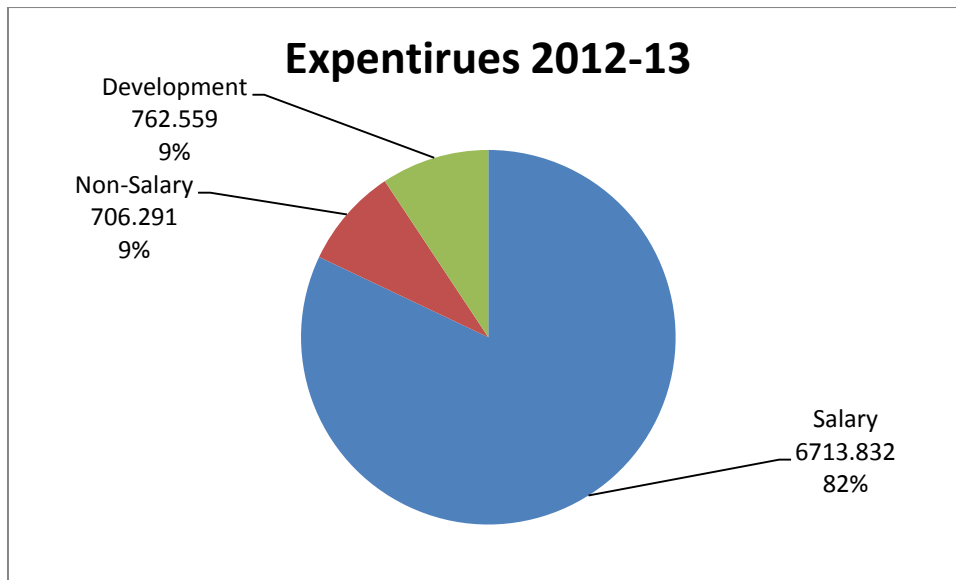
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinates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

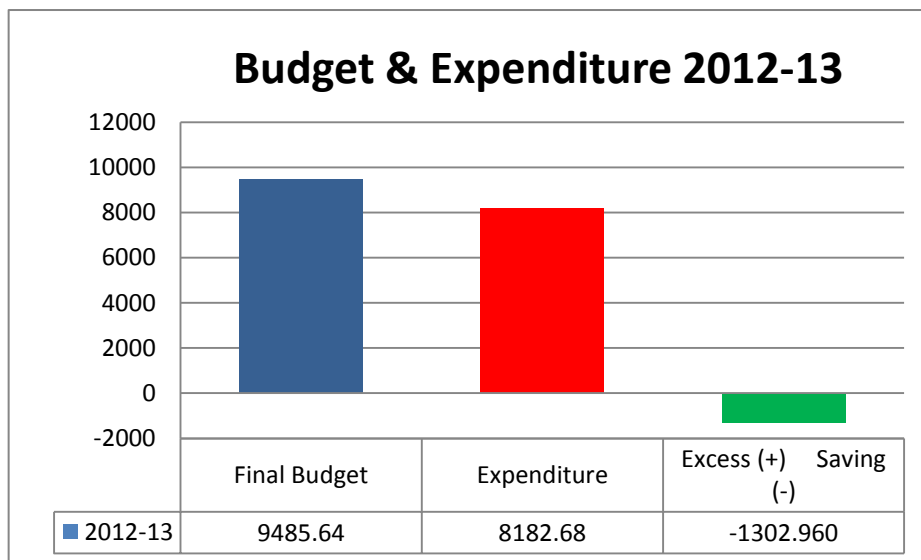
**(Rs. in million)**

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	6736.695	6713.832	-22.863	0%
Non-salary	1183.229	706.291	-476.938	-40%
Development	1565.716	762.558	-803.158	-51%
<b>Total</b>	<b>9485.640</b>	<b>8182.681</b>	<b>-1302.960</b>	<b>-14%</b>



Detail is given in Annex-B

As per the Appropriation Account for financial year 2012-13 of the City District Government, Multan, total original budget (Development and Non-Development) was Rs9,079.930 million, supplementary grant of Rs405.710million was provided and the final budget was Rs9,485.640 million. Against the final budget, total expenditure of Rs8,182.680 million was incurred by the City District Government during financial year 2012-13. Annex-C

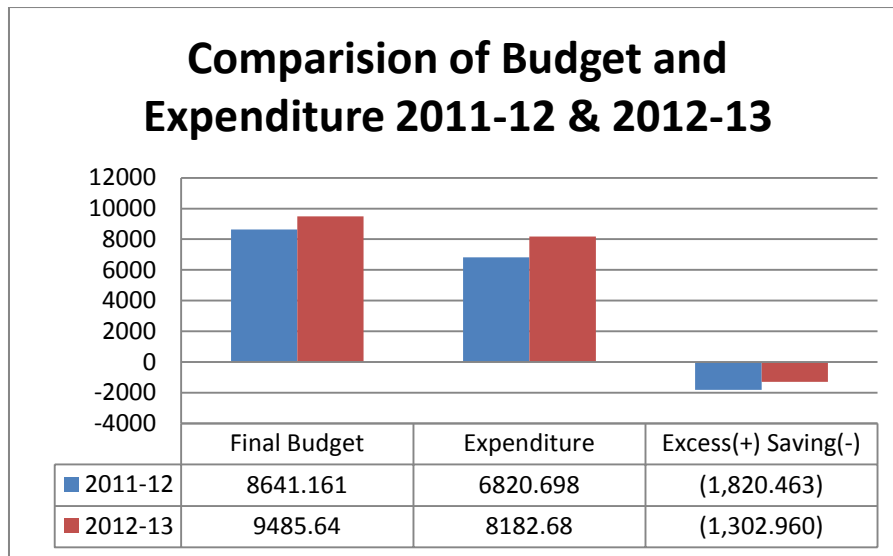


Due to inefficient financial management of the Principal Accounting Officer / DCO there was saving of Rs1302.960 million. Major portion of savings occurred in the offices of EDO(Education), EDO (Health) and Veterinary as detailed below:

- (i) In various offices under EDO (Education) saving of Rs290.947 million (05%) of allocation occurred by over estimating/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 labortary equipment.
- (ii) In various offices under EDO (Health) saving of Rs26.710 million (03% 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 resultrd in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.
- (iii) In Veterinary, saving of Rs20.871 million (26% of allocation) occurred due to non purchase of veterinary medecines.

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





There was 9% and 17% increase in budget allocation and expenditure incurred, while there was overall savings of Rs1,302.960 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 the 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 Directives**

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but the Reports never been examined by the Public Accounts Committees yet.

##### **Status of Previous Audit Reports**

S. No.	Audit Year	No.of Paras	Status of PAC Meetings
1	2002-03	26	Not convened
2	2003-04	08	Not convened

3	2004-05	13	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report *	191	Not convened
5	2009-10	39	Not convened
6	2010-11	27	Not convened
7	2011-12	26	Not convened
8	2012-13	13	Not convened
	<b>Total</b>	<b>343</b>	

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

## **1.2 Audit Paras**

## **1.2.1 Irregularities and Non Compliance**

### **1.2.1.1 Unauthorized Expenditure by Splitting-up– Rs10.495 Million**

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

District Officer Health-II, Multan purchased medicines & insecticides spray amounting to Rs10.495 million during 2012-13 without observing codal formalities. All the purchases were made through simple quotations without advertisement. **Annex-D**

Audit is of the view that due to weak internal system over the sanctions, such splitting ups were made while sanctioning the expenditures.

These splitting up of the sanctions resulted in irregular expenditure.

The matter was reported to the DCO and DO (Health-II) in August, 2013. DDO replied that medicines and insecticides spray were purchased in emergency. The department reply was not tenable as PPRA rules did not allow purchase without advertisement in case of emergency. In DAC meeting held in December, 2013, Committee directed the DDO to get the expenditure regularized from the Finance Department. No further progress was intimated till the finalization of this Report.

Audit recommends fixation of responsibility against the person at fault besides regularization from Finance Department, Government of Punjab, under intimation to Audit.

[AIR Para: 5]

### **1.2.1.2 Unauthorized Purchase of Medical Equipment from the Punjab Millennium Development Goals Programme (PMDGP) Funds – Rs5.411 Million**

According to the Govt. of the Punjab, Health Department letter No. PS(SH)2-07/2010 dated 2<sup>nd</sup> July, 2010 no expenditure from the funds under

Sub Program 2 of the PMDGP and unutilized funds of Sub Program 1 of PMDGP shall be made unless such an approval has been communicated to the District Governments by the Conditional Grants Secretariat established under PHSRP.

EDO (Health) Multan purchased medical equipment costing Rs5.411 million out of Punjab Millennium Development Goals Programme (PMDGP) funds without prior approval of such purchases by the Conditional Grants Secretariat established under PHSRP as required in the above directive of Secretary Health. Out of PMDGP funds, an amount of Rs5.411 million was paid irregularly to Medi Urge (Pvt) Ltd on account of purchase of diagnostic laparoscope and X-Ray film processors without the permission and prior approval of concerned secretariat. The utilization of PMDGP funds for irrelevant purpose was, therefore, held unauthorized.

Audit is of the view that due to weak financial management the purchases were made without prior approval of the concerned secretariat.

Purchase of electro-medical equipment without prior approval resulted in unauthorized purchase, and unjustifiable depletion of PMDGP funds.

The matter was reported to the DCO and the DDO concerned during August, 2013. The EDO (Health) replied that the matter was under process with Secretary Health. EDO (Health) wrote various letters to Secretary Health Department for clearing of pending liabilities purchased irregularly from the PMDGP. The Secretary Health withheld the purchase. The DDO reply was not tenable as unauthorized purchase of medical equipment was made. In DAC meeting held in December, 2013, Committee directed the DDO to get the expenditure regularized from Finance Department, Government of the Punjab. No further progress was intimated till the finalization of this Report.

Audit recommends detailed enquiry into the matter and action against the responsible, besides recouping of funds to the PMDGP, under intimation to Audit.

[AIR Para No. 2]

### 1.2.1.3 Unauthorized Purchase of Sports Items and Medicines – Rs5.103 Million

According to Rule 9 of Punjab Procurement Rules, 2009, 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. Furthermore, according to Rule 12(2) of PPRA rules, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Further, according to letter of Secretary Local Government dated 23-12-2010, District Tender Opening Board will comprise the following persons:

EDO Of Concerned Department	(Convener)
Representative of Divisional Commissioner	(Member)
Representative of DCO	(Member)
EDO (F&P) or representative not below the rank of District Officer	(Member)
EDO (Works & Services)	(Member)
District Officer of Executing Agency	(Secretary)

District Officer (Sports) floated tenders for purchase of sports material and uniforms amounting to Rs1.542 million. The tenders were opened in the presence of irrelevant committee members. EDO (Works & Services) who was member of tender opening board was not called for and EDO (Education) was involved in tender opening. Further the expenditure was incurred beyond delegated financial powers and no sanction of competent authority was obtained. The expenditure was irregular and beyond competency. The detail is in **Annex-E**.

Further District Officer (Livestock) purchased medicines of Rs3.561 million during 2012-13. The entire purchase process was defective and in violation of above stated rules as detailed below:

- i. The DDO purchased medicines amounting to Rs3.561million. But the advertisement on PPRA was floated for the purchase of medicines for only Rs1.900 million dated 08.12.2012 and, later on, extra budget of Rs3.100 million was granted by City District Government, Multan. But the management did not bother to again advertise the purchase of medicines of Rs3.100 million. Instead administration used one advertisement of Rs1.900 million to purchase the medicines of Rs3.561 million and avoided the healthy competition in quite irregular manner.
- ii. 2% call deposits on Rs1.900 million was obtained from the suppliers instead of Rs3.561 million incurred on purchase of medicines. In this way, less amount of Rs450,000 was obtained from the suppliers which showed the negligence of the management and poor professional attitude towards utilization of government funds.
- iii. Tenders were floated only in Urdu newspapers on 08.12.2012 and not in any English newspaper in violation of the above rule of PPRA.
- iv. There was no consolidated demand of quantities of the various medicines prepared at various centers and nothing was shown to Audit.
- v. Tender fees of Rs7,500 were obtained from the suppliers on fixed rate of 500 for each tender. Tender fees needs to be collected at the rate of Rs50per 100,000, government sustained a loss of Rs19,209 due to less collection of tender fee.
- vi. In the tender opening committee the representative of the EDO (F&P) had to be District Officer, but the representative was Deputy District Officer representing EDO(F&P) in violation of the District Tender Board.
- vii. In the tender opening committee EDO (W&S) was a member, but DO(Building) represented EDO(W&S).

Audit is of the view that due to weak internal controls, sports materials, uniforms and medicines were purchased irregularly.

Irregular purchases resulted in violation of the government instructions.



The matter was reported to the DCO and the DDOs concerned during August, 2013. District Officer (Sports) replied that DCO nominated the EDO (Education) instead of EDO(W &S). District Officer (Livestock) did not submit any reply. District Officer (Livestock) also did not attend any of the DAC meetings held on 8.11.2013 & 12.12.2013. The reply of DO (Sports) was not acceptable as no such order of DCO was shown. Further, DCO could not change the committee members. In DAC meeting held in November, 2013, Committee directed the DO(Sports) to get the expenditure regularized from Finance Department, Government of Punjab. No further progress was shown till the finalization of this Report.

Audit recommends fixation of responsibility against the persons at fault besides regularization of expenditure from the Finance Department, Government of Punjab, under intimation to Audit.

[AIR Para No.1, 6]

#### **1.2.1.4 Unauthorized Execution and Payment of Items not Available in TS Estimate – Rs4.952 Million**

According to Secretary (C&W) Department Lahore vide letter No.SOR-I (C&W) 1-42 (MISC) dated 30.07.1997, the work may be executed strictly in 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 (Buildings) Multan executed and paid Rs4.952 million for such items which were not available in the TS estimate in violation of above rule in the work “Provision of MS Iron Grill on Water Works road and rehabilitation of MS Iron Grill around Qasim Park Qila Kohna Qasim Bagh, Multan”. The work order was issued on 02.01.2013 with time limit of work for three months. But the work did not complete up to the date of audit. **Annex-F**

Audit is of the view that due to weak internal controls, such items were executed and paid which were not available in the TS estimate.

Execution and payment without provision in the TS estimate resulted in loss to government and violation of rules.

The matter was reported to the DCO and DO (Building) in August, 2013. DDO replied that revised administrative approval had been accorded by the D.D.C vide letter No.DOP/228/PA dated 21.01.2013 and work had been executed according to revised scope of work and payment made accordingly. The reply was not tenable as the payment was made prior to the approval of revised TS. In DAC meeting held in November, 2013, Committee decided to keep the para pending till the decision of court. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for execution of payment without provision of TS estimate, besides recovery and regularization from Finance Department, Government of Punjab, under intimation to Audit.

[AIR Para 15]

#### **1.2.1.5 Unauthorized / Bogus Purchase from Unregistered Firms - Rs4.246 Million**

According to Sales Tax Special Procedure (Withholding) Rules, 2007 Rule 2 (4), all withholding agents shall make purchases of taxable goods from a person duly registered under the Sales Tax Act, 1990, provided that under unavoidable circumstances and for reasons to be recorded in writing, if purchases are made from unregistered persons, the withholding agent shall deduct sales tax at 17% of the value of taxable supplies made to him from the payment due to the supplier.

District Officer (Parks & Gardens) Multan made various purchases from M/S Abrar Saddique, M/S Al-Saddique Services and M/S Zurrat Traders for Rs4.246 million. The purchases were made without obtaining sales tax invoices. The NTN numbers shown on purchase vouchers were checked from the FBR website and found that there was no record of these firms available with the FBR. Hence, it was evident that both the firms were using bogus Income Tax numbers

and were unregistered. Further, purchase record revealed that bills were without serial numbers and that office pads of these firms were used to draw the funds. The DDO neither recorded the reasons for purchase from unregistered firms nor deducted sales tax @ 17%. Furthermore, DAO allowed the payment without pre-audit of bills. Neither quotation letters were called by the names of any firms nor did the contractors mention the name of purchasing authority. The supply orders were issued without mentioning the name of suppliers. The supply orders were signed by irrelevant person as well. The detail is given in **Annex-G**.

Audit is of the view that due to weak financial control, the purchase was made from bogus firms.

Unauthorized purchase from unregistered firms without obtaining sales tax invoices resulted in misappropriation of sales tax amount, as well as loss to the government.

The matter was reported to the DCO and DO (Parks & Gardens) during August, 2013. The DDO replied that letter had been written to all firms and reply of the firms would be reported accordingly. The DDO reply was not tenable as purchase was made from unregistered firms and no Sales Tax invoice was obtained. In DAC meeting held in December, 2013, Committee directed the DDO to get the record verified from the Audit. No further progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action against all the concerned, under intimation to Audit.

[AIR Para No. 17]

#### **1.2.1.6 Unauthorized Purchase of Insecticides Spray – Rs4.228 Million**

According to Rule 12 (2) of Punjab Procurement Rules, 2009 all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at

least two national dailies, one in English and the other in Urdu. Further, according to Rule 42(b) of Punjab Procurements Rules, 2009, procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency, provided that the lower financial limit for advertisement on PPRA's website for open competitive bidding shall be the prescribed financial limit for request for quotations.

District Officer (Health-II) purchased insecticides spray and strychnine powder for Rs4.228 million by quotations from the local market without calling tender inquiry or advertisement on the PPRA's website during the period 2011-13 in violation of above rules. Further, sales tax was paid to supplier without obtaining sales tax invoices and District Accounts Office also authorized the payments without sales tax invoices. This resulted into violation of government instructions.

Audit is of the view that due to financial mismanagement, unauthorized purchases were made.

Unauthorized purchases and nonobtaining of sales tax invoices resulted in loss to the state.

The matter was reported to the DCO and DO (Health-II) in August, 2013. DDO replied that insecticides spray was purchased in emergency for dengue virus. The department reply was not tenable as PPRA rules did not allow purchase without advertisement in case of emergency. In DAC meeting held in December, 2013, Committee directed the DDO to get the expenditure regularized from Finance Department, Government of Punjab.No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 1,2]

### **1.2.1.7 Unauthorized Purchase without Observing Supply Orders' Terms – Rs3.561 Million**

According to term 8 of supply order issued by the office of District Officer (Livestock), 10% security/performance deposit had to be deposited by the supplying firm. Further, according to Rule 39 of Punjab Procurement Rules, 2009, where needed and clearly expressed in the bidding documents, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten per cent of the contract amount.

District Officer (Livestock) issued supply orders for Rs3.561 million and failed to obtain 10% performance security from the suppliers during 2012-13. In the supply orders issued on 29.01.2013, depositing of 10% security deposit by the suppliers was clearly laid down, but not a single supplier submitted security deposit before the supply of the medicines which was not only in clear violation of the term of supply orders issued by the office but was also in contravention to PPRA's above mentioned rule.

Audit is of the view that due to financial mismanagement, no security deposits were obtained from the suppliers.

This non-obtaining of security deposit from suppliers resulted in violation of the terms of the supply orders.

The matter was reported to the DCO and DO (Livestock) during August, 2013. DDO did not submit any reply. DDO also did not attend any of the DAC meetings held in November and December, 2013. No further progress was intimated till the finalization of this report.

Audit recommends regularization of expenditure from the Finance Department, Government of Punjab, under intimation to Audit.

[AIR Para No. 5]

### **1.2.1.8 Unauthorized Purchase of Store/Medicines Items - Rs2.211 Million**

According to Rule 9 of Punjab Procurement Rules, 2009 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.

Medical Superintendent THQ Hospital Shujabad drew Rs2.211 million on account of purchase of medicines and various store items. The unauthorized purchases were made by splitting up the demands/expenditure to avoid the tendering process in violation of above rules. The detail is in **Annex-H**.

Audit is of the view that due to weak internal controls, medicines were purchased irregularly.

Irregular purchase resulted in violation of the government instructions.

The matter was reported to the DCO and MS THQ Hospital Shujaabad in August, 2013. DDO replied that purchases were made as per requirements of hospital on emergency basis through quotations. The DDO's reply was not tenable as medicines were purchased by splitting up. In DAC meeting held in December, 2013, Committee directed the DDO for regularization of expenditure from competent authority. No further progress was intimated till the finalization of this Report.

Audit recommends regularization from the Finance Department, Government of Punjab, under intimation to Audit.

