



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

**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
CDG	City District Government
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
HSRP	Health Sector Reform Program
LG&CD	Local Government & Community Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
OFWM	On Farm Water Management
P&D	Planning and Development
PCGIP	Punjab Cities Governance Improvement Project
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
RDA	Regional Director Audit
RHC	Rural Health Centre
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
THQ	Tehsil Head Quarters
TS	Technical Sanction
W&S	Works & Services
DGA	Director General Audit

## **Preface**

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

The Report is based on audit of the accounts of various offices of the City District Government, Multan for the financial year 2013-14. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during 2014-15 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs. 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit Observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit, District Governments 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.

The Regional Directorate has a human resource of 32 officers and staff, constituting 6,589 mandays and the budget amounting to Rs 14.007 million was allocated in audit year 2014-15. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the performance audit of entities, projects and programs. Accordingly RDA Multan carried out audit of the accounts of various formations of city District Government, Multan for the Financial Year 2013-14 and the findings included in the Audit Report.

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

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

## **Audit Objectives**

Audit was conducted with the objectives to ensure that:

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

### **a. Scope of Audit**

Out of total expenditure of the City District Government (CDG), Multan for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), Multan was Rs 3,741.671 million covering one PAO and 290 formations. Out of this, Regional Director Audit (District Governments), Multan audited an expenditure of Rs 8,437.789 million which, in terms of percentage, is 33% of total auditable expenditure.

Total receipts of the CDG Multan for the financial year 2013-14, were Rs 232.441 million. RDA Multan audited receipts of Rs 92.976 million which was 40% of total receipts.



## **b. Recoveries at the Instance of Audit**

Recoveries of Rs 225.752 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 0.725 million was recovered and verified during the year 2014-15, till the time of compilation of the Report.

However against the total recovery amount of Rs 133.241 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

## **c. Audit Methodology**

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

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

## **d. Audit Impact**

A number of improvements in record maintenance and procedures have been initiated by the departments concerned, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts Committee has not discussed audit reports pertaining to District Governments for the year 2014-15.

**e. Comments on Internal Control and Internal Audit Department**

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

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

**f. The Key Audit Findings of the Report**

- i. Non-production of record involving Rs 4.291 million was noted in one case<sup>1</sup>
- ii. Irregularities and non-compliance involving Rs 27.074 million was in eleven cases<sup>2</sup>
- iii. Performance issues involving Rs 123.888 million were noted in eight<sup>3</sup>
- iv. Internal Control Weaknesses involving Rs 56.553 million was noted in nine cases<sup>4</sup>

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

**g. Recommendations**

PAO/ City District Government is required to:

- i. Conduct physical stock taking of the fixed and current assets.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.11

<sup>3</sup> Para 1.2.3.1 to 1.2.3.8

<sup>4</sup> Para 1.2.4.1 to 1.2.4.9

- 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**

(Rupees in Million)

Sr. No.	Description	No.	Budget/ Expenditure
1	Total PAOs in Audit jurisdiction	01	10,410.372
2	Total formations DAO/DDOs in Audit jurisdiction	290	10,410.372
3	Total entities (PAOs) audited	01	6,684.667
4	Total formations DAO / DDOs audited	35	6,684.667
5	Audit & Inspection Reports	35	-
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to District Government)	-	-

**Table 2: Audit Observations Classified by Category**

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	118.959
3	Internal controls	57.495
4	Others	35.352
	<b>Total</b>	<b>211.806</b>

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

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total Current Year	Total last Year
1	Outlays audited	25.000	3,889.095	2,069.128	701.544	232.441	6,917.208*	2,622.310
2	Amount placed under audit observations /irregularities pointed out	-	34.384	47.816	30.458	99.148	211.806	55.759
3	Recoverables pointed out at the instance of audit	-	31.073	-	3.020	99.148	133.241	11.914
4	Recoverables accepted /established at the instance of audit	-	31.073	-	3.020	99.148	133.241	11.914
5	Recoverables realized at the instance of audit	-	-	-	-	-	-	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 6,917.208 million.

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

<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.	17.721
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	0
3	Accounting errors (accounting policy departure from IPSAS <sup>5</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.	0
4	Quantification of weaknesses of internal control systems.	56.553
5	Recoverables and overpayments, representing cases of established overpayments or misappropriations of public monies.	133.241
6	Non-production of record.	4.291
7	Others, including cases of accident, negligence etc.	0
<b>Total</b>		<b>211.806</b>

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

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 Table 3)	6917.208
2	Expenditure on Audit	0.043
3	Recoveries realized at the instance of Audit	0.725
4	Cost-Benefit Ratio	17.059

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<sup>5</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 /Administrator and District Administration. The District Government shall be competent to acquire, hold or transfer any property, movable 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 is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

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

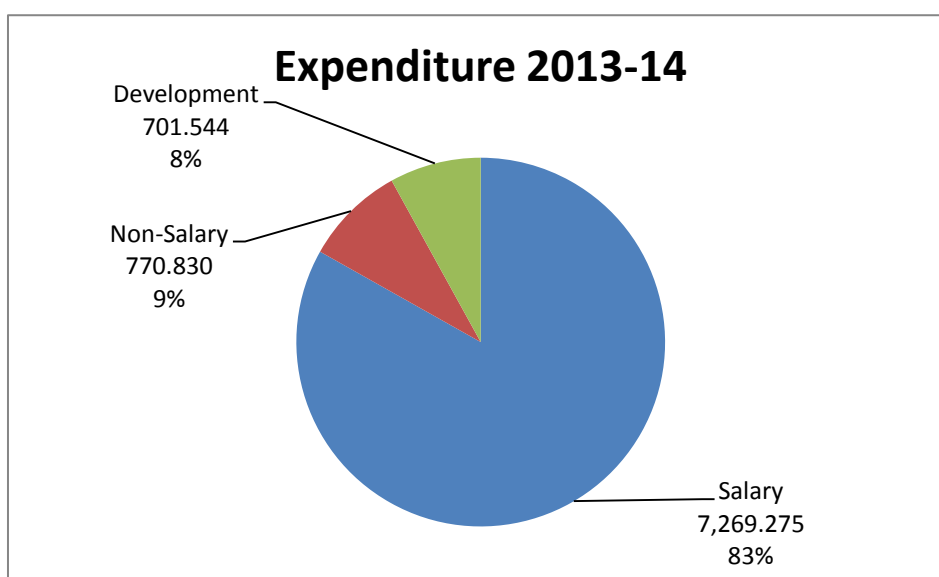
### 1.1.2 Comments on Budget and Accounts

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

(Rupees in Million)

2013-14	Budget	Actual	Saving (-)	(%) Saving
Salary	7,514.260	7,269.275	(-)244.985	3%
Non-salary	1,220.622	770.830	(-)449.791	37%
Development	1,675.491	701.544	(-)973.947	58%
<b>Total</b>	<b>10,410.373</b>	<b>8,741.650</b>	<b>(-)1,668.723</b>	<b>16%</b>
<b>Receipts</b>	<b>264.310</b>	<b>232.441</b>	<b>31.869</b>	<b>12%</b>

(Rupees in Million)



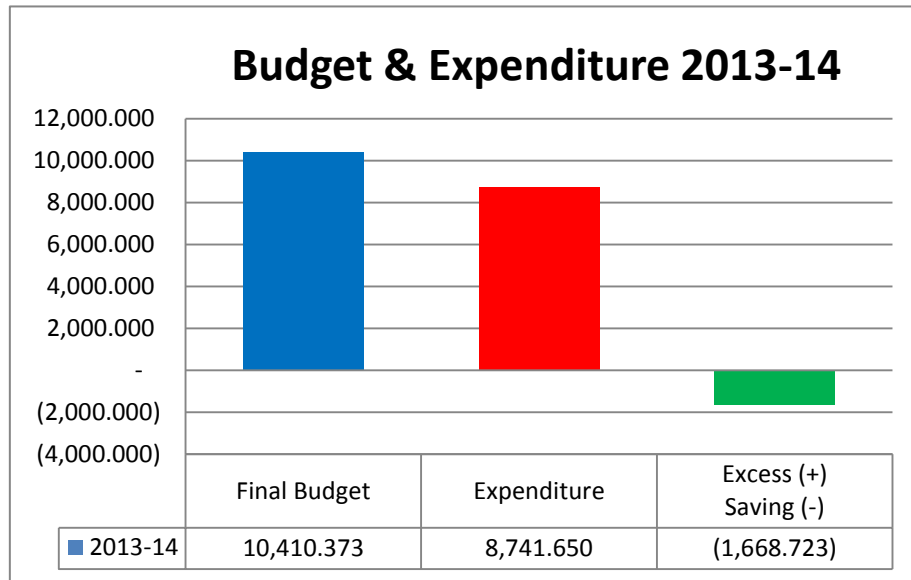
Detail is given in Annex-B

As per the Appropriation Accounts 2013-14 of the City District Government, Multan, total original budget (Development and Non-Development) was Rs 9,680.023 million, supplementary grant of Rs 730.350 million was



provided and the final budget was Rs 10,410.373 million. Against the final budget, total expenditure of Rs 8,741.650 million was incurred by the City District Government during 2013-14. **(Annex-B)**

(Rupees in Million)



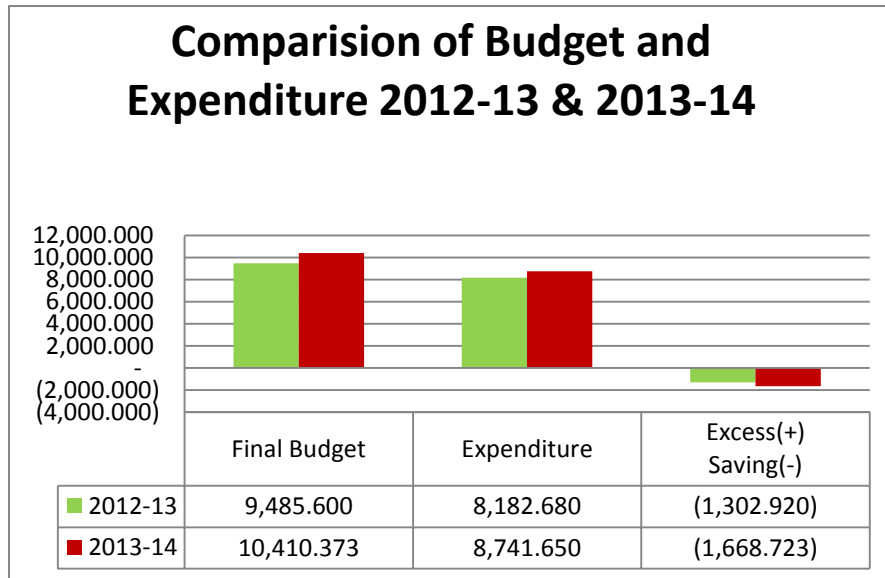
Due to inefficient financial management in release of budget by EDO (F&P), major portion of savings occurred as detailed below:

- In various offices under EDO (Education) saving of Rs 5,214.249 million (08%) 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 2013-14. Further funds of School Management Council (SMC) were not utilized despite availability. The same resulted into depriving the students / populace from necessary facilities such as provision of furniture & fixture as well as provision of laboratory equipment.

- In various offices under EDO (Health) saving of Rs 67.598 million (07% of allocation) occurred due to non-utilization of budget allocation made under SP-I and SP-II of PMDGP. Health Department delayed in finalization of rate contract, which resulted in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.

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

(Rupees in Million)



There was 10% and 7% increase in budget allocation and expenditure incurred, while there was overall savings of Rs 1,668.723 million during 2013-14.

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

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

### 1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

#### Status of Previous Audit Reports

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	July, 2005 to March, 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
9	2013-14	21	Not convened
	<b>Total</b>	<b>364</b>	

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

## **1.2 AUDIT PARAS**

## **1.2.1 Non-Production of Record**

### 1.2.1.1 Non-Production of Record – Rs 4.291 Million

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

EDO (CD), DEO (Secondary Education) and Deputy Directress of Education MC Schools did not produce the service record of employees, auction record of trees of schools and various vouched accounts amounting to Rs 4.291 million, in violation of the above rules. **(Annex-C)**

(Rupees in Million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Nature of Record not Produced</b>	<b>Amount</b>
1	EDO (CD), Multan	Service record and salaries	1.952
2	District Education Officer (Secondary Education) Multan	Record of Auction of dry and fallen trees	1.828
3	Deputy Directress of Education MC Schools	Bills of electricity, water charges and leave salary	0.511
<b>Total</b>			<b>4.291</b>

Audit is of the view that due to mismanagement, record was not properly maintained and produced for audit verification.

Non-production of record of Rs 4.291 million may results in fraud/misappropriation on the part of the employees as well as violation of Government instructions.

The matter was reported to the DCO and the DDOs concerned in July, 2014. The DEO(SE) replied that the trees were auctioned after getting assessment of the Forest Department and approval of the competent authority. EDO (CD) replied that a letter No.351/EDO (CD)/2014 dated 24-09-2014 had been written to all the concerned officials with instruction to provide their service books. Deputy Directress Education MC Schools replied that all the bills had been produced to audit. The replies were not satisfactory as nothing was shown at the time of execution of Audit and during record verification. DAC, in its meeting, held in November, 2014, decided to keep the para pending for want of record. EDO (CD) and Deputy Directress of Education MC Schools did not attend the meeting. No further progress was intimated till the finalization of the Report.

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

[AIR Para: 3, 2, 2]

## **1.2.2 Irregularities & Non-Compliance**



### **1.2.2.1 Irregular Expenditure without Advertisement –Rs 4.821 Million**

According to Rules 12 (2) & 13 (1) of the Punjab Procurement Rules, 2009, “All procurement opportunities over two million rupees should be advertised on PPRA website as well as on other print media or newspaper having wide circulation.” Further according to Rule 4 (i) & (ii) of the Punjab Delegation of Financial Powers Rules, 2006, the officer has powers to sanction and incur expenditure on addition to or repairs / replacement of parts and overhauling, etc. of the machinery, tools and plants and motor vehicles subject to the restrictions that:

- (i) The repairs are carried in the Departmental Workshop.
- (ii) In the absence of Department’s own Workshop, quotations and open tenders may be invited in the following manner:-
  - a) Small order up to Rs 10,000/-
  - b) Limited tender enquiry, up to Rs 0.150 million; and
  - c) Open tender enquiry, when the estimate of repair exceeds the limit of Rs 0.150 million.
- (iii) The expenditure is economical with reference to the service period of the tools, plants, machinery, and vehicle.

District Officer Solid Waste Management (Workshop) Multan incurred expenditure of Rs 4.821 million on account of purchase of batteries, tyres, brushes and on repair of vehicles, without observing PPRA rules. The whole process was completed by splitting the indents by preparing small bills and no efforts were made to consolidate the demands and complete the process by calling tenders. **(Annex-D)**

(Amount in Rupees)

Description of Para	Amount	Remarks
Unjustified Repair of Govt. Vehicles	2,100,224	All the expenditures were made by calling simple quotations without any advertisement of PPRA website.
Purchase of Batteries & Tyres	1,429,418	
Purchase of Brush set of Mechanical Sweepers	642,347	
Overhauling of Govt. Vehicles	409,731	
Unjustified Fabrication of Govt. Vehicles without Advertisement of the Estimates in Press and PPRA's Website	239,600	
<b>Total</b>	<b>4,821,320</b>	

Audit is of view that due to weak financial management, expenditure was incurred by splitting the indents without advertising.

Non-compliance of Government instructions resulted into uneconomical and unjustified expenditure of Rs 4.821 Million.

The matter was reported to the DCO and DDO concerned in August, 2014. DDO replied that all the works were completed as and when required, on different times and different occasions on urgent basis for cleanliness of the city. Moreover, the budget was released on pro-rata basis. Departmental reply was not tenable as the budget allocation was made in the beginning of the financial year. Only releases were made on quarterly basis and so rate award can be made on the basis of budget allocation. In the DAC held in November, 2014, the DDO did not attend the meeting. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 4, 5, 8, 11, 13]

### **1.2.2.2 Excess Payment of Health Sector Reform Program Allowance – Rs 3.126 Million**

According to Government of the Punjab Finance Department letter No.U.D/NO.FD(SR-I)9-36/06(P) dated 03.04.2103, HSRP allowance shall stand frozen at the level admissible as on 30.06.2011.

District Officer (Health-I) Multan continued payment of HSRP allowance to the medical and para medical staff on the running pay from July, 2011 instead of freezing the HSRP allowance as on 30.06.2011. Unjustified payment of HSRP allowance resulted in excess payment of Rs 3.126 million. (**Annex-E**)

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

Excess payment resulted in loss to the Government amounting to Rs 3.126 million.

The matter was reported to the DCO and DDO concerned in August, 2014. DDO replied that recovery would be made. During record verification, no recovery of overpaid amount was made. DAC, in its meeting, held in November, 2014, decided to keep the para pending for recovery. No further progress was intimated till the finalization of the Report.

Audit recommends recovery of the amount, besides fixing of responsibility for unauthorized payment, under intimation to Audit.

[AIR Para: 6]

### **1.2.2.3 Excess Payment of Construction Charges & Less Assessment of Rent– Rs 3.020 Million**

According to Local Government and Community Development Department, letter No. SOR (LG) 54/2003, dated 11-05-2011, Para No. 2 (VI), the successful bidder shall deposit the lease rent of the first year within 10 days; for subsequent years of lease, the lessee shall deposit the rent in advance in the month of January with 10% annual increase. According to Punjab Property Rules, 2003 amended on 13-04-2011, Section 18 (17), in case of default in payment of advance annual rent in the month of January, a penalty at the rate of 15% per annum shall be charged in addition to the rent. Further, according to Clause No.3 of the Agreement between the Government and the lessee, construction cost of Rs100 per square foot would be paid by the Government and amount would be deducted from the monthly rent. Also, according to Clause No. 9 of Agreement, there would be 10% annual increase in the rent.

