



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
VEHARI
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

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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
ESRP	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 and 170 (b) of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 115 of the Punjab Local Government Ordinance 2001, require the Auditor General of Pakistan to conduct the audit of receipts and expenditure of the District Fund and Public Account of the District Government.

The report is based on audit of District Government Vehari for the year 2011-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of 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 Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I 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 observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

The Audit Report is submitted to the Governor of the 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 of the Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit, District Governments Bahawalpur, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Bahawalpur, Bahawalnagar and Rahim Yar Khan.

The Regional Directorate of Audit has a human resource of 30 including 20 officers and other staff. Total mandays available were 7,575 and the budget amounted to Rs 11.029 million in audit year 2012-13. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to relevant stakeholders for taking appropriate actions and measures where required.

The District Government, Vehari, 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 Vehari is administratively divided into three Tehsils namely Vehari, Mailsi and Burewala.

a. Audit objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were 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 Governments.

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 20 formations including PAO out of total 140 formations in the District Government.

c. Audit of Expenditure and Receipts

Total non-development budget of the District Government, Vehari for the financial year 2011-2012, was Rs 6480.896 million against which total expenditure of Rs 4656.272 million was incurred showing savings of Rs.1824.624 million Similarly total development budget for the financial year was Rs 351.798 million out of which expenditure of Rs 285.962 million was incurred showing savings / excess of Rs 65.836 million.

Audit of non-development expenditure amounting to Rs 803.110 million was conducted which was 65% of the total expenditure whereas development expenditure of Rs 432.450 million was conducted which was 35% of the total

development expenditure. Sample size selected for audit ranged from 18 % to 91% of total expenditure.

Total receipts of the District Government, Vehari, for the financial year 2011-2012, were Rs 61.225 million. RDA Multan audited receipts of Rs 18.368 million which was 30 % of total receipts.

d. Recoveries at the Instance of Audit

Recoveries of Rs 23.537 million were pointed out by Audit. The recoverable amount of Rs 23.537 million was not in the notice of the management before audit. And no amount was recovered by the management and verified by Audit during year 2012-13, till the time of compilation of 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 of Rs 6.160 million was noted in three cases¹
- ii. Irregularity and non-compliance amounting Rs 85.750 million was noted in six cases²
- iii. Weak internal controls were noted in three cases involving an amount of Rs 25.495 million³.
- iv. While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized properly resulting in a saving of Rs.1736.470 million as indicated below:

(Rs in million)

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Expenditure	(+) Excess (-) Saving	Saving (%)
15	Education	4,852.812	4,852.812	3,200.872	(-) 1,651.940	34%
16	Health Services.	864.685	891.206	901.550	(10.34)	-1%
24	Civil Works.	40.538	40.538	34.798	(-) 5.74	14%
25	Communications	129.851	129.851	113.332	(-) 16.52	13%
31	Miscellaneous.	23.230	23.230	16.450	(-) 6.78	29%
Total Non-Development :		5,911.116	5,937.637	4,267.00	(-) 1,670.64	0.89
36	Development.	348.805	351.798	285.963	(-) 65.835	19%
Total Development :		348.805	351.798	285.963	(-) 65.835	19%
Grand Total :		6,259.92	6,289.44	4,552.97	(-) 1,736.470	28%

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memurendum of Departmental Accounts Committee (MFDAC) Annexure-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, responsibility fixed and appropriate disciplinary action taken against the person responsible for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Efforts to 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

Sr. No.	Description	No.	(Rs. in million)
			Budget
1	Total Entities (Ministries / PAOs) in Audit jurisdiction	01	6,832.694
2	Total formations in audit jurisdiction	140	6,832.694
3	Total Entities (Ministries / PAOs) Audited	01	3,380.462
4	Total formations Audited	20	3,380.462
5	Audit & Inspection Reports	20	3,380.462
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations Classified by Category

Sr. No.	Description	(Rs. in million)
		Amount Placed under Audit Observation
1	Asset management	
2	Financial management	6.160
3	Internal controls	25.495
4	Others	85.750
	Total	117.405

Table 3: Outcome Statistics

(Rs. in million)