[AIR Para: 1]

### **1.2.1.9 Excess Payment to the Contractor Due to Excess Measurement – Rs1.069 Million**

According to the Rule 2.33 of Punjab Financial Rules 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 awarded the work “Construction of Makhdoom Rashid Road from Chungi No 11 to GBS Multan to M/S Jamshed Construction Company vide letter No.1736 dated 8.12.2012 costing Rs 46,754,603 which included the item construction of 27 Nos Gully Grating costing Rs90,691 each against the estimated rate of Rs87,741 each. Scrutiny of rate analysis of Gully Grating revealed that the engineer incharge took the length of Gully Grating 52 Rft. Whereas the scrutiny of estimate revealed that the width of the 2176 RFT road was 24 Rft out of the total 5576 rft road whereas the average width of remaining portion was 51 RFT. Sewerage line always passes from the middle of the road and length of Gully Grating must be maximum half of the width of the road. Due to making the payment of excess length of the Gully Grating resulted into the excess payment of Rs1.069 million to the contractor. **Annex-I**

Audit is of the view that due to financial mismanagement, excess length of gully grating was taken than the length of the roads.

Taking the excess length of gully grating resulted into the excess payment and loss to the government.

The matter was reported to the DCO and DO (Roads) in August, 2013. DDO replied that dual carriage way road 24’ on either side with 4’ wide centre median had been constructed; therefore length of gully grating had been provided in the estimate as 52 Rft (24+24+4). Reply was not tenable as no documentary evidence was shown in support of reply. In DAC meeting held in November, 2013, Committee directed the DDO to get physical verification by EDO (W&S)

& DO (P) along with Audit representative for submission of report within a fortnight. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of overpaid amount from the persons at fault, under intimation to Audit.

[AIR Para 6]

#### **1.2.1.10 Unauthorized Drawl of Funds beyond Delegation of Financial Powers – Rs1.026Million**

According to Sr. No 2 (b)(xxv) (a) of Delegation of Financial Powers Rules, 2006 (8<sup>th</sup> edition), an Officer of Category-II can sanction expenditure on recurring items up to Rs 20,000 in each case.

DDO (Parks & Gardens) Multan drew Rs1.026 million on account of purchase of different recurring items. The DDO being officer category-II was competent to sanction expenditure on recurring items up to Rs 20,000 in each case whereas sanctions of various expenditure ranging from Rs44,000 to Rs 99,400 beyond the delegated financial powers of the DDO were accorded. The sanctioning of expenditure beyond financial powers was held unauthorized. The detail is given in **Annex-J**.

Audit is of the view that due to weak financial controls, the expenditure was sanctioned beyond financial powers.

Unauthorized sanction resulted into violation of government rules.

The matter was reported to the DCO and DO (Parks & Gardens) during August, 2013. The DDO replied that expenditure was incurred on different mini projects after splitting up. The DDO reply was not tenable as sanctions were accorded beyond competency. In DAC meeting held in December, 2013, Committee directed the DDO to get the expenditure regularized from Finance Department. No further progress was intimated till the finalization of this Report.



Audit recommends fixing of responsibility against the concerned and regularization of the expenditure from the Finance Department, Government of Punjab, under intimation to Audit.

[AIR Para No.10]

#### **1.2.1.11 Unauthorized Purchase of Sports Items –Rs1.026 Million**

According to Rule 9 of Punjab Procurement Rules, 2009, 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. Further, 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.

District Officer (Sports) drew Rs1.026 million on account of purchase of Sports items through simple quotations from the market instead of floating tender. The whole purchase was made for baseball event by splitting up the purchase. The uneconomical purchase was made through quotations to avoid the tendering process. This resulted in unauthorized and uneconomical purchase. The detail is in **Annex-K**.

Audit is of the view that due to weak financial control, unauthorized purchase was made by splitting up the expenditure.

Purchase by splitting up resulted in uneconomical purchase and violation of PPRA rules.

The matter was reported to the DCO and DO (Sports) during August, 2013. DDO replied that the purchase was made in this manner due to time shortage. The reply of the DDO was not acceptable as purchase was made by unauthorizedly splitting up. In DAC meeting held in November, 2013, Committee directed the DDO to get the expenditure regularized from Finance Department.No further progress was intimated till the finalization of this Report.

Audit recommends regularization from the Finance Department, Government of Punjab, under intimation to Audit.

[AIR Para No. 2]

## **1.2.2 Weak Internal Controls**

### **1.2.2.1 Inadmissible Allowances and Recovery thereof - Rs4.512 Million**

According to condition (j, k, l) of S & GAD's Notification No. DS (O&M) 5-3/2004 contract (MF) dated 14<sup>th</sup> October 2009, their, salary shall be in accordance with the pay /scale plus usual allowances prescribed for the post (s) against which they have been appointed.

Dy. DEO EE-W Jalal Pur, made payment of inadmissible allowance of Rs4.512 million to the ESEs who were recruited on contract during 2003, 2004 and 2006 and their services were regularized w.e.f. 19-10-2009. Contract appointees were granted increases from time to time during 2003-2009 by the Government in the budget. These increases were not admissible on regularization of services of contract Educators. Some of them drew increases worth Rs4.512 million after the date of regularization till June, 2011. **Annex-L**

Audit is of the view that due to weak internal controls and negligence of Education authorities, payment of inadmissible allowances were made.

Payment of inadmissible allowances resulted in loss to the public exchequer.

The matter was reported to the DCO and DDO concerned in August, 2013. DDO replied that efforts were being started to make recoveries from the concerned with the coordination of D.A.O. The DDO reply was not tenable as no progress of recovery was shown. In DAC meeting held in December, 2013, Committee directed the DDO to expedite the complete recovery of the amount. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of inadmissible allowances from the concerned under intimation to Audit.

[AIR Para No. 1]

### **1.2.2.2 Unauthorized Drawl of Conveyance Allowance – Rs2.273 Million**

According to Government of the Punjab, Finance Department's 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 was not admissible to employees residing in the residential colonies situated within work premises.

Medical Superintendent THQ Hospital Jalalpur Pirwala drew and paid Rs2.273 million on account of conveyance allowance to officers and staff residing within the boundary wall of hospital. The withdrawal and payment of conveyance allowance resulted in loss to government. **Annex-M**

Audit is of the view that due to weak financial control, the conveyance allowance was paid to the employees residing within boundary of the hospital.

The withdrawal and payment of conveyance allowance to the employees residing within boundary of the hospital resulted in loss to government.

The matter was reported to the DCO and MS THQ Jalalpur Pirwala in August, 2013. DDO replied that recovery was in process. The DDO reply was not tenable as no progress of recovery was shown. In DAC meeting held in December, 2013, Committee directed the DDO for immediate recovery. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, under intimation to Audit.

[AIR Para 1]

### **1.2.2.3 Unauthorized Payment of Social Security Benefit after Regularization – Rs1.657 Million**

According to the terms and conditions of regularization of contract employees of the Education Department, the social security benefit @ 30% of pay

was permissible to the contract employees and they were not entitled for pension benefits.

Deputy District Education Officer (EE-M) Shujabad allowed one hundred and thirty-nine teachers to withdraw Rs1.657 million on account of Social Security Benefits during the F.Ys 2009-13 to various staff i.e ESEs and SESEs. The services of various staff appointed on contract basis during 2002, 2004, 2006 and 2009 were regularized on 19<sup>th</sup> October, 2009. After regularization of services, they were not entitled for payment of Social Security Benefit. **Annex-N**

Audit is of the view that due to weak internal control, unauthorized payment was made to contract staff on account of Social Security Benefit.

Unauthorized payment on account of Social Security Benefit resulted in loss to Government.

The matter was reported to the DCO and DDO concerned during August, 2013. DDO replied that recovery had been started. The reply was not tenable as DDO produced no record of recovery in support of the reply. In DAC meeting held in December, 2013, Committee directed the DDO for complete recovery of the whole amount. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, under intimation to Audit.

[AIR Para No. 3]

#### **1.2.2.4 Fictitious Expenditure on account of Vaccination through Bogus Consumption Record – Rs1.586 Million**

According to Rule 2.33 of P.F.R Vol-I, every Government Servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the Government through fraud or negligence on his part. Further, according to the decision in the minutes of meeting regarding permission for Mass Scale Utilization of Deworming and Vaccines in District under “CM

Package for Poor Livestock Farmers” issued vide letter No.11604-39 dated 04.06.2010 issued by Director General (Ext.) Livestock & Dairy Development Punjab, Lahore vaccination for pro-poor of beneficiaries/farmers was revised from 1 to 4 animals to 1 to 20 animals to extend the range of vaccination.

District Officer Livestock Multan purchased vaccines amounting to Rs 1.586 million during 2012-13 from number of suppliers and issued the same under CM package for free distribution to the farmers having cattle farms. Audit observed following shortcomings:

- This scheme was basically for helping poor farmers in the light of the above referred letter, but the vaccinations were given mostly to the animals of the rich landlords and the purpose of the scheme was not observed in the process.
- The animals of MPAs, Advocates and Rich land lords were vaccinated. A few examples are given which clearly denote that the funds were misappropriated intentionally by the field assistants. The objective of the fund utilization was not kept in mind. **Annex-O**
- The ratio for vaccination as mentioned in above rule was not kept in mind. Some examples in the annex show that the vaccination was made in contravention of the ratio determined in above letter.
- No authenticated survey report was available in the record duly verified by the incharge.
- Audit randomly checked the record of various centres of distribution of vaccines, there were no signatures of Veterinary Officer during the whole year verifying the free vaccination.

Audit is of the view that due to negligence defective vaccinations were made to the non entitled persons in violation of the criterion of distribution of vaccination.

Vaccination through improper distribution record and free vaccination to undeserving persons raise doubts on the successfulness and transparent execution of CM programme.

The matter was reported to the DCO and DO (Livestock) during August, 2013. DDO did not submit any reply. DDO also did not attend any of the DAC meetings held in November and December, 2013. No further progress was intimated till the finalization of this Report.

Audit recommends fixation of responsibility against the person at fault, besides regularization/ recovery, under intimation to Audit.

[AIR Para No. 4]

#### **1.2.2.5 Unjustified Payment to Contractor -Rs1.380 Million**

According to Clause 55(8) of the Contract Agreement, no escalation shall be allowed to the contractor in respect of the period extended for the completion of the work due to his own fault. Further according to the rule 2.33 of Punjab Financial Rules 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 (Buildings) Multan made excess payment of Rs9373,847 and Rs406,504 on account of unjustified payment of price variation and unjustified excess quantities of various items of works to the contractor in the development work of “Construction/up-gradation of GGMS to High level at Karim Town Multan” in the 2nd running bill at page No. 31 to 39 MB No. 4099/2122. The payment of price variation was unjustified on the basis of the following Audit observations:

i. Work order was given on 31.12.2009 with target date of completion up to 30.12.2010. The contractor failed to complete the work within time limit. Time limit was extended up to 31.08.2011 vide EDO (W&S) Multan letter No. 1059/EDO (W&S) dated 28.09.2011. The contractor again failed to



complete the work within extended period but time limit was against extended up to 31.12.11 vide EDO (W&S) Multan letter No. 2049/EDO (W&S) dated 19.12.2011. So the extension after extensions were not justified

ii. The reason of time extension was written that there were trees on the site. The reason was not justified as earth excavation work was completed on 05.05.2010. Further 2nd extension in time limit with the same reason was also unjustified.

iii. The price variation was paid in excess of contingency provision of estimate Rs280,176 and revised estimate of dated 12.01.12 was not produced to audit despite several requests.

iv. Further there was no application for time extension given by the contractor was available on the record. The work was not completed within time limit due to the fault of contractor and payment of price variation was unjustified on the following grounds.

v. Further DDO made payments of excess quantities of 3 items of works in unjustified manner as detailed in **Annex-P**.

Audit is of the view that due to weak internal controls and financial indiscipline excess payment was made to contractor.

Excess payment resulted in loss to government and violation of rules.

The matter was reported to the DCO and DO (Buildings) during August, 2013. District Officer (Buildings) replied that due to trees at site, the work was not completed in time and price variation was paid. The DDO reply was not tenable because as per school record, the trees were removed before start of work. In DAC meeting held in November, 2013, Committee directed the DDO to recover the amount. No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 19]

### **1.2.2.6 Unauthorized Payment on Account of Health Sector Reform Allowance (HSRA) –Rs1.024 Million**

According to Government of the Punjab Health Department vide letter No.PMU/PHSRP/G.1-06/61/270-340 dated 16.03.2007 Programme Director, PMU/PHSRP the Punjab Health Sector Reform Programme allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs.

Medical Superintendent THQ Hospital Jalalpur Pirwala withdrew Rs.1.024 million on account of Health Sector Reform Allowance (HSRA) for the staff despite the fact that said allowance was not admissible to staff working in THQ Hospitals. This allowance was only admissible to staff working at BHU and RHC. Unauthorized payment of HSRA resulted in violation of government rules. Detail is given below:

<b>Sr. No</b>	<b>Name</b>	<b>Rate of HSRA</b>	<b>Period</b>	<b>Months</b>	<b>Amount</b>
1	Ghulam Raza, Dispencer	2360	01.07.2009 to 30.06.13	36	84,960
2	Malik Sadiq Accountant	3984	01.07.2009 to 30.06.13	36	143,424
<b>Total pointed out during this Audit</b>					<b>228,384</b>
<b>Recovery pointed out in previous Audit but not deposited till date</b>					<b>796,498</b>
<b>Total Recovery</b>					<b>1,024,882</b>

Audit is of the view that due to poor financial management, unauthorized HSRA was paid to the staff not entitled for such allowance.

Unauthorized withdrawl resulted in loss to government.

The matter was reported to the DCO and MS THQ Jalalpur Pirwala during August, 2013. DDO showed the Recovery of Rs 328,399. In DAC meeting held in December, 2013, Committee directed to reduce the amount of para for the

recovery effected and directed the DDO to make complete recovery. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 7]

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

### **1.3.1 Overpayment to Contractor due to Wrong Calculation of Weight of Different Items – Rs 748,569**

According to book for calculation of weight of different heavy steel items, 12.41 Lbs weight is to be taken for calculation of total weight in bracing/U channel size 3”x6”x3”. Further, according to Para No.2.31 (a) of Punjab Financial Rules, Vol - I a drawer of bill for pay, allowance, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

District office (Buildings) paid an amount of Rs 748,569 to the contractor of work “Construction of steel sheds with front fasica vinlay for AC buses loading bays new terminal al GBS Multan” due to wrong calculation of weight of different items during 2011-12 as detailed in **Annex-Q**.

Audit is of the view that due to weak internal controls, defective calculation of weight was made.

Defective calculation of weight resulted in overpayment to the contractor and loss to the government.

The matter was reported to the DCO and the DDO concerned during September, 2012. The DAC meeting was held in December, 2012, the department neither submitted any reply nor attended the meeting. No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 2, 3]

### **1.3.2 Misappropriation of Government Receipts – Rs 608,768**

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 Jalalpur Pirwala did not deposit the government fee of Rs 608,768 collected during 2010-11 to 2011-12. During the F.Y 2010-11 & 2011-12, total MLC cases registered were 359 but 45% government share was not deposited till the time of Audit. **Annex-R**

Audit is of the view that due to financial indiscipline of the department, government receipts were not deposited and were misappropriated.

Non-deposit and misappropriation of government receipts resulted in loss to government.

The matter was reported to DCO and the DDO concerned in September 2012. The DAC meeting was held in December, 2012, the department neither submitted any reply nor attended the meeting. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, under intimation to Audit.

[AIR Para No.04]

### **1.3.3 Overpayment Due to Non Deduction of Shrinkage in the Earthwork – Rs 420,237**

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) did not deduct Rs 420,237 on account of shrinkage of earth for making embankment work from 3% to 6% from contractor's bills as detailed in **Annex-S**.

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.

The matter was reported to the DCO and the DDO concerned during September, 2012. DDO replied that the compacted earth work had been provided in the administrative approval, technically sanctioned estimate and D.N.I.T. Hence deduction of 6% shrinkage did not apply. In DAC meeting held in December, 2012, the department neither submitted any reply nor attended the meeting. No further progress was intimated till the finalization of this Report.

Audit recommends action against concerned for non-deduction of shrinkage of earth, besides recovery, under intimation to Audit.

[AIR Para No. 13]

#### **1.3.4 Irregular Drawl of Social Security Benefits – Rs 261,288**

According to Appointment Order Condition No.06, appointees shall not be entitled to the payment of 30% Social Security Benefit in lieu of Pension or any other pay Package being drawn by them during the contract period. Further, according to the terms and conditions of regularization of contract employees of the Education Department the social security benefit @ 30% of pay was permissible to the contract employees and they were not entitled for pension benefits.

Deputy District Officer (EE-W), Shujabad did not stop the payment of 30% social security benefits from the pay of the contract employees whose services were regularized on 19<sup>th</sup> October-2009. Various employees were withdrawing this social security benefits till the closing of audit despite the fact that their services were being regularized and they were not entitled for such benefits. Detail is given in **Annex-T**.

Audit is of the view that due to weak internal control over the pay and allowances, excess amount of social security benefits was paid in unauthorized way besides being regularized.

Unauthorized payment of social security benefits to the regular employees resulted in loss to government.

The matter was reported to DCO in September 2012. The DDO replied that the recovery process had been initiated and the progress would be shown. The reply was not tenable as no progress was shown. In DAC meeting held in December 2012, the committee directed the DDO to expedite the recovery process. No further progress was intimated till the finalization of this Report.

Audit recommends that disciplinary action may be initiated against the responsible for over payment, besides recovery, under intimation to Audit.

