



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

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS	viii
Table 1: Audit Work Statistics	viii
Table 2: Audit Observations Classified by Category.....	viii
Table 3: Outcome Statistics	ix
Table 4: Irregularities pointed out	x
CHAPTER 1	1
1.1 District Government Pakpattan	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief Comments on the Status of Compliance on Audit Paras of Annex-1 of Audit Report 2012-13	5
1.1.4 Brief Comments on the Status of Compliance with PAC Directives.....	5
1.2 Audit Paras	6
1.2.1 Fraud / Misappropriation	6
1.2.2 Non Production of Record.....	8
1.2.3 Irregularity and Non Compliance	9
1.2.4 Performance	23

**1.3 Paras Enlisted in Annex-I (Non Compliant) of Printed Audit Report for
the Audit Year 2012-13 26**

Annex 44

ABBREVIATIONS AND ACRONYMS

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

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Pakpattan for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more and also the non compliant observations which were included in Annexure-I of printed Audit Report for the Audit Year 2012-13. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit observations listed in the Annex-I shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments Punjab (South), Multan carries out the audit of two City District Governments and fifteen District Governments. On behalf of the DGA, District Government Punjab (South), Multan the Regional Directorate of Audit (RDA), Multan carries out the audit of one City District Government i.e. Multan and five District Governments i.e. Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

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

The District Government, Pakpattan conducts its operations under the Punjab Local Government Ordinance, 2001. The DCO is the Principal Accounting Officer of the District Government and carried out functions of the District Governments through group of officers as notified in PLGO. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process Zila Nazim / Zila Council were not elected therefore the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Pakpattan is administratively divided into two Tehsils namely Pakpattan and Arifwala.

a. Audit Objectives

Audit was conducted with the objectives to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the expending of public money.

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

b. Audit Approach

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

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

Audit selected 30 formations including PAO out of total 206 formations in the District Government.

c. Audit of Expenditure and Receipts

Total non development budget of the District Government, Pakpattan for the financial year 2012-2013, was Rs3,522.576 million against which total expenditure of Rs3,055.272 million was incurred showing savings of Rs467.303 million. Similarly total development budget for the financial year was Rs751.351million out of which expenditure of Rs254.942 million was incurred showing savings / excess of Rs496.409 million.

Audit of non development expenditure amounting to Rs916.582 million was conducted which was 30% of the total expenditure whereas development expenditure of Rs90.000 million was conducted which was 35 % of the total development expenditure. Sample size selected for audit ranged from 22 % to 68% of total expenditure.

Total receipts of the District Government, Pakpattan, for the financial year 2012-2013, were Rs16.601 million. RDA Multan audited receipts of Rs6.640 million which was 40% of total receipts.

d. Recoveries at the Instance of Audit

Recoveries of Rs 18.344 million were pointed out by Audit which was not in the notice of the management before audit. No amount was recovered by the management and verified by Audit during year 2013-14, till the time of compilation of the Report.

e. Audit Methodology

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

f. Key Audit Findings

- i. Fraud / Misappropriation involving an amount of Rs3.492 million was noted in two cases¹
- ii. Nonproduction of record involving an amount of Rs68.761 million was noted in one case²
- iii. Irregularity and non-compliance involving an amount of Rs128.645 million was noted in eleven cases³
- iv. Performance issues involving an amount Rs14.852million was noted in threecases⁴

¹Para 1.2.1.1 to 1.2.1.2

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.11

⁴ Para 1.2.4.1 to 1.2.4.3

While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized to the optimum as indicated below:

(Amount in rupees)

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Expenditure	(+) Excess (-) Saving	Saving
15	Education	2,424,370,000	2,433,834,394	2,162,578,913	(-)271,255,481	-11%
16	Health Services.	574,832,000	601,354,720	532,523,656	(-)68,831,064	-11%
24	Civil Works.	34,014,000	34,839,000	32,464,894	(-)2,374,106	-7%
25	Communications.	62,295,000	88,863,000	59,334,169	(-)29,528,831	-33%
31	Miscellaneous.	17,527,000	17,527,000	13,369,639	(-)4,157,361	-24%
Total Non-Development :		3,113,038,000	3,176,418,114	2,800,271,271	(-)376,146,843	-12%
36	Development.	401,941,000	704,326,829	229,877,296	(-)474,449,533	-67%
Total Development :		401,941,000	704,326,829	229,877,296	(-)474,449,533	-67%
Grand Total :		3,514,979,000	3,880,744,943	3,030,148,567	(-)850,596,376	-22%

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.

e. Recommendations

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

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

- vi. Take appropriate action against those persons held responsible for non-production of record and ensure providing record to Audit.
- vii. Rationalize budget with respect to utilization.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs. in million)			
Sr. No.	Description\	No.	Budget
1	Total PAOs in Audit jurisdiction	01	4,273.926
2	Total formations DAO/DDOs in Audit jurisdiction	206	4,273.926
3	Total entities (PAOs) audited	01	1,006.582
4	Total formations DAO / DDOs audited	30	1,006.582
5	Audit & Inspection Reports	30	-
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to District Government)	-	-

Table 2: Audit Observations Classified by Category

(Rs. in million)		
Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	143.497
3	Internal controls	0
4	Others	72.253
	Total	215.750

Table 3: Outcome Statistics

(Rupees in Million)

Sr. No.	Description	Exp. on Procuring Physical Assets	Salary	Non Salary	Civil Works	Receipts	Others	Total current year	Total last Year
1	Outlays Audited	-	513.286	403.296	90.000	6.640	-	1013.222*	3,778.819
2	Amount placed under Audit Observation / Irregularities by Audit	-	2.078	112.502	85.594	15.576	-	215.750	139.015
3	Recoveries Pointed Out at the instance of Audit	-	-	3.492	1.607	13.245	-	18.344	4.427
4	Recoveries Accepted / Established at the instance of Audit	-	-	3.492	1.607	13.245	-	18.344	4.427
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	-	-

*The amount mentioned against Sr. No.1 in column of "Total" is the sum of expenditure and receipt, wherease, the total expenditure was Rs 1.006.582 million

Table 4: Irregularities pointed out**(Rs. 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.	128.645
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	0
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.	0
4	Quantification of weaknesses of internal control systems.	0
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	18.344
6	Non-production of record.	68.761
7	Others, including cases of accidents, negligence etc.	0
Total		215.750

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

CHAPTER 1

1.1 District Government Pakpattan

1.1.1 Introduction

As per the Punjab Local Government Ordinance, 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 carried out the functions devolved by the Provincial Government to the District Government level.

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

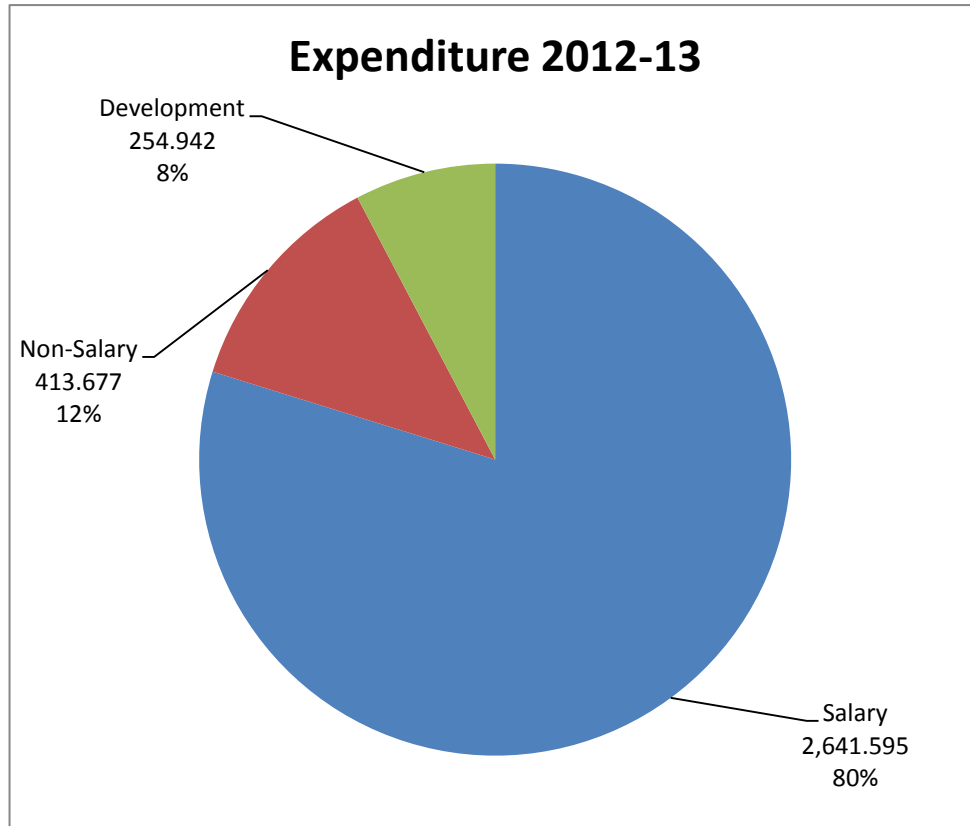
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinate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

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

(Rs. in million)

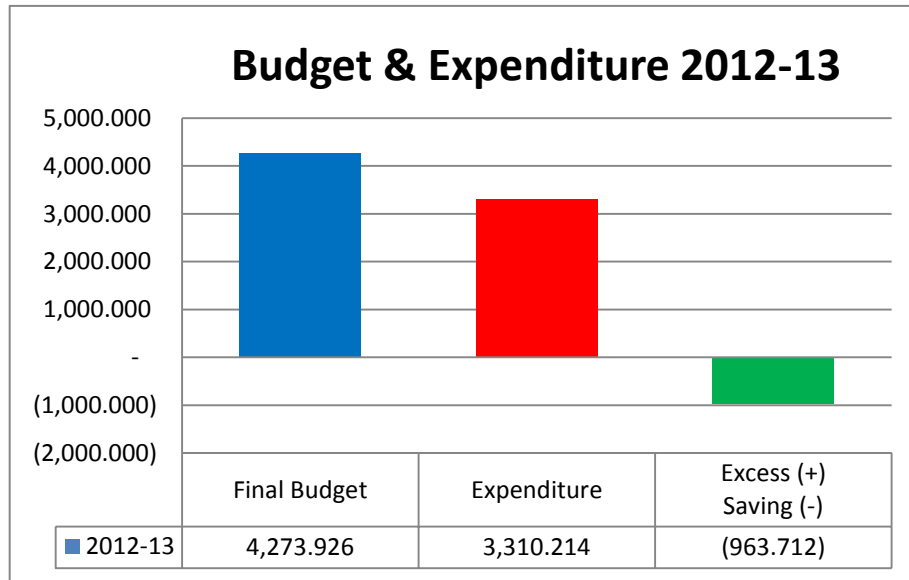
2012-13	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	2,975.120	2,641.595	(333.525)	-11%
Non-salary	547.456	413.677	(133.778)	-24%
Development	751.351	254.942	(496.409)	-66%
Total	4,273.926	3,310.214	(963.712)	-23%



Detail is given in Annex-B

As per the Appropriation Account 2012-13 of District Government, Pakpattan, total original budget (Development and Non-Development) was Rs3,866.951 million, supplementary grant was Rs406.975 million was provided and the final budget was Rs 4,273.926 million. Against the final budget, total

expenditure of Rs 3,310.214 million was incurred by District Government during 2012-13. Annex-C

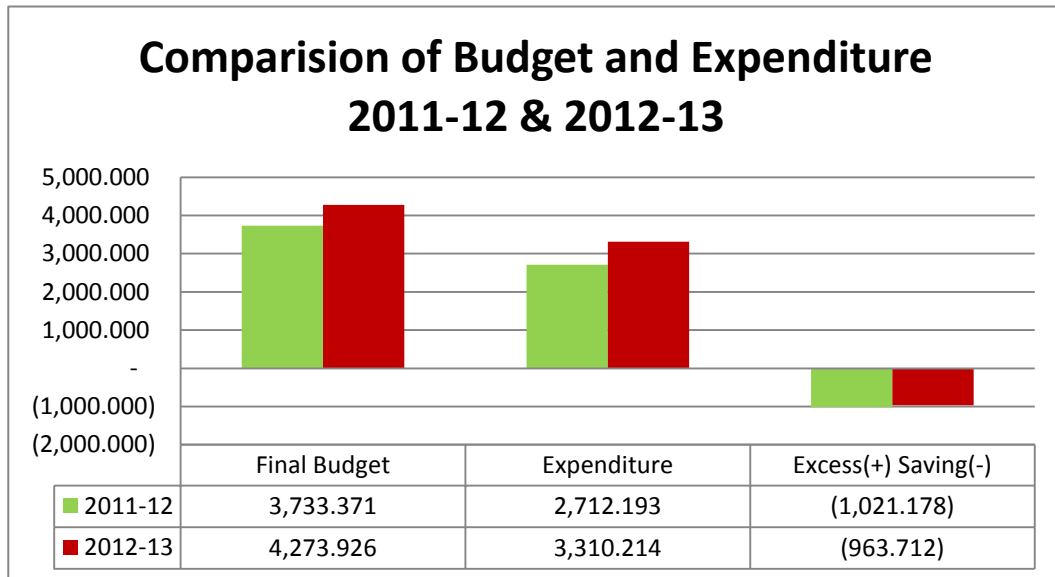


Due to ineffective financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- (i) In Education Department saving of Rs 271.255 million (19% 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 2012-13. Further funds of School Management Council (SMC) were not utilized despite availability. The same resulted into depriving the students / populace from necessary facilities such as provision of furniture & fixture as well as provision of laboratory equipment.
- (ii) In Health Department saving of Rs 68.831 million (11% 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, 2013 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 14% increase in budget allocation and 22% increase in expenditure incurred, while there was overall savings of Rs 963.712 million during financial year 2012-13.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	19	Not convened
2	2003-04	08	Not convened
3	2004-05	17	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report	94	Not convened
5	2009-10	29	Not convened
6	2010-11	29	Not convened
7	2011-12	23	Not convened
8	2012-13	16	Not convened

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

1.2 Audit Paras

1.2.1 Fraud / Misappropriation

1.2.1.1 Misappropriation of Government Funds - Rs2.331 Million

According to Rule 2.31(a) 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 misappropriations.

Medical Superintendent DHQ Hospital Pakpattan purchased lab chemical/kits of Rs2.331 million during 2012-13. The purchased quantities of lab chemical/kits were used for tests conducted. However scrutiny of expense/stock register of these items revealed that lab kits were shown consumed for the tests conducted in the lab and same did not reconcile with the fee collected from patients on that account. The misappropriation of lab kits was established from the fact that there was no paging of the consumption register on initial pages and where the paging was made the consumption record from page 34 to 48 were missing which strengthened the doubt of the Audit that pages were pulled out to misappropriate the quantities of lab chemicals/kits.

Audit is of the view that due to weak internal controls, government funds were misappropriated.

Misappropriation of government funds resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in August, 2013. The DDO replied that a Committee had been constituted vide letter No.12287-90/DHQ dated 23.12.2013 to find out the facts. In DAC meeting held in January, 2014, Committee directed the DDO to submit the enquiry report within 7 days. No further progress was intimated till the finalization of this Report.

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

[AIR Para 4]

1.2.1.2 Misappropriation of Store & Stock – Rs1.161 Million

According to Rule 15.4(a) & Rule 15.5 of 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.

District Officer (Social Welfare) & Head Mistress Special Education (HI) Pakpattan purchased different store items of Rs1.161 million during 2012-13 and entered in their respective stock registers. However, the purchased quantities were not issued to any official. Audit physically checked the stores and found that neither the items purchased were available in store nor proper issuance record was shown to Audit. It was evident that either the materials had been misappropriated or had not been purchased at all. **Annex-D**

Audit is a view that due to weak financial discipline, the items were misappropriated.

Non availability of store items without proper issuance record resulted in misappropriation, and therefore, loss to the state.

The matter was reported to the DCO and the DDOs concerned in December, 2013. DDOs replied that all stock had been entered in stock register and was available. Replies of the DDOs were not tenable as no stock entry and stock was shown. In DAC meeting held in January, 2014, Committee directed the EDO (CD) to inquire the matter within one week. No further progress was shown till the finalization of this Report.

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

[AIR Para 1&3]

1.2.2 Non Production of Record

1.2.2.1 NonProduction of Record– Rs68.761 Million

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

Following Drawing and Disbursing officers did not produce record/information/statements despite repeated verbal and written requests. Detail of the expenditure is given in **Annex-E**.

DDOs	Amount in million
D.O Water Management	25.586
D.O Roads	43.175
Total	68.761

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

Non-production of record may result in fraud /misappropriation.

The matter was reported to the DCO and the DDOs concerned in December, 2013. The DDOs noted the observations but did not submit any reply. DAC meeting was convened in January, 2014 but the record was not produced to Audit. No further progress was intimated till the finalization of this Report.

Audit recommends fixation of responsibility and action against the concerned, under intimation to Audit.

[AIR Para 5,22,30,31]

1.2.3 Irregularity and Non compliance

1.2.3.1 Unauthorized Payment by Ex. Acting District Officer Roads Despite the Availability of in Chair District Officer (Roads) - Rs 81.477 Million

According to Rule 6(iv) of PDG & TMA (Budget) Rules, 2003, the DDO shall ensure proper monitoring of his budget.

The Ex-District Officer (Roads) Pakpattan drew an amount of Rs 81.477 million in the months of May to June, 2013 from the government treasury despite the fact that he was transferred from the post. The incumbent of the post of DO (Roads) Pakpattan was also available as regular incumbent of the post during the same period i.e. from 3.5.2013 to 30.6.2013. The District Accounts Officer made the payment with the signatures of the Ex incumbent despite the fact that existing District Officer Roads sent the specimen signatures and charge report to him vide letter No.4520-30 dated 3.5.2013. The details of unauthorized payment drawn by the Ex-DO (Roads) are as under:

(Rupees in million)

Month	Development	Non-development	Grand Total
May 2013	5.767 Million	1.822 Million	7.589
June 2013	67.967 Million	5.921 Million	73.888
Grand Total			81.477

Audit is of the view that due to weak internal controls, unauthorized amount from the government was drawn.

