



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DHQ	District Headquarters
DO	District Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
FIR	First Information Report
LG&CD	Local Government& Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government
ESRP	Education Sector Reforms Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance

POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Services Programme
PMU	Programme Management Unit
SE	Superintending Engineer
SST	Secondary School Teacher
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Headquarters
TS	Technical Sanction
W&S	Works & Services

PREFACE

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

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

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

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

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

District Sahiwal is administratively divided into two Tehsils namely Sahiwal and Chichawatni.

Audit Objectives

Audit was conducted with the objectives to ensure that:

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

a. Scope of Audit

Out of total expenditure of the District Government, Sahiwal for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), Multan was Rs 6,661.287 million covering one PAO and 276 formations. Out of this, Regional Director Audit (District Governments), Multan audited an expenditure of Rs 5,203.617 million which, in terms of percentage, is 78% of total auditable expenditure and irregularities amounting to Rs 2,035.228 million were pointed out. Regional Director Audit planned and executed audit of 25 formations i.e. 100% achievement against planned audit activities.

Total receipt of the District Government Sahiwal for the financial year 2014-15, were Rs 0.510 million. RDA Multan audited receipts of Rs 0.510 million which in terms of Percentage is 100% of total receipts and irregularities amounting to Rs 0.653 million were pointed out.

b) Recoveries at the Instance of Audit

Recoveries of Rs 256.085 million were pointed out by Audit which were not in the notice of the management before audit. An amount of Rs 2.117 million were recovered and verified during the year 2015-16, till the time of compilation of Report.

However, against the total recovery amount of Rs 8.441 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c) Audit Methodology

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

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

d) Audit Impact

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

e) Comments on Internal Control and Internal Audit Department

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

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

f) The Key Audit Findings of the Report

- i. Fraud / Misappropriations of Rs 1.200 million was noted in one case¹.
- ii. Irregularities & Non-compliance of Rs 6.787 million were noted in three cases²
- iii. Performance issues of Rs 2.249 million were noted in one case³
- iv. Internal control weaknesses involving Rs 18.781 million were noted in three case⁴

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

g) Recommendations

PAO/District Government is required to:

- i. Conduct physical stock taking of the fixed and current assets.
- ii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Conduct inquiries in which responsibility be fixed and appropriate disciplinary action taken against the person responsible for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Make efforts for expediting the realization of various Government receipts.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.3

³ Para 1.2.3.1

⁴ Para 1.2.4.1 to 1.2.4.3

- v. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vi. Rationalize budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipt
1	Total PAOs in Audit jurisdiction	01	6,661.287	0.510
2	Total formations DAO/DDOs in Audit jurisdiction	276	6,661.287	0.510
3	Total entities (PAOs) audited	01	5,203.617	0.510
4	Total formations DAO / DDOs audited	25	5,203.617	0.510
5	Audit & Inspection Reports	25	-	-
6	Special Audit Reports	-	-	-
7	Performance Audit Reports	-	-	-
8	Other Reports(Relating to Districts)	-	-	-

Table 2: Audit Observations Classified by Category

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	1.200
2	Financial management	5.221
3	Internal controls	18.781
4	Others	3.815
	Total	29.017

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

Sr. No	Description	Expenditure on Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total current year	Total last Year
1	Total financial outlays	-	5,372.610	498.742	789.935	0.510	6,661.797	5,888.115
2	Outlays Audited	142.063	4,025.125	568.253	468.176	0.510	5,204.127*	2,706.998
3	Amount placed under audit observations/irregularities	-	6.445	19.600	2.972	-	29.017	244.435
4	Recoverable Pointed Out at the instance of Audit	-	3.815	1.200	3.426	-	8.441	16.478
5	Recoverable Accepted / Established at the instance of Audit	-	3.815	1.200	3.426	-	8.441	16.478
6	Recoverable Realized at the instance of Audit	-	1.783	-	0.334	-	2.117	-

*The amount mentioned against Sr. No.2 in column of "Total" is the sum of expenditure and receipt, whereas, the total expenditure was Rs 5,203.617 million.

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

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principles of propriety and probity in public operations.	1.795
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS ¹ , misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	18.781
5	Recoverable and overpayments, representing cases of established overpayments or misappropriations of public monies	8.441
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-
Total		29.017

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

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	5,204.127
2	Expenditure on Audit	0.250
3	Recoveries realized at the instance of Audit	2.117
4	Cost-Benefit Ratio	8.468

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 Sahiwal

1.1.1 Introduction

As per the Punjab Local Government Ordinance, 2001, the District Governments / Local Governments established under the Ordinance shall function within the Provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carry out the functions devolved by the Provincial Government to the District Government level.

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

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

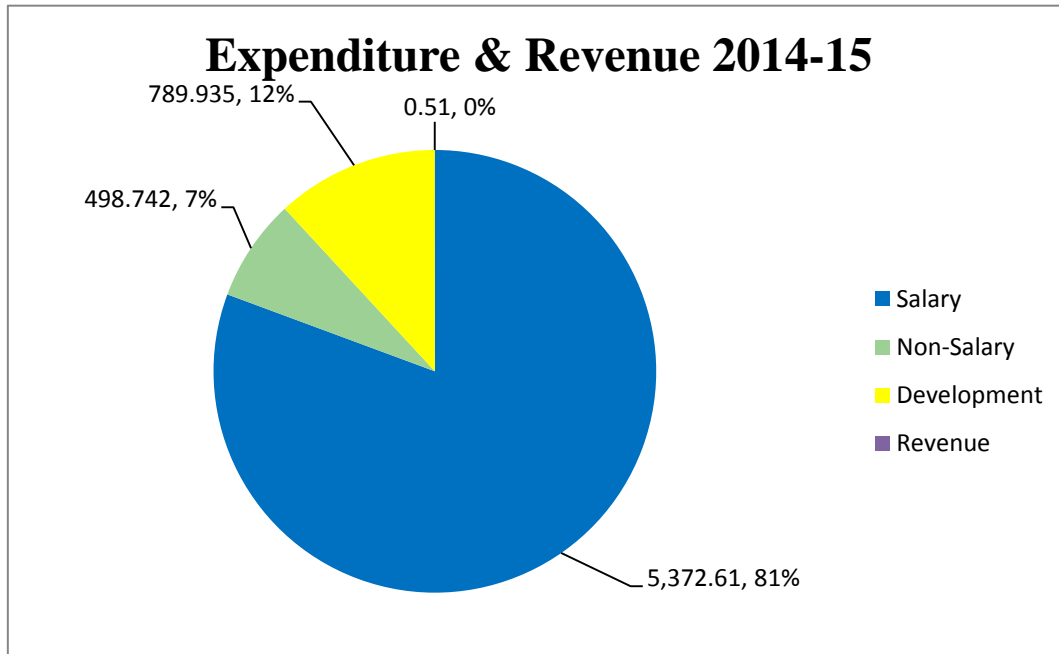
1.1.2 Comments on Budget and Accounts

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

(Rupees in Million)

2014-15	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	6,202.749	5,372.610	(830.139)	-13%
Non-salary	687.673	498.742	(188.931)	-27%
Development	1,183.237	789.935	(393.302)	-33%
Sub Total	8,073.659	6,661.287	(1,412.372)	-17%
Receipts	6.509	0.510	(5.999)	-92%

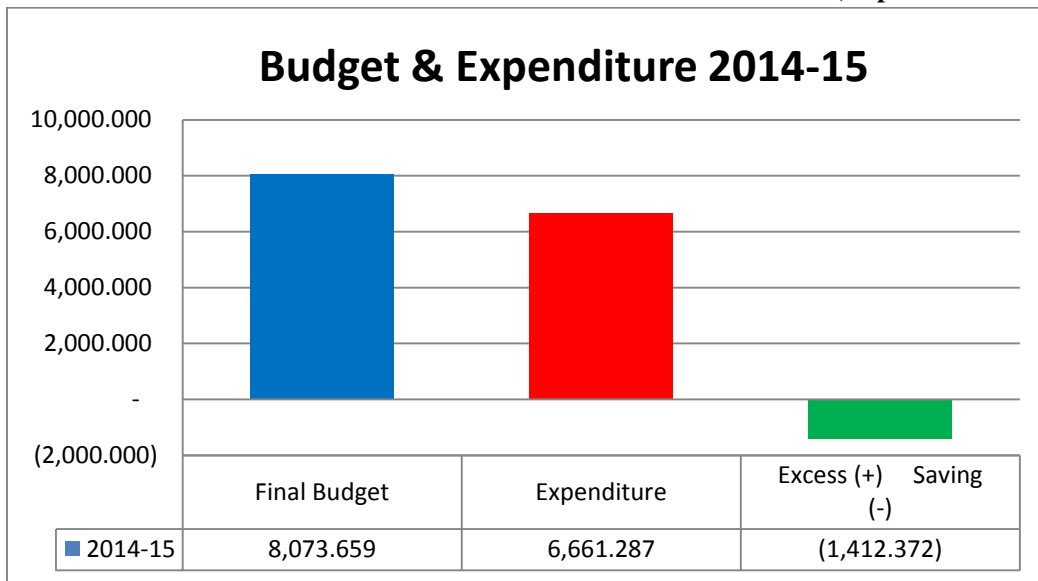
(Rupees in Million)