[AIR Para: 07]



# **Annex**

## Annex-1

(Rupees in million)

Sr. No.	AIR Para No.	Description	Amount	Nature of Audit Observation
<b>RHC Makhdoom Rashid Multan</b>				
1	1	Loss to government due to unauthorized with conveyance allowance and recovery there of Rs942,840	0.943	Weak Internal Control
2	2	Loss to government due to unauthorized with drawl of house rent and recovery there of Rs373,656	0.374	Weak Internal Control
3	3	Unauthorized withdrawal of health sector reform allowance – Rs610,254	0.61	Weak Internal Control
<b>RHC Mototli Multan</b>				
4	1	Recovery of Rs 1.650 million on Account of Unjustified Payment of Conveyance Allowance and 5% Maintenance Charges	1.65	Weak Internal Control
5	3	Unauthorized Payment of Health Sector Reform Allowance worth Rs 0.115 million	0.115	Weak Internal Control
6	5	Irregular Purchase of Medicines without Obtaining Security Deposit worth Rs 0.111 million	0.111	Irregularity
<b>DO Roads</b>				
7	4	Irregular booking of expenditures by accounts branch amounting to Rs 493,200	0.493	Irregularity
8	5	Excess payment to the contractor amounting to Rs 758,279 due to recording excess length	0.758	Weak Internal Control
9	8	Regular booking of expenditures by accounts branch amounting to Rs 173,955	0.174	Irregularity
10	10	Excess payment of Rs 832,943 due to taking the excess length of gully grating.	0.833	Weak Internal Control
11	18	Irregular appointment of work charged established amounting to Rs. 748,084	0.748	Irregularity
<b>Dy. Director MC School Multan</b>				
12	3	Non-Deduction of Group Insurance – Rs.135, 520	0.136	Irregularity
<b>DO Building</b>				
13	2	Excess Payment to Contractor without Sanction of Competent Authority Rs 233,634	0.234	Irregularity

14	10	Non-Forfeiture of Security Deposit despite Short Supply of Fans Rs 124,670	0.125	Weak Internal Control
15	18	Unjustified Expenditure on Repair of Residential Buildings by Splitting of Expenditure Rs 234,996	0.235	Irregularity
16	21	Doubtful Difference between Departmental Expenditure Statement and FI Data Maintained in District Accounts Office Rs 93,376	0.093	Weak Internal Control
<b>Dy. DO Agri Jalal Pur Pir Wala</b>				
17	1	Loss to govt. due to irregular disbursement of ta/da amounting to RS. 8,34,885	0.835	Weak Internal Control
18	4	Loss to govt. due to non collection of licence renewal fee/fine from pesticide dealers – Rs 4,36,600	0.437	Performance
19	6	Unjustified drawl of TA/DA during Holiday and Ramzan Duty and Recovery thereof Rs. 25,065	0.025	Weak Internal Control
<b>DO(Sports)</b>				
20	4	Irregular payment to unregistered association/general public of RS. 882,188	0.882	Irregularity
<b>EDO(Health)</b>				
21	11	Doubtful Consumption of POL without Recording Entries – Rs 844,689	0.845	Weak Internal Control
<b>Dy DEO (EE-M) Shujabad</b>				
22	1	Unauthorized Payment of Conveyance Allowance during Summer Vacation of Rs.354,625 Recovery	0.355	Weak Internal Control
<b>Grand Total</b>			<b>11.011</b>	

## MFDAC Paras

(Rupees in million)

Sr. No.	Name of Formation	AIR Para No.	Description	Amount
1	<b>DO Special Education Multan</b>	3	Non production of deposit proof of sales tax Rs. 1.761 million	1.761
2		5	Irregular Purchase of Furniture in violation of PPRA Rules for Rs. 1.237	1.237
3		7	Purchase of Furniture with different specification for Rs. 375366	0.375
4		8	Non deduction of liquidated damages Rs. 307,295	0.307
5		9	Unjustified payment of Freight charges Rs. 120,000 and recovery thereof.	0.12
6		10	Purchase of Furniture on Excess Rates Then PC-I Rs. 85474	0.085
7		11	Non/Less Deduction of Tax/Sales Tax Rs. 7497/-.	0.007
8	<b>Dy.DEO (EE-W) Jalal Pur Multan</b>	2	Irregular appointment involves heavy expenditure on account of pay and allowances.	-
9		3	Non deduction of GPF BF and Group Insurance from salary	-
10		4	Irregular payment of charge allowance to head teachers worth Rs 1.620 million	1.62
11		5	Over payment of social security benefit after regularization – Rs 1.027 million	1.027
12		6	Non-collection of income tax and sales tax	-
13		7	Non deposit of FTF Rs. 958,608	0.959
14		8	Non-reconciliation of cash book and bank balance justification thereof –	-
15		9	Wastages of government funds due to poor enrolment in the schools	-
16		10	Non-production of vouched account.	-
17		11	Recovery of Mobility and conveyance allowance Rs. 0.500 Million	0.5
18		<b>RHC Mardan</b>	1	Irregular purchase Of L.P medicines ( day to day) Rs; 114770 and recovery of Rs; 13770

19	<b>Pur Multan</b>	4	Recovery of Rs. 36094 due to Irregular payment of conveyance allowance during leave period	-
20		5	Non-recovery of mlc fee recovery thereof – Rs 7020	0.007
21		6	Excess expenditure over and above the budget allocation worth of Rs. 3.472 million	3.472
22		7	Non-utilization of the funds – Rs 0.909 million	0.909
23		8	Non- conducting of annual physical stock taking of government assets	-
24		9	Loss to Government due to deterioration of Government property costing millions of rupees	-
25	GGHS Chah Bohar Wala Multan	1	Irregular Purchase of Furniture by SMC – Rs.400, 000	0.4
26		2	Non-collection of Income Tax and sales tax – Rs 69,173	0.069
27		5	Irregular purchase of uniform -RS.285, 812 recoveries thereof	0.286
28		6	Irregular Payment for different sports activities at Tehsil level Rs. 105,343	0.105
29		7	Irregular expenditure on account of photo copy and composing –Rs.22,201 recovery thereof	0.022
30		8	Irregular Expenditure on account of hire charges of furniture and tentage Rs. 179,804	0.18
31		9	Non-Obtaining of 2% budget from District Government Budget Rs.300, 000	0.3
32	MS THQ Shujaabad	2	Unauthorized withdrawal of health sector reform allowance – Rs 3.228 million	3.228
33		3	Recovery on account of conveyance allowance of RS. 526882	0.527
34		4	Illegal use of expired items– Rs215,254	0.215
35		5	Non Deposit of Government Receipt i.e Ambulance charges, indoor outdoor fee and MLC fee amounting to Rs. 217,667	0.218
36		7	Unauthorized acceptance of unmarked medicine – Rs 139500	0.14
37		8	Blockage of Government funds due to Non Utilization of Building – Rs.20.00 million	20
38		9	Misclassification of expenditure – Rs. 538840	0.539
39		10	Unjustified Heavy expenditure on POL charges – Rs. 4271601	4.272
40		11	Unauthorized drawl of Pay and Allowances without sanction posts – Rs. 10206192	10.206

41		12	Irregular expenditure on local purchase of medicines - Rs. 811197	0.811
42		13	Unauthorized/ Excess drawl of health sector allowance/Personal pay – 414,000 recovery thereof	0.414
43		14	Not obtaining of security Rs. 105,662	0.106
44		18	Unauthorized drawl of health sector reform allowance – Rs 163,000	0.163
45	EDO Health Multan	1	Lapse of Development and Non-Development Budget – Rs21.600 Million	21.6
46		3	Irregular purchase without Observing Term of Supply Orders – Rs2.204 million	2.204
47		8	Non-Collection of Proof of Sales Tax from Firms – Rs 173,676	0.174
48		10	Loss to Government by Non-auctioning/Deterioration of Various Spare Parts of Vehicles – Rs 3.000 million (approx)	3
49		12	Non-Production of Record	-
50	DHO-I Multan	2	Irregular expenditure on account of purchase of medicines worth Rs. 16898982	16.899
51		3	Irregular expenditure on account of purchase of stationary worth Rs. 473,673	0.474
52		5	Recovery due to drawl of hrsrpa / ca worth Rs. 323,417	0.323
53		8	Recovery due to absent from duty worth Rs. 224,594	0.225
54		9	Unjustified drawl of pca worth 1.495 million	1.495
55		10	Recovery due Unauthorized Drawl of Pay and allowances during EOL – Rs 221,971	0.222
56		11	Irregular Purchase of Various Items in Excess of Requirements/without Demands – Rs 281,800	0.282
57		12	Irregular expenditure on account of purchase of other store articles worth Rs. 208,219	0.208
58		13	Heavy expenditure on accounts pol due to misuse of vehicle worth Rs. 957,403	0.957
59		14	Unjustified Heavy Expenditure on account of Repair of Vehicles – Rs. 620387/	0.62
60		16	Excess Recording of Quantities in Stock Register – Rs 15,720	0.016
61	RHC Makhdoom Rashid Multan	5	Unauthorized purchase of LP medicines for Rs445,652	0.446
62		6	Unauthorized purchase without obtaining Sales Tax Invoices and Misappropriation of Sales Tax amounting to Rs 78,540	0.079
63		7	Unauthorized excess expenditure on LP medicines than	0.26

			prescribed limit Rs259,952	
64		8	Loss due to non disposal of old Vehicles for Rs 1.500 million	1.5
65		9	Non deposit of government receipts Rs 28,054	0.028
66		10	Irregular mode of payment for Rs 145,315	0.145
67	DO Live Stock Multan	1	Lapse of Non-Development Budget - Rs 2.094 Million	2.094
68		2	Improper / Poor Maintenance of Sock Registers and Consumption Record	-
69		3	Wasteful Expenditure without Requirement – Rs 349,623	0.35
70		7	Negligence of Veterinary Officers in Field	-
71		8	Less withholding of Medicines in Store than Prescribed Ratio for Emergency	-
72	THQ Hospital Jalalpur Pirwala	3	Non-Deposit of Government Receipts – Rs 782,955	0.783
73		4	Doubtful Consumption and Excess Expenditure on L.P Medicine than the Provision of Budget Allocation – Rs 1.756 Million	1.756
74		5	Uneven flow of Various Allowances – Rs10.594 million	10.594
75		6	Unauthorized drawl of House Rent and non-deduction of 5% maintenance charges – Rs 179,976	0.18
76		8	Irregular purchase without observing PPRA Rules – Rs 451,530	0.452
77		9	Irregular Purchase of Local Purchase Medicine (Bulk) – Rs 1.756 million	1.756
78		10	Non-Obtaining of Actual Payee Receipts – Rs 3.817 million	3.817
79		12	Unauthorized Excess Payment of HSRA – Rs 116,000	0.116
80		13	Irregular Expenditure of TADA without Sanction Orders and Approval of Controlling Authority– Rs 341,657	0.342
81		14	Irregular / Doubtful Clearance of Pending Liabilities without Allocation of Funds – Rs 846,469	0.846
82		15	Irregular Splitting up indent of Repair of Machinery – Rs115,000	0.115
83		16	Irregular Drawl of conveyance allowance during leave periods – Rs30,000	0.03
84		17	Unjustified benefits of Pay and Allowances to Charge Nurses and Generation of Government liability	-

85		18	Excess Purchase of Injections without Requirement	-
86	RHC Ayazabad Maral Multan	1	Recovery of Rs 0.261 million on Account of Unjustified Payment of Conveyance Allowance	0.261
87		3	Unauthorized Payment of Health Sector Reform Allowance worth Rs 0.153 million	0.153
88		6	Unauthorized Appointment of and Payment to Work Charge Employees without Repair Work from Repair of Buildings – Rs 0.756 Million	0.756
89		7	Irregular Expenditure on Local Purchase of Medicines worth Rs 0.280 million and recovery of Rs 33564	0.034
90		8	Irregular Expenditure on Account of Purchase of Pharmaceuticals Rs 0.198 million	0.198
91		10	Irregular Expenditure on Account of Purchase of X-Ray Films, Fixer & Developer Valuing Rs 0.106million	0.106
92		11	Transfer of Funds worth Rs 0.760 million to Building Department for Repair and Maintenance of the Rural Health Centre	0.76
93		12	Non-disposal of Unserviceable/Surplus Old Material and Loss to Government Rs 0.325 million	0.325
94	RHC Mototli Mu	6	Irregular Expenditure on Local Purchase of Medicines worth Rs 0.494 million	0.494
95		7	Un-authorized Purchase of Medicine on Rate Contract Basis Rs 0.388 million	0.388
96		8	Irregular Expenditure on Account of Purchase of X-Ray Films Valuing Rs 0.114million and Recovery of Rs 31800 on Sale Proceed of X-Ray Film Water	0.114
97	DCO Multan	2	Unjustified Purchase of Video Cameras & Mobile Phone Sets on higher Price Recovery of Rs.77,916	0.078
98		4	Loss to Government due to Charge of excess rates of tentage of Rs.855,385	0.855
99		7	Unjustified Expenditure Transportation & Fuel Charges of Rs.1.01 Million.	1.01
100		8	Un-Justified Payment Of Rs. 611,209/- In Cash Instead Of Cheque	0.611
101		10	Unjustified Expenditure On account Of Advertisement Charges Amounting To Rs. 50,304/-	0.05
102		11	Doubtful Purchase Of Stationary & Printing Items Of Rs. 347,173/	0.347
103		12	Unjustified Expenditure On Repair Of Machinery & Equipment Rs. 177,558/-	0.178
104		13	Non collection of proof of deposit of sales tax amounting To rs.284,765	0.285
105		15	Unjustified Expenditure On Repair Of Vehicles Rs.	0.624



			623,638	
106	DO SWM Multan	4	Unjustified Expenditure On Hiring of Rakshaw Loaders of Rs. 272,000/	0.272
107		7	Unjustified Expenditure On Repair Of Vehicle of Rs. 64,675	0.064
108		9	Unjustified Appointment of Sanitary Workers Without Merit list.	-
109		10	Non collection of proof of deposit of sales tax amounting to Rs.234,552/-	0.235
110		12	Unjustified Purchase of Mechanical Sweepers by splitting Up Indents inorder to avoid advertisement Rs.1.02 Million.	1.02
111		13	Unjustified Purchase of Batteris & Tyres by splitting Up Indents inorder to avoid advertisement Rs.1.86 Million.	1.86
112		14	Unjustified Expenditure on Repair of Vehicles Without Annual Rate Contract Rs._7.49 Million	7.49
113		15	Unjustified Low Rate of Used Mobilile, Therefore Recovery of Rs. 306,800/-.	0.307
114		16	Misclassification of Expenses Of Worth Rs. 99,000	0.099
115	Govt. Girls Comprehen sive School Multan	1	Misappropriation of Prospectus Sale Fee of Rs.137,100/-	0.137
116		2	Misappropriation of Tution Fee of Rs.255,580/-	0.256
117		3	Misappropriation of Matric & Intermediate Result Cards Fee of Rs.250,200/-	0.25
118		4	Misappropriation of British Council Funds of Rs.186,000/-	0.186
119		5	Misappropriation of Canteen Auction Fee of Rs.115,000/- & Non Deposit of Canteene Fees of Rs.88000	0.155
120		6	Non Realization of Electricity Bills From the Contractors of Canteene Rs.168,000/- .	0.168
121		7	Unjustified Drawl of Conveyance Allowance During Leave Period Of Rs.94,995/	0.095
122		8	Non Deduction Of House Rent & Maintenance Charges Of Rs.588,231	0.588
123		9	Unjustified Purchase of AC & Water Dispenser From Student Fund Of Rs.62,415	0.063
124		10	Doubtful Expenditure From the Funds of Rs.6.84 Million .	6.84
125	DO H-II Multan	2	Irregular Purchase of 'Strychnine HCL Powder' – Rs 598,560	0.599

126		3	Irregular Purchase of Medicine – Rs 5.668 Million	5.668
127		6	Unauthorized Purchase without obtaining Sales Tax Invoices and Misappropriation of Sales Tax – Rs 938,300	0.938
128		7	Non-Production of Record	-
129		9	Irregular Withdrawal of POL from Irrelevant Cost Center – Rs 213,824	0.214
130		10	Un-authorized Use of Govt. Vehicle and Consumption of POL Recovery Thereof – Rs 224,522	0.225
131		11	Concealment of Log Book and Doubtful Consumption of POL – Rs 224,522	0.225
132		12	Irregular Expenditure by Misclassification – Rs 1.187 Million	1.187
133		13	Unjustified Purchase of Stationary – Rs 461,288	0.461
134		14	Un-authorized Purchase of Physical Assets – Rs 638,696	0.639
135		15	Doubtful Consumption of POL in Generator Enquiry Thereof – Rs 146256	0.146
136		16	Misappropriation of Medicines Recovery Thereof – Rs 61,917	0.062
137	DO Parks & Garden Multan	2	Unauthorized Appointment of Contingent Paid Staff – Rs 4.547 million	4.547
138		3	Unauthorized Appointment of Contingent Paid Staff in excess of Sanctioned Vacant Posts and Payment of Salaries - Rs 416,514	0.417
139		4	Concealment of Vouched Account of POL – Rs 143,731	0.144
140		5	Doubtful Drawl of POL for Rs 918,137	0.918
141		6	Misappropriation of POL – Rs 104,843	0.105
142		7	Irregular Expenditure Due to Misclassification Rs 666,570	0.667
143		8	Doubtful Consumption of POL and Fictitious Maintenance of Log Book Vehicle No. MNF-9101 – Rs 238,299	0.238
144		9	Unauthorized Purchase without obtaining Sales Tax Invoices Misappropriation of Sales Tax amounting to Rs 224,794	0.225
145		11	Un-authorized Expenditure on Purchases beyond Permissible Limit – Rs 297,883	0.298
146		15	Un-authorized Payment of Arrears of Electricity Charges – Rs 369,746	0.37

147		16	Un-justified Expenditure of Structure by Splitting Up the Sanctions – Rs 2.073Million	2.073
148		18	Non-Reconciliation of Closing Balance of Cash Book and Bank Statement – Rs 214,408	0.214
149		19	Misappropriation of Government Amount by Charging Extra Quantities - Rs 195,000	0.195
150		20	Non-Reconciliation of Expenditure – Rs 562,904	0.563
151		21	Costly Purchase of Same Nature of Items in Same Financial Year Recovery Thereof – Rs 62,800	0.063
152	EDO Education Multan	3	Unjustified Purchase of Stationary – Rs 415,216	0.415
153		4	Non-Reconciliation of Closing Balance – Rs 13.922 Million	13.922
154		5	Irregular Conversion of New ‘SNE’ Posts and Irregular Appointment of Teachers – Rs860,200	0.86
155		7	Non-Reconciliation of Expenditure – Rs 200,020	0.2
156		8	Unauthorized withdrawal of Travelling Allowance – Rs 342,622	0.343
157		9	Un-authorized Appointment/Promotion of Official as ‘Librarian’ at District Public Library by TMA Authorities	-
158		10	Non-Collection of Deposit Proof of GST – Rs 78,367	0.078
159		11	Non Payment of Annual Inspection Fee by Private Schools and Running Businesses beyond Expiry of Valid Registration – Rs53,000	0.053
160		12	Improper Maintenance of Books at Public Library – Rs 10.000 Million	10
161	Dy. DEO Agri Multan	1	Non-recovery of license / renewal fee from cotton factories - Rs72,000	0.072
162		2	Unauthorized with drawl of TA /DA Rs 160,800	0.161
163		3	Unauthorized expenditure on rent of office Rs 105,000	0.105
164		4	Irregular drawal of pay and allowances – Rs426,575	0.427
165		5	Doubtful appointment of beldars and transfers and payment of salary Rs 328,578	0.329
166	RHC Kotli Najabat Multan	1	Loss to government due to unauthorized with drawal of conveyance and recoverythere of Rs.316220/-	0.316
167		2	Loss to government due to unauthorized with drawl of house rent and recovery there of Rs.277,002/-	0.277
168		3	Unauthorized purchase without obtaining Sales Tax Invoices and Misappropriation of Sales Tax amounting to Rs. 21875/-	0.022
169		4	Unauthorized withdrawal of Health Sector Reform Allowance Rs.962560/-	0.963

170		5	Unauthorized excess expenditure on LP medicines than prescribed limit Rs.331,549/-	0.332	
171		6	Unauthorized purchase of LP medicines for Rs.331549	0.332	
172		7	Unauthorized purchase of medicines without receipt of security deposit from contractors / suppliers – Rs.266995	0.267	
173		5	Non deduction/ Non deposit of G.P.Fund – Rs 2.967 Million	2.967	
174		6	Non-Deduction of Group Insurance and BF, Recovery Thereof – Rs. 4.598 Million	4.598	
175		7	Uneven Flow of Expenditure On Account of Charge Allowance-Rs.398,693	0.394	
176		2	Non-recovery of income tax/gst worth Rs.299398	0.299	
177		3	Recovery due to irregular drawl of charge allowance worth Rs.232800/-	0.233	
178		4	Recovery due to misappropriation of fund worth Rs.75000	0.075	
179		6	Unjustified heavy expenditure on account of repair of vehicle worth Rs. 187909	0.188	
180	Dy. DEO EE-W Multan	7	Unjustified heavy drawl on account of electricity bill worth Rs. 628179	0.628	
181		8	Heavy expenditure on account of pol Rs.502412	0.502	
182		9	Likely misappropriation of Rs. 52943/-on account of arear bill / recovery therefore	0.053	
183		11	Non verification of expenditure and heavy outstanding balance	-	
184		13	Recovery due to payment of electricity bill paid through frogh-e-taleem fund /smc & computers worth Rs.568887	0.569	
185		14	Non-utilization of fund worth rs.2074845	2.075	
186		EDO(F&P) Multan	1	Improper Resource Allocation and Short Allocation of Funds to Sports – Rs 159.599 million	159.599
187			3	Irregular Lump-Sum Allocation Amounting Rs 55.600 million	55.6
188	4		Unauthorized Supplementary Grant out of Budget for Rs 65.843 millions	65.843	
189	5		Unjustified Re-appropriation of Funds 21.560 million	21.56	
190	6		Unjustified Re-Appropriation of Funds from One Scheme to another Scheme Rs26.005 million	26.005	
191	8		Unauthorized Allocation of Non-Salary Budget to DO (Parks & Garden) after Handing Over All Assets to Parks & Horticulture Authority –Rs 19.050 million	19.05	

