



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
CDGM	City District Government Multan
C&W	Communication & Works
DGA	Director / Directorate General Audit
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)
DHQ	District Headquarters
DO	District Officer
DTL	Drug Testing Laboratory
DRTA	District Regional Transport Authority
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
INTOSAI	International Organization of Supreme Audit Institutions
KVA	Kilo Volt Ampere
LG&CD	Local Government & Community Development
LP	Local Purchase
MC	Municipal Corporation
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MO	Medical Officer
OFWM	On Farm Water Management
OPD	Out-Patient Department
P&D	Planning and Development
PDG	Punjab District Government
PESRP	Punjab Education Sector Reforms Program
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Services Program
PMU	Project Management Unit
RDA	Regional Director / Directorate Audit
SE	Superintending Engineer

S&GAD	Services and General Administration Department
SMC	School Management Council
SSB	Social Security Benefit
THQ	Tehsil Head Quarter
TS	Technical Sanction
W&S	Works & Services
HSRP	Health Sector Reform Program
MWMC	Multan Waste Management Company

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

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The City District Government, Multan conducts its operations under Punjab Local Government Ordinance, 2001. The District Coordination Officer (DCO) is the Principal Accounting Officer (PAO) of the District Government and carries out functions of the District Government through group of offices as notified in Punjab Local Government Ordinance (PLGO). According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process Zila Nazim / Zila Council were not elected, therefore the Annual Budget Statement was authorized by the 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 Town, Shah Rukn-e-Alam Town, Sher Shah Town, Musa Pak Town, Shujabad Town and Jalalpur Pirwala Town.

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, Multan for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit, District Governments, Multan was Rs 10,269.535 million covering one PAO and 290 formations. Out of this, Regional Director Audit, District Governments, Multan audited an expenditure of Rs 6,300.620 million which, in terms of percentage, is 61% of total auditable expenditure and irregularities amounting to Rs 10,599.648 million were pointed out. Regional Director Audit planned and executed audit of 35 formations i.e. 100% achievement against planned audit activities.

Total receipts of the City District Government Multan for the financial year 2014-15, were Rs 87.535 million. RDA Multan audited receipts of Rs 35.014 million which, in terms of percentage, is 40 % of total receipts and irregularities amounting to Rs 71.032 million were pointed out.

b) Recoveries at the Instance of Audit

Recoveries of Rs 877.163 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 1.343 million was recovered and verified during the year 2015-16, till the time of compilation of Report.

However against the total recovery amount of Rs 61.384 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c) Audit Methodology

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

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

d) Audit Impact

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

e) Comments on Internal Control and Internal Audit Department

Internal control mechanism of City District Government 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 the employees. Negligence on the part of City District Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f) The Key Audit Findings of the Report

- i. Misappropriation involving an amount of Rs 5.240 million was noted in three cases¹
- ii. Non-Production of record involving an amount of Rs 3.930 million was noted in one case²
- iii. Irregularities and non-compliance involving an amount of Rs 1,087.097 million were noted in eight cases³
- iv. Performance issues involving Rs 1.634 million were noted in one case⁴
- v. Internal Control Weaknesses involving an amount of Rs 26.747 million were noted in three cases⁵

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

g) Recommendations

PAO/District Government is required to:

- i. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- ii. Inquiries be held and responsibility fixed for fraud, misappropriation, losses, theft and wasteful expenditure.
- iii. Efforts be made for expediting the realization of various Government receipts.
- iv. Ensure establishment of internal control system and proper implementation of the monitoring system.
- v. Rationalize budget with respect to utilization.

¹ Para 1.2.1.1 to 1.2.1.3

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.8

⁴ Para 1.2.4.1

⁵ Para 1.2.5.1 to 1.2.5.3

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipts
1	Total PAOs in Audit jurisdiction	01	10,269.535	87.535
2	Total formations DAO/DDOs in Audit jurisdiction	290	10,269.535	87.535
3	Total entities (PAOs) audited	01	6,300.620	35.014
4	Total formations DAO / DDOs audited	35	6,300.620	35.014
5	Audit & Inspection Reports	35	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports (relating to Districts)	-	-	-

Table 2: Audit Observations Classified by Category

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	55.771
3	Internal controls	26.747
4	Others	1,042.130
	Total	1,124.648

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

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total current year	Total last Year
1	Total financial outlay	6.239	7,193.566	1,614.378	1,455.352	87.535	10,357.070	8,741.650
2	Outlays Audited	4.960	4,463.863	950.155	881.642	35.014	6,335.634*	6,917.208
3	Amount placed under Audit Observations / Irregularities	-	41.066	1,065.184	15.742	2.656	1,124.648	211.806
4	Recoveries Pointed Out at the instance of Audit	-	38.826	4.160	15.742	2.656	61.384	133.241
5	Recoveries Accepted / Established at the instance of Audit	-	38.826	4.160	15.742	2.656	61.384	133.241
6	Recoveries Realized at the instance of Audit	-	1.343	-	-	-	1.343	-

*The amount mentioned against Sr. No.2 in column of "Total" is the sum of expenditure and receipt, whereas, the total expenditure was Rs 6,300.620 million

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

Sr. No.	Description	Amount under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	1,027.613
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	4.974
3	Accounting Errors (accounting policy departure from IPSAS ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	26.747
5	Recoverable and overpayments, representing cases of established overpayments or misappropriations of public monies	61.384
6	Non-production of record.	3.930
7	Others, including cases of accidents, negligence etc.	-
Total		1,124.648

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

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	6,335.634
2	Expenditure on Audit	0.115
3	Recoveries realized at the instance of Audit	1.343
4	Cost-Benefit Ratio	11.678

¹ The Accounting Policies and Procedure as 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, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the Districts in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

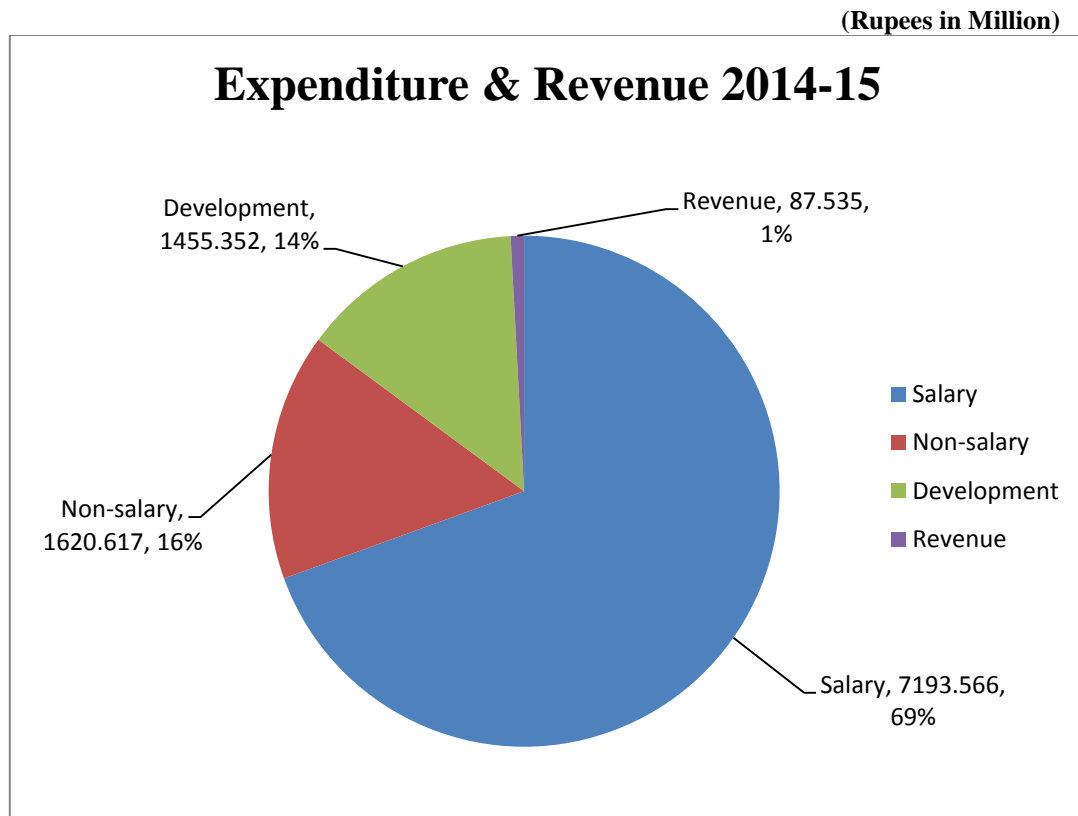
The District Coordination Officer (DCO) is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance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

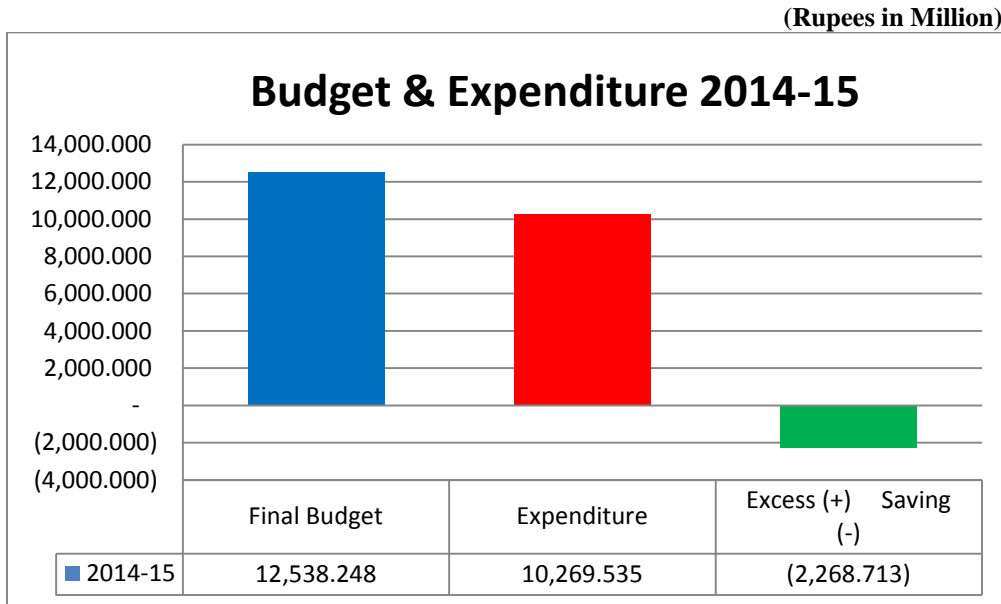
(Rupees in Million)

2014-15	Budget	Actual	Saving (-) Excess (+)	(%) Saving
Salary	7,886.244	7,193.566	-692.678	9%
Non-salary	1,668.754	1,620.617	-48.137	3%
Development	2,983.25	1,455.352	-1,527.898	51%
Sub Total	12,538.248	10,269.535	-2,268.713	18%
Receipts	275.65	87.535	-188.115	68%



As per the Appropriation Accounts for financial year 2014-15 of City District Government Multan, total original budget (Development and Non-Development) was Rs 10,312.582 million, supplementary grant of Rs 2,323.239 million was

provided and the final budget was Rs 12,538.248 million. Against the final budget, total expenditure of Rs 10,269.535 million was incurred by District Government during financial year 2014-15. A saving of Rs 2,268.713 million came to the notice of Audit, which shows that the District Government failed to provide services and infrastructure development. No plausible explanation was provided by the PAO and management of City District Government (**Annex-B**).

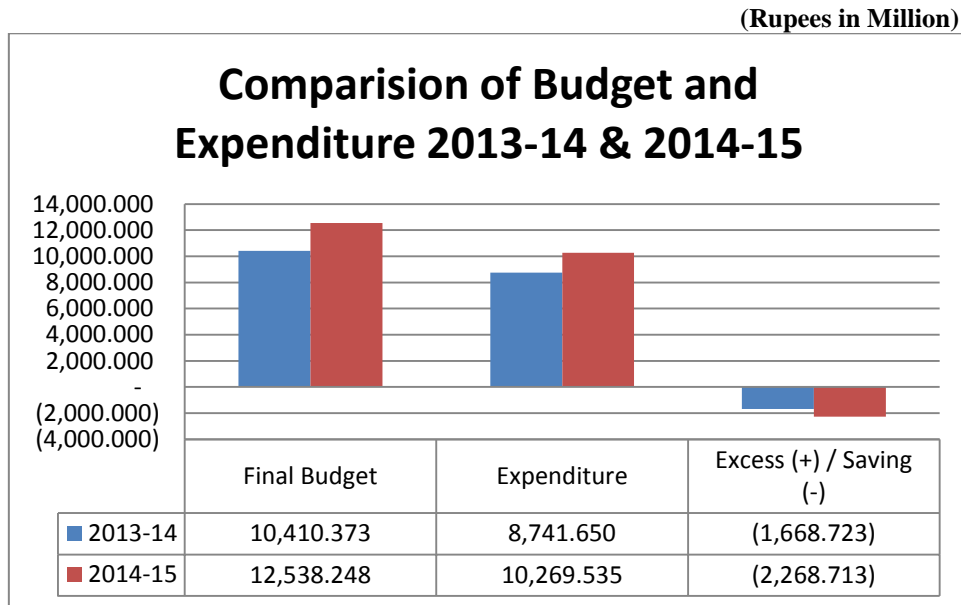


Due to inefficient financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- i. In Education Department saving of Rs 357.817 million (15% of allocation) occurred by over estimating/releasing the budget against the vacant posts despite the fact that no recruitment against these vacant posts was made during the financial year 2014-15. Further funds of School Management Council (SMC) were not utilized despite availability. The same resulted into depriving the students / populace from necessary facilities such as provision of furniture & fixture as well as provision of laboratory equipment.

- ii. In Health Department saving of Rs 92.072 million (15% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department finalized the rate contract near the end of the financial year i.e. in June, 2015 resulting in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.