As per the Appropriation Accounts 2014-15 of the District Government Sahiwal, total original budget (Development and Non-Development) was Rs 7,171.276 million, supplementary grant of Rs 902.383 million was provided and the final budget was Rs 8,073.659 million. Against the final budget, total expenditure of Rs 6,661.287 million was incurred by the District Government during the financial year 2014-15. A saving of Rs 1,412.372 million came to the notice of Audit, which shows that the District Government failed to provide services and infrastructure development. No plausible explanation was provided

by the PAOs / Administrator and management of City District Government.
(Annex-B)

(Rupees in Million)



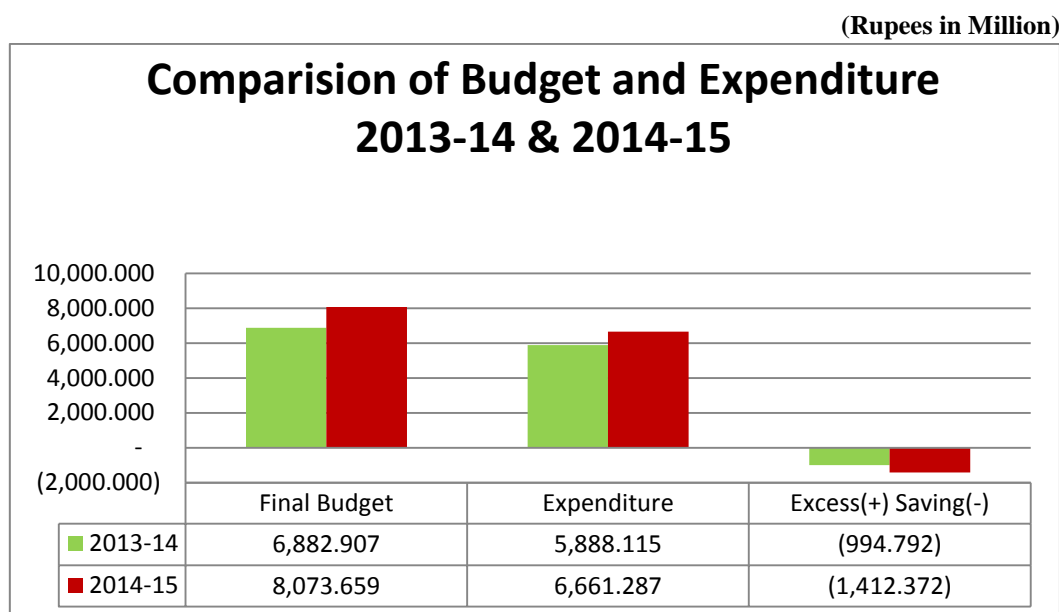
Due to inefficient financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- In various offices under EDO (Education) saving of Rs 602.338 million (11% of allocation) occurred by over estimating/releasing the budget against the vacant posts despite the fact that no recruitment against these vacant posts was made during the financial year 2014-15. Further funds of School Management Council (SMC) were not utilized despite availability. The same resulted into depriving the students / populace from necessary facilities such as provision of furniture & fixture as well as provision of laboratory equipment.
- In Health Department saving of Rs 60.938 million (9% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department finalized the rate contract near the end of the financial year i.e. in June, 2015 resulting in non-

utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.

- In Works & Services Department saving of Rs 393.302 million (33 % of allocation) occurred due to non-execution / completion of development schemes.

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



There was 17% and 13% increase in Budget Allocation and Expenditures incurred respectively, while there was overall savings of Rs 1,412.372 million during 2014-15.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	24	PAC not constituted
2	2003-04	11	PAC not constituted
3	2004-05	11	PAC not constituted
4	*July 2005 to March 2008 Special Audit Report	117	PAC not constituted
5	2009-10	30	PAC not constituted
6	2010-11	26	PAC not constituted
7	2011-12	16	PAC not constituted
8	2012-13	10	PAC not constituted
9	2013-14	33	PAC not constituted
10	2014-15	6	PAC not constituted

*Period covered in Special Audit for F.Y 2005-08.

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriations

1.2.1.1 Suspected misappropriation of microscopes – Rs 1.200 million

According to Section 126 of the PLGO, 2001, in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned local government and the amount of the loss shall be recovered from the defaulting person.

District Officer (Health) purchased eight Olympus microscopes valuing Rs 1.200 million during financial year 2014-15. The microscopes were entered in stock register but were not physically available rather misappropriated. DDO neither recovered the loss nor lodged First Information Report (FIR) against the responsible.

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

Misappropriation of microscopes resulted in loss of Rs 1.200 million to the Government.

The matter was reported to DCO and DDO concerned in September, 2015. District Officer (Health) replied that Inquiry was under progress against the concerned officials under PEEDA Act, 2006. The reply was not acceptable as no FIR was lodged against the responsible and progress of Inquiry was also not shown. In DAC meeting held in September 2015, DDO was directed to lodge FIR and DCO committed that he would personally supervise the early finalization of Inquiry. No further progress was intimated till the finalization of Report.

Audit recommends recovery of loss amounting to Rs 1.200 million, besides action against the responsible, under intimation to Audit.

[AIR Para No.7]

1.2.2 Irregularities and Non-Compliance

1.2.2.1 Inadmissible withdrawal of 50% Adhoc Allowance – Rs 3.815 million

According to Para 6 of Government of the Punjab Finance Department letter No.FD-PC-40-04/12, dated 17-04-2012, 50% Adhoc Allowance, 2010 is not admissible to those doctors who are drawing PHSRA and Health Professional Allowance, if the amount of both is more than initial basic pay scale.

Medical Superintendent Tehsil Headquarters Hospital Chichawatni and District Officer (Health) Sahiwal allowed withdrawal of Rs 3.815 million on account of Adhoc Relief Allowance, 2010, to 18 doctors. The same was not admissible during financial years 2012-13 to 2015-16. The concerned doctors were also enjoying facility of PHSRA and Health Professional Allowance which, together, were more than their initial basic pays (**Annex-C**).

Audit is of the view that due to weak internal controls, inadmissible allowance was withdrawn by the doctors.

Withdrawal of inadmissible allowance of Rs 3.815 million resulted in loss to the Government.

The matter was reported to DCO and DDOs concerned in September, 2015. District Officer (Health) replied that letter had been written to DAO for recovery. MS THQ Hospital replied that actual amount of recovery was Rs 2.317 million and concerned doctors had been asked to deposit recovery. The reply was not acceptable as neither allowance was stopped nor progress of recovery was shown. In DAC meeting held in September 2015, DDOs were directed to effect the recovery. No further progress was intimated till the finalization of Report.

Audit recommends immediate stoppage of Adhoc Relief Allowance, besides recovery of inadmissible withdrawal amounting to Rs 3.815 million, under intimation to Audit.

[AIR Para No.1, 9]

1.2.2.2 Irregular expenditure through splitting – Rs 1.795 million

According to Sr.No.1(c) (iv) of Special Powers delegated to officers of Communication and Works Department under Punjab Delegation of Financial Power Rules 2008, District Officer (Buildings) was competent to grant technical sanction of the estimate of annual and special repair of residential buildings up to Rs 30,000 and in case of office buildings up to Rs 50,000 in case of each building during the year.

District Officer (Buildings) accorded technical sanctions of Rs 1.795 million during financial year 2014-15 on account of various works of repair of residential and office buildings. The technical sanctions were accorded through splitting of expenditure to avoid the sanction of competent authority and tendering process (**Annex-D**).

Audit is of the view that due to weak internal controls, the sanction of the expenditure was granted through splitting the same.

Splitting of the sanctions of Rs 1.795 million resulted in violation of the Government instructions and irregular expenditure.

The matter was reported to DCO and DDO concerned in September, 2015. District Officer (Buildings) replied that technical sanctions were accorded as per availability of funds. The reply was not acceptable as same schemes were split up to avoid the sanction of competent authority. In DAC meeting held in September 2015, DDO was directed to get the matter regularized from competent authority. No further progress was intimated till the finalization of Report.