Unauthorized drawl of amount resulted in unjustified and irregular expenditure.

The matter was reported to the DCO and the DDO concerned in December, 2013. The DDO replied that District Officer Buildings was given additional charge of DO Roads on the vacant post and all the work had been done under the supervision of DO Roads Mr. Babar Hussain and made the payment to the

contractor as per work done in his tenure. The incumbent i.e. District Officer Roads was on his seat with effect from 03.05.13. He has not counter signed on bill. In the DAC meeting held in January, 2014, Committee decided to enquire the matter by the EDO (W&S) within one week. No further progress was shown till the finalization of this Report.

Audit recommends regularization from Finance Department, under intimation to Audit.

[AIR Para 02]

1.2.3.2 Unauthorized Cash Payments instead of Payments through Cheques Rs -14.799 million

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

Following DDOs of District Pakpattan made cash payment instead of cheques amounting to Rs 17.662 million during 2012-13. All the payments were made in cash instead of making payments in cheques in violation of above mentioned rule. The detail is given in **Annex-F**.

Sr. No	Name of formation	Rupees in million
1	DCO Office	0.554
3	DHQ Hospital	14.095
4	RHC Malka Hans	0.150
Total		14.799

Audit is of the view that due to weak financial management, the cash payments were made to suppliers instead of issuing cheques.

Cash payment may cause doubtful disbursement and chances of misappropriation.

The matter was reported to the DCO and the DDOs concerned in December, 2013. The DDOs replied that the payments had been made through vender No. 30497514 of M/S Nizam Filling Station Pakpattan, not a single payment had been made in cash. DAC meeting was held in January, 2014 Committee directed to keep para pending as no record was got verified. No further progress was shown till the finalization of this Report.

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

[AIR Para 2, 2, 1, 5]

1.2.3.3 Unauthorized Revision of Technical Sanctioned Estimate (TSE) - Rs 7.474 Million

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

District Officer (Buildings) Pakpattan revised the under-mentioned scheme three times from Rs0.244 million to 7.474 million without concurrence of Finance Department, as detailed below:

(Amount in rupees)					
Name of work	Work Order No. & Date	Original T.S. Estimate	1 st Revision	2 nd Revision	3 rd Revision
External development of 20-bedded Gynae / Children ward in THQ Hospital Arifwala	3166/15.06.12	244,200	4,925,000	7,389,000	7,474,000

Audit is of the view that due to weak internal controls, unauthorized expenditure was incurred by the department.

Unauthorized expenditure resulted in violation of government instructions.

The matter was reported to the DCO and the DDO concerned in December, 2013. The DDO replied that due to the instructions of DCO, scope of work was increased and amount of the scheme had to be increased. DAC meeting held in January, 2014 did not accept the justification and directed to get the expenditure regularized from Finance Department Government of Punjab. No further progress was intimated till the finalization of this Report.

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

[AIR Para 3]

1.2.3.4 Unauthorized Expenditure on Repair through Quotations - Rs5.783 Million

According to Sr.No.12 of Special Powers delegated to officers of Communication and Works Department under the Delegation of Financial Power Rules 2006, District Officer (Buildings) and Dy. District Officer (Buildings) were competent to issue work orders for works & repair up to Rs50, 000 and Rs 20,000, respectively, in each case.

Following DDOs incurred expenditure of Rs5.783 million on account of repair of Building /Roads by splitting up indents and allotment of works to contractors in violation of above rule. Detail is given in **Annex-G**.

DDOs	Rupees in million
D.O Buildings	4.864
D.O Roads	0.919
Total	5.783

Audit is of the view that due to weak internal controls, quotations were called instead of tendering process.

Unauthorized expenditure through simple quotations resulted in violation of government instructions.

The matter was reported to the DCO and the DDOs concerned in December, 2013. The DDOs replied that the action for calling quotation was fully covered under the provision of paragraph No.5.29 of B&R code. The replies of the DDOs were not tenable as sanctioning of expenditure was only covered under the delegated financial powers. In DAC meeting held in January, 2014, Committed checked the record and it was decided to take action against the responsible for violating government instructions. No further progress was shown till the finalization of this Report.

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

[AIR Para 5,1]

1.2.3.5 Unauthorized / Bogus Payment of Work Charged Employees and Payment - Rs 4.950 Million

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

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

District Officer (Roads) Pakpattan drew Rs.4.90 million during 2012-13 on account of wages of work charged employees. The appointments of work charged employees were made without advertisement in the newspaper. No record such as attendance register and detail of places where employees worked was produced to Audit.

Audit is of the view that due to melafide contention of the administration huge amount of funds were drawn through bills of work charged establishment by charging repair and maintenance without any record.

Due to mal-administration and poor pre-audit huge amounts were irregularly drawn from repair and maintenance grant by preparing bills of work charged establishment, which resulted into loss to the government.

The matter was reported to the DCO and the DDO concerned in December, 2013. DDO replied that the work charge employees had been appointed by the competent authority as per requirement of site of work. In DAC meeting held in January, 2014, Committee decided a joint inquiry to be conducted by the EDO (F&P) and EDO (W&S) and to submit the report within 10 days. No further progress was shown till the finalization of this Report.

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

[AIR Para 16]

1.2.3.6 Unauthorized Expenditure due to Misclassification – Rs 2.623 Million

According to Para 12 (1) (5) of the local government account manual, 2003, expenditure shall be classified into accounts heads related to nature of item.

Medical Superintendents THQ Hospital Arifwala and DHQ Hospital Pakpattan drew Rs2.623 million on account of purchase of various articles by

misclassification of expenditure. The funds were drawn from irrelevant head of accounts by misclassifying the actual heads of account. **Annex-H**

Audit is of the view that due to weak internal control, expenditure was misclassified.

Misclassification of expenditure resulted in unauthorized expenditure.

The matter was reported to the DCO and the DDOs concerned in December, 2013. DDOs replied that due to non-availability of funds in concerned heads of account, necessary items were purchased from other account on urgency. In DAC meeting held in January, 2014, Committee did not accept the reply of DDOs and decided to take action against responsible for violating government instructions beside regularization of expenditure from Finance Department, Government of Punjab. No further progress was shown till the finalization of this Report.

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

[AIR Para 5,5]

1.2.3.7 Unauthorized Purchase of Store Items without Advertisement - Rs2.489 Million

According to Rule 12(1) of Punjab Procurement Rules, 2009, Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

MS DHQ Hospital Pakpattan and Deputy District Education Officer (EE-M) Pakpattan drew Rs2.489 million on account of purchase of different store

items during 2012-13 by splitting vouchers to avoid the tendering process. The purchase of store items without tendering resulted in an economical purchase.

Annex-I

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

Irregular purchases resulted into violation of government rules.

The matter was reported to DCO and the DDOs concerned in December, 2013. MS DHQ replied that the items were purchased to meet the desired needs and also due to the reason that the rate contract was not finalized by EDO (Health). Dy.DEO (EE-M) Pakpattan replied that as per School Council Policy Para No. 6.3 Financial Rules/ Purchase Procedure were not affected on School Council purchases. The department reply was not tenable as PPRA rules did not allow purchase without advertisement. In DAC meeting held in January, 2014, Committee directed the DDOs for regularization from Finance Department Government of Punjab. No further progress was intimated till the finalization of this Report.

Audit recommends enquiry at appropriate level to fix responsibility besides regularization from Finance Department, Government of Punjab, under intimation to Audit.

[AIR Para 7,2]

1.2.3.8 Irregular Enhancement of Work from Rs 0.099 to Rs2.389 Million

According to Para No. 5.19 of Building and Roads Department Code, no excess over a revised estimate sanctioned by the Government can be sanctioned without the concurrence of the Finance Department.

District Officer Roads, Pakpattan, allotted work "Special Repair of Road - Link Road Kumhariwala" vide letter bearing number 3906 dated 30.10.2012

through local tender / quotations costing Rs99139 without preparing any rough cost estimate of the repair. Later on, the contractor was further benefited and work was enhanced vide letter No. W-19/ 1479 dated 15.11.2012 by the EDO (W&S) to Rs802, 912. On the same date the same scheme was further enhanced vide letter No 440 dated 15.11.2012 from 99139 to 2,389,627. This resulted into irregular enhancement of work by the EDO (W&S) who was holding the charge of District Officer (Roads) Pakpattan during the said period. Detail is as under:

(Amount in rupees)

Particular	Name of Scheme / Description	Sub Head	Name of Govt. Contractor	Date of Work Allotted	Agreement Amount	Date of Enhancement	After Enhanced Amount
First Enhancement	S/R to link road KhumariWala.	Special Repair	Amanat Ali	30-10-12.	99,139	15-11-12	802,912
2 nd Enhancement	S/R to link road KhumariWala.	Special Repair	Amanat Ali	30-10-12	99,139	15-11-12	2,379,627

Audit is of the view that fictitious estimation was prepared without site inspection and requirements just to utilize the budget. The head draftsman did not provide any estimates for audit purpose. Further bogus dispatch numbers were marked on TS and enhancement was made in many cases as stated above.

Unauthorized expenditure resulted in violation of government instructions.

The matter was reported to the DCO and the DDO concerned in December, 2013. DDO replied that that all the work had been completed as per site requirement of the agency after completing and fulfilling codal formalities by the competent authority. The reply was not tenable as no 2nd revision in TS was admissible without the concurrence of the Finance Department. In DAC meeting held in January-2014, Committee decided to take action against the responsible for violating government instructions beside regularization of expenditure from the Finance Department. No further progress was intimated till the finalization of this Report.

Audit recommends appropriate disciplinary action against the concerned for such irregularities, besides regularization from the Finance Department, under intimation to Audit.

[AIR Para 9]

1.2.3.9 Unauthorized Technical Sanctions of Estimates beyond Delegated Financial Powers for Repair of Residential Buildings – Rs2.298 Million

According to Sr.No.1(c) (iii) & (iv) of Special Powers delegated to officers of Communication and Works Department under the Delegation of Financial Power Rules 2008, Executive District Officer (W&S) and District Officer (Building) were competent to grant technical sanction of the estimate of annual and special repair of residential building up to the Rs 60,000 and Rs 30,000 respectively in each case of building during the year.

Executive District Officer (W&S) and District Officer (Buildings) Pakpattan gave technical sanctions of works beyond the delegated financial power by splitting the expenditure of Rs 2.298 million during 2012-13 on the repair of residential buildings. **Annex-J**

Audit is of the view that due to weak financial controls, unauthorized sanctions of estimates were given.

Unauthorized sanctions of estimates resulted in violation of government instructions.

The matter was reported to the DCO and the DDO concerned in December, 2013. The DDO replied that EDO / DO was competent to accord technical sanction up to Rs.60,000 & Rs.30,000 respectively in case of residential building while Audit had accumulated different repair work in each case. The reply was not tenable as splitting of the expenditure had been established as the splitting was made on the same buildings. In DAC meeting held in January, 2014, Committee checked the relevant record and directed to get the expenditure

fregularized from Finance Department, Government of Punjab. No further progress was shown till the finalization of this Report.

Audit recommends appropriate disciplinary action against the concerned for such irregularities, besides regularization from the Finance Department, under intimation to Audit.

[AIR Para 07]

1.2.3.10 Fictitious Enhancement of Special Repair of Internal Road Parking in DCO Complex - Rs2.285 Million

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

District Officer Roads Pakpattan made the payment of Rs2.285million to the contractor in 2nd Running bill through MB No.1382 page number 93-99. The work order was issued vide No. 1690 dated 7.11.2012 costing Rs99,742 to be completed within one month which was later on enhanced to the Rs2.285 million. Scrutiny of tender record revealed that the original scheme was awarded on local tender to the contractor, by opening separate tender registers which were not produced to Audit. Later on the scheme was enhanced by the EDO (W&S) holding the charge of District Officer Roads Pakpattan. Scrutiny of estimate revealed that the contractor was benefited by increasing the quantity of earth from 13532 cft to 62525 cft without any cross section. Further estimate revealed that the soling was laid on the length of 3810 rft whereas the earth filling was made on 5360 Rft approximate (1.6 K.M), which is also doubtful. Huge amount was paid to the contractor without any justification. Audit asked the sub-engineer, who also signed the bills as SDO without any authority to physically verify the scheme but he left the office and did not come back. This strengthens the audit's point of view that simple bills were prepared to draw the amount in the name of repair of DCO House.

Audit is of the view that due to weak internal controls, fictitious estimation was prepared without actual work at site and bogus enhancement was made as the dispatch number does not tally with the dispatch register.

Doubtful execution of work may cause in misappropriation and loss to government.

The matter was reported to the DCO and the DDO concerned in December, 2013. The DDO replied that that all the work had been completed as per site requirement of the agency after completing and fulfilling codal formalities by the competent authority. The reply was not tenable as no documentary evidence was produced to Audit. In DAC meeting held in January-2014, Committee decided to take action against the responsible for violating government instructions beside regularization of expenditure from Finance Department Government of Punjab. No progress was shown till the completion of this Report.

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

[AIR Para 7]

1.2.3.11 Unauthorized Appointment of Elementary School Educator (ESE) having Irrelevant Qualification – Rs 2.078 Million

According to Rule 18-(1) of the Civil Servants (Appointment and Condition of Service) Rules, 1974 initial appointment to all posts shall be made on the basis of examination or test after advertisement of vacancies in newspaper, or in the manner to be determined by the Government and a candidate for initial appointment to a post must possess the prescribed educational qualification and experience determined by the Government.

District Education Officer (EE-M) Pakpattan appointed ESE (Science & Maths, BPS-09) on 17.02.2012 having commerce qualification i.e, B.Com with major subjects of Advanced Financial Accounting, Auditing, Cost Accounting,

Business & Taxation Law in violation of the Recruitment Policy of 2011-12. Recruitment policy required the qualification in subjects i.e. Mathematics and Physics, but the teachers having commerce education were recruited in violation of recruitment policy and the teachers were paid Rs.2.078 million on pay and allowances. Detail is as under:

(Amount in rupees)

Sr. No.	Name of Teacher	Appointment in BPS-09	Period	Pay Per month	Recovery
1	Abid Ali	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
2	Abdul Rehman	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
3	Ali Asghar	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
4	Abdul Razzaq	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
5	Muhammad Ahmad Azad	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
6	Wasim Hassan	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
7	Mubashir Latif	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
8	Muhammad Zahid	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
9	Asif Javed	ESE (science & math)	04.04.2012 to 30.06.2013	15,535	230,953
Total					2,078,577

Audit is of the view that due to weak internal controls, illegal appointments were made in violation of recruitment policy.

Illegal Appointments of educators in violation of recruitment policy resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in December, 2013. The DDO replied that office proceeded in the matter in compliance with letter No. SO. (SE-IV) 4-649/ 2012 Government of Punjab School Education

Department dated Lahore the, March 11th, 2013. The reply was not tenable as no documentary evidence was produced to Audit. DAC meeting was held in January, 2014 Committee decided to keep the para pending till decision by the court. No progress was shown till the completion of this Report.

Audit recommends appropriate action against the concerned for violation of government rules, besides regularization from Finance Department, under intimation to Audit.

[AIR Para 1]

1.2.4 Performance

1.2.4.1 Non Recovery of Arrears of Land Revenue from Pattadars – Rs 9.998 Million

According to Chapter-IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account.

Deputy District Officer, Agriculture (Ext.) Arifwala did not recover arrears of land revenue from Pattadars including share for the year 2011-2012 and 2012-2013 as declared by the Revenue Officer. Detail is given below:

Detail of Recovery	Amount in rupees
Kharif Crops 2010	1791858
Auction Procedure 2009-2010	1384848
Kharif Crops 2011	503071
Rabi Crops	3807327
Kharif Crops 2012-2013	2511202
Total	9,998,306

Audit is of view that due to financial mismanagement arrears of revenues were not recovered.

No recovery of government revenues resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in December, 2013. DDO replied that the case for outstanding recovery against 25 hostile illegal Farm Pattadars had already been sent to the Revenue department. The reply was not tenable as progress was shown to Audit. In DAC meeting held in January, 2014, no compliance during the meeting was shown. Committee decided to make complete recovery. No progress was shown till the completion of this Report.

Audit recommends recovery of the revenues, besides strict action against the concerned for negligence, under intimation to Audit.

[AIR Para 2]

1.2.4.2 Non Deposit of Income Tax and Sales Tax – Rs3.247 Million

According to section 153 of the Income Tax Ordinance, 2001, income tax is required to be deducted @3.5% from the payment of suppliers and the same shall be deposited into Govt. treasury. Further, According to Notification No. D.O No.5 (21) L&P/97-4910(S)-FS dated 31-10-97, sales tax deposit proof be produced to audit.

Executive District Officer Education, Pakpattan did not deposit sales tax and income tax of Rs3.247 million respectively against the purchase of furniture for 92 schools during 2012-13. Resultantly government sustained as a loss of Rs 3.247 million on account of GST and withholding income tax in violation of above rule. **Annex-K**

Audit is of the view that due to weak internal control sales tax was not deducted / deposited into the government account.

Non deposit of Sales tax and income tax resulted in loss to the government.

The matter was reported to the DCO and the DDO concerned in December, 2013. The DDO replied that funds were transferred to schools and all the purchases were made by the SMC. In the DAC meeting held in January, 2014, Committee directed to make the recovery of the amount. No further progress was shown till the finalization of this Report.

Audit recommends recovery of Income tax and sales tax, besides fixation of responsibility against person at fault, under intimation to Audit.