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total Current Year	Total last year
1	Outlays audited	16.888	1607.120	363.005	40.051	482.771	3,380.462	2,898.697
2	Amount placed under audit observations /irregularities pointed out	-	23.537	7.265	86.603	-	117.405	27.735
3	Recoverables pointed out at the instance of audit	-	23.537	-	-	-	23.537	5.216
4	Recoverables accepted /established at the instance of audit	-	23.537	-	-	-	23.537	5.216
5	Recoverables realized at the instance of audit	-	-	-	-	-	-	-

Table 4: Irregularities pointed out

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	85.750
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	6.160
3	Accounting Errors (accounting policy departure from IPSAS ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	1.958
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	23.537
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-
Total		117.405

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 Vehari

1.1.1 Introduction

As per the Punjab Local Government Ordinance 2001, the District Governmetns / 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.

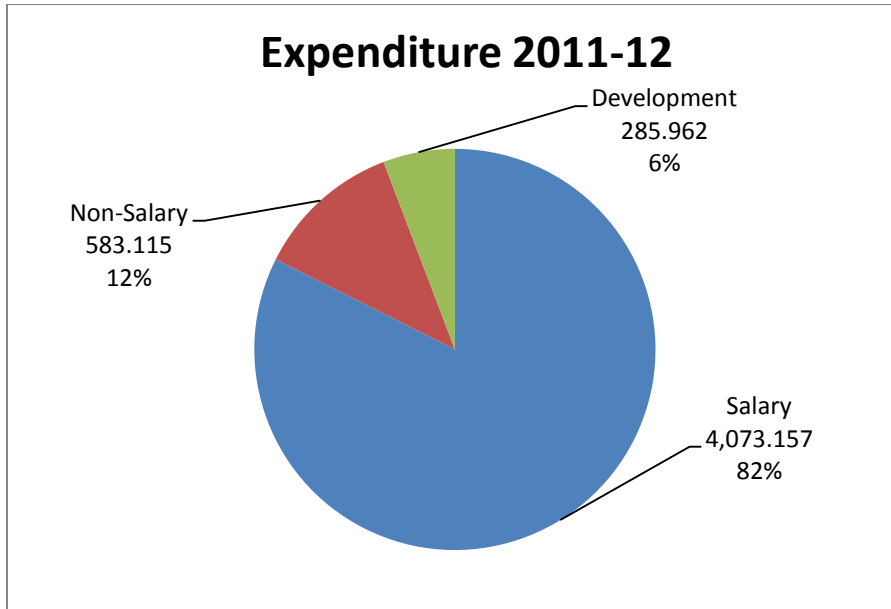
The District Government is headed by Zila Nazim / District Administrator. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentaritized or set up under the Ordinance. The District Governments 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 decentaritized under this Ordinance.

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

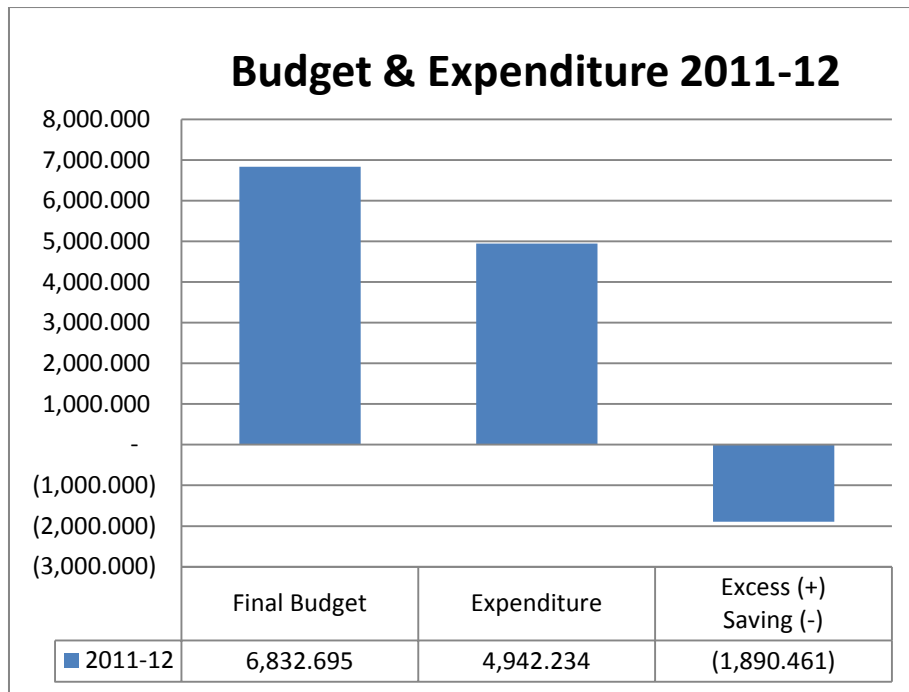
(Rs. in million)