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

[AIR Para: 8 &15]

1.2.2.3 Excess payment due to non-deduction of price variation – Rs 1.177 million

According to Clause 55(1) of the tender documents/agreement, where any variation (increase or decrease) to the extent of 5% or more, in the price of any of the items mentioned in the sub-clause (2) takes place after the acceptance of tender and before the completion of contract, the amount payable under the contract shall be adjustable to the extent of the actual variation in the cost of items concerned.

District Officer (Roads) made payments to the contractors for execution of different development and special repair works without deduction of price variation of Rs 1.177 million during financial year 2014-15 due to decrease in prices of POL and bitumen (**Annex-E**).

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

Non-deduction of price variation of Rs 1.177 million resulted in loss to the Government.

The matter was reported to DCO and DDO concerned in September, 2015. District Officer (Roads) replied that actual price variation was Rs 1.146 million which would be recovered from security deposit of contractors. The reply was not acceptable as contractors were given financial benefits due to non-deduction of price variation at the time of payment. In DAC meeting held in September 2015, DDO was directed to effect the recovery besides fixing of responsibility against the responsible. No further progress was intimated till the finalization of Report.

Audit recommends recovery of Rs 1.177 million, besides fixing of responsibility under intimation to Audit.

[AIR Para No. 11]

1.2.3 Performance

1.2.3.1 Non-imposition of penalty for late completion of works – Rs 2.249 million

According to Clause 39 (a) of contract agreement, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the program of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item (b) of the memorandum of work for every day the work remains un-commenced or unfinished after the proper date. Further, according to Clause 37 read with Clause 39 (a) of the general conditions of the standard contract agreement, if by reason of the amount of extra or additional work of any kind or variation of form, quality or quantity of the works or any part thereof ordered by the engineer in-charge, or any other ground or other special circumstances of any kind whatsoever, the contractor shall apply in writing to the engineer in-charge within 30 days of the date of such circumstances, the full and detailed particulars of his claim on account of which he desires an extension as aforesaid. The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor.

District Officer (Buildings) and District Officer (Roads) Sahiwal, did not impose penalty of Rs 2.249 million on the contractors who did not complete various works within the stipulated period during financial year 2014-15. Also, no time limit extensions were granted to the contractors.

(Rupees in Million)

Sr. No.	Name of Office	No. of Schemes	Period	Amount
1	DO (Buildings)	11	2014-15	1.381
2	DO (Roads)	22	2014-15	0.868
Total				2.249

Audit is of the view that due to weak internal controls, no penalty was imposed on the contractors who failed to complete the work in time.

Non-imposition of penalty resulted into loss to the Government amounting to Rs 2.249 million.

The matter was reported to DCO and DDOs concerned in September, 2015. District Officer (Buildings) replied that due to non-receipt of funds the schemes were not completed in time. Therefore, the contractor was not at fault and District Officer (Roads) replied that the penalty of 5% on agreement cost could not be imposed as a whole. Therefore, every case would be scrutinized and due recovery would be effected. The reply was not acceptable as no evidence, for schemes that were not funded, was provided. And contractors were given financial benefits due to non-imposition of penalty at the time of payment. In DAC meeting held in September 2015, DDOs were directed that at least 2% penalty be imposed and amount of penalty be recovered besides fixing of responsibility against the responsible. No further progress was intimated till the finalization of Report.

Audit recommends recovery of Rs 2.249 million, besides fixing of responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 16 & 9]

1.2.4 Internal Control Weaknesses

1.2.4.1 Deterioration of machinery & equipment – Rs 10 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) did not make efforts to keep the machinery and equipment in working condition. Equipment of Rs 10 million was found out of order during the year 2014-15. The road rollers, tractors, jeeps, premix plants etc. were not in working condition and were deteriorating with the passage of time.

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

Deterioration of machinery and equipment worth Rs 10 million resulted in loss to the Government.

The matter was reported to DCO and DDO concerned in September, 2015. District Officer (Roads) replied that the machinery was repairable. Estimates regarding heavy repair were prepared many times but due to non-availability of funds, the repair work was not carried out. However, the staff of store was directed to maintain the machinery in order to avoid further deterioration. The reply was not acceptable as neither machinery was functional, nor efforts to keep the machinery in working condition were shown to Audit. In DAC meeting held in September 2015, DDO was directed to auction the old machinery after correspondence with Secretary C&W Department, Govt. of the Punjab, through DCO Sahiwal. No further progress was intimated till the finalization of Report.

Audit recommends early auction of the machinery after correspondence with Secretary C&W Department, Govt. of the Punjab, besides fixing of responsibility, under intimation to Audit.

[Para No.2]

1.2.4.2 Excess withdrawal of salaries over and above sanctioned posts – Rs 6.151 million

According to PFR-Vol-I, all orders revising sanctioned scales or sanctioning the creation, or abolition, of permanent or temporary post should at once be communicated by letter to the Accountant- General.

Dy. DEO (EE-W) Chichawatni allowed salaries of Rs 6.151 million for the posts of SST in excess of the sanctioned posts given in budget. Creation of new posts was neither communicated to DAO Sahiwal nor shown to Audit. Information about drawl of salary of posts was taken from FI data of cost center SL-6049. This resulted into excess withdrawal of thirteen posts and payment of salaries amounting to Rs 6.151 million (approx.). Summarized detail is as under:

(Amount in Rupees)

Name of Post	Sanctioned Posts	Working Posts as per office Record	No. of SST Drawn Salary As per F1 / HR Data of 2014-15	Excess No. of Post Drawn	Total Salary Drawn	Estimated Salary Drawn Per Post	Total Salary Drawn of Excess Posts
SST	50	17	63	13	29,807,318	473,132	6,150,716

Audit is of the view that due to weak internal controls, salaries for excess posts were withdrawn without reconciliation of posts.

Withdrawal of salaries of Rs 6.151 million in excess of sanctioned posts resulted in loss to the Government.

The matter was reported to DCO and concerned DDO in September, 2015. Dy. District Education Officer (EE-W) Chichawatni replied that the number of sanctioned posts of SST / SSE was 113 but salaries for 74 SST / SSE were withdrawn. The reply was not acceptable as SSTs were working more than sanctioned strength as per record produced to Audit. In DAC meeting held in September 2015, committee did not accept the version of the DDO and decided to

keep the para pending till verification of District Accounts Officer Sahiwal. No further progress was intimated till the finalization of Report.

Audit recommends regularization, besides fixing of responsibility and reconciliation of posts, under intimation to Audit.

[Para No.2]

1.2.4.3 Doubtful expenditure from SMC funds – Rs 2.630 million

According to School Council Policy 2007 (Amended 2013 Edition) sub-clause No. 3.3, AEOs were responsible to notify the school council. Further according to clause No. 4 sub-clause (x), the school councils were responsible to utilize the funds (School Council Funds, Farogh-e-Taleem Funds, Donations and Funds received from any other source). Furthermore, 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.

Dy. DEO (EE-W) Chichawatni did not monitor the expenditure of SMC funds and different schools made the expenditure of Rs 2.630 million for different purposes. Audit observed the following irregularities:

- 1) No notification for approval of school council was shown.
- 2) Approval of school council for incurrence of expenditure was not obtained prior to withdrawal of funds.
- 3) CNIC of members of school management council were not shown in order to verify the signatures of the members.
- 4) After incurrence of expenditures, school councils did not verify the expenditure.
- 5) Signatures / thumb impressions of school councils' members were missing in SMC proceedings.
- 6) Tangible stock like electric water cooler, electric air cooler, fans etc. were purchased without any stock entry.

- 7) Income tax of Rs 118,600 and sales tax of Rs 448,045 were not deducted / deposited into government treasury.

Audit is of the view that due to weak internal controls, expenditure was incurred without approval of school councils.

Expenditure of Rs 2.630 million without approval of school councils resulted in violation of the Government instructions.

The matter was reported to DCO and DDO concerned in September, 2015. Dy. DEO (EE-W) Chichawatni replied that all the heads of schools had been directed to complete the SMC record. Progress report would be shown at the time of SDAC meeting. The reply was not acceptable as record needed to be complete in all respects before the expenditure was incurred. In DAC meeting held in September 2015, it was decided to keep the para pending till production / verification of relevant record. No further progress was intimated till the finalization of Report.

Audit recommends regularization, besides action against the concerned for unauthorized expenditure without approval of school council, under intimation to Audit.