[AIR Para 04]

1.2.4.3 Loss to Government Due to Payment at Higher Rate – Rs1.607 Million

According to letter of Secretary Local Government dated 23-12-2010, District tender opening board will be comprised on the following persons:

EDO Of Concerned Department	(Convener)
Representative of Divisional Commissioner	(Member)
Representative of DCO	(Member)

EDO (F&P) or representative not below the rank of District Officer	(Member)
EDO (Works & Services)	(Member)
District Officer of Executing Agency	(Secretary)

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

District Officer (Roads) advertised 50 development schemes on 25.7.2012 with last date of receiving tenders as 17.8.2012. Out of 50 schemes tenders of only four schemes were received. The tenders were opened in the absence of Tender Board Committee. Further, rates of two schemes were based on the market rate system, of Bi-Annual period, 1st August 2012 to 31st January 2013. Whereas, to other two schemes, rates of Bi-annual period 1st February, 2012 to 31 July 2012 were applied. The rates of period prior to the advertisement quarter were to be applied. The payment of rates for the quarter after the date of advertisement resulted in loss to government. **Annex-L**

Audit is of the view that due to weak financial control, rates of quarter after the date of advertisement were paid.

The payment at rates of quarter after the date of advertisement resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in December, 2013. DDO replied that payment had been made after approval by the competent authority. The rate had been paid correctly. Reply of the DDO was not tenable as rate was to be paid as per first administrative approval date. In the DAC meeting held in January- 2014, Committee directed the DDO to make complete recovery besides action against responsible. No progress was shown till the completion of this Report.

Audit recommends recovery, besides disciplinary action against the person at fault, under intimation to Audit. [AIR Para 4]

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

1.3.1 Non-forfeiture of Security Deposit due to Non-Supply of Medicines - Rs 926,716

According to Rule 16(iii)(c) Annex-XX of the Punjab Purchase Manual, if a contractor fails to deliver the stores or any consignment thereof within the period prescribed for such delivery the purchaser shall be entitled to cancel the contract against forfeiture of security.

Medical Superintendent DHQ Hospital Pakpattan and THQ Arifwala did not take any step to forfeit the security deposit amounting to Rs926,716 and did not blacklist the firms due to non-supply of medicine to the hospital. **Annex-M**

(Amount in rupees)

Name of the formation	Amount of medicines not supplied	Amount of Security Deposit not forfeited
DHQ Hospital Pakpattan	8,318,761	831,814
THQ Hospital Arifwala	949,018	94,902
Grand Total		Rs.926,716

Audit is of the view that due to weak internal controls, security deposits were not forfeited.

Non-forfeiture of security deposit resulted in loss to the government.

Matter was reported to the DCO and the DDO concerned during November, 2012. DDO replied that the Supply orders were issued in April and suppliers failed to supply the medicines due to fear of non-clearance of bills within time at the close of financial year. DAC meeting was held on 18th December, 2012. EDO (Health) apprised the committee that collective security deposit was obtained at EDO office. Committee directed the EDO to forfeit the security and provide the security forfeited record. No further progress was shown till the finalization of this Report.

Audit recommends forfeiting of security deposit and legal action to blacklist the firms, besides fixation of responsibility against persons at fault, under intimation to Audit.

[AIR Para 13, 06]

1.3.2 Non-collection of Liquidity Damages – Rs. 898,378

According to Para 50 (i) of Purchase Manual, Chapter VII, liquidated damages should be levied at the uniform rate 2% of the value of the contract per month or a part thereof for the stores supplied late.

EDO (Health) did not recover / deduct the liquidity charges Rs 898,378 @ 2% per month from supplier. According to supply order, supply of items was to be made within 45 days, but supplier did not supply items within time. The detail of liquidity damages on purchases of medical equipment is given in **Annex-N**

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

Non-recovery of liquidity damages resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in November, 2013. The DDO noted the observation but did not submit any reply. DAC meeting was held in January-2014. The department neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

Audit recommends recovery, under intimation to Audit.

[AIR Para02]

1.3.3 Loss to Government due to Theft of IT Equipment – Rs790,000

According to 2.33 Punjab Financial Rule 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.

EDO (Education) Pakpattan did not take action or fix responsibility against person at fault in the case of theft of computer equipment of Rs.790,000 in GHS Pakpattan 29/SP. Furthermore, it was also observed that I.T. equipment were purchased for schools without obtaining SNEs. No lab attendant or security

measures were adapted to government assets. The detail of stolen items is given below:

(Amount in rupees)

Sr. No.	Name of item	Qty.	Amount
1	UPS acer APC-3000	1	15,000
2	CPU main server acer	1	150,000
3	Mouse	5	1,800
4	LCD acer	4	60,000
5	Computer	3	360,000
6	Other accessories	4	203200
Total			790,000

Audit is of the view that due to weak internal controls, government assets were stolen.

Theft of government asset resulted in loss to government.

Matter was reported to the DCO and the DDO concerned during November, 2012. DDO replied FIR No.54/12 dated 06.03.2012 had been registered at thana Malka Hans Pakpattan. The matter was under trial in court. However the loss of Govt. had been compensated with the help of donation by some respectable peoples/ donors on self-help basis. Now the computer Lab of GHS 29/SP Pakpattan was functional. DAC meeting was held on 18th December, 2012, the committee directed the DDO to remain in contact with the DPO for recovery of government property. No further progress was shown till the finalization of this Report.

Audit recommends for investigation at appropriate level, besides fixing of responsibility against the concerned and recovery under intimation to Audit.

[AIR Para 03]

1.3.4 Unauthorized Expenditure beyond Delegated Financial Powers – Rs. 786,942

According to Punjab Delegation of Financial Powers 2006 vide 2nd schedule (xxv) the powers to sanction an expenditure Others (items not mentioned in Sr.2(b) (i) to (xxiv)(a) Non-recurring items (iv) Officers in Category-III upto Rs.40,000 in each case and (b) Recurring Items (iv) Officers in Category-III upto Rs.10,000 in each case.

Senior Medical Officer, RHC, Qaboola sanctioned following expenditure of Rs.786,942 beyond his delegated financial powers during the period 2011-12:

(Amount in rupees)

Token No & Date	Particulars	Party Name	Invoice No. Date	Supply order No. date	Sanction No. & DATE	Head	Total Amount
D00690 26.08.11	Misc Items	Arham Traders Jhang	799 24.08.11	350 18.08.11	382 25.08.11	COS	361,647
D00693 26.08.11	phynile, bath cleaners , floor cleaners	Punjab traders Multan	NIL Nil	354 18.08.11	379 25.08.11	Others	425,295
Total							786,942

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

Irregular expenditure resulted in violation of government instructions.

The matter was reported to the DCO and the DDO concerned in November, 2013. The DDO noted the observation for compliance. DAC meeting was held in January-2014, the department neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

Audit recommends action against the concerned, besides regularization, under intimation to Audit. [AIR Para 03]

1.3.5 Misclassification of Expenditure – Rs 786,706

According to Para 12(1) (5) of the Local Government Account manual 2003, the expenditure shall be classified into an account head relating to nature of item.

Senior Medical Officer, RHC, Qaboola incurred expenditure of Rs 786,706 on purchases of different articles out of irrelevant object.

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

Irregular expenditure resulted in violation of government instructions.

The matter was reported to the DCO and the DDO concerned in November, 2013. The DDO noted the observation for compliance. DAC meeting was held in January-2014 in which the department neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

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

[AIR Para 02]

1.3.6 Unjustified Payment of Sales Tax - Rs 489,458

According to section 13 2 (a) of Sales Tax Act, 1990, the Federal Government may, by notification in the official Gazette, exempt any taxable supplies made or import or supply of any goods or class of goods, from the whole or any part of the tax chargeable under this Act. Further, according to serial No.52-A of the 6th schedule of sales tax act, 1990 goods supplied to hospitals run by the federal or provincial governments or charitable operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of two hundred or more beds are exempt from sales tax.

Medical Superintendent Tehsil Head Quarters Hospital Arifwala paid the sales tax of Rs.489,458/- to the suppliers on the purchase of different articles for the hospital despite the fact that THQ was exempted from the sales tax as detailed in **Annex-O**

Audit is of view that due to weak internal control system, excess payment of sales tax was made.

Due to payment of sales tax government suffered loss of Rs.489,458

The matter was reported to the DCO and the DDO concerned in November, 2012. The DDO noted the observation but did not submit any reply. DAC meeting was held on 18th December, 2012, the department neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

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

[AIR Para 16]

1.3.7 Loss to Government due to Non-availability of Portable Steam Sterilizer - Rs.449,000

According to Rule 2.33 of P.F.R Vol-I, every Government Servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the Government through fraud or negligence on his part. Further, according to Rule 76(1) of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

EDO (Health) Pakpattan made purchases of Portable Steam Sterilizer of Rs 449,000 for 20 beds Gynae & Children Ward in THQ, Arifwala. Whereas, on physical inspection on 03.11.12, it was found that Portable Steam Sterilizer was not available.

Audit is of the view that due to weak internal controls, government asset was not protected.

Non protection of government assets resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in November, 2012. The DDO replied that the portable steam sterilizer was taken away by the company engineer during the installation to remove some technical hurdles. Reply of DDO was not tenable, because during verification it was cleared that same was received after audit, DAC meeting was held in January-2014, DAC decided to keep the Para pending till recovery & action against responsible. No further progress was shown till the finalization of this Report.

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

[AIR Para 04]

1.3.8 Excess Payment to the Contractor by Cutting, Tempering the Abstract after Record Entry and Preparation of the Abstract - Rs 300,042

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

District Officer Buildings made excess payment to the contractor amounting to Rs 300,042 on the recommendation of the engineer incharge and pre-audit by the Assistant Account Officer (W&S) despite the fact that the quantities were increased by tempering the record entries after preparation of the abstract of the bill and CMB by the officials in the 6th and running bill to the contractor in the month of June 2012 in the work Construction at Govt. Boys Model High School Kumhariwala paid at page number 82-115 MB# 1344/1227. **Annex-P**

Audit is of the view that due to the tempering of record entries, increase in the quantities and poor pre-audit resulted in the excess payment to the contractor.

Excess payment resulted in loss to the government.

The matter was reported to the DCO and the DDO concerned in November, 2013. DDO noted the observation but did not submit any reply. DAC meeting was held in January-2014, DAC decided to make the recovery within seven days. No further progress was shown till the finalization of this Report.

Audit recommends strict action against person at fault, besides recovery of overpaid amount, under intimation to Audit.

[AIR Para 01]

1.3.9 Misclassification of Expenditure – Rs 293,471

According to Para 12(1) (5) of the Local Government Account Manual 2003, the expenditure shall be classified in an account head relating to nature of item.

SMO, RHC 93D Pakpattan incurred expenditure worth Rs.293,471 on account of purchase of articles out of irrelevant object head instead of relevant object head. Incurrence of expenditure out of irrelevant head of account needs justification. It was astonishing to note that how DAO Pakpattan passed for payment from the irrelevant head of account. **Annex-Q**

Audit is of the view that due to weak internal controls, irrelevant object heads were used to draw the amount.

Misclassification resulted in irregular expenditures.

The matter was reported to the DCO and the DDO concerned in November, 2012. The DDO replied that the purchases were made as per requirement. DAC meeting was held in January, 2014. The Committee directed

the DDO to get the expenditure regularized from Finance Department Government of Pakistan. No further progress was shown till the finalization of this Report.

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

[AIR Para 02]

1.3.10 Unauthorized Withdrawal of Health Sector Reform Allowance – Rs 238,148

The Punjab Health Sector Reform Program Allowance (PHSRPA) is payable only when the Doctor Para-Medic and other staff perform their duty under the PHSRP at RHCs& BHUs. Any Doctor/ Para-medic and other staff regular or on contract, posted and drawing pay against the post of RHCs & BHUs are directed to perform duty somewhere else, they will not be entitled to draw PHSRP allowance. In the same way the regular Doctor/ Para-medical and other staff appointed in RHCs & BHUs proceed on long leave can not draw PHRSP allowance. Any such allowance so paid should be recovered as per the instruction of the Program Director PMU/ PHSRP Government of the Punjab Health Department letter No PMU/PHSRP/G.1-06/61/270/340 dated 16.03.2007.

During audit of detail below formation it was noted that the unauthorized payment of PHSR allowance Rs. 238,148 was made to doctors not working at this hospital / working on general duties during 2010-12. **Annex-R**

(Amount in rupees)

Sr. No.	Name of Formation	Amount
1	SMO RHC Qaboola	184,056
2	SMO RHC 93 D	54,092
Grand Total		238,148

Audit is of the view that due to weak financial management, unauthorized payment of Health Sector Reform Allowance was made.

Payment of Health Sector Reform Allowance resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in November, 2012. DDO noted the observation for compliance. DAC meeting was held on 18th December, 2012. The department neither submitted any reply nor attended the meeting.

No further progress was shown till the finalization of this Report.

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

[AIR Para 05, 06]

1.3.11 Recovery on account of Wrong Calculation of Bill in Store Book and due to not Carrying Forwarded Balances of Store Books – Rs 216,830

According to Rule 32 of Punjab Local Government (Accounts) Rules 2001 and as per Rule 2.10 (a)(I) of Punjab Financial Rules Vol-I, while incurring expenditure, same vigilance shall be exercised in respect of expenditure from the Local Fund as a person of ordinary prudence would exercise in respect of his own money.

Medical Superintendent DHQ hospital Pakpattan had paid following excess payments in drawing of bills due to wrong calculation of balances in store books along with non-carrying of balances of items from one register to next one as detailed in **Annex-S**.

Audit is of the view that due to weak internal controls, wrong calculations of balance in store books along with non-carrying of balances of items were made.

Excess drawl of amount resulted in loss to the government.

Matter was reported to the DCO during November, 2013. DDO replied that Letter have been written to the supplier for wrong payment of Rs.30,000 and committee of 5 members had been constituted to enquire the matter in the light of audit objection and findings will be communicated shortly. DAC meeting was held in January, 2014, Committee directed the DDO to provide report of inquiry committee within 15 days.

No further progress was shown till the finalization of this Report.

Audit recommends recovery of amount, besides fixation of responsibility against person at fault.

[AIR Para 15]

1.3.12 Recovery of Rs 213,070 on account of Undue Payment of Health Sector Allowance to Doctors during Leave

According to government of the Punjab Finance department letter No. SOX (II-I) 6-91/2004-I dated 14-07-2008, health Sector allowance was not admissible to doctor who proceeds on any type of leave.

Medical Superintendent DHQ hospital Pakpattan allowed un-authorized payment to doctors on account of Health Sector Reform Allowance during leave period amounting Rs 213,070. **Annex-T**

Audit is of the view that due to weak internal controls, Health Sector Reform Allowance were not deducted during leave period.

Un-authorize payment resulted in loss to government.

The matter was reported to the DCO and the DDO concerned during November, 2012. DDO replied that Audit had taken whole record from attendance register and pointed out the recovery without observing the casual leave / earned leave. Matter will be scrutinized and recovery if any will be effected shortly. DAC meeting was held on 18th December, 2012, Committee

directed the DDO to affect Recovery within 15 days after scrutiny of casual leave and EOL. No further progress was shown till the finalization of this Report.

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

[AIR Para 17]

1.3.13 Overpayment due to Decrease in Price of Bitumen – Rs 182,371

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

District Officer (Roads) Pakpattan did not deduct the price variation of bitumen which was reduced more than 5% from the base price taken at the time of tender. Which resulted in excess payment of price of bitumen amounting to Rs 182,371 to the contractors in the different works as detailed below:-

(Amount in rupees)

Name of Work	Tender Date	Rate of bitumen at the time of Tender	MB No.	Page No.	TST in Sft	Date	Rate at the time of execution	Diff. of rate	Qty. of Bitumen in Metric Ton	Price Variation
Construction of M/R from Chak Mehdi Khan Hospital to abadi Pir Tahir Bukhari Length 1.40-KM	17.06.11	90030	1386	82	43000	12.08.11	84340	5690	13.07	74,368
				92	4020	8.11	84340	5690	1.22	6,942
Construction of M/R form Depalpur road to Fazal Fruit Farm Length 1.00-KM	17.06.11	90030	4414	80	38892	16.09.11	81480	8550	11.82	101,061
Total Recovery of Price Variation										182,371

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

Non recovery of price variation resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in November, 2012. DDO noted the observation but did not submit any reply. DAC meeting was held on 18th December, 2012, the department neither submitted any reply nor attended the meeting.

No further progress was shown till the finalization of this Report.

Audit recommends fixing of responsibility on the officer concerned for non-recovery of price variation, besides recovery of said amount.

[AIR Para 11]

1.3.14 Non-deposit of Government Fees –Rs. 170,459

According to Chapter-IV Rule 4.7(1) of Punjab Financial Rules, Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and properly assessed, realized and credited to Government account. Further as per letter no. SO (B&A) 12-13/2011 dated 10-11-2011, of health department government of Punjab, the rate of outpatient ticket (Purchase Fee) and emergency admission fee at Rs. 1 in all the Health facilities (Basic Health Units, Rural Health Centers, Tehsil Headquarter Hospital, District Headquarter Hospitals, and tertiary care Hospitals).

Medical Superintendent THQ Hospital Arifwala did not deposit the government fees amounting to Rs170,459 which were realized from the public during 2011-12 as detailed below:-

(Amount in rupees)

Name of Fee	Period	Total No. of Patients	Fee Not Deposited
Emergency Fee	July-2011 to Jun-2012	42871	42,871

Indoor	July-2011 to Sep 2011	1938	13,489
ECG	July-2011 to Sep 2011	546	18,429
Ultrasound fee	Jan-2012 to June-2012	2126	95,670
Total			170,459

Audit is of the view that due to weak internal controls, fee was not deposited in the government account.

Non deposit of fee resulted in loss to the government

The matter was reported to the DCO and the DDO concerned in November, 2012. DDO noted the observation but did not submit any reply. DAC meeting was held on 18th December, 2012, the department neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

Audit recommends deposit of government receipts, besides fixation of responsibility against person at fault, under intimation to Audit.