2011-12	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	4,545.464	4,073.157	472.307	10%
Non-salary	1,935.432	583.115	1,352.317	70%
Development	351.798	285.962	65.836	19%
Total	6,832.694	4,942.234	1,890.460	28%



Detail is given in Annexure-B

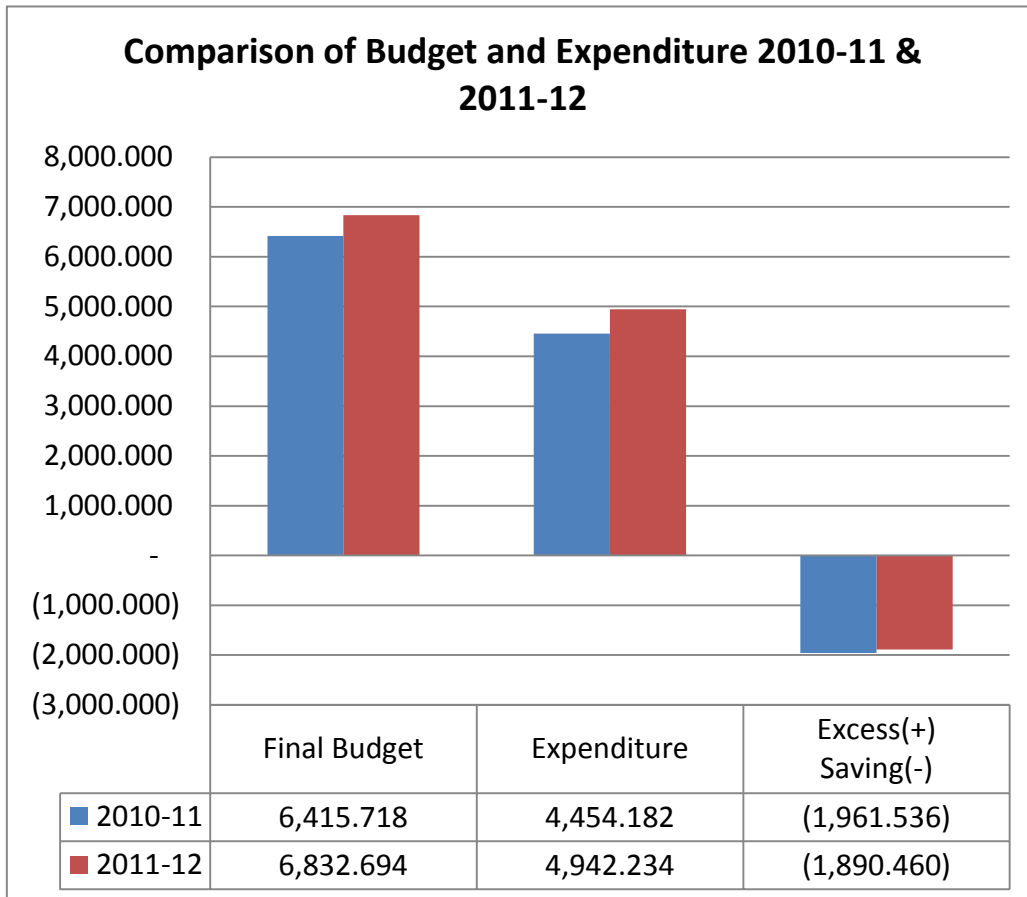
As per the Appropriation Account for F.Y 2011-12 of District Government Vehari the original budget was Rs 6801.618 million, supplementary grant was Rs.31.076 million and the final budget was Rs.6832.694 million. Against the final budget total expenditure incurred by District Government during 2011-12 was Rs 4942.234 million. (Annexure- C).



Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs 627.789 million. Major portion of savings occurred in the offices of EDO (Health) and EDO (Works & Services) as detailed below:

- (i) In various offices under EDO (Education) savings of Rs 1657.148 million (34% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department delayed in finalization of rate contract, which resulted in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.
- (ii) In Works & Services Department, saving of Rs 62.238.million (20 % 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 were 13% decreases in Budgets Allocated and 11% increase in Expenditures incurred respectively, while there were overall savings of Rs 627.789 million during 2011-12.

1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

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

Status of Previous Audit Reports

S. No.	Audit Year	No.of Paras	Status of PAC/ZAC Meetings
1	2002-03	26	Not convened
2	2003-04	09	Not convened
3	2004-05	19	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	95	Not convened
5	2009-10	35	Not convened
6	2010-11	22	Not convened
7	2011-12	23	Not convened
Total		229	-

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

1.2 Audit Paras

1.2.1 Fraud / Misappropriations

1.2.1.1 Misappropriation of Funds by Daewoo CCB by Non-completion of Work - Rs. 3.897 million

According to Rule 3 (C&1) of PLG (Property) Rules, 2003, read with guideline No.66 of CCB Guidelines, 2001, the manager shall take steps to ensure that Property meant for use of public is actually used to maximum benefit of public and prevent the property against nuisance. Further, monitoring of CCB work shall be carried out at three levels viz monitoring by CCB, monitoring committee of the council and the office dealing with CCB.

EDO (Community Development) released funds amounting Rs. 1.871 million to Daewoo CCB for construction of M/R in Chak No. 174/EB Vehari. Total funds available with CCB were Rs. 2.650 million by adding of CCB share of Rs. 0.779 million, which was wasteful expenditure incurred as evident from the observations of Physical Inspection Report.

The budget summary of the Daewoo CCB is as under:

Total cost of project	3.897 (M)
CCB share 20%	0.779 (M)
Share of District Government	3.118 (M)
Amount released 1 st Installment	0.624 (M)
Amount released 2nd installment	1.247 (M)
Total available funds with CCB	2.650 (M)

Following irregularities were observed during the course of audit:

1. Only earth work and sub base were completed. Further, no work had been started till the finalization of this Report, whereas 2nd installment of Rs.1.274 million had been released.
2. Base work, too, was partially completed.
3. No proof of deduction of Income Tax on payment made to contractor was produced to Audit; same needs recovery of Rs. 159,000 @ 6% funds available with CCB.
4. Bank statement was not shown.

Audit is of the view that due to weak internal controls, unauthorized payment of government share was made.

Unauthorized payment resulted in loss to government.

The matter was reported to EDO (CD) and the DCO in October, 2012. The EDO (CD) replied that the CCB had been directed to complete the project and provide assessment report. The reply of EDO was not satisfactory as funds were released without obtaining progress report. The DAC meeting was held on 13th & 14th December, 2012. The Committee directed the EDO (CD) to complete the work within one month besides recovery of government funds. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides action against the person(s) responsible, under intimation to Audit.

[AIR Para No. 01]

1.2.1.2 Misappropriation of Funds by Jabbar CCB - Rs. 1.151million

According to Rule 3 (C&1) of PLG (property) Rules, 2003, read with guideline No.66 of CCB Guidelines,2001, the manager shall take steps to ensure that Property meant for use of public is actually used to maximum benefit of public and prevent the property against nuisance. Further monitoring of CCB work shall be carried out at three levels viz monitoring by CCB, monitoring committee of the council and the office dealing with CCB.

EDO (Community Development) released funds amounting Rs. 1.727 million to Jabbar CCB for construction of M/R from Basti Karyal to Adda pippli Vehari. Total funds available with CCB were Rs. 2.447 million by adding of CCB share of Rs. 0.720 million. The amount of 2nd installment was misappropriated by CCB as evident from the observations of Physical Inspection Report.