[Para No.13]

Annex

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

Name of Formation	Sr. No.	Para No.	Subject	Amount
DISTRICT COORDINATION OFFICER	1	1	Non recovery of income tax on auction of state land	1.119
	2	2	Recovery on account of wrong calculation of bill	0.05
	3	5	Less handed over flood material and recovery	0.128
	4	9	Loss to govt. on account of late/non approval of auction of state land	0.786
	5	10	Non-confiscation of deposited amount	2.288
	6	12	Non- auction of state land and non-recovery of lease	4.818
EXECUTIVE DISTRICT OFFICER (FINANCE & PLANNING)	7	4	Non-deduction of general sales tax	0.032
	8	8	Non-collection of proof of deposit of general sales tax due to non-availability of shipping documents of imported water filtration plants	2.521
	9	12	Non-verification of general sales tax deposit into government treasury	0.159
DEPUTY DISTRICT OFFICER (AGRICULTURE) SAHIWAL	10	1	Non deposit of government on account of auction of different crops	1.077
	11	2	Recovery on account of unjustified payment of conveyance allowance	0.086
	12	4	Non cancellation of auction of wheat bhoosa	0.193
	13	6	Non auction of fallen trees and recovery	0.266
	14	8	Non recovery of penal rent/ rent from the unauthorized occupant of government residence/ land	73.989
DISTRICT OFFICER (HEALTH)	15	2	Non-utilization of budget allocation	4.63
	16	5	Non-auctioning of condemned government vehicles	0
	17	6	Unjustified heavy drawl of POL	4.7
	18	8	Non-collection of proof of deposit of sales tax	0.033

Name of Formation	Sr. No.	Para No.	Subject	Amount
SENIOR MEDICAL OFFICER, RURAL HEALTH CENTER 45/12-L	19	3	Non production of deposit proof of sales tax	0.105
	20	4	Non black listing of firms due to non supply of medicines and non-forfeiture of security deposits	0.744
	21	8	Irregular expenditure on account of repair of motor vehicle /machinery & equipment/furniture and fixture	0.477
	22	9	Non-auction of dried/fallen trees and unserviceable items	0.183
	23	10	Unauthorized retention of government receipts and late deposit thereof	0.073
DISTRICT OFFICER (SECONDARY EDUCATION)	24	1	Improper maintenance of log book and doubtful drawl of POL	0.755
	25	2	Unjustified closing balance at the close of financial year as per bank statement	0.381
	26	3	Non production of vouched accounts	0.258
	27	4	Doubtful consumption of stationery items	0.231
	28	5	Recovery of un-authorized withdrawl of conveyance allowance during leaves	0.044
	29	6	Non-collection of proof of deposit of sales tax	0.039
PRINCIPAL PARA-MEDICAL SCHOOL, SAHIWAL	30	1	Recovery on account of unjustified payment of conveyance allowance	0.242
	31	2	Recovery on account of undue drawl of pay and allowance for leave on half or without pay	0.14
	32	3	Unjustified drawl of pay and allowance on general duty	0.635
	33	4	Recovery on account of drawl of pay of absent period	0.103
	34	5	Less deposit of government receipt	0.477
	35	6	Non recovery of house rent allowance from the persons employed in other offices but residing in para medical school residences	2.714
	36	8	Non deposit of sale tax	0.157
	37	9	Non deposit of sale proceed of admission form/prospects	0.154
	38	10	Unjustified payment of electricity bills of students hostel and recovery	0.285

Name of Formation	Sr. No.	Para No.	Subject	Amount
	39	12	Bogus verification of purchase items	0.057
DEPUTY DISTRICT OFFICER (ELEMENTARY EDUCATION-MALE) CHICHAWATNI	40	3	Non deduction of income tax on the expenditure incurred through SMC	0.182
	41	4	Non deduction / deposit of sales tax on purchases made by schools	0.264
	42	5	Unauthorized excess payment of social security benefit after regularization recovery thereof	0.561
DISTRICT OFFICER (ON FARM WATER MANAGEMENT)	43	1	Unauthorized withdrawn of conveyance allowance	0.12
	44	3	Loss to government due to unjustified revision of technical sanction and increase of material rate	0.419
	45	6	Loss to government due to deterioration of government vehicles	0.25
DISTRICT OFFICER (BUILDINGS)	46	1	Less recovery of tender fee	0.471
	47	5	Doubtful execution of work and unauthorized record entries in back dates to escape contractor from penalty and advance billing as well	0.92
	48	6	Recovery due to payment of earth from outside source despite availability of surplus earth	0.107
	49	9	Overpayment to contractors due to excess measurement of size of bricks in MB, for works of boundary walls of graveyards recovery thereof	0.409
	50	12	Fraudulent withdrawal of transfer travelling allowance inquiry thereof and recovery thereof	0.048
	51	14	Doubtful measurement of steel in absence of steel test reports	4.17
	52	15	Doubtful execution of quotations work at site	0.349
	53	17	Substandard execution of work at site due to use of substandard bricks recovery thereof	1.176
	54	19	Construction of substandard works due to less use of steel and excess use of steel in execution of works recovery thereof	0.63
EXECUTIVE DISTRICT	55	3	Blockage of funds for purchase of plot for construction new primary girls school at	4.5

Name of Formation	Sr. No.	Para No.	Subject	Amount
OFFICER (EDUCATION)			Farid Town	
	56	7	Transfer of funds for construction of toilet block to self favored school without administrative approval	0.3
GOVERNMENT BOYS HIGH SCHOOL URBAN AREA, SAHIWAL	57	1	Unauthorized withdrawal of 30% social security benefits	0.456
	58	5	Non production of deposit proof of sales tax on account of purchase of various store	0.039
SENIOR MEDICAL OFFICER, RURAL HEALTH CENTER 120/9-L SAHIWAL	59	1	Loss to government due to non-recovery of social security benefits	0.057
	60	2	Unauthorized excess withdrawal of pay and allowances	0.979
	61	3	Doubtful purchase of medicine without record entry and consumption record	0.433
	62	4	Non production of deposit proof of sales tax	0.061
	63	6	Unauthorized splitting and uneconomical expenditure to avoid the open competition	0.362
MEDICAL SUPERINTENDENT TEHSIL HEADQUARTER HOSPITAL, CHICHAWATNI	64	3	Unauthorized payment of GST recovery thereof	0.381
	65	13	Doubtful consumption of oxygen	0.266
	66	14	Less deduction of income tax on purchase of stores and medicines	0.068
	67	18	Wasteful expenditure on establishment of central cooling system	10.419
DISTRICT EDUCATION OFFICER (ELEMENTARY EDUCATION- WOMAN) SAHIWAL	68	1	Recovery of overpayment during leave without pay	0.506
	69	2	Authorized payment on account conveyance allowance	0.261
	70	3	Non collection of proof of deposit of sales tax	0.051
	71	4	Unjustified expenditure on repair of machinery	0.209
	72	5	Laps of government funds	0.2
DISTRICT OFFICER (LIVESTOCK)	73	5	Un-justified purchase of un-marked medicines against the terms and conditions of tender document	0.258
DISTRICT OFFICER (CIVIL DEFENCE)	74	2	Non production deposit proof of sales tax	0.66
DEPUTY DISTRICT	75	2	Irregular drawl of social security benefit	2.282

Name of Formation	Sr. No.	Para No.	Subject	Amount
OFFICER (ELEMENTARY EDUCATION- MALE) SAHIWAL	76	6	Recovery of over payment pay & allowances during leave without /half pay	0.016
	77	7	Recovery of payment of pay and allowance	0.037
	78	8	Recovery PF payment of pay and allowances	0.05
DEPUTY DISTRICT EDUCATION OFFICER (ELEMENTARY EDUCATION- WOMAN) CHICHAWATNI	79	1	Unjustified drawl of charge allowance by the PST teacher in middle schools without charge of heaving head ship charge recovery	0.125
	80	3	Excess drawn of salary of no. of posts & class-iv than the working post of PST & class-iv mentioned in office record	7.235
	81	7	Unjustified drawl of pay & allowance during without pay leave period	0.529
	82	8	Unjustified drawl of conveyance allowance during leave period	0.401
	83	9	Unjustified payment of pay & allowances without sanction post	0.964
	84	17	Non payment of sales tax & income tax	0.15
	85	18	Non production of service books	0
DEPUTY DISTRICT EDUCATION OFFICER (ELEMENTARY EDUCATION- WOMAN) SAHIWAL	86	5	Overpayment due to non-deduction of conveyance allowance	0.73
	87	6	Non-recovery of penalty amount imposed due to showing poor result	0.691
	88	7	Irregular drawl without the approval of finance department	0.029
	89	11	Short deposit of general sales tax	0.038
EXECUTIVE DISTRICT OFFICER (HEALTH)	90	2	Recovery of overpayments on account of different allowances during leave periods	0.252
	91	5	Unauthorized withdrawal of conveyance allowance by the employee of district health department	4.306
DISTRICT OFFICER (COOPERATIVE)	92	1	Overpayment due to non-deduction of conveyance allowance	0.1
	93	2	Non-obtaining proof of deposit of general sales tax	0.063
	94	3	Overpayment of Social Security Benefit due to non-regularization of service	0.166