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



There was 20% and 17% increase in budget allocation and expenditure incurred respectively, while there was overall savings of Rs 2,268.713 million during 2014-15.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	26	PAC not constituted
2	2003-04	08	PAC not constituted
3	2004-05	13	PAC not constituted
4	*July, 2005 to March, 2008 Special Audit Report	191	PAC not constituted
5	2009-10	39	PAC not constituted
6	2010-11	27	PAC not constituted
7	2011-12	26	PAC not constituted
8	2012-13	13	PAC not constituted
9	2013-14	21	PAC not constituted
10	2014-15	29	PAC not constituted

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

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriation

1.2.1.1 Suspected misappropriation of POL funds – Rs 3.033 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.

MS THQ Hospital Jalalpur Pirwala withdrew Rs 3.033 million on account of POL for two generators by charging excess consumption per hour. Per hour average consumption of 30 Kilo-Volt-Ampere (KVA) and 100 KVA generators was 5 liters and 9 liters, respectively, as established from the Average Consumption Certificates issued in 2015. But funds withdrawn for 30 KVA generator (since 24.04.2007) and 100 KVA generator (since 30.08.2009) were quite in excess of actual POL consumed keeping in view the average consumption for each generator. Thus, 30,331 liters of POL were withdrawn in excess of actual consumption as verified from the logbook. The excess funds were withdrawn from government treasury and misappropriated. The detail is as under:

(Amount in Rupees)

Generator No.	Capacity	Meter reading (Hours)	Per hour consumption	Actual POL consumed in Liters	Actual POL withdrawn	Excess withdrawal of POL in liters
1	30 KVA	1,358	5	6,790	28,439	21,649
2	100 KVA	787	9	7,083	15,765	8,682
POL in Liters				13,873	44,204	30,331
Average Rate of POL per Liter						100
Total Excess Withdrawal						3,033,100

Audit is of the view that due to weak internal controls, excess funds were withdrawn from the Government treasury through charging high per hour average consumption and misappropriated.

Misappropriation of Rs 3.033 million resulted in loss to the Government.

The matter was reported to DCO and DDO in October, 2015. The DDO admitted the recovery and wrote a letter to EDO (Health) to ensure the recovery from the concerned. No recovery was shown at the time of record verification. DAC, in its meeting, held in December, 2015, decided that EDO (Health) to conduct inquiry for fixing of responsibility besides recovery. No further progress regarding inquiry by the EDO (Health) was intimated till the finalization of Report.

Audit recommends disciplinary action against the concerned for misappropriation, besides recovery of Rs 3.033 million, under intimation to Audit.

[AIR Para No.13]

1.2.1.2 Suspected misappropriation due to non- accountal of store items – Rs 1.127 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured, and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

MS THQ Hospital Jalalpur Pirwala withdrew Rs 1.127 million on account of purchase of different materials like stationery, printing, electric materials and other stores during the period 2013-15. No stock entries, issuance and consumption record were maintained to justify the withdrawal. The payee's receipts were also not available on record. Thus funds may have been withdrawn without actual purchase and, therefore, misappropriated. Also observed by Audit

was the splitting of the expenditure in a number of cases to avoid competitive tendering and economical expenditure (**Annex-C**).

Audit is of the view that due to weak internal controls, funds were withdrawn from the Government treasury without actual purchase and through splitting of expenditure.

Withdrawal of Rs 1.127 million without actual purchase resulted in loss to the Government.

The matter was reported to DCO and DDO in October, 2015. DDO replied that a request had been made to EDO (Health) for holding of inquiry against the Ex-DDO. The reply was not tenable as no record was shown at the time of execution of Audit and also during record verification. DAC, in its meeting, held in December, 2015, decided that DCO to constitute a committee to conduct inquiry for fixing of responsibility. No further progress was intimated till the finalization of Report.

Audit recommends action against the concerned for withdrawal of funds through splitting, besides recovery of funds amounting to Rs 1.127 million drawn without actual purchase, under intimation to Audit.

[AIR Para No.18]

1.2.1.3 Suspected misappropriation of pay and allowances and Government fee – Rs 1.080 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.

MS THQ Hospital Jalalpur Pirwala withdrew Rs 956,885 on account of pay and allowances of five ghost employees through monthly payroll with the involvement of District Accounts Office. MS also misappropriated Rs 123,525 on account of ultrasound fee. Audit compared the attendance register and SAP data, and called for appointment orders and other relevant record like joining report,

medical certificate and service book etc. which were not produced / available in the record. It was further observed that attendance of such employees was not marked in any attendance register. In spite of all such deficiencies, pay and allowances were withdrawn. **(Annex-D)**

Audit is of the view that due to financial indiscipline of the DDO, pay and allowances of the ghost employees were withdrawn through fake documents and the Government fee was also misappropriated.

Misappropriation of Rs 1.080 million resulted in loss to the Government.

The matter was reported to DCO and DDO in October, 2015. DDO replied that Inquiry was conducted for ghost employees and case was referred to Anticorruption Establishment for appropriate action. The reply was not tenable as no record was shown at the time of execution of Audit and DAC meeting, and no evidence of departmental action against the concerned was provided. DAC, in its meeting, held in December, 2015, directed the DAO to forward the case to AG Punjab, for fixing of responsibility against the concerned officials. No further progress was intimated till the finalization of Report.

Audit recommends that the case may be referred to AG Punjab, for fixing of responsibility against the concerned, besides recovery of Rs 1.080 million, under intimation to Audit.

[AIR Para No.3]

1.2.2 Non-Production of Record

1.2.2.1 Non-production of record – Rs 3.930 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”.

MS THQ Hospital Jalalpur Pirwala did not produce the record pertaining to non-salary expenditure and receipts amounting to Rs 3.930 million for Financial Year 2014-15 for Audit scrutiny despite various repeated written requests. The detail is as under:

(Amount in Rupees)

Sr. No.	Heads of account	Amount
1	Various heads of accounts under contingent expenditure	3,635,993
2	Outdoor fee	99,541
3	Medico-legal Charges	194,580
Total		3,930,114

Further the following record was also not produced:

- i. Contingent expenditure Register.
- ii. History sheets of machinery & equipment, vehicles and building etc.
- iii. Complete record of Inquiry and disciplinary cases.
- iv. Donations Register / Record.

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

Non-production of record of Rs 3.930 million created doubt about the legitimacy of the expenditure as well as violation of the Government instructions.

The matter was reported to DCO and DDO in October, 2015. The DDO replied that concerned officials / officers had been directed for provision of record. The reply was not tenable as no record was shown to Audit. DAC, in its meeting, held in December, 2015, decided that DCO may constitute a committee to conduct inquiry for fixing of responsibility and provision of record. No further progress was intimated till the finalization of 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.

[AIR Para No.35]

1.2.3 Irregularities and Non-Compliance

1.2.3.1 Non-submission of audited accounts and unauthorized payment – Rs 1,026.161 million

According to Para 2, Sub Clause (N) of ‘Services and Assets Management Agreement’ (SAAMA), “All audit reports of MWMC and audited accounts of the MWMC shall be submitted to the CDGM by the MWMC within one month of finalization thereof.”

DO (Solid Waste Management) did not obtain the audited accounts of Multan Waste Management Company (MWMC) for the period since its establishment against the funds transferred to MWMC amounting to Rs 1,026.161 million. The City District Government Multan (CDGM) transferred heavy amount of Rs 962.936 million in 2014-15 and Rs 63.225 million in 2013-14 to the MWMC. MWMC failed to provide the audited accounts to the CDGM since its establishment. (**Annex-E**)

Audit is of the view that due to lack of financial monitoring and weak accountability system the expenditure of huge amounts was not being audited.

Non submission of accounts may lead to suspected misappropriation of Rs 1,026.161 million.

The matter was reported to DCO and DDO in October, 2015. DDO replied that matter of submission of audited accounts by SWM to EDO (F&P)/DAO did not pertain to his office. DAC, in its meeting, held in October, 2015, decided that DCO may direct MWMC for provision of vouched accounts to DO (SWM), for post audit by the Auditor General’s Department. In case of non-compliance, the issue may be taken up with Secretary, Local Government. No further progress was intimated till the finalization of Report.

Audit recommends immediate compliance of clauses of the agreement regarding timely submission of the accounts, besides stoppage of any further release of funds till compliance, under intimation to Audit.

[AIR Para No.1&3]

1.2.3.2 Unauthorized withdrawal of 50% Adhoc Relief Allowance – Rs 36.671 million

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

The DDOs of Health Department of City District Government Multan allowed the payment of Rs 36.671 million on account of Adhoc Relief Allowance 2010 to various doctors. The concerned doctors were in receipt of PHSRA and Health Professional Allowance which, together, was more than the initial basic pay of their scale. 50% Adhoc Relief Allowance 2010 was not admissible to them. The detail of DDOs is as under:

(Rupees in Million)

Sr. No.	DDOs	Amount
1	DO (Health)	21.276
2	MS Civil Hospital	4.400
3	MS THQ Shujaabad	3.533
4	MS THQ Jalalpur Pirwala	3.743
5	SMO RHC Makhdoom Rasheed	1.343
6	SMO RHC Matotli	0.997
7	SMO RHC Kotli Nijabat	0.951
8	SMO RHC Meeran Mallah	0.428
Total		36.671

Audit is of the view that due to negligence on the part of DDOs, unauthorized Adhoc Relief Allowance was paid.

Unauthorized payment of Adhoc Relief Allowance resulted in irregular payment of Rs 36.671 million.

The matter was reported to DCO and DDOs in October, 2015. DDOs replied that concerned Doctors had been asked to submit the reply. The reply was not tenable as 50% Adhoc Relief Allowance 2010 was not admissible to concerned doctors in the light of above notification. DAC, in its meeting, held in October, 2015, decided that DDOs may direct all the doctors for recovery of

overpaid amount, and to refer the case to DAO Multan. The major share of the onus lay with the DAO Multan as the gazetted officers were self DDOs. No further progress was intimated till the finalization of Report.

Audit recommends recovery of Rs 36.671 million from the concerned, under intimation to Audit.

[AIR Para 1,2,1,2,1,1,1&3]

1.2.3.3 Irregular cash payments – Rs 7.466 million

According to Rule 4.49 of Punjab Subsidiary Treasury Rules, vide letter No. FD(FR) V-6/75 (P) dated 17th September, 2008 of Finance Department, payment of Rs100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officer.

MS THQ Hospital Jalalpur Pirwala withdrew cash from bank and made unauthorized cash payments amounting to Rs 7.466 million in violation of the above rule while the amounts paid were beyond the permissible limit of Rs 100,000 during the period 2013-15. These payments even included payments of Electricity and Water charges. Further, the DDO did not open bank account for payments to the suppliers and also did not ensure acknowledgement of payee's receipt (**Annex-F**).

Audit is of the view that due to weak internal controls payments were made to the suppliers in cash.

Unauthorized cash payments resulted in non-transparent expenditure amounting to Rs 7.466 million as well as violation of the Government instructions.

The matter was reported to DCO and DDO in October, 2015. DDO admitted the irregularity and replied that bank accounts would be opened in compliance. DAC, in its meeting, held in December, 2015, decided that expenditure be got regularized from Punjab Finance Department. No further progress was intimated till the finalization of Report.

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

[AIR Para No.31]

1.2.3.4 Unauthorized withdrawal of SMC funds against fake bills – Rs 7.079 million

According to School Council Policy 2007, Amended 2013, Sr. No. 4.1(x), the School Council is competent to incur expenditure from SMC funds after approval in School Councils Meeting. Further according to Sr. No. 5.3, EDO (Education) will send School Council Grant bill on “Simple Receipt Form” to District Accounts Office along with list of bank accounts of School Councils.

The following DDOs withdrew SMC funds amounting to Rs 7.079 million through submission of fake vouched account. No approval of the school councils was available on the record. The schools councils were competent to incur the expenditure from SMC funds instead of concerned DDOs. Neither EDO (Education) nor DDOs sent “Simple Receipt Form” to District Accounts Office along with list of bank accounts of School Councils. Further, a portion of funds or the whole amount drawn was retained in the DDO’s accounts without disbursement till the close of audit. Deputy Directress, Government Municipal Corporation (MC) Schools, withdrew Rs 2.125 million through submission of bills the most of which bore dates prior to the date of sanction by EDO (Edu) for transfer of funds, were without sales tax invoices, and showed the purchase of material and payment of labour charges without any receipt of supplies and work at site.

(Rupees in Million)

Sr. No.	DDOs	Amount of withdrawal
1	Deputy DEO (EE-W), Jalalpur Pirwala	2.049
2	Deputy DEO (EE-W), Shujabad	1.551
3	Deputy DEO (EE-W), Multan	1.354
4	Deputy Directress, Government Municipal Corporation (MC) Schools, Multan	2.125
Total		7.079

Audit is of the view that due to weak internal controls on the part of the executive, unauthorized funds were withdrawn.

Unauthorized withdrawal of Rs 7.079 million against fake vouchers resulted in non-transparent expenditures and violation of the Government instructions.

The matter was reported to DCO and DDOs in October, 2015. Dy DEOs of Jalalpur Pirwala, Shujabad and Multan replied in November and December, 2015 that all the vouched accounts were submitted by schools duly approved by school councils. After receipt of vouched accounts, payments were made to the concerned. The reply was not tenable as the DDOs were not competent to withdraw SMC funds. Deputy Directress, Government Municipal Corporation (MC) Schools did not attend the DAC meeting, nor had she turned up for DAC meeting the previous year. DAC, in its meeting, held in December, 2015, directed the EDO (Education) to get all the expenditures (vouched accounts) verified to certify the genuineness of expenditures and also submit monthly progress report regarding utilization of SMC funds to DCO. No further progress was intimated till the finalization of Report.

Audit recommends inquiry of the matter and disciplinary action against the concerned, besides regularization of the expenditure from Punjab Finance Department, under intimation to Audit.

[AIR Para No.1,7,9,1]

1.2.3.5(A) Irregular purchase of medicine and X-Ray films – Rs 3.833 million

According to Rule 12 of the Punjab Procurement Rules 2014, 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

MS THQ Hospitals Shujabad and Jalalpur Pirwala purchased bulk medicine and X-Ray films worth Rs 3.833 million during F.Y. 2014-15 without advertisement on PPRA's website as well as in other print media or newspapers having wide circulation. The expenditure was also split up to avoid the tendering process and sanction of the competent authority. The necessary detail is given below:

(Rupees in Million)		
Sr. No.	DDOs	Amount
1	MS THQ Hospital Shujaabad	2.807
2	MS THQ Hospital Jalalpur Pirwala	1.026
Total		3.833

Audit is of the view that due to weak internal control, uneconomical purchases were made.

Uneconomical purchases of Rs 3.833 million resulted in violation of the Government instructions.