192		9	Un-authorized Increase in Number of Posts and Allocation of Budget without the Approval of Finance Department – Rs 18.075 million	18.075
193		11	Loss to Government Due to Un-Authorized Allocation of Budget for Purchase of Machinery & Equipment Rs 3.300 million	3.3
194		12	Over payment on Account of Pay and Allowances worth Rs 0.088 million	0.088
195		13	Non-Existence of Prudent Management of Assets and Liabilities of District Government Multan	-
196	DHQ Multan	1	Un-authorized Purchase of Medicine on Rate Contract Basis Rs 5.280 million	5.28
197		2	Uneconomical/Irregular Expenditure on Account of Purchase of Various Lab Kits Valuing Rs 1.456 million	1.456
198		3	Non-Obtaining of Security Deposit worth Rs 0.490 million	0.49
199		4	Un-justified Expenditure on Account of Arrears of Electricity, Telephone, Gas and Water Charges Worth Rs 0.487 million	0.487
200		5	Non-Forfeiture of Security Deposit of Rs 34,875 Due to Non-Supply of Medicine of Rs 0.349 million	0.349
201		6	Irregular Purchase of Durable Goods without Prior Approval of Austerity Committee Rs 0.361 million	0.361
202		7	Uneconomic/Irregular Expenditure on Account of Purchase of Stationery Valuing Rs 0.259 million	0.259
203		8	Poor patient ratio of the Dental Department and Irregular Payment of Pay and	0.217
204		9	Irregular Expenditure on Account of Printing Charges Worth Rs 0.174 million	0.174
205		10	Irregular Expenditure on Account of Repair of Machinery & Equipment worth Rs 0.216 million	0.216
206		11	Irregular Expenditure on Account of Repair of Motor Vehicles/Generators worth Rs 0.198 Million	0.198
207		12	Irregular Expenditure on Account of Repair of Furniture & Fixture worth Rs 0.130 million	0.13
208		13	Non-recovery of Over Payment on Account of Conveyance Allowance worth Rs 0.094 million	0.094
209	DO Road Multan	3	Doubtful tendering process valuing Rs 440.581 million	440.58 1
210	DO Building Multan	4	Unauthorized Excess Payment to Contractor without Provision of Technical Sanctioned Estimate Rs 7.542 Million	7.542

211		12	Unauthorized Payments of Non-scheduled Items without Approval of Competent Authority – Rs 3.634 Million	3.634
212		14	Excess Payment to Contractor without Sanction of Competent Authority Rs 2.330 Million	2.33
<b>Total</b>				<b>1053.0 75</b>

## Annex-B

### Budget and expenditure summary of City District Government Multan 2012-13

(Rupees in million)

Name of Office	Budget			Expenditure			Excess(+) Savings(-)	%age of Saving
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
DCO	77.569	95.617	173.186	76.520	42.022	118.542	-54.644	-32%
Zila Nazim	0.958	0.047	1.005	0.909	0.020	0.929	-0.076	-8%
Niab Zila Nazim	9.233	1.845	11.078	9.201	1.397	10.598	-0.480	-4%
EDO (F&P)	108.152	31.842	139.994	106.494	23.393	129.887	-10.107	-7%
EDO (Revenue)	-	-	-	-	-	-	-	
EDO (W&S)	104.462	135.379	239.841	102.697	84.238	186.935	-52.906	-22%
EDO (Education)	4,922.933	331.110	5,254.043	4,799.311	193.785	4,993.096	-260.947	-5%
EDO (Health)	765.779	143.200	908.979	765.068	117.202	882.270	-26.709	-3%
EDO (CD)	182.912	44.502	227.414	178.344	33.058	211.402	-16.012	-7%
EDO (Agriculture)	267.870	123.506	391.376	261.302	40.738	302.040	-89.336	-23%
Municipal Services	296.827	276.181	573.008	413.987	170.435	584.422	11.414	2%
<b>Total Current</b>	<b>6,736.695</b>	<b>1,183.229</b>	<b>7,919.924</b>	<b>6,713.833</b>	<b>706.288</b>	<b>7,420.121</b>	<b>-499.803</b>	<b>-6%</b>
<b>Expenditure</b>								
Development			1,565.716			762.559	-803.157	-51%
<b>Development Expenditure</b>			1,565.716			762.559	-803.157	-51%
<b>Grant Total of Expenditure</b>			<b>9,485.640</b>	<b>6,713.833</b>	<b>706.288</b>	<b>8,182.680</b>	<b>-1,302.960</b>	<b>-14%</b>

## Annex-C

**Summary of appropriation accounts by grants and appropriation for the  
financial year 2012-13**

(Rupees in million)

Grant No.	Name of the Grant	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+) Excess
							(-) Saving
<b>NON-DEVELOPMENT</b>							
2	Land Revenue.	Voted	0.000	0.000	0.000	0.000	0.000
3	Provincial Excise.	Voted	13.510	0.000	13.510	11.428	-2.082
5	Forests.	Voted	80.106	14.085	94.191	84.028	-10.163
6	Registration.	Voted	0.000	0.000	0.000	0.000	0.000
7	Charges on A/c of Motor Vehicles Act.	Voted	55.571	0.000	55.571	52.956	-2.615
8	Other Taxes & Duties.	Voted	40.376	1.151	41.527	39.704	-1.823
10	General Administration.	Voted	166.880	0.000	166.880	70.856	-96.024
15	Education.	Voted	5254.043	0.000	5254.043	4993.096	-260.947
16	Health Services.	Voted	862.150	46.830	908.980	882.270	-26.710
17	Public Health	Voted	8.571	0.000	8.571	8.201	-0.370
18	Agriculture.	Voted	120.814	9.300	130.114	125.697	-4.417
19	Fisheries.	Voted	3.126	0.222	3.348	3.282	-0.066
20	Veterinary.	Voted	79.692	30.212	109.904	89.033	-20.871
21	Co-operative.	Voted	27.241	2.295	29.536	28.956	-0.580
22	Industries.	Voted	4.964	0.499	5.463	5.277	-0.186
23	Miscellaneous Departments.	Voted	16.521	0.000	16.521	15.490	-1.031
24	Civil Works.	Voted	65.660	5.613	71.273	69.518	-1.755
25	Communications.	Voted	168.568	0.000	168.568	117.417	-51.151
31	Miscellaneous.	Voted	750.441	20.503	770.944	758.600	-12.344
32	Civil Defence.	Voted	70.980	0.000	70.980	64.312	-6.668
	Tied Grants (Non- Development)	Voted	0.000	0.000	0.000	0.000	0.000
<b>Total Non-Development :</b>			<b>7789.214</b>	<b>130.710</b>	<b>7919.924</b>	<b>7420.121</b>	<b>-499.803</b>



<b>DEVELOPMENT</b>							
36	Development.	Voted	757.301	275.000	1032.301	299.807	-732.494
41	Roads & Bridges.	Voted	233.867	0.000	233.867	215.096	-18.771
42	Government Buildings.	Voted	299.548		299.548	247.656	-51.892
<b>Total Development :</b>			<b>1290.716</b>	<b>275.000</b>	<b>1565.716</b>	<b>762.559</b>	<b>-803.157</b>
<b>Grand Total :</b>			<b>9079.930</b>	<b>405.710</b>	<b>9485.640</b>	<b>8182.680</b>	<b>-1302.960</b>

**Annex-D****[Para 1.2.1.1]****Unauthorized Expenditure by Splitting-up– Rs 10.495 million****(Amount in rupees)**

<b>T. No. Date</b>	<b>Name of Supplier</b>	<b>Bill No. &amp; Date</b>	<b>Supply order No. &amp; Date</b>	<b>Sanction No. &amp; Date</b>	<b>Item</b>	<b>Amount</b>
2184701 20.06.13	Munawar Pharma	16956 29.12.12	11139 26.12.12	26 05.01.13	Temiphose Liquid	99,760
2184702 20.06.13	TA Enterprises	1076 04.04.13	417 02.04.13	466 11.04.13	Bytex Granules	98,600
2184702 20.06.13	TA Enterprises	1059 04.02.13	135 01.02.13	181 11.02.13	Bytex Granules	97,150
2184702 20.06.13	TA Enterprises	1084 23.01.13	98 21.01.13	149 06.02.13	Bytex Granules	97,150
2184702 20.06.13	TA Enterprises	1033 11.01.13	42 09.01.13	73 16.01.13	Bytex Granules	98,600
2184702 20.06.13	TA Enterprises	1037 14.01.13	58 12.01.13	8417.01.1 3	Bytex Granules	98,600
2184701 26.06.13	Munawar Pharma	16945 18.12.12	10996 15.12.12	23 04.01.13	Temiphose Liquid	99,760
2184701 20.06.13	Munawar Pharma	17012 11.01.13	37 08.01.13	139 02.02.13	Temiphose Liquid	97,440
2184701 20.06.13	Munawar Pharma	17030 21.01.13	83 17.01.13	112 25.01.13	Temiphose Liquid	97,440
2184701 20.06.13	Munawar Pharma	17049 18.02.13	205 15.02.13	249 24.02.13	Temiphose Liquid	97,440
2184702 20.06.13	TA Enterprises	1019 03.01.13	04 01.01.13	34 07.01.13	Bytex Granules	98,600
2178031 22.05.13	TA Enterprises	285 02.05.13	556 29.04.13	575 06.05.13	Permatherin e 2.5 mg liter pack	93,670

2178031 22.05.13	TA Enterprises	284 16.04.13	478 03.04.13	506 18.04.13	Permatherin e 2.5 mg liter pack	98,078
2178031 22.05.13	TA Enterprises	282 05.04.13	425 03.04.13	452 09.04.13	Permatherin e 2.5 mg liter pack	95,874
2178031 22.05.13	TA Enterprises	281 13.03.13	326 11.03.13	371 18.03.13	Permatherin e 2.5 mg liter pack	96,976
2178031 22.05.13	TA Enterprises	278 26.01.13	112 25.01.13	130 31.01.13	Permatherin e 2.5 mg liter pack	96,976
2178031 22.05.13	TA Enterprises	277 10.01.13	41 09.01.13	57 12.01.13	Permatherin e 2.5 mg liter pack	95,874
028476 07.12.11	T.A Enterprises	65 04.10.11	6671 01.10.11	19058 02.02.11	Delta Methrin Liquid	1,663,150
1376309 13.09.11	T.A Enterprises	784 05.08.11	6304 04.08.11	6323 09.08.11	Delta Methrin Liquid	906,750
2184702 20.06.13	TA Enterprises	1042 17.01.13	70 15.01.13	144 04.02.13	Strychnine HCL Powder	99,760
2184702 20.06.13	TA Enterprises	1069 21.02.13	227 19.02.13	266 28.02.13	Strychnine HCL Powder	99,760
2184702 20.06.13	TA Enterprises	1072 22.03.13	182 20.03.13	406 26.03.13	Strychnine HCL Powder	99,760
2184702 20.06.13	TA Enterprises	1120 19.06.13	752 17.06.13	579 20.06.13	Strychnine HCL Powder	99,760
2184702 20.06.13	TA Enterprises	1109 20.05.13	619 17.05.13	669 27.05.13	Strychnine HCL Powder	99,760
2184702 20.06.13	TA Enterprises	1088 28.04.13	519 22.04.13	580 07.05.13	Strychnine HCL Powder	99,760

2178592 04.06.13	Usman Pharma Distributor	188 08.03.13	290 06.03.13	333 12.03.13	Medicines	99,970
2036284 06.12.12	Munawar Pharma	14721 09.08.12	10493 08.08.12	10503 10.08.12	Medicines	88,500
2036285 06.12.12	Usman Pharma Distributor	5002 04.09.12	10542 03.09.12	10552 14.09.12	Medicines	99,710
2036285 06.12.12	Usman Pharma Distributor		10783 22.11.12	10902 26.11.12	Medicines	99,650
2036284 06.12.12	Munawar Pharma	15710 23.11.12	10787 22.11.12	10901 26.11.12	Medicines	96,200
2036284 06.12.12	Munawar Pharma	15711 24.11.12	10891 23.11.12	10907 27.11.12	Medicines	50,700
2103866 12.03.13	Munawar Pharma	16090 06.02.13	147 06.02.13	320 11.03.13	Medicines	84,875
2178538 31.05.13	Munawar Pharma	17087 04.04.13	420 02.04.13	449 09.04.13	Medicines	99,600
2178538 31.05.13	Munawar Pharma	17079 29.03.13	406 26.03.13	428 03.04.13	Medicines	99,900
2178538 31.05.13	Munawar Pharma	17091 12.04.13	450 09.04.13	495 16.04.13	Medicines	99,450
2178538 31.05.13	Munawar Pharma	17073 22.03.13	377 19.03.13	412 27.03.13	Medicines	99,900
2178592 04.06.13	Usman Pharma Distributor	194 16.03.13	349 14.03.13	378 19.03.13	Medicines	99,840
2178593 04.06.13	Munawar Pharma	17098 19.04.13	493 16.04.13	518 22.04.13	Medicines	99,360
2178593 04.06.13	Munawar Pharma	18004 25.04.13	517 22.04.13	551 27.04.13	Medicines	99,900
2178593 04.06.13	Munawar Pharma	18010 27.04.13	529 23.04.13	557 29.04.13	Medicines	99,750

2178538 31.05.13	Munawar Pharma	17054 04.03.13	265 28.02.13	293 06.03.13	Medicines	99,450
2178593 04.06.13	Munawar Pharma	17046 15.02.13	195 13.02.13	225 19.02.13	Medicines	99,630
2178538 31.05.13	Munawar Pharma	17039 12.02.13	173 09.02.13	198 14.02.13	Medicines	99,760
2178892 04.06.13	Usman Pharma Distributor	135 04.02.13	126 30.01.13	164 06.02.13	Medicines	99,775
2178592 04.06.13	Usman Pharma Distributor	123 17.01.13	68 15.01.13	92 19.01.13	Medicines	99,987
2178592 04.06.13	Usman Pharma Distributor	114 10.01.13	33 07.01.13	69 15.01.13	Medicines	99,000
2178592 04.06.13	Usman Pharma Distributor	95 18.10.12	10673 16.10.12	10916 28.11.12	Medicines	99,960
086855 20.06.201 2	USMAN PHARMA	669 02.05.201 2	10037 30.04.201 2	10059 03.05.201 2	Medicines	99,710
086862 20.06.201 2	USMAN PHARMA	662 12.04.201 2	9956 10.04.201 2	9984 14.04.201 2	Medicines	99,120
1376311 13.09.201 1	MUNAWA R PHARMA	15241 30.07.201 1	6294 29.07.201 1	14004 12.09.201 1	Medicines	1,611,451
1376310 13.09.201 1	USMAN PHARMA	572 30.07.201 1	6298 29.07.201 1	14010 12.09.201 1	Medicines	748,415
086860 20.06- 2012	MUNAWA R PHARMA	17515 03.04.201 2	9900 02.04.201 2	9929 04.04.201 2	Medicines	99,900
086854 20.06.201 2	USMAN PHARMA	673 11.05.201 2	10074 09.05.201 2	10089 12.05.201 2	Medicines	99,400
1895026 21.06.201 2	USMAN PHARMA	685 12.06.201 2	10280 09.06.201 2	10291 15.06.201 2	Medicines	98,560

086857 20.06.201 2	USMAN PHARMA	679 19.05.201 2	10118 17.05.201 2	10148 21.05.201 2	Medicines	99,960
086858 20.06.212	MUNAWA R PHARMA	17534 02.06.201 2	10227 01.06.201 2	10243 04.06.201 2	Medicines	99,840
086856 20.06.212	MUNAWA R PHARMA	17538 17.06.201 2	10297 16.06.201 2	10302 18.06.201 2	Medicines	99,495
086859 20.06.201 2	MUNAWA R PHARMA	17523 18.04.201 2	9993 17.04.201 2	10001 19.04.12	Medicines	99,430
086861 20.06.201 2	MUNAWA R PHARMA	17500 20.03.201 2	9865 19.03.201 2	9878 22.03.201 2	Medicines	99,495
1895025 21.06.201 2	MUNAWA R PHARMA	17508 25.03.201 2	9883 24.03.201 2	9889 26.03.201 2	Medicines	99,750
086853 20.06.201 2	USMAN PHARMA	653 24.03.201 2	9878 22.03.201 2	9890 26.03.201 2	Medicines	99,000
<b>Total</b>						<b>10,494,841</b>

**Annex-E**

**[Para-1.2.1.3]**

**Unauthorized Purchase of Sports Items and Medicines– Rs 5.106 million**

<b>Vr. No</b>	<b>Invoice/ Cheque No.</b>	<b>Date</b>	<b>Head of a/c</b>	<b>Amount</b>	<b>Total Amount of bill</b>	<b>Sanction No.</b>	<b>Name of supplier</b>
5	2145405	30.03.13	A03918	-	335787	DSC/5/Sports dated 25.03.13	Dawn Enterprises
5	2335	10.10.12	A03918	86486	-do-	-do-	Dawn Enterprises
5	2338	10.10.12	A03918	46708	-do-	-do-	Dawn Enterprises
5	2337	15.10.12	A03918	79956	-do-	-do-	Khubaib Trader
5	2337	15.10.12	A03918	79956	-do-	-do-	Dawn Enterprises
5	2339	10.10.12	A03918	58899	-do-	-do-	Dawn Enterprises
7	2145948	16.04.13	A03918		348877	DSC/7/Sport dt: 02.04.13	Dawn Enterprises
7	2343	13.10.12	A03918	202775	-do-	-do-	Dawn Enterprises
7	2344	13.10.12	A03918	115086	-do-	-do-	Dawn Enterprises
7	677	08.10.12	A03918	31016	-do-	-do-	Khubaib Trader
6	2145713	08.04.13	A03918		644158	DSC/6/Sport dt: 28.03.13	Dawn Enterprises
6	2342	13.10.12	A03918	247808	-do-	-do-	Dawn Enterprises
6	2349	13.10.12	A03918	45585	-do-	-do-	Dawn Enterprises
6	2346	13.10.12	A03918	18757	-do-	-do-	Dawn Enterprises
6	2348	13.10.12	A03918	87348	-do-	-do-	Dawn Enterprises
6	2347	13.10.12	A03918	119487	-do-	-do-	Dawn Enterprises
6	2345	13.10.12		125093	-do-	-do-	Dawn Enterprises
13	2340	10.10.12	A03918		142653	DSC/13/Sport dt: 04.04.13	Dawn Enterprises
10	2341	10.10.12	A03918		70224	DSC/10/Sport dt: 03.04.13	Dawn Enterprises
<b>Total</b>					<b>1,541,699</b>		

**Annex-F****[Para 1.2.1.4]****Unauthorized Execution and Payment of Items Not Available in TS Estimate  
– Rs 4.952 Million****(Amount in rupees)**

<b>MB No. / Page No</b>	<b>Item No.</b>	<b>Item Name</b>	<b>Qty Paid</b>	<b>Rate</b>	<b>Amount</b>
4382 / 169	2	Cement concrete brick ballast 1-1/2 to 2 gauge (1:6:12)	1524	8,229.90	125,424
4382 / 170	4 (ii)	Pacca brick work (1:6) F&P	864	14,339.00	123,889
4382 / 171	4 (iii)	Pacca brick work (1:6) GF	1282	15,194.35	194,792
4382 / 172	6	MS iron grill / railing (1:2:4) i/c painting	1785.5	1,440.00	2,571,120
4382 / 172	6 (ii)	P/F MS iron grill consisting of angle	812.25	1,020.00	828,495
4382 / 174	8 (ii)	1/2" thick cement plaster (1:5)	2576	1,258.80	32,427
4382 / 174	11	Printing guard bar	14165	966.70	136,933
4382 / 175	12 (ii)	P/L watering, ramming dry brick ballast with 25% sand	326	1,482.80	4,834
4382 / 175	13	P/L RCC in slab of raft / strip	2920.5	190.40	556,063
4382 / 178	19	P/F white glazed tiles	221	9,677.80	21,388
4382 / 179	20	P/L porcelain tile laid in (1:3)	119	120.00	14,280
4382 / 179	21	P/F weather shield paint 2 coat	303	1,681.65	5,095
4382 / 179	22	Preparing surface and painting with emulsion paint 3 coat	377	976.65	3,682
4382 / 181	25	S/E of PVC pipe for wiring	76	19.10	1,452



4382 / 181	25 (ii)	recessed 3/4" dia	196	30.95	6,066
4382 / 181	26	S/E single core PVC insulated copper conductor	836	9.80	8,193
4382 / 181	26 (ii)	7/0.029	628	13.95	8,761
4382 / 182	26 (iii)	7/0.044	134	29.40	3,940
4382 / 183	31	S/E of tube light i/c rod, chowk	8	609.75	4,878
4382 / 184	33	P/F marble strip	380	6.60	2,508
4382 / 185	34	P/L topping of CC	409	3,741.65	15,303
4382 / 188	42	P/L RCC in roof slab	412.45	262.60	108,309
4382 / 188	43	Cement Plaster (1:3)	678	1,509.10	10,232
4382 / 189	44	P/F Steel window with open able glazed	48	341.70	16,402
4382 / 189	45	P/F MS flat grill	48	182.50	8,760
4382 / 189	46	P/F steel door	56	400.00	22,400
4382 / 190	47	P/F angle iron chowkat	12	211.16	2,534
4382 / 190	48	Single layer of tiles	709	5,106.35	36,204
4382 / 191	51	P/L mosaic flooring	733	6,791.90	49,785
4382 / 192	52	P/L mosaic skirting	76	6,373.50	4,844
4382 / 193	54	Cement pointing (1:2)	1032	1,649.50	17,023
4382 / 193	56	Distemperring to new surface	1729	327.20	5,657
<b>Total</b>					<b>4,951,673</b>