District Officer (Transport) auctioned a plot of size 225' x 95' situated at General Bus Stand Makhdoom Rasheed Road to M/s Azhar Bashir for self construction of Building & running of Petrol Pump. Excess payment of construction charges and less assessment of rent was made due to which Government suffered a loss of Rs 3.020 million as mentioned below:

- i. Total area of Plot was 21,375 sft and construction charges were Rs 2.137 million (21,375 sftx Rs100), while the construction charges paid were Rs 3.395 million; therefore, Rs 1.260 million were paid in excess.
- ii. According to the Agreement, 10% increase was required in the annual rent but rent was received at lesser rate. Annual rent amount was not deposited in advance on every 1<sup>st</sup>January and penalty was not imposed. In this way, recovery of Rs 1.760 million was not made. **(Annex-F)**

Audit is of view that due to weak financial management, recoveries of excess paid amount and outstanding revenue was not made.

Non-recovery of rent and excess payment of construction charges resulted in loss to Government amounting to Rs 3.020 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO neither submitted replies nor produced record for verification. No further progress was intimated till the finalization of the Report.

Audit recommends disciplinary action against the concerned, besides recovery of all outstanding dues, under intimation to Audit.

[AIR Para: 1]

#### **1.2.2.4 Unauthorized Work Orders beyond Delegated Financial Powers – Rs 2.962 Million**

According to Rule 12 (i) of Special Powers of Communications & Works Department, Delegation and Financial Powers Rules, 2006, Sub-Divisional Officers can issue work orders upto Rs 20,000 in each case.

Sub Divisional Officer (Buildings) Multan issued work orders amounting to Rs 2.962 million during 2013-14 beyond his delegated financial powers. The work orders needed to be issued by District Officer because amount of each work order was more than Rs 20,000. (**Annex-G**)

Audit is of the view that due to weak financial management, work orders were issued by the SDO beyond his powers.

Non-observance of Government instructions resulted in unauthorized expenditure of Rs 2.962 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO replied that SDO had been asked to issue the work orders on behalf of DO and same had been approved by the DO before payments. The reply was not tenable as SDO was not competent in any case to issue the work orders, while

the DO was available in the office. Audit observation was about the work orders not the approval before the payments. Despite various efforts DAC meeting could not be convened. No further progress was intimated till the finalization of this Report.

Audit recommends action against the person(s) at fault and regularization of the expenditure under intimation to Audit.

[AIR Para: 4]

### 1.2.2.5 Unjustified Local Purchase of Medicines – Rs 2.175 Million

According to Government of the Punjab Finance Department letter No.FD(FR) 11-2/89, dated 1<sup>st</sup> Nov-2001, the officers in District Governments are authorized to distribute the budget allocation for medicines in the following ratio:

- i. 10% reserved for natural calamities/emergencies to be purchased in bulk.
- ii. 15% for day to day purchase for normal medicines.
- iii. 75% bulk purchase for normal medicines.

Medical Superintendent Fatima Jinnah Hospital Multan made the expenditure on purchases of medicines in all categories beyond the prescribed limit. The expenditure beyond limit becomes Rs 2.175 million, as given below:-

(Amount in Rupees)

Period	Description	Total Budget of Medicine	Percentage of Expenditure According to Budget	Actual Expenditure		Difference	Remarks
				Expenditure	Percentage		
2013-14	Bulk Pur Of Medicines (RC)75%	4,000,000	3,000,000	1,999,787	50		
	LP Med 15%		600,000	1,548,671	39	948,671	
	10% Emergency		400,000	428,315	11	28,315	This medicine was also purchased locally, no purchase on

							rate contract was made of this quota
	<b>Total</b>	<b>4,000,000</b>		<b>3,976,773</b>		<b>976,986</b>	
Period	Description	Total Budget of Medicine	Percentage Of Expenditure According to Budget	Actual Expenditure		Difference	Remarks
				Expenditure	Percentage		
2012-13	Bulk Pur Of Medicines (RC)75%	3,100,000	2,325,000	1,461,555	47		
	LP Med 15%		465,000	1,597,701	52	1,132,701	
	10% Emergency		310,000	375,555	12	65,555	This medicine was also purchased locally, no purchase on rate contract was made of this quota
	<b>Total</b>	<b>3,100,000</b>		<b>3,434,811</b>		<b>1,198,256</b>	
<b>Total</b>						<b>2,175,242</b>	

Audit is of view that due to weak internal controls, expenditure on purchase of medicines was made beyond prescribed limit.

Non-observance of rules resulted in unjustified / irregular purchases of Rs 2.175 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO replied that budget was received on prorata base from the EDO (F&P) and rate contract of medicine was also made/finalized during the last quarter of the year due to which supply of medicine/purchase of medicine could not be made at proper time. The reply was not tenable being irrelevant. DAC directed to get the expenditure regularized. No further progress was intimated till the finalization of the Report.

Audit recommends disciplinary action against the responsible persons, besides regularization of expenditure, under intimation to Audit.

[AIR Para: 13]

### **1.2.2.6 Payment of Unauthentic Claims of Leave Encashment – Rs 1.789 Million**

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

Dy. Directress M.C Schools Multan made payments of Rs 1.789 million on account of claims of leave encashment to various employees during 2013-14. The payments were made without observing codal formalities. There were no retirement/death notifications from the competent authority, no copies of service books and leave accounts attached with the claim to certify the actual available days and appropriate amounts of claims. Payments were drawn on simple pay bills without even having sanctions of the competent authority. Further, various claims pertaining to previous years were also paid without verifying as to whether the payments were drawn in those years or not. Moreover, various claims were not clear as no dates of retirements/deaths were mentioned on them and certain other claims did not even bear a cheque number to justify or validate actual payments. **(Annex-H)**

Audit is of the view that due to financial indiscipline, claims of leave encashment were paid without proper documentation, in doubtful manners.

These doubtful payments without proper documentation may have resulted in loss to Government funds amounting to Rs 1.789 million.

The matter was reported to the DDO. The DDO replied that all the record was available which could be verified. The reply is not acceptable as record was not produced even at the time of record verification. Dy. Directress M.C Schools Multan did not attend the DAC meeting held in November, 2014.



Audit recommends holding of an inquiry for probing into the genuineness of the payments besides appropriate actions against the concerned and other remedial measures, under intimation to Audit.

[AIR Para: 18]

#### **1.2.2.7 Withdrawal of Claims of Different Teachers in Cash from DDO Account Instead of Crossed Cheques – Rs 3.610 Million**

According to Government of the Punjab Finance Department letter No.FD (FR) V-6/75 (P) dated 17.9.2008, all the payment exceeding Rs100,000 should be made through crossed cheque. Further, According to Clause 37(1) of Part VIII of Local Government Accounts Manual 2003, employees shall be paid by direct credit into their bank account and may be paid by cheque.

Deputy Directress MC Schools Multan irregularly withdrew payments against claims of different teachers in cash instead of issuing crossed cheques to the actual payees without any proper acknowledgment and supporting documents. **(Annex-I)**

Audit is of the view that due to financial maladministration, doubtful withdrawals were made.

Withdrawal of doubtful claims may have caused misappropriation of funds amounting to Rs 3.610 million.

Matter was reported to DCO and DDO concerned in August, 2014. DDO replied that cash payments were made on the requests of teachers. The reply is not acceptable as supporting documents were not produced in support of the reply. Dy. Directress M.C Schools Multan did not attend the DAC meeting held in November, 2014.

Audit recommends fixing of responsibility, besides detailed verification of the claims and action against the DDO, under intimation to Audit.

[AIR Para: 09]

### **1.2.2.8 Payment in Cash Instead of Cheque – Rs 1.640 Million**

According to Para No.4.49 of Treasury Rules, all payments exceeding Rs 100,000 are to be made through cheques and not in cash.

District Officer (Transport) Multan made payment of Rs 1.640 million in cash instead of cheque. **(Annex-J)**

Audit is of the view that due to weak internal controls, cash payments were made instead of through cheques.

Non-observance of Government rules resulted into irregular payment of Rs 1.640 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO neither submitted replies nor produced record for verification. No further progress was intimated till the finalization of the Report.

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

[AIR Para: 24]

### **1.2.2.9 Expenditure beyond Technical Sanction – Rs 1.570 Million**

According to Rule 2.36 of B&R Department Code, projects for roads when submitted for sanction should be accompanied by the documents i.e. Report detailing history, design, scope, rates, specifications, references, index map, scale mile, plans, longitudinal, horizontal and cross or transverse sections, etc.

District Officer (Roads) paid excess amount of Rs 1.570 million over and above the technically sanctioned estimates in two schemes during 2013-14. Payment was made to the contractors without approval of revised TS estimates. The detail is given below:

(Rupees in Million)

Sr. #	Name of Schemes	Approved T.S. Cost	Expenditure upto 30.06.2014	EXCESS EXP.	Remarks
1	2	4	5		9
	<b>Group No. 02</b>				
1	Imp of Circular Road, Ghanta Ghar to Hussain Agahi, Bohar Gate to Haram Gate & Imp. Of EidGah Road, EidGah to Fish Market. Length 2.13 KM	23.855	25.060	-1.205	5.05% excess expenditure incurred beyond TS
2	Imp. Of Circular Road (From Bohar Gate to Haram Gate) Length 0.80 KM				
3	Imp.of Eid Gah Road (From Eid Gah to Fish Market) Length 0.77 KM				
	<b>Group No. 05</b>				
4	Imp.of Hafiz Jamal Road (From Doulat Gate to Chungai No. 14. Length 1.20 KM	22.572	22.937	-0.365	1.617% excess expenditure incurred beyond TS
5	Imp. Of Nishat Road (From Haram Gate to City Railway Station Length 0.55 KM				
6	Imp. Of Pir Khurshid Colony Road (From Chungi No. 8 to Gulghasht Colony) Length 1.0 KM				
	<b>Total</b>	<b>46.427</b>	<b>47.997</b>	<b>-1.570</b>	

Audit is of the view that due to poor financial management expenditure was incurred over and above the technically sanctioned estimates.

Expenditure in excess of TS estimates amounting to Rs 1.570 million resulted in violation of Government instructions.

The matter was reported to the DCO and DDO in August, 2014. DDO replied that the revised detailed estimate had already been got sanctioned by the EDO(W&S) Multan. Reply of DDO was not tenable, as Revised Admin Approval was accorded after making the payment. DAC, in its meeting, held in November, 2014, decided to keep the para pending for regularization. No further progress was intimated till the finalization of the Report.

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

[AIR Para: 13]

#### **1.2.2.10 Payment of Pay and Allowances during Leave and Absence Period –Rs 1.419 Million**

According to Government of the Punjab Health Department Notification No.EMU/PHSRP/G-106/61/270-340, dated 16.03.2007, Health Sector Reform Program Allowance is payable only when the doctors perform their duties under HSRP. Any doctor during leave or doing the work on the other places will not be entitled to HSRP Allowance. Any such allowance so paid should be recovered. Further according to Rule 1.15(2) of Punjab TA Rules, Conveyance Allowance will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time.

District Officer (Health-I), Multan, allowed the payment of HSRP allowance and Conveyance Allowances to the officers & officials when they were on leave with pay, leave without pay, absent and even when resigned from the job. Payment of pay & allowances in these circumstances resulted into unjustified payment and loss to Government of Rs 1.419 million. (**Annex-K**)

(Amount in Rupees)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Payment of HSRA During Leave Period	312,948
2	Payment of Pay & Allowances During Absent Period	305,349
3	Payment of Pay & Allowances After acceptance Of Resignation	298,972
4	Payment of Pay & Allowance During Period of Leave Without Pay	290,446
5	Payment of Conveyance Allowance During Leave Period	211,844
<b>Total</b>		<b>1,419,559</b>

Audit is of the view that due to weak internal controls, payment of pay and allowances was allowed during leave & absence period.

Payment during leave & absence period resulted in loss to Government amounting to Rs 1.419 million.

The matter was reported to the DCO and DDO in August, 2014. DDO replied that the District Accounts Officer, Multan had been requested to start recovery from the concerned vide their letter No.18197/DOH dated 29.10.2014, and that the progress would be shown at the time of SDAC. No recovery of overpaid amount was shown. DAC, in its meeting, held in November, 2014, decided to keep the para pending for recovery. No further progress was intimated till the finalization of the Report.

Audit recommends disciplinary action against the responsible besides recovery of the amount under intimation to Audit.

[AIR Para: 16, 17, 18, 19, 23]

### 1.2.2.11 Withdrawal of Arrears of Rent of Building without Sanction of Competent Authority – Rs 1.000 Million

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation. Also, according to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Deputy Directress MC Schools Multan withdrew funds under head Rent of Office Building to the tune of Rs 1.000 million in excess of the amount sanctioned by competent authority i.e. EDO (Education). Sanction orders were not provided along with the bills; therefore, audit obtained the sanction orders of 2013-14 from the EDO office to ensure the authenticity / validity of the claims. Necessary detail is given below:

(Amount in Rupees)

Sr · No.	Name of School	Amount Sanctioned	EDO Sanction Order No.	Amount actual withdrawn	Excess Withdrawn without Sanction of EDO Education Multan
1	Govt. MC Girls P/S chah Usmani Wala Multan	96000	3011/B-II dated 12.04.14	806,400	710,400
2	Govt. MC Girls P/S Singhar Veheera Multan	303777	8077/B-I	535,551	289,600
<b>Total</b>					<b>1,000,000</b>

Audit is of the view that due to poor financial management the funds were withdrawn from treasury without getting sanction of competent authority.

Drawl of funds without sanction of competent authority resulted in irregular and doubtful drawls of Rs 942,174.

Matter was reported to DCO and DDO concerned in August, 2014. DDO replied that all the payments were made after proper sanction of competent authority. The reply is not acceptable as sanction was not produced in support of reply. Dy. Directress M.C Schools Multan did not attend the DAC meeting held in November, 2014.

Audit recommends regularization of expenditure from the Punjab Finance Department, besides fixing of responsibility, under intimation to Audit.

[AIR Para: 8]

## **1.2.3 Performance**



### **1.2.3.1 Non-Receipt of Rent of Shops Rs 54.810 Million**

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. Further according to Clause X of terms and conditions of renting out properties at General Bus Stand, in case of non-payment of rent in time fine @ Rs10 per day will be charged from the tenant.

District Officer (Transport) did not recover outstanding dues of Rs 54.810 million of rent of shops from the defaulting tenants during 2001-14. Furthermore, no fine was imposed or collected for default in payment of rent. Due to non-payment of rent, Government suffered a loss of Rs 54.810 million. (**Annex-L**)

Audit is of view that due to weak financial management outstanding rental dues were not recovered.

Non-recovery of outstanding dues resulted in loss to Government amounting to Rs 54.810 and un-authorized retention of Government property by tenants.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO neither submitted replies nor produced record for verification. No further progress was intimated till the finalization of the Report.

Audit recommends recovery of outstanding rent along with fine from the concerned, besides fixing of responsibility for non-recovery, under intimation to Audit.

[AIR Para: 8]

### **1.2.3.2 Illegal Allotment of Shops – Rs 24.74 Million**

According to Rule 254 (3) (a) (b) (c) of Motor Vehicle Rules 1969, the Regional Transport Authority shall not permit a forwarding agent to use a place

for loading, unloading or halting of goods vehicles unless the latter satisfies the authority that:-

- a) He has under his control not less than 30 Public carrier's permits, out of which at least five permits are held by him in his own name.
- b) He shall, at the discretion of the consignor, insure goods and indemnify consignor for any loss or damage to goods while in his possession and
- c) He shall maintain all records prescribed by the Regional Transport Authority in form F.A.R.E, form F.A.R.I, form F.A.R.A, form F.A.R.D and form F.A.R.V. These records shall be open to inspection by or on behalf of the said authority.

District Officer (Transport) Multan allotted the shops / plots to those goods transport companies which were not registered as goods forwarding agencies. Alottees did not deposit the rent of shops / plots with effect from 1985. Such goods forwarding agencies became defaulters and did not pay Government dues/ rent. This resulted into loss of Rs24.745 million.

Audit is of the view that due to weak monitoring control over recovery of revenue, outstanding dues were not recovered.

Non-recovery of registration fee, renewal fee and rent from Goods Forwarding Agencies resulted into un-authorized running of businesses by the GFAs and loss to Government amounting to Rs 24.745 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO neither submitted replies nor produced record for verification. No further progress was intimated till the finalization of the Report.

Audit recommends inquiry into the matter, besides recovery of all outstanding dues, under intimation to Audit.

[AIR Para: 3]

### 1.2.3.3 Non-Recovery of Commercialization Fee – Rs 17.704 Million

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.

District Officer (Spatial Planning & Commercialization) Multan did not recover the conversion fee of Rs 17.704 million from the owners of illegally/unauthorizedly constructed buildings despite lapse of considerable period. The detail is given below:

**(Rupees in Million)**

Name of Property	Area	Name of Owner	Area Converted (In Kanal/ Marla/SF)	Rate (per Marla)	Valuation Table	Page /Sr. No.	Rate of Conversion Fee	Recovery (In millions)
Commercial Market	Mouza Taraf Juma Khalsa, Khanewal Road, Multan.	Malik Haider Jamal Maitla	6.251	1.152	2013-14	62/57	10%	0.799
Gulistan Marriage Club	Masoom Shah Road, Multan.	Zafar Iqbal	5/18	0.179	2012-13	274/9	20%	2.081
Fertilizer Store	Mouza Shah Pur Ubhar, Lar Road, Shujabad.	Mst. Zohran Begum	5	0.311	2011-12	22/20	20%	6.256
Dubi Marriage Club	Suraj Kund Road, Multan.	Malik Imam Bukhsh Bhutta	3600 (Sq. Ft Front)	0.021(50 sq. ft. front)	2008-2009	12/463	20%	8.568
			33600(Sq. Ft.Back)	.0011(50 sq. ft. back)				
<b>Total</b>								<b>17.704</b>

Audit is of the view that due to weak monitoring control, Government receipts were not recovered from the defaulters.