The matter was reported to DCO and DDOs in October, 2015. MS THQ Hospital Shujaabad replied that tender was advertised twice for the purchase of items but no one participated in the tender. Therefore, the purchases were made on emergency basis. The reply was not tenable as case was not referred to higher authority for lack of response of firms by the Medical Superintendent. MS THQ Hospital Jalalpur Pirwala did not produce any record for verification. DAC, in its meeting, held in December, 2015, decided that expenditure may be gotten regularized from the Government of Punjab, Finance Department. No further progress was intimated till the finalization of Report.

Audit recommends fixing of responsibility through disciplinary action against the concerned, besides regularization of expenditure from Punjab Finance Department, under intimation to Audit.

[AIR Para No.2, 10]

1.2.3.5(B) Irregular local purchase of medicines – Rs 2.572 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989, the following guidelines were issued for incurring expenditure on Local Purchase (LP) of medicines.

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

MS THQ Hospital Jalalpur Pirwala incurred expenditure of Rs 2.572 million during F.Y 2014-15 on account of LP of medicine from local supplier. The detail of expenditure on LP of medicine is given in **Annex-G**. The whole of the expenditure was held irregular on the basis of the following observations:

1. The medicines were purchased from two different medical stores in 2014-15 and 2013-14, respectively. The advertisement was given in daily "Khabrain" for calling the quotations for supply of medicine instead of advertisement through DGPR Lahore for open competition. The contract was awarded for complete year for supply of day to day/ emergency medicine on chit system, but purchases were made in bulk on the demand of the store keeper.
2. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained for the period 2013-15.
3. All medicines were purchased on the demand of dispenser/store keeper throughout the years.
4. No OPD slips were attached with the bills
5. Bills with stock entries were not verified by the pharmacist/Medical Officer.

6. Medicines were consumed without proper maintenance of treatment register and authentication of the concerned Medical Officer (MO) on duty.
7. LP medicines were to be purchased for particular patients after complete diagnosis and prescriptions of the doctors but the medicines were purchased in bulk without any prescription despite the availability of the separate budget for bulk purchase.

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

Irregular purchase and consumption of medicines worth Rs 2.572 million resulted in violation of the Government instructions.

The matter was reported to DCO and DDO in October, 2015. DDO replied that a letter had been sent to EDO (Health) for conducting of Inquiry against Ex-DDO and that progress would be intimated accordingly. The reply was not satisfactory as no record was shown at the time of execution of Audit and during record verification. DAC, in its meeting, held in December, 2015, directed the DDO to get the record verified. No further progress was intimated till the finalization of Report.

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

[AIR Para No.19]

1.2.3.6 Irregular withdrawal of pay and allowances – Rs 2.240 million

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

DCO Multan did not exercise budgetary control over the funds provided at his disposal. While scrutinizing the payroll of the DCO office Cost Center

MN-6002, it was noted that some officers/officials had withdrawn pay amounting to Rs 2.240 million working under the administrative control of District Collector. Neither were there any orders regarding posting of the concerned officials in the District Collector Office nor any record of their attendance marked in the DCO office. Employees were working under Provincial Administrative Control but drawing their salaries from District Government budget which was irregular. **(Annex-H)**

Audit is of the view that due to weak financial control over pay and allowances, the employees of provincial department were being paid from DCO office.

Payment of pay and allowances amounting to Rs 2.240 million without performance of duty under the District Government to employees reportedly working under the Provincial Government resulted in irregular expenditure.

The matter was reported to DCO and DDO in October 2015. DDO replied that employees were working upon the direction of competent authority. The reply was not satisfactory as no such orders were shown at the time of execution of Audit and during record verification. Moreover, under no circumstances, employees of one Government (District) may work for another Government (Provincial). DAC, in its meeting, held in October, 2015, directed the DDO to produce orders of their posting or attachment with other offices, and their service books. No further progress was intimated till the finalization of Report.

Audit recommends regularization of expenditure from Finance Department, besides stoppage of future payment without performance of duties under the District Government, under intimation to Audit.

[AIR Para No.14]

1.2.3.7 Non-deduction of 30% Social Security Benefit – Rs 1.075 million

According to S&GAD Notification No.DS(O&M) (S&GAD) 5-3/2013 dated 19.08.2013, services of the Government of Punjab contract employees in

BS-1 to BS-15 recruited on contract basis under the provision of Contract Employee Policy issued by S&GAD in 2004 were to be regularized w.e.f 01.03.2013. Further, according to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

District Officer (Livestock) Multan did not recover Rs 1.075 million on account of Social Security Benefit (SSB) from those contract employees whose services were regularized during F.Y 2014-15. The concerned employees were drawing the Social Security Benefit till the date of Audit in violation of above rule. **(Annex-I)**

Audit is of the view that due to weak internal control, unauthorized payment of SSB was made.

Excess payment of Rs 1.075 million resulted in loss to the Government.

The matter was reported to DCO and DDO in October, 2015. DDO replied that process of recovery of Social Security Benefit had been started. All the service books had been submitted to the DAO Multan for fixation of pay. As soon as it would be received back in office, necessary changes would be submitted to DAO for recovery. DAC, in its meeting, held in October, 2015, decided that amount of SSB may be recovered from concerned employees. No further progress was intimated till the finalization of Report.

Audit recommends recovery of Rs 1.075 million besides fixing of responsibility, under intimation to Audit.

[AIR Para No.2]

1.2.4 Performance

1.2.4.1 Less recovery of Income Tax – Rs 1.634 million

According to Income Tax Ordinance, 2001, the rate of collection of tax under Section 236A shall be 10% of the gross sale price of any property or goods sold by auction. Further, according to Section 162, where a person fails to collect withholding tax, he shall be responsible to recover the amount not collected or deducted from the person from whom the tax should have been collected or to whom the payment was made.

District Officer (Transport) Multan auctioned the terminal fee for Rs 41.479 million during F.Y 2014-15, against which Income Tax of Rs 4.115 million (at the rate of 10% of auctioned amount) was recoverable but only Rs 2.481 million was recovered. The remaining amount of Rs 1.634 million was not recovered in violation of rules (**Annex-J**).

Audit is of the view that due to weak financial control, Income Tax payable on auction price was not recovered.

Non recovery of Income Tax resulted in loss to the Government amounting to Rs 1.634 million.

The matter was reported to DCO and DDO in October, 2015. DDO received the observation but did not submit detailed reply. DAC meeting was held in October & December 2015, but the DDO did not attend the meeting. No further progress was intimated till the finalization of Report.

Audit recommends recovery of Rs 1.634 million on account of Income Tax, besides disciplinary action against the responsible, under intimation to Audit.

[AIR Para No.1]

1.2.5 Internal Control Weaknesses

1.2.5.1 Non-deduction of price variation – Rs 15.742 million

According to Clause 55(1) of the Tender Documents/Agreement, “where any variation (increase or decrease) to the extent of 5% or more, in the price of any of the item mentioned in the sub-clause (2) below, takes place after the acceptance of tender and before the completion of contract, the same shall be adjustable to the extent of the actual variation in the cost of items concerned.”

District Officer (Roads) made payments to the contractors for execution of different Development and Special Repair Works Schemes without deduction of price variation amounting to Rs 15.742 million during F.Y. 2014-15 due to decrease in prices. Non deduction of price variation at the time of payment resulted in excess payment (**Annex-K**).

Audit is of the view that due to ineffective financial management and weak internal controls excess payment was made to the contractors.

Payments to contractors without deduction of price variation resulted into excess payment amounting to Rs 15.742 million and loss to the Government.

The matter was reported to DCO and DDO in October, 2015. DDO replied that the overall financial price variation statement would be prepared and actual recovery made as per clause 55 of the contract agreement accordingly. The reply was not acceptable as contractors were given financial benefits due to non deduction of price variation at the time of payment. In the DAC meeting held in December 2015, the Audit Para was pended for deduction of price variation. DO (Roads) was also asked to provide certificate regarding deduction of price variation against works/schemes not included in the para. No further progress was intimated till the finalization of Report.

Audit recommends recovery of Rs 15.742 million of price variation, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para No. 7&29]

1.2.5.2 Doubtful issuance of Hepatitis vaccine – Rs 9.983 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.

MS THQ Hospital Shujabad, incurred expenditure of Rs 9.983 million on the procurement of Hepatitis vaccine during the Financial Year 2014-15 which was shown issued to the patients. Heavy expenditure on vaccine and equipment/devices was incurred without proper monitoring arrangement for issuance of vaccine (**Annex-L**).

Following irregularities were noticed during audit which made the issuance of vaccine doubtful which may even have been misappropriated:

- i. Vaccine was issued to the public for self vaccination without observing the temperature required to be maintained for storage of vaccine.
- ii. Monthly vaccine was issued to the patients of village where due to heavy load shedding power outages continued for days.
- iii. All record was maintained after issuance of vaccine.
- iv. Vaccine was issued and thumb impression was taken which was different in each visit.
- v. The proper identification of persons to whom the vaccine was issued, was not available, like full name, parentage, address and CNIC number.
- vi. No report during and after vaccination was available on record to verify the vaccination

Audit is of the view that due to weak internal controls, doubtful issuance of hepatitis vaccine was carried out.

Doubtful issuance of Hepatitis vaccine resulted in loss to the Government amounting to Rs 9.983 million.

The matter was reported to DCO and concerned DDO in October, 2015. DDO replied that all record was available which could be verified. The reply was not tenable as no record was produced regarding above noted observations. DAC, in its meeting, held in October, 2015, decided to keep the matter pending till Inquiry by EDO (Health) of the concerned matter. No further progress was intimated till the finalization of Report.

Audit recommends that the matter may be inquired into by the EDO (Health), for fixing of responsibility for doubtful issuance of Hepatitis vaccine, under intimation to Audit.

[AIR Para No.3]

1.2.5.3 Non-recovery of utility charges from the transporters – Rs 1.022 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.” According to Rule 4.7 of the Punjab Financial Rules Vol-I, it is primarily the responsibility of departmental authorities to see that all revenue, or other debts due to government, which have to brought to account are correctly and promptly assessed, realized and credited to the Government account.

District Officer (Transport) / District Regional Transport Authority (DRTA) Multan did not recover electricity charges of Rs 1.022 million from transport companies during F.Y 2014-15. The transport companies established their booking offices at new terminal and 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 up to the month of June 2015 was 58,914 units. The total amount recoverable was Rs 1.022 million (**Annex-M**).

Audit is of the view that due to weak internal controls, utility bills were not collected.

Non recovery of electricity charges from the transporters resulted into loss to the Government of Rs 1.022 million.

The matter was reported to DCO and DDO in October, 2015. DDO received the observation but did not submit any reply. DAC meeting was convened in October & December 2015, but the DDO did not attend the meeting. No further progress was intimated till the finalization of Report.

Audit recommends recovery of the Government dues amounting to Rs 1.022 million from the transporters, under intimation to Audit.

[AIR Para No.12]

Annex

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

DDOs	Sr. No	Para No.	Subject	Amount
EDO Health	1	20	Unjustified acceptance of medicines below standard shelf life	0.181
Fatima Jinnah Hospital	2	4	Non black listing of firms due to non supply of medicines and non-forfeiture of security deposits	0.341
	3	8	Non production of deposit proof of sales tax	0.249
D.O. Solid Waste Management	4	4	Non-deduction of conveyance allowance despite availing govt. Vehicle mnp-7887 recovery thereof	0.06
	5	5	Non-deduction of house rent allowance and conveyance allowance recovery thereof	0.066
	6	7	Doubtful double drawl/adjustment of salary by DO (SWM) - inquiry thereof	0.337
D.O. (Health-II)	7	1	Double drawl of P.O.L and recovery	0.0579
	8	2	Misappropriation on account of drawl of bill without purchase of medicines:	0.712
	9	4	Non-production of purchase bills of medicines during 2014-15	0.871
	10	5	Recovery on account of unjustified payment of conveyance allowance.	0.801
	11	6	Non deposit of government receipt	0.706
	12	7	Doubtful issue of medicines to DOH-I, EDO Health and other such health institution.	0.793
	13	8	Non-production of sales tax deposit proof	1.174
	14	9	Less recovery of income tax	0.078
	15	10	Recovery on account of unjustified drawl of non-practicing allowance.	0.864
	16	12	Recovery on account of non entry of P.O.L in log books	0.944
	17	13	Recovery on account of non production of stock entries at the time of audit.	0.202
18	14	Irregular consumption of medicine without	2.03	

DDOs	Sr. No	Para No.	Subject	Amount
			DTL reports	
	19	15	Less deduction of income tax from the bill for purchase of medicines	0.207
	20	16	Non production of vouched accounts	14.648
RHC Matotli	21	2	Irregular payment of house rent and conveyance allowance	0.332
	22	3	Irregular withdrawal allowance during leave periods	0.168
	23	9	Irregular purchase of medicine through rate contract without obtaining of security deposit.	0.658
	24	10	Non forfeiture of security deposit due to non-supply / short supply of medicine	0.175
	25	11	Non-maintenance of log book of generator and incurred expenditure	0.083
	26	12	Loss to government due to not-collection of the discount on local purchase	0.016
D.O. Live Stock	27	4	Unauthorized payment of house rent allowance & conveyance allowance	0.287
	28	7	Unauthorized payment of conveyance allowance	0.073
D.H.Q. Civil Hospital	29	4	Unauthorized withdrawal of practice compensatory allowance and health sector reform allowance	0.146
	30	11	Recovery on account of conveyance allowance during leave	0.152
	31	17	Non-forfeiture of security deposit due to non-supply of medicine and loss to government due to purchase of said items from lp medicines on higher rate	0.624
D.O.	32	1	Non-deduction of general sales tax on watercourse	1.351
OFWM	33	5	Loss to government due to non-deposit of general sales tax into government treasury	0.282
D.O. Fisheries	34	2	Non-production of record	0.017
D.O. Sports	35	2	Unjustified withdrawal on account of purchase of sports shoes	0.657
	36	3	Unauthorized withdrawal of funds	0.116
	37	4	Unjustified purchase of sports items in violation of PPRA rules	1.659
	38	5	Recovery from suppliers due to excess	0.162