**Annex-G**

**[Para 1.2.1.5]**

**Unauthorized / Bogus Purchase from Unregistered Firms - Rs 4.246 Million**

<b>Sr. No.</b>	<b>Particular</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>SO/WO No. &amp; Date</b>	<b>Sanction No. &amp; Date</b>	<b>Gross Amount</b>
1	Tameer dewar madni Park	Repair	Zuriat Govt. Contractor	02/DDO/P&D/SG 09.05.12	248-249SG/DDO /P&D 25.02.13	85,848
2	Tameer dewar Ibn-e-Qasim Park	Repair , Plaster	Zuriat Govt. Contractor	04/DDO/P&D/SG 09.05.12	244-245SG/DDO /P&D 25.02.13	55,485
3	tameer and Repair ladies park wallaitabad No. 1	Repair of walk way	Zuriat Govt. Contractor	01/DDO/P&D/SG 03.05.12	250-51SG/DDO /P&D 25.02.13	88,300
4	Tameer and Repair Allama Iqbal Park	Repair work, and plaster	Zuriat Govt. Contractor	06/DDO/P&D/SG 17.05.12	228-29SG/DDO /P&D 20.02.13	87,300
5	construction & Repair of Boundary Wall Ibne Qasim Park	Repair of Wall Pillars and plaster	Ibrar Siddique	03/DDO/P&D/SG 07.05.12	230-31 SG/DDO /P&D 20.02.13	81,011
6	Repair Walk way Arts council Park	Repair	Zuriat Govt. Contractor	05/DDO/P&D/SG 09.05.12	246-247 SG/DDO /P&D 25.02.13	99,450
7	Pipeline Ibne Qasim Park Near 15 office	2 new connection	Ibrar Siddique	108/DDO/P&D/SG 13.03.13	304-305 SG/DDO /P&D 18.03.13	89,200
8	Pipeline Ibne Qasim Park Front of Main Gate	2 new connection	Ibrar Siddique	107/DDO/P&D/SG 08.02.13	298-299 SG/DDO /P&D 18.03.13	89,200
9	P/F tuff tile in Prking Shed at Ibn e Qasim Park	new constructed	Ibrar Siddique	Nil 02.05.12	256-57 SG/DDO /P&D 06.03.13	92,535

10	Green Net for office building outside	new	Ibrar Siddique	87/DDO/P&D/SG 18.06.12	46-47 SG/DDO /P&D 21.06.12	98,501
11	G.I Pipe , Socket , Plumbing item Zakariya Park	Repair	Zuriat Govt. Contractor	Nil Nil	215-16 SG/DDO /P&D 21.06.13	15,173
12	Purchase and supply of Ornamental Plants.	Ornamental Plants	Zuriat Govt. Contractor	136/DDO/P&D/SG 18.06.13	233-34 SG/DDO /P&D 21.06.13	85,000
13	Purchase and supply of Ornamental Plants.	Ornamental Plants	Zuriat Govt. Contractor	134/DDO/P&D/SG 06.06.13	187-88 SG/DDO /P&D 19.06.13	94,450
14	Canves Pipe 2"	purchase of Pipe	Zuriat Govt. Contractor	135/DDO/P&D/SG 06.06.13	189-90 SG/DDO /P&D 19.06.13	97,490
15	PVC Line Water Supply Zakaria Park eidgah MULTAN		Zuriat Govt. Contractor	137/DDO/P&D/SG 18.06.13	231-32SG/DDO /P&D 21.06.13	89,138
16	16 Kerri Trolley (ch. Pervaiz Elahi Park) kirri Jamandan Park	1 6 trolley	Zuriat Govt. Contractor	119/DDO/P&D/SG 23.04.13	83-84 SG/DDO /P&D 16.05.13	96,000
17	Panna Mitti (Earthwork) Lang Khan Bagh	15 trolley	Zuriat Govt. Contractor	124/DDO/P&D/SG 09.05.13	151-52SG/DDO /P&D 14.06.13	39,000
18	Panna Mitti (Earthwork) Ibn e Qasim Park	35 trolley	Zuriat Govt. Contractor	130/DDO/P&D/SG 06.06.13	177-178 SG/DDO /P&D 17.06.13	91,000
19	Kerri (Matti) Earth work at Rana Noor ul Hssan Park	15 trolley	Zuriat Govt. Contractor	121/DDO/P&D/SG 09.05.13	79-80 SG/DDO /P&D 16.05.13	90,000

20	Panna matti on Stadium Gate Qasim Park	35 trolley	Ibrar Siddique	118/DDO/P&D/SG 23.04.13	81-82 SG/DDO /P&D 16.05.13	91,000
21	Tinksha park Renovation		Zuriat Govt. Contractor	132/DDO/P&D/SG 06.06.13	229-230 SG/DDO /P&D 21.06.13	89,228
22	Repair of water supply	cement bajri sand	Ibrar Siddique		11-12 SG/DDO /P&D 11.04.13	1,006
23	clump, rubber , etc. Line repair Tinksha park		Ibrar Siddique		193-94 SG/DDO /P&D 19.06.13	4,060
24	20 Plants phonix bagh Langy Khan	20 Plants	Ibrar Siddique		199-200 SG/DDO /P&D 19.06.13	13,000
25	Plastice Pipe size 1" high qualiy	500ft pipe faisal Mukhtar Park	Zuriat Govt. Contractor		219-220 SG/DDO /P&D 21.06.13	24,360
26	Provision of Canves Pipe Nipple , socket at Madni Park	N/A	Zuriat Govt. Contractor		201-202 SG/DDO /P&D 19.06.13	19,024
27	Cable 7/52 200ft	N/A	Ibrar Siddique		205-206 SG/DDO /P&D 19.06.13	12,064
28	N/A	N/A	Zuriat Govt. Contractor		N/A	24,738
29	N/A	N/A	Ibrar Siddique		N/A	4,744
30	N/A	N/A	Zuriat Govt. Contractor		N/A	2,398
31	N/A	N/A	Ibrar Siddique		N/A	6,206
32	N/A	N/A	Ibrar Siddique		N/A	4,437
33	N/A	N/A	Zuriat Govt. Contractor		N/A	15,312
34	N/A	N/A	Zuriat Govt. Contractor		N/A	23,608
35	distember , paint	4 Room @ 14000, 1 Gallery + Roof	Ibrar Siddique	88 18.06.12	52-53 22.06.12	62,500

		@ 6500				
	<b>Token No./ Cheque No.</b>	<b>Date</b>	<b>Supplier</b>	<b>Bill No. &amp; Date</b>	<b>Item</b>	<b>Gross Amount</b>
36	10644	19.09.12	Zuriat Govt. Contractor	88 20.06.12	Green Pagrian	94,770
37	90288	21.06.13	Zuriat Govt. Contractor	125 06.06.13	shalwar Qamiz Cloth + stiching	92,707
38	90970	22.06.12	Ibrar Siddique		Stick , Shalwar Qamiz Cloth + Stiching	94,068
39	90307	21.06.13	Zuriat Govt. Contractor	121 21.06.13	welding rod etc.	7,192
40	90312	21.06.13	Zuriat Govt. Contractor	Nil 30.05.13	Cable 2 core	5,104
41	2156070	03.05.12	Ibrar Siddique	233 30.03.13	Cable silver core 7/52	8,120
42	2155811	25.04.13	Ibrar Siddique	260 30.06.13	choke 400 Watt	11,368
43	12218	28.09.10	Ibrar Siddique	108 20.09.12	Cable Kowale electric 7/52	15,000
44	23211	15.11.12	Ibrar Siddique	Nil 24.10.12	Electric Material	11,716
45	19335	24.10.12	Ibrar Siddique	173 05.06.12	Energy Saver 25 Watt Philips	14,500
46	39771	24.01.13	Zuriat Govt. Contractor	118 06.11.12	400 Watt lights Philips	12,806
47	40042	26.01.13	Ibrar Siddique	Nil 08.08.12	globe Plastic + blup Plastic	16,286
48	41556	31.01.13	Ibrar Siddique	170 16.01.13	animal wate Fertilizer Panna mitti , nitro phos	46,500
49	41555	31.01.13	Ibrar Siddique	168-69 16.01.13	Misc. Seeds Plants	38,631
50	68723	17.05.13	Zuriat Govt. Contractor	71 04.04.13	18 items of vehicle No. MNJ 2019	38,418

51	84552	18.06.13	Zuriat Govt. Contractor	111 15.05.13	Tank Replacement charges	9,436
52	84550	18.06.13	Zuriat Govt. Contractor	Nil 18.06.13	seat Poshish Comp.+ Labor	14,000
53	83441	18.06.13	Zuriat Govt. Contractor	103 12.05.13	sluf grrari (Kabli)	2,150
54	84551	18.06.13	Zuriat Govt. Contractor	11025.05.13	Repair of 10 Items shaft, steering, shaft kangi etc.	20,016
55	53412	18.03.13	Ibrar Siddique	230 13.03.13	1-60 items of Jeep engine overhauling, denting, painting etc. complete	92,485
56	83442	18.06.13	Zuriat Govt. Contractor	99 20.05.13	4 Tyres Dunlop	55,680
57	68720	17.05.13	Zuriat Govt. Contractor	69 09.05.13	1-18 Item	24,186
58	19327	24.10.12	Al-Siddique Services	66 14.09.12	Tyres, 2 front wheel, hydraulic pipe , screw wrench etc.	30,405
59	34187	05.01.13	Al-Siddique Services	22 05.01.13	1-21 items repaired of Jeep	39,990
60	53051	16.03.13	Ibrar Siddique	146 29.11.12	tube Canvis Pipe 1.1/2"	24,070
61	52732	15.03.13	Ibrar Siddique	78 15.09.12	Wildset telephone	2,390
62	19331	24.10.12	Ibrar Siddique	122 24.09.12	4 Rifle	6,000
63	12220	28.09.12	Zuriat Govt. Contractor	Nil 09,08,12	Transformer 100KVA	99,000
64	10647	19.09.12	Ibrar Siddique	68 20.06.12	CPU Service , Dell key board	2,048
65	46655	21-2-2013	Ibrar Saddique	163/16-1-2013	daidant 10"	11,619

66	23873	19-11-2012	Al-Sadique Services	21/18-10-2012	chori teaz	3,400
67	23874	19-11-12	Al-Sadique Services	28/19-10-2012	electrict motor rewinding	5,900
68	23876	19-11-12	Al-Sadique Services	28/22-10-2012	chori teaz etc.	9,450
69	23875	19-11-2012	Al-Sadique Services	18-10-2012	chori teaz etc.	2,000
70	23877	19-11-2012	Al-Sadique Services	25/18-10-2012	chori teaz etc.	1,600
71	23213	15-11-2012	Zuriat Govt. Contractor	58/4-5-2012	pipe	889
72	23204	15-11-2012	Ibrar Saddique	115/18-10-2012	Grand Armichar new with service etc	5,250
73	23206	15-11-2012	Ibrar Saddique	131/22-10-2012	chori teaz	8,300
74	23207	15-11-2012	Ibrar Saddique	118/18-10-2012	Hand fountain	2,088
75	23205	15-11-2012	Ibrar Saddique	122/18-10-2012	C.P.U service	2,000
76	23203	15-11-2013	Ibrar Saddique	115/18-10-2012	tizab botle etc.	3,150
77	23208	15-11-2012	Ibrar Saddique	119/18-10-2012	Holder pin etc.	3,900
78	23209	15-11-2012	Ibrar Saddique	184/3-9-2012	welding rad etc.	11,040
79	23210	15-11-2012	Ibrar Saddique	126/22-10-2012	wire 7/29 double with pipe etc.	18,954
80	22393	12/11/2012	Ibrar Saddique	110/11-6-2012	comprasher etc.	24,830
81	19334	24-1-2012	Ibrar Saddique	113/29-9-2012	repairing chairs etc.	9,600
82	46653	21-2-2013	Ibrar Saddique	115/22-1-2013	wire 7/64 four caper pakistan etc.	88,152
83	46654	21-2-2013	Ibrar Saddique	116/14-1-2013	wire 19/83	99,296
84	39769	24-1-2013	Ibrar Saddique	150/16-1-2013	Salviya etc.	3,050
85	39765	24-1-2013	Ibrar Saddique	78/15-1-2013	Spray	400

86	39767	24-1-2013	Ibrar Saddique	158/16-1-2013	Conductor etc.	2,882
87	40045	26-1-2013	Ibrar Saddique	132/16-1-2013	Ghamla size 10" etc.	74,240
88	38144	19-1-2013	Ibrar Saddique	125/19-10-2012	jah ranba	21,112
89	38141	19-1-2013	Ibrar Saddique	142/29-11-2012	Hand fountain	2,204
90	38143	19-1-2013	Ibrar Saddique	148/20-11-2012	pipe plastic sawa inch	15,660
91	38140	19-1-2013	Ibrar Saddique	143/29-11-2012	Plug	5,956
92	38139	19-1-2013	Ibrar Saddique	135/29-11-2012	tasee with dasti	1,450
93	34123	5/1/2013	Ibrar Saddique	172/24-11-2012	chori teaz etc.	8,430
94	34125	5/1/2013	Ibrar Saddique	155/24-11-2012	chori teaz etc.	7,150
95	34124	5/1/2013	Ibrar Saddique	152/24-11-2012	chori teaz	7,930
96	34126	5/1/2013	Ibrar Saddique	170/15-12-2012	bila machine service and repair	1,200
97	31554	24-1-2012	Ibrar Saddique	125/12-10-2012	Transformaer oil	40,000
98	N/A	N/A	Ibrar Saddique	122/17-10-2012	paint silko shion	13,061
99	N/A	N/A	Ibrar Saddique	261/31-3-2013	beral nipple	21,248
100	N/A	N/A	Ibrar Saddique	242/26-3-2013	Chair polish etc	12,000
101	N/A	N/A	Ibrar Saddique	232/30-3-2013	machine service	3,040
102	74701	5/6/2013	Zurit	24-4-2013	7/52 wire double core	32,480
103	83451	18-6-2013	Zurit	106/16-4-2013	Fertilizer	24,000
104	39763	2/4/2013	Ibrar Saddique	140/29-11-2013	Grand cutter plate	2,617
105	74727	5/6/2013	Zurit	10/4/2013	Pana Matti	24,960
106	74692	5/6/2013	Zurit	10/4/2013	Plastic Pipe size 1"	13,920
107	74693	5/6/2013	Zurit	18-4-2013	Plastic pipe size 1 1/4"	4,872
108	84554	18-6-2013	Zurit	108/6-6-2013	Canvas pipe size 1 1/2" Japani	83,520
109	74697	5/6/2013	Zurit	24-4-2013	7/44 wire single core	8,700



110	74695	5/6/2013	Zurit	20-4-2013	Union 1"	510
111	74700	5/6/2013	Zurit	20-4-2013	P.T.C.L EVOWINGLE	16,240
112	74696	5/6/2013	Zurit	16-4-2013	Candi facas and other plants	20,660
113	40040	26-1-2013	Ibrar Saddique	180/16-1-2013	stamp	5,429
114	2302	15-11-2012	Ibrar Saddique	119/03-10-2012	File Cover	20,184
115	74694	5/6/2013	Zurit	8/4/2013	Bearing	1,800
116	12217	28-9-2013	Ibrar Saddique	5/6/2013	ice	3,200
117	12897	2/10/2012	Ibrar Saddique		Photo copies	8,000
118	30807	19-12-2013	Ibrar Saddique	31-12-2012	Photo copies	8,751
119	65008	2/5/2013	Ibrar Saddique	258/4-4-2013	paper rim legal stationery items	33,615
120	83443	18-6-2013	Ibrar saddique	279	Canvas pipe size 2 1/2"	3,190
121	74699	5/6/2013	Zurit	23-4-2013	A.C Iton Kenwood etc.	40,600
122	N/A	N/A	Ibrar Saddique	262/6-4-2013	Handle wal size 1 1/4" etc.	15,846
123	N/A	N/A	Ibrar Saddique	257/13-3-2013	pvc pipe size 4" etc.	1,392
124	52869	15-3-2013	Ibrar Saddique	196/22-1-2013	Wood Phaty with labour	11,716
125	53409	18-3-2013	Ibrar Saddique	218/13-3-2013	File cover + Stationery items etc.	15,550
126	74968	5/6/2013	Ibrar Saddique	256/4-4-2013	Chowk 400w etc.	32,016
127	83439	18-6-2013	Zurit	104/28-4-2013	rent item for meeting Qila 1 to14	16,417
128	83553	18-6-2013	Zurit	109/30-5-2013	Pipe 3/4 G.I	17,272
129	N/A	N/A	Ibrar Saddique	252/31-3-2013	Gan repairing with service	2,000
130	N/A	N/A	Ibrar Saddique	254/31-3-2013	Gan goli	2,552
131	83444	18-6-2013	Zurit	97/20-5-2013	Manathera	44,400

132	83445	18-6-2013	Zurit	95/20-5-2013	Nomashi Pathar	55,680
133	86004	19-6-2013	Zurit	312/20-5-2013	Fertilizer DAP	35,000
134	8344	18-6-2013	Zurit	93/12-5-2013	Sada Bahar paniri	30,400
135	83450	18-6-2013	Zurit	91/12-5-2013	window mirror with fixing etc.	15,373
136	44449	12/2/2013	Ibrar Saddique	155/31-12-2012	Woollen uppers Jarsi	87,000
137	83331	17-6-2013	Ibrar Saddique	308/9-5-2013	Fertilizer DAP etc.	35,000
138	N/A	N/A	Ibrar Saddique	229/22-3-2013	water set	3,712
139	N/A	N/A	Ibrar saddique	229/22-3-2013	Chair imported etc.	17,400
140	39764	24-1-2013	Ibrar Saddique	77/16-1-2013	Tharmos etc.	7,082
<b>Total</b>						<b>4,246,295</b>

**Annex-H****[Para 1.2.1.8]****Un-authorized Purchase of Store/Medicines Items Rs 2.211 Million**

<b>ChequeToken No. and Date</b>	<b>Head of Account</b>	<b>Invoice No. and Date</b>	<b>Sanction No and Date</b>	<b>Total amount of Bill</b>	<b>Name of Supplier</b>
1897400 26.09.2012	Ao 3927 Drugs and medicines	1814 – 18.08.2012 1811 - 28.08.2012	896 – 08.09.2012	193160	Zeshan Pharma Hussain enterprises
2002756 09.10.2012	-do-	1807 – 24.08.2012 1820 – 12.09.2012	923- 25.09.2012	195040	-d0-
2037511 11.01.2013	-d0-	46 – 28.07.2012	1063- 28.12.2012	99000	Ch. Traders
2004094 15-11-2012	AO3942 COS	10,72,19,56 – 18.07,10.11,06.08, 19.10.2012 35,12,18- 29.05,09,04,0,04.2012	997 – 13.11.2012	255375	Zahid Traders and Azeem General Store
2146146 23.04.2012	-do-	1815 – 06.10.2012 220 - 04.01.213	1161 – 12.04.2013	194530	Zahid Traders Hussain enterprises
2037514 11.01.2013	-do-	1830 – 20.11.201 75 - 10.12.2012 Nil - 07-07-2012	1086 – 18.01.2013	163000	Zahid Traders Hussain Enterprises Munawar Enterprises
2156126 07.05.2013	Ao 3927 Drugs and medicines	03.05.13	1203 – 04.05.2013	59990	New Daruladvia
2178275 – 28.05.2013	-do-	1240 – 07.05.2013	1215 – 04.05.2013	59875	Bilal Homiopathic
023964- 20.11.12	-do-	1855 – 10.11.2012 total amount of bill (Rs184912) without quotation	1005 14.11.2012	68300	Zeeshan Pharma
032965 – 20.11.2012	-do-	1849 – 07.11.2012 total amount of bill (Rs194214.) without quotation	986 10.11.12	95450	Zeeshan Pharma
35418 -	-do-	1844 – 22.11.2012 total amount of bill (Rs153713.) without quotation	1070 – 31.12.12	23634	Zeeshan Pharma