Non-recovery of Government receipt resulted in loss to Government amounting to Rs 17.704 million.

The matter was reported to the DCO and DDO in August, 2014. DDO replied that the conversion fee would be recovered from the concerned owners of the commercial properties besides pursuing all four cases in the court of law. Reply of DDO was not tenable as no action was taken against the persons who approved the maps without obtaining the Government fees. DAC, in its meeting, held in November, 2014, decided to keep the para pending till decision of court. No further progress was intimated till the finalization of the Report.

Audit recommends vigorously pursuing the cases in the court of law and taking necessary action against the responsible, under intimation to Audit.

[AIR Para: 1]

#### **1.2.3.4 Non-Recovery of Rental Charges – Rs 8.811 Million**

According to General Bus Stand By-laws for allotment of Bay & Booking office, Clause B(1), one booking office will be allocated to a transport company which will submit the ownership of 15 AC buses; it will be on monthly rent basis fixed by the CDG Multan. The manager shall take steps to ensure that property meant for use of public is actually to the maximum benefit of the public and prevent the property against nuisance, damage or misuse, according to Rule 3 (c & l) of PLG (Property) Rules, 2003. Further, according to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head.

District Officer (Transport) Multan allotted 33 booking offices to various transporters in February, 2007 on the occasion of inauguration of new terminal, but did not recover the rental charges of Rs 8.811 million from them. (**Annex-M**)

Audit is of the view that due to weak financial management, transporters were given undue favor and rental charges were not recovered.

Non-recovery of rental charges from the transporters resulted in loss to Government amounting to Rs 8.811 million.

The matter was reported to the DCO and the DDOs concerned in July, 2014. DDO neither submitted replies nor produced record for verification. No further progress was intimated till the finalization of the Report.

Audit recommends that after assessment of rent from Excise and taxation/ Building Department, rent of offices be recovered from the transporters, under intimation to Audit.

[AIR Para: 7]

### **1.2.3.5 Non-Recovery of Utility Charges –Rs 7.742 Million**

According to General Bus Stand By-laws for allotment of Bay & Booking office vide Clause B (2), the allottee of the booking office will be bound to pay the monthly electricity bill of this office on the average rate of total bill.

District Officer (Transports) Multan could not recover electricity charges of Rs 7.742 million from transport companies during the period 2011-14. These transport companies established their offices in February-2007 and transporters were using electricity from the main connection of terminal without payment of their share of electricity. The sub-meters were installed for each office. The reading of sub-meters upto the month of June-2014 was 967,782 units, and total amount recoverable was Rs 7.742 million. (**Annex-N**)

Audit is of the view that due to weak financial management electricity bills were not collected from the transporters.

Non-recovery of electricity bills from transporters resulted in loss to Govt. amounting to Rs 7.742 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO neither submitted replies nor produced record for verification. No further progress was intimated till the finalization of the Report.

Audit recommends early action for recovery of Government dues from the transporters, under intimation to Audit.

[AIR Para: 6]

### **1.2.3.6 Non-Recovery of Commercialization Fee – Rs 4.230 Million**

According to Rule 11 (Regularization of unauthorized commercial buildings) of Commercialization Rules, 2004, commercialization committee may regularize the existing unauthorized commercialization if it is on the road declared for commercialization and it existed prior to 2nd July, 2001, subject to payment of commercialization charges, fees and dues, as may be leviable at the rate of 30% of the value of the land based on the valuation tables prepared under the stamp act 1899.

District Officer (Spatial Planning & Commercialization) Multan did not recover the conversion fee of Rs 4.230 million from the owner of Bundu Khan Restaurant. The approval for the construction of Commercial Plaza named Bundu Khan Hotel (Abdali Road) was given by the Municipal Corporation Multan vide letter dated 21.06.1999. According to the approval the Plaza was constructed along non-commercial road, and after devolution and introduction of commercialization rules, building was not regularized and commercialization fee of Rs4.230 million was not recovered.

<b>Total Area</b>	<b>Av. Sale Price</b>	<b>Total</b>	<b>Building</b>
21,780 Sft	Rs971.11	Rs4,230,155	Bundu Khan Restaurant

Audit is of the view that due to weak financial management, Government receipt was not recovered.

Non-recovery of Government receipt resulted in loss to Government amounting to Rs 4.230 million.

The matter was reported to the DCO and DDO in August, 2014. DDO replied that the Punjab Local Government Commercialization Rules, 2004, had been repealed after the promulgation of Punjab Local Government Land Use (Classification, re-classification & re-development) Rules 2009 and the case was still pending in Civil Court for decision. The reply was not acceptable as commercialization fee was not recovered. DAC, in its meeting, held in November, 2014, decided to keep the para pending till decision of court. No further progress was intimated till the finalization of the Report.

Audit recommends pursuing the case in the court of law vigorously and taking necessary action against the person responsible for negligence, under intimation to Audit.

[AIR Para: 2]

#### **1.2.3.7 Less Recovery of Dues/ Fees- Rs 3.040 Million**

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. According to Rule 3 (k) of PLG (Property) Rules, 2003 the manager shall be vigilant to check encroachments or wrongful occupations on Property and in case there is any encroachment or wrongful occupation take necessary steps for the removal thereof.

DO (Transport) Multan auctioned the collection rights of different fees / receipts during 2011-14, but the auction amount was not recovered from the

concerned contractors in to due to which Government suffered a loss of Rs 3.040million. (**Annex-O**)

Audit is of view that due to weak financial management, recovery from the contractors was not made.

Non-recovery of lease amount resulted in loss to Government amounting to Rs 3.040 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO neither submitted replies nor produced record for verification. No further progress was intimated till the finalization of the Report.

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

[AIR Para: 11]

#### **1.2.3.8 Non-Recovery of Misappropriated Amount– Rs 2.811 Million**

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

DO (Forest), Multan, did not finalize the inquiry against the officer/officials for the loss or damage of trees amounting to Rs 2.811 million during 2013-14. During checking of record it was found that trees/ woods were short / stolen, but neither the FIR was lodged in the police station nor any fine imposed / recovered for theft of trees/ wood. The responsibility of loss was fixed on staff of concerned area and minor penalties were imposed on them, but no efforts were made in order to recover the loss from the concerned. Detail is given below:



(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of officer (M/S)</b>	<b>Shortage of Tree</b>	<b>Amount</b>
1	Rafique Mumtaz Block Officer, Munir Ahmad Forest Guard (FG), Allah Bakhsh Beldar	248	940,950
2	Rafique Mumtaz Block Officer, Iqbal Kashif F.G, Zubair Ahmad F.G, Munir Ahmad F.G, Rafique Beldar, Mohsin Beldar. Allah Bakhsh Beldar	236	1,485,550
3	Rafique Mumtaz Block Officer, Munir Ahmad F.G, Allah Bakhsh Beldar	122	384,600
<b>Total</b>			<b>2,811,100</b>

Audit is of the view that due to poor administration, recovery of the loss of trees / wood could not be made.

Non-recovery of loss of trees / wood resulted in loss to Government amounting to Rs 2.811 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. The DDO replied that the disciplinary case was being initiated against the responsible officials who were found guilty on account of shortage of trees of respective areas/beats/blocks and the facts would be produced at the time of verification. During verification it was found that charge sheet was issued to employees. Neither was any Inquiry conducted nor the Government loss recovered. DAC, in its meeting, held in November, 2014, decided to keep the para pending till finalization of the inquiry and recovery of full amount from defaulters. No further progress was intimated till the finalization of the Report.

Audit recommends responsibility to be fixed and recovery of the loss, under intimation to Audit.

[AIR Para: 1]

## **1.2.4 Internal Control Weaknesses**

#### **1.2.4.1 Unauthorized Payment of Conveyance Allowance-Rs 18.494 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.

District Officer (Health-I) Multan allowed the payment of conveyance allowance of Rs 17.996 million to the employees posted at BHUs residing in colonies situated within their work premises during the financial year 2013-14. **(Annex-P)**

Audit is of the view that due to weak financial management, conveyance allowance was paid to such 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 amounting to Rs 17.996 million.

The matter was reported to the DCO and the DDO concerned in July, 2013. DAC, in its meeting, held in November, 2014, decided to keep the para pending for provision of complete record. 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: 2]

#### **1.2.4.2 Payment without Provision in the TS Estimate – Rs 12.922 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

according to the scope and provision of the technically sanctioned estimates. Estimate of the work should be revised during the execution of work and all payments should be released after revision from the competent authority.”

D.O (Buildings), Multan, made the payments of Rs 12.922 million before the approval of the T.S estimate from the EDO (W&S) Multan in the work “Establishment of Town Hospital at S Block (UC-1) New Multan”. Third revision was made on 19.07.2014 but all payments were made on 15.03.2014 through 9<sup>th</sup> running bill on M.B No.4408 page No.126 to 181 as detailed below.

(Amount in Rupees)

<b>Name of portion of work</b>	<b>Provision in revised estimate.</b>	<b>Provision in original estimate</b>	<b>Difference /amount.</b>
Ground floor Building portion.	11,742,000	6,411,000	5,339,000
Internal electrification of ground floor.	7,110,000	1,905,000	520,500
Sanitary and water supply portion of ground floor	127,000	107,100	21,900
Internal electrification of ground floor.	539,000	158,200	380,800
Second floor Building portion.	6,730,000	0	6,730,000
<b>Total</b>			<b>12,992,200</b>

Undue payment was made due to weak financial management and weak internal controls on the part of the executive and District Accounts office.

Due to weak internal control undue payment resulted in a loss of Rs 12.922 million to public exchequer.

The matter was reported to the DCO and the DDO concerned in August, 2014. The DDO replied that the D.C.O required some changes on the work. Estimate was revised and payments were made. The reply was not tenable as the payments were

made before the revision of TS. Despite various efforts DAC could not be convened till the finalization of this report.

Audit recommends recovery of the undue payments beside disciplinary action against the concerned, under intimation to Audit.

[AIR Para 29]

#### **1.2.4.3 Execution of Work without Revised Administrative Approval – Rs 6.204 Million**

According to Rule 2.7 of B&R Code, a Revised Administrative approval shall be obtained in case of modifications of the proposals originally approved, if likely to necessitate the eventual submission of a revised estimate, to material deviations from the original proposals even though the cost of the same may possibly be covered by savings on other items, and to cases where the detailed estimates, when prepared, exceed the amount administratively approved by more than 5%. In these cases, as also in cases in which it becomes apparent during the execution of the work, that the amount administratively approved will be exceeded by more than 10 – 25 %, or the amount of the technical sanction will be exceeded by more than 5%, owing to increase of rates or other causes, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay; and in the case of modifications during construction, without awaiting the preparation of a detailed supplementary or revised estimate.

District Officer (Buildings), Multan, executed and made payment of Rs 6.204 million for work “Provision of RCC retaining Wall 560 Rft Mosque Al-Muzaffar to Archaeology Department Water Works Road Qila Kohna Qasim Bagh Multan” without getting revised Administrative Approval from the competent authority. The said scheme was administratively approved only for Retaining Wall 560 Rft by the DCO, but subsequently DO (Buildings) included and paid for plantation on his own. Revised Administrative Approval from DCO was not taken and unauthorized payments were made to contractor. **(Annex-Q)**

Audit is of the view that due to weak financial control, payments were made without obtaining revised administrative approval.

Non-observance of Government instructions resulted in unauthorized expenditure of Rs 6.204 million.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO replied that the reply would be submitted after the scrutiny of record. Despite various efforts, DAC meeting could not be convened till the finalization of this Report. No further progress was intimated till the finalization of this Report.

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

[AIR Para 07]

#### **1.2.4.4 Excess Drawl of Pay & Allowance– Rs 4.702 Million**

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

Deputy Directress MC Schools Multan drew an amount of Rs 4.702 million during 2013-14 against arrear bills of Pay & Allowances; amount was drawn in excess due to following reasons: **(Annex-R)**

- i. Claim of arrear bill of Ms. Shamim Akhtar, Primar School Teacher, was Rs 103,400 but amount drawn was Rs 163,400. Excess amount of Rs 60,000 was drawn.

- ii. Claims of arrear of pay of Ms. Kaniz Sabra PST and Misbah Sehar PST was drawn for Rs 153,498 during 2013-14, but payment of Rs 102,498 was made which resulted in short payment of Rs 51,000.
- iii. Funds of Rs 382,946 were misappropriated during 2013-14 on account of arrear of pay which were already drawn in the previous years.
- iv. Arrears of Pay of Rs 4.208 million were drawn without providing the proof of disbursement /acknowledgement, record of service books and photocopies of bills drawn.

(Amount in Rupees)

Description	Excess Amount Drawn
Excess Drawl of Arrear Pay Than the Actual claim	60,000
Already Drawn Of Arrears In Previous years	382,946
Excess Amount was Drawn But short Payment was Made to Different Teachers	51,000
Arrears of Pay were drawn without acknowledgement of payment, Non-availability of service books and photocopies of bills drawn	4,208,928
<b>Total</b>	<b>4,702,874</b>

Audit is of the view that due to financial mal-administration, excess & doubtful arrear claims of pay & allowance were drawn.

Payment of excess and doubtful arrear claims resulted in loss of Rs 4.702 million to Government.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO replied that the concerned teacher had been asked to justify this withdrawal of cash, and that the claims were properly paid to the concerned teachers while teachers were insisting to pay cash. Reply was not tenable because at the time of verification of record, relevant record was not produced in

support of reply. Dy. Directress M.C Schools Multan did not attend the DAC meeting held in November, 2014.No further progress was intimated till the finalization of this Report.

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

[AIR Para 6, 7, 11, 13]

#### **1.2.4.5 Unjustified Detainment of Funds in DDO Bank Account – Rs 4.313 Million**

According to Rule 67 (2)(ii) of PDG and TMA (Budget) Rules 2003 all transactions of a Local Government involving money out of District Fund/ Local Fund shall be brought to account. Subject to the provisions of the Ordinance, the accounts of the receipts and expenditures of local Government shall be kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan has prescribed in the Manual or NAM.

Deputy Directress MC Schools Multan detained the amount of Rs 4.313 million in the bank account while the cash book was showing “Nil” balance during 2013-14. Detainment of cash was doubtful due to the following reasons:

- i. The cash book entries were not signed by the DDO. Cash book was not closed at the end of June, 2014 nor signed by the DDO concerned till the date of audit.
- ii. In cash book all receipts were shown as paid on the same day whereas in bank an amount of Rs4.313 million was available in bank as on 30<sup>th</sup> June 2014.

Audit is of the view that due to weak financial management cash book was not maintained and amount was not disbursed.



Non-maintenance of cash book and retention of huge amount of money resulted into unjustified detainment of Rs4.312 million, followed by doubtful drawl.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO replied that cash book has been maintained properly and audit can verify the same at any time. Reply was not tenable because at the time of verification of record, relevant record was not produced in support of reply. Dy. Directress M.C Schools Multan did not attend the DAC meeting held in November, 2014.No further progress was intimated till the finalization of this Report.

Audit recommends disciplinary action and fixing of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Para 4]

#### **1.2.4.6 Non-Blacklisting of Firms Due to Non-Supply of Medicines –Rs 3.324 Million**

According to Rule 21 (2) of the Punjab Procurement Rules, 2009, if a procuring agency is satisfied that a contractor has acted in a manner detrimental to the public interest or good practices or has consistently failed to perform his obligation under the contract or his performance has not been upto mark or he is found indulging in corrupt or fraudulent practices, the procuring agency may, after affording him an opportunity of hearing and through notification, debar him from participating in any public procurement process of the procuring agency for such period as the procuring agency may determine in the light of the circumstances of the case.

District Officer (Health–III), Multan issued supply orders for purchase of medicines for Rs 3.324 million during 2009-14. The firms failed to supply the medicines. District Officer (Health–III) neither forfeited the call deposit/security

nor made efforts for blacklisting of defaulter firms. Those firms which did not supply the medicines during 2009-11, were also awarded rate contract during 2011-14. (**Annex-S**)

Audit is of the view that due to poor financial management action was not taken against firms.

Non-blacklisting of firms despite non-supply of medicines of Rs 3.324 million and award of rate contract resulted in violation of Government rules.

The matter was reported to the DCO and the DDOs concerned in July, 2014. The DDO replied that the action against the defaulter firm had been taken by the office of the EDO Health, Multan. Also, the lowest bidder firms were approved by the EDO Multan. Now it is discretion of EDO Health, Multan to take action against them. During verification no documentary evidence was shown in support of reply. DDO did not attend the DAC meeting. No further progress was intimated till the finalization of the Report.

Audit recommends disciplinary action against the responsible besides blacklisting of firms under intimation to Audit.

[AIR Para: 6]

#### **1.2.4.7 Loss to Government due to Quotation Work instead of Tendering – Rs 3.262 million**

According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money. Further, according to Rule 12 (1) of PPRA Rules, 2009 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These

procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

District Officer (Buildings) incurred expenditure of Rs 3.262 million on account of repair of office and residential buildings during 2013-14. Total expenditures were incurred through simple quotation process and no efforts were made to call tenders and make advertisement on PPRA website. **(Annex-T)**

Audit is of the view that due to financial indiscipline of the department work orders were issued on the basis of quotations instead of calling tenders for economical expenditures.

Repair works amounting to Rs 3.262 million, carried out by calling quotations instead of open tendering, resulted in loss to Government by way of uneconomical expenditures.