Name of Formation	Sr. No.	Para No.	Subject	Amount
	95	4	Excess expenditures than budget & non-surrender of savings	3.7
	96	5	Excess payment of due to excess charges of daily allowance	0.045
	97	6	Non-reconciliation of closing balance of cash book and bank statement	2.54
	98	7	Non-production of log book vehicles involved expenditures	0.116
DISTRICT OFFICER (ENVIRONMENT)	99	4	Unjustified drawl of allowances	0.072
	100	8	Non collection of proof of deposit of sales tax	0.058
DISTRICT OFFICER (EXCISE & TAXATION)	101	1	Recovery due to non deduction of conveyance allowance having official vehicles and during leave period	0.111
	102	2	Misappropriation on account of POL	0.095
	103	3	Irregular drawl and disbursement of POL in shape of cash instead of through cheques	0.524
	104	4	Non production of Record	0
DISTRICT OFFICER (ROADS)	105	3	Irregular/unjustified execution of work without execution of contract	6.22
	106	4	Irregular enhancement of cost of schemes instead of preparing new schemes	5.97
	107	6	Irregular enhancement of cost of scheme	4.031
	108	8	Non-deduction of price variation of bitumen	2.201
	109	15	Unjustified payment of excess rates of earth work	459.982
	110	17	Non deduction / recovery of trade / professional tax & fine	0.352
	111	19	Non reconciliation of earnest money difference	0.203
	112	20	Doubtful payment on account of POL expenditures	0.169
	113	22	Non production of record	0.1
	114	23	Irregular payment by splitting up vouchers	0.093

Part-II**Memorandum for Departmental Accounts Committee Paras not Attended in Accordance with the Directives of DAC Pertaining to Audit Year 2014-15****(Rupees in Million)**

DDOS	Sr. No	Para No	Subject	Amount
DCO SAHIWAL	1	2	Loss to government due to non-deduction of sales tax	0.191
	2	12	Non-collection of deposit proof of GST	0.408
EDO (F&P)	3	2	Loss to government due to non-deduction of liquidated damages	0.087
	4	16	Non-collection of deposit proof of GST	0.298
DO (BUILDINGS)	5	1	Non production of record	1.344
	6	3	Unauthorized payment of ½” dia steel bar recovery thereof	0.377
	7	17	Non-recovery of professional tax	0.092
	8	18	Unauthorized payment in excess of agreement amount	0.051
	9	21	Doubtful withdrawal of amounts on account of pol without maintenance of record	0.547
	10	22	Irregular/doubtful expenditure on account of repair of vehicles	0.168
	11	25	Loss to government due to payment of excess quantities of mild steel fabrication	0.63
	12	26	Non maintenance of important works record	-
DO (ROADS)	13	4	Securities deducted and retained since long but not credited to account iv	5.798
	14	5	Irregular withdrawal of conveyance allowance	0.082
	15	7	Recovery of below specification sub-base against the standard specification	0.164
	16	15	Defective estimation of earthwork without deduction road camber recovery thereof	0.056
DO (FOREST)	17	3	Unjustified drawl of pay & allowances during absent period & leave period , recovery of pay and allowances	0.052
	18	8	Non-collection of proof of deposit of sales tax	0.069
EDO (EDUCATION)	19	4	Non-cooperation with audit and non production of record	-
	20	8	Misappropriation of community learning material	0.169

DDOS	Sr. No	Para No	Subject	Amount
	21	9	Shortage of material of community learning kits	-
	22	10	Unjustified expenditure on repair of sewing machine	0.027
	23	11	Non-collection of proof of deposit of sales tax of CLC branch	0.391
	24	18	Loss of government due to non-collection of liquidated damages	0.192
GOVT. BOYS HIGH SCHOOL CHICHAWATNI	25	3	Excess withdrawal of allowances	0.18
	26	4	Loss to government due to non regularization of employees working on contract and withdrawal of social security benefits	0.056
DY. DO (HEALTH) CHICHAWATNI	27	1	Unauthorized withdrawal of house rent and conveyance allowance due to residing in government accommodation in BHUs, recovery thereof	2.082
RHC NOOR SHAH	28	2	Non deduction of 5% maintenance charges from the pay of official residing in official accommodation, recovery thereof	0.131
	29	3	Recovery of health sector reform allowance during LPR and general duty	0.036
	30	4	Irregular withdrawal of pol and disbursement in cash instead of through cheques	0.249
	31	6	Unjustified withdrawal of social security benefit, recovery thereof	0.061
	32	8	Irregular up-gradation of para-medical staff and unauthorized payment of pay and allowances	3.029
DO (HEALTH)	33	3	Unauthorized withdrawal of pay & allowance against up gradation of posts	7.066
	34	7	Expenditure in over & above the budget allocation	0.894
	35	9	Irregular purchase of without tender board	0.443
RHC GHAZIABAD	36	2	Unjustified payment of conveyance allowance to the official residing within duty premises	0.415
GOVT. COMPREHENSIVE HIGH SCHOOL SAHIWAL	37	1	Loss to government due to non recovery of conveyance allowances during leave worth	0.152
THQ HOSPITAL CHICHAWATNI	38	3	Non production of record	10
	39	7	Excess payment to WAPDA on account of GST	0.275

DDOS	Sr. No	Para No	Subject	Amount
	40	12	Irregular expenditure on account of repair of transport	0.194
	41	13	Recovery on account of conveyance allowance	0.203
	42	14	Non deduction of 5% maintenance charges, house rent allowance and recovery thereof	0.192
	43	15	Irregular drawl of social security benefit of	0.566
	44	17	Unauthorized payment on account of HSRA-recovery thereof	0.044
	45	19	Non-utilization of budget allocation	5.411
DY. DO (AGRICULTURE) CHICHAWATNI	46	8	Non-verification of GST deposit into government treasury	0.013
GOVT. INSTITUTE EDUCATION FOR THE BLINDS	47	8	Non-verification of GST deposit into government treasury	0.039
RHC HARRAPA	48	1	Unauthorized confirmation of DDO powers and drawl of funds	2.153
	49	3	Non forfeiture of security deposit due to non-supply / short supply of medicine for	0.496
	50	4	Irregular excess expenditure on LP medicine and purchase without rate contracts	0.348
	51	5	Irregular purchase without observing PPRA Rules	0.332
	52	7	Irregular up gradation of paramedic staff working in RHC	0.176
	53	10	Irregular withdrawal allowance during leave periods	0.08
DY. DEO (EE-M) SAHIWAL	54	4	Recovery of conveyance allowance from employees having government vehicles	0.28
	55	5	Unjustified withdrawal of dress & washing allowance	0.043
EDO (HEALTH)	56	1	Unauthorized withdrawal of conveyance allowance by the employee of district health department	0.151
	57	6	Unauthorized expenditure without sanction of competent authority	7.965
SMO RHC 185/9-L	58	2	Unjustified withdrawal of social security benefit, recovery thereof	0.026
	59	3	Non-collection of proof of deposit of sales tax	0.032
	60	4	Recovery of un-authorized withdrawal of health sector reforms allowance	0.02

DDOS	Sr. No	Para No	Subject	Amount
	61	8	Irregular up-gradation of para-medical staff and unauthorized payment of pay and allowances	0.841
GOVT. GIRLS HIGH SCHOOL CHICHAWATNI	62	3	Misappropriation /fraud in FTF recovery thereof	0.524
	63	4	Doubtful expenditure on account of FTF recovery thereof	0.759
	64	5	Doubtful expenditure on account of maintenance & repair	0.823
GOVT. COMPREHENSIVE HIGH SCHOOL SAHIWAL	65	3	Misappropriation of FTF and recovery thereof	0.727
DO (BUILDINGS)	66	2	Fictitious tendering due to participation of contractors without purchase of tender forms for the works and recovery thereof	4.432
	67	10	Defective execution of works due to non obtaining of test reports	4.517
	68	12	Non imposition of penalty for late completion of works	2.168
GOVT. BOYS HIGH SCHOOL CHICHAWATNI	69	1	Unauthorized withdrawal of social security benefits despite regularization of services	1.213
DO (HEALTH)	70	1	Irregular transferred of funds to the PRSP	109.826
GOVT. COMPREHENSIVE HIGH SCHOOL SAHIWAL	71	2	Irregular drawl of social security benefit	0.863
THQ HOSPITAL CHICHAWATNI	72	11	Unauthorized drawl of non-practicing allowance	0.528
DY. DEO (EE-M) CHICHAWATNI	73	1	Non-production of record	6.200
	74	2	Irregular drawl of social security benefit	4.074
SMO RHC HARRAPA	75	2	Irregular purchases of medicine without obtaining scrutiny deposits	0.507
DY. DEO (EE-M) SAHIWAL	76	2	Unauthorized withdrawal of social security benefit	2.726
EDO (HEALTH)	77	2	Unauthorized payment on account of social security benefit and recovery thereof	1.115
DO (ROADS)	78	9	Short imposition of penalty	0.486