023025 – 15.11.2012	-do-	1838 – 03.11.2012 total amount of bill (Rs196362.) without quotation	994 – 13.11.2012	99430	Zeeshan Pharma
-do-	-do-	1825 – 03.11.2012 total amount of bill (Rs196362.) without quotation	-do-	48430	-do-
-do-	-do-	1821 – 03.11.2012 total amount of bill (Rs196362.) without quotation	-do-	18750	-do-
23260 – 16.11.2012	-do-	1828 – 25.10.2012 total amount of bill (Rs196919.) without quotation	972 – 31.10.2012	65130	-do
023964- 20.11.12	-do-	702 – 28.07.2012 total amount of bill (Rs184912) without quotation	1005 14.11.2012	99500	Oriental Pharma
061760 – 22.04.2013	AO 3970 Bed & Clothing	2011 - 28.12.2012	1114 – 15.02.2013	95700	Zahid traders
032032 - 27.12.2012	-do-	55 - 27.09.2012	1033 – 19.12.2012	77000	Welcome enterprises
023030 – 15.11.2012	AO 3970 X-ray	35 – 22.09.2012	998 13.11.2012	99850	Zahid traders
061762 – 22.04.13	-do-	1835 – 12.02.13	1662 12.04.13	79150	Hussain enterprises
035416 – 10.01.2013	-do-	95 – 15/12/2012	10.58 – 26.12.2012	70400	Zahid Enterprises
084392 – 08.06.2013	-do-	158 – 15.05.2013	1204 – 16.5.2013	50450	Al-jellan
		<b>Total</b>		<b>2211144</b>	

**Annex-I**

**[Para 1.2.1.9]**

**Excess Payment to the Contractor Due to Excess Measurement of Length of  
RCC Pipe of Gully Grating than the Width of Road – Rs 1.069 Million**

**(Amount in rupees)**

<b>Analysis of lying of RCC Pipe 9" dia in case of width of road will be average 50 feet</b>			
<b>Particular</b>	<b>Paid</b>	<b>Rate</b>	<b>Amount</b>
Earth work	1x25x2.5x4.5=281.25 cft	8.22785	2314.082813
Drt rammed brick or stone blast 1.5 to 2" guage	1x25x2.5x.5 less 1x25x.786x1x1x.5 =20.06 cft	29.837	598.53022
P/L RCC Pipe moulded with cement concrete 1:1-1/2:3 with 9" dia etc complete	1x25= 25 rft	270.15	6753.75
P/L PCC 1:4:8	1x25x2.5x2.83Less 1x25x.78x1x1x.5 =167.125	137.772	23042
Total cost of laying of RCC Pipe 9" dia			32708.73003
Add cost of construction of 2 Nos Sumps			22367
Total cost of Gully grating to be estimate for average 51 feet road			55076
Estimate cost of Gully Grating approved in the TS Estimate			87741
Excess Cost of Gully Grating each			32665
Total Numbers of Gully Grating laid in 50 feet width road 3400/200=16 Nos			16
<b>Total Excess cost Paid</b>			<b>522,640</b>
<b>Analysis of lying of RCC Pipe 9" dia in case of width of road will be average 24 feet</b>			
<b>Particular</b>	<b>Paid</b>	<b>Rate</b>	<b>Amount</b>
Earth work	1x12x2.5x4.5=135 cft	8.22785	1110.75975
Drt rammed brick or stone blast 1.5 to 2" guage	1x12x2.5x.5 less 1x12x.786x1x1x.5 =10.284 cft	29.837	306.843708
P/L RCC Pipe moulded with cement concrete 1:1-1/2:3 with 9" dia etc complete	1x12= 25 rft	270.15	3241.8
P/L PCC 1:4:8	1x12x2.5x2.83Less 1x12x.78x1x1x.5 =80.22	137.772	11052

Total cost of laying of RCC Pipe 9" dia	15711.4733
Add cost of construction of 2 Nos Sumps	22367
Total cost of Gully grating to be estimate for average 51 feet road	38078
Estimate cost of Gully Grating approved in the TS Estimate	87741
Excess Cost of Gully Grating each $2176/200 = 11$ Nos gully Gratings	49663
Total Numbers of Gully Grating laid in 24 feet width road	11
<b>Total Excess cost Paid</b>	<b>546293</b>
<b>Grand Total of Excess Paid to the Contractor due to excess estimation</b>	<b>1,068,933</b>

**Annex-J****[Para 1.2.1.10]****Unauthorized Purchase of Sports Items –Rs. 1.026 million**

<b>Vr. No</b>	<b>Token &amp; date</b>	<b>Particular</b>	<b>Name of Supplier</b>	<b>Date</b>	<b>Amount</b>
108	197 – 10.06.13	Purchase of base ball net	Chaudry & Sons	28.06.13	97875
109	198 - 13.06.13	Purchase of base ball boundry	Chaudry & Sons	27.06.13	96048
110	212 - 14.06.13	Purchase of pipe net bas ball	Chaudry & Sons	28.06.13	95004
115	217 - 14.06.13	Purchase of base ball boundry	Chaudry & Sons	28.06.13	92800
106	199 - 04.06.13	Purchase of Kits	Star Sports	08.01.13	58980
99	859 - 04.05.13	Purchase of Kits	Star Sports	04.05.13	44000
104	240 25.05.13	purchase of base ball uniform	Star Sports	31.05.13	96396
96	181 18.05.13	Purchase of trafi	Dawn soports	19.04.13	99400
08	150 03.03.13	Purchase of uniform	SA Sports	08.03.13	67400
37	75 24.12.12	Purchase of machine	Arshad & sons	20.12.12	75000
43	88 04.01.13	Purchase of machine	Arshad & sons	04.01.13	65000
35	68 28.11.12	Penaflex	Muhammad shehzad & co	18.08.12	63000
01	94 04.01.13	Penaflex	M.M Qasar	20.08.12	75000
<b>Total</b>					<b>1,025,903</b>

**Annex-K**

**[Para 1.2.1.11]**

**Unauthorized Withdrawal of Funds beyond Delegation of Financial Powers– Rs1.026 million**

Token No. /Chq. No.	Date	Name of Supplier	Bill No./date	Item	Gross Amount	
74701	5/6/2013	Zuriat Contractor	24-4-2013	7/52 wire double core	32,480	
83451	18-6-2013	Zuriat Contractor	106/16-4-2013	Fertilizer	24,000	
74727	5/6/2013	Zuriat Contractor	10/4/2013	Pana Matti		
..DO..	..DO..	..DO..	..DO..	new grass with labour	24,960	
84554	18-6-2013	Zuriat Contractor	108/6-6-2013	Canvas pipe size 1 1/2" Japani	83,520	
74696	5/6/2013	Zuriat Contractor	16-4-2013	Candi facas	20,660	
..DO..	..DO..	..DO..	..DO..	Golden facas		
..DO..	..DO..	..DO..	..DO..	Black facas		
..DO..	..DO..	..DO..	..DO..	Damai sina lal		
..DO..	..DO..	..DO..	..DO..	Damai sina green		
..DO..	..DO..	..DO..	..DO..	Marwa		
..DO..	..DO..	..DO..	..DO..	Khalifa		
..DO..	..DO..	..DO..	..DO..	lal jahri		
..DO..	..DO..	..DO..	..DO..	night of rani		
..DO..	..DO..	..DO..	..DO..	Nathor Phal		
..DO..	..DO..	..DO..	..DO..	Lastonia		
40041	26-1-2013	Moon Enterprises	159	Paint silko shaion		24,510
..DO..	..DO..	..DO..	..DO..	bursh		
..DO..	..DO..	..DO..	..DO..	cane tarpen		
81602	17-6-2013	E.N.Traders	51/9-5-2013	Jakoranda plant	48,000	
..DO..	..DO..	Ibrar Saddique	262/6-4-2013	Handle wal size 1 1/4"		
			..DO..	Pipe cutting with chori		
..DO..	..DO..	..DO..	..DO..	Nalki		



53049	16-3-2013	Moon enterprises	160/8-3-2013	Shaper plastic good quality crystal sheet	35,380
74968	5/6/2013	Ibrar Saddique	256/4-4-2013	Chowk 400w	32,016
..DO..	..DO..	..DO..	..DO..	Bulb 400w	
..DO..	..DO..	..DO..	..DO..	Agnator	
8601	17-6-2013	E.N.Trader	50/4/4/2013	Gold mor plant	90,000
83444	18-6-2013	Zurit	97/20-5-2013	Manathera	44,400
..DO..	..DO..	..DO..	..DO..	Marwa	
..DO..	..DO..	..DO..	..DO..	Lal Gadinia	
..DO..	..DO..	..DO..	..DO..	U.k	
83445	18-6-2013	Zuriat Contractor	95/20-5-2013	Nomashi Pathar	55,680
86004	19-6-2013	Zuriat Contractor	312/20-5-2013	Fertilizer DAP	
..DO..	..DO..	..DO..	..DO..	Fertilizer netorfas	35,000
8344	18-6-2013	Zuriat Contractor	93/12-5-2013	Sada Bahar paniri	
..DO..	..DO..	..DO..	..DO..	Kocha Grass	
83331	17-6-2013	Ibrar Saddique	308/9-5-2013	Fertilizer DAP	35,000
..DO..	..DO..	..DO..	..DO..	Fertilizer netorfas	
<b>Sanction No. &amp; Date</b>	<b>SO/WO No. &amp; Date</b>	<b>Name of Contractor</b>	N/A	<b>Particular</b>	<b>Amount</b>
233-34 SG/DDO /P&D 21.06.13	136/DDO/P&D/SG 18.06.13	Zuriat Govt. Contractor	..DO..	Purchase and supply of Ornamental Plants.	85,000
187-88 SG/DDO /P&D 19.06.13	134/DDO/P&D/SG 06.06.13	Zuriat Govt. Contractor	..DO..	Purchase and supply of Ornamental Plants.	94,450
189-90 SG/DDO /P&D 19.06.13	135/DDO/P&D/SG 06.06.13	Zuriat Govt. Contractor	..DO..	Canves Pipe 2"	97,490
231-32 SG/DDO /P&D 21.06.13	137/DDO/P&D/SG 18.06.13	Zuriat Govt. Contractor	..DO..	PVC Line Water Supply Zakaria Park eidgah MULTAN	89,138

83-84 SG/DDO /P&D 16.05.13	119/DDO/P&D/SG 23.04.13	Zuriat Govt. Contractor	..DO..	16 Kerri Trolley (ch. Pervaiz Elahi Park) kirri Jamandan Park	96,000
151- 52SG/DDO /P&D 14.06.13	124/DDO/P&D/SG 09.05.13	Zuriat Govt. Contractor	..DO..	Panna Mitti (Earthwork) Lang Khan Bagh	39,000
177-178 SG/DDO /P&D 17.06.13	130/DDO/P&D/SG 06.06.13	Zuriat Govt. Contractor	..DO..	Panna Mitti (Earthwork) Ibn e Qasim Park	91,000
79-80 SG/DDO /P&D 16.05.13	121/DDO/P&D/SG 09.05.13	Zuriat Govt. Contractor	..DO..	Kerri (Matti) Earth work at Rana Noor ul Hssan Park	90,000
81-82 SG/DDO /P&D 16.05.13	118/DDO/P&D/SG 23.04.13	Ibrar Siddique	..DO..	Panna matti on Stadium Gate Qasim Park	91,000
71-72 SG/DDO /P&D 16.05.13	116/DDO/P&D/SG 23.04.13	ent Traders	..DO..	Panna matti on Qasim Park Plot No. 1	91,000
229-230 SG/DDO /P&D 21.06.13	132/DDO/P&D/SG 06.06.13	Zuriat Govt. Contractor	..DO..	Tinksha park Renovation	89,228
219-220 SG/DDO /P&D 21.06.13	..DO..	Zuriat Govt. Contractor	..DO..	Plastice Pipe size 1" high qualiy	24,360
..DO..	..DO..	Zuriat Govt. Contractor	..DO..	Supply of Misc. Recurring items	24,738
..DO..	..DO..	Zuriat Govt. Contractor	..DO..	Supply of Misc. Recurring items	23,608
<b>Total</b>					<b>1,026,012</b>

**Annex-L**

**[Para 1.2.2.1]**

**Inadmissible Allowances and Recovery thereof - Rs 4.512 Million**

**(Amount in rupees)**

Seniority No.	Name of Teacher with Parentage	Place of Posting	Designation	Date of Entry into Govt. Service	Date of Awarded Regular Grad if untrained Appointment	Adhoc Allowance 2005	Special Allowance 2006	Adhoc Allowance 2009	Grand Total
166	Sabra Sultana D/o Ghulam Rasool	GGPSDeen Pur	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
167	Parveen Sultana D/o Abdul Wahab	GGMSGhazi Pur	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
168	Rehana BiBi D/o Muhammad Siddique	GGPS Mohana Sandila	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
169	Shaista Yasmeeen D/o Rasool Bakhsh	GGPSBehli Sharif	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
170	Noureen D/o Habib ur Rehman	GGPS Hayat Wala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
171	Zubaida BiBi D/o Karim Bakhsh	GGPS Kanhoon	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640

172	Zareena Dilshad D/o Ch. Muhammad Siddique	GGPSSaw a	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
173	Zakiya Iqbal D/o Muhammad Iqbal	GGPS Bhogi Shaheed	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
174	Zakiya Bi Bi D/o Abdul Khaliq	GGPSSheh ni	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
175	Samina Naheed D/o Muhammad Aslam	GGMSAsl am Abad	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
176	Robina Tehseen D/o Allah Bakhsh	GGPSLar Janubi	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
177	Sadia Karim D/o Fazal Karim	GGPS79/ M	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
178	Rukhsana Khurshid D/o Khurshid Ahmad	GGPS Hayat Wala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
179	Safia BiBi D/o Abdul Ghaffar	GGPS Chak 69/M	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
180	Tahira Parveen D/o Noor Muhammad	GGPS Hoot Wala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640

181	Nazia KarimD/o Fazal Karim	GGPS 82/M	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
182	Asma Zulfiqar D/o Zulfiqar Ali	GGPS Niaz Bhutta	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
183	Sajida ParveenD/o Muhammad Mushtaq	GGPS 79/M	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
184	Shabana Asghar D/o Muhammad Asghar	GGPSManzoor Wali	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
185	Iffat Iftikhar D/o Iftkhar ud din	GGPS Basti Barar	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
186	Lubna Qureshi D/oMuhammad Asghar Qureshi	GGPSMohana Sandila	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
187	Robina KhanD/o Muhammad	GGPSThalykan	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640

188	Farzana Kousar D/o Muhammad Rafiq	GGPSChak 55/M	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
189	Hajara Perveen D/o Hafiz Haji Muhammad	GGPSBhular	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
190	Abida Sultan D/o Hussnain Ahmad	GGPSAhmad Bakhsh Miani	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
191	Shakeela Arif D/o Muhammad Arif	GGPSChak Wala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
192	Umm-E Kalsoom Malik D/o Malik Abdul Rehman	GGPS82/ M	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
193	Sumreen Kanwal D/o Muhammad Aslam	GGPS Imam Bakhsh Wala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
194	Zakia Kousar D/o Mulazim Hussain	GGPSAllah Bakhsh Wala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
195	Jamshaid BIBI D/o Ali Muhammad	GGPSBumb	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640

196	Shaista Khawaja D/o Hazoor Bakhsh	GGPS Basti Lang	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
197	Qurat ul Ain Akhtar D/o Muhammad Akhtar	GGPSKanhon	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
198	Shazia Sajjad D/o Ali Muhammad	GGPS Gamay Wala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
199	Touseef Rauf D/o Abdul Rauf	GGPSBasti Bakhsh	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
200	Khaizra Simiyab Bukhari D/o Hussain Ahmad	GGPS83/M	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
201	Sobia Noureen D/o Nasrullah Hijazi	GGPS Kandair	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
202	Kousar Rafiq S/o Muhammad Rafiq	GGPS Basti Kachala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640
203	Naseem Tahira D/o Ghulam Qadir	GGPSKaram Ali Wala	PST	2/10/2002	19-10-2009	9960	9960	21720	41,640

204	Sajida Tabasum D/o Ghulam Muhammad	GGPSLal Wah	PST	4/10/2002	19-10-2009	9960	9960	21720	41,640
205	Naseem Akhtar D/o Muhammad Ramzan	GGMSKotla Chakar	PST	12/10/2002	19-10-2009	9960	9960	21720	41,640
206	Rashida Qureshi D/o Abdul Khaliq	GGCMSBasti Barar	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
207	Sanobar Khurshid D/o Khurshid Ahmad	GGPSDaal Wala	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
208	Zobia Kalsoom D/o Noor Muhammad	GGPS Bool Ghar No. 1	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
209	Fatima Choudhry D/o Ch. Khushi Muhammad	GGPSChah Khosay Wala	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
210	Nusrat Jahan D/o Muhammad Shafi	GGPSJang Wala	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
211	Aafia Sattar D/o Abdul Sattar	GGPS Shah Pur Laman	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640



212	Asia Batoold/ o Allah Jawaya	GGPSHaas san Bakhsh Wali	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
213	Fouzia Bukhari D/o Fakhar Hussain	GGPSShei khoo Wala	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
214	Shazia Tabasum D/o Muhamm ad Sharif	GGPS Bhatrain	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
215	Farzana Kousar D/o Iqbal Ahmad	GGPS Bohar	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
216	Asia Younas D/o Muhamm ad Younas	GGPS Jahan Pur	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
217	Zubaida Khatoon D/o Abdul Razzaq	GGPSBast i Kamal	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
218	Rozina Manzoor D/o Manzoor Ahmad	GGPSLan gar	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
219	Madiha Maryyum D/o Khushi Muhamm ad	GGPSCha h Khosay Wala	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640

220	Kaniz Fatima D/o Muhammad Akhtar	GGPSBhogi Shaheed	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
221	Shehla Parveen D/o Allah Yar	GGMSBhogi Shaheed	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
222	Samina Iqbal D/o Muhammad Iqbal	GGPS Imam Bukhsh Wala	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
223	Safia Anjum D/o Ghulam Sarwar	GGPS Taji Wala	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
224	Riffat Azra D/o Malik Ghulam Muhammad	GGPS Basti Kachala	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
225	Tehmina Naz D/o Ashiq Hussain	GGPSMunir Wali	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
226	Shama Noor D/o Noor ul Hassan	GCMSBasti Barar	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
227	Asia Perveen D/o Mureed Hussain	GGPS Behli Purani	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640
228	Nasreen Bibi D/o Muhammad Siddique	GGPS Basti Nawab	PST	15-11-2003	19-10-2009	9960	9960	21720	41,640

229	Farwa Abid D/o Abid Hussain	GGPSBasti Khakhi	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
230	Shagufta Nasreen D/o Ghulam Rasool Bodla	GGPSChan Wala	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
231	Sakeena BiBi D/o Ghulam Qadir	GGPSBhandi	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
232	Naheed Akhtar D/o Ghulam Farid	GGPS Bhandi	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
233	Rukiya Nousheen D/o Allah Wasaya Malik	GGPSShah Wali	PST	15-11- 2003	19-10- 2009	9960	9960	21720	41,640
234	Reehana Sharif D/o Muhammad Sharif	GGPSBumb	PST	17-11- 2003	19-10- 2009	9960	9960	21720	41,640
235	Lubna Parveen D/o Allah Bakhsh	GGPSRiaz Abad	PST	1/1/20 04	19-10- 2009	9960	9960	21720	41,640
236	Zubaira Malik D/o Mohi u Din	GGPS Ladhay Wala	PST	20-10- 2004	19-10- 2009	9960	9960	21720	41,640
237	Bushra Jabeen D/o Muhammad Siddique	GGPSBhupla Wala	PST	20-10- 2004	19-10- 2009	9960	9960	21720	41,640

238	Abida Kanwal D/o Muhamm ad Ghulam Farid	GGPSSheh ni	PST	20-10- 2004	19-10- 2009	9960	9960	21720	41,640
239	Asia Manzoor D/o Manzoor Hussain	GGPS Allah Bakhsh Wala	PST	20-10- 2004	19-10- 2009	9960	9960	21720	41,640
240	Abida Parveen D/o Malik Karam Ali	GGPSBait Wahi	PST	20-10- 2004	19-10- 2009	9960	9960	21720	41,640
241	Kousar ParveenD /o Muhamm ad Bakhsh	GGPSBast i Bakhsh	PST	21-10- 2004	19-10- 2009	9960	9960	21720	41,640
242	Farzana D/o Muhamm ad Hussain	GGPSQay yum Wala	PST	21-10- 2004	19-10- 2009	9960	9960	21720	41,640
243	Sajida Batoool D/o Ghulam Hussnain	GGPSBast i Noon	PST	23-10- 2004	19-10- 2009	9960	9960	21720	41,640
244	Khalida Jafar D/o Jafar Hussain	GGPSMia ni Motha	PST	1/1/20 05	19-10- 2009	9960	9960	21720	41,640
245	Shumaila KanwalD /o Muhamm ad Jafar Khan	GGPSLal Wah	PST	4/9/20 06	19-10- 2009	7660	7660	21720	37,040