The matter was reported to the DCO and DDO concerned in August, 2014. The DDO replied that the reply would be submitted after scrutiny of record. The reply was not tenable as the Audit observation was issued giving considerable time period. Despite various efforts DAC could not be convened till the finalization of this report

Audit recommends calculation of the total cases for the whole year, and regularization of their expenditure from Punjab Finance Department, under intimation to Audit.

[AIR Para: 25]

#### **1.2.4.8 Overpayment due to Defective Rate Analysis– Rs 2.088 Million**

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

District Officer (Roads) Multan made overpayment of Rs 2.088 million in various projects of PCGIP due to defective rate analysis of gully grating. In the same sub division, same engineers in the same MRS 2<sup>nd</sup> Bi Annual, 2013 (from 1<sup>st</sup> August 2013 to 31<sup>st</sup> January 2014) for 24 feet width metalled road approved two different rate analyses. The rates paid in “Improvement of Suraj Kund Road Multan” were compared with the TS estimates and bills of World Bank projects. Government sustained a loss of Rs 2.088 million due to approving excess rates in the projects of World Bank funding. **(Annex-U)**

Audit is of the view that due to poor financial management, excess rates were approved by the Chief Engineer.

Approval and payment of excess rates resulted in loss to Govt. amounting to Rs 2.088 million.

The matter was reported to the DCO and DDO concerned in August, 2014. DDO replied that rate analysis of gully grating of the said roads with the analysis gully grating Suraj Kund road detail of rates in both the analysis, the difference of rate is only due to two items i.e. Suraj Kund road, 9” RCC pipe 24’ length and back side is filled around the RCC pipe with sand whereas in all the roads objected by the Audit 9” RCC pipe of 34’ length has been used which is covered by PCC 1:4:8 instead of sand. Reply of DDO is not tenable because standard specification of PWD could be exercised with economical rates as same was done in the case of Suraj Kund Road. DAC, in its meeting, held in November, 2014, decided to keep the para pending for recovery. No further progress was intimated till the finalization of the Report.

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

[AIR Para: 3]

#### 1.2.4.9 Excess Payment of Pay and Allowances – Rs 1.246 Million

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

Dy. Directress M.C Schools Multan made excess payments of Rs 1.246 million during 2013-14 on account of pay and allowances to the various employees who had retired or died. Also there was drawl of salaries of class-IV employees in excess of the actual working strength of employees. (**Annex-V**)

Description	Actual Working Strength	Payment of Salary From Treasury	Excess No. of Posts Salary Drawn	Excess Amount
Drawl of Pay After Retirement			19	446,810
Drawl of salary of Excess Post	2,227	2,267	40	800,000
<b>Total</b>				<b>1,246,810</b>

Audit is of the view that due to poor financial management, payment of salary was made after retirement and in excess of the working strength.

Payment of excess salary resulted in loss of Rs 1.246 million to the Government.

The matter was reported to the DCO and the DDO concerned in July, 2014. DDO replied that recovery of excess drawl in favour of retired employees would be shown shortly. Difference of pay over and above the sanctioned posts was just because of retirement of employees due to which the no. of staff members varies, and that actually no excess payment was made. Reply was not tenable as no proof was provided at the time of verification. Dy. Directress M.C Schools Multan did not attend the DAC meeting held in

November, 2014.No further progress was intimated till the finalization of this Report.

Audit recommends disciplinary action against the responsible and recovery of the amount, under intimation to Audit.

[AIR Para: 5, 22]

# **ANNEX**

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

<b>Formation Name</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
DCO	1	4	DOUBTFUL EXPENDITURE ON HIRING OF WALK THROUGH GATE AND POL FOR VEHICLES- RS. 331,520	0.332
EDO (F&P)	2	4	IRREGULAR LUMP-SUM ALLOCATION AMOUNTING TO RS. 261.746 MILLION	261.746
	3	5	UN-AUTHORIZED RELEASE OF FUNDS TO SCHEMES NOT INLCUED IN ADP (2013-14) RS. 210.113 MILLION	210.113
EDO (CD)	4	1	UNAUTHORIZED EXCESS WITHDRAWAL OF PAY AND ALLOWANCE RECOVERY THEREOF - RS.61,731/-	0.062
	5	2	NON-DEDUCTION OF INCOME TAX AMOUNTING TO RS.14,784/-	0.0147
EDO (CD)	6	3	NON-VERIFICATION OF SALES TAX AMOUNTING TO RS.142,747/-	0.143
	7	5	MISAPPROPRIATION ON ACCOUNT OF PURCHASE OF MOBILE PHONES – RS. 49938	0.0499
DO (Solid Waste)	8	2	IRREGULAR AWARD OF RATE CONTRACT OF LUBRICANTS, FILTERS ETC. AND EXPENDITURE OF RS. 6.523 MILLION.	6.523
	9	3	IRREGULAR PAYEMENT OF PENDING LIABILITES OF PREVIOUS YEAR RS. 3.002 MILLION	3.002
	10	9	UNAUTHORIZED EXPENDITURE FORM ONE GRANT TO ANOTHER GRANT WORTH RS. 0.522 MILLION.	0.522
	11	10	NON-COLLECTION OF PROOF OF DEPOSIT OF SALES TAX AMOUNTING TO RS. 0.432 MILLION	0.432
	12	12	UNJUSTIFIED PURCHASE OF LIME & PHENYL FOR RS 0.380 MILLION AND DOUBTFUL CONSUMPTION THEREOF	0



Formation Name	Sr. No	Para No.	Subject	Amount
	13	14	DRAWL OF CONVEYANCE ALLOWANCE DURING LEAVE PERIOD WORTH RS 0.087 MILLION	0.087
DO Sports	14	2	IRREGULAR OF EXPENDITURE WITHOUT POWER FROM RS 3.400 MILLION	3.4
	15	3	WASTEFUL UTILIZATION OF GOVERNMENT RESOURCES ON PURCHASE OF EQUIPMENT FOR FITNESS CENTER RS 2.270 MILLION	2.27
	16	5	DOUBTFUL PAYMENT FOR PURCHASE OF MATERIAL AND CASH PRIZES RS 654,767	0.655
DISTRICT OFFICER (SPATIAL PLANNING & COMMERCIALIZATION)	17	5	ILLEGAL CONSTRUCTION OF S.N. MOTOR WORKSHOP AT AHMED PARK ROAD MULTAN AND NON-PAYMENT OF CONVERSION FEE RS 2.074	2.074
	18	6	ILLEGAL CONSTRUCTION OF ABDUL HAMEED MOTOR WORKSHOP AT AHMED PARK ROAD MULTAN AND NON-PAYMENT OF CONVERSION FEE RS 2.074 MILLION	2.074
	19	7	ILLEGALLY CONSTRUCTION OF COLD STORE WITHOUT PAYING COMMERCIALIZATION FEE OF RS. 1.600 MILLION	1.6
	20	9	ILLEGAL CONSTRUCTION OF COMMERCIAL BUILDINGS WITHOUT PAYMENT OF GOVERNMENT FEE RS. 1.149 MILLION	1.149
DISTRICT OFFICER (SPATIAL PLANNING & COMMERCIALIZATION)	21	10	ILLEGAL ESTABLISHMENT OF HOUSING SCHEMES WITHOUT PAYMENT OF CONVERSION FEE RS 0.665 MILLION	0.665
	22	13	ILLEGAL CONSTRUCTION OF 10 NO. OF SHOPS AT BUDHLA ROAD, WATER TANK, NEAR AARA MACHINE, ANSARI CHOWK MULTAN AND NON-PAYMENT OF CONVERSION FEE RS 0.239 MILLION	0.239
	23	15	ILLEGAL CONSTRUCTION OF A-ONE PILOT SCIENCE SCHOOL AT VEHARI ROAD, MAKHDOOM RASHEED MULTAN AND NON-PAYMENT OF CONVERSION FEE RS 0.08 MILLION	0.08

Formation Name	Sr. No	Para No.	Subject	Amount
	24	16	ILLEGAL CONSTRUCTION OF MARKET AT HASHMI ROAD, MAKHDOOM RASHEED MULTAN AND NON-PAYMENT OF CONVERSION FEE RS0.018 MILLION	0.018
Secretary DRTA	25	2	NON-REGISTRATION & NON-RENEWAL OF GOODS FORWARDING AGENCIES / DELIVERING BOOKING OFFICE, LOSS OF REVENUE OF RS. 666,000/-	0.666
	26	19	UNJUSTIFIED DRAWL OF TA/DA OF RS202,611	0.203
	27	20	NON-MARINATING CASH BOOK OF EXPENDITURE OF RS. 13.52 MILLION	13.52
	28	21	UNJUSTIFIED DRAWL OF TA/DA OF RS215,105	0.215
DO Forest	29	2	LOSS TO GOVERNMENT DUE TO ACCEPTANCE OF BIDS AT LOWER RATES RS.782,103/-	0.782
	30	3	LOSS TO GOVERNMENT DUE TO NON-CHASING OF PENDING DAMAGES CASES OF RS.629,360/-	0.629
	31	5	NON-RECOVERY OF IMPOSED PENALTIES DUE TO THEFT OF TREES RS.161,900/-	0.162
	32	6	UNJUSTIFIED EXCESS EXPENDITURE ON NURSERY RS.118,196/-	0.118
DO OFWM	33	1	LOSS TO THE GOVERNMENT DUE TO DELAY IN COMPLETION OF WATER COURSES AMOUNTING TO RS 4.783 MILLION	4.783
DO OFWM	34	2	EXCESS PAYMENT ON ACCOUNT OF CONVEYANCE ALLOWANCE AMOUNTING TO RS80,000	0.08
	35	3	IRREGULAR RELEASE OF WORK ON WATER COURSES AMOUNTING TO RS 346,196	0.346
	36	4	IRREGULAR EXECUTION OF WORK ON WATER COURSES AMOUNTING TO RS 633,137 AND EXCESS PAYMENT OF RS 8,952	0.009
	37	5	NON-AVAILABILITY OF STOCK ENTRIES OF CEMENT AND BRICKS VALUING RS 428,125	0.428
	38	6	SHORT DEDUCTION OF INCOME TAX AMOUNTING TO RS211,231	0.211

Formation Name	Sr. No	Para No.	Subject	Amount
	39	7	IRREGUALR EXECTION OF WORK BEFORE THE GRANT OF TECHNICAL SANCTION AND AGREEMENT WITH WATER USERS ASSOCIATION AMOUNTING TO RS3,501,193	3.501
	40	8	EXCESS PAYMENT OF RATES RS 79,015DUE TO DELAY IN EXECUTION OF WORK BY THE WUA DESPITE THE PAYMENT OF FIRST INSTALMENTS THREE MONTHS BEFORE THE START OF WORK	0.079
	41	9	IRREGULAR RELEASE OF FUNDS FROM THE DISTRICT ACCOUNT OFFICE AFTER THE EXPIRY OF TECHNICAL SANCTION ESTIMATES OF DEVELOPMENT SCHEMES COSTING RS 23.595 MILLION	23.595
	42	10	IRREGULAR / DOUBTFUL EXPENDITURES ON THE REPAIR OF VEHICLE AMOUNTING TO RS 178,405	0.178
	43	11	NON-VERIFICATION OF GENERAL SALES TAX DEPOSIT INTO GOVERNMENT TREASURY – RS 313,341	0.313
	44	13	NON-DEDUCTION OF GENERAL SALES TAX ON WATER COURSES AMOUNTING TO RS 732,416	0.732
	45	14	UNJUSTIFIED DRAWAL OF PERSONAL ALLOWANCE- Rs.45,000	0.045
	46	15	NON-RECOVEYR OF ENTIRE COST RECOVERY OF PREVIOUS IMPROVEMENTS RS 114,258	0.114
	47	16	NON-SURRENDER OF SAVINGS –43.790 MILLIONAND EXCESS EXPENDITURES OF RS 164,913	0.164
DO OFWM	48	19	DETERIORATION OF MACHINERY AND EQUIPMENT – RS 185,122	0.185
DO Civil Defence	49	2	UNAUTHORIZED PURCHASES OF DIFFERENT ITEMS BY SPLITTING THE EXPENDITURE RS. 1.025 MILLION.	1.025
	50	5	LOSS TO GOVERNMENT DUE TO PAYMENT ON ACCOUNT OF PAY ANDALLOWANCES DURING LEAVE WORTH RS. 72781	0.072
	51	6	COLLECTION OF PROOF OF DEPOSIT OF SALES TAX-RS.607,636	0.607

Formation Name	Sr. No	Para No.	Subject	Amount
DO Road	52	5	UNDUE FAVOR TO THE CONTRACTOR BY EXCESS PAYMENT DUE TO EXCESS MEASUREMENT OF LENGTH OF RCC PIPE OF GULLY GRATING THAN THE ENTIRE WIDTH OF ROAD – RS 278,054	0.278
	53	6	UNDUE FAVOR TO THE CONTRACTOR BY EXCESS PAYMENT DUE TO EXCESS MEASUREMENT OF LENGTH OF RCC PIPE OF GULLY GRATING THAN THE ENTIRE WIDTH OF ROAD – RS 202,258	0.202
	54	7	EXCESS PAYMENT DUE TO PAYMENT OF EXCESS QUANTITIES THAN TECHNICALLY SANCTIONED ESTIMATES RECOVERY THEREOF – 100,464	0.1
	55	16	EXCESS PAYMENT TO THE CONTRACTOR – RS 528,316	0.528
DOH-III	56	1	UNAUTHORIZED PURCHASE OF MEDICINE THROUGH REPEAT ORDER FOR RS. 639,650/-	0.64
	57	2	UNAUTHORIZED PURCHASE OF MEDICINE WITHOUT CALLING TENDER RS.4.007 MILLION AND LOSS TO GOVERNMENT DUE TO EXCESS RATES RS. 300,000/-	0.3
	58	3	UNAUTHORIZED WITHDRAWAL OF CONVEYANCE ALLOWNACE AND RECOVERY RS. 137,760/-	0.137
	59	4	UNAUTHORIZED PURCHASE OF MEDICINES WITHOUT OBTAINING OF PERFORMANCE SECURITY RS. 779,253/-	0.779
	60	5	DOUBTFULL PURCHASE O INJECTION WITHOUT SYRINGES RS. 389,660/-	0.389
	61	7	UNAUTHORIZED PURCHASE OF MEDICINES BY CALLING QUOTAITONS RS. 172,500	0.172
DOH-III	62	8	UNAUTHORIZED WITHDRAWAL OF FUNDS ON ACCOUNT OF MEDICINES RS. 2.795/- MILLION	2.795
	63	9	NON-MAINTENANCE OF CASH BOOK OF PURCHEE FEE RS. 1.413/- MILLION	1.413
	64	10	NON-SURRENDER OF SAVINGS RS. 87.759 MILLION	87.759
	65	12	LOSS TO GOVERNMENT DUE TO NON-DEDUCTION OF LIQUIDATED DAMAGES – RS. 41,091/-	0.041

Formation Name	Sr. No	Para No.	Subject	Amount
MS Civil Hospital Multan	66	2	UNJUSTIFIED DRAWL OF PAY & CONVEYANCE ALLOWANCE DURING LEAVE & ABSENT PERIOD OF RS.111,833/-.	0.112
	67	4	LOSS OF GOVERNMENT DUE TO NON-COLLECTION OF LIQUIDATED DAMAGES RS. 149,358/-.	0.149
	68	11	NON-FORFEITURE OF SECURITY DEPOSIT DUE TO NON-SUPPLY OF MEDICINE OF RS.834,750/-.	0.835
	69	1	EXCESS PAYMENT TO SUPPLIER DUE TO WRONG CALCULATION & NON-DEDUCTION OF DISCOUNT RS.79,350/-	0.079
	70	5	LOSS TO GOVT. DUE TO LOCAL PURCHASE OF MEDICINE ON HIGHER RATES OF RS.266,887/-	0.266
	71	6	LOSS TO GOVERNMENT DUE TO FAKE ISSUANCE OF MEDICINES OF RS.313,515/-	0.313
	72	9	UNJUSTIFIED EXPENDITURE ON LOCAL PURCHASE OF MEDICINES RS.57,984/-	0.0579
	73	12	UNJUSTIFIED CONSUMPTION OF POL OF GENERATOR, RECOVERY THEREOF RS.1.06 MILLION.	1.06
MS THQ Hospital Shujabad	74	6	NON-DEPOSIT OF GOVERNMENT RECEIPTS – RS 360,417	0.36
	75	10	NOT CARRY FORWARDING OF CLOSING BALANCE OF MEDICINES TO NEXT YEAR	0
DO(H-I) Multan	76	2	UNJUSTIFIED PAYMENT OF CONVEYANCE ALLOWANCE TO THE OFFICIALS RESIDING WITHIN DUTY PREMISES; RS. 17.996 MILLION	17.996
	77	7	WASTEFUL EXPENDITURES ON MEDICINE AND NEAR TO EXPIRY- RS. 2.631MILLION	2.631
DO(H-I) Multan	78	8	IRREGULAR WITHDRAWAL OF BENEVOLENT FUNDS- RS. 2.318 MILLION	2.318
	79	9	IRREGULAR PAYMENT PCA - RS. 1.228 MILLION	1.228
	80	10	NON-DEDUCTION OF CONVEYANCE ALLOWANCE RS.907,840	0.907
	81	21	NON-DEDUCTION OF LIQUIDATED DAMAGES- RS.225,462	0.225