Annex-B

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

(Rupees in Million)

Grant No.	No. & Name of the Grant / Appropriation	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
							(+)	Excess
							(-)	Saving
1	2	3	4	5	6	7		
NON-DEVELOPMENT								
3	Provincial Excise.	Voted	4561	0191	4752	4321	(0431)	
5	Forests.	Voted	17613	0252	17865	17275	(0590)	
7	Charges on Ac of Motor V. Act.	Voted	4016	0453	4469	4547	0078	
8	Other Taxes and Duties	Voted	12780	-	12780	11177	(1603)	
10	General Administration.	Voted	108383	-	108383	91135	(17248)	
15	Education.	Voted	5258975	-	5258975	4656637	(602338)	
16	Health Services.	Voted	686306	13604	699910	638972	(60938)	
17	Public Health	Voted	3976	-	3976	3319	(0657)	
18	Agriculture.	Voted	105583	-	105583	98644	(6939)	
19	Fisheries.	Voted	2804	0032	2836	2668	(0168)	
20	Veterinary.	Voted	160584	-	160584	137179	(23405)	
21	Co-operation.	Voted	23943	-	23943	23090	(0853)	
22	Industries.	Voted	1614	0207	1821	1653	(0168)	
23	Miscellaneous Departments.	Voted	4073	-	4073	3172	(0901)	
24	Civil Works.	Voted	63219	-	63219	45846	(17373)	
25	Communications.	Voted	95782	3105	98887	83981	(14906)	
31	Miscellaneous.	Voted	25387	0482	25869	23091	(2778)	
	Un-Allocable expenditure	Voted	75580	-	75580	-	(75580)	
32	Civil Defence	Voted	4962	1601	6563	5790	(0773)	
	Tied/Conditional (Non-Dev.)	Voted	179674	30680	210354	18855	(191499)	
Total Non-Development:			6839815	50607	6890422	5871352	(1019070)	

Grant No.	No. & Name of the Grant / Appropriation	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
							(+) Excess	(-) Saving
							1	2
DEVELOPMENT								
36	Development.	Voted	180079	835866	1,015,945	713,205	(302,740)	
41	Road & Bridges.	Voted	56,568	-	56,568	55,752	(816)	
42	Road & Bridges.	Voted	2,781	-	2,781	2,042	(739)	
	ADP 36 including DDF	Voted	92,033	15,910	1,07,943	18,936	(89,007)	
Total Development:			331,461	851,776	1,183,237	789,935	(393,302)	
Grand Total:			7,171,276	902,383	8,073,659	6,661,287	(1,412,372)	

Annex-C
[Para1.2.2.1]

**Inadmissible withdrawal of pay & allowances and recovery thereof –Rs
3.815 Million**

(Amount in Rupees)

Pers.no.	Name of employee	BPS	Job Title	DDO Code	Description	Total of both Allow.	Rate	No. Of Months	Total Recovery
30375278	Dr .Kanwar Mohammad Owais	17	MO	SL6427	Adhoc Allowance 2010@ 50%	-	38	38	201,210
30365093	Dr Shakoor Rehman	18	MO	SL6452		25930	12965	38	492,670
30375286	Syed Ali Hussan Shah	17	MO	SL6452		76860	6405	38	243,390
30375292	Dr Muhammad Aslam	17	MO	SL6452		63540	5295	38	201,210
30375295	Kazam Hayat	17	MO	SL6452		63540	5295	38	201,210
30378344	Dr Sadaf Khalid	17	WMO	SL6452		63540	5295	38	201,210
31012935	Ghulam Abbas	17	MO	SL6452		52950	5295	38	201,210
31112012	Yasir Saeed	18	PAEDIATRICIAN	SL6452		37065	5295	38	201,210
31470105	Badar Munir	17	MO	SL6452		44325	4925	38	187,150
31504948	Muhammad Imran Anjum	17	MO	SL6452		49250	4925	38	187,150
31587002	Syed Azhar Hussain Naqvi	17	DOCTOR	SL6452		49250	4925	38	187,150
31614145	Dr. Muhammad Shahbaz Ali	17	MO	SL6452		9850	4925	38	187,150
31620925	Zain Ali	17	MO	SL6452		9850	4925	38	187,150
31620950	Ali Syed	17	MO	SL6452		59100	4925	38	187,150
31626114	Azka Batoool	17	WMO	SL6452		54175	4925	38	187,150
31627277	Amna Safdar	17	WMO	SL6452		59100	4925	38	187,150
31628283	Tahira Mariam	17	WMO	SL6452	59100	4925	38	187,150	
31638826	Muhammad Naveed	17	MO	SL6452	39400	4925	38	187,150	
Total									3,814,820

Annex-D**[Para1.2.2.2]****Irregular expenditure through split-up the technical sanctions – Rs 1.795 Million****(A)**

W.O. No.	W.O. Dated	Name of Contractor	Name of Work/ Charged to	Approved by DO(B) Vide No. /Dated	Amount
00048	24.04.2015	MNA Enterprises	M&R to Residence No.8/B (B/Wall) at Pooled Type Colony, Sahiwal	2047/ 24.04.15	47,300
00068	13.05.2015	MNA Enterprises	M&R to Residence 8/B at Pooled Type Colony, Sahiwal	2185-86/ 13.05.15	50,000
00069	13.05.2015	ARY Enterprises	M&R to Residence B/8 at Pooled Type Colony, Sahiwal	2187/ 13.05.15	50,000
00070	15.05.2015	MNA Enterprises	M&R to Residence No.8/B at Pooled Type Colony, Sahiwal	2231-32/ 15.05.15	50,000
00075	15.05.2015	ARY Enterprises	M&R to Residence No.B/8 at Pooled Type Colony, Sahiwal.	2219-20/ 15.05.15	50,000
00088	20.05.2015	Ali Traders	M&R to Residence B/8 at Pooled Type Colony, Sahiwal	2292/ 20.05.2015	50,000
00089	20.05.2015	ARY Enterprises	M&R to Residence No.8/B at Pooled Type Colony, Sahiwal	2296/ 20.05.2015	50,000
3368	15.06.2015	Salman Builders	M&R to Residence 8/B at Pooled Type Colony, Sahiwal	2694/ 15.06.15	50,000
3371	15.06.2015	Salman Builders	M&R to Residence 8/B (External Development) at Pooled Type Colony, Sahiwal	2691/ 15.06.15	50,000
Sub-total					447,300
00032	02.04.2015	ARY Enterprises	M&R to Boundary Wall at Zila Council Complex at Sahiwal	1883/ 02.04.15	50,000
00039	03.04.2015	MNA Enterprises	M&R to Boundary Wall (Right Side) at Zila Council Complex at Sahiwal	1903/ 03.04.15	50,000
00040	03.04.2015	MNA Enterprises	M&R to Security Wall at Zila Council Complex at Sahiwal	1904/ 03.04.15	50,000
00063	28.04.2015	Ali Traders	M&R to Boundary Wall at Zila Council Complex at Sahiwal	2093/ 28.04.15	50,000
Sub-total					200,000
00036	03.04.2015	MNA Enterprises	M&R to EDO (F&P) Office Sahiwal.	1900/ 03.04.15	50,000
3351	13.06.2015	Muhammad Iqbal Mirza	M&R to Accounts Brach EDO (F&P) Office Sahiwal.	2648/ 13.06.15	50,000
Sub-total					100,000