[AIR Para 13]

1.3.15 Recovery due to Irregular Drawl of Arrears -Rs. 149,255

According to 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 misappropriations.

Deputy District Education Officer (W) Pakpattan drew arrears bill on account of Pay Protection as well as Personal Allowance and paid to the teachers for the same period, as detailed below:-

(Amount in rupees)

Token #	Date	Name	Period	Amount
D13411	09-06-12	Mukhtar Begum SESE, GGMS Chak Noor Muhammad	08-01-07 to 31-05-12	35,154
D13413	09-06-12	Fozia Tabassum SESE, GGMS Chak Noor Muhammad	09-01-07 to 31-05-12	23,255
D13412	09-06-	Naheed Anjum Bhatti SESE,	09-01-07 to 31-05-12	35,154

	12	GGMS Chak Noor Muhammad		
D13027	06-06-12	Samina Sharif ESE, GPS 41/SP	09-01-07 to 31-05-12	42,692
D13027	06-06-12	Samina Sharif ESE, GPS 41/SP	Additional Charge @ 500	13,000
			TOTAL	149,255

Audit further observed that:-

1. No Service book was produced to check the scale of pay.
2. Reason of late drawls was not available.
3. Double benefit was given which needs recovery.
4. Sanction of charge allowance in favour of Ms. Samina Sharif along with sanction strength of student not shown to the Audit.

Audit is of view that due to financial management, irregularity occurred.

Payment of double benefit resulted in loss to the government.

Matter was reported to the DCO and the DDO concerned during November, 2012. DDO replied that Letter No.1119 dated 14-12-2012 had been issued to the concerned teachers. DAC meeting was held on 18th December, 2012, the committee directed the DDO to expedite the recovery. No further progress was shown till the finalization of this Report.

Audit recommends for recovery, besides action against the person responsible.

[AIR Para 06]

1.3.16 Misappropriation of Funds Allocated for X-Ray Films – Rs. 111,716

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.

Senior Medical Officer, RHC, Qaboola purchased X-Ray Films during 2010-11 but the same were not actually available / entered in the stock register which showed that films were not actually received. Furthermore, during the use of X-Ray films by the radiographer 100 X-Ray films were misappropriated by tempering the balance quantity of films in the expense book. On 21.03.2012 closing balance available of X-Ray Films 12x15 was 262 films on the next day only 11 X-Rays were conducted and balance of films were reported as 151 films instead of 261 films. It evidently showed that 100 films were misappropriated by the radiographer and needed recovery of Rs.12,500 as detailed below:

(Amount in rupees)

Particulars	Party Name	Invoice No. Date	Supply order No. date	Sanction No. & DATE	Qty.	Rate	Amount	GST	Total Amount
X-Ray Film 10x12	Punjab Traders Shah Rukn-e-Alam Multan	815 18.05.11	188 11.05.11	208 20.05.11	8	9,150	73,200	12,444	85,644
X-Ray Film 8x10					2	5,800	11,600	1,972	13,572
Total							84,800	14,416	99,216
Cost of 100 X-rays Films = 1PKT @ 12,500									12,500
Total recovery									111,716

Audit is of the view that due to weak internal controls, funds were misappropriated.

Misappropriation resulted in loss to government.

The matter was reported to the DCO and the DDO concerned in November, 2013. DDO noted the observation but did not submit any reply. DAC meeting was held in January, 2014, the department neither submitted any reply nor attended the meeting. No further progress was shown till the finalization of this Report.

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

[AIR Para 01]

1.3.17 Loss to government due to Double Draws of Bills- Rs. 96,880

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

Medical Superintendent D.H.Q Hospital had double drawn diesel of Generator and ambulance amounting Rs 96,880 as detailed below:

(Amount in rupees)

Diesel of Generator					
Receipt No. and Date of drawn	First bill No.	Second bill No.	Qty.	Rate	Amount of recovery.
2174 dated 27-09-2011	684 dated 27-09-2011	03 dated 30-09-2011	300 liters	94.15 per liter	28,245
2175 dated 27-09-2011	684 dated 27-09-2011	03 dated 30-09-2011	300 liters	94.15 per liter	28,245
2230 dated 14-01-12	Not legible	43 dated 31-01-2011	300 liters	100.40 per liter	10,040
Total Amount of double drawn of diesel for generator					66,530
Detail of Diesel of Ambulance					
Receipt No. and Date of drawn	Qty.	Rate	Amount paid	Already recovered	Now to be Recovered
3290 to 3295 dated 25-02-2012 to 29-02-2012 for vehicle No.PKG 1007	282 liter diesel with 7 liter M.Oil	105/- per liter diesel and 415 per liter M.Oil	32515	15,845	16,670
16687 dated 15-07-11	61 liter diesel	93/60 per liter	5,710	-	5,710
2042 to 2045 dated 26-04-2011 to 30-04-2011	1200 liters	98.80 per liter	118,560	110,590	7,970
Total Amount of double drawn of diesel for ambulance					30,350
Grand total					96,880

Audit is of the view that due to weak internal control and negligence of authority, payment of double draw were made.

Double drawl of diesel resulted in loss to government.

Matter was reported to the DCO and the DDO concerned during November, 2013. DDO replied that the M/S Nizam Filling Station Pakpattan directed to deposit the recovery vide letter No. 18671/DHQ dated 08.12.2012. DAC meeting was held in January-2014, the committee directed to DDO to make

the recovery besides taking disciplinary action. No further progress was shown till the finalization of this Report.

Audit recommends recovery from the concerned alongwith fixing of responsibility, under intimation to Audit.

[AIR Para 01]

Annex

Annex-1

(Rupees in Million)

Formation	Para No.	Title of Para	Amount of Audit Observation	Nature of Audit Observation
MS THQ Arifwala	6	Unauthorized Expenditure for contingent paid staff Rs 696,960	0.697	Irregularity
EDO(Health)	1	Misapplication of funds- Rs.381,526	0.381	Irregularity
DO(Roads)	1	Misappropriation of government funds without actual work done - Rs 500,000	0.5	Misappropriation
DO(Forest)	3	Loss to Government due to Non Recovery on Account of Theft of Trees -Rs 308,500	0.308	Misappropriation
MS THQ Arifwala	1	Recovery on account of Conveyance Allowance and House rent Allowance Instead of stay in Government Residences with in the premises of Hospital & during the leave period Rs.154,858	0.155	Internal Control Weaknesses
SMO RHC Qaboola	9	Recovery of Rs.303,360 on account of unjustified payment of Conveyance Allowance	0.303	Internal Control Weaknesses
MS DHQ	16	Unauthorized payment of Conveyance Allowance Rs. 142,270	0.142	Internal Control Weaknesses
G Special Education(HI) PPN	4	Unjustified drawl of house rent & conveyance allowance of Rs.124,927	0.125	Internal Control Weaknesses
Dy.DO Agri Arifwala	6	Loss to Government Due to Non Auction of Dried Trees – Rs8.500 Million	8.5	Internal Control Weaknesses

MFDAC Paras

(Rupees in Million)

Sr. No.	Formation Name	AP No.	Para	Amount
1	D.O Forest	2	Loss to Government due to Non Auction of Old Dry Trees Rs. 21.650 million (Approximately)	21.650
			Total	21.650
2	SMO RHC Bonga Hayat	3	Irregular Purchase due to splitting up of expenditures of X-Ray Films of Rs. 198,012	0.198
3		4	Irregular Purchase of LP Medicine – Rs 242,859 and recovery of Discount of Rs. 24,286	0.024
4		7	Loss to Government Non-Recovery Of Penal Rent Of Govt. Residency Illegally Occupied by Employees – Rs 13,776	0.014
5		8	Irregular Payment of Conveyance Allowance and HSRA during Leave Rs. 37,800	0.038
6		9	Loss to Govt. due to Excess rate of I.V.canulla Local Purchased Rs. 25,220	0.025
				Total
7	District Officer Sports	2	Irregular Heavy Expenditures on Advertisement of Punjab Youth Festival 2012 Rs. 547,300	0.547
			Total	0.547
8	DEO(EE-M)	2	Unauthorized Payment without obtaining of degrees verification of new Appointees and Recovery thereof Rs.265,618	0.266
9		3	Illegal Promotion of PST (General) against the vacant post of EST (PE) Teachers	-
			Total	0.266
10	District Officer (Labour)	1	Non-Collection of verification fee from owners of CNG Pumps - Rs.72,000	0.072
11		3	Non-Production of vouched accounts	-
			Total	0.072
12	MS THQ Arifwala	2	Recovery on account of maintenance charges due to stay in Government Residence Rs. 138,672	0.139
13		3	Unauthorized Payment on Account Of Health Sector Reform Allowance–Recovery of Rs.53,361	0.054
14		4	Unauthorized Payment of Pending	2.206

			Liabilities of Previous Years and Doubtful Purchase – Rs2.206 Million	
15		8	Non-obtaining of security deposit before issuing of supply order of medicine Of Rs.238,257	0.238
16		9	Irregular advance drawl prior to DTL reports Rs.1.632 Million	1.632
17		10	Unjustified Expenditure on LP Medicines of Rs.1.796 million	1.796
18		11	Non-Auction of Unserviceable Items Valuing Rs.18,000	0.018
			Total	6.083
19	SMO RHC Qaboola	1	Consumption of Medicine Without Obtaining Drug Testing Laboratory Reports Amounting to Rs. 775,314	0.775
20		2	Non Recovery Of House Rent Allowance And 5% Maintinance Charges -Rs.308,684	0.309
21		3	Recovery Of Un-Authorized Withdrawal Of Health Sector Reforms Allowance – Rs.22320	0.022
22		4	Non-recovery of Penal Rent of Govt. Residences illegally occupied by employees – Rs.45,756	0.046
23		5	Non-Deposit of General Sales Tax Into Government Treasury – Rs 281,531	0.281
24		6	Non Deposit Of Sales Tax Recovery Thereof – Rs 50,820	0.051
25		7	Irregular local purchase of medicines amounting to-Rs. 115,243	0.115
26		8	Non-Obtaining Of Security Deposit Before Issuing Of Supply Order Of Medicine Of Rs.38,766	0.039
27		10	Irregualr Purchase Of Bedding And Clothing By Splitting Up The Value Of Indent Amounting To Rs 347,660	0.248
28		11	Irregular Expenditure on Account of Different Repairs-Rs.296,525	0.297
				Total
29	DO(OFW M)	1	Non observance of Technical Sanction condition and less execution of water course volume – Rs13.17 million	13.170
30		2	Non-Achievement of Target of Completion of Works – Rs 65.022 million	65.022
31		3	Non verification of Deposit-Rs.177,300	0.177

32		4	Late completion of water Courses-Rs.33.686 Million	33.686
33		6	Non deposit of sales tax recovery thereof – Rs 135,589	0.136
34		7	Non Refund Of Remaining Construction Material Rs.127,680	0.128
35		8	Loss to Government Due to Excess Rate Charge than Approved Rates-Rs.58.495 million recovery thereof	58.495
36		9	Non deposit of sales tax recovery thereof – Rs 1.817 million	1.817
37			Irregular Expenditure on Account of Different Repairs-Rs.879,923	0.880
			Total	173.511
38	Dy.DEO(E E-W)PPN	1	Recovery due to irregular drawl of charge allowance worth Rs. 40000	0.040
39		2	Loss to government due to payment of conveyance allowance during leave worth Rs.52,879	0.053
40		3	Non-Collection of Proof of Deposit of Sales Tax – Rs.24,812	0.025
			Total	0.118
41	DO Buildings	1	Unjustified Use of Powers of Sub-Division Officer and Unauthorized Expenditure of Rs 57.823 Million	7.474
42		2	Undue Retention of Performance Securities Outside the Treasury and without Confirmation from Banks Rs 3.163 Million	3.163
43		4	Unjustified Issuance of Work Order Rs 6.254 Million	6.254
44		6	Unauthorized Refund of Securities before Prescribed Period Rs 1.107 Million	1.107
45		7	Unauthorized Technical Sanctions of Estimates beyond Delegated Financial Power for Repair of Residential Buildings Rs 2.298 Million	2.298
46		8	Unauthorized Award of Work Orders without Competition for Repair Works Rs 649,600	0.650
47		9	Short Recovery of Penalty from the Contractors - Rs 317,000	0.317
48		10	Unauthorized Award of Work Orders to Contractors Other than Lowest Bidders for Repair Works Rs 346,300	0.346

49		11	Excess payment due non-deduction of Local Sand Rate – Rs 432,277	0.423
50		12	Recovery due to Payment of Earth from Outside Source despite Availability of Surplus Earth – Rs 61,673	0.062
			Total	22.094
51	DO(Roads)	2	Unauthorized payment by ex. acting district officer road despite the availability of existing district officer (road) on chair Rs 81.477 million	81.477
52		5	Irregular enhancement by violating ppra rules amounting to Rs 7.334 million	7.334
53		6	Bogus excess payment to contractor Rs 972,573 in revised estimate by increasing the quantity of earth with lead by reducing the quantity of earth without lead	0.973
54		7	Fake enhancement of special repair of internal road parking in dco complex Rs 2,284,700	2.285
55		8	Chances of embezzlement due to non-identification of sites of fixation of kilometer stones amounting to Rs 337,309	0.337
56		9	Fake enhancement of works from 99,139 to 2,379,627	2.380
57		10	Advertisement of works with fake estimations amount and despatch numbers without approval competent authroity amounting to Rs 82.409 million	82.409
58		11	Illegal entrustment of charge of gazette and ddo powers to non gazetted employee and irregular withdrawal of Rs 31.854 million	31.854
59		12	Embezzlement of Rs 23,700 due to drawl of amount without actual purchase of water dispensers	0.024
60		13	Irregualr fake withdrawl out of- annual repair and maintenance grant of Rs 3.332 million by Ex. DO Road Pakpattan in the month of june 2013	3.332
61		14	Splittign up the value of indent by calling simple quotaions to avoid the tender Rs 919,342	0.919
62		15	Chances of embezzlement due to non-identification of sites of fixation of information boards amounting to Rs 693,552	0.693
63	16	Un-authorized / bogus payment of work charged employees and payment of Rs 4.95 million	4.950	

64		18	Excess payment to the contractor amounting to Rs 177,412	0.177
65		19	Excess payment to the contractor amounting to Rs 93,659	0.094
66		20	Excess payment to the contractor amounting to Rs 294,865	0.295
67		21	Irregular premature releases of security amounting to Rs 762,579	0.763
68		22	Non production of vouchers amounting to Rs 5.285 million	5.285
69		23	Irregular award of acceptance letter without the receipt of performance security and earned money amounting to Rs 642,615	0.643
70		24	Excess payment of earth work to the contractor Rs 397,073	0.397
71		25	Irregular execution of work Rs 2,284,642	2.285
72		26	Excess payment to the contractor amounting to Rs 99024 by changing rates of original estimates without any revision and approval	0.099
73		27	Unjustified financial benefit due to not obtaining performance security - Rs 169,328	0.169
74		28	Doubtful preparation of quotations despite the special repair of road amounting to Rs 160,597	0.161
75		29	Irregular and doubtful withdrawal of amounts on account of pol without any meter readings in log books Rs 999,600	0.999
76		30	Non production of record of contingent expenditures amounting to Rs 29.359 million	29.359
77		31	Non production of record of development schemes amounting to Rs 8.531 million	8.531
			Total	59.151
78	Dy. DEO (EE-W) Arifwala	2	Recovery due to irregular drawl of charge allowance worth Rs.1.003 million	1.003
79		3	Advance drawl without immediate disbursement – Rs.1.152 million	1.152
80		4	Defective purchase of furniture Rs. 1.448 million and recovery of income & sales tax Rs.319,949	1.448
81		5	Recovery of unauthorized payment of conveyance allowance during summer vacation Rs.177,732	0.178
			Total	3.781

82	EDO (CD)	2	Non-submission of annual accounts by the ccbs – Rs. 61.782 million	61.782
83		3	Doubtful advance drawal without immediate disbursement – Rs.279,885	0.280
			Total	62.062
84	SMO RHC Malka Hans	8	Recovery of un-authorized withdrawal of inadmissible allowances – Rs.44,332	0.044
				0.044
85	EDO(F&P)	5	Non-Reconciliation Between Budget Book & Appropriation Account Difference of Rs. 10.550 million	10.550
86		6	Non Reconciliation of Expenditures with Monthly Payments Difference of Rs. 10.304 million	10.304
87		9	Non Collection of Pension Contribution Funds From the Different Departments of District Government Rs 1.083 million	1.083
			Total	21.937
88	EDO(Educ ation)	1	Loss to Government Rs 2.933 million on Account of Post Office Charges and Doubtful Distribution of Money Orders of Rs 40.271 million	43.203
89		4	Non-Collection of Income Tax and Sales Tax – Rs 3.247 million	3.247
90		6	Non-Completion of Construction Work of Govt. Boys Secondary School Feroz pur Chistian and loss to Rs 1.762 million on Account of Excess Payment	1.762
91		8	Substandard and Incomplete work of the Scheme Repair of Existing Building Govt. of High School Peer Ghani PakPattan and Loss to Government Rs 0.266 million	0.266
92		9	Loss to Government due to Non-registration of Private Schools/Institution	0.049
93		10	Non-Taking of Action for Illegal Promotion of Senior Scale Stenographer Bs.15 to Superintendent Bs.16 and Recovery of Rs 0.145 million	0.145
94		11	Loss to Government worth Rs 0.098 million on Account of Dismantling of Boundary Wall in Good Condition	0.098
95		12	Unjustified Working of School without Extension in Registration –Rs 0.085 million	0.085