Formation Name	Sr. No	Para No.	Subject	Amount
	82	22	IRREGULAR PAY & ALLOWANCES ON PROMOTION/UP-GRADATION OF OFFICER - RS.213,572	0.213
EDO Health	83	2	NON-DEDUCTION OF CONVEYANCE ALLOWANCE RS200,000	0.2
	84	12	NON-DEDUCTION OF PAY & ALLOWANCE DURING LEAVE AND ABSENT PERIOD RS 140,999	0.14
	85	14	NON-RECOVERY OF PAY AND ALLOWANCES FROM COMPULSORY RETIRED PERSON – RS 85,360	0.085
	86	17	NON-RECOVERY OF STIPEND FROM STUDENT WHO LEFT THE TRAINING COURSE OF COMMUNITY MID WIVES RS 59,500	0.059
District Officer (Agriculture)	87	2	IRREGULAR EXPENDITURE ON ACCOUNT OF EXHIBITION AND FAIR RS 969,236	0.969
SMO RHC Qadir Pur Rawan	88	1	RECOVERY OF UN-AUTHORIZED WITHDRAWN OF HEALTH SECTOR REFORMS ALLOWANCE AND CONVEYANCE ALLOWANCE DURING LEAVES RS:227693/	0.228
	89	3	UN-AUTHORIZED WITHDRAWAL OF HEALTH SECTOR REFORMS ALLOWANCERS: 27960/	0.028
	90	4	UN-AUTHORIZED DRAWL OF PAY AND ALLOWANCES WITHOUT PERFORMANCE	0
	91	5	IRREGULAR PURCHASE WITHOUT OBSERVING PPRA RULES RS: 159500/-	0.159
	92	6	COLLECTION OF PROOF OF DEPOSIT OF SALES TAX RS: 231887/-	0.232
	93	7	DEPOSIT OF GOVERNEMNT RECEIPTS RS: 95952/-	0.096
Dy, DO Agri: Multan	94	3	PROPOSED DRAFT PARA NO.3/2013-14IRREGULAR DRAWAL OF SOCIAL SECURITY BENEFIT OF RS; 112320/-	0.112
EDO (Education)	95	3	UNAUTHORIZED PROMOTION OF LIBRARIAN ON BOGUS DEGREE AND DRAWAL OF SALARY RS.1.073 MILLION.	1.073

Formation Name	Sr. No	Para No.	Subject	Amount
	96	7	NON-PROVISION OF PROOF OF GST DEPOSIT – Rs5.404 MILLION	5.404
	97	11	DEFECTIVE MAINTENANCE OF CASH BOOK AND DIFFERENCE OF CASH BOOK AND BANK STATEMENT RS.29,562 MILLION	0.029
	98	13	UNAUTHORIZED REGULARIZATION WITH SCRUTINY OF APPOINTMENTS RECORD AND WITHDRAWAL OF SALARIES RS 1.884 MILLION	1.884
Senior Headmistress Govt. Model Muslim Girls H/S Multan	99	4	NON-RECONCILIATION OF PAY AND ALLOWANCES WITH PAY ROLL AND VERIFIED EXPENDITURE STATEMENT – RS 3.318 MILLION	3.318
	100	5	NON-RECOVERY ON ACCOUNT OF CANTEEN AUCTION RS.51990	0.052
	101	2	UNAUTHORIZED PAYMENT OF PAY DURING STUDY LEAVE PERIODS – RS 77,300	0.077
	102	4	NON-ADJUSTMENT OF GP FUNDS ADVANCES – RS 488,000	0.488
Principal, Government Comprehensive Higher Secondary School Multan	103	1	UNAUTHORIZED PAYMENT ON ACCOUNT OF CONVEYANCE ALLOWANCE PAID DURING LEAVES AND SUMMER VACATIONS OF RS.304,400/-	0.304
	104	2	UNAUTHORIZED PAYMENT ON ACCOUNT OF SOCIAL SECURITY BENEFIT AND RECOVERY THEREOF OF RS.375,485	0.375
District Education Officer (Secondary)	105	4	UNAUTHORIZED AUCTION OF TREES WITHOUT DISTRICT AUCTION COMMITTEE RS 1.219MILLION	1.219
DLO	106	2	NON-RECOVERY OF VACCINE CHARGES – RS.639,800-00.	0.639
	107	3	<u>NON-RECONCILIATION OF EXPENDITURE – RS 475,130-00</u>	0.475
	108	4	<u>UN-AUTHORIZED PURCHASE OF MEDICINES – RS408,000-0</u>	0.408

Formation Name	Sr. No	Para No.	Subject	Amount
	109	6	MISAPPROPRIATION ON ACCOUNT OF VACCINATION – RS.115090-00	0.115
	110	7	RECOVERY OF UNAUTHORIZED PAYMENT OF CONVEYANCE ALLOWANCE – RS75,000-00	0.075
Dy. DEO EE-M Multan	111	2	Excess withdrawal of Personal Allowance and Recovery Thereof - Rs. 1141888/-	1.142
Dy. DEO EE-M Multan	112	3	Recovery of Overpayment on Account of Conveyance Allowance during Sumer Vacations Rs. 1488371/-	1.488
	113	4	Recovery of Overpayment on Account of Conveyance Allowance during Leave Rs. 114682/-	0.115
	114	5	Non-Recovery / Deposit of Sales Tax / Income Tax on the Expenditure Incurred through SMC Amounting to Rs. 437064/-	0.437
DO Building	115	1	Unauthorized Tendering without Provision of Funds – Rs15.770 million	15.77
	116	1	Irregular Opening of Tenders by Irregular Tender Board – Rs531.942 million	531.942
	117	2	Doubtful tendering – Rs1.134 million	1.134
	118	4	Unauthorized Payments of Non-scheduled Items without Approval of Competent Authority – Rs1.326 million	1.326
	119	5	Unauthorized Execution and Payment of Items Not Available /in excess than TS Estimate Rs 694,341	0.694
	120	7	Unjustified Grant of Technical Sanctions on Repair of Residential Buildings by Splitting – Rs 712,759	0.712
	121	8	Irregular Delay in Acceptance of Tenders – Rs20.615 Million	20.615
	122	9	Loss to Government due to Non-forfeiture of Earnest Money – Rs153,260	0.153
	123	10	Unauthorized Execution and Payment of Items in Excess than TS Estimate – Rs 236,448	0.236
	124	11	Unauthorized Execution and Payment of Items Excess than TS Estimate Rs625,962	0.626
	125	12	Loss to Government due to payment of Excess Quantities of Mild Steel Fabrication – Rs96,169	0.096



Formation Name	Sr. No	Para No.	Subject	Amount
	126	13	Unauthorized Execution and Payment of Items Not Available in TS Estimate – Rs 1.702 million	1.705
	127	14	Unauthorized Payments of Non-scheduled Items without Approval of Competent Authority – Rs 396,550	0.396
	128	15	Unauthorized Execution and Payment of Items Not Available in TS Estimate – Rs 450,768	0.45
	129	16	Doubtful Late Submission of Final Bill of Contractors – Rs 6.369 million	6.396
	130	17	Illegal Grant of Time Extension on Applications Received after due Time & Less -Recovery of Penalty – Rs 1.389 Million	1.398
DO Building	131	18	Non-Imposition of Penalty for late completion of works and Recovery – Rs400,000	0.4
	132	19	Loss to Government due Excess Payments of Rates than the Scheduled Rates and work orders – Rs66,359	0.066
	133	20	Unjustified Payment of Price Variation for the Extended Period despite the Fault of Contractor – Rs 411,855	0.412
	134	21	Unauthorized Execution and Payment of Items Excess than TS Estimate – Rs 1.809 million	1.809
	135	22	Unauthorized Payments of Non-scheduled Items without Approval of Competent Authority – Rs 1.285 million	1.285
	136	23	Excess payment due to charging Excess rates than the bid Scheduled Rates – Rs 72,487	0.072
	137	25	Loss to Government due to payment of Excess Quantities of Mild Steel Fabrication – Rs 409,456	0.409
	138	26	Unjustified Tendering – Rs 38.634 million	38.634
	139	27	Un-Authorized Revisions of Technical Sanctioned Estimate without Approval of Finance Department Rs 30.371 Million. (Establishment of Town Hospital at S Block (UC-1) New Multan.)	30.371
	140	28	Payment to Contractor without Provision in the Technical Sanctioned Estimate Rs 12.922 Million. (Establishment of Town Hospital at S Block (UC-1) New Multan.)	12.922

Formation Name	Sr. No	Para No.	Subject	Amount
	141	29	Work done in excess of the amount of enhanced agreement in work Establishment of Town Hospital at S Block (UC-1) New Multan.) & Construction of food street, Qila Kohna Qasim Bagh Rs-3200460	3.2
	142	30	Non-Production of Record – Rs 13.136 million	13.136
	143	31	Recovery of Rs.2,730,365 on Account of Penalty for Non-Completion of Work, Establishment of Town Hospital at S-Block UC 11 New Multan with in Stipulated Period	2.73
	144	32	Loss to Government due to non-obtaining of performance security RS; 1725584 for work (Construction of food street, Qila Kohna Qasim Bagh)	1.725
DO Building	145	33	Recovery of Rs; 232341 due to wrong calculation in M.B No.4448/3657. Page No. 77 Item No. 11.	2.323
	146	34	Recovery of Rs-145676 on Account of Excess Rate Charged from the	0.146
	147	35	Recovery of Rs;101125 on account of unjustified charge of rate of R.C.C work Establishment of Town Hospital at S Block ( UC-1) New Multan	0.101
	148	36	Recovery of Rs;239436 on account of unjustified payment of PVC Pipe in sewer line 8” dia ( Construction of food street, Qila Kohna Qasim Bagh	0.239
	149	37	Recovery of Rs;564719 on account of non-recovery of 12.25 % & 4.9999 below rate offer on non-schedule items.(Construction of food stret, Qila Kohna Qasim Bagh & Establishment of Town Hospital at S Block ( UC-1) New Multan	0.565
	150	38	Non-production of invoice and certificate for use of steel bar from steel mill Karachi and recovery thereof – Rs 439,799	0.439
	151	39	Recovery of Rs; 405132 on account of use of local sand in RCC work ( Establishment of Town Hospital at S Block ( UC-1) New Multan.) & Construction of food street, Qila Kohna Qasim Bagh	0.405
	152	40	Unjustified payment of non-schedule items Rs; 1850212 (Establishment of Town Hospital at S Block (UC-1) New Multan.)	1.85

Formation Name	Sr. No	Para No.	Subject	Amount
	153	41	Doubtful payment of Rs; 130824 on account of barrow pit excavation (Construction of food street, Qila Kohna Qasi Bagh	0.13
	154	42	Recovery of Rs; 31590 on account of less use of dismantled material of road payment.(Construction of food street, Qila Kohna Qasim Bagh	0.031
	155	43	Unauthorized Revised TS after Completion and Final Bill – Rs 7.489 million	7.489
	156	44	Fictitious payment of items of works– Rs 292,392	0.292
DO Parks & Garden	157	1	Unauthorized Expenditure on Parks After Handing Over All Assets to Parks & Horticulture Authority –Rs13.886 million	3.886
	158	2	Doubtful Enlistment of Contractors without Proper Pre-Qualification and Award of Work Order/Supply Order – Rs6.394 Million	6.394
	159	3	Irregular grant/allocation of funds through Supplementary Grant – Rs4.000 million	4
DO Parks & Garden	160	4	Unauthorized Appointment of Contingent Paid Staff – Rs2.032million	2.032
	161	5	Misappropriation of POL due to drawl of excess quantity – Rs482,230	0.482
	162	6	Unauthorized Purchase without obtaining Sales Tax Invoices and Misappropriation of Sales Tax amounting to Rs217,214/-	0.217
	163	7	Loss to Government Due to Non-Receipt of Auction Money from MDA – Rs3.010 Million	3.01
	164	8	Un-justified Expenditure of Structure by Splitting Up the Sanctions – Rs1.429 Million	1.429
	165	9	Un-authorized Expenditure on Purchases beyond Permissible Limit – Rs.1.941 million	1.941
	166	10	Non-Recovery of Rent of Shops at Qilla Qohna – Rs3.699 Million	3.699
	167	11	Misappropriation of Govt. income due to irregular auction of Art Gallary, recovery thereof – Rs3.420 million	3.42

Formation Name	Sr. No	Para No.	Subject	Amount
	168	12	Excess payment to contractor due to less execution of work – Rs184,608/-	0.184
	169	13	Fictitious drawl of funds– Rs90,000	0.09
	170	14	Irregular Expenditure Due to Misclassification Rs 1.447 million	1.447
	171	15	Concealment of Vouched Account of POL – Rs1.050 million	1.05
	172	16	Difference in figures of FI-Data and Expenditure Statement-Rs.1.745 million	1.745
	173	17	Misappropriation of POL – Rs 49,588	0.049
DO Transport	174	2	Non-Registration & Non-Renewal of Goods Forwarding Agencies / Delivering Booking Office , Loss of Revenue of Rs. 666,000/-	0.666
	175	4	Loss to Govt. due to Non-collecting The Share of 2% Booking Fee From The Goods Forwarding Agencies.	
	176	5	Non-recovery of lease rent from M/s Khan Brothers (KB) and M/s Ibrahim (IB) & Co, Rs.32.29million (14784935+17,504,710)	32.29
	177	12	Down Fall In The Income Of Terminal Fee Jalalpur & Loading Fee of Rs._2.135Million	2.135
	178	13	Non-Pursuing The Court Cases Involving The Revenue Of Rs.257.314 Million	257.314
	179	14	Loss to Government due to non-renewal of “D” class stands Rs.493,000 recovery thereof	0.493
DO Transport	180	15	Unauthorized Approval of “D” Class Stands	
	181	16	Unjustified Purchase of Items without advertisement Rs. 1.16 Million.	1.16
	182	17	Unjustified Drawl of Conveyance Allowance, Instead of Vehicle Used For Personal Home Pick & Drop Rs.225,440/-.	0.225
	183	18	Non-Production of Vouched Accounts of TA/DA Of Rs.295,006/-.	0.295
	184	19	Unjustified Drawl of TA/DA Of Rs. 202,611/-.	0.203
	185	20	Non-Maintaining Cash Book of Expenditure Of Rs. 13.52 million.	13.52

Formation Name	Sr. No	Para No.	Subject	Amount
	186	21	Unjustified Drawl of TA/DA Of Rs.215,105/-.	0.215
	187	22	Unjustified Expenditure On Repair Of Machinery, furniture & Vehicle Of Rs. 441,297/-	0.441
	188	23	Doubtful Purchase Of Stationary , Printing& Other Store Items without Consumption Record Of Rs. 369,944/-	0.37
	189	25	Doubtful Expenditure Due Absence of Stock Entry & Consumption Record of Rs 1.66 Million	1.66
DY.DO(HEALTH) MULTAN	190	2	Doubt full Consumption of POL due to non-maintenance of log books Worth – Rs 1.422 million	1.422
	191	3	Irregular drawn of TA/DA Worth – Rs 367,246	0.367
	192	4	Non-deduction of conveyance allowance Rs 20,000	0.02
	193	5	Non-Maintenance of proper cash book for the period 2008-13 Rs. 1.385 million	1.385
Dy. Director MC Schools	194	3	Misappropriation of Funds due to Bogus Double Drawl of Leave Encashment – Rs 91,500	0.092
	195	10	Doubtful Distribution of SMC Funds against the Sanctioned Amounts Approved by the EDO Education – Rs 405,000	0.405
	196	12	Likely Misappropriation on Account of Electricity Charges – Rs 339,956	0.34
	197	14	Doubtful Expenditure on Account of Rent of Buildings – Rs 3.050 million	3.05
	198	15	Loss to Govt. due to Double Drawl of Electricity Bills – Rs 54,260	0.054
	199	16	Loss to Govt. due to Double Drawl of Leave Encashment Claims – Rs 39,678	0.039
	200	17	Doubtful Expenditure on Account of Stationary – Rs 246,102	0.246
	201	19	Un-justified Withdrawal of Pay without Performance of Duties/ During Absence – Rs 257,595	0.258
	202	20	Doubtful Sanction of Qualification Allowance without Provision of Vouched Account – Rs 536,200	0.536
	203	23	Doubtful Distribution of SMC Funds by Violating the Standard Criteria – Rs 1.120 Million	1.12
	204	24	Non-Recoupment of Electricity Charges in SMC Funds – Rs 805,898	0.806
	205	26	Wasteful incurring of Funds on Payment of Pay & Allowances to the Temporary Staff – Rs 275,555	0.276

Formation Name	Sr. No	Para No.	Subject	Amount
	206	27	Doubtful Withdrawal of No. of Posts as compare to Working Strength – Rs in Millions	0.1
	207	28	Non-utilization of SMC Funds by Schools – Rs 9.931 Million	9.931
DCO	208	2	Uneconomical purchase of life saving jackets and hiring of walk through gates without advertisement	1.259
DO (Solid Waste)	209	1	Un-justified heavy release of funds to Multan waste management company worth	63.225
DO Sports	210	8	Non-deduction of 02 % liquated damages and excess payments of GST	0.111
DO Livestock	211	6	Misappropriation on account of vaccination	0.115
	212	7	Recovery of unauthorized payment of conveyance allowance	0.075
District officer (spatial planning & commercialization)	213	4	Non-recovery of commercialization fee of commercial center shape	2.316
	214	8	Non-recovery of conversion fee from commercial godown, water works road	1.255
Secretary DRTA	215	17	Unjustified drawl of conveyance allowance , instead of vehicle used for personal home pick & drop	0.225
DO OFWM	216	12	Non-recovery of loss due to fake drawl of amount of water course already constructed	0.663
MS Fatima Jinnah Hospital Multan	217	7	Unjustified drawl of pay & conveyance allowance during leave & absent period	0.278
MS THQ Hospital Shujabad	218	7	Irregular drawl of conveyance allowance during leave periods	0.152
EDO Health	219	4	Non-blacklisting of defaulting firms and non-forfeiture of security deposit and performance guarantee	15.562
Senior Headmistress Govt. Model Muslim Girls H/S Multan	220	1	Loss to Government due to non-recovery of conveyance allowances during leave worth	0.324