DDOs	Sr. No	Para No.	Subject	Amount
			payment on account of G.S.T, on the purchase of sports items	
	39	6	Recovery from suppliers on account of income tax and provincial sales tax on tentage	0.04
	40	7	Unjustified purchase of items and services from unregistered firm	0.796
	41	8	Unjustified withdrawal on account of cash awards tentage & refreshment	0.449
	42	9	Unjustified payment to players and officials of different games on account of TA/DA	0.255
	43	1	Unauthorized withdrawal on fake bills without actual work and receipt of material	2.125
	44	2	Non-transfer of SMC funds and financial irregularities	2.985
	45	3	Loss to government due to less/non-deduction of income tax	0.067
	46	4	Non-deposit of sales tax	0.222
	47	5	Unauthorized late payment of water charges	0.194
	48	6	Non-payment of water charges	0.116
	49	7	Doubtful withdrawal of pay and allowances through manual bills without maintenance of record and entry in cash book	28.907
	50	8	Loss to government due to payment of conveyance allowance during leave period	0.148
D.D. (Education) MC	51	9	Unauthorized withdrawal of pay and allowances despite superannuation retirement of employees	0.24
	52	10	Unauthorized withdrawal of pay and allowances during leave without pay	0.24
	53	11	Unauthorized withdrawal of pay and allowances and recovery of leave without pay	0.205
	54	12	Non-reconciliation of figures of books of accounts with sap figures and difference	0.139
	55	13	Non-reconciliation of cash book and bank statement and un-justified detainment of funds in DDO account	5.244
	56	14	Unauthorized payment of rent with increase after three years in excess of assessment	0.113
	57	15	Unauthorized clearance of pending liabilities without allocation of funds	0.839
	58	16	Loss to government due to payment of	0.404

DDOs	Sr. No	Para No.	Subject	Amount
			conveyance allowance during summer vocation	
	59	17	Loss to government due to payment of conveyance allowance during winter vocation	0.556
	60	18	Non-production of record of schools	
GGHS Chah Bohr	61	1	Unauthorized withdrawal of 30% social security benefits	0.25
	62	2	Improper pursuance of the case of land of school measuring 500 Sq. Yards. In the court of law	50
A.D. Farm	63	1	Loss due to non-recovery of Govt. share from pattadarran	17.457
	64	6	Uneconomical expenditure on repair without quotations	0.451
	65	12	Non-collection of proof of deposit of sales tax	0.066
T.H.Q Shujabad	66	4	Non-installation of ophthalmology equipment's	2.55
	67	7	Non-black listing of firms due to non-supply of medicines and non-forfeiture of security deposits	0.049
	68	14	Excess withdrawal of personal allowance and recovery thereof	0.368
	69	15	Unauthorized occupancy of medical officer residences without paying house rent	0.328
	70	19	Drawl of conveyance allowance during leave period	0.046
R.H.C. Kotli Nijabat	71	3	Irregular payment of house rent and conveyance allowance	1.023
	72	6	Excess withdrawal of personal allowance and recovery thereof	0.066
	73	8	Unauthorized withdraw of computer allowance and recovery thereof	0.055
	74	12	Unauthorized payment without opening of bank account in any schedule bank	3.617
	75	16	Non-forfeiture of security deposit due to non-supply of medicine	0.087
District Officer Health-1	76	2	Unjustified drawl of HSRA from irrelevant cost centers	0.503
	77	5	Unjustified drawl of allowance	0.125

DDOs	Sr. No	Para No.	Subject	Amount
	78	10	Unauthorized withdrawal of house rent allowance and conveyance allowance despite having residential job and availability of Govt. residences inside hospital premises	0.063
D.O.Building	79	12	Recovery on account of excess rate charged from schedule of rate	0.267
	80	19	Recovery on account of wrong calculation and payment without provision in estimate	0.17
	81	20	Non-recovery of sale tax on purchase of fans, KSSB turbine.	1.432
	82	26	Payment of quantities in excess of TS	1.202
GHS Matotli	83	3	Non-verification of deposit of sales tax on purchases made	0.028
R.H.C. Meeran Malah	84	1	Unauthorized drawl of pay & allowance by doctor after transfer to DHQ hospital and recovery of health sector reform allowance	0.18
	85	2	Unauthorized payment of conveyance and house rent allowance	0.687
	86	6	Doubtful/unauthorized drawl of pay and allowance before opening/function of RHC	0.151
	87	7	Non-verification of general sales tax deposit into government treasury	0.046
	88	8	Misappropriation of funds by drawing bill without purchase of bed sheets	0.037
D.O. Roads	89	3	Deterioration of machinery & equipment	10
	90	4	Irregular delay in finalization of schemes without submission of final bill	8.506
	91	10	Non-refund of security and non-forfeitures of time barred securities	2.1
	92	12	Non deduction / recovery of trade / professional tax	0.35
	93	15	Loss to government due non-deduction of excess quantities	0.266
	94	17	Non-cancellation of contract worth and non-forfeiture of earnest money	0.172
	95	19	Unjustified payment of excess quantity of plant premixed carpeting	0.153
	96	27	Unjustified excess payment by using excess quantities	0.035

DDOs	Sr. No	Para No.	Subject	Amount
	97	35	Loss to government due to unjustified payment of excess quantities than the site requirement	0.243
Principal, Govt. Institute for Blinds, Shah Rukn-e-Alam colony, District Multan	98	1	Irregular heavy expenditure on POL without maintenance of proper record of official vehicle and chance of misappropriation	0.6
	99	2	Non-provision of attendance registers on which payment of stipend was made	0.375
	100	3	Non-auction of condemned official vehicle	0.5
	101	4	Misappropriation of Govt. funds received from auctioned material	0.2
	102	5	Irregular payment of pending liabilities of previous years	0.173
	103	6	Payment of unauthorized conveyance allowance to teachers during leave periods	0.102
	104	7	Irregular payment of SSB and recovery	0.066
	105	8	Irregular payment incentive to special students	0.036
	106	9	Payment of unauthorized conveyance allowance to teachers during leaves	0.049
	107	10	Excess withdrawal of personal allowance and recovery thereof	0.041
	108	11	Irregular payment of SMC funds without maintenance of payment record	0.036
	109	12	Non-deduction of GST	0.017
	110	13	Fraudulent drawl of POL without recording in log and recovery	0.006
RHC Makhdoom Rasheed	111	3	Irregular payment of PHSRP allowance during general duty in EDO (Health) office	0.073
	112	6	Non-deduction of LD charges and less deduction of income tax	0.047
	113	8	Non-maintenance of proper issuance record of medicine and performance of duties of same official in main store, dispensary and in OPD due to which chance of misappropriation	0.462
	114	13	Non-forfeiture of security deposit due to non-supply of medicine	0.035
EDO Education	115	1	Non-verification of general sales tax deposit into government treasury	5.972
	116	2	Excess drawl from the government account on	0.439

DDOs	Sr. No	Para No.	Subject	Amount
			account of purchase of lower quality computers than the rate and specification approved by the district tender board	
	117	3	Excess drawl from government account due to purchase from other than lowest	0.237
	118	4	Non-recovery of liquidity damages	0.412
	119	5	Doubtful drawl from the cost center of MN-6633 library	0.348
EDO F & P	120	10	Non-collection weights and measures fee from factories	0.084
	121	15	Excess revision of estimate than the budget allocation to satisfy the political forces by violating government rules	32.693
Dy. DEO (EE-M) JPP	122	1	Loss to government due to payment of conveyance allowance during winter vocation	0.946
	123	2	Loss to government due to payment of conveyance allowance during summer vocation	0.054
	124	3	Loss to government due to payment of conveyance allowance during leave period	0.103
	125	4	Loss to government due to excess payment of charge allowance	0.106
	126	5	Unauthorized excess withdrawal of pay and adhoc relief allowances	0.274
	127	9	Non-deposit of general sales tax and provincial sales tax	0.12
	128	10	Loss to Govt. due to non-deposit of GST and income tax	0.56
THQ Hospital JPP	129	1	Recovery of excess withdrawal of HSRA	0.174
	130	4	Misappropriation through fake documentation and withdrawal of GP fund of staff	0.05
	131	5	Misappropriation of POL funds for ambulance through non-disbursement of cash despite withdrawal	0.689
	132	6	Misappropriation of government receipt through fake/tempered challan and doubtful deposit of receipts	0.394
	133	7	Unauthorized withdrawal for POL expenditure out of irrelevant object head of pay and allowances	0.187

DDOs	Sr. No	Para No.	Subject	Amount
	134	8	Non-regularization of employees working on contract and withdrawal of social security benefits	0.182
	135	9	Excess payment of house rent and conveyance allowances to the employees having government accommodation within the work premises	1.003
	136	12	Unauthorized payment of pay & allowances of drug inspector without sanction post	0.777
	137	14	Unauthorized acceptance of medicine without date of manufacturing and date of expiry	2.889
	138	15	Misappropriation of funds through repair of machinery and equipment's	0.497
	139	16	Unauthorized withdrawal of conveyance allowance and non-deduction of 5% house rent charges	0.122
	140	17	Unauthorized direct payments for advertisements	0.031
	141	20	Misappropriation of funds of medicine despite short supply	0.101
	142	21	Misappropriation of water charges funds	0.809
	143	22	Loss to government due to less charging of expenditure	0.113
	144	24	Non-deposit of government receipts	0.48
	145	26	Likely misappropriation on account of withdrawal of pay and allowances through manual bills without maintenance of record and entry in cash book	19.52
	146	28	Excess withdrawal of HSRA	0.313
	147	29	Misappropriation of funds for payment of gas charges	0.134
	148	30	Excess withdrawal of pay and allowance in higher grade recovery	1.034
	149	32	Excess withdrawal of house rent allowance	0.014
	150	33	Unjustified withdrawal of pay and allowances	1.126
	151	34	Doubtful withdrawal of pay and allowances	0.062
	152	36	Unauthorized change of cadre and withdrawal of pay and allowances	1.062
	153	37	Loss to government due to payment of	0.144

DDOs	Sr. No	Para No.	Subject	Amount
			conveyance allowance during leave period	
	154	38	Non-recovery of lost assets	-
	155	39	Withdrawal of funds without entry in cash book	1.445
DO Transport	156	1	Non-deposit of income tax and professional tax on account of terminal fee	1.558
	157	2	Less recovery on account of rent of shops and misappropriation	44.229
	158	3	Non-deposit of rent of shops at general bus stand, general truck stand and goods forwarding agency	12.191
	159	4	Illegal establishment of D-class bus stand in violation of Motor Vehicles Rules, 1969 and Zoning Policy 2011 and loss to government on account of terminal fee.	22.009
	160	5	Illegal occupation of government shops in A-block and non-deposit of dues	15.659
	161	6	Misappropriation in award of auction of advertisement fee	1.4
	162	7	Non-deposit of "security deposit" collected from contractors and loss to government due to fictitious competition in auction	4.22
	163	8	Less collection of rent from the lessee of PSO pump	0.548
	164	9	Recovery due to difference of monthly rent, from national petroleum service	0.904
	165	10	Illegal occupation of booking offices at new bus terminal and cargo offices and non-recovery of rent charges	1.808
	166	11	Un-authorized encroachment of land of general bus stand loss to Govt.	0.216
	167	13	Non-imposition/ non-collection of fine from contractors due to late deposit of government dues	0.107
	168	14	Unauthorized payment on account of social security benefit and recovery thereof	0.214
	169	15	Unauthorized withdrawn of conveyance allowance	0.08

DDOs	Sr. No	Para No.	Subject	Amount
	170	16	Non-auction of rent of shops and loss to government due to non-auction	
	171	17	Loss to government due to less recovery on account of terminal fee Shujabad	0.418
Govt. High school Kirri Daud	172	1	Recovery due to payment of unauthorized conveyance allowance to teachers during winter, summer vacations and earned leaves	0.226
	173	2	Non-recovery of pay and allowances during leave without pay and absent period	0.213
	174	3	Unjustified withdrawal on account of hiring of teachers/staff from Farogh-e-Taleem funds and non deposit of FTF into government account	0.136
	175	4	Non-production of record	
	176	5	Unjustified withdrawal on account of electricity charges and non-reimbursement	0.0664
Dy. DEO(EE-W) JPW	177	2	Irregular payment of social security benefit due to non-implementation of regularization of employees	1.492
	178	3	Recovery due to payment of unauthorized conveyance allowance to teachers during winter vacation	0.793
	179	4	Recovery due to payment of unauthorized conveyance allowance to teachers during summer vacation	0.742
	180	5	Misappropriation of GST due to unauthorized collection from schools	0.578
	181	6	Recovery of unauthorized payment of conveyance allowance during leave period	0.501
	182	7	Irregular expenditure on account of TA/DA	0.268
	183	8	Non-deduction of sales tax	0.255
	184	9	Misappropriation of funds on account of electricity bills of schools	0.209
	185	10	Recovery of excess payment of inadmissible allowances to teachers	0.148
	DO Parks & Garden	186	1	Unjustified expenditure beyond sanction power
187		2	Un-justified payment in cash instead of cheque	0.263
188		3	Misclassification of expenses	0.36

DDOs	Sr. No	Para No.	Subject	Amount
	189	4	Unjustified purchases without advertisement	0.605
	190	5	Non-deduction of sales tax & non-collection of proof of deposit of sales tax	0.075
	191	6	Uneconomical expenditure on repair without quotations	0.088
DCO Multan	192	1	Unauthorized withdrawal of social security benefit beyond regularization of employees	0.099
	193	4	Irregular withdrawal of conveyance allowance besides availing the facility of Govt. vehicle recovery thereof	0.09
	194	6	Loss to Govt. due to non-recovery of auction money and non-confiscation of earnest money on account of non-deposit of bid installment by successful bidder	20.3
	195	10	Irregular promotion of assistant (BS-14) to private secretary (BS-17) beyond cadre recovery	1.5
	196	11	Un-authorized use of staff vehicle recovery	0.074
	197	17	Non-recovery of conveyance allowance of leave period and doubtful withdrawal of pay & allowances without availability of service record	0.016
DO Excise & Taxation	198	1	Loss to Govt. due to inefficiency of administration and payment of SSB	0.08
	199	4	Unauthorized withdrawal of pay & allowances without performance of duties recovery	0.258
	200	6	Non-recovery of arrears of local taxes recovery	58.456
	201	9	Loss to CDGM due to non-recovery of Misc. receipts	1.692
	202	10	Loss to Govt. due to non-recovery of advance income tax on auction of collection right of publicity fee	4.92
Dy. DEO (EE-W), Multan	203	3	Recovery of overpayment on account of conveyance allowance during winter vacations	2.774
	204	4	Recovery of overpayment on account of conveyance allowance during summer vacations	0.731
	205	5	Recovery of overpayment on account of conveyance allowance during vacations	0.924
	206	7	Non deduction / deposit of sales tax on	0.158