			Total	48.855
96	DHDC	1	Irregular Expenditure on Account of Purchase of Stationery Items worth Rs 0.121 million	0.121
97		4	Transfer of Funds worth Rs 1.299 million to Building Department for Repair and Maintenance of the office and Hostel of DHDC building	1.299
			Total	1.420
98	MS DHQ Hospital Pakpattan	2	Irregular expenditure on account of purchase of medicines worth Rs. 8.730 million	8.730
99		6	Unjustified withdrawal of 50% adhoc relief allowance 2010 amounting to RS. 1.328 Million	1.328
100		8	Purchase of X-Ray Films over and above the demand – Rs.891,555	0.892
101		11	Non deduction/ less deduction of income tax Rs.480,533	0.480
102		12	Irregular Expenditure on repair of machinery & equipment Rs 397,000	0.397
103		13	Unauthorized payment of NPA Rs. 232,400	0.232
104		14	Non-deduction of liquidated damages-Rs.211,190	0.211
105		15	Irregular Clearance of Pending Liabilities Without Allocation of Funds of Rs.183,750	0.184
106		18	Recovery of un-authorized withdrawal of conveyance allowance during leave – 108,327	0.198
				Total
107	DO(Health)	4	Non- utilization of funds - Rs.2.315Million	2.315
108		5	Unjustified withdrawal of conveyance Allowance Rs. 905,970	0.906
109		9	<u>Difference between cash book & bank statement of Rs.309,590</u>	0.310
110		10	Illegal payment of hsra & conveyance to the staff during leave period Rs. 127,144	0.127
111		12	Irregular Expenditures on printing Rs.128,200 and non-deduction of Sales Tax Rs.17,683	0.145
112		13	Unauthorized payment of Conveyance Allowance Rs. 113,560	0.114
			Total	3.917
113	DO(Livestock)	3	Non-Recovery of Embezzled Government Revenue of Vaccines and Pay – Rs. 185,416	0.185

114		4	Misappropriation of Government Revenue of Vaccines – Rs. 156,199	0.156
115		5	Non-Collection of Proof of Deposit of Sales Tax - Rs.134,961	0.135
116		7	Difference in Expenditure statement with Fi Data – Rs. 1.006 Million	1.006
117		8	Non-recovery of Conveyance Allowance Against Earned Leaves	0.027
			Total	1.509
118	Dy.DEO(E E-M)PPN	1	Non-Production of Vouched Accounts – Rs1.058 Million	1.058
119		2	Irregular Purchase without Advertisement on PPRA’s Website - Rs.1.206 million	1.206
120		3	Un-authorized Payment of Charge Allowance to Head Teachers - Rs.1.135 Million	1.135
121		5	Non-Collection of Proof of Deposit of Sales Tax – Rs35,254	0.035
			Total	3.434
122	SMO RHC 93-D Noor Pur	3	Doubtful and Improper Consumption of Medicines - Rs. 750,822	0.751
123		4	Recovery of Un-authorized Withdrawal of Health Sector Reforms Allowance and Conveyance Allowance During Leaves – Rs314,058	0.314
124		6	Recovery of Un-authorized Withdrawal of Health Sector Reforms Allowance – Rs110,894	0.111
			Total	1.176
125	DO(SW)	2	Unjustified Drawl of Pay & Conveyance Allowance During Leave/Absent Period Of Rs.75,246	0.075
126		5	Doubtful Purchase Of Advertising & Printing Material In The Absence of Stock entry and Consumption Record Rs. 150,311	0.150
			Total	0.225
127	Special School (HI) Pakpattan	6	Unjustified Drawl of Pay & Conveyance Allowance During Leave/Absent Period Of Rs.49,436/	0.049
			Total	0.049
128	Dy.DO(Ag ri- Ext.)Arifw	1	Non Efforts to Release the Land Due to Illegal Occupation from Pattadars, Loss to Govt. in Millions	-

129	ala	3	Loss Sustained Due to Non-Recovery of Income Tax – Rs. 56,615	0.057
130		5	Non-Verification / Confirmation of General Sales Tax Deposited into Government Treasury - Rs. 196,704	0.197
131		7	Non Recovery of Loan From Pattadars - Rs.554,299	0.554
132		10	Loss Sustained Due to Govt. Due to Non-Auction of Unserviceable Machinery ≈ Rs. 300,000 (Approx.)	0.300
				Total
133	EDO(Health)	2	Likely Misappropriation Due to Non Availability of Vouchers - Rs.972,692	0.973
134		3	Non - Accountal of POL - Rs. 470,782 Recovery thereof	0.471
135		4	Doubtful heavy Expenditure on Account of Purchase of Stationery - Rs. 344,234	0.344
136		5	Misclassification of Expenditure - Rs. 470,390	0.471
137		6	Irregular Expenditure on Printing Material - Rs. 1,626,755	1.626
138		8	Irregular Purchase of Medicine / Other Store Items Due to Rate Contract - Rs. 26,994,691	26.995
139		9	Recovery Due to Non-Deposit of Sales Proceed of Tender Form - Rs. 23,000	0.023
140		10	Irregular Expenditure on Account of Purchase of Machinery and Equipments - Rs. 368,100	0.368
141		11	Doubtful Expenditure on Account of Purchase of Different Material - Rs. 424,553	0.424
142		12	Non-Production of Record – Rs.1,458,000	1.458
143		13	Non-Verification / Confirmation of General Sales Tax Deposited into Govt. Treasury – Rs.361,912	0.362
			Total	33.515
144	DEO(SE)	2	Mis-use of govt. vehicle & heavy expenditure on account of P.O.L. worth Rs.290000	0.290
145		3	Non-utilization of funds, worth Rs. 1,006,586	1.006
			Total	1.296
146	DO(Environment)	6	Recovery of Unauthorized payment of Inadmissible Pay and Allowances – Rs 100,000	0.100
			Total	0.100

147	G Special Education School Arifwala	1	Irregular Sanction of expenditure of rent of Building beyond Financial Powers- Rs.1.330 Million	1.330
148		2	Misclassification of expenditure - Rs.1.280 million	1.280
149		3	Non transparent distribution of scholarship amounting to RS. 1,021,400	1.021
150		4	Irregular sanction of expenditure on purchase of uniform beyond financial power- Rs. 571,634	0.571
151		5	Hiring of insufficient / dangerous building at higher rent- Rs.448,000	0.448
152		6	Uneconomical Purchase without advertisement Rs. 399,310	0.399
153		7	Unjustified payment of pay & allowance Rs. 360,833	0.360
154		8	Irregular execution of rent Agreement of School Building - Rs. 308,000	0.308
155		9	Irregular Expenditures on repair of government vehicle Rs. 242,510	0.242
156		10	Irregular purchase without observing ppra rules – Rs. 217,211	0.217
157		11	Advance withdrawal without purchase Rs. 170,851	0.171
158		12	Unjustified / doubtful purchase and distribution of uniform Rs. 62,018	0.062
			Total	6.409

Annex-B

Summary of Budget & Summary Financial Year 2012-13

(Amount in Rupees)

Name of Office	Budget			Expenditure			Excess(+) Savings(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
Zila Nazim	945,000	1,186,000	2,131,000	939,144	1,059,034	1,998,178	(132,822)	-6%
Zila Naib Nazim	2,989,000	2,369,000	5,358,000	2,711,799	300,581	3,012,380	(2,345,620)	-44%
DCO	18,406,000	40,793,000	59,199,000	11,616,611	16,208,216	27,824,827	(31,374,173)	-53%
EDO (F&P)	30,402,000	58,646,000	89,048,000	40,575,102	11,286,010	51,861,112	(37,186,888)	-42%
EDO (W&S)	55,069,000	68,633,000	123,702,000	42,873,189	48,925,874	91,799,063	(31,902,937)	-26%
EDO (Education)	2,309,369,000	98,024,394	2,407,393,394	2,057,149,287	82,910,151	2,140,059,438	(267,333,956)	-11%
EDO (Health)	390,809,000	210,545,720	601,354,720	334,023,561	198,500,095	532,523,656	(68,831,064)	-11%
EDO (CD)	30,631,000	23,128,000	53,759,000	28,706,627	13,444,524	42,151,151	(11,607,849)	-22%
EDO (Agriculture)	134,540,758	42,075,704	176,616,462	121,143,201	39,287,149	160,430,350	(16,186,112)	-9%
Municipal Services	1,959,000	2,055,000	4,014,000	1,856,258	1,755,839	3,612,097	(401,903)	-10%
Total Current Expenditure	2,975,119,758	547,455,818	3,522,575,576	2,641,594,779	413,677,473	3,055,272,252	(467,303,324)	-13%
Development			704,326,829			229,877,296	(474,449,533)	-67%
Highways, Roads & Bridges			13,703,000			11816993	(1,886,007)	-14%
Government Buildings.			13,321,000			13,247,658	(73,342)	-1%
Block allocation			20,000,000			-	(20,000,000)	-

(Development)			0				00)	100 %
Development Expenditure			751,350,8 29			254,941,9 47	(476,408, 882)	- 63 %
Grant Total of Expenditure			4,273,926 ,405			3,310,214 ,199	(943,712, 206)	- 22 %

Annex - C

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

(Amount in Million)

Grant No.	No. & Name of the Grant / Appropriation	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+) Excess
							(-) Saving
1	2	3	4	5	6	7	
NON-DEVELOPMENT							
3	Provincial Excise.	Voted	25,062,000	0	25,062,000	18,734,037	-6,327,963
5	Forests.	Voted	11,070,000	1,934,000	13,004,000	12,638,666	-365,334
7	Charges on A/c of Motor V. Act.	Voted	1,419,000	0	1,419,000	351,280	-1,067,720
10	General Administration.	Voted	95,650,000	0	95,650,000	53,271,368	-42,378,632
15	Education.	Voted	2,424,370,000	9,464,394	2,433,834,394	2,162,578,913	-271,255,481
16	Health Services.	Voted	574,832,000	26,522,720	601,354,720	532,523,656	-68,831,064
17	Public Health	Voted	4,014,000	0	4,014,000	3,612,097	-401,903
18	Agriculture.	Voted	83,703,000	0	83,703,000	77,323,870	-6,379,130
19	Fisheries.	Voted	1,901,000	83,000	1,984,000	1,962,610	-21,390
20	Veterinary.	Voted	48,698,000	29,227,462	77,925,462	68,505,204	-9,420,258
21	Co-operation.	Voted	13,715,000	0	13,715,000	11,460,920	-2,254,080
22	Industries.	Voted	2,452,000	0	2,452,000	1,450,924	-1,001,076
23	Miscellaneous Departments.	Voted	2,415,000	0	2,415,000	1,690,538	-724,462
24	Civil Works.	Voted	34,014,000	825,000	34,839,000	32,464,894	-2,374,106
25	Communications.	Voted	62,295,000	26,568,000	88,863,000	59,334,169	-29,528,831
31	Miscellaneous.	Voted	17,527,000	0	17,527,000	13,369,639	-4,157,361
32	Civil Defence.	Voted	4,814,000	0	4,814,000	3,999,467	-814,533
Block Allocation (N-DEV.)		Voted	20,000,000	0	20,000,000	0	-20,000,000
Total Non-Development :			3,427,951,000	94,624,576	3,522,575,576	3,055,272,252	-467,303,324

DEVELOPMENT							
36	Development.	Voted	401,941,000	302,385,829	704,326,829	229,877,296	-474,449,533
41	Highways, Roads & Bridges.	Voted	4,721,000	8,982,000	13,703,000	11,816,993	-1,886,007
42	Government Buildings.	Voted	12,338,000	983,000	13,321,000	13,247,658	-73,342
Block Allocation (Dev.)			20,000,000	0	20,000,000	0	-20,000,000
Total Development :			439,000,000	312,350,829	751,350,829	254,941,947	-496,408,882
Grand Total :			3,866,951,000	406,975,405	4,273,926,405	3,310,214,199	-963,712,206

Annex-D

[Para 1.2.1.2]

Misappropriation of Store & Stock – Rs 1.161 Million

Table 1 (Amount in rupees)

SPECIAL EDUCATION						
Name of Item	Page No.	QTY As per Stock	QTY Verified	QTY Short	Value Per Unit	Total value
Hearing Aid Instruments	60	48	32	16	6500	104000
Digital Audio Meter Amplifier 240	73	1	0	1	200000	200000
Tempnometer	74	2	1	1	50000	50000
Hearing Aid system	75	1	0	1	150000	150000
Clinical Audio Meter	78	1	0	1	35000	35000
Group Hearing Aid	79	1	0	1	50000	50000
Dining Chair	10	65	40	25	3000	75000
Cotton Takiye	16	38	14	24	900	21600
Takiya Cover	17	46	28	18	300	5400
Blankets	36	28	25	3	3000	9000
Wall Clock	37	4	2	2	300	600
Total						700600

Table 2

DISTRICT OFFICER SOCIAL WELFARE						
Name of Item	Stock Register Page No.	QTY As per Stock Register	Actual Qty Verified	Qty Missing	Value	Remarks
Iron (Philips)	27	2	1	1	1500	One iron was missing
Bycycles	13	3	0	3	20000	Neither the FIRs of three Bicycles was available nor available in the office
Steel almarah	39	4	2	2	16000	2 almarah were missing
Computer Table	186	8	6	2	16000	2 computer tables were missing
Computer Chair	186	8	6	2	4000	2 computer Chairs were missing

Pedistal Fan	77	2	1	1	2000	1 Pedistal fan was missing
Streplizer	185	1	0	1	5000	1 Streplizer was missing
Two Beds	66	2	0	2	40000	2 Beds were missing
Two Matress	66	2	0	2	10000	2 Matress were missing
Two Corner Tables	66	2	0	2	5000	2 Corner Tables were missing
Two Tarpais	66	2	0	2	4000	2 tarpais were missing
Monitors	183	8	5	3	18000	Three monitors were missing
CPUs	183	8	6	2	40000	structure of 6 CPUs was available, Having no hard disk, no supply, No RAM, No CD Drives, No power supply wires
Key Boards	183	8	0	8	300	No Key Board was available
Mouse	183	8	0	8	200	No Key Board was available
Printer	183	1	0	1	15000	No Printer was available
Total					197000	

Table 3

DISTRICT OFFICER SOCIAL WELFARE				
Particular	Invoice # & Date	Token #	Date Of Bill Pass	Amount
Stationary 2012-13				
Rims of Computer	20-05-2013	216772	28-05-2013	14987
Rims of Computer	5/1/2013	2077588	3/2/2013	9106
Rims of Computer	1/9/2012	1997822	11/10/2012	2900
Rims of Computer	8/8/2012	1997482	24-09-2012	2900
Stationary	20-05-2013	2167721	28-05-2013	24986

Stationary	5/1/2013	2104532	27-02-2013	15010
Stationary	1/10/2012	1992822	11/10/2012	4988
Stationary	8/8/2012	1997482	24-09-2012	5000
Stationary 2011-12				
	31-05-2012	1888270	16-06-2012	5000
	31-05-2012	1888270	16-06-2012	4994
	29-09-2011	1634313	12/10/2011	9976
	11/10/2011	1634482	22-10-2011	9999
	14-11-2011	1767060	25-11-2011	5023
Stationary 2010-11				
	8/8/2011			702
	1/10/2010	1475791	13-01-2011	8132
	8/6/2011			6037
	1/10/2010	1475791	13-01-2011	7448
Stationary 2009-10				
	3/6/2010	20842	28-06-2010	4959
	1/2/2010	591985	4/3/2010	8490
	1/9/2009	2594	30-09-2009	6508
	3/6/2010	20843	16-06-2010	4974
	1/9/2009	588521	19-09-2009	5684
	1/2/2010	591985	4/3/2010	4315
Printing 2012-13				
	Missing	2167721	28-05-2013	4988
File Cover	Missing	2105543	10/4/2013	3306
Office Letter Heads	5/1/2013	2104532	27-02-2013	5800
Office Letter Heads	1/10/2012	1997822	11/10/2012	2900
Office Letter Heads	8/9/2013	1997482	24-09-2012	2993
Printing 2011-12				
Office Letter Heads	31-05-2012	1888270	16-06-2012	4988
	28-12-2011	1768933	13-02-2012	5050
Posters	20-02-2012	1768706	28-02-2012	4950
Printing 2010-11				
Office Letter Heads	8/6/2011			1404
	1/10/2010	1475791	13-01-2011	5265
Printing 2009-10				
Office Letter Heads	3/6/2010	594677	28-06-2010	4988
Stationary (Medical)				
	8/8/2012	2309	22-09-2012	2935
	8/8/2012	57144984	4/10/2012	5000
	18-12-2012	12704	16-04-2013	3961
	10/6/2013	2192003	29-06-2013	3103
	10/6/2013	2192003	29-06-2013	1995
	3/12/2011	6954	12/1/2012	1137

	3/12/2011	6956	12/1/2012	3108
	6/6/2012	14493	15-06-2012	1891
	20-06-2012	15810	21-06-2012	1796
	18-04-2011	10426	3/5/2011	3999
	Missing	590150	5/1/2010	8236
	Missing	590150	5/1/2010	7111
Total				263022
Grand Total of Table 1 to 3				1,160,622

Annex-E**[Para 1.2.2.1]****Non-Production of Record - Rs 68.761 Million****Table No. 01****(Amount in rupees)**

Sr.No.	Water course No.	Chak /Moza	Technical Sanction		FCR	
			Amount	Revised TS Amount	Date	Amount
1	27860-TL	Amar Singh	1681199	1835151	25/7/13	1666850
2	208132-R	Jamal Pur Tahli	1975980		22/8/13	1951590
3	22567-L	37-SP	969697		27/7/13	824940
4	56081-TR ii	Mall	3980801	4237203	1/7/2013	3906575
5	28900-R	Muhammad Pur	1670932		24-6-13	1571060
6	52375-L	77-D	975901		2/8/2013	906345
8	81480-R	88-D	1918124	2042434	20/07/13	1801260
9	1535-R	48-SP	51368		2/7/2013	36502
10	2897-L	Warseen	1615691	1715818	3/8/2013	1410500
11	850-R	Dalil K	1422850	154023	20/8/13	1411365
12	51000-R	Dalil K	1539506	1655070	27/7/13	1427565
13	16510-R	91-EB	1996342	2126694	24/8/13	1855180
14	142464-R	20-KB	3072185		29-5-12	2721745
15	71320-L	Tahi Javind Singh	2719886		7/4/2012	2468705
16	14500-L	Kartar Pur	1760898		6/6/2012	1626175
Total						25,586,357

1. Bank statement to see farmer share.
2. Copy of agreement made water user association.
3. Vouched accounts of water courses.
4. Stock register of water courses.
5. Sales tax deposit proof.