<b>Formation Name</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
DLO	221	1	Advance payment on account of purchase of medicines without drug testing laboratory reports	1.685
Dy. DEO EE-M Multan	222	1	Unauthorized Excess withdrawal of Pay and Allowance Recovery Thereof - Rs943448	0.943
	223	6	Non-Production of Record worth Rs. 438,000	0.438
DO Transport	224	9	Non-Recovery of Rent From the Defaulters Of Rs18.610 Million.	18.61
	225	10	Non-Deposit Of Income Tax Of Rs5.72 million	5.72
Dy.DO (Health) Multan	226	1	Record not available during audit– Rs3.019 million	3.019
Dy. Director MC Schools	227	1	Non-deduction of Conveyance Allowance during Leave Period – Rs497,655	0.498
	228	21	Non-reconciliation of Figures of Books of Accounts with SAP Figures Inquiry Thereof – Rs 653,085	0.653
	229	25	Irregular incurring of SMC Funds Rs 712,878,805 and non-deduction of Withholding Income Tax Recovery thereof – Rs450,758	0.451

**Part-II****[Para-1.1.3]****Memorandum for Departmental Accounts Committee Paras not Attended in Accordance with the Directives of DAC Pertaining to Audit Year 2013-14****(Rupees in Million)**

<b>Formation Name</b>	<b>Sr. No</b>	<b>Para No</b>	<b>Subject</b>	<b>Amount</b>	<b>Nature of observation</b>
Senior Medical Officer RHC Makhdoom Rasheed and RHC Matotali	1	1,1	Unjustified Payment of Conveyance Allowance	1.907	Weak Internal Control
EDO Health	2	11	Unjustified Consumption of POL	0.844	Irregularity
Deputy District Officer (Agriculture Extension) Jalal Pur Peer Wala	3	1	Unauthorized Disbursement of TA/DA	0.834	Weak Internal Control
DO Roads	4	10	Loss to Government due to Taking Excess Length	0.833	Weak Internal Control
DO Roads	5	5	Excess Payment by Recording Excess Length	0.758	Weak Internal Control
DO Roads	6	18	Unjustified Appointment of Work Charged Establishment	0.748	Irregularity
Senior Medical Officer RHC Makhdoom Rasheed and RHC Matotli	7	3,3	Unjustified Withdrawal of Health Sector Reform Program Allowance	0.725	Weak Internal Control
DO Roads	8	4,8	Unjustified Booking of Expenditure	0.667	Irregularity



Deputy District Education Officer (EE-M) Shujabad	9	1	Payment of Conveyance Allowance during Summer Vacation	0.355	Weak Internal Control
DO Buildings	10	18	Splitting of Expenditure on Repair of Residential Buildings	0.235	Irregularity
DO Buildings	11	2	Excess Payment to Contractor	0.234	Weak Internal Control
Deputy Directress Education, (MC Schools) Multan	12	3	Non-Deduction of Group Insurance	0.135	Weak Internal Control
DO Buildings	13	10	Non-Forfeiture of Security Deposit due to Short Supply	0.125	Irregularity
RHC Matotli	14	5	Purchase of Medicines without Obtaining Security Deposit	0.111	Irregularity
DO Buildings	15	21	Difference between Departmental Expenditure and FI Data	0.093	Irregularity

**Annex-B**

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

(Rupees in Million)

Grant No.	No. & Name of the Grant / Appropriation	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation		
							(+) Excess	(-) Saving	
							1	2	3
<b>NON-DEVELOPMENT</b>									
3	Provincial Excise.	Voted	14,682,000	693,600	15,375,600	13,869,542	-1,506,058		
5	Forests.	Voted	103,350,000	0	103,350,000	86,210,167	-17,139,833		
7	Charges on A/c of Motor V. Act.	Voted	65,110,000	0	65,110,000	54,070,060	-11,039,940		
8	Other Taxes and Duties	Voted	43,670,000	0	43,670,000	39,170,064	-4,499,936		
10	General Administration.	Voted	163,576,000	13,454,161	177,030,161	142,441,067	-34,589,094		
15	Education.	Voted	5,668,923,000	0	5,668,923,000	5,214,249,210	-454,673,790		
16	Health Services.	Voted	1,003,721,000	0	1,003,721,000	936,122,417	-67,598,583		
17	Public Health	Voted	9,895,000	0	9,895,000	8,054,511	-1,840,489		
18	Agriculture.	Voted	133,816,000	0	133,816,000	125,849,123	-7,966,877		
19	Fisheries.	Voted	3,640,000	0	3,640,000	3,456,655	-183,345		
20	Veterinary.	Voted	98,691,000	0	98,691,000	88,877,006	-9,813,994		
21	Co-operation.	Voted	28,365,000	2,738,277	31,103,277	30,093,357	-1,009,920		
22	Industries.	Voted	5,718,000	241,551	5,959,551	5,774,201	-185,350		
23	Miscellaneous Departments.	Voted	18,290,000	0	18,290,000	16,060,000	-2,230,000		
24	Civil Works.	Voted	71,306,000	1,973,700	73,279,700	69,556,297	-3,723,403		
25	Communications.	Voted	155,002,000	177,540,000	332,542,000	299,653,223	-32,888,777		
31	Miscellaneous.	Voted	830,900,000	52,709,512	883,609,512	847,024,839	-36,584,673		
32	Civil Defence.	Voted	66,876,000	0	66,876,000	59,574,115	-7,301,885		

Grant No.	No. & Name of the Grant / Appropriation	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+) Excess
							(-) Saving
<b>Total Non-Development :</b>			<b>8,485,531,000</b>	<b>249,350,801</b>	<b>8,734,881,801</b>	<b>8,040,105,854</b>	<b>-694,775,947</b>
<b>DEVELOPMENT</b>							
36	Development.	Voted	803,807,000	480,999,000	1,284,806,000	440,769,232	-844,036,768
41	Highways, Roads & Bridges.	Voted	211,251,000	0	211,251,000	183,813,939	-27,437,061
42	Government Buildings.	Voted	179,434,000	0	179,434,000	76,961,269	-102,472,731
<b>Total Development :</b>			<b>1,194,492,000</b>	<b>480,999,000</b>	<b>1,675,491,000</b>	<b>701,544,440</b>	<b>-973,946,560</b>
<b>Grand Total :</b>			<b>9,680,023,000</b>	<b>730,349,801</b>	<b>10,410,372,801</b>	<b>8,741,650,294</b>	<b>-1,668,722,507</b>

**Annex-C**

**[Para 1.2.1.1]**

**Non-Production of Record – Rs 4.291 Million**

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Nature of Record not Produced</b>	<b>Amount</b>
1	EDO (CD), Multan	Service record and salaries	1.952
2	District Education Officer (Secondary Education) Multan	Record of Auction of dry and fallen trees	1.828
3	Deputy Directress Education MC Schools	Bills of electricity, water charges and leave salary	0.511
<b>Total</b>			<b>4.291</b>

**Annex-D****[Para 1.2.2.1]****Irregular Expenditure without Advertisement – Rs 4.821 Million****(Amount in Rupees)**

<b>Description of Para</b>	<b>Amount</b>	<b>Remarks</b>
Unjustified Repair of Govt. Vehicles	2,100,224	All the expenditures were made by calling simple quotations without any advertisement of PPRA website.
Purchase of Batteries & Tyres	1,429,418	
Purchase of Brush set of Mechanical Sweepers	642,347	
Overhauling of Govt. Vehicles	409,731	
Unjustified Fabrication of Govt. Vehicles without Advertisement of the Estimates in Press and PPRA's Website	239,600	
<b>Total</b>	<b>4,821,320</b>	

**Annex-E**

[Para 1.2.2.2]

**Excess Payment of Health Sector Reform Allowance – Rs 3.126 Million**

(Amount in Million)

<b>Sr. No</b>	<b>Name of DDO</b>	<b>No. of employees</b>	<b>Amount</b>
1	DO Health	65	3.126
<b>Total</b>			<b>3.126</b>

**Annex-F****[Para 1.2.2.3]****Excess payment of Construction Charges & Less Assessment of Rent of Rs 3.020 million****RECOVERY STATEMENT REGARDING MUHAMMADI PETROLIUM SERVICE  
GENERAL BUS STAND MULTAN (MUHAMMAD NAEEM PASHA)****(Amount in Rupees)**

<b>Sr.#</b>	<b>Date</b>	<b>Initially Rent</b>	<b>33%</b>	<b>Net Due Monthly Rent</b>	<b>Recovered Monthly Rent Nil</b>	<b>Default Amount</b>	<b>Total Deduction @ 33% Amount</b>
1	01/11/1986 30/06/1987	7,100	2,343	4,757	0	38,056	18,744
2	1987/1988	7,810	2,577	5,233	0	62,792	30,928
3	1988/1989	8,591	2,835	5,756	0	69,072	34,020
4	1989/1990	9,450	3,119	6,332	0	75,979	37,422
5	1990/1991	10,395	3,430	6,965	0	83,577	41,165
6	1991/1992	11,435	3,773	7,662	6,332	15,948	45,276
7	1992/1993	12,578	4,151	8,427	6,965	17,543	49,812
8	1993/1994	13,836	4,566	9,270	7,662	19,297	54,790
9	1994/1995	15,219	5,022	10,197	8,428	21,227	60,269
10	1995/1996	16,741	5,525	11,217	9,271	23,349	66,296
11	1996/1997	18,416	6,077	12,338	10,198	25,684	72,926
12	1997/1998	20,257	6,685	13,572	11,218	28,253	80,218
13	1998/1999	22,283	7,353	14,930	12,339	31,078	88,240
14	1999/2000	24,511	8,089	16,422	13,573	34,186	97,064
15	2000/2001	26,962	8,898	18,065	14,931	37,605	106,770
16	2001/2002	29,658	9,787	19,871	16,424	41,365	117,448
17	2002/2003	32,624	10,766	21,858	18,066	45,502	129,192
18	2003/2004	35,887	11,843	24,044	19,873	50,052	142,111
19	2004/2005	39,475	13,027	26,449	21,860	55,057	156,323
20	2005/2006	43,423	14,330	29,093	24,046	60,563	171,955
21	2006/2007	47,765	15,763	32,003	26,450	66,619	189,150
22	2007/2008	52,542	17,339	35,203	29,095	73,281	208,065
23	2008/2009	57,796	19,073	38,723	32,005	80,609	228,872
24	2009/2010	63,576	20,980	42,596	35,205	88,670	251,759
25	2010/2011	69,933	23,078	46,855	38,726	97,537	276,935
26	2011/2012	76,926	25,386	51,541	42,599	107,290	304,629
27	2012/2013	84,619	27,924	56,695	46,858	118,019	335,091
28	2013/2014	93,081	0	0	0	0	0

<b>Sr.#</b>	<b>Date</b>	<b>Initially Rent</b>	<b>33%</b>	<b>Net Due Monthly Rent</b>	<b>Recovered Monthly Rent Nil</b>	<b>Default Amount</b>	<b>Total Deduction @ 33% Amount</b>
<b>TOTAL</b>						<b>1,468,207</b>	<b>3,395,472</b>
<b>Construction Expenses @ 100/- Per Sft.</b>							<b>2,137,500</b>
<b>Over Deduction Amount</b>							<b>1,257,972</b>
<b>Less Recovery in Rent</b>							<b>1,468,207</b>
<b>Fine Amount As per Govt. Instruction</b>							<b>290,785</b>
<b>Total Default Amount</b>							<b>3,016,964</b>



**Annex-G****[Para 1.2.2.4]****Unauthorized issuance of Work Orders beyond the Delegated Financial Power of – Rs 2.962 Million****(Amount in Rupees)**

<b>Sr No.</b>	<b>No. of Contractor</b>	<b>Name of Work</b>	<b>Agreement amount</b>
1.	M/S Ittefaq Construction Co	A/R to Government Residence No. D-29 in G.O.R.II Multan	26,197
2.		A/R to Government Residence No. D-33 in G.O.R.II Multan.	29,700
3.		A/R to Hockey Ground at Sports Complex Multan.	49,500
4.	Malik Sabir Hussain	M/R to Quarter No. 12/15-IIInd type in G.O.R.II Multan	29,695
5.	Zahoor Ahmad	S/R to Quarter No. 10/8-1 <sup>st</sup> type in G.O.R.II, Multan.	29,768
6.		S/R to Quarter No. 10/8-1 <sup>st</sup> type in G.O.R.II, Multan.	29,613
7.	Muhammad Hashim.	A/R to Residence No. C-8 in G.O.R.II Multan. (Ground floor)	29,691
8.		A/R to Government Residence No. B-3 in G.O.R.II Multan	29,849
9.		S/R to Govt. Residence No. B-3 in G.O.R.II Multan	29,578
10.		A/R to Government Residence No. B-3 in G.O.R.II Multan	29,317
11.		A/R to Residence No. C-8 in G.O.R.II Multan. (First floor)	29,199
12.		S/R to Government Residence No. C-8 in G.O.R.II Multan.	25,426
13.		Annual Repair to Bachelor flat No. 15-16 in G.O.R.II Multan	27,980
14.		S/R to Cricket Ground at Sports Complex Multan	49,806
15.		M/R to Quarter No. 6/17 & 12/5-IIInd type in G.O.R.II Multan	29,694
16.		S/R to Government Residence No. B-3 in G.O.R.II Multan. (Services)	29,400
17.	Ali Builders	S/R to Residence No. D-6 in G.O.R.II Multan	30,000
18.		M/R to Residence No. D-6 in G.O.R.II Multan	26,588
19.	Muhammad Jamal Baig	M/R to Government Residence No. C-5, C-12 and Quarter No. 4 in G.O.R.III Multan	17,485
20.	Naeem Zaffar.	M/R to Residence No. D-17, D-6 & C-2 in G.O.R.II Multan	29,480

<b>Sr No.</b>	<b>No. of Contractor</b>	<b>Name of Work</b>	<b>Agreement amount</b>
21	Muhammad Jamal Baig	S/R to Water Filtration Plant Near Highway Colony Multan. (Replacement of Floor by tile)	49,550
22		S/R to Government Residence No. E-6in G.O.R.III Multan	29,765
23		M/R to Boundary wall Near Highway Colony, Multan	48,909
24		S/R to Dispensary Near Highway Office, Multan.	49,886
25		i) M/R to DCO Office & Polio Control Room in DCO Office, Multan ii) M/R to Office of the Assistant Commissioner Saddar Multan	48,953
26		S/R to Water Filtration Plant Near Itaf Town Multan. (Replacement of Fiber Glass Shed etc)	30,109
27.		Muhammad Usman Builder	S/R to (Sewerage System) in Government Shadab Training Institute of Special Education Multan
28.	S/R to (Boundary wall) in Government Secondary School of Special Education hearing Impaired Boys, Multan		49,425
29.	S/R to (Sewerage System) in Government Secondary School of Special Education Hearing Impaired Girls Multan.		49,475
30	S/R to (Walk Way) in Government Shadab Training Institute of Special Education Multan		49,500
31.	S/R to Government Secondary School of Special Education Training Impaired Boys Multan.(Water supply)		41,643
32.	S/R to (Wash Room) Government Secondary School of Special Education Training Impaired Girls Multan		49,392
33	Muhammad Hashim		M/R to Executive District Officer,(Works & Services) Office, Multan.
34		M/R to Staff Quarter of DCO Camp Office, Multan	29,441
35	Ali Builders	S/R to Residence No. D-6 in G.O.R.II Multan	29,885
36	Muhammad Hashim	S/R to Government Residence No. D-13 in G.O.R.II Multan	29,400
37		S/R to Staff Quarter of DCO Camp Office, Multan	29,305
38	Naeem Zaffar	M/R to Quarter No. 3/6-II type in G.O.R.II Multan.	19,979
39	Muhammad Hashim	M/R to Quarter No. 1/13-IIInd type in G.O.R.II Multan	26,991
40		M/R to Government Residence No. D-13 in G.O.R.II Multan	29,551
41.	NaeemZaffar	M/R to Quarter No. 6/15-II type in G.O.R.II Multan	29,500
42	Muhammad Hashim	M/R to DCO Camp Office Multan.	48,726
43		M/R to Quarter No. 11/22, 14/3 Office, 5/12-IIInd type in G.O.R.II Multan	26,430
44		M/R to Quarter No. 12/13-IIInd type in G.O.R.II Multan	29,785

Sr No.	No. of Contractor	Name of Work	Agreement amount
45		M/R to shed DCO Camp Office Multan	29,415
46		M/R to DCO Camp Office Multan	49,322
47	Khurshid Anwar.	S/R to Quarter No. 13/11-IIInd type in G.O.R.II Multan.	29,054
48	Muhammad Hussain	S/R to Administrative Sher Shah Town Residence Multan.	29,773
49		M/R to DCO Camp Office, Multan	48,726
50		M/R to DCO Camp Office, (Reconstruction of Operator Room) Multan	47,673
51		S/R to DCO Camp Office Multan. (Reconstruction of Operator Room/Guard Room)	49,047
52	Muhammad Hussain	Construction of Gate with pillar at Darbar Syed Ghous Alam Gillani Qila Kohna Qasim Bagh Multan	49,375
53		S/R to Administrative Sher Shah Town Residence Multan.	29,931
54		S/R to DCO Camp Office Multan. (Reconstruction of Operator Room/Guard Room)	49,450
55	Muhammad Hussain	S/R to Administrative Sher Shah Town Residence Multan.	29,936
56.		Construction of Boundary wall around at Darbar Syed Ghous Alam Gillani Qila Kohna Qasim Bagh Multan (Front side)	49,485
57	Qureshi Construction	S/R to Residence No. D-19 in G.O.R.II Multan	29,896
58	Qureshi Construction Co	S/R to Quarter No. 11/8-IIInd type in G.O.R.II Multan	29,216
59		S/R to Quarter No. 11/11-IIInd type in G.O.R.II Multan	29,272
60		M/R to Quarter No. 11/8-IIInd type in G.O.R.II Multan	29,883
61		M/R to Quarter No. 11/11-IIInd type in G.O.R.II Multan	29,309
62	Muhammad Jamal Baig	M/R to Govt. Residence No.D-9 in G.O.R.III, Multan	29,003
63		M/R to Water supply in office of the Domicile Branch, Kachery Compound Multan	49,452
64		M/R to Govt. Residence No. E-6 in G.O.R.III, Multan	29,045
65	SR. Ayyub Associates	S/R to Boundary wall (North side) in Office of the E.D.O. Health Multan	49,493
66		S/R to Boundary wall (front side) in Office of the E.D.O. Health Multan	49,517
67	Malik Sabir Hussain	S/R to G.O.R.II Multan. (Quarter No. 2/10, 12/15, 12/14)	29,730
68		S/R to G.O.R.II Multan. (Quarter No. 12/15, 12/14)	28,313
69	Muhammad Ramzan Brothers.	M/R to DCO Camp Office, Multan. (Front side)	50,000
70	Muhammad Hashim	M/R to DCO Camp Office Multan.	49,125