DDOs	Sr. No	Para No.	Subject	Amount
			purchases made by schools	
	207	10	Recovery of conveyance allowance withdrawn during leave	0.208
Dy. DEO (EE-W), Shujabad	208	1	Recovery of overpayment on account of conveyance allowance during winter vacations	1.017
	209	2	Recovery of conveyance allowance withdrawn during leave	0.419
	210	3	Recovery of over payment on account of conveyance allowance during summer vacations	0.351
	211	4	Recovery of over payment on account of conveyance allowance during vacations	0.687
	212	6	Recovery of over payment on account of conveyance allowance despite allocation of government vehicle	0.05
	213	9	Non-deduction / deposit of sales tax on purchases made by schools	0.096

Part-II

**Memorandum for Departmental Accounts Committee Paras not attended in
Accordance with the Directives of DAC Pertaining to Audit Year 2014-15**

(Rupees in Million)

DDOs	Sr.No	Para No.	Subject	Amount
DCO	1	4	Doubtful expenditure on hiring of walk through gate and POL for vehicles	0.332
EDO (F&P)	2	4	Irregular lump-sum allocation	261.746
	3	5	Un-authorized release of funds to schemes not include in ADP (2013-14)	210.113
EDO (CD)	4	1	Unauthorized excess withdrawal of pay and allowance	0.062
	5	2	Non-deduction of income tax	0.0147
EDO (CD)	6	3	Non-verification of sales tax	0.143
	7	5	Misappropriation on account of purchase of mobile phones	0.0499
DO (Solid Waste)	8	2	Irregular award of rate contract of lubricants filters etc. and expenditure	6.523
	9	3	Irregular payment of pending liabilities of previous year	3.002
	10	9	Unauthorized expenditure from one grant to another grant.	0.522
	11	10	Non-collection of proof of deposit of sales tax	0.432
	12	12	Unjustified purchase of lime & phenyl and doubtful consumption thereof	0
	13	14	Drawl of conveyance allowance during leave period	0.087
DO Sports	14	2	Irregular expenditure without power	3.4
	15	3	Wasteful utilization of government resources on purchase of equipment for fitness center	2.27
	16	5	Doubtful payment for purchase of material and cash prizes	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	2.074
	18	6	Illegal construction of Abdul Hameed motor workshop at Ahmed Park road Multan and non-payment of conversion fee	2.074
	19	7	Illegally construction of cold store without paying	1.6

DDOs	Sr.No	Para No.	Subject	Amount
			commercialization fee	
	20	9	Illegal construction of commercial buildings without payment of government fee	1.149
District Officer (Spatial Planning & Commercialization)	21	10	Illegal establishment of housing schemes without payment of conversion fee	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	0.239
	23	15	Illegal construction of A-One Pilot Science School at Vehari road, Makhdoom Rasheed Multan and non-payment of conversion fee	0.08
	24	16	Illegal construction of market at Hashmi road, Makhdoom Rasheed Multan and non-payment of conversion fee	0.018
Secretary DRTA	25	2	Non-registration & non-renewal of goods forwarding agencies / delivering booking office, loss of revenue	0.666
	26	19	Unjustified drawl of TA/DA	0.203
	27	20	Non-maintenance of cash book of expenditure	13.52
	28	21	Unjustified drawl of TA/DA	0.215
DO Forest	29	2	Loss to government due to acceptance of bids at lower rates	0.782
	30	3	Loss to government due to non-chasing of pending damages cases	0.629
	31	5	Non-recovery of imposed penalties due to theft of trees	0.162
	32	6	Unjustified excess expenditure on nursery	0.118
DO OFWM	33	1	Loss to the government due to delay in completion of water courses	4.783
DO OFWM	34	2	Excess payment on account of conveyance allowance	0.08
	35	3	Irregular release of work on water courses	0.346
	36	4	Irregular execution of work on water courses and excess payment	0.009
	37	5	Non-availability of stock entries of cement and bricks	0.428
	38	6	Short deduction of income tax	0.211
	39	7	Irregular execution of work before the grant of technical sanction and agreement with Water	3.501

DDOs	Sr.No	Para No.	Subject	Amount
			Users Association	
	40	8	Excess payment of rates due to delay in execution of work by the WUA despite the payment of first installments 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	23.595
	42	10	Irregular / doubtful expenditures on the repair of vehicle	0.178
	43	11	Non-verification of general sales tax deposit into government treasury	0.313
	44	13	Non-deduction of general sales tax on water courses	0.732
	45	14	Unjustified drawal of personal allowance	0.045
	46	15	Non-recover of entire cost recovery of previous improvements	0.114
	47	16	Non-surrender of savings and excess expenditures	0.164
DO OFWM	48	19	Deterioration of machinery and equipment	0.185
DO Civil Defense	49	2	Unauthorized purchases of different items by splitting the expenditure.	1.025
	50	5	Loss to government due to payment on account of pay and allowances during leave	0.072
	51	6	Collection of proof of deposit of sales tax	0.607
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	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	0.202
	54	7	Excess payment due to payment of excess quantities than technically sanctioned estimates recovery	0.1
	55	16	Excess payment to the contractor	0.528
DOH-III	56	1	Unauthorized purchase of medicine through repeat order	0.64
	57	2	Unauthorized purchase of medicine without calling tender and loss to government due to excess rates	0.3
	58	3	Unauthorized withdrawal of conveyance allowance and recovery	0.137
	59	4	Unauthorized purchase of medicines without	0.779

DDOs	Sr.No	Para No.	Subject	Amount
			obtaining of performance security	
	60	5	Doubtful purchase of injection without syringes	0.389
	61	7	Unauthorized purchase of medicines by calling quotations	0.172
DOH-III	62	8	Unauthorized withdrawal of funds on account of medicines	2.795
	63	9	Non-maintenance of cash book of purchase fee	1.413
	64	10	Non-surrender of savings	87.759
	65	12	Loss to government due to non-deduction of liquidated damages	0.041
MS Civil Hospital Multan	66	2	Unjustified drawl of pay & conveyance allowance during leave & absent period	0.112
	67	4	Loss of government due to non-collection of liquidated damages	0.149
	68	11	Non-forfeiture of security deposit due to non-supply of medicine	0.835
	69	1	Excess payment to supplier due to wrong calculation & non-deduction of discount	0.079
	70	5	Loss to Govt. due to local purchase of medicine on higher rates	0.266
	71	6	Loss to government due to fake issuance of medicines	0.313
	72	9	Unjustified expenditure on local purchase of medicines	0.0579
	73	12	Unjustified consumption of POL of generator	1.06
MS THQ Hospital Shujabad	74	6	Non-deposit of government receipts	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	17.996
	77	7	Wasteful expenditures on medicine and near to expiry	2.631
DO(H-I) Multan	78	8	Irregular withdrawal of benevolent funds	2.318
	79	9	Irregular payment of PCA	1.228
	80	10	Non-deduction of conveyance allowance	0.907
	81	21	Non-deduction of liquidated damages	0.225
	82	22	Irregular pay & allowances on promotion/up-gradation of officer	0.213
EDO Health	83	2	Non-deduction of conveyance allowance	0.2
	84	12	Non-deduction of pay & allowance during leave and absent period	0.14

DDOs	Sr.No	Para No.	Subject	Amount
	85	14	Non-recovery of pay and allowances from compulsory retired person	0.085
	86	17	Non-recovery of stipend from student who left the training course of community mid wives	0.059
District Officer (Agriculture)	87	2	Irregular expenditure on account of exhibition and fair	0.969
SMO RHC QadirPurRawan	88	1	Recovery of un-authorized withdrawn of health sector reforms allowance and conveyance allowance during leaves	0.228
	89	3	Un-authorized withdrawal of health sector reforms allowances	0.028
	90	4	Un-authorized drawl of pay and allowances without performance	0
	91	5	Irregular purchase without observing PPRA rules	0.159
	92	6	Collection of proof of deposit of sales tax	0.232
	93	7	Deposit of government receipts	0.096
Dy,DOAgri: Multan	94	3	Irregular withdrawal of social security benefit	0.112
EDO (Education)	95	3	Unauthorized promotion of librarian on bogus degree and drawal of salary	1.073
	96	7	Non-provision of proof of GST deposit	5.404
	97	11	Defective maintenance of cash book and difference of cash book and bank statement	0.029
	98	13	Unauthorized regularization with scrutiny of appointments record and withdrawal of salaries	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	3.318
	100	5	Non-recovery on account of canteen auction	0.052
	101	2	Unauthorized payment of pay during study leave periods	0.077
	102	4	Non-adjustment of GP funds advances	0.488
Principal, Government Comprehensive Higher Secondary School Multan	103	1	Unauthorized payment on account of conveyance allowance paid during leaves and summer vacations	0.304
	104	2	Unauthorized payment on account of social security benefit and recovery	0.375
District	105	4	Unauthorized auction of trees without district	1.219

DDOs	Sr.No	Para No.	Subject	Amount
Education Officer (Secondary)			auction committee	
DLO	106	2	Non-recovery of vaccine charges	0.639
	107	3	Non-reconciliation of expenditure	0.475
	108	4	Un-authorized purchase of medicines	0.408
	109	6	Misappropriation on account of vaccination	0.115
	110	7	Recovery of unauthorized payment of conveyance allowance	0.075
Dy. DEO EE-M Multan	111	2	Excess withdrawal of personal allowance and recovery thereof	1.142
Dy. DEO EE-M Multan	112	3	Recovery of overpayment on account of conveyance allowance during summer vacations	1.488
	113	4	Recovery of overpayment on account of conveyance allowance during leaves.	0.115
	114	5	Non-recovery / deposit of sales tax / income tax on the expenditure incurred through SMC	0.437
DO Building	115	1	Unauthorized tendering without provision of funds	15.77
	116	1	Irregular opening of tenders by irregular tender board	531.942
	117	2	Doubtful tendering	1.134
	118	4	Unauthorized payments of non-scheduled items without approval of competent authority	1.326
	119	5	Unauthorized execution and payment of items not available /in excess than TS estimate	0.694
	120	7	Unjustified grant of technical sanctions on repair of residential buildings by splitting	0.712
	121	8	Irregular delay in acceptance of tenders	20.615
	122	9	Loss to government due to non-forfeiture of earnest money	0.153
	123	10	Unauthorized execution and payment of items in excess than TS estimate	0.236
	124	11	Unauthorized execution and payment of items excess than TS estimate	0.626
	125	12	Loss to government due to payment of excess quantities of mild steel fabrication	0.096

DDOs	Sr.No	Para No.	Subject	Amount
	126	13	Unauthorized execution and payment of items not available in TS estimate	1.705
	127	14	Unauthorized payments of non-scheduled items without approval of competent authority	0.396
	128	15	Unauthorized execution and payment of items not available in TS estimate	0.45
	129	16	Doubtful late submission of final bill of contractors	6.396
	130	17	Illegal grant of time extension on applications received after due time & less-recovery of penalty	1.398
DO Building	131	18	Non-imposition of penalty for late completion of works and recovery	0.4
	132	19	Loss to government due excess payments of rates than the scheduled rates and work orders	0.066
	133	20	Unjustified payment of price variation for the extended period despite the fault of contractor	0.412
	134	21	Unauthorized execution and payment of items excess than TS estimate	1.809
	135	22	Unauthorized payments of non-scheduled items without approval of competent authority	1.285
	136	23	Excess payment due to charging excess rates than the bid scheduled rates	0.072
	137	25	Loss to government due to payment of excess quantities of mild steel fabrication	0.409
	138	26	Unjustified tendering	38.634
	139	27	Un-authorized revisions of technical sanctioned estimate without approval of Finance Department. (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. (Establishment of town hospital at S-block (UC-1) New Multan)	12.922
	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	3.2
	142	30	Non-production of record	13.136

DDOs	Sr.No	Para No.	Subject	Amount
	143	31	Recovery 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 for work (construction of food street, Qila Kohna Qasim Bagh)	1.725
DO Buildings	145	33	Recovery due to wrong calculation in MB No.4448/3657. Page No. 77 item No. 11.	2.323
	146	34	Recovery on account of excess rate charged	0.146
	147	35	Recovery 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 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 on account of non-recovery of 12.25 % & 4.9999 below rate offer on non-schedule items.(construction of food street, 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	0.439
	151	39	Recovery 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 (Establishment of town hospital at S-block (UC-1) New Multan)	1.85
	153	41	Doubtful payment on account of barrow pit excavation (construction of food street, Qila Kohna Qasim Bagh	0.13
	154	42	Recovery on account of less use of dismantled material of road payment.(Construction of food street, Qila Kohna Qasim Bagh	0.031

DDOs	Sr.No	Para No.	Subject	Amount
	155	43	Unauthorized revised TS after completion and final bill	7.489
	156	44	Fictitious payment of items of works	0.292
DO Parks & Garden	157	1	Unauthorized expenditure on parks after handing over all assets to parks & horticulture authority	3.886
	158	2	Doubtful enlistment of contractors without proper pre-qualification and award of work order/supply order	6.394
	159	3	Irregular grant/allocation of funds through supplementary grant	4
DO Parks & Garden	160	4	Unauthorized appointment of contingent paid staff	2.032
	161	5	Misappropriation of POL due to drawl of excess quantity	0.482
	162	6	Unauthorized purchase without obtaining sales tax invoices and misappropriation of sales tax	0.217
	163	7	Loss to government due to non-receipt of auction money from MDA	3.01
	164	8	Un-justified expenditure of structure by splitting up the sanctions	1.429
	165	9	Un-authorized expenditure on purchases beyond permissible limit	1.941
	166	10	Non-recovery of rent of shops at Qilla Qohna	3.699
	167	11	Misappropriation of Govt. income due to irregular auction of art gallery, recovery thereof	3.42
	168	12	Excess payment to contractor due to less execution of work	0.184
	169	13	Fictitious drawl of funds	0.09
	170	14	Irregular expenditure due to misclassification	1.447
	171	15	Concealment of vouched account	1.05
	172	16	Difference in figures of FI-data and expenditure statement	1.745
	173	17	Misappropriation of POL	0.049
DO Transport	174	2	Non-registration & non-renewal of goods forwarding agencies / delivering booking office , loss of revenue	0.666
	175	4	Loss to Govt. due to non-collecting the share of 2% booking fee from the goods forwarding agencies.	