Table No. 02D.O Road Pakpattan

(Amount in rupees)

AIR Par	Description	Amount
22	NON PRODUCTION OF VOUCHERS	5.285
30	NON PRODUCTION OF RECORD OF CONTINGENT EXPENDITURES	29.359
31	NON PRODUCTION OF RECORD OF DEVELOPMENT SCHEMES	8.531
Total		43.175
Grand Total of Table 1 and 2		

Vr# and Date	Particular	Amount
17/12.1.2013	Amanat Ali Governemnt Contactor	678827
91/22.12.2013	RazaShoukat&Safdar Ali	65803
92,93,94,95,96,97,98/ 24.12.2013	Work Charged	594400
99/28.12.2012	Nazim Ali Government Contractor	215142
100/28.12.2012	A.M.C.C Government Contractor	39153
79/21.6.2013	Nazim Ali Government Contractor	185899
80/21.6.2013		
81/21.6.2013		
82/21.6.2013		
99/27.6.2013	Amanat Ali Governemnt Contactor	1331097
Total		3.111
Tender receipt		2.174
Grand total		5.285

Annex-F**[Para 1.2.3.2]****1.2.3.2 Unauthorized Cash Payments instead of Payments through Cheques Rs -14.799 million****DCO Office Table 1****(Amount in rupees)**

Name Of Co.	Token #	Date Of Bill Pass	Amount
Nizam Din Filling Station	652	13-08-2012	348580
Nizam Din Filling Station	106	1/8/2012	205246
			205246

MS DHQ Table 3

Document No	Posting Date	Suppliers Name	Mode of payment	Amount
1903392188	08.08.2012	Nizam Filling Station	cash	1,300,980.00
1903484067	06.09.2012	Nizam Filling Station	cash	373,210.00
1903484068	06.09.2012	Nizam Filling Station	cash	1,273,380.00
1903484070	06.09.2012	Nizam Filling Station	cash	498,899.00
1903484374	15.09.2012	Nizam Filling Station	cash	1,286,850.00
1903484375	15.09.2012	Nizam Filling Station	cash	182,985.00
1903484376	15.09.2012	Nizam Filling Station	cash	296,622.00
1903522283	09.10.2012	Nizam Filling Station	cash	450,546.00
1903624104	05.11.2012	Nizam Filling Station	cash	1,096,800.00
1903665080	08.11.2012	Nizam Filling Station	cash	447,442.00
1903772296	27.12.2012	Nizam Filling Station	cash	247,455.00
1903840230	26.01.2013	Nizam Filling Station	cash	551,990.00
1903823036	26.01.2013	Nizam Filling Station	cash	199,945.00
1903823035	26.01.2013	Nizam Filling Station	cash	207,656.00

1903851478	02.02.2013	Nizam Filling Station	cash	235,920.00
1903904765	15.02.2013	Nizam Filling Station	cash	78,106.00
1903904766	15.02.2013	Nizam Filling Station	cash	117,460.00
1903916938	20.02.2013	Nizam Filling Station	cash	539,638.00
1903988818	03.04.2013	Nizam Filling Station	cash	299,970.00
1903675792	11.04.2013	Nizam Filling Station	cash	344,850.00
1903998532	11.04.2013	Nizam Filling Station	cash	178,450.00
1904042677	28.05.2013	Nizam Filling Station	cash	304,012.00
1904042678	28.05.2013	Nizam Filling Station	cash	122,564.00
1903666730	28.05.2013	Nizam Filling Station	cash	989,110.00
1904073532	29.05.2013	Nizam Filling Station	cash	376,260.00
1904109709	05.06.2013	Nizam Filling Station	cash	1,422,900.00
1904109710	05.06.2013	Nizam Filling Station	cash	254,446.00
1904151344	13.06.2013	Nizam Filling Station	cash	177,018.00
1904163569	28.06.2013	Nizam Filling Station	cash	240,000.00
Total				14,095,464

SMO RHC Table 3

Token No./Date	Head of A/c	Name of Supplier	Description	Amount (Rs)
10242/30-03-12	A03970-OTHERS	Kanwar Brothers	Bedding & Clothing	150,000
Grand Total of Table 1 to3				14799290

Annex-G

[Para 1.2.3.4]

Unauthorized Expenditure on Repair through Calling Quotations - Rs 5.783 Million

Table No. 01.

Amount in rupees)					
Name of Work	Work Order No.	Date of Work Order	Amount of Work Order	Total Amount of Works	
A/R to Assistant Commissioner Resi: at Pakpattan (Main Building)	10	13.08.12	48500	377800	
A/R to Assistant Commissioner Resi: at Pakpattan	9	13.08.12	50000		
A/R to A.C House at Pakpattan	61	06.05.13	49900		
A/R to A.C House at Pakpattan	62	06.05.13	50000		
A/R to A.C Resi: at Pakpattan	64	06.05.13	50000		
A/R to Assistant Commissioner Resi: at Pakpattan	63	06.05.13	50000		
S/R to A/R to A.C Resi: Pakpattan	18	13.06.13	49600		
A/R to D.O Buildings Resi: Pakpattan(Occupied by Assistant Commissioner)	2	01.10.12	29800		
A/R to D.O Rev: Resi: at Pakpattan	15	17.11.12	50000		231500
S/R to Additional District Collector Officer Rev: Resi:at Pakpattan	37	15.03.13	30000		
S/R to Additional District Collector Officer Resi: at Pakpattan	54	02.05.13	50000		
S/R to Additional District Collector Officer Resi: at Pakpattan	60	06.05.13	30000		
A/R to Additional D.O Collector Resi: Pakpattan	50	17.06.13	21500		
S/R to Addl: Distt: Collector Officer Resi: Pakpattan(Buildings Portion)	15	13.06.13	50000		
A/R to District Officer Rev: Office Pakpattan	14	17.11.12	50000	249200	
S/R to Addl Com Office(D.O Rev: Office at PPN(Provision of Bricks Work)	47	05.04.13	50000		
S/R to D.O Rev: Office at Pakpattan(Public Health Filling & White Washing)	46	05.04.13	49800		
S/R to D.O Rev: Office at Pakpattan	59	06.05.13	50000		
S/R to D.O Rev: office at Pakpattan	70	04.06.13	49400		
A/R to Zila Council rest House at Pakpattan	8	13.08.12	48400		419700
M/R to Zila Council Rest House Pakpattan	72	04.06.13	48000		

S/R to Zila Council Rest House at Pakpattan(Occupied by EDO F&P	8	18.10.12	34000	
S/R to Zila Council Rest House at Pakpattan	24	04.02.13	40000	
A/R to Zila Nazim Rest House Pakpattan	21	17.06.13	50000	
S/R to Zila Council Rest House Pakpattan	73	04.06.13	50000	
S/R Zila Nazim Rest House Pakpattan	31	17.06.13	49900	
S/R to Zila Council Rest House Pakpattan	30	17.06.13	49900	
S/R to Zila Nazim Rest House Pakpattan	32	17.06.13	49500	
S/R to Zila Nazim Office Pakpattan	36	Nil	19200	218500
S/R to Zila Nazim Office Pakpattan	38	17.06.13	50000	
S/R to Zila Nazim Office Pakpattan	39	17.06.13	50000	
S/R to Distt: Council Office Complex Pakpattan	52	17.06.13	49400	
S/R to Zila Nazim Office Pakpattan	90	07.06.13	49900	
A/R to Ext Dev. District Complex at PPN (Replacement Mercury Lamp etc)	13	24.08.12	49900	498100
S/R to District Complex at Pakpattan	1	22.09.12	50000	
S/R to District Complex at Pakpattan(Provision of tango Lights)	7	11.10.12	50000	
S/R to External Dev. Complex at Pakpattan(Provision of Sodium Lights)	6	11.10.12	50000	
A/R to O.H.R District Complex External Dev: at Pakpattan	3	01.10.12	48200	
S/R to External Dev. Complex at Pakpattan(Provision of Soling Near O.H.R)	4	01.10.12	50000	
S/R to External Dev: Complex Pakpattan	29	14.02.13	50000	
S/R to District Complex at Pakpattan (External Dev :)	41	29.03.13	50000	
S/R to DCO Office at Pakpattan (External Dev :)	40	29.03.13	50000	
A/R to External Dev: District Complex at Pakpattan	71	04.06.13	50000	
S/R to Water Supply at D.C.O Resi: Pakpattan	49	05.04.13	50000	246000
S/R to Replacement of Damaged kitchen Cabinet at DCO Resi: at Pakpattan	48	05.04.13	47500	
Replacement of Security Light at DCO Resi: Office Pakpattan	50	05.04.13	48500	
S/R to DCO House Pakpattan	92	07.06.13	50000	
S/R to DCO House Pakpattan	95	11.06.13	50000	
S/R to DCO Camp Office at Pakpattan	44	02.04.13	50000	148000
Replacement of Goldamatic Pump A/R to Guard Room at DCO Camp Office	42	29.03.13	48000	
External Service Cable at Camp Office at Pakpattan	43	30.03.13	50000	
S/R to EDO Works & Services at PPN (P/F PVC Wall Paneling East Side)	26	17.06.13	50000	250000
S/R to EDO Works & Services at PPN (P/F PVC Wall Paneling West Side)	25	17.06.13	50000	
S/R to EDO Works & Services at PPN (P/F PVC Wall	34	17.06.13	50000	

Paneling South Side)				
S/R to EDO Works & Services at PPN (P/F PVC Wall Paneling North Side)	35	17.06.13	50000	
S/R to EDO Works & Services office at Pakpattan	29	17.06.13	50000	
S/R to Chief Engineer Camp Office at Pakpattan (EI & GI etc)	12	24.08.12	50000	100000
S/R to External Soling etc:(C.O.CE) at Pakpattan	11	24.08.12	50000	
S/R DHQ Hospital at Pakpattan	42	17.06.13	50000	200000
S/R DHQ Hospital at Pakpattan	43	17.06.13	50000	
S/R DHQ Hospital at Pakpattan	46	17.06.13	50000	
S/R DHQ Hospital at Pakpattan	47	17.06.13	50000	
M/R to DHQ Hospital at Pakpattan(Raising of B/Wall MO Residence No.04)	22	17.06.13	50000	194000
M/R to DHQ Hospital at Pakpattan (Earth filling and pre pipe)	23	17.06.13	44000	
M/R to DHQ Hospital at PPN(Constn: of Court Yard B/Wall of Residences)	21	17.06.13	50000	
M/R to DHQ Hospital at PPN P/Brick work of B Wall MO Dr. M Abass Resid	20	17.06.13	50000	
S/R to Naib Tehsildar No.1(Occupied by Mr. Sajjad Ahmad)	13	13.11.12	50000	246700
S/R to Tehsildar Resi: in Officer Colony PPN(Occupied by D.D.A Officer)	12	13.11.12	47600	
S/R to P/T Resi: No.1 in Officer Colony Pakpattan	18	27.11.12	49400	
S/R to Gate Piller in P/T R/A 16-17 No.1 in Officer Colony Pakpattan	28	04.02.13	50000	
S/R to 1650 Sft Resi: No.1(Occupied by A.D Attorney F&P at Pakpattan	89	05.06.13	49700	
S/R to 1500 Sft Resi: No.7 (Occupied by D.O Enter in Officer Colony at PPN	36	17.06.13	49900	129900
S/R to 1500 Sft Resi: No.7 in Officer Colony PPN(Occupied by D.O EnterP)	82	05.06.13	30000	
A/R to P/T R/A BS.16-17 Occupied by D.O Enterprises at Officer Colony	83	05.06.13	50000	
S/R to P/T Resi: BPS 18-19 No.1 Officer Colony at PPN Occupied Ray Altaf	25	04.02.13	48000	137700
S/R to P/T Resi: BPS 18-19 No.1 at PPN(Occupied by Ray Altaf Ahmad)	30	28.02.13	30000	
S/R to P/T Resi: BPS 18-19 No.1 at PPN(Occupied by Ray Altaf Ahmad)	34	07.03.13	30000	
S/R to P/T Resi: BPS 18-19 No.1 at PPN(Occupied by Ray Altaf Ahmad)	32	07.03.13	29700	
S/R to P/T Resi: BPS 18-19 No.2 at Pakpattan(Occupied by DMO Pakpattan)	31	28.02.13	30000	60000

S/R to P/T Resi: BPS 18-19 No.2 at Pakpattan(Occupied by DMO Pakpattan)	33	07.03.13	30000	
S/R to Resi: Sub Engineer Roads at Pakpattan	44	17.06.13	48800	68800
A/R to Resi: Sub Engineer Roads at Pakpattan	45	17.06.13	20000	
S/R to EDO F&P Resi: at Pakpattan	84	05.06.13	50000	169700
S/R to EDO F&P Resi: at Pakpattan	85	05.06.13	50000	
S/R to EDO F&P Resi: at Pakpattan	86	05.06.13	50000	
S/R to EDO F&P Resi: at Pakpattan	56	06.05.13	19700	
S/R to D.O Buildings Office at Pakpattan	23	16.01.13	50000	223200
A/R to D.O Buildings Office at Pakpattan	51	24.04.13	44000	
A/R to D.O Buildings Office at Pakpattan	75	05.06.13	50000	
S/R to D.O Buildings Pakpattan (Accounts Br)	51	17.06.13	49200	
S/R to Chowkidar Qtr: D.O Buildings Office Pakpattan	94	17.06.13	30000	
S/R to D.O Roads Resi: at Pakpattan	52	29.04.13	50000	148500
S/R to D.O Roads Resi: at Pakpattan	53	02.05.13	49000	
S/R to A/R to D.O Roads Resi: Pakpattan	19	13.06.13	49500	
A/R to DDO (Roads) Resi: at Pakpattan	21	31.12.12	49100	109100
S/R to DDO Roads Resi: Pakpattan	94	07.06.13	30000	
S/R to DDO Roads Resi: Pakpattan	93	07.06.13	30000	
S/R to Public Saray used a Tehsil Buildings Pakpattan	57	06.05.13	50000	149400
S/R to Public Saray used as Tehsil Buildings Pakpattan	76	05.06.13	49600	
S/R to Public Sarvay used as Tehsil Buildings Pakpattan	74	05.06.13	49800	
S/R to Garages in DDO Roads Pakpattan(Provision of Gate& Gate Pillar)	11	13.11.12	48600	147200
S/R to DDO Buildings Office Pakpattan	58	06.05.13	49000	
S/R to DDO Buildings Office Pakpattan	55	06.05.13	49600	
S/R to D.O Roads Office Pakpattan	22	31.12.12	50000	140900
A/R to D.O Roads Office at Pakpattan	40	17.06.13	49900	
A/R to D.O Roads Office Chowkidar Qtr: Pakpattan	77	05.06.13	41000	
Total Expenditure			4863900	4863900

Annex-H**[Para 1.2.3.6]****Unauthorized Expenditure Due to Misclassification – Rs 2.623 Million
MS THQ Arifwala****Table 1****(Amount in rupees)**

Particular	Token No.	Date Of Bill Pass	Misclassification		Amount
			Charged Head	Actual Head to be Charged	
Repair of dialysis unit	15280	11.06.13	COS	Repair of Plants & machinery	299,500
Purchase of stationary	7782	14/1/2013	COS	Stationary	8,454
Repair of shutter	7143	1/7/2013	COS	Repair of Plants & machinery	24,985
Refreshment	5319	27/11/2012	COS	Refreshment charges	52,506
Refreshment	5360	27/11/2012	COS	Refreshment charges	43,811
Repair of AC	5870	23-12-2011	COS	Repair of Plants & machinery	10,495
Lab reagent chemical	5365	27-11-2012	COS	Purchase of medicine	140,000
Repair of ECG Machine	7778	14-01-2013	Other	Repair of Plants & machinery	25,000
Lab reagent chemical	4137	22-10-2012	Others	Purchase of medicine	140,000
Repair of ECG Machine	4189	23-10-2012	Other	Repair of Plants & machinery	25,000
Labortary items	4181	23-10-2012	Other	Purchase of medicine	159,320
HCV Device	13014	23/4/2013	Other	Purchase of machinery	99,750
Repair of AC	3023	9/10/2012	Other	Repair of Plants & machinery	68,248
Total					1,097,069

MS DH Table 2

(Amount in rupees)

Document No	Posting Date	Items Purchase	Inv. #	Date	SOD	Amount
1903401269	13.08.2012	Purchase of 475 Brown Sticks	nil	16.05.12	21-5-12	99,750
1903387552	30.08.2012	Repair of AC		20.08.12		24,600
1903456557	30.08.2012	Purchase of Plastic Pipe 320 feet	Nil	27.08.12		14,400
1903423543	06.09.2012	Repair of statures	Nil	08.08.12		4,000
1903381221	08.10.2012	Purchase of Floor Cleaner (4 liter packing) Top Lax	Nil	09.09.12	27-8-12	99,750
1903429083	10.10.2012	Purchase of Floor Cleaner (4 liter packing) Top Lax	Nil	25.09.12	14-9-12	99,750
1903391965	10.10.2012	Purchase of Bath Cleaner (4 liter packing) Top Lax	Nil	01.10.12	22-9-12	99,750
1903452120	10.10.2012	Purchase of Phenyl (3 liter packing) Toplex	Nil	05.10.12	18-9-12	99,840
1903582799	23.10.2012	60 AC Covers Plastic	Nil	Nil		24,900