<b>Sr No.</b>	<b>No. of Contractor</b>	<b>Name of Work</b>	<b>Agreement amount</b>
71	Shahbaz Khan	M/R to DCO Camp Office Multan. (Front side)	48,804
72		M/R to DCO Camp Office Multan. (Garrage)	38,893
73	Muhammad Hashim	M/R to DCO Camp Office Multan.	43,826
74	Muhammad Jamal Baig	S/R to Office of the D.O.C., Multan	49,121
75	Muhammad Jamal Baig	M/R to Anti-corruption at Kachery Compound at Multan	49,610
76	Muhammad Jamal Baig	M/R to the District Account Office, Multan	49,294
77	Muhammad Hashim	A/R to Residence No. D-5 in G.O.R.II Multan.	47,748
78	Muhammad Hashim	A/R to Residence No. D-5 in G.O.R.II Multan. (Electric Installation)	24,169
79	Muhammad Hashim	A/R to Residence No. C-5, C-9 & D-23 in G.O.R.II Multan	29,451
80	Shahbaz Khan	S/R to Residence No. D-5 in G.O.R.II Multan	29,022
81		S/R to Residence No. D-5 in G.O.R.II Multan. (Kitchen)	29,370
<b>Total</b>			<b>2,962,281</b>

**Annex-H****[Para 1.2.2.6]****Payment of Claims of Leave Encashment without Authenticity of Claims – Rs  
1.789 million****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>	<b>Days Claimed</b>	<b>Sanction dated</b>	<b>Amount</b>
1	Mst. Irshad Batool	EST	73	02.09.13	58,537
2	Mst. Razia Perveen	PST	113	04.06.14	64,562
3	Mr. M Aslam	SST	180	04.06.14	175,680
4	Mst. Safia Perveen	EST	180	01.11.12	58,793
5	Mst. Pupo	Sweeper	180	27.05.14	58,172
6	Mst. Bahar-u-Nisa	PST	224	no	132,987
7	Mst. Gulshan Saeeda	Bulavi	180	no	65,880
8	Mst. Rubab Fatima	EST	154	15.03.14	99,190
9	Mr. M Sultan	PST	356		213,419
10	Mst. Tabasum Akhtar Qureshi	EST	180	12.11.13	120,434
11	Mr. M Hanif	EST	365	21.06.14	252,000
12	Mst. Naseem Perveen	PST	99		39,678
13	Mst. Anwar Bibi	Bulavi	365		111,890
14	Mst. Talat Perveen	PST	148	02.10.13	78,113
15	Mst. Naseem Perveen	PST	99	16.01.14	39,678
16	Mr. Allah Rakha	Chowkidar	365	06.02.14	123,740
17	Mst. Sanjidah Bano	PST	190	04.06.14	96,100
<b>Total</b>					<b>1,788,853</b>

**Annex-I****[Para 1.2.2.7]****Withdrawal of Claims of Different Teachers in Cash from DDO Account  
Instead of Cross Cheques – Rs 3.610 Million****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Name of Employee</b>	<b>Desig.</b>	<b>Amount</b>	<b>Remarks</b>
1	Kaniz Fatima	PST	118,600	Arrears of pay and allowances
2	Waqar-un-Nisa	PST	153,800	...DO...
3	Sabira Khanim	PST	100,300	...DO...
4	Shamim Akhtar	PST	103,400	...DO...
5	Farhat Sultana	PST	173,550	...DO...
6	Najma Parveen	PST	127,400	...DO...
7	Farhat Qamar	PST	117,669	...DO...
8	Azhra Parveen	PST	149,200	...DO...
9	Bahar-un-Nisa	PST	165,200	...DO...
10	Munawwar Firdous	PST	119,657	...DO...
11	Maqsuda Iqbal	PST	156,500	...DO...
12	Hajra Balouch	PST	156,500	...DO...
13	Mohd. Afzal Nadeem Late Bewa Sushra Parveen	PST	91,500	Leave Encashment
14	Rizwana Tabassum	PST	100,360	Arrears of pay and allowances
15	Yasmeen Azam	PST	99,180	...DO...
16	Kouser Parveen	PST	98,507	...DO...
17	Ishrat Jahan	PST	96,607	...DO...
18	Kouser Parveen	PST	57,251	...DO...
19	bushra Kanwal	PST	89,515	...DO...
20	Rakhshanda Yasmeen	PST	94,700	...DO...
21	Tehmeena Khanum	PST	43,893	...DO...
22	Kouser Parveen	PST	99,860	...DO...
23	Nasra Parveen	PST	86,580	...DO...

<b>Sr. No.</b>	<b>Name of Employee</b>	<b>Desig.</b>	<b>Amount</b>	<b>Remarks</b>
24	Sakina Parveen	PST	98,700	...DO...
25	Najmu l Nisa	PST	97,580	...DO...
26	Farhat Zohra	PST	95,600	...DO...
27	Kaniz Sabra	PST	99,270	...DO...
28	Nasreen Akhtar	OT	74,246	...DO...
29	Shahnaz Aziz	PST	63,100	...DO...
30	Saima BiBi	PST	86,900	...DO...
31	Tahira Yasmeen	PST	119,730	...DO...
32	Sanjeeda Banu	PST	80,200	...DO...
33	Shafqat Parveen	PST	97,083	...DO...
34	Farhat Parveen	PST	84,200	...DO...
35	Razia Begum	PST	101,200	...DO...
	<b>Total</b>		<b>3,610,958</b>	

**Annex-J****[Para 1.2.2.8]****Unjustified Payment in Cash Instead of Cheque – Rs 1.640 Million****(Amount in Rupees)**

<b>Particular</b>	<b>Name Of Co.</b>	<b>Invoice # &amp; Date</b>	<b>Token #</b>	<b>Date Of Bill Pass</b>	<b>Amount</b>
Back Lit box 4 x 60	Kareem & Sons Enterprises	21-06-2013	89088	21-06-2013	143,000
Completion Of PPC					
Labour Charges					
Back Lit box 4 x 60	Kareem & Sons Enterprises	13-06-2013	89089	21-06-2013	125,000
Completion Of PPC					
Labour Charges					
Repair of Transformer	Transfocare	Missing	89093	21-06-2013	585,000
Iron Pipe for entry gate	Kareem & Sons Bills	20-06-2013	89087	21-06-2013	143,750
Iron Pipe for entry gate	Kareem & Sons Bills	9/6/2013	90592	21-06-2013	149,500
POL	Bless Petroleum Service		60803	6/5/2014	181,994
POL	Bless Petroleum Service		17419	24-10-2013	115,506
POL			87152	20-06-2013	200,000
<b>Total</b>					<b>1,643,750</b>



**Annex-K**

**[Para 1.2.2.10]**

**Payment of Pay & Allowances during Leave & Absent Period Rs 1.419 Million**

**(Amount in Rupees)**

<b>Sr. No</b>	<b>No of employees</b>	<b>Nature of allowance</b>	<b>Amount</b>
1	89	Payment of HSRA during leave	312,948
2	116	Pay and allowance during absent period	305,349
3	2	Pay and allowance after resignation	298,972
4	9	Pay and allowance during EOL	290,446
5	79	Conveyance allowance during leave period	211844
<b>Total</b>			<b>1,419,559</b>

**Annex-L**

**[Para1.2.3.1]**

**Non-Receipt of Rent of Shops Rs 54.81 Million**

**(Amount in Rupees)**

<b>RENT OF SHOPS GENERAL TRUCK STAND MULTAN FOR THE YEAR OF 2013-14.</b>									
SR. #	Size	Quantity Shops	Month Rent	Arrears	Total		Balance		Total Balance
					Current	Arrears	Current	Arrears	
1	10x20	68	219,155	1,735,940	857,306	394,739	1,772,559	1,341,201	3,113,760
2	(14x22),10x20	22	56,115	142,852	451,682	84,812	221,698	58,040	279,738
3	14x22	16	121,871	1,017,632	789,437	392,833	673,015	624,799	1,297,814
4	14x28	34	154,368	844,073	996,485	502,167	855,931	341,906	1,197,837
5	12.5x24	5	23,036	35,887	188,482	41,981	87,950	-6,094	81,856
6	24x25	9	57,978	199,512	359,217	172,796	336,519	26,716	363,235
7	Service Station	3	26,355	16,688	252,238	16,688	64,022	0	64,022
9	Canteen	1	16,709	611,728	0	0	200,508	611,728	812,236
10	Petrol Pump	1	11,269.5	0	405,702	0	-270,468	0	(270,468)
11	GFA	60	379,288	285,194	2,071,630	560,856	2,479,826	2,294,338	4,774,164
<b>Total</b>		<b>219</b>	<b>1,066,145</b>	<b>7,459,506</b>	<b>6,372,179</b>	<b>2,166,872</b>	<b>6,421,560</b>	<b>5,292,634</b>	<b>11,714,194</b>
<b>RENT OF BUILDING GENERAL BUS STAND MULTAN FOR THE YEAR OF 2013-14.</b>									
Sr. #	Name Of Block	No. of Units	Monthly Rent	Arrears	Total		Balance		Total Balance
					Current	Arrears	Current	Arrears	
1	Block –A	40	341,589.6	6,372,738	67,600	15,364	4,031,475	6,357,374	10,388,849
2	Block –B	238	1120,236	8,402,911	10,678,909	2,400,319	2,763,921	6,002,592	8,766,513
3	Block –C	25	90,746.7	385,318	867,249	189,294	221,711.4	196,024	417,735
4	Block –D	46	371,392.72,309.6	2,507,299	3,672,155	863,306	784,549	1,643,993	2,428,542
5	Block –E	7	72,309.6	1,335,621	0	0	867,715.2	1,335,621	2,203,336
6	Block –F	53	501,331.6	2,659,585	5,230,373	341,533	785,606.2	2,318,052	3,103,658
7	Block –G	34	138,591	1,521,089	1,354,683	294,771	308,409	1,226,318	1,567,815
8	Block –H	139	514,823.8	3,962,114	4,494,914	1,068,828	1,682,972	2,893,286	4,576,258
9	Block –I	21	51,150	516,312	313,357	9,7947	300,443	418,365	718,808

10	Block -J	20	116,583	1,694,078	811,683	334,139	587,313	1,359,939	1,947,252
11	Block -K	37	194,555.1	2,388,630	1,789,251	319,511	470,209.8	2,063,422	2,533,632
12	Block -L	2	16,167.6	20,693	145,994	17,284	48,017.2	0	48,017
13	Block -M	4	310,971.2	2,172,362	1,747,281	100,000	1,984,373	2,072,362	4,056,735
14	Block-O	11	26,095	26,095	62,306	14,036	250,834	12,059	262,893
15	Hotel Motel	5	33,880	67,800	366,040	0	6,640	67,800	74,440
16	Security Rent of Shops GBS/GTS				360,000				
<b>TOTAL</b>		<b>682</b>	<b>3,900,422</b>	<b>34,032,645</b>	<b>31,961,795</b>	<b>6,056,332</b>	<b>15,094,189</b>	<b>27,967,207</b>	<b>43,094,484</b>
<b>Grand Total</b>		<b>901</b>	<b>4,966,567</b>	<b>41,492,151</b>	<b>38,333,974</b>	<b>8,223,204</b>	<b>21,515,748</b>	<b>33,259,841</b>	<b>54,808,677</b>

**Annex-M****[Para 1.2.3.4]****Non-Recovery of Rental charges – Rs 8.811 Million****(Amount in Rupees)**

<b>Booking Office #</b>	<b>Name of Company</b>	<b>Date of occupation</b>	<b>Period</b>	<b>Rate per month (Approx)</b>	<b>Total Amount</b>
1	New Habib Khan Transport	23.02.2007	89 months	3,000	267,000
2	Rana Munawar Makka Coach	23.02.2007	89 months	3,000	267,000
3	Baloch Road Ways	23.02.2007	89 months	3,000	267,000
4	Golden Coach	23.02.2007	89 months	3,000	267,000
5	Faisal Movers	23.02.2007	89 months	3,000	267,000
6	NATCO	Mar-09	89 months	3,000	267,000
7	Nadir Flying Coach	Mar-09	89 months	3,000	267,000
8	Sky Ways	23.02.2007	89 months	3,000	267,000
9	New Royal Flying Coach	23.02.2007	89 months	3,000	267,000
10	Dogar Travels	23.02.2007	89 months	3,000	267,000
11	Gujar Flying Coach	23.02.2007	89 months	3,000	267,000
12	Kohistan Travels	23.02.2007	89 months	3,000	267,000
13	Maan Coach	23.02.2007	89 months	3,000	267,000
14	Alia Samz/Inter City	23.02.2007	89 months	3,000	267,000
15	Rehbar Travels	23.02.2007	89 months	3,000	267,000
16	Shahid Majeed Express	23.02.2007	89 months	3,000	267,000
17	Rana Travels	23.02.2007	89 months	3,000	267,000
18	Friends Travels	23.02.2007	89 months	3,000	267,000
19	Gujar Travels	23.02.2007	89 months	3,000	267,000
20	Rajpoot Travels	23.02.2007	89 months	3,000	267,000
21	Data Travels	23.02.2007	89 months	3,000	267,000
22	Shalimar Express	23.02.2007	89 months	3,000	267,000
23	Mukhtiar Coach	23.02.2007	89 months	3,000	267,000
24	Rana Travels	23.02.2007	89 months	3,000	267,000
25	Chaudary Travels	23.02.2007	89 months	3,000	267,000
26	New Khan Road Runners	23.02.2007	89 months	3,000	267,000
27	Pak-/Deluxe	23.02.2007	89 months	3,000	267,000
28	Sada Bahar	23.02.2007	89 months	3,000	267,000
29	New Rawalpindi Coach	23.02.2007	89 months	3,000	267,000
30	Ahbab Express	23.02.2007	89 months	3,000	267,000
31	Rana Jhanzaib	23.02.2007	89 months	3,000	267,000
32	Al-Makka Coach	23.02.2007	89 months	3,000	267,000
33	Tamoor Coach	23.02.2007	89 months	3,000	267,000
<b>Total</b>					<b>8,811,000</b>

**Annex-N**

**[Para 1.2.3.5]**

**Non-Recovery of Utility Charges Rs 7.742 Million**

**(Amount in Rupees)**

<b>Sr No</b>	<b>No of consumers</b>	<b>Period</b>	<b>Amount</b>
1	35	January 2012 to December 2012	5,419,941
2	34	January 2013 to June 2013	624,936
3	35	July 2013 to June 2014	1,697,944
<b>Total</b>			<b>7,742,821</b>

**Annex-O**  
**[Para 1.2.3.7]**

**Non-Recovery of Lease Charges – Rs 3.040 Million**

(Amount in Rupees)

<b>Description</b>	<b>Period</b>	<b>Contractor Name</b>	<b>Auction Amount</b>	<b>Total Recoverable</b>	<b>Actual Recovered</b>	<b>Difference</b>
Loading Fee Multan	2012-13	Mashooq Ali Bhatti	2,335,000	2,335,000	1,848,000	487,000
Loading Fee Multan	2013-14	Akhtr Dogar	2,100,000	2,100,000	1,861,636	238,364
Washrooms New AC Terminal	2013-14	Ishfaq Bhatti	855,000	855,000	850,000	5,000
Washrooms Old Terminal	2013-14	Ishfaq Bhatti	3,550,000	3,550,000	2,434,500	1,115,500
Publicity Fee GBS	2012-13	Qasim Qurashi	1,524,000	1,524,000	962,000	562,000
Publicity Fee GBS	2013-14	Qasim Qurashi	1,525,000	1,525,000	943,000	582,000
Cycle Stand	2012-13 & 2013-14	Akhtar Dogar	106,000	106,000	53,320	52,680
<b>Total</b>						<b>3,042,544</b>

**Annex-P**

**[Para 1.2.4.1]**

**Unauthorized Payment of Conveyance Allowance-Rs 18.494 Million**

<b>Sr. No</b>	<b>Rate</b>	<b>No of employees</b>	<b>No of Month</b>	<b>Amount</b>
1	5,000	45	8	1,800,000
2	2,720	38	24	2,480,640
3	1,840	135	24	5,961,600
4	1,700	202	24	8,252,600
<b>Total</b>				<b>18,494,840</b>

## Annex-Q

### [Para 1.2.4.3]

#### Execution of Development Work without obtaining Revised Administrative Approval – Rs 6.204 Million

(Amount in Rupees)