DDOs	Sr.No	Para No.	Subject	Amount
	176	5	Non-recovery of lease rent from M/S Khan brothers (KB) and M/S Ibrahim (IB) & Co.	32.29
	177	12	Down fall in the income of terminal fee Jalalpur & loading fee	2.135
	178	13	Non-pursuing the court cases involving the revenue	257.314
	179	14	Loss to government due to non-renewal of "D" class stands	0.493
DO Transport	180	15	Unauthorized approval of "D" class stands	
	181	16	Unjustified purchase of items without advertisement.	1.16
	182	17	Unjustified drawl of conveyance allowance, instead of vehicle used for personal home pick & drop	0.225
	183	18	Non-production of vouched accounts of TA/DA	0.295
	184	19	Unjustified drawl of TA/DA	0.203
	185	20	Non-maintaining cash book of expenditure	13.52
	186	21	Unjustified drawl of TA/DA	0.215
	187	22	Unjustified expenditure on repair of machinery, furniture & vehicle	0.441
	188	23	Doubtful purchase of stationery , printing & other store items without consumption record	0.37
189	25	Doubtful expenditure due absence of stock entry & consumption record	1.66	
DY.DO(HE ALTH) MULTAN	190	2	Doubtful consumption of POL due to non-maintenance of log books	1.422
	191	3	Irregular withdrawal of TA/DA	0.367
	192	4	Non-deduction of conveyance allowance	0.02
	193	5	Non-maintenance of proper cash book for the period 2008-13	1.385
Dy. Director MC Schools	194	3	Misappropriation of funds due to bogus double drawl of leave encashment	0.092
	195	10	Doubtful distribution of SMC funds against the sanctioned amounts approved by the EDO Education	0.405
	196	12	Likely misappropriation on account of electricity charges	0.34
	197	14	Doubtful expenditure on account of rent of	3.05

DDOs	Sr.No	Para No.	Subject	Amount
			buildings	
	198	15	Loss to Govt. due to double drawl of electricity bills	0.054
	199	16	Loss to Govt. due to double drawl of leave encashment claims	0.039
	200	17	Doubtful expenditure on account of stationery	0.246
	201	19	Un-justified withdrawal of pay without performance of duties/ during absence	0.258
	202	20	Doubtful sanction of qualification allowance without provision of vouched account	0.536
	203	23	Doubtful distribution of SMC funds by violating the standard criteria	1.12
	204	24	Non-recoupment of electricity charges in SMC funds	0.806
	205	26	Wasteful incurring of funds on payment of pay & allowances to the temporary staff	0.276
	206	27	Doubtful withdrawal of No. of posts as compare to working strength	0.1
	207	28	Non-utilization of SMC funds by schools	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	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	2.316
	214	8	Non-recovery of conversion fee from commercial goodown, 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

DDOs	Sr.No	Para No.	Subject	Amount
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
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	0.943
	223	6	Non-production of record	0.438
DO Transport	224	9	Non-recovery of rent from the defaulters	18.61
	225	10	Non-deposit of income tax	5.72
Dy.DO (Health) Multan	226	1	Record not available during audit	3.019
Dy. Director MC Schools	227	1	Non-deduction of conveyance allowance during leave period	0.498
	228	21	Non-reconciliation of figures of books of accounts with SAP figures inquiry thereof	0.653
	229	25	Irregular incurring of SMC funds and non-deduction of withholding income tax recovery thereof	0.451

Annex-B

Summary of Appropriation Accounts by Grants for the Financial Year 2014-15 (Amount in Rupees)

Page No.	Heads	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
							(+) Excess	(-) Saving
							Rs.	
NON-DEVELOPMENT								
81	Provincial Excise.	Voted	14,130,000	344,689	14,474,689	12,363,140	(-)	2,111,549
10	Forests.	Voted	107,434,000	744,627	108,178,627	37,470,195	(-)	70,708,432
83	Charges on A/c of Motor Vehicles Act.	Voted	61,168,000	5,115,089	66,283,089	57,313,853	(-)	8,969,236
87	Other Taxes and Duties	Voted	42,404,000	86,510,704	128,914,704	111,880,698	(-)	17,034,006
140	General Administration.	Voted	322,091,000	27,331,156	349,422,156	295,704,179	(-)	53,717,977
147	Education.	Voted	5,924,911,000	0	5,871,732,277	5,513,921,734	(-)	357,810,543
99	Health Services.	Voted	1,150,600,000	0	1,118,362,613	1,026,290,176	(-)	92,072,437
121	Public Health.	Voted	99,050,000	0	89,177,709	8,125,355	(-)	792,354
13	Agriculture.	Voted	138,742,000	7,896,064	146,638,064	136,959,404	(-)	9,678,660
24	Fisheries.	Voted	3,960,000	160,351	4,120,351	3,941,064	(-)	179,297
25	Veterinary.	Voted	98,072,000	0	93,921,080	87,917,548	(-)	6,003,532
36	Co-operative.	Voted	28,879,000	4,448,674	33,327,674	32,018,104	(-)	1,309,570
93	Industries.	Voted	6,334,000	93,902	6,427,902	5,884,086	(-)	543,816
37	Miscellaneous Departments.	Voted	17,844,000	0	16,906,154	15,523,832	(-)	1,382,322
130	Civil Works.	Voted	77,608,000	10,341,233	87,949,233	74,936,020	(-)	13,013,213
132	Communications.	Voted	192,739,000	1,765,480,000	3,092,870,000	3,027,266,652	(-)	65,603,348
157	Miscellaneous.	Voted	774,412,000	294,352,884	1,068,764,884	1,034,668,256	(-)	34,096,628
62	Civil Defense.	Voted	67,451,000	0	61,362,950	56,569,022	(-)	4,793,928
Total Non-Development			9,038,684,000	613,887,373	9,554,998,156	8,814,183,308	(-)	740,814,848
DEVELOPMENT								
173	Development.	Voted	624,671,000	1,704,521,000	2,329,192,000	1,012,665,455	(-)	1,316,526,545
137	Roads & Bridges.	Voted	599,264,000	0	599,264,000	398,673,952	(-)	200,590,048
138	Government Buildings.	Voted	49,963,000	4,831,000	54,794,000	44,012,858	(-)	10,781,142
Total Development			1,273,898,000	1,709,352,000	2,983,250,000	1,455,352,265	(-)	1,527,897,735
Grand Total			10,312,582,000	2,323,239,373	12,538,248,156	10,269,535,573	(-)	2,268,712,583

Annex-C**[Para 1.2.1.2]****Suspected misappropriation of funds due to non- accountal of store items – Rs 1.127 million****(Amount in Rupees)**

Object Head	Cheque No.	Date	Items Purchased	Name of Payee	Amount
Printing	2214953	13.09.2013	OPD Tickets	Not Readable	24,000
Purchase of Machinery	2215124	19.09.2013	Sucker Machine	Al Madina Surgical CO	10,000
Stationery	2214955	13.09.2013	Different Items	Not Readable	19,900
Others	2215072	17.09.2013	Cleaning Items	Bismillah General Store	97,000
Others	2332278	04.12.2013	Cleaning Items	Bismillah general store	98,750
Purchase Of Machinery	2373409	30.01.2014	Medical Items	Universal Surgical CO	41,700
Cost of Other Store	2469263	26.05.2014	Cleaning Items	Arshad Bilu Karyana Store	24,750
Cost of Other Store	2469263	26.05.2014	Cleaning Items	Hanif Machinery	3,400
Cost of Other Store	2469263	26.05.2014	Cleaning Items	Arshad Bilu Karyana Store	21,500
Cost of Other Store	2469263	26.05.2014	Cleaning Items	Al Rehmat Departmental Store	19,500
Cost of Other Store	2469263	26.05.2014	Cleaning Items	Bismillah general store	24,750
Cost of Other Store	2469263	26.05.2014	Energy Savers	Zahid Electrict Store	2,400
Cost of Other Store	2469263	26.05.2014	Energy Savers	Zahid Electric Store	4,800
Cost of Other Store	2469263	26.05.2014	Energy Savers	Zahid Electric Store	11,060
Others	2469263	26.05.2014	Different Items	Fareedia Zari Alat	11,520
Others	2469263	26.05.2014	Different Items	Aslam Qasim Hardware Store	3,380
Others	2469263	26.05.2014	Different Items	NR	7,200
Bedding and Clothing	2469263	26.05.2014	Different Items	Shehzad Cloth House	5,400
Bedding and Clothing	2469263	26.05.2014	Different Items	Sana Glass House	24,960
Hot & Cold	2418923	24.03.2014	Hot & Cold	Haji Basheer Koila	24,960

Object Head	Cheque No.	Date	Items Purchased	Name of Payee	Amount
				Faroosh	
Stationery	2418923	29.03.2014	stationery	N/Readable	20,000
Printing	2418923	24.03.2014	OPD Tickets	N/Readable	24,000
Cost of Other Store	2406585	12.03.2014	Cleaning Items	NA	94,000
Stationery	2405729	21.02.2014	stationery	Fraz Traders	18,750
Stationery	2405729	21.02.2014	stationery	Fraz Traders	20,600
Printing	2405729	21.02.2014	stationery	Fraz Traders	23,900
Printing	2405729	21.02.2014	stationery	Fraz Traders	24,000
Cost of Other Store	2405729	21.02.2014	COS	Masaha Allah	63,700
Cost of Others	2405729	21.02.2014	COS	Al Ahmed	27,200
Cost of Other Store	2405729	21.02.2014	COS	Thaheem Electronics	26,500
Purchase Of Machinery	2405729	21.02.2014	different item	N/R	8,680
Purchase Of Machinery	2405729	21.02.2014	different item	Computer ONIX	13,750
Purchase of Machinery	2405729	21.02.2014	Deep Freezer	Umar Traders	41,500
Uniforms	2490198	26.06.2014	Uniform	Different	12,720
Printing	2490198	26.06.2014	Printing	Different	6,000
Stationery	2490198	26.06.2014	stationery	Fraz Traders	57,502
Others	2490198	26.06.2014	others	Rashid Mushtaq	20,500
Others	2490198	26.06.2014	others	Fareedia Zari Alat	7,620
Cost of Other Store	2490198	26.06.2014	Different	AL Ahmed Fan	42,450
Cost of Other Store	2490198	26.06.2014	Different	Arshad Bilo Karyana Store	6,000
Cost of Other Store	2445700	24.10.2014	Phynail, Jharoo, poocha	Different	81,875
RME	2570262	25.10.2014	DVD rom, Key board dell, hard drive and USB flash 8 GB	Computer Onix	5,000
Total					1,127,177

Annex-D

[Para 1.2.1.3]

Suspected misappropriation of pay and allowances and Government fee - Rs 1.080 million

User Name	Date of Punching	Personal No. issued to Ghost Employees	Name of Ghost Employee
Mobinas	24.01.2012	31472504	Ghulam Mustafa (Malshi ,BPS-02)
Waqas Anjum	22.02.2013	31476847	Muhammad Asghar (Chowkidar ,BPS-02)
Shakeel Ahmed	22.05.2011	31488141	Muhammad Younis (Storekeeper ,BPS-06)
Shakeel Ahmed	21.05.2012	31544465	Ghulam Baqir(Storekeeper ,BPS-06)
M. Qureshi	24.07.2012	31552995	Malik AbidHussain (Junior Clerk ,BPS-07)

Annex-E

[Para 1.2.3.1]

Non-submission of audited accounts and unauthorized payment– Rs 1,026.161 million

i) 2013-14:

(Rupees in Million)

Cheque No. & Date	Name of Formation	Name of Company	Amount Transferred to Account No.	Total
2315026, dt. 26.11.2013	District Solid Waste Management Multan	Solid Waste Management Company Multan	5028-9 Bank of Punjab MDA Chowk Branch	10.105
2442760, dt. 19.04.2014	District Solid Waste Management Multan	Solid Waste Management Company Multan	5028-9 Bank of Punjab MDA Chowk Branch	53.120
Total				63.225

ii) 2014-15

(Amount in Rupees)

Cost center	Cost Center description	G/L Acc	G/L Description	Document Date	Document No	Amount in Rupees
MN6780	MWMC	A06470	Others	29.06.2015	1904792441	95,305,738
MN6780	MWMC	A06470	Others	26.06.2015	1904786307	56,042,758
MN6780	MWMC	A06470	Others	07.05.2015	1904491964	56,042,755
MN6780	MWMC	A06470	Others	20.04.2015	1904539177	55,378,925
MN6780	MWMC	A06470	Others	06.03.2014	1904418957	55,578,000
MN6780	MWMC	A06470	Others	11.02.2015	1904421404	55,374,925
MN6780	MWMC	A06470	Others	08.01.2015	1904330314	50,789,550
MN6780	MWMC	A06470	Others	04.12.2014	1904253884	57,126,224
MN6780	MWMC	A06470	Others	06.11.2014	1904273098	56,964,253
MN6780	MWMC	A06470	Others	14.10.2014	1904126041	52,563,253
MN6780	MWMC	A06470	Others	05.09.2014	1903556096	110,769,690
MN6780	MWMC	A05210	Special Grants	20.04.2015	1904458016	174,000,000
MN6780	MWMC	A05210	DO	10.03.2015	1904462794	87,000,000
MN6780	MWMC	A05210	DO	07.03.2015	1904464777	87,000,000
MN6780	MWMC	A05210	DO	07.03.2015	1700260994	(87,000,000)
Total						962,936,071

Annex-F**[Para 1.2.3.3]****Irregular cash payments – Rs 7.466 million****(Amount in Rupees)**