246	Shumaila MalikD/o Muhamm ad Latif Ahmad	GGPSMuh ammad Akhtar Wala	PST	5/9/2006	19-10-2009	7660	7660	21720	37,040
247	Suriya BiBi D/o Peer Bakhsh	GGPS Mian Pur Bailay Wala	PST	5/9/2006	19-10-2009	7660	7660	21720	37,040
248	Kubra Rehman D/o Malik Abdul Rehman	GGPSBail ay Wala	PST	5/9/2006	19-10-2009	7660	7660	21720	37,040
249	Bushra Mubarak D/o Mubarak Ali	GGPSBehl i Sharif	PST	5/9/2006	19-10-2009	7660	7660	21720	37,040
250	Shahana Parveen D/o Ahsan Khan	GGPSTaji Wala	PST	5/9/2006	19-10-2009	7660	7660	21720	37,040
251	Munaza KhalilD/ o Khalil ur Rehman	GGPSKhal il Ahmad	PST	5/9/2006	19-10-2009	7660	7660	21720	37,040
252	Shahida ParveenD /o Allah Yar	GGPSDep al	PST	6/9/2006	19-10-2009	7660	7660	21720	37,040
253	Abida Perveen D/o Hafiz Abdul Qadir	GGPSKan dair	PST	6/9/2006	19-10-2009	7660	7660	21720	37,040

254	Sumaira Parveen D/o Ghulam Akbar	GGPSBalo ochan	PST	6/9/2006	19-10-2009	7660	7660	21720	37,040
255	Haleema Mai D/o Malik Ali Nawaz	GGPSKarmoo Wali	PST	7/9/2006	19-10-2009	7660	7660	21720	37,040
256	Shazia Naseem D/o Ghulam Farid	GGPSBohar	PST	7/9/2006	19-10-2009	7660	7660	21720	37,040
257	Kiran Ismail D/o Muhammad Ismail	GGPSLun gar	PST	7/9/2006	19-10-2009	7660	7660	21720	37,040
258	Nadia Umar D/o Umar Wada	GGPSBait Katch	PST	14-12-2006	19-10-2009	7660	7660	21720	37,040
259	Maria Jafar D/o Muhammad Jafar Khan	GGPSGazaran	PST	14-12-2006	19-10-2009	7660	7660	21720	37,040
260	Safia Khanum D/o Mushtaq Ahmad	GGPSHayat Pur Araian	PST	26-08-2006	19-10-2009	7660	7660	21720	37,040
261	Mubshra Nihal D/o Muhammad Akram	GGPSBailay Wala	PST	19-10-2009	19-10-2009	7660	7660	21720	37,040
262	Shehla Gulnaz D/o Ashfaq Hussain	GGPSBoo Ghar NO. 2	PST	19-10-2009	19-10-2009	7660	7660	21720	37,040

263	Munaza BiBiD/o Peeran Ditta	GCMS Sabra	PST	19-10-2009	19-10-2009	7660	7660	21720	37,040
264	Ghulam Fiza D/o Mureed Hussain	GGPSBalochan	PST	19-10-2009	19-10-2009	7660	7660	21720	37,040
265	Reehana IshaqD/o Muhammad Ishaq	GGMSAli Pur Sadat	PST	19-10-2009	19-10-2009	7660	7660	21720	37,040
266	Munaza Zahoor D/o Zahoor Ahmad	GGPSWahah Sandila	PST	19-10-2009	19-10-2009	7660	7660	21720	37,040
267	Sumaira BiBi D/o Abdul Razzaq	GGPSChak No. 67/M	PST	19-10-2009	19-10-2009	7660	7660	21720	37,040
268	Shumaila Shafi D/o Muhammad Shafi	GGMSAslam Abad	PST	19-10-2009	19-10-2009	7660	7660	21720	37,040
270	Nafees Batool D/o Munawar Hussain	GGPSChak Jhamat	PST	20-10-2009	20-10-2009	7660	7660	21720	37,040
272	Hameeda Akhtar D/o Haji Noor Muhammad	GGPSRiaz Abad	PST	19-11-2009	19-11-2009	7660	7660	21720	37,040

273	Rukiya Tahir D/o Tahir Muhamm ad	GGPSCha h Kamal Wala	PST	19-11- 2009	19-11- 2009	7660	7660	21720	37,040
274	Hafiza Riffat BashirD/ o Bashir Ahmad	GGMSAsl am Abad	PST	19-11- 2009	19-11- 2009	7660	7660	21720	37,040
275	Maimoon a Naz D/o Ghulam Nazik	GGPSBast i Malkani	PST	21-11- 2009	21-11- 2009	7660	7660	21720	37,040
276	Kaniz Fatima D/o Abdul Ghafoor	GGPSBool Ghar No 2.	PST	21-11- 2009	21-11- 2009	7660	7660	21720	37,040
277	Perveen Tabasum D/o Jindwada	GGPSGhul am Muhamma d Wala	PST	21-11- 2009	21-11- 2009	7660	7660	21720	37,040
278	Safia ParveenD /o Abdul Karim	GGPSNon arian	PST	26-11- 2009	26-11- 2009	7660	7660	21720	37,040
279	Bushra AslamD/ o Muhamm ad Aslam	GGPSGhul am Muhamma d Wala	PST	26-11- 2009	26-11- 2009	7660	7660	21720	37,040
<b>Total</b>						<b>10396 20</b>	<b>10396 20</b>	<b>2432640</b>	<b>4,511,8 80</b>



**Annex-M****[Para 1.2.2.2]****Unauthorized Withdrawal of Conveyance Allowance – Rs 2.273 Million****(Amount in rupees)**

<b>Sr. No.</b>	<b>Name / Designation</b>	<b>Period</b>	<b>Months</b>	<b>Rate of Conveyance Allowance</b>	<b>Recovery</b>
1	Muhammad Jalal Malik MS	01.07.2012 to 30.06.2013	12	5000	60,000
2	Muzaffar Ismail MO	01.07.2012 to 30.06.2013	12	5000	60,000
3	Dr. Arshad Ali Saho MO	01.07.2012 to 30.06.2013	12	5000	60,000
4	Dr. Tahir MO	01.03.2012 to 30.06.2013	4	5000	20,000
5	Lal Chand W/C	01.07.2012 to 30.06.2013	12	1750	21,000
6	Karim Baksh T W Operator	01.07.2012 to 30.06.2013	12	1700	20,400
7	Muhammad Arshad (Chowkidar)	01.07.2012 to 30.06.2013	12	1750	21,000
8	Bushra Javed Charge Nurse	01.07.2012 to 30.06.2013	12	5000	60,000
9	Haqnawaz JC	01.07.2012 to 30.06.2013	12	1840	22,080
10	Ishaq Malik Dispencer	01.07.2012 to 30.06.2013	12	1840	22,080
11	Johar Abbas Shah W/C	01.07.2012 to 30.06.2013	12	1700	20,400
12	Ghulam Raza Dispencer	01.07.2012 to 30.06.2013	12	1840	22,080
13	Muhammad Hashim W/S	01.07.2012 to 30.06.2013	12	1700	20,400
14	Muhammad Iqbal W/S	01.07.2012 to 30.06.2013	12	1700	20,400
15	Samar Robina Paul CN	01.07.2012 to 30.06.2013	12	5000	60,000
16	Mehwish inam CN	01.07.2012 to	12	5000	60,000

		30.06.2013			
17	Afshn Nadeem CN	01.07.2012 to 30.06.2013	12	5000	60,000
18	Saima Akram CN	01.07.2012 to 30.06.2013	12	5000	60,000
19	Farkhanda ASLAM CN	01.07.2012 to 30.06.2013	12	5000	60,000
20	samreena sehr CN	01.07.2012 to 30.06.2013	12	5000	60,000
21	Rabia Ghafar CN	01.07.2012 to 30.06.2013	12	5000	60,000
22	Nadia Yasin CN	01.07.2012 to 30.06.2013	6	5000	30,000
23	Maria Ghafar Butt CN	01.07.2012 to 30.06.2013	12	5000	60,000
24	Nadia Saeed Butt CN	01.07.2012 to 30.06.2013	12	5000	60,000
25	Aasia Siddiqa CN	01.07.2012 to 30.06.2013	12	5000	60,000
26	Samina Ibrahim Malik CN	01.07.2012 to 30.06.2013	12	5000	60,000
27	shumaila Aslam CN	01.07.2012 to 30.06.2013	12	5000	60,000
	<b>Total Amount</b>				<b>1,199,840</b>
	<b>Recovery pointed during last audit but not deposited to date</b>				<b>1,073,000</b>
	<b>Total Recovery</b>				<b>2,272,840</b>

**Unauthorized Payment of Social Security Benefit after Regularization  
– Rs 1.657 Million**

(Amount in rupees)

SR. NO	NAME OF TEACHER	DESIGNATION	PLACE OF POSTING	RATE OF SSB	PERIOD	RECOVERY
1	Liaqat Ali	PST	GHS Chak R.S	1146	19.10.2009 to 31.08.2010	11918
2	Dilshad Parveen	PST	GPS NAWAN CHAK	1146	19.10.2009 to 31.08.2010	11918
3	Muhammad Nadeem	PST	GHS Kotli Nijabat	1146	19.10.2009 to 31.08.2010	11918
4	Muhammad Saleem Shah	PST	GHS Lasoori	1146	19.10.2009 to 31.08.2010	11918
5	Muhammad Latif	PST	GPS CHAH MERAN KHAN	1146	19.10.2009 to 31.08.2010	11918
6	Imtiaz Ahmad	PST	GHS Todar Pur	1146	19.10.2009 to 31.08.2010	11918
7	Muhammad Aslam	PST	GHS Panjani	1146	19.10.2009 to 31.08.2010	11918
8	Haji Muhammad	PST	GHS Allah Abad	1146	19.10.2009 to 31.08.2010	11918
9	Muhammad Husnain	PST	GPS JUNGLE AMEER HUAASIN	1146	19.10.2009 to 31.08.2010	11918
10	Mushtaq Ahmad	PST	GPS BHOPAT WALA	1146	19.10.2009 to 31.08.2010	11918
11	Muhammad Shahid	PST	GPS BHOPAT WALA	1146	19.10.2009 to 31.08.2010	11918
12	Ghulam Abbas	PST	GPS MANSAY WALA	1146	19.10.2009 to 31.08.2010	11918
13	Ghulam Abbas	PST	GPS SIND WALA	1146	19.10.2009 to 31.08.2010	11918
14	Naveed Ahmad Bodlah	PST	GPS KHARA	1146	19.10.2009 to 31.08.2010	11918
15	Muhammad Naeem Akhter	PST	GPS LAL WALA	1146	19.10.2009 to 31.08.2010	11918

16	Abid Hussain	PST	GPS BASTI KANAIRA	1146	19.10.2009 to 31.08.2010	11918
17	Mureed Hussain	PST	GPS FATAH BELLA	1146	19.10.2009 to 31.08.2010	11918
18	Abdul Ghaffar	PST	GHS Kotli Nijabat	1146	19.10.2009 to 31.08.2010	11918
19	Muhammad Akram	PST	GHS Ubara Shumali	1146	19.10.2009 to 31.08.2010	11918
20	Khalid Hussain	PST	GPS Wahi Sawaya	1146	19.10.2009 to 31.08.2010	11918
21	Razaq Ahmad	PST	GES Lutaf Pur	1146	19.10.2009 to 31.08.2010	11918
22	Abdul Aleem	PST	GPS AZIZ ABAD	1146	19.10.2009 to 31.08.2010	11918
23	Rana Tariq Mehmood	PST	GPS BANGALA MOR	1146	19.10.2009 to 31.08.2010	11918
24	Mushtaq Hussain	PST	GPS RUKAN HUTTI	1146	19.10.2009 to 31.08.2010	11918
25	Muhammad Imran	PST	GPS SHAKH PUR DRIG	1146	19.10.2009 to 31.08.2010	11918
26	Muhammad Riaz	PST	GES KHAN PUR QAZIAN	1146	19.10.2009 to 31.08.2010	11918
27	Muhammad Aslam	PST	GPS Ghulam Rasool Wala	1146	19.10.2009 to 31.08.2010	11918
28	Shoukat Ali	PST	GPS JAMAL WALA	1146	19.10.2009 to 31.08.2010	11918
29	Muhammad Arshad	PST	P/S CHAK JLAL PUR	1146	19.10.2009 to 31.08.2010	11918
30	Shah Muhammad	PST	GPS CHONTAIN SHARIF	1146	19.10.2009 to 31.08.2010	11918
31	Muhammad Yousaf	PST	GES KHAN PUR QAZIAN	1146	19.10.2009 to 31.08.2010	11918
32	Ghulam Yaseen	PST	GPS Khan Pur Qazian	1146	19.10.2009 to 31.08.2010	11918
33	Muhammad Intizar Khalid	PST	GPS Ghulam Rasool Wala	1146	19.10.2009 to 31.08.2010	11918
34	Muhammad Sardar	PST	GPS Ghulam Rasool Wala	1146	19.10.2009 to 31.08.2010	11918
35	Shabbab Hussain	PST	GPS Rasool No 2	1146	19.10.2009 to 31.08.2010	11918
36	Javed Akhtar	PST	GPS Mittha tota	1146	19.10.2009 to 31.08.2010	11918

37	Irfan Ahmad	PST	GPS Daira Pur No.3	1146	19.10.2009 to 31.08.2010	11918
38	Zawar Hussain	PST	GPS Lut Wala	1146	19.10.2009 to 31.08.2010	11918
39	Muhammad Rehan Gohar	PST	GPS Sikandrabad	1146	19.10.2009 to 31.08.2010	11918
40	Syed Alamdar Hussain shah	PST	GPS Chak Salar	1146	19.10.2009 to 31.08.2010	11918
41	Muhammad Aslam	PST	GPS Rasool Pur No.3	1146	19.10.2009 to 31.08.2010	11918
42	Muhammad Javed Iqbal	PST	GPS Naseer Pur No.1	1146	19.10.2009 to 31.08.2010	11918
43	Muhammad Rafiq	PST	GES Rasool Pur No.1	1146	19.10.2009 to 31.08.2010	11918
44	Abid Ali	PST	GES BANGALA	1146	19.10.2009 to 31.08.2010	11918
45	Shoukat Hussain	PST	GES Shah Pur Ubha	1146	19.10.2009 to 31.08.2010	11918
46	Aziz Ahmad	PST	GPS BHANA	1146	19.10.2009 to 31.08.2010	11918
47	Najam Un Nisa	PST	GPS GHALA MANDI	1146	19.10.2009 to 31.08.2010	11918
48	Irshad Hussain	PST	GPS SHAKH PUR DRIG	1146	19.10.2009 to 31.08.2010	11918
49	Zafar Hussain	PST	GPS Khursheed Abad	1146	19.10.2009 to 31.08.2010	11918
50	Muhammad Abid Khan	PST	GHS Pounta	1146	19.10.2009 to 31.08.2010	11918
51	Sajjad Hussain	PST	GPS Bangala Mor	1146	19.10.2009 to 31.08.2010	11918
52	Muhammad Akram	PST	GPS Lar Wala	1146	19.10.2009 to 31.08.2010	11918
53	Muhammad Shahid	PST	GPS Chak 13 Faiz	1146	19.10.2009 to 31.08.2010	11918
54	Munawar Khan	PST	GES Rasool Pur No 1	1146	19.10.2009 to 31.08.2010	11918
55	Abdul Majeed	PST	IGPS RAILWAY STATION	1146	19.10.2009 to 31.08.2010	11918
56	Imran Ali	PST	GHS Ganwain	1146	19.10.2009 to 31.08.2010	11918
57	Muhammad Akram	PST	GPS NARAIN GARH	1146	19.10.2009 to 31.08.2010	11918

58	Shoukat Hussain	PST	GPS Miran Khan	1146	19.10.2009 to 31.08.2010	11918
59	Muhammad Afzal	PST	GPS SHAKH PUR DRIG	1146	19.10.2009 to 31.08.2010	11918
60	Khizar Hayat	PST	GPS AMAN-U-LLAH PUR	1146	19.10.2009 to 31.08.2010	11918
61	Sajjad Hussain	PST	GHS Wains	1146	19.10.2009 to 31.08.2010	11918
62	Muhammad Nasir Khan	PST	GPS SAIRY	1146	19.10.2009 to 31.08.2010	11918
63	Manzoor Ahmad	PST	GES Murad-Ul-Islam	1146	19.10.2009 to 31.08.2010	11918
64	Muhammad Abdullah	PST	GES Chak F-13	1146	19.10.2009 to 31.08.2010	11918
65	Nazeer Hussain	PST	GPS Mohan Pur	1146	19.10.2009 to 31.08.2010	11918
66	Bashir Ahmad	PST	GPS Mari Noon	1146	19.10.2009 to 31.08.2010	11918
67	Ijaz Hussain	PST	GPS Wahi Sawaya	1146	19.10.2009 to 31.08.2010	11918
68	Hafiz Muhammad Ramzan	PST	GPS Sikandrabad	1146	19.10.2009 to 31.08.2010	11918
69	Zawar Hussain	PST	GPS Jamal Wala	1146	19.10.2009 to 31.08.2010	11918
70	Jameel Ahmad Javed	PST	GHS Allah Abad	1146	19.10.2009 to 31.08.2010	11918
71	Shakil Ahmad Shakir	PST	GPS Talkot No.2	1146	19.10.2009 to 31.08.2010	11918
72	Aziz Ahmad	PST	GPS Dira Arbi	1146	19.10.2009 to 31.08.2010	11918
73	Zulfiqar Ali	PST	GPS Thatha Makhdom Pur	1146	19.10.2009 to 31.08.2010	11918
74	Muhammad Sadiq	PST	GES Railway Station	1146	19.10.2009 to 31.08.2010	11918
75	Mukhtiar Ahmad	PST	GPS Jhangi	1146	19.10.2009 to 31.08.2010	11918
76	Muhammad Jamil Akhtar	PST	GPS Tahir Pur	1146	19.10.2009 to 31.08.2010	11918
77	Tariq Mahmood	PST	GPS Asad Khan wala	1146	19.10.2009 to 31.08.2010	11918
78	Fatah Muhammad	PST	GPS Dar Wala	1146	19.10.2009 to 31.08.2010	11918

79	Shahid Iqbal	PST	GHS Panjani	1146	19.10.2009 to 31.08.2010	11918
80	Zawar Hussain	PST	GHS Jalal Pur Khakhi	1146	19.10.2009 to 31.08.2010	11918
81	Muhammad Tariq Naseer	PST	GPS Diwan Wala	1146	19.10.2009 to 31.08.2010	11918
82	Nazar Muhammad	PST	GPS Sairy	1146	19.10.2009 to 31.08.2010	11918
83	Khalil-ur- Rehman	PST	GPS Gajju Hatta	1146	19.10.2009 to 31.08.2010	11918
84	Muhammad Ramzan	PST	GHS Talkoot	1146	19.10.2009 to 31.08.2010	11918
85	Khurshid Ahmad	PST	GPS Sikandrabad	1146	19.10.2009 to 31.08.2010	11918
86	Muhammad Kalimullah	PST	GPS Nawan Chak	1146	19.10.2009 to 31.08.2010	11918
87	Khalid Hussain	PST	GPS Rasheed Pura	1146	19.10.2009 to 31.08.2010	11918
88	Qaswer Fayyaz	PST	GPS Basti Dad	1146	19.10.2009 to 31.08.2010	11918
89	Muhammad Sardar	PST	GHS Obawra Shumali	1146	19.10.2009 to 31.08.2010	11918
90	Muhammad Zubair	PST	GPS Asad Khan Wala	1146	19.10.2009 to 31.08.2010	11918
91	Muhammad Sharif	PST	GPS Koray Wala	1146	19.10.2009 to 31.08.2010	11918
92	Sadiq Hussain	PST	GPS Wahi Rakki	1146	19.10.2009 to 31.08.2010	11918
93	Muhammad Asghar	PST	GPS Naseer Pur No.1	1146	19.10.2009 to 31.08.2010	11918
94	Muhammad Sadique	PST	GPS Ibraheem Wala	1146	19.10.2009 to 31.08.2010	11918
95	Muhammad Akhtar	PST	GES Rasool Pur No.1	1146	19.10.2009 to 31.08.2010	11918
96	Ishtiaq Ahmad	PST	GPS Mari Noon	1146	19.10.2009 to 31.08.2010	11918
97	Rana Muhammad Aslam	PST	GPS Diwan Wala	1146	19.10.2009 to 31.08.2010	11918
98	Nasrin Sumra	PST	GPS Basti Jakhar	1146	19.10.2009 to 31.08.2010	11918
99	Muhammad Zawar	PST	GHS Panjani	1146	19.10.2009 to 31.08.2010	11918