Item no.	Description	MB /page	Qty paid	Qty in Original TS	Rate	Unit	Amount	Bill no and date
3	Pacca Brick work other than building 1:4	4079/1 63	272	0	16,217.5	%cft	44,112	1,07.04.14
4	Cement Concrete plain 1:2:4 i.c placing finishing complete	4079/1 63	106	0	190.581 5	%cft	20,202	1,07.04.14
5	1/2 "thick cement sand plaster 1:4	4079/1 63	953	0	1,384.85	%cft	13,198	1,07.04.14
6	Fabrication of Heavy Steel (Iron grill)	4079/1 64	2437	0	11,600.1 5	%Kg	282,696	1,07.04.14
7	Erection in position	4079/1 64	2437	0	508.15	%Kg	12,384	1,07.04.14
8	Preparing surface painting guard bar on new surface 3 coats	4079/1 64	908	0	849.95	%sft	7,718	1,07.04.14
16	P/F spinler/Steel gun made in china equivalent best quality with nozzle 8mm to 10mm in let 1-1/2"	4455/ 149,3 9-40	27	0	27	10,90 0	294,300	5,30.05.14
17	Plantation with grass i.e. carriage and core	4455/ 149,2 6	27,32 2	0	27,322	10	273,220	5,30.05.14
<b>Total</b>							<b>947,829</b>	



**Annex-R**

**[Para1.2.4.4]**

**Loss to Government Due To Excess Drawl of Pay & Allowance – Rs 4.7 million**

**(Amount in Rupees)**

<b>Sr. No</b>	<b>No of employees</b>	<b>Description</b>	<b>Amount</b>
1	1	Excess pay than actual claim	60,000
2	38	Cash withdrawal without acknowledgement	4,208,928
3	4	Already drawn in previous years	328,946
4	2	Excess amount drawn but short payment was made to different teachers	51,000
<b>Total</b>			<b>4,648,874</b>

**Annex-S****[Para 1.2.4.6]****Non-Forfeiture of Security Deposits Rs 3.324 Million****(Amount in Rupees)**

<b>2009-2010</b>				
<b>Sr.No.</b>	<b>Name of firm</b>	<b>Supply Order No.</b>	<b>Date</b>	<b>Amount as per Supply Order</b>
1	M/S ELKO Organ	558	02.09.2009	51,500
2	M/S Elite Pharma(Pvt).Ltd.	582	02.09.2009	63,950
3	M/S Syntex Pharmaceuticals	588	02.09.2009	42,000
4	M/S Surgical Fiber Lahore.	598	02.09.2009	41,250
5	M/S Zafa Pharmaceutical Lab.(Pvt) Ltd.	622	02.09.2009	55,000
6	M/S Trigon Pharma	628	02.09.2009	119,900
7	M/S Aneeb Pharma	634	02.09.2009	163,450
8	M/S Karachi Pharmaceuticals Laboratories.	640	02.09.2009	88,750
9	M/S Doscaco Labs.	652	02.09.2009	17,267
10	M/S Pharmawise Labs (pvt) Ltd.	658	02.09.2009	267,150
11	M/S Glaxe Smith Kline Pakistan Ltd.	664	02.09.2009	340,150
12	M/S Lawrence Pharma.	676	02.09.2009	24,750
13	M/S Karachi Pharmaceuticals Laboratories.	713	28.09.2009	12,800
<b>Total</b>				<b>1,157,617</b>
<b>2010-2011</b>				
14	M/S Adnan Traders	146	07.04.2011	168,450
15	M/S Syntex Pharmaceuticals	162	07.04.2011	143,000
16	The Itteefaq Brothers	167	07.04.2011	134,500
17	Mediceena Pharma (pvt) Ltd.	23	21.02.2011	196,000
18	Mediceena Pharma (pvt) Ltd.	53	21.02.2011	210,000
19	Al- Kemy Pharmaceutical Laboratories (pvt) Ltd.	78	21.02.2011	35,400
20	Atco Laboratory (Pvt) Ltd.	43	21.02.2011	336,000
21	Adnan Traders	28	21.02.2011	105,000

22	Adnan Traders	73	21.02.2011	98,928
23	Adnan Traders	58	21.02.2011	61,250
24	Adnan Traders	98	21.02.2011	82,320
<b>Total</b>				<b>1,570,848</b>
<b>2013-2014</b>				
25	M/S Finn Pharma	1321	19.10.2013	327,900
26	M/S Pioneer Pharma	1297	19.10.2013	267,750
<b>Total</b>				<b>595,650</b>
<b>Grand Total</b>				<b>3,324,115</b>

**Annex-T****[Para 1.2.4.7]****1.2.4.7 Loss to Government due to quotation work instead of Tendering – Rs  
3.262 Million****(Amount in Rupees)**

<b>Sr No.</b>	<b>Name of Contractor</b>	<b>Name of Work</b>	<b>TS Amount</b>	<b>Total</b>
1	Muhammad Hashim	S/R to Government Residence No. B-3 in G.O.R.II Multan. (Services)	29,400	118,144
2	Muhammad Hashim	A/R to Government Residence No. B-3 in G.O.R.II Multan	29,849	
3	Muhammad Hashim.	S/R to Govt. Residence No. B-3 in G.O.R.II Multan	29,578	
4	Muhammad Hashim	A/R to Government Residence No. B-3 in G.O.R.II Multan	29,317	
5	Muhammad Hashim	A/R to Residence No. D-5 in G.O.R.II Multan.	47,748	160,356
6	Muhammad Hashim	A/R to Residence No. D-5 in G.O.R.II Multan. (Electric Installation)	24,169	
7	Shahbaz Khan	S/R to Residence No. D-5 in G.O.R.II Multan. (Kitchen)	29,370	
8	Muhammad Hashim	M/R to Government Residence No. D-5 in G.O.R.II, Multan	29,730	
9	Muhammad Hashim	S/R to Government Residence No. D-19 in G.O.R.II, Multan.	29,339	
10	Muhammad Hashim	S/R to DCO Camp Office Multan. (Operator Room)	48,020	635,946
11	Haji Sadiq Ali	S/R to DCO Camp Office Multan. (Operator Room)Masonry work & RCC lintels	49,025	
12	Haji Sadiq Ali	S/R to DCO Camp Office Multan. (Operator Room)	47,998	
13	Haji Sadiq Ali	Re-construction of Operator Room in DCO Camp Office Multan. (Steel work etc)	49,364	
14	Malik Muhammad Hussain	Re-construction of Operator Room in DCO Camp Office Multan. (Public Health etc)	49,364	
15	Haji Sadiq Ali	Re-construction of Operator Room in DCO Camp Office Multan. (Flooring)	49,746	

<b>Sr No.</b>	<b>Name of Contractor</b>	<b>Name of Work</b>	<b>TS Amount</b>	<b>Total</b>	
16	Muhammad Hashim	Re-construction of Operator Room in DCO Camp Office Multan. (Verandah, Guard Room, Flooring	48,576		
17	Muhammad Hashim	Re-construction of Operator Room in DCO Camp Office Multan. (Water Supply etc)	49,364		
18	Malik Muhammad Hussain	Re-construction of Operator Room in DCO Camp Office Multan. (Wash Room Flooring etc)	49,125		
19	Haji Sadiq Ali	S/R to DCO Camp Office Multan. (Operator Room) (Roof Fabrication work)	48,711		
20	Muhammad Hashim	Re-construction of Operator Room in DCO Camp Office Multan. (Electric work etc)	48,409		
21	Haji Sadiq Ali	Re-construction of Operator Room in DCO Camp Office Multan. (Wood work & outer surface finishing etc)	49,307		
22	Haji Sadiq Ali	Re-construction of Operator Room in DCO Camp Office Multan. (Service supply etc)	48,937		
23	Muhammad Jamal Baig.	M/R to Civil Hospital Multan. ( Ext. Dev,)	49,964		376,395
24	Muhammad Jamal Baig.	M/R to Civil Hospital Multan ( RCC roof slab)	46,412		
25	Muhammad Jamal Baig.	M/R to Civil Hospital Multan.	48,881		
26		( Flooring)			
27	Muhammad Jamal Baig.	M/R to Civil Hospital Multan.	48,954		
28		( Laying of hospital roof)			
29	Muhammad Jamal Baig.	M/R to Civil Hospital Multan. (Electric Installation)	35,545		
30	Muhammad Jamal Baig.	M/R to Civil Hospital Multan. (Laying of roof side steel)	48,954		
31	Muhammad Jamal Baig.	M/R to Civil Hospital Multan. (Sand filling path way)	49,125		

Sr No.	Name of Contractor	Name of Work	TS Amount	Total
32	Muhammad Jamal Baig.	M/R to Civil Hospital Multan. (Partition wall)	48,560	
33	Zahoor Ahmad	S/R to Office of the EDO (Health) Multan	50,000	171,629
34	Zahoor Ahmad	S/R to Office of the EDO (Health) Multan	41,499	
35	Zahoor ahmad	S/R to Boundary wall in office of the E.D.O. Health Multan.	50,000	
36	Haji Abdul Sattar	S/R to Boundary wall (Back side) office of the E.D.O. Health Multan	30,130	
37	Muhammad Hashim	M/R to Government Residence No. D-5 in G.O.R.III, Multan	29,400	143,400
38	Muhammad Hashim	S/R to Government Residence No. D-5 in G.O.R.III, Multan	27,228	
39	Muhammad Hashim	M/R to Government Residence No. D-5 in G.O.R.III, Multan	27,721	
40	Muhammad Hashim	M/R to Government Residence No. D-5 in G.O.R.III, Multan	29,606	
41	Muhammad Hashim	M/R to Government Residence No. D-5 in G.O.R.III, Multan	29,445	
42	Sikandar Builders.	M/R to O/o D.O. (Edu) Secondary Multan.	48,929	278,496
43	Muhammad Usman Builder.	M/R to O/o D.O. (Edu) Elementary Multan.	49,950	
44	Sikandar Builders.	M/R to O/o D.O. (Edu) Secondary Multan.	46,344	
45	Sikandar Builders.	M/R to O/o D.O. (Edu) Secondary Multan.	49,310	
46	Muhammad Usman Builder.	M/R to O/o D.O. (Edu) Elementary Multan.	34,734	
47	Sikandar Builders.	M/R to O/o D.O. (Edu) Secondary Multan.	49,229	
48	Ch. Danishmand	A/R to Residence No. D-9 in G.O.R.II Multan	24,555	112,916
49	Ch. Danishmand	S/R to Residence No. D-9 in G.O.R.II Multan	29,700	
50	Ch. Danishmand	A/R to Residence No. D-9 in G.O.R.II Multan	29,321	

<b>Sr No.</b>	<b>Name of Contractor</b>	<b>Name of Work</b>	<b>TS Amount</b>	<b>Total</b>
51	Ch. Danishmand	A/R to Residence No. D-9 in G.O.R.II Multan	29,340	
52	Zahoor Ahmad	M/R to Civil Hospital Health Clinic Hospital Multan. (Flooring)	49,317	297,581
53	Zahoor Ahmad	M/R to Civil Hospital Health Clinic Hospital Multan. (Sewerage)	49,740	
54	Zahoor Ahmad	M/R to Civil Hospital Health Clinic Hospital Multan.	49,374	
55	Zahoor Ahmad	M/R to Civil Health Clinic, Clinic Hospital Multan.	49,750	
56	Zahoor Ahmad	M/R to Civil Health Clinic, Clinic Hospital Multan.	49,650	
57	Zahoor Ahmad	M/R to Civil Health Clinic, Clinic Hospital Multan. (Weather shield)	49,750	
58	Hussain Bux & Co	S/R to Tehsil Office in Multan. (Water supply).	49,308	382,934
59	Hussain Bux & Co	S/R to Tehsil Office in Multan	48,950	
60	Hussain Bux & Co	S/R to Tehsil Office in Multan. (Bath Room).	48,314	
61	Hussain Bux & Co	S/R to Tehsil Office in Multan. (F.F).	45,790	
62	Hussain Bux & Co	S/R to Tehsil Office in Multan. (Ground Floor).	45,790	
63	Hussain Bux & Co	S/R to Tehsil Office in Multan. (R/O Flooring).	48,300	
64	Hussain Bux & Co	S/R to Tehsil Office in Multan. (R/O Flooring).	50,000	
65	Hussain Bux & Co	S/R to Tehsil Office in Multan.	46,482	
66	Muhammad Amjal	M/R to Circuit House Multan	48,634	137,868
67	Muhammad Jamal Baig.	M/R to Circuit House Multan.	39,234	
68	Ahbab Contractor	M/R to Circuit House Multan	50,000	
69	Muhammad Hashim	M/R to DCO Camp Office Multan	49,127	345,003
70	Muhammad Hashim	M/R to DCO Camp Office/Staff Quarter Multan	49,130	
71	Muhammad Hashim	M/R to DCO Camp Office Multan	48,989	

<b>Sr No.</b>	<b>Name of Contractor</b>	<b>Name of Work</b>	<b>TS Amount</b>	<b>Total</b>
72	Ahbab Contractor	M/R to DCO Camp Office Multan.	49,592	
73	Eman Associate.	M/R to DCO Camp Office Multan.	50,000	
74	Eman Associate.	M/R to DCO Camp Office Multan.	49,696	
75	Eman Associate.	M/R to DCO Camp Office Multan.	48,469	
76	M. Nasir Builders	S/R to Quarter No. 1/2-IIInd type in G.O.R.II Multan	29,400	102,214
77	M. Nasir Builders	M/R to Quarter No. 1/2-IIInd type in G.O.R.II Multan	14,510	
78	M/S Ittefaq Constn	M/R to Quarter No. 1/2-IIInd type in G.O.R.II Multan	28,929	
79	M/S Ittefaq Constn	S/R to Quarter No. 1/2-IIInd type in G.O.R.II Multan.	29,375	
<b>Total</b>				<b>3,262,882</b>



**Annex-U**

**[Para 1.2.4.8]**

**Overpayment Due to Defective Rate Analysis in TS Estimates–Rs 2.088 Million**

(Amount in Rupees)

Sr. #	Name of Schemes	Item	Rate to be paid	Rate Paid	Difference	Quantity paid	Overpayment
	<b>Group No. 01</b>						
1	Imp.of Road (MDA Chowk to Chungi No. 4 via Lodghi Colony Mor) Length 3.0 KM	Gully Grating	38,000	61,039	23,039	10	230,390
	<b>Group No. 02</b>				-		-
2	Imp of Circular Road, GhantaGhar to Hussain Agahi, Bohar Gate to Haram Gate & Imp. Of EidGah Road, EidGah to Fish Market. Length 2.13 KM	Gully Grating	37,983	61,011	23,028	5	115,142
3	Imp. Of Circular Road (From Bohar Gate to Haram Gate) Length 0.80 KM	Gully Grating	37,983	61,011	23,028	3	69,085
4	Imp.ofEidGah Road (From EidGah to Fish Market) Length 0.77 KM		37,983	61,011	23,028	10	230,284
	<b>Group No. 03</b>				-		-
5	Imp.OfPirKhurshid Colony Road (G.Yard to Bosan Road) Length 0.46 KM	Gully Grating	31,126	50,000	18,874	8	150,994
	<b>Group No. 04</b>						
8	Imp.of Water Works Road (From GhantaGharChowk to Khayam Cinema) Length 0.60 KM	Gully Grating	38,000	88,560	50,560	15	758,400
	<b>Group No. 05</b>						
10	Imp.OfNishat Road (From Haram Gate to City Railway Station) Length 0.55 KM	Gully Grating	36,442	58,500	22,058	3	66,174
11	Imp.OfPirKhurshid Colony Road (From Chungi No. 8 to Gulghasht Colony) Length 1.0 KM	Gully Grating	36,442	58,500	22,058	5	110,290
	<b>Group No. 06</b>						
12	Imp.of Road (From Abdali Road to Altamash Road (Aibak Road))	Gully Grating	26,817	43,050	16,233	10	162,334
14	Imp.OfVehari Road Central Jail Multan Length 1.10 KM	Gully Grating	26,817	43,050	16,233	12	194,801
<b>Total</b>							<b>2,087,894</b>

**Annex-V****[Para1.2.4.9]****Loss to Government due to Excess Payment of Pay and Allowances after Retirement and Excess than Sanction Post – Rs 1.246 Million**

<b>Sr. No.</b>	<b>Name of Employee</b>	<b>Job Title</b>	<b>Rate of Pay</b>	<b>DOR/Death</b>	<b>Amount of Recovery</b>
1	ZANUB BIBI	BULAVI	20,768	15.09.2013	10,384
2	LIAQAT ALI	PST	35,038	19.07.13	13,563
3	RAZIA PERVEEN	PST	33,925	19.11.13	12,439
4	IRSHAD BATOOL	EST	45,784	19.08.13	17,723
5	MUHAMMAD AYYUB	PST	35,940	30.10.13	1,159
6	RAZIA HAYAT	PST	39,110	09.08.13	27,755
7	GHAFAR AHMAD	Sweeper	19,600	19.11.13	26,787
8	SURRYA KHANAM	PST	34,037	02.01.14	66,976
9	INAM-UL HAQUE	NQ	21,289	15.02.14	10,277
10	PATHANI MAI	BULAVI	18,668	25.02.14	39,336
11	MUNAWAR FIRDOUS	PST	40,579	02.04.14	37,874
12	SARDAR MAI	BULAVI	19,600	01.05.14	18,968
13	NASIRA PERVEEN	PST	34,888	12.05.14	21,383
14	IFAT SALEEM	PST	29,339	12.05.14	45,481
15	TALAAAT BANO NUZHAT	EST	45,641	18.05.14	19,140
16	Altaf Ahmad KHAN	SST	86,051	24.05.14	19,431
17	GHULAM ABBAS GOHAR	PST	29,339	29.05.14	1,893
18	MUNAWAR SULTANA	PST	31,317	01.06.14	30,273
19	MUHAMMAD SULTAN	PST	36,590	09.05.14	25,967
<b>Sub Total</b>					<b>446,810</b>
<b>Bogus drawl of pay of class IV</b>					<b>800,000</b>
<b>Grand Total</b>					<b>1,246,810</b>