W.O. No.	W.O. Dated	Name of Contractor	Name of Work/ Charged to	Approved by DO(B) Vide No. /Dated	Amount
3323	03.06.2015	Muhammad Sajjad Poswal	M&R to Main Building at Zafar Ali Stadium Sahiwal	2481/ 03.06.15	50,000
3324	03.06.2015	Muhammad Sajjad Poswal	M&R to B/Wall at Zafar Ali Stadium Gate Portion Sahiwal.	2482/ 03.06.15	50,000
3325	03.06.2015	Muhammad Sajjad Poswal	M&R to B/Wall at Zafar Ali Stadium Sahiwal.	2483/ 03.06.15	50,000
3397	18.06.2015	Muhammad Sajjad Poswal	M&R to Main Building at Zafar Ali Stadium Sahiwal	2761/ 18.06.15	50,000
Sub-total					200,000
3350	13.06.2015	Muhammad Iqbal Mirza	M&R to DDO Accounts Office at Sahiwal.	2647/ 13.06.15	50,000
3352	13.06.2015	Muhammad Iqbal Mirza	M&R to DO Accounts Office Sahiwal.	2649/ 13.06.15	50,000
00031	02.04.2015	Muhammad Iqbal Mirza	M&R to Office DO Accounts Sahiwal	1882/ 02.04.15	50,000
Sub-total					150,000
3364	15.06.2015	Mazhar Iqbal	M&R to MS Office at THQ Hospital, Chichawatni.	2682/ 15.06.15	49,850
3355	13.06.2015	Mazhar Iqbal	M&R to Doctor Office (OPD) Water Supply Line at THQ Hospital, Chichawatni	2664/ 13.06.15	49,900
3361	15.06.2015	Mazhar Iqbal	M&R to Mail Ward, Wash Room & Corridors at THQ Hospital, Chichawatni.	2679/ 15.06.15	49,950
3362	15.06.2015	Mazhar Iqbal	M&R to Repair/ Replacement of doors of main building at THQ Hospital, Chichawatni.	2684/ 15.06.15	49,900
3363	15.06.2015	Mazhar Iqbal	M&R to Electric Work of OPD Block at THQ Hospital, Chichawatni	2681/ 15.06.15	49,600
3354	13.06.2015	Mazhar Iqbal	M&R to Nursing Station Female Ward & Isolation Room at THQ Hospital, Chichawatni	3354/ 13.06.15	49,800
3366	15.06.2015	Mazhar Iqbal	M&R to Repair / Replacement of Ward Sewer Line at THQ Hospital, Chichawatni	2667/ 13.06.15	49,950
Sub-total					348,950
G. Total					1,446,250

(B)

W.O. No.	W.O. Dated	Name of Contractor	Name of Work/ Charged to	Approved by DO(B) Vide No. /Dated	Amount
3364	15.06.2015	Mazhar Iqbal	M&R to MS Office at THQ Hospital, Chichawatni.	2682/ 15.06.15	49,850
3355	13.06.2015	Mazhar Iqbal	M&R to Doctor Office (OPD) Water Supply Line at THQ Hospital, Chichawatni	2664/ 13.06.15	49,900
3361	15.06.2015	Mazhar Iqbal	M&R to Mail Ward, Wash Room & Corridors at THQ Hospital, Chichawatni.	2679/ 15.06.15	49,950
3362	15.06.2015	Mazhar Iqbal	M&R to Repair/ Replacement of doors of main building at THQ Hospital, Chichawatni.	2684/ 15.06.15	49,900
3363	15.06.2015	Mazhar Iqbal	M&R to Electric Work of OPD Block at THQ Hospital, Chichawatni	2681/ 15.06.15	49,600
3354	13.06.2015	Mazhar Iqbal	M&R to Nursing Station Female Ward & Insolation Room at THQ Hospital, Chichawatni	3354/ 13.06.15	49,800
3366	15.06.2015	Mazhar Iqbal	M&R to Repair / Replacement of Ward Sewer Line at THQ Hospital, Chichawatni	2667/ 13.06.15	49,950
Total					348,950
Total A + B					1,795,200

Annex-E
[Para1.2.2.3]

Loss to government due to Non-deduction of price variation – Rs 1.177 Million

Price variation of Diesel															
Name of Scheme & Contractor	Sr. No of bill	MB No. & Page	Dated	Value of work Done	Basic Price of Diesel at the time of tender	Current Price of Diesel at the time of work Done	Difference	Formula = 0.15 for Highway/Road Works AxVOW x(CPD-BPD)/BPD							Amount
								0.15	x	1492910	x	6.18	/	107.39	
Rehab Of road from Chak No 926 R to Chak No 936 R road Sahiwal	1st Rbill	3654P-30 to 37	17-11-2014	1492910	10739	101.21	6.18	0.15	x	1492910	x	6.18	/	107.39	12887
	2nd Rbill	3654P-54 to 65	8/1/2015	1058618	10739	85.23	21.16	0.15	x	1058618	x	21.16	/	107.39	31288
Artiza Const.	3rd Rbill	3654P-66 to 77	26-06-2015	200088	10739	87.12	20.27	0.15	x	200088	x	20.27	/	107.39	5665
Total														49840	
Rehab Of road from Chak No 815 R to Chak No 795 R via Chak No 795 R (R.P) Sahiwal	1st Rbill	3565P-88 to 96	10/1/2015	885765	10739	85.23	21.16	0.15	x	885765	x	21.16	/	107.39	26180
MSRaz Const. Co.	2nd Rbill	3565P-128 to 140	23-06-15	2314238	10739	87.12	20.27	0.15	x	2314238	x	20.27	/	107.39	65522
Total														91702	
Rehab/Imp. Of Haappa Murad Ke Kahiaroad to Darbar Mehmood langh Sahiwal	1st Rbill	727P-87 to 95	5/12/2014	1348410	10739	94.09	13.30	0.15	x	1348410	x	13.30	/	107.39	25080
ANZ Const.	2nd Rbill	727P-106 to 114	27-04-15	1351590	10739	83.61	23.78	0.15	x	1351590	x	23.78	/	107.39	44894
Total														69943	
SR of road from Chak No 3914 L Chowk to Chak No 4014 L CCI (Left Over Portion)	1st Rbill	5216P-114 to 119	13-11-14	1898619	10834	101.21	7.13	0.15	x	1898619	x	7.13	/	108.34	18743
Total														18743	
Rehab Of road from pull Chak No 1459 L to Chak No 1469 L CCI	1st Rbill	6641P-112 to 118	17-12-14	3189595	10739	94.09	13.30	0.15	x	3189595	x	13.30	/	107.39	59254
	2nd Rbill	6641P-119 to 127	30-05-15	26279	10739	83.61	23.78	0.15	x	26279	x	23.78	/	107.39	873
Total														60126	
MS Naseer Const. Imp. Of road from Khan Kamal Chowk Girls Primary School to Abadi	1st Rbill	5535P-146	11/12/2014	1464552	10739	94.09	13.30	0.15	x	1464552	x	13.30	/	107.39	27207

KhanKamalChak No664RSahiwal																	
MSIbrahim&Co.	2nd Rbil	3642P -132	2606- 2015	20449	1073 9	87.12	2027	01 5	x	20449	x	202 7	/	107.39	579		
Total																27786	
SRofLinkroadatChak No102/12LCCI KhadimHussainConst Co	1stRbil	705P- 96	22-10-14	118450 2	1073 9	9409	1330	01 5	x	118450 2	x	133 0	/	107.39	22005		
Total																22005	
SRofroadfromPull BagitoChakNo655L Sahiwal ZNZB	1stRbil	960P- 158	1011/201 4	999162	1083 4	101.21	7.13	01 5	x	999162	x	7.13	/	108.34	9863		
	2nd Rbil	960P- 170	13-12- 2014	47210	1083 4	9409	1425	01 5	x	47210	x	142 5	/	108.34	931		
Total																10795	
SRofroadfromChak No826RtoChak No815RSahiwal	1stRbil	5247P -18	22-10- 2014	125390 3	1083 4	107.39	095	01 5	x	125390 3	x	095	/	108.34	1649		
R.B.Const.	2nd Rbil	5247P -38	1011/201 4	632196	1083 4	101.21	7.13	01 5	x	632196	x	7.13	/	108.34	6241		
	3rdR bil	5247P -82	2906- 2015	13118	1083 4	87.12	21.22	01 5	x	13118	x	21.2 2	/	108.34	385		
Total																8276	
SRofroadfromChak No815RtoChak No785RSahiwal	1stRbil	6538P -44	28-10- 2014	185610 8	1083 4	107.39	095	01 5	x	185610 8	x	095	/	108.34	2441		
MSIbrahim&Co.	2nd Rbil	6538P -62	11/12/201 4	287793	1083 4	9409	1425	01 5	x	287793	x	142 5	/	108.34	5678		
Total																8119	
RehabOfroad JhalChowktoMasjid ChowkatChak No916RSahiwal	1stRbil	5499P -180	28-11- 2014	151317 3	1073 9	101.21	6.18	01 5	x	151317 3	x	6.18	/	107.39	13062		
AlHaidrconst.	2nd Rbil	5496P -116	2606- 2015	905088	1073 9	87.12	2027	01 5	x	905088	x	202 7	/	107.39	25625		
	3rdRbil	5496P -148	3006- 2015	148006 5	1073 9	87.12	2027	01 5	x	148006 5	x	202 7	/	107.39	41905		
Total																80592	
RehabOfroadfrom ChakNo1629LMore toChakNo1629L CCI	1stRbil	5293P -50	8/1/2015	895155	1073 9	8623	21.16	01 5	x	895155	x	21.1 6	/	107.39	26457		
RanaAsimKhan	2nd Rbil	5293P -57	1506- 2015	944845	1073 9	87.12	2027	01 5	x	944845	x	202 7	/	107.39	26751		
Total																53208	
Const.ofMR OkarwalaJhalNagar roadtoLink roadChak No101/12LCCI	1stRbil	5909P -164	2301- 2015	621576	1073 9	8623	21.16	01 5	x	621576	x	21.1 6	/	107.39	18371		
MSAkam&Co.	2nd Rbil	5909P -180	2302- 2015	635763	1073 9	80.61	26.78	01 5	x	635763	x	26.7 8	/	107.39	23781		