100	Muhammad Sajid	PST	GHS Pounta	1146	19.10.2009 to 31.08.2010	11918
101	Hafeez-Ur-Rahman	PST	GHS Kotli Nijabat	1146	19.10.2009 to 31.08.2010	11918
102	Zubair Ahmad	PST	GHS Pounta	1146	19.10.2009 to 31.08.2010	11918
103	Mureed Ahmad	PST	GHS Obara Shumali	1146	19.10.2009 to 31.08.2010	11918
104	Javed Iqbal	PST	GPS Tayri Wala	1146	19.10.2009 to 31.08.2010	11918
105	Kishwar Sultana	PST	GPS Daira Pur No.2	1146	19.10.2009 to 31.08.2010	11918
106	Muhammad Asif	PST	GES Rasool Pur No.1	1146	19.10.2009 to 31.08.2010	11918
107	Sajjad Hussain	PST	GPS Mohan Pur	1146	19.10.2009 to 31.08.2010	11918
108	Sajjad Hussain	PST	GPS Railway Station	1146	19.10.2009 to 31.08.2010	11918
109	Muhammad Mushtaq	PST	GPS Lar Wala	1146	19.10.2009 to 31.08.2010	11918
110	Saeed Ahmad	PST	GPS Shah Mosa	1146	19.10.2009 to 31.08.2010	11918
111	Sikandar Ali	PST	GPS Masque Sch. Khan Pur Qazian	1146	19.10.2009 to 31.08.2010	11918
112	Hibban Hamid	PST	GPS Ibrahim Wala	1146	19.10.2009 to 31.08.2010	11918
113	Muhammad Atiq-Ur-Rahman	PST	GPS Babar Wala	1146	19.10.2009 to 31.08.2010	11918
114	Muhammad Tahir Yousaf	PST	GHS Wains	1146	19.10.2009 to 31.08.2010	11918
115	Muhammad Abdullah Bodla	PST	GPS Marha	1146	19.10.2009 to 31.08.2010	11918
116	Abdul Sattar	PST	GPS Islamia At Seyalay Wala	1146	19.10.2009 to 31.08.2010	11918
117	Muhammad Akram	PST	GPS Bhana	1146	19.10.2009 to 31.08.2010	11918
118	Abdul Basir	PST	GHSS Raja Ram	1146	19.10.2009 to 31.08.2010	11918
119	Muhammad Sabir Ahtasham	PST	GHSS Raja Ram	1146	19.10.2009 to 31.08.2010	11918



120	Muhammad Nasrullah	PST	GHS Khoja	1146	19.10.2009 to 31.08.2010	11918
121	Muhammad Sharif	PST	GHS Khoja	1146	19.10.2009 to 31.08.2010	11918
122	Abdul Sattar	PST	GHS Chak Jhalar	1146	19.10.2009 to 31.08.2010	11918
123	Saeed Ahmad	PST	GHS Chak Jhalar	1146	19.10.2009 to 31.08.2010	11918
124	Nabila Rafiq	PST	GPS Muqim Pur	1146	19.10.2009 to 31.08.2010	11918
125	Javed Iqbal	PST	GPS No Shera	1146	19.10.2009 to 31.08.2010	11918
126	Muhammad Asif	PST	GHS ILLah Abad	1146	19.10.2009 to 31.08.2010	11918
127	Masod ul Hassan Qureshi	PST	GHS Panjani	1146	19.10.2009 to 31.08.2010	11918
128	Muhammad Shahzad	PST	GES Somam Qadeem	1146	19.10.2009 to 31.08.2010	11918
129	Afzal Hayat	PST	GPS Khara	1146	19.10.2009 to 31.08.2010	11918
130	Musarat Jabeen	PST	GPS Thehry Wala	1146	19.10.2009 to 31.08.2010	11918
131	Muhammad Nawaz	PST	GHS Todar Pur	1146	19.10.2009 to 31.08.2010	11918
132	Sabir Hussain	PST	GHS Todar Pur	1146	19.10.2009 to 31.08.2010	11918
133	Hanif Ahmad	PST	GPS Basti Jakhar	1146	19.10.2009 to 31.08.2010	11918
134	Zulfiqar Ail	PST	GPS Dayra Pur No.2	1146	19.10.2009 to 31.08.2010	11918
135	Muhammad Ishfaq	PST	GPS Dayra Pur No.3	1146	19.10.2009 to 31.08.2010	11918
136	Ishaq Ahmad	PST	GPS Jamal Wala	1146	19.10.2009 to 31.08.2010	11918
137	Naseem ur Rahman	PST	GPS Islamia	1146	19.10.2009 to 31.08.2010	11918
138	Kaniz Fatima	PST	GPS Mullan Ahmad	1146	19.10.2009 to 31.08.2010	11918
139	Afshan Aziz	PST	GPS Basti Jakhar	1146	19.10.2009 to 31.08.2010	11918
<b>Total recovery</b>						<b>1,656,602</b>

**Annex-O****[Para 1.2.2.4]****Wasteful/Doubtful Expenditure on account of Vaccination through Bogus Consumption Record – Rs 1.586 million**

Sr. No.	DATE	Name of Farmer	Number of Animals	Type of Vaccine	Remarks
1	29/4/2013	Naghma Mushtaq Sahiba MPA	16	HSV	She is an MPA and not entitled for free vaccination
2	29/4/2013	Malik Mumtaz Ahmed	6	HSV	Ex. Chairman market committee
3	27.06.13	Jam Faiz Akbar Advocate	24	HSV	He is an advocate
4	28/4/2013	Khursheed Abbas s/o Safdar Ali	150	FMV	Not entitled for free vaccination.
5		Mujahid Ali Shah			Veterinary Assistant did not provide copy of the register.

**C.V.H Qadir Pur Rawan**

Sr. No.	DATE	Name of Farmer	Number of Animals	Type of Vaccine	Cost
1	18/4/2013	Malik Muhammad Ashiq	21	CCPPV	42
2	18/4/2013	Malik Aslam Hussain	26	CCPPV	52
3	20/4/2013	Mr. Rab Nawaz	22	FMV and CCPPV	44
4	20/4/2013	Mr. Taj Muhammad	30	FMV and CCPPV	60
5	20/4/2013	Mr. Muhammad Khan	27	FMV and CCPPV	54
6	24/4/2013	Cornal Noor Muhammad Khan	24	HSV and ETV	48
7	24/4/2013	Mr. Shahid Hussain	22	HSV and ETV	44
8	24/4/2013	Mr. Munir Ahmed	21	HSV and ETV	42
9	24/4/2013	Mr. Aslam	35	HSV and ETV	70
10	26/4/2013	Malik Allah Ditta	22	FMV and ETV	44
11	27/4/2013	Haji Ashiq Hussain	48	HSV and ETV	96
12	27/4/2013	Muhammad Sadiq	48	HSV and ETV	96

13	23/5/2013	Malik Muhammad Ashfaq	25	HSV	50
		<b>Total</b>	<b>371</b>		<b>742</b>

- Detail of the centers where the vaccinations was made more than 1-20 animals is given below:

Sr. No.	Name of Centres	Number of Animals excess	Rate (Average)	Cost
1	C V H QADIR PUR RAAN	371	2	742
2	Qasba Marral	2939	2	5,878
3	Bosan	2368	2	4,736
4	Rasool Pur	1181	2	2,362
5	Havelli Long	1159	2	2,318
6	Ghazipur	1088	2	2,176
7	Jahanpur	410	2	820
8	Bait Kaitch	400	2	800
9	Shujaabad	2000	2	4,000
	<b>Total</b>	<b>11916</b>		<b>23,832</b>

**Annex-P**

**[Para 1.2.2.5]**

**Unjustified Measurements and Payment to Contractor Rs 1.380 Million**

<b>Item No.</b>	<b>Name of Item</b>	<b>Quantity Paid</b>	<b>Actual Qty</b>	<b>Excess Quantity</b>	<b>Rate</b>	<b>Excess Payment</b>	<b>Remarks</b>
8	Filling watering ramming earth work with new earth outside lead one mile	15832	3422	12410	5632.9	69904	According to record entry of dated 25.05.10 item was measured as per drawing including class room, veranda, passage etc complete but fictitious record entry between page No. 28 and 29 was made for a lump sum length and width without identification of area on drawing of said work and 12410 Cft earth was filled which was excess payment.
11	Fabrication of mild steel reinforcement i/c cutting bending and laying in position deformed bars	2494	0	2494	7579.06	189022	According to record entry Qty of steel was measured at page no. 13 for 1914 Kg on dated 20.05.10 and same day RCC was also measured which is impossible measure steel when RCC work was carried out. The same situation was repeated on 06.06.10 when 580 kg steel was measured despite RCC work was executed. Therefore total measurement of steel was unjustified.
14	Pacca brick work in G/Floor 1:6	9484	7866	1618	9121	147578	Length of wall was taken for 727 Rft in lump sum without mentioning the horizontal and vertical walls which was unjustified and practically impossible to measure the wall of 13 feet height while provision in TS estimate was 12.5 feet at page No. 29 of MB 4099/2122
Payment of unjustified Price Variation						973847	As mentioned in the para
<b>Total Excess Payment to Contractor</b>						<b>1380351</b>	

**Annex-Q**

**[Para 1.3.1]**

**Overpayment to Contractor due to Wrong Calculation of Weight of  
Different Items – Rs 748,569**

(Amount in Rupees)

Name of item	Qty paid In M.B	Qty; to be paid according to specification in the weight book.	Difference/excess weight paid	Rate	Amount of recovery
Footing top plates 21"x18"x1/2"	252 sft x 10.50 =2646 K.G On Page No. 09	252 sft x 20.40x.4536 = 2332 K.G	314 K.G	8498/75 per % K.G	26,686
Top side of column 21x4x1x1-3/4x1-1/2	126 x 10.49 = 1322 K.G	126 sft x 20.40 x .4536 = 1162 K.G	160 K.G	8498/75 per % K.G	13,598
M.S Tuber column 16"x8"x3/8"	3840 sftx6.999 K.G per sft= 26876 K.G. M.B page 09	3840 sft x 6.946 K.G per sft , rate was charged 5.98 K.G per sft.= 22963 K.G	3913 K.G	8498/75 per % K.G	332,556
Angle Iron 1/1/2 x1-1/2x3/16	1344 rft x 1.44 K.G per rft = 1935 K.G, page No.59	1344 rft x .81 K.G per rft= 1089 K.G	846 K.G	8498/75 per % K.G	71,899
Base Plate size 21"x24"x3/4"	168 sftx 14.65 K.G per sft = 2461 K.G, page No. 08	168 sft x13.88 K.G per sft = 2332 K.G	129 K.G	8498/75 per % K.G	10,963
<b>Sub Total</b>					<b>455,702</b>
Name of item	Calculation detail on which payment was made	Calculation according to weight book	Excess weight paid	Rate of steel	Amount of recovery.
Bracing/ U channel 3"x6"x3"	12x8x116 = 11136 sft and 12x5x29 = 1740. Total weight paid 75927 K.G on M.B No.4058/4267, page No.20 & 59. 12876 x 13 x .4536 = 75927 K.G	11136 + 1740 = 12876 sft x 12.41 K.G per sft =x .4536 = 72481 K.G	3446 K.G	8498.75 per % K.G	292,867
<b>Sub Total</b>					<b>292,867</b>
<b>Grand Total</b>					<b>748,569</b>

**Annex-R****[Para 1.3.2]****Misappropriation of Government Receipts – Rs 608,768****(Amount in Rupees)**

<b>Name of Doctors</b>	<b>Period</b>	<b>MLC</b>
Dr. Muhammad Jalal, MS	01.07.2010 to 30.06.2012	3,420
Dr. Iqbal Sajid	01.07.2010 to 30.06.2012	14,620
Lady Dr. Sadaf Islam	01.07.2010 to 30.06.2012	14,490
Dr. Arshad Ali Sahu	01.07.2010 to 30.06.2012	46,530
Dr. Ghulam Abas	01.07.2010 to 30.06.2012	2,700
Dr. Iftikhar	01.07.2010 to 30.06.2012	1,620
Dr. Riaz Laung	01.07.2010 to 30.06.2012	900
Dr. Riaz Gohar	01.07.2010 to 30.06.2012	2,700
Dr. Shokat Ali	01.07.2010 to 30.06.2012	13,320
Dr. Abdullah	01.07.2010 to 30.06.2012	20,700
Lady Dr. Sadia Arshad	01.07.2010 to 30.06.2012	22,140
Lady Dr. Isma Noreen	01.07.2010 to 30.06.2012	2,150
Dr. Khurram Malik	01.07.2010 to 30.06.2012	900
Dr. Hafiz Rehaan	01.07.2010 to 30.06.2012	1,260
Dr. Tahir	01.07.2010 to 30.06.2012	2,430
Dr. Sajid Mushtaq	01.07.2010 to 30.06.2012	990
Dr. Awais Naseem	01.07.2010 to 30.06.2012	1,350
Lady Dr. Farkhinda Balqees	01.07.2010 to 30.06.2012	11,520
Indoor fee	01.07.2010 to 30.06.2012	34,600
Out door fee	01.07.2010 to 30.06.2012	410,428
<b>Total</b>		<b>608,768</b>

**Annex-S****[Para 1.3.3]****Overpayment Due to Non-deduction of Shrinkage in the Earthwork –  
Rs 420,237**

(Amount in Rupees)

Name of Work	MB No.	Page No.	Total Qty of Earth Work (Cft)	6% deduction of Shrinkage (Cft)	Rate (%0 Cft)	Unit	Amount	
Widening/Improvement of road from Hassan Sawali chowk to Qasba Maral Length 10 K.M.	374/744	145	758793	45528	3794.6	1000	172759	
Widening/Improvement of metalled road Bumb More to Jahanpur length 1.57 KM	442/512	42	171821	10309	2142.8	1000	22091	
Construction of metalled road from Jahan Pur Kulab road to Ghazi Pur road via Farooq Wala, Korray Walla Khaki Phase-II	457/527	76	442780	26567	3191.85	1000	84797	
Widening/Improvement of metalled road Bumb More to Jahanpur Phase-III Length 0.93 K.M.	379/749	114	109735	6584	3191.85	1000	21015	
Construction of metalled road from Multan Vehari Road to Chist Nagar to Chak No.1/MR length 2.50 KM	403/8473	72	304540	18272	2703.1	1000	49392	
Construction of metalled road from Budhla Jahania road Adda 7- Pull to Chak No. 1/T Shumali Length = 2.32 K.M.	438/508	19	24452	1467	3921.9	1000	5754	
-----do-----	438/508	20	169431	10166	2703	1000	27478	
Construction of metalled road from Hashmi Chowk Khan Pur road via Basti Vernala Length = 1.10 K.M.	322/5487	120	44816	2689	3795.05	1000	10205	
Construction of soling road Basti Willayat to Basti Raja Pur Basti Damraya	346/616	30	248129	14887.74	1796.5	1000	26746	
<b>Total</b>								<b>420237</b>

**Annex-T****[Para 1.3.4]****Irregular Withdrawal of Social Security Benefits – Rs 261,288****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Name of Teacher</b>	<b>Place of Posting</b>	<b>Rate</b>	<b>Oct-2009 to Jan- 2010</b>
1	Thara Batool	GGPS Talkot	1146	4584
2	Shazia Khan	GGPS Soman	1146	4584
3	Ameena Kanwal	GGPS Aray Wala	1146	4584
4	Sadia Parveen	GGPS Sari Shujra	1146	4584
5	Rehana Maryam	GGPS Lutuf Pur#1	1146	4584
6	Kubra Aziz	GGPS Annaran Wala.	1146	4584
7	Shazia Ashraf	GGPS Dewan Wala	1146	4584
8	Tabassum Jabeen	GGPS Meran Mallah	1146	4584
9	Syeda Sammia Bibi	GGPS Fayyz Abad	1146	4584
10	Shahana Yasmeen	GGCMS Peer Ghaib	1146	4584
11	Shazia Aziz	GGPS Dad Wala	1146	4584
12	Safia Kalsoom	GGPS Ghulam Muhaddad Wala	1146	4584
13	Rojia Tahira	GGPS Langha Wala	1146	4584
14	Gulshad Parveen	GGPS Mouza Jai	1146	4584
15	Rubeena Iqbal	GGPS Annaran Wala	1146	4584
16	Tasleem Akhtar	GGPS Tahli Wala	1146	4584
17	Munaza Bibi	GGPS Noor Faquer Wala	1146	4584
18	Farha Yasmen	GGPS Abbas Nagar	1146	4584
19	Sameena Mushtaq	GGPS Sammay Wala	1146	4584
20	Amna Begam	GGPS Basti Mohjrin	1146	4584
21	Uzma Shahzadi	GGPS Chak Jhallar	1146	4584
22	Amna Bukhari	GGPS Obara Shumali	1146	4584
23	Sameena Naz	GGPS Muhammed yar Khan Wala	1146	4584
24	Nadia Iqbal	GGPS Meran Mallah	1146	4584
25	Misbah Asghar	GGCMS Sandi Wala	1146	4584
26	Nazia Eabad	GGCMS Peer Ghaib	1146	4584
27	Sanober Batool	GGPS Zafar Abad	1146	4584
28	Shazia Parveen	GGPS Rasool Pur Mari	1146	4584
29	Misrah Yasmeen	GGPS Ibrahim Wala	1146	4584
30	Rukhsana Parveen	GGPS Ghulam Rasool Wala	1146	4584
31	Bushra Ayaz	GGPS Idress Abad	1146	4584
32	Ameer Bibi	GGPS Ghulam Muhammed Wala	1146	4584
33	Nargis qurashi	GGES Hayat Khan Wala	1146	4584



34	Naheed Ahkhtar	GGPS Nai Basti Bengala	1146	4584
35	Shazia Iqbal	GGPS Koray Wala	1146	4584
36	Tahira Nazli	GGPS Narin Garh	1146	4584
37	Shazia Parveen	GGES Bengala	1146	4584
38	Sumera Yasmeen	GGPS Sialay Wala	1146	4584
39	Safia Parveen	GGPS Killage Pur	1146	4584
40	Nadia Shabbir	GGPS Khan Pur Qazi #1	1146	4584
41	Fehmeeda Bano	GGPS Rurian Wala	1146	4584
42	Sameena Malik	GGPS Lutuf Pur #2	1146	4584
43	Nasim Akhtar	GGPS Jan Muhammed Wala	1146	4584
44	Roqia Bibi	GGPS Roray Wala #1	1146	4584
45	Rubeena Naz	GGPS Roray Wala #1	1146	4584
46	Khalida Parveen	GGPS Peer Ghaib	1146	4584
47	Nuzhat Fatima	GGES Naseer Pur	1146	4584
48	Siddra Naseer	GGPS Ahmed Wala	1146	4584
49	Salma Sarwar	GGPS Dhoray Wala#1	1146	4584
50	Manshad Nazir	GGPS Chah Goder	1146	4584
51	Shamas-un-Nisa	GGPS Pir Bux Wala	1146	4584
52	Kiran Sarwar	GGPS Wird Wala	1146	4584
53	Uzma Shaheen	GGPS Hameeday Wala	1146	4584
54	Qasira Parveen	GGPS Chak 13-F	1146	4584
55	Shabana Farhat	GGPS Ghulam Rsool Wala	1146	4584
56	Sadia Shah Bukhari	GGCMS Jalal Pur Khaki	1146	4584
57	Parveen Hashim	GGPS Tahli Wala	1146	4584
<b>Total</b>				<b>261,288</b>