1903741694	12.12.2012	Purchase of Bath Cleaner (4 Liter packing) Top Lax	NIL	12.11.12	3/11/2012	99,750
1903811458	12.01.2013	Purchase of Bath cleaner (4 liter Packing) Top Lax	nil	27.12.12	10/12/2012	99,750
1903811460	12.01.2013	Purchase of Bath Cleaners (4 Liter packing, Top lax) & 15 Floor Cleaner (4 Liter packing Top lax)	Nil	27.12.12		19,000
1903848703	02.02.2013	Bill rent of Generator for 9 days (on daily basis)	?	21.01.13	5/1/2013	45,000
1903848704	02.02.2013	Bill rent of Generator for 17 days (on daily basis)	?	26.12.12	20-12-13	85,000
1903808575	09.02.2013	Floor cleaner (4 liter packing) top lax	NIL	27.12.12	11/12/2012	99,750
1903952240	14.03.2013	Washing Soda	NIL	14.12.12		12,000

1904013857	17.04.2013	Purchase of Floor Cleaner (4 Liter packing)	311	07.02.13	28-1-13	99,750
1904006692	17.04.2013	Purchase of Floor Cleaner (4 Liter packing)	311	07.02.13	28-1-13	99,750
1904087786	29.05.2013	Floor Cleaner (4 liter pack)	332	19.03.13	8/3/2013	90,250
1904087785	29.05.2013	Bath Cleaner (4 Liter Packing)	337	19.03.13	4/3/2013	95,000
1904102330	29.05.2013	Purchase of tarbela Plastic Pipe 250 feet	Nil	04.03.13		11,250
1904094831	29.05.2013	Purchase of Phenyl 3 liter pack	314	12.02.13	1/2/2013	99,840
1904141382	13.06.2013	Purchase of crockery	Nil	NIL		3,600
						1,526,430
Grand Total of table 1 & 2						2,623,499

Annex-I**[Para No. 1.2.3.7]****Unauthorized Purchase of Store Items without Advertisement - Rs 2.489 Million****(Amount in rupees)**

Name of suppliers	Items Purchase	Inv. #	Date	Document No	Posting Date	Amount
M/S Telus International, Jail Road Lahore	Purchase of Brown Sticks	Nil	16-5-12	1903401269	13.08.2012	99,750
Kanwar Brother Sahiwal Road, Pakpattan	Purchase of Floor Cleaner (4 liter packing) Top Lax	Nil	9/9/2012	1903381221	08.10.2012	99,750
M/S Telus International, Jail Road Lahore	Purchase of Floor Cleaner (4 liter packing) Top Lax	Nil	25-9-12	1903429083	10.10.2012	99,750
M/S Telus International, Jail Road Lahore	Purchase of Bath Cleaner (4 liter packing) Top Lax	Nil	1/10/2012	1903391965	10.10.2012	99,750
M/S Telus International, Jail Road Lahore	Purchase of Phenyl (3 liter packing) Toplex	Nil	5/10/2012	1903452120	10.10.2012	99,840
M/S Telus International, Jail Road lahre	Purchase of Bath Cleaner (4 Liter packing) Top Lax	NIL	12/11/2012	1903741694	12.12.2012	99,750
M/S Telus International, Jail Road, Lahore	Purchase of Bath cleaner (4 liter Packing) Top Lax	Nil	27-12-12	1903811458	12.01.2013	99,750

M/S Telus International , Jail Road Lahore	Floor cleaner (4 liter packing) top lax	NIL	27-12-12	1903808575	09.02.2013	99,750
M/S Mehdi Enterprises Khanewal	Purchase of Floor Cleaner (4 Liter packing)	311	7/2/2013	1904013857	17.04.2013	99,750
M/S Mehdi Enterprises Khanewal	Purchase of 210 Floor Cleaner (4 Liter packing)	311	7/2/2013	1904006692	17.04.2013	99,750
M/S Mehdi Enterprises, Khanewal	Floor Cleaner (4 liter pack) 190 packs	332	19-3-13	1904087786	29.05.2013	90,250
M/S Mehdi Enterprises, Khanewal	Bath Cleaner (4 Liter Packing) 200	337	19-3-13	1904087785	29.05.2013	95,000
M/S Mehdi Enterprises, Khanewal	Purchase of Phenyl 3 liter pack (512 packs)	314	12/2/2013	1904094831	29.05.2013	99,840
Total						1,282,680

**Un authorized Purchase of Store Items without Advertisement -Rs 1.206
Million**

Name of School	Supplier	Invoice No	Date	Amount	GST	Total Amount
GES 32/SP	New Wood Apex Works BWP	40	Nil	175,776	28,124	203,900
GPS Mouza Painch	New Wood Apex Works BWP	47	Nil	119,658	20,342	140,000
GPS 16/KB	New Wood Apex Works BWP	59	Nil	129,483	20,717	150,200
GPS Prince Abad	New Wood Apex Works BWP	58	Nil	120,948	19,352	140,300
GPS 9/SP	New Wood Apex Works	52	Nil	120,690	19,310	140,000

	BWP						
GPS Hardit Pur	New Wood BWP	Apex Works	55	31-7-13	129,483	20,717	150,200
GPS Dedar Sing	ACME BWP	Traders	9	Nil	240,427	40,873	281,300
Total					1,036,465	169,435	1,205,900

Annex-J

[Para 1.2.3.9]

Unauthorized Technical Sanctions of Estimates beyond Delegated Financial Power for Repair of Residential Buildings Rs 2.298 Million

[Para No. ____]

Name of Work	Work Order No.	Date of Work Order	Amount of TS	Total Amount TS	
A/R to Assistant Commissioner Resi: at Pakpattan (Main Building)	10	13.08.12	48500	377800	
A/R to Assistant Commissioner Resi: at Pakpattan	9	13.08.12	50000		
A/R to A.C House at Pakpattan	61	06.05.13	49900		
A/R to A.C House at Pakpattan	62	06.05.13	50000		
A/R to A.C Resi: at Pakpattan	64	06.05.13	50000		
A/R to Assistant Commissioner Resi: at Pakpattan	63	06.05.13	50000		
S/R to A/R to A.C Resi: Pakpattan	18	13.06.13	49600		
A/R to D.O Buildings Resi: Pakpattan(Occupied by A.C)	2	01.10.12	29800		
A/R to D.O Rev: Resi: at Pakpattan	15	17.11.12	50000	231500	
S/R to Additional District Collector Officer Rev: Resi:at Pakpattan	37	15.03.13	30000		
S/R to Additional District Collector Officer Resi: at Pakpattan	54	02.05.13	50000		
S/R to Additional District Collector Officer Resi: at Pakpattan	60	06.05.13	30000		
A/R to Additional D.O Collector Resi: Pakpattan	50	17.06.13	21500		
S/R to Addl: Distt: Collector Officer Resi: Pakpattan(Buildings Portion)	15	13.06.13	50000		
A/R to Zila Council rest House at Pakpattan	8	13.08.12	48400		419700
M/R to Zila Council Rest House Pakpattan	72	04.06.13	48000		
S/R to Zila Council Rest House at Pakpattan(Occupied by EDO F&P)	8	18.10.12	34000		
S/R to Zila Council Rest House at Pakpattan	24	04.02.13	40000		
A/R to Zila Nazim Rest House Pakpattan	21	17.06.13	50000		
S/R to Zila Council Rest House Pakpattan	73	04.06.13	50000		
S/R Zila Nazim Rest House Pakpattan	31	17.06.13	49900		
S/R to Zila Council Rest House Pakpattan	30	17.06.13	49900		
S/R to Zila Nazim Rest House Pakpattan	32	17.06.13	49500		
S/R to Water Supply at D.C.O Resi: Pakpattan	49	05.04.13	50000	246000	

S/R to Replacement of Damaged kitchen Cabinet at DCO Resi: at PPN	48	05.04.13	47500	
Replacement of Security Light at DCO Resi: Office Pakpattan	50	05.04.13	48500	
S/R to DCO House Pakpattan	92	07.06.13	50000	
S/R to DCO House Pakpattan	95	11.06.13	50000	
S/R to Naib Tehsildar No.1(Occupied by Mr. Sajjad Ahmad)	13	13.11.12	50000	199100
S/R to P/T Resi: No.1 in Officer Colony Pakpattan	18	27.11.12	49400	
S/R to Gate Pillar in P/T R/A 16-17 No.1 in Officer Colony Pakpattan	28	04.02.13	50000	
S/R to 1650 Sft Resi: No.1(Occupied by A.D Attorney F&P at Pakpattan	89	05.06.13	49700	
S/R to 1500 Sft Resi: No.7 (Occupied by D.O Enterprises in Officer Colony at Pakpattan	36	17.06.13	49900	129900
S/R to 1500 Sft Resi: No.7 in Officer Colony Pakpattan(Occupied by D.O Enterprises)	82	05.06.13	30000	
A/R to P/T R/A BS.16-17 Occupied by D.O Enterprises at Officer Coloney Pakpattan	83	05.06.13	50000	
S/R to P/T Resi: BPS 18-19 No.1 Officer Colony at Pakpattan(Occupied Ray Altaf)	25	04.02.13	48000	137700
S/R to P/T Resi: BPS 18-19 No.1 at Pakpattan(Occupied by Ray Altaf Ahmad)	30	28.02.13	30000	
S/R to P/T Resi: BPS 18-19 No.1 at Pakpattan(Occupied by Ray Altaf Ahmad)	34	07.03.13	30000	
S/R to P/T Resi: BPS 18-19 No.1 at Pakpattan(Occupied by Ray Altaf Ahmad)	32	07.03.13	29700	
S/R to P/T Resi: BPS 18-19 No.2 at Pakpattan(Occupied by DMO Pakpattan)	31	28.02.13	30000	60000
S/R to P/T Resi: BPS 18-19 No.2 at Pakpattan(Occupied by DMO Pakpattan)	33	07.03.13	30000	
S/R to Resi: Sub Engineer Roads at Pakpattan	44	17.06.13	48800	68800
A/R to Resi: Sub Engineer Roads at Pakpattan	45	17.06.13	20000	
S/R to EDO F&P Resi: at Pakpattan	84	05.06.13	50000	169700
S/R to EDO F&P Resi: at Pakpattan	85	05.06.13	50000	
S/R to EDO F&P Resi: at Pakpattan	86	05.06.13	50000	
S/R to EDO F&P Resi: at Pakpattan	56	06.05.13	19700	
S/R to D.O Roads Resi: at Pakpattan	52	29.04.13	50000	148500
S/R to D.O Roads Resi: at Pakpattan	53	02.05.13	49000	
S/R to A/R to D.O Roads Resi: Pakpattan	19	13.06.13	49500	
A/R to DDO (Roads) Resi: at Pakpattan	21	31.12.12	49100	109100
S/R to DDO Roads Resi: Pakpattan	94	07.06.13	30000	
S/R to DDO Roads Resi: Pakpattan	93	07.06.13	30000	
Total Expenditure			2297800	2297800

Annex-K

[Para 1.2.4.2]

Non Deposit of Income Tax and Sales Tax – Rs 3.247 Million

(Amount in rupees)

Head	Name Of Scheme	No. of Schools	Particulars	Release of Funds for F.Y 2012-13	Total Expend	Applicable GST not Deposited	Income Tax not deposited /not deducted	Total Recoverable Taxes
A0647 0	Supplementary Grant 2011-12 (Up-gradation of Schools)	2	Others (Transfer Payments to School Councils) for Purchase of furniture & fixture	831000	831000	132960	29085	162045
	Incomplete Scheme (Conversion of Masjid Maktab School 65-A/EB to Primary Level	1	Others (Transfer Payments to School Councils) for Purchase of furniture & fixture	270000	270000	43200	9450	52650
	Provision of Missing Facilities 2012-13 (Purchase of Furniture for 14 High Schools	14	Others (Transfer Payments to School Councils) for Purchase of furniture & fixture	5600000	5600000	896000	196000	1092000
	Provision of Missing facilities in Public sector schools 2012-13	75	Others (Transfer Payments to School Councils) for Purchase of furniture & fixture	9948000	9948000	1591680	348180	1939860
Total		92		16649000	16649000	2663840	582715	3246555

Annex-L

[Para No. 1.2.4.3]

Loss to Government Due to Payment of Excess Rate – Rs 1.607 Million

(Amount in rupees)

Construction of M/R from Bund Noora Rath to Bahawalnagar Road						
Description of Item	Unit	Rate Paid	Applicable Rates	Excess Rates	Quantities	Amount
Making embankment lead 500' ,95 to 100% compacted lead upto 500'	% o cft	3932.95	3075.15	857.8	415924	356780
P/L Sub base course	% cft	8240.41	7793.96	446.45	27652	123452
P/L Road Edging	P.Rft	24.6	23.15	1.45	10240	14848
P/L Base Course	% cft	10254.16	9330.36	923.8	18434	170293
P/L Tripple Surface Treatment	% cft	4158.27	3672.92	485.35	55300	268399
Construction of 2 Span RCC Slab Culvert 24 formation	Each	136617	106325	30292	2	60584
P/Fixing project / information board size 3'x4'	Each	20500	20500	0	1	0
Construction of inaguration Pillar	Each	24300	24000	300	1	300
Total Excess Paid Amount						994656
Construction of M/Road From Malik Pur Hota Road to Basti Ghulam Qadar Road via Tubewell Ejaz						
Description of Item	Unit	Rate Paid	Applicable Rates	Excess Rates	Quantities	Amount
Dismantling brick flodged flooring	% cft	309.65	242.35	67.3	14400	9691
Making embankment lead 100' ,95 to 100% compacted lead upto 100 feet	% o cft	3673.75	3075.15	598.6	168896	101101
Relaying of dimantled material as sub base course	% cft	3504.1	3019	485.1	5702	27660
P/L Sub base course	% cft	8240.41	7793.96	446.45	9487	42355

P/L Road Edging	P.Rft	24.6	23.15	1.45	6000	8700
P/L Base Course	% cft	10254.16	9330.36	923.8	10126	93544
P/L Tripple Surface Treatment	% cft	4158.27	3672.92	485.35	30375	147425
Construction of 2 Span RCC Slab Culvert 24 formation	Each	136617	106325	30292	6	181752
P/Fixing project / information board size 3'x4'	Each	20500	20500	0	1	0
Construction of inaguration Pillar	Each	24300	24000	300	1	300
Total Excess Paid Amount						612529
Grand Total						1607184

Annex-M

[Para 1.3.1]

**Non-forfeiture of Security Deposit Due To Non-Supply of Medicines -
Rs 926,716**

Name of contractor	Supply order No. and date	Amount of supply order	Amount of security deposit to be forfeited.
Bio Sciences Limited	5088/DHQ dated 28-04-12	4999931	499931
SyntexPharma	5097/DHQ dated 28-04-12	110450	11045
Munawarpharma(Pvt)	5096/DHQ dated 28-04-12	55000	5500
Astra Pharma	5095/DHQ dated 28-04-12	81950	8195
ZafaPharma	6001/DHQ dated 28-04-12	125740	12574
SavcorePharma	5090/DHQ dated 28-04-12	78000	7800
Valor Pharma	5089/DHQ dated 28-04-12	150690	15069
Zubair Pharmacy	5099/DHQ dated 28-04-12	713400	71340
Pak Madina	5098/DHQ dated 28-04-12	2003600	200360
Total			831814

THQ Arifwala

Name of Medicine	Name of Firm	Supply Order		QTY Ordered	Amount
		No.	Date		
Sy. Salbutamol	Pharmawise Labs LHR	726	28-04-2012	2000	16440
Tab. Piroxicam 20mg	Pharmawise Labs LHR	726	28-04-2012	100000	32000
Tab. RIG+INH + PZA +EB	Pharmawise Labs LHR	726	28-04-2012	50000	285000
Tab. MTZ 400mg	Pharmawise Labs LHR	726	28-04-2012	50000	33000
Tab. Diclofenac 50mg	Pharmawise Labs LHR	726	28-04-2012	100000	27500
Sys MTZ (60ml)	Pharmawise Labs LHR	726	28-04-2012	5000	59000
Inj. Insuline 70/30	Getz Pharma Karachi	731	28-04-2012	500	90000
Examination Gloves	Getz Pharma Karachi	731	28-04-2012	30	10650
Surgical Guaze 100cm x 30 M	Getz Pharma Karachi	731	28-04-2012	200	23500
Tab. Frusamide	M/S New MA Traders FDB	756	28-04-2012	5000	1900
Inj. Frusamide	M/S New MA Traders FDB	756	28-04-2012	3000	7200
AdhnesivePlastrer	M/S New MA Traders FDB	756	28-04-2012	1000	22000
Tab. Folic Acid	M/S New MA Traders FDB	756	28-04-2012	50000	19500
Tab. Neproxan 550mg	M/S TasPharma	761	28-04-2012	50000	129950

Betamethasone + Neomycine	M/S TasPharma	761	28-04-2012	1000	16900
Tab. Atenolol 50mg	M/S Syntax PharmaAttock	791	28-04-2012	20000	7800
Sy. A/Chloride	M/S Syntax PharmaAttock	791	28-04-2012	5000	41200
Tab. Ciprofloxacin	M/S Qintarpharma Sargodha	796	28-04-2012	50000	70000
Tab. Montelofes	M/S Qintarpharma Sargodha	796	28-04-2012	10000	21000
Cap. Artimether	M/S Qintarpharma Sargodha	796	28-04-2012	2000	10000

Annex-N

[Para 1.3.2]

Non-collection of Liquidated Damages – Rs. 898,378

(Amount in rupees)