	3rd R/bill	5218P-168	3006-2015	822469	10739	87.12	2027	015	x	822469	x	2027	/	10739	23286
Total															6549
SR of road from Chak No.811-L to Chak No.181/9L.CCI	1st R/bill	5512P-108	31/2015	314047	10834	8623	2211	015	x	314047	x	2211	/	10834	9614
Ch. Muhammad Tahir	2nd R/bill	5512P-142	3005-2015	784829	10834	8361	2473	015	x	784829	x	2473	/	10834	26872
Total															36486
SR of Link road at Chak No.142/9L Sahiwal	1st R/bill	3608P-	28-10-2014	108412	10834	10739	095	015	x	108412	x	095	/	10834	1426
Majeed Associates	2nd R/bill	727P-	24-06-2015	1304330	10834	87.12	2122	015	x	1304330	x	2122	/	10834	38321
Total															39747
SR of road from Jhal Chowk to Masjid Wala Chowk Chak No.906R Sahiwal	1st R/bill	3565P-	13-11-2014	1184814	10834	101.21	7.13	015	x	1184814	x	7.13	/	10834	11686
MA. Khokhar Enterprises & Services	2nd R/bill	3565P-	11/12/2014	619238	10834	9409	1425	015	x	619238	x	1425	/	10834	12217
Total															23913
Rehab. Of Road in Chak No.544R Paraka Sahiwal	1st R/bill	5495P-187-194	25-11-2014	536037	10739	101.21	6.18	015	x	536037	x	6.18	/	10739	4627
MS Akram & Co	2nd R/bill	5235P-	13-04-2015	445463	10739	8361	2378	015	x	445463	x	2378	/	10739	14736
	3rd R/bill	5235P-	30-05-2015	493640	10739	8361	2378	015	x	493640	x	2378	/	10739	16396
	4th R/bill	3653P-	20-06-2015	296090	10739	87.12	2027	015	x	296090	x	2027	/	10739	8383
Total															44218
SR of road from Haappa Murad Ke Kathi road to Tibbi Qasim road (P-1) Sahiwal	1st R/bill	3619P-184	28-10-2014	504963	10834	10739	095	015	x	504963	x	095	/	10834	664
Sarwar Const. Co	2nd R/bill	3608P-142	13-11-2014	1392489	10834	101.21	7.13	015	x	1392489	x	7.13	/	10834	13746
Total															14410
Rehab/Imp. Of Road from T. Chowk to Chak No.811L.CCI	1st R/bill	706P-139	17-11-14	1337523	10739	101.21	6.18	015	x	1337523	x	6.18	/	10739	11546
Malik Sajjad Hussain	2nd R/bill	706P-143	7/5/2015	18803	10739	8361	2378	015	x	18803	x	2378	/	10739	615
Total															12160
SR of CCI Okanwala road to Link road at Chak No.5312L.CCI	1st R/bill	5210P-62	25-11-14	1704608	10834	101.21	7.13	015	x	1704608	x	7.13	/	10834	16827
	2nd R/bill	5210P-104	26-06-15	1285098	10834	87.12	2122	015	x	1285098	x	2122	/	10834	37756
Total															54583
Rehab. Of Road from	Se.No	MB	Dated	Value	Basic	Curre	Differenc	Formula = 0.15 for Highway/Road Works AxVOW						Annu	

Chak No/3914L Chowk to Chak No 4014L (Left Over Portion) (R.P.) CCI	of bill	No. & Page	Date	of work Done	Price of Disal at the time of tende r	nt Price of Disal at the time of work Done	e	x(CPD-BPD)/BPD						nt	
								01	x	265917	x	133	/		10739
Malik Sajid Hussain	1st Rbill	5236P -92	5/12/2014	265917 5	1073 9	9409	1330	01 5	x	265917 5	x	133 0	/	10739	49,400
Total															49,400
Inp. Of Road from Chak No 1714L to 1314L CCI	Sr. No. of bill	MB No. & Page	Date	Value of work Done	Basic Price of Disal at the time of tende r	Curre nt Price of Disal at the time of work Done	Differenc e	Formula = 0.15 for Highway/Road Works AxVOW x(CPD-BPD)/BPD						Amou nt	
Artiza Const. Co.	1st Rbill	8642P -46	10/12/201 4	144086 2	1073 9	9409	1330	01 5	x	144086 2	x	133 0	/	10739	26,767
	2nd R. Bill	8642P -58	4/4/2015	135773 5	1073 9	8361	2378	01 5	x	135773 5	x	237 8	/	10739	45,098
	3rd R. Bill	8642P -74	20/06-15	67514	1073 9	87.12	2027	01 5	x	67514	x	202 7	/	10739	1912
Total															73,776
SR of CCI Burewala road to Chak No 14/12L CCI	1st Rbill	5206P -109	28-10-14	182260 8	1083 4	10739	095	01 5	x	182260 8	x	095	/	10834	2,397
	2nd R. Bill	5206P -118	26-5-15	6183	1083 4	8361	2473	01 5	x	6183	x	247 3	/	10834	212
Total															2,609
Rehab Of road Adha 614L to Chak No 514- L via Chak No 614L CCI	1st Rbill	6638P -142	3/1/2015	115320 7	1073 9	8623	2116	01 5	x	115320 7	x	211 6	/	10739	34,084
MS Tayyab & Co.	2nd R. Bill	6638P -175	18/05-15	115466 5	1073 9	8361	2378	01 5	x	115466 5	x	237 8	/	10739	38,353
Total															72,437
Rehab Of road from 68 Mareto Chak No 1699- L CCI	1st Rbill	5208P -77	8/1/2015	394138	1073 9	8623	2116	01 5	x	394138	x	211 6	/	10739	11,649
Manzoor Qadir	2nd R. Bill	5208P -97	18/05- 2015	180662 8	1073 9	8361	2378	01 5	x	180662 8	x	237 8	/	10739	6,008
Total															71,657
SR of road Chak No 121/7-ER to Sher Shah Suri Road CCI CCI	1st Rbill	6630P -141	15-11-14	153493 5	1083 4	101.21	713	01 5	x	153493 5	x	713	/	10834	15,152
MS Ibrahim & Co.	2nd R. Bill	6630P -191	15/06-14	263841	1083 4	87.12	2122	01 5	x	263841	x	212 2	/	10834	7,752
Total															22,904
Rehab Of Link road at Chak No 51/12L (R.P.) CCI	1st Rbill	5909P -198	3/1/2015	627530	1073 9	8623	2116	01 5	x	627530	x	211 6	/	10739	18,547

Total														18547	
Rehab of road Chak No.121/7ER to Sher Shah Suri Road (R.P.) CCI	1st R/bill	6631P-133	25-11-14	508654	10834	10121	713	015	x	508654	x	713	/	10834	4972
Khalid Mahmood	2nd R/bill	6631P-139	24-06-15	37993	10834	87.12	2122	015	x	37993	x	2122	/	10834	1,116
Total														6088	
Const of MR Okanwala Iqbal Nagar road to Link road Chak No.101/12L CCI	1st R/bill	5909P-166	23-01-15	621576	10834	8623	2211	015	x	621576	x	2211	/	10834	19,028
MS Akram & Co	2nd R/bill	5909P-182	23-02-15	635763	10834	8061	2773	015	x	635763	x	2773	/	10834	24,409
	3rd R/Bill	5218P-169	30-06-15	822469	10834	87.12	2122	015	x	822469	x	2122	/	10834	24,164
Total														67,600	
Grand Total														1,17,795	