G/L Acc	G/L Acc Description	Document Date	Document No	Amount
A03303	Electricity	30.08.2014	1904187139	192,263
A03927	Purchase of drug and medicines	10.09.2014	1904147843	180,250
A03927	Purchase of drug and medicines	10.09.2014	1904147844	108,500
A03807	P.O.L Charges	15.10.2014	1904135931	269,154
A01270	Other	24.10.2014	1904223260	163,225
A03807	P.O.L Charges	24.10.2014	1904223264	275,790
A03927	Purchase of drug and medicines	13.11.2014	1904211483	104,955
A03927	Purchase of drug and medicines	15.11.2014	1904278134	106,730
A03301	Gas	27.02.2015	1904349974	121,870
A03927	Purchase of drug and medicines	20.04.2015	1904545102	138,125
A03927	Purchase of drug and medicines	20.04.2015	1904458013	179,500
A03927	Purchase of drug and medicines	20.04.2015	1904539170	312,000
A03927	Purchase of drug and medicines	20.04.2015	1904539169	113,540
A03927	Purchase of drug and medicines	20.04.2015	1904529399	100,000
A03927	Purchase of drug and medicines	20.04.2015	1904529398	113,470
A03927	Purchase of drug and medicines	20.04.2015	1904539171	355,395
A03807	P.O.L Charges	21.04.2015	1904494581	104,655
A05270	To Others	30.06.2015	1904648900	521,950
A13101	R & M of Machinery and Equipment	21.04.2015	1904494583	100,000
A03303	Electricity	12.09.2013	1903445082	157,732
A03807	P.O.L Charges	18.09.2013	1903392534	125,000
A03807	P.O.L Charges	18.09.2013	1903392535	174,991
A03302	Water	18.09.2013	1903533180	160,000
A03927	Purchase of drug and medicines	03.12.2013	1903611880	101,300
A03303	Electricity	10.01.2014	1903700022	130,382
A03807	P.O.L Charges	10.01.2014	1903704431	254,042
A03927	Purchase of drug and medicines	20.02.2014	1903767725	147,974
A03302	Water	20.02.2014	1903767718	302,000
A03807	P.O.L Charges	20.02.2014	1903767721	198,096
A03927	Purchase of drug and medicines	11.03.2014	1903770828	314,700
A03927	Purchase of drug and medicines	11.03.2014	1903444620	228,800
A03807	P.O.L Charges	20.03.2014	1903795592	199,901
A03303	Electricity	20.03.2014	1903795591	137,488
A03303	Electricity	04.04.2014	1903828598	135,905
A03927	Purchase of drug and medicines	04.04.2014	1903803694	128,586
A03303	Electricity	28.04.2014	1903890063	219,400

G/L Acc	G/L Acc Description	Document Date	Document No	Amount
A03927	Purchase of drug and medicines	19.06.2014	1903994002	108,080
A03302	Water	25.06.2014	1904119487	252,200
A03807	P.O.L Charges	25.06.2014	1904118405	139,321
A03807	P.O.L Charges	25.06.2014	1904118407	179,060
A03807	P.O.L Charges	25.06.2014	1904109236	109,728
Total				7,466,058

Annex-G**[Para 1.2.3.5 (B)]****Irregular local purchase of medicines – Rs 2.572 million****(Amount in Rupees)**

Cheque No	Date	Firm	Bill No	Date	Amount
2570713	13.11.14	Pervaiz Medical Store	75	09.07.2014	75,825
2570713	13.11.14	Pervaiz Medical Store	37	21.10.2014	87,075
2570713	13.11.14	Pervaiz Medical Store	96	16.08.2014	84,901
2570713	13.11.14	Pervaiz Medical Store	84	12.07.2014	104,955
2570786	17.11.14	Pervaiz Medical Store	68	27.07.2014	106,730
2598482	03.01.15	Pervaiz Medical Store	110	03.10.2014	99,805
2598482	03.01.15	Pervaiz Medical Store	145	17.11.2014	84,336
2598482	03.01.15	Pervaiz Medical Store	142	14.11.2014	54,940
2659763	27.02.15	Pervaiz Medical Store	105	27.11.2014	73,855
2659763	27.02.15	Pervaiz Medical Store	118	09.12.2014	51,875
2687359	23.04.15	Pervaiz Medical Store	128	26.02.2015	44,055
2687310	23.04.15	Pervaiz Medical Store	129	24.02.2015	40,435
2687359	23.04.15	Pervaiz Medical Store	125	29.01.2015	28,905
2215072	17.09.13	Malik Medical Store	Nil	13.07.2013	79,060
8215124	19.09.13	Malik Medical Store	Nil	25.07.2013	75,160
2215072	17.09.13	Malik Medical Store	Nil	20.08.2013	72,800
2215072	17.09.13	Malik Medical Store	Nil	18.07.2013	42,750
2215072	17.09.13	Malik Medical Store	Nil	15.07.2013	41,700
2215072	17.09.13	Malik Medical Store	Nil	05.07.2013	58,770
2215072	17.09.13	Malik Medical Store	Nil	06.08.2013	93,700
2215072	17.09.13	Malik Medical Store	Nil	22.08.2013	68,140

Cheque No	Date	Firm	Bill No	Date	Amount
2332279	04.12.13	Malik Medical Store	Nil	NA	97,290
23325279	04.12.13	Malik Medical Store	Nil	12.11.2013	46,080
2332278	04.12.13	Malik Medical Store	Nil	28.08.2013	64,530
2332278	04.12.13	Malik Medical Store	Nil	24.08.2013	34,065
2332279	04.12.13	Malik Medical Store	Nil	13.09.2013	13,005
2332279	04.12.13	Malik Medical Store	Nil	16.09.2013	82,800
2332279	04.12.13	Malik Medical Store	Nil	04.09.2013	37,210
2332279	04.12.13	Malik Medical Store	Nil	Nil	64,090
2351197	09.01.14	Malik Medical Store	Nil	26.11.2013	84,560
2351197	09.01.14	Malik Medical Store	Nil	05.12.2013	53,000
2405729	21.02.14	Malik Medical Store	NA	21.12.2013	88,790
2405729	21.02.14	Malik Medical Store	NA	04.01.2014	82,250
2419308	04.04.14	Malik Medical Store	NA	13.01.2014	38,180
2490198	26.06.14	Malik Medical Store	NA	06.05.2014	54,900
2490198	26.06.14	Malik Medical Store	NA	01.01.2014	63,000
2490198	26.06.14	Malik Medical Store	NA	02.05.2014	90,615
2489296	20.06.14	Malik Medical Store	NA	11.02.2014	108,080
Total					2,572,217

Annex-H
[Para 1.2.3.6]

Irregular withdrawal of pay and allowances – Rs 2.240 million

(Amount in Rupees)

Personal no.	Name of employee	Job title	Amount
30329916	Muhammad Bilal Bhatti	Jr. clerk	36,541
30329944	Syed Shoukat Abbas Shah	Driver	237,918
30335895	M Arshad s/o M Ishaq	Junior scale stenographer	475,380
30492553	Asif Qayyum	Junior clerk	180,518
31463581	Muhammad Zubair Bhatti	Telephone operator	207,484
31463585	Babar Ishaq	Telephone operator	207,484
31463607	Ansar Abbas	Naib qasid	187,872
31465403	Imran Raza Shah	Driver	189,168
31468442	Muhammad Naveed	Driver	189,312
Total			2,240,554

Annex-I**[Para 1.2.3.7]****Non-deduction of 30% Social Security Benefit – Rs 1.075 million****(Amount in Rupees)**

Pers.no.	Name of employee	Job title	Amount
31446515	Shabbir Ahmed	Technician	22,320
31453199	Dilshad Ahmed	Veterinary assistant	22,320
31481316	Shoukat Ali	Sanitary worker	17,280
31481321	Muhammad Javid	Water carrier	17,280
31496176	Muhammad Gulfam	Veterinary assistant	22,320
31496185	Mazhar Abbas	Veterinary assistant	22,320
31531966	Nisar Ahmed	Veterinary assistant	22,320
31531972	Muhammad Asif	Veterinary assistant	22,320
31531975	Muhammad Abdul Majid	Veterinary assistant	22,320
31531984	Khalid Kaleem Khan	Veterinary assistant	22,320
31531989	Muhammad Sajjad	Veterinary assistant	22,320
31531990	Irshad Ahmed	Veterinary assistant	22,320
31531993	Suhail Ahmed	Veterinary assistant	22,320
31531997	Nadeem Mustafa	Veterinary assistant	22,320
31538185	Mukhtar Ahmed	Veterinary assistant	22,320
31550238	Iftikhar Ahmed	Veterinary assistant	22,320
31550243	Mansoor ul Hasnain	Veterinary assistant	22,320
31552682	Muhammad Imran	Veterinary assistant	22,320
31610106	Zafar Hussain	Water carrier	17,280
31623169	Shahab Din	Cattle attendant	17,280
31623718	Nafis Ahmed	Water carrier	17,280
31623721	Ghulam Mustafa	Sanitary worker	17,280
		2014-15	460,800
		01.03.2013 to 30.06.2013	153,600
Total			1,075,200

Annex-J**[Para 1.2.4.1]****Less recovery of income tax – Rs 1.634 million****(Amount in Rupees)**

Sr. No	Head of auction	Name of contractor	Auction amount	Income Tax due	Income Tax paid	Recovery
1	Terminal fee GBS Multan	Ikram Nabi	33,700,000	3,337,000	2,481,570	855,430
2	Terminal fee GBS Shujabad	Saleem shehzad	2,000,000	200,000	-	200,000
3	Terminal fee GBS Jalalpur Pirwala	Salamat Ali	1,050,000	105,000	-	105,000
4	Advertisement fee	Qasim Qureshi	1,600,000	160,000	-	160,000
5	Bath room fee (old)	Ishfaq Ahmad Bhatti	2,979,362	297,936	-	297,936
6	Parking fee	Malik Riaz Hussain	150,000	15,000	-	15,000
Total recovery			41,479,362	4,114,936	2,481,570	1,633,366

Annex-K
[Para 1.2.5.1]

Non-deduction of price variation – Rs15.742 million

Name of Work		Const. of Road from Chack New 3-Faiz to Chak Old 3- Faiz												
Name of Contractor		Falcon engineer										Date of tender		
		Bitumen					TST							
Sr. No. of bill	M.B. No. & Page	Date of record entry	Formula							Qty	Rate at the time of Tender	Rate at the Time of entry	Difference	Amount
1		12/11/2014	0	x	35	/	0	/	2204	0	0	0	0	0
2	513/3 200 P 134- 143	15.04. 2015	490 00	x	67	/	0	/	2204	14.896	89620	69811	19809	295,068
3	513/3 200 P145 -158	22.06. 2015	184 00	x	67	/	0	/	2204	5.593	89620	65792	23828	133,281
Total													428,349	
Name of Work		Imp. Of Road from Adda Peer Ghaib Pull Rawalwala Via QaiserPur road												
Name of Contractor		Malik M. Bilal Tajra										Date of tender		11.12.2014
		Bitumen					DST					WO D	252/19.02.15	
1	540/1 842 P 15-23	?	146 507	x	67	/	0	/	2204	44.537	896 20	6981 1	19809	882,2 35
2	540/1 842 P 24-44	30.05. 2015	179 986	x	32	/	0	/	2204	26.132	896 20	6981 1	19809	517,6 54
3	540/1 842 P 24-44	30.05. 2015	343 10	x	67	/	0	/	2204	10.43	896 20	6981 1	19809	206,6 08
Total													1,606, 497	
Name of Work		Construction of Metalled Road in Zakriya Town Street No. 22-E Multan Length = 0.45 KM.												

	Name of Contractor	Qaiser Malik										Date of tender	11.12.2014		
			Bitumen						CAR PET		WO D		172/07.01.15		
2	426/8 496 P	04.04. 15	134 66	x	10	/	0	/	2204	0.611	896 20	6981 1	19809	12103	
Total													12103		
	Name of Contractor	Punjab Group of Services										Date of tender	11.12.2014		
			Bitumen						TST		WO D		173/07.01.15		
1	405/8 475 P 93- 106	30.04. 15	631 00	x	67	/	0	/	2204	19.182	854 90	6981 1	15679	30075 4	
Total													30075 4		
	Name of Work	Construction of Metalled Road in MouzaBakhri District Multan													
	Name of Contractor	Fayyaz Hussain Qureshi										Date of tender	07.02.2015		
			Bitumen						TST		WO D		269/02.03.15		
1	139/1 924 P	29.05. 2015	359 40	x	67	/	0	/	2204	10.925	854 90	6981 1	15679	17130 1	
Total													17130 1		
	Name of Work	Widening / Improvement of Road from Bosan Road to Ailampur District Multan													
	Name of Contractor	Fayyaz Hussain Qureshi										Date of tender	07.02.2015		
			Bitumen						DST		WO D		270/02.03.15		
1	311/3 036 P 140- 148	01.06. 15	659 76	x	39	/	0	/	2204	11.675	854 90	6579 2	19698	22996 5	
2	311/3 036	01.06. 15	210 96	x	67	/	0	/	2204	6.413	854 90	6579 2	19698	12632 4	

	P 140- 148								0											
Total																	35628 9			
	Name of Work		Widening / Improvement of Road Pull Aroka to Umarpur District Multan																	
	Name of Contractor		Ramzan Construction & Co:										Date of tender		07.02.2015					
			Bitumen										TST		WO D		218/18.02.15			
1	316/3 041 P 172- 182	18.05. 15	160	x	67	/			1 0 0	/	2204	0.049	861 80	6981 1	16369	796				
2	316/3 041 P 172- 182	18.05. 15	925	x	39	/			1 0 0	/	2204	0.164	861 80	6981 1	16369	2679				
3	316/3 041 P 172- 182	19.05. 15	253 48	x	67	/			1 0 0	/	2204	7.706	861 80	6981 1	16369	12613 3				
4	316/3 041 P 172- 182	19.05. 15	428 24	x	39	/			1 0 0	/	2204	7.578	861 80	6981 1	16369	12404 0				
Total																	25364 9			
	Name of Work		Improvement of Khanpur Marala Road Multan																	
	Name of Contractor		Malik A.B. Zahid										Date of tender		07.02.2015					
			Bitumen										TST		WO D		232/18.02.15			
2	552/1 845 P 5- 11	02.05. 15	672 40	x	67	/			1 0 0	/	2204	20.44	861 80	6981 1	16369	33459 0				
Total																	33459 0			
	Name of Work		Improvement of Road Ghousia Colony Ismailabad																	
	Name of Contractor		Aamir Iqbal										Date of tender		07.02.2015					
			Bitumen										TST		WO D		304/27.04.15			
1	448/5 18	02.06. 15	600 0	x	67	/			1 0 0	/	2204	1.824	861 80	6579 2	20388	37187				