Sr. #	Name of Firm	Name of Item	Amount of Supply received	Supply to be made	Date of Supply	Da ys	LD
1	M/S. Concept Medical Johar Town Lahore	Anesthesia Machine	1,729,000	19 April 2012	27 June 2012	69	69,160
2		Paediatric Ventilator	1,632,445	19 April 2012	27 June 2012	69	65,298
3		CTG (Cardiac Tocography)	315,250	19 April 2012	21 June 2012	63	12,610
4		Fetal Doppler	160,000	19 April 2012	18 June 2012	60	9,600
5		Suction Machine	139,500	19 April 2012	25 June 2012	67	11,160
6		Bed Side Locker Size 14"*16" S.S top one draw as per specification approved	86,000	10 May 2012	8 June 2012	29	1,720
7		portable Steam Sterilizer	449,000	12 June 2012	25 June 2012	13	8,980
8	M/S. Radiant Medical Equipment 35-K2 Model Town Lahore	Baby Warmer	3,500,000	19 April 2012	25 June 2012	67	280,000
9		Delivery Table	839,500	19 April 2012	10 June 2012	52	50,370
10		Infant Resuscitation Trolley with life saving medicine baby laryngoscope Endo Tracheal tube, infant BP apparatus, chargeable light	1,195,000	19 April 2012	16 June 2012	58	71,700
11		Incubator	3,360,000	19 April	16 June 2012	58	201,600

				2012				
12		Mobile Light	1,018,500	19 April 2012	29 June 2012	71	81,480	
13		Led Operating Light with set light combination	1,587,000	12 June 2012	29 June 2012	17	31,740	
14	M/S. MNM Taj Pura Lahore	Waiting Bench	74,000	10 May 2012	26 June 2012	47	2,960	
Total								898,378

Annex-O

[Para 1.3.6]

Unjustified Payment of Sales Tax, Recovery - Rs 489,458

(Amount in rupees)

Particular	Name Of Co.	Invoice # & Date	Token #	Date of Bill Pass	Amount	Sales Tax
Iron Trali	Kamran Traders Multan		15275	20-06-2012	40000	13680
Sootr Wiper	Kamran Traders Multan		15275	20-06-2012	45500	
Lux Soap	Kamran Traders Multan		15273	20-06-2012	97788	13488
Electric Water Cooler	Kamran Traders Multan		15276	20-06-2012	99760	13760
Morteen Spray	Kamran Traders Multan		15272	20-06-2012	97440	13440
Energy Saver 85W	Kamran Traders Multan		15271	20-06-2012	66120	9120
Exhaust Fan	Kamran Traders	Missing	15277	20-06-2012	63336	8736
Dental Needle	Punjab Traders MLN	Missing	15011	19-06-2012		
Silver Amlgum	Punjab Traders MLN	Missing	15011	19-06-2012	99180	13680
Dental Cartage	Punjab Traders MLN	Missing	15010	19-06-2012	99920	13120
Murcarry	Punjab Traders MLN	Missing	15012	19-06-2012		6400
Glass Incent	Punjab Traders MLN	Missing	15012	19-06-2012	46400	
Purchase of Intector 4_ESBC 100Kv Generator	Arham Traders Jhang	21-06-2012	16120	21-06-2012	99876	13776
Transient VltgSuppressor (Spare Part of Hematology Analyzer) For Repair of Hematology Analyzer	Basic Pharmaceuticals Ltd	Missing	15015	19-06-2012	45000	2250
Fancy Chairs	Punjab Traders Multan	19-06-2012	15535	21-06-2012	99905	13780
Executive Chairs	Punjab Traders Multan	7/6/2012	15534	21-06-2012	87000	12000
Fancy Chairs	Punjab Traders Multan	19-06-2012	15535	21-06-2012	99905	13780
Executive Chairs	Punjab Traders Multan	7/6/2012	15534	21-06-2012	87000	12000
Dental Needle	Punjab Traders MLN	Missing	15011	19-06-	99180	13680

				2012		
Dental Cartage	Punjab Traders MLN	Missing	15010	19-06-2012	99920	13120
Murcarry	Punjab Traders MLN	Missing	15012	19-06-2012	46400	6400
8 x 10 (Fuji)	Crescent Trading Co. Jhang		15021	19-06-2012	99128	13673
Developer	Crescent Trading Co. Jhang		15022	19-06-2012	52618	12048
12 x 15 (Fuji)	Crescent Trading Co.	12/6/2012	15018	19-06-2012	99992	13792
No Detail of X-Ray			10423	4/4/2012	150930	21930
No Detail of X-Ray			10424	4/4/2012	97835	14215
Bed Sheet	Punjab Traders Multan	14-06-2012	15533	21-06-2012	99818	13768
Bed Dri	Punjab Traders Multan	14-06-2012	15531	21-06-2012	99644	13744
Blanket (Red)	Punjab Traders Multan		15532	21-06-2012	99760	13760
Pillow Cover	Punjab Traders Multan	4/3/2012	9461	9/3/2012	99876	13776
Blood Bag With IV Set	Punjab Traders MLN	Missing	15537	21-06-2012	99760	13760
HIV Device (Acon)	Punjab Traders MLN	14-06-2012	15025	19-06-2012	67802	9352
Anti HCV (Acon)	Punjab Traders MLN	14-06-2012	15024	19-06-2012	81200	11200
Anti HCV (Acon)	Punjab Traders MLN	14-06-2012	15029	19-06-2012	81200	11200
Glass Slide China	Punjab Traders MLN	14-06-2012	15027	19-06-2012	98832	13632
Sputum Cup	Punjab Traders MLN	14-06-2012	15026	19-06-2012	99760	13760
EDTA Liquid	Punjab Traders MLN	7/3/2012	9462	9/3/2012	80063	11043
Dengue Device (Acon)	Punjab Traders MLN	7/3/2012	9464	9/3/2012	99980	13730
Dengue Device (Acon)	Punjab Traders MLN	7/3/2012	9463	9/3/2012	99980	13730
Dengue Device (Acon)	Punjab Traders MLN	7/3/2012	9460	9/3/2012	99980	13730
A.B.O.Grouping set	Punjab Traders MLN	7/3/2012	9453	9/3/2012	98925	13645
HB Device	Punjab Traders MLN	14-06-2012	15028	19-06-2012	99760	13760
Total						489,458

Annex-P

[Para 1.3.8]

Excess Payment to the Contractor By Cutting, Tempering The Abstract After Record Entry And Preparation of the Abstract - Rs 300,042

(Amount in rupees)

Name Of Item	Remarks	Amount of Recovery
P/L tuff pavers 600MM thick complete in all respect	Record entry was made at the page number 65 of the MB # 1344/1227 for 1000 sft which was later on tempered and quantity was increased to 2000 and similarly abstract at page #102 was also tempered. Further quantity of tuff tile was 1000 sft as per estimate. Due to increase in quantity by tempering and payment of excess quantity of tuff tile to the contractor resulted in excess payment of Rs 72000 (2000-1000=1000 sft x Rs.72 per sft)	72,000
	Rate of Non-schedule was paid for Rs 72 by including the excess quantity of breakage from 5% to 10%, carriage from factory to site of work instead of rate carriage from PPN to site of work, loading and unloading and excess rates of labour than the schedule rate. Contractor profit was also allowed on carriage, which was not allowed. the rate of tuff tile was calculated for Rs 70.72 but approved Rs 72. Due excess inclusion of items and excess rates resulted in approval of rate of Rs 72 instead of Rs 55 which calculated by audit resulted in excess payment to the contractor amounting to Rs 34000 (72-55= 17x2000=34000)	34,000
Whit glazed tile dado skirting 1:2 etc Record entry P#73 MB1344/1227	As per record entry quantity was 54 sft which was tempered in the abstract at P# 104 and increased from 54 to 154 which resulted in excess payment of Rs 7803 (154-54=100x7803.20%=7803)	7,803
P/F C.P Pillars each 1/2" dia	As per record entry quantity was 1 No but the quantity was tempered in the abstract and increased for 04 which resulted in the excess payment of Rs 2007 (4-1=3x669.30=2007) P# 108 at MB# 1344/1227	2,007
p/f C.P stap 1/2" dia Item # 54	as per record entry quantity was 03 Nos but the same was tempered while preparing the abstract at P# 108 and increase to 06 Nos which resulted in the excess payment of Rs 515 (6-3=3x171.70=515)	515
P/F glazed earthen ware Wash hand basin Item # 52 P# 76 mb#1344	As per record entry at page number the quantity was 01 No at page number 76 but the quantity was tempered in the abstract and increased to 04 Nos which resulted in the excess payment of Rs 6476 (4-1=3x2158.65=6476)	6,476

P/F false ceiling Plaster of Paris	Quantity was not originally recorded in the measurement book which was on later stage at the time of preparation of bill was added in the abstract at P#106-107 and similarly the quantity was adjusted in the record entry at P#75 after CMB by the Higher authorities which resulted in the excess payment of RsRs 72400 illegally	72,400
Cement Concrete brick blast 1:6:18	Record entry was tempered at page number 60 of MB# 1344 and increased from 164 cft to 549 cft which resulted in excess payment to the contractor amounting to Rs 23304 (385x6052.95%) to the contractor at P# 85 of the same MB	23,304
Pacca Brick work other than building up-to 20' 1:6	Record entry was tempered at P#61 and quantity was increased of 338 cft and similarly the quantity was increased in the abstract by the officials at page number 88 of the MB#1344/1227 from 232 cft to 570 cft resulted in the excess payment of Rs 40164 (338x11883.6%)	40,164
Dry brick blast 1.5" to 2"	Quantity was tempered at page number 63 and increased from 141 cft to 807 cft by adding item on later stage and similarly abstract was also tempered and increased from 141 cft to 807 cft which resulted in the excess payment 666 cft to the contractor amounting to Rs 16787 (666x2520.5%)	16,787
P/L 2.5" thick mosaci flooring laid over CC 1:2:4 etc complete	Mosaic flooring was actually recorded at the MB# 64 of the MB# 1344/1227 was 309 sft and same was entered in the abstract at page # 97 but later-on the quantity was increased by entering the quantities on the next page out the of the content or columns area and similarly quantity of abstract was also increased and paid to the contactor in the month of June Rs 206764 instead of Rs 187474 which resulted in excess payment by tempering the quantities in the abstract amounting to Rs 19290	19,290
Single layer tile	The quantity of way to first floor having area of 16x22 was taken 16x155 at the time of recording the entry of single layer tile at p#53, which resulted in the excess payment of Rs 5296(104x5092.13%). Similarly record entries does not tally with the map of the building	5,296
Total Amount excess paid to the contractor		300,042

Annex-Q

[Para 1.3.9]

Misclassification of expenditure – Rs 293,471

Cheque No. & Date	Particulars	Name of Supplier	Sanction No. & Date	Total Amount	Relevant head of account	Purchased from	Nature of irregularity
1767934 13.01.20 12	Misc items steers, pipe, lock, wire	Khaliq & Sons	2 11.01.20 12	21,518	A03970- Others	A03942- COS	Mis- classification
1888809 6 11.06.20 12	4 Steel Amirah	Kamran Traders	10313-15 29.05.20 12	93,600	A09701- Purchase of Furniture & Fixture	A03942- COS	Mis- classification
1888809 6 11.06.20 12	UPS	Kamran Traders	10356-58 30.05.20 12	49,140	A09601- Purchase of Plant & Machinery	A03942- COS	Mis- classification
1768096 24.01.20 12	Floor Cleaner	Kanwar Brothers	6 20.01.20 12	16,530	A03942- COS	A03970- Others	Mis- classification
1888096 11.06.20 12	Misc items Energy Sever, flit oil, surf, tissue paper, castic soda	Kamran Traders	10359-60 30.05.20 12	81,595	A03942- COS	A03970- Others	Mis- classification
1888348 19.06.20 12	Electric Water Cooler	Kanwar Brothers	11378-80 15.06.20 12	31,088	A09601- Purchase of Plant & Machinery	A03970- Others	Mis- classification
Total				293,471			

Annex-R

[Para 1.3.10]

**Unauthorized Withdrawal of Health Sector Reform Allowance – Rs
238,148**

1. RHC Qabool (Amount in rupees)

Sr. No.	Name of Officials	Designation	BPS	General Duty at	Rate of HSRA	Months	Amount
1	Razia Jahngir	c/nurse	16	DHQ Pakpattan	1,959	24	47,016
2	Zaheer Ahmed	j/c	6	THQ Arifwala	1,870	24	44,880
3	Naveed Ahmed	dresser	9	THQ Arifwala	1,029	24	24,696
4	Adnan Mashi	l/a	9	THQ Arifwala	1,029	24	24,696
5	Muhammad Mansha	chowkidar	1	DHQ Pakpattan	0	24	0
6	Mumtaz Hussain	sanitary worker	1	DHQ Pakpattan	891	24	21,384
7	Arshad Masih	sanitary worker	1	DHQ Pakpattan	891	24	21,384
8	Farah Noor	charge Nurse	16	DHQ Pakpattan	0	24	0
Total							184,056

1. RHC, 93-D (Amount in rupees)

Name	Designation	BPS No.	Place of Posting	General Duty at	General duty w.e.f.	Rate	Months	Amount
Muhammad Hassan Irshad	Dresser	6	RHC 93/D Noor Pur	THQ Hospital Arifwala	14.02.2012	1029	8	8,232
MussaratParveen	Midwife	5	RHC 93/D Noor Pur	DHQ Hospital Pakpattan	5/29/2012	1620	5	8,100

Rabia Nawazish	Lady Health Visitor	9	RHC 93/D Noor Pur	DHQ Hospital Pakpattan	2/13/2012	1146	8	9,168
Waheed Ahmad	Radiographer	6	RHC 93/D Noor Pur	DHQ Hospital Pakpattan	27.08.2012	1081	2	2,162
Shakoor Ahmad	Lab. Technician	9	RHC 93/D Noor Pur	DHQ Hospital Pakpattan	27.08.2012	1215	2	2,430
Dr. Imtiaz Ahmad Rana	Medical Officer	17	RHC 93/D Noor Pur	DHDC Pakpattan	6/29/2012	12000	2	24,000
Dr. Umair Sabir	Medical Officer	17	RHC 93/D Noor Pur	THQ Hospital Arifwala	8/7/2012	12000	2	24,000
Total								54,092

Annex-S

[Para 1.3.11]

Recovery on account of wrong calculation of bill and in store book and due to not carrying forwarded balances of store books – Rs 216,830**(Amount in rupees)**

Cheque No. and date	Nature of the bill	Name of the firm	Amount paid	Actual amount to be paid	Excess paid /Amount of recovery.
5907631	Purchase of medicines from MSD Bulk vide bill No.473 dated 10-03-2012	Sajjad Enterprises	142500	112500	30000
Total recovery					30000
Name of the department	Name of item	Detail of irregularities	Qty.	rate	Amount of recovery
General store	Admission chart	From page N0 180 of main store book balance of admission chart came to 200 pad but it was shown as Nil	200	190 per pad	38000
O.P.D section	O.P.D tickets	On 26-04-2011, vide indent No.246 , 100 pad of OPD tickets were issued to this section but not entered in their stock book	100 pad	68	6800
O.P.D section	O.P.D tickets /	On 27-06-2011, vide indent No.249 , 100 pad of OPD tickets were issued to this section but not entered in their stock book	100 pad	68	6800
General store	O.P.D tickets	On 15-03-2011 80 packets of these tickets were fictitiously entered. No. indent of C.O. D	80	68	5440
General store	O.P.D	Vide bill No.D09722 dated 25-02-2012, 22 Nos floor cleaner were purchased but in stock page No.246, 30 Nos were issued to department. Fictitious entries.	8 Nos	475	3800
General store	Purchase	Vide bill No.D 1456190 dated 13-06-12, 210 Nos floor cleaner were purchased but in stock page No.250 not entered .	210 Nos	475	99750

General store	Balance incorrect	Balance of Desi soap on 06-09-09 came to 693 K.G but it was taken as 688	5 K.G less	140	700
General store	Balance incorrect	Balance of Desi soap on 28-05-11 came to 161 K.G but it was taken as 151	10K.G less	140	1400
General store	Balance incorrect	Balance of Desi soap on 20-12-11 came to 13 K.G but it was taken as 02	11 K.G less	140	1540
General store	Balance incorrect	Balance of spray oil on 20-08-10 to 545 K.G but it was taken as 509	26 Nos less	350	9100
General store	Balance incorrect	Balance of spray oil on 04-12-10 came to 311K.G but it was taken as 301	10 Nos less	350	3500
General store	Balance incorrect	Balance of Vim on 13-10-11 came to 346K.G but it was taken as 244	100 Nos less	100	10000
Total					186,830
Grand total					216,830

Annex-T**[Para 1.3.12]****Recovery of Rs 213,070 on account of undue payment of Health Sector Allowance to Doctors during leave****(Amount in rupees)**

Name of the Doctor	Period of leave	Rate	Amount of recovery
Dr. Niaz Muhammad Specialist	24-03-10 to 30-03-2010	15000	3387
Shamim Akhtar WMO	17-06-2010 to 27-06-2010	15000	4000
Dr. Munir Ahmad M.O	05-08-2010 to 11-08-2010 & 1-02-2012 to 14-02-12	15000	10500
Dr. Muddassar Ali	15-09-2010 to 22-09-2010	15000	4000
Dr. Shabnam Malik Gynecologist	14-01-11 to 20-01-2011	15000	3387
Dr. Qasim Ali	12-04-2011 to 21-04-2011, 17-09-2011 to 23-09-2011 & 01-09-12 to 10-09-2012	15000	12000
Dr. Sahid Naseem	17-04-2011 to 23-04-2011 & 7-07-12 to 13-07-2012	10000	8000
Dr. Sahid Rafiq	07-07-2011 to 16-07-2011	15000	5000
Dr. Shabana Perveen	16-10-2011 to 24-10-2011 & 18-08-2011 to 26-08-2011	15000	9000
Dr. Abida Khanam	07-03-12 to 10-06-12	15000	45000
Dr. Summar Kazmi	15-05-2012 to 22-05-2012	10000	2581
Dr. Abdul Raheem	07-07-2012 to 14-07-2012	10000	2667
Dr. Abdul Ghaffar	11-10-2012 to 18-10-2012	15000	3871
Dr. Ghulam Abbas	12-07-11 to 16-07-2011	15000	2419
Dr. Sahid Rafiq	13-02-12 to 27-02-2012	15000	7258
Dr. Ihsan-ul- Haq	03-06-2011 to 30-11-2011	15000	90000
Total			213,070