	P 106- 113							0						
Total													37187	
	Name of Work		Improvement of Road from Vehari Road Railway Line via Timber Market 1.20KM											
	Name of Contractor		Malik Arshad Bhutta							Date of tender		11.04.2015.		
			Bitumen						CAR PET		WO D	293/20.04.15		
	517/2 951							1 0						
1	P 98- 115	02.06. 15	862 23	x	10	/	0	/	2204	3.912	698 11	6579 2	4019	15723
										3.912			Total	15723
	Name of Work		Re-Construction of Metalled Road in Zaid Town Phase-II 0.46KM											
	Name of Contractor		Malik Abdul Qadir & Co:							Date of tender		07.02.2015		
			Bitumen						CAR PET		WO D	209/16.02.15		
	381/8 451							1 0						
1	P 110- 119	08.06. 15	303 77	x	10	/	0	/	2204	1.378	861 80	6579 2	20388	28100
	381/8 451							1 0						
2	P 110- 119	08.06. 15	303 77	x	67	/	0	/	2204	9.234	861 80	6579 2	20388	18827 1
3				x	39	/	0	/	2204	0			0	0
4				x	67	/	0	/	2204	0			0	0
Total													21637 1	
	Name of Work		Widening / Improvement of Road from Outside Chotaka Darawaza Khan Garh Road to Pull Phatan Wala via Pull Alay Wala Carpet											
	Name of Contractor		Malik Arshad Bhutta							Date of tender		11.04.2015		
			Bitumen						TST & CARPET		WO D	318/02.05.15		
1	565/1 758	10.06. 15	837 27	x	10	/	0	/	2204	3.799	698 11	6579 2	4019	15268

	P 16-29							0							
	565/1758							1							
2	P 31-46	22.06.15	68500	x	79	/	0	/	2204	24.553	69811	65792	4019	98679	
Total														113946	
	Name of Work	Improvement of Road from Manay Maswan Wali Pull to Chah Jhanday Wala L = 1.60 KM.													
	Name of Contractor	Malik Imran Awan									Date of tender	11.04.2015			
			Bitumen						TST		WO D	281/15.04.15			
	474/1764	14.06.15						1							
2	P 42-51	Tempered	52580	x	67	/	0	/	2204	15.984	69811	65792	4019	64239	
Total														64239	
	Name of Work	Improvement of road from Khoh Jahray Hospital Road to High School Raja Ram													
	Name of Contractor	Malik Aamir Awan									Date of tender	11.04.2015			
			Bitumen								WO D	280/15.04.15			
	347/617							1							
1	P 109-115	22.06.15	49200	x	67	/	0	/	2204	14.956	69811	65792	4019	60110	
Total														60110	
	Name of Work	Improvement of M/R from Hassan Sawali Chowk to Sassi Wala Chowk L = 1.40 Km													
	Name of Contractor	Aamir Jaffar Qureshi									Date of tender	11.04.2015			
			Bitumen						TST		WO D	279/15.04.15			
	328/3703							1							
1	P 170-117	09.06.15	40838	x	67	/	0	/	2204	12.414	69811	65792	4019	49894	
									12.414				Total	49894	
	Name of Work	Improvement of Road from Multan Vehari Road to Mouza Sher Sing L = 1.30 KM.													
	Name of Contractor	Malik Muhammad Zaman Bhutta									Date of tender	11.04.2015			
			Bitumen						TST		WO D	295/22.04.15			

1	326/5 491 P 53- 59	06.02. 15	456 40	x	67	/	1 0 0	/	2204	13.874	657 92	6981 1	4019	55761
										13.874			Total	55761
														40767 61
Carpet Bitumen price variation														
Name of Work		Construction of Metalled Road in Zakriya Town Street No. 22-E Multan Length = 0.45 KM.												
Name of Contractor		Qaiser Malik										Date of tender		11.12.2014
		Bitumen								CAR PET		WO D		172/07.01.15
Sr. No. of bill	M.B. No. & Page	Date of record entry	Formula							Qty. cft(4X6X8/10=11)		Asphalt Unit weight	Weight in lbs(11X13=14)	AMO UNT
			Length		Width		Depth							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	426/8 496 P	04.04. 15	147 6	x	20	X	2	/	12	4920	X	148	728160	256,8 78
Name of Work		Improvement of Road from Vehari Road Railway Line via Timber Market 1.20KM												
Name of Contractor		Malik Arshad Bhutta										Date of tender		11.04.2015.
		Bitumen								CAR PET		WO D		293/20.04.15
			Length		Width		Depth							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	517/2 951 P 98- 115	02.06. 15	393 6	x	20	X	2	/	12	13120	X	148	1941760	175,5 89
Name of Work		Re-Construction of Metalled Road in Zaid Town Phase-II 0.46KM												
Name of Contractor		Malik Abdul Qadir & Co:										Date of tender		07.02.2015
		Bitumen								CAR PET		WO D		209/16.02.15
			Length		Width		Depth							

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	381/8 451													
1	P 110- 119	08.06. 15	150 8.8	x	20	X	2	/	12	5029.333	X	148	744341	67,30 9
Name of Work			Widening / Improvement of Road from Outside Chotaka Darawaza Khan Garh Road to Pull Phatan Wala via Pull Alay Wala Carpet											
Name of Contractor			Malik Arshad Bhutta								Date of tender		11.04.2015	
			Bitumen				TST & CARPET				WO D	318/02.05.15		
			Len gth		Wi dth	Depth								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	565/1 758 P 16- 29	10.06. 15	141 0	x	20	X	2	/	12	4700	X	148	695600	62,90 1

Annex-L

[Para 1.2.5.2]

Doubtful issuance of Hepatitis vaccine – Rs 9.983 million

(Amount in Rupees)

S r #	Name of Firm	Name of Items/Medicines	Bill No	Date	Qty	Rate	Amount
1	M/s.Global marketing Services,	P.C.R Kits (Pack of 100 Test)	IN-0113900	12.10.2014	10 Kits	104,000	1,040,000
2	Hassan Sugical BWP	Recombinant Human Interferferon Alpha 2a 3MIU with Cap.Ribavirin INF-A 3MIU Inj.XOLOX 400mg Tab	1717	28.02.2015	36000 Vial with 270000 Cap	85	3,060,000
3	Hassan Surgical BWP	Recombinant Human Interferferon Alpha 2a 3MIU with Cap.Ribavirin INF-A 3MIU Inj.XOLOX 400mg Tab	1816	23.04.2015	36000 Vial with 270000 Cap	85	3,060,000
4	M/s.Global marketing Services,	P.C.R Kits (Pack of 100 Test)	IN-0114106	03.11.2015	05 Kits	104,000	520,000
5	M/s, Munawar Pharma	Tab.Entacavir 0.5mg	20222	04.03.2015	9000 Tab	130	1,170,000
6	M/s.Global marketing Services,	P.C.R Kits (Pack of 100 Test)	IN-03588	06.04.2015	01 Kits	104,000	104,000
7	M/s.Global marketing Services,	P.C.R Kits (Pack of 100 Test)	IN-03588	06.04.2015	01 Kits	104,000	104,000
8	Oriental Pharmaceutica l	Disposable Syringes 3cc BD	298	06.11.2015	4000	11	44,000
9	M/s.Crescent Scientific Company	Filter Tips/Ethanol (Pack of 96 Tips)	514/12/14	12.09.2014	47 Box	1,400	75,400
10	M/s.Al-Falah Surgical Co.	1. HbS Ag Devices/Kits CTK 2.HCV Device/Kits CTK	6160	12.11.2014	2850 Kits 2850 Kits	12 Each 21 Each	94,000
11	M/s.Al-Falah Surgical Co.	Serum Cups (Pack of 500 Cups)	5916	12.11.2014	3 Packet	800 Each Packet	2,400
		Vaccinator Gell Tube			3000 Tub	14 each	42,000
12	M/s.Arif Medical Store	D/Syringes 5 cc	1078	01.10.2015	2000 No.	9	18,000
	M/s.Crescent Scientific Company	Eliza HCV Kit	513	12.02.2014	6 Kits	3,700	22,200
		Eliza HbS Kit			2 Kits	3,200	6,400
	Arif Medical Store	Surgical Gloves	1073	12.12.2014	100 Pairs	67	6,700

S r #	Name of Firm	Name of Items/Medicines	Bill No	Date	Qty	Rate	Amount
	Arif Medical Store	D/Syringes 5 cc	1078	01.10.2015	850 No.	9	7,650
13	M/S Crescent	Stromatolyzer (sysmax) Pack of 500ml	517	18/12/14	2 Bottle	9,200	18,400
		Cell pack (Sysmax) Pack of 20 Liter			2 Cane	9,700	19,400
		HCV Eliza Kits (96 Trest)	518	01.03.2015	6 Kits	3,700	22,200
		HCV Eliza Kits (96 Trest)	0	14/02/15	2 Kits	3,700	7,400
		HCV Eliza Kits (96 Trest)	519	26/01/15	3 Kits	3,700	11,100
14	M/S. Al Ramzan	HCV & HbS Screening Kit SD	124	19/01/15	800 Kits Pairs	50	40,000
	M/S Al Ramzan	HCV & HbS Screening Kit SD	132	02.02.2015	400 Kits Pairs	50	20,000
	M/S. Al Ramzan	HCV & HbS Screening Kit SD	140	02.12.2015	300 Kits Pairs	50	15,000
	M/S. Al Ramzan	HCV & HbS Screening Kit SD	163	20.02.2015	200 Kits Pairs	50	10,000
15	M/S Crescent Scientific Company	HCV & HbS Screening Kit Sd	550	25.02.2015	300 Kits Pairs	50	15,000
		HCV & HbS Screening Kit Sd	573	18.02.2015	500 Kits Pairs	50	25,000
16	Universal Traders	PCR Extraction/Amplification			1 Set	5,500	5,500
	Nawaz Autos	Battery for PCR UPS			2 Batry	13,200	26,400
17	M/S Crescent	Eliza HCV Kit	585	26.03.2015	1 Kits	3,700	3,700
18	Arif Medical Store	D/Syringes	834	04.08.2015	1000	9	9,000
	Arif Medical Store	D/Syringes	787	16.02.2015	1000	9	9,000
	M/S Crescent	HCV & Hbs Screening Kit SD	619	16.4.2015	300 Pairs	50	15,000
19	Crescent Scientific	Micropipette Filter Tips 1000UI	11	18.03.2015	10 Packet	1,400	14,000
	M/S Crescent	Micropipette Filter Tips 1000UI	654	05.07.2015	10 Packet	1,400	14,000
	M/S Crescent	HCV & Hbs Screening Kit SD	662	05.12.2015	800 Pairs	50	40,000
20	Crescent Scientific	Micropipette Filter Tips 1000UI	695	06.02.2015	10 Packet	1,400	14,000
21	Oriental Pharmaceutica l	Disposable Syringes 3cc BD	257	14.03.2015	8000 No.	11	88,000
22	Oriental Pharmaceutica l	Disposable Syringes 3cc BD	264	04.10.2015	4500	11	49,500
	Oriental Pharmaceutica	Disposable Syringes 3cc BD	264	04.10.2015	4500	11	49,500

S r #	Name of Firm	Name of Items/Medicines	Bill No	Date	Qty	Rate	Amount
	1						
2 3	Oriental Pharmaceutica l	Disposable Syringes 3cc BD	264	04.10.2015	4500	11	49,500
2 4	Crescent Scientific	Micropipette Filter Tips 1000U1	715	17.06.2015	10 Packet	1,400	14,000
		Serum Cup			2 Packets	750	1,500
TOTAL							9,982,850

Annex-M**[Para 1.2.5.3]****Non-recovery of utility charges from the transporters – Rs 1.022 million****(Amount in Rupees)**

SUMMARY OF ELECTRICITY BILL GENERAL BUS STAND MULTAN FOR THE PERIOD OF 01-07-2014 TO 30-06-2015.					
Sr.#	Booking Office No.	Name of Booking Office	Meter No.	Consume Unit	Amount
1	1	New Habib Khan	810914	1,785	30,197
2	1-A	Multan Road Runners	810900	3,098	55,992
3	1-B	Shehbaz Travels	80405	4,857	85,743
4	2	Golden Coach	89822	417	6,950
5	3	Faisal Movers	80407	3,150	54,743
6	3-A	NATCO	810760	871	15,946
7	3-B	Nadir Coach	80124	57	961
8	4	Sky Ways	80775	2,636	45,366
9	5	Dogar Travels	97839	4,174	71,672
10	6	Kohistan	98688	3,884	65,743
11	7	Intercity	80729	1,891	33,075
12	8	Rana Travels	96697	326	5,428
13	9	Rajpoot Travels	80858	3,117	53,892
14	10	Shalimar Coaches	80170	-	-
15	11	Rana Brothers	80117	1,233	22,547
16	12	Pak Deluxe	905033	1,219	21,001
17	13	Niazi Express	905025	46	838
18	14	Sada Bahar Coaches	810950	2,933	49,480
19	15	Rana Jahanzaib	80826	1,571	27,325
20	16	Al-Makkah Ahbab	80781	2,348	42,266
21	17	Shalimar (II)	904994	3,370	59,657
22	18	Lajpal Travels	97831	-	-
23	19	Niazi Express II	810859	57	1,020

SUMMARY OF ELECTRICITY BILL GENERAL BUS STAND MULTAN FOR THE PERIOD OF 01-07-2014 TO 30-06-2015.					
Sr.#	Booking Office No.	Name of Booking Office	Meter No.	Consume Unit	Amount
24	20	Rajpoot Travels H/S	811497	14	246
25	21	Intercity II	905001	11	194
26	22	Faisal Movers	810297	-	-
27	23	Multan Road Runners II	810867	226	3,743
28	24	Faisal Movers	99643	-	-
29	25	Adil Shah	97108	781	13,601
30	Cargo office 1	Faisal Movers	98994	1,786	30,382
31	Cargo office 2	Javaid Iqbal	98674	4,247	72,653
32	Hotel Motel 1	Faisal Movers	97088	2,303	40,784
33	Hotel Motel 2	Faisal Movers	810179	1,338	23,086
34	Hotel Motel 3	Rajpoot Travels	903882	2,754	45,493
35	Workshop Faisal Movers		556728	2,414	42,149
Total				58,914	1,022,172