The budget summary of the Jabbar CCB is as under:

Total cost of project	3.598 (M)
CCB share 20%	0.720(M)
Share of District Government	2.878(M)
Amount released 1 st Installment 03.08.2009	0.576 (M)
Amount released 2 nd Installment 26.01.2010	1.151 (M)
Total funds available with CCB	2.447(M)

Following irregularities were observed during the course of audit:

1. The work was stopped at site, for reasons known to CCB authority.
2. No sign board of CCB was affixed on the site.
3. According to assessment report of District Officer Roads in January, 2010 earth work, sub-base work and culverts were completed with the assessment value of Rs. 1.305 million. On the basis of this report 2nd installment of Rs. 1,151,000 was released in January 2010. But the physical inspection of site revealed the same status of work after lapse of more than one & half year of 2nd release. This depicts that no work was done after release of 2nd installment & amount of Rs. 1,151,000/- was misappropriated.
4. The scrutiny of file revealed that EDO (CD) issued various notices to CCB & sectoral office i.e DO (Roads) for submission of assessment report of the utilization of Funds but no progress was made till the date of audit.
5. Only sub-base was prepared with 4-inch thickness of stone.

As neither the work was completed nor assessment submitted to the EDO (CD), it is evident that the amount of 2nd installment was misappropriated by the CCB.

Audit is of the view that due to weak internal controls, unauthorized payment of government share was paid.

Unauthorized payment resulted in loss to government.

The matter was reported to EDO (CD) and the DCO in October, 2012. The EDO (CD) replied that the CCB was directed to complete the project and submit assessment report. The reply of EDO (CD) was not satisfactory as funds were released without obtaining progress report. The DAC meeting was held on 13th & 14th December, 2012, the Committee directed the EDO (CD) to complete the work within one month and effect recovery of government funds. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides action against the person(s) responsible, under intimation to Audit.

[AIR Para No. 03]

1.2.1.3 Misuse of Funds by Power CCB – Rs.1.112 million

According to Rule 3 (C&1) of PLG (Property) Rules, 2003, read with guideline No.66 of CCB Guidelines, 2001, the manager shall take steps to ensure that Property meant for use of public is actually used to maximum benefit of public. Further monitoring of CCB work shall be carried out at three level viz monitoring by CCB, monitoring committee of the council and the office dealing with CCB.

EDO (Community Development) released funds amounting to Rs1.668 million to Power CCB for construction of M/R from Chak No. 50/WB Basti to Basti Rohi via Boys school. Total funds available with CCB were Rs2.363 million by adding of CCB share of Rs0.695 million. Only earth work, sub base and culverts had been executed as reported by DO (Roads). Necessary detail is mentioned in the observation of Physical Inspection Report.

Total cost of project	3.475 (M)
CCB share 20%	0.695(M)
Share of District Government	2.780(M)
Amount released 1 st Installment 22.04.2009	0.556 (M)
Amount released 2 nd Installment	1.112 (M)
Total available funds with CCB	2.363(M)

Following irregularities were observed during the course of audit:

1. Project was not completed.
2. No vouched accounts of that CCB were available nor provided to Audit.
3. No metting work was done.

Audit is of the view that due to weak internal controls, un-authorized payment of government share was paid.

Un-authorized payment resulted in loss to government.

The matter was reported to EDO (CD) and the DCO in October, 2012. The EDO (CD) replied that the CCB was directed to complete the project and submit assessment report. The reply of EDO (CD) was not satisfactory as funds were released without obtaining progress report. The DAC meeting was held on 13th & 14th December, 2012. The committee directed the EDO (CD) to complete work within one month and effect recovery of government funds. No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 04]

1.2.2 Irregularity and Non compliance

1.2.2.1 Irregular Release of Funds due to Non-completion of Different CCBs Projects - Rs. 62.916 million.

According to Rule 11 (3) Part-IV of the government of the Punjab Local Government and Rural Development Department Notification No: SOV (LG) 5-1/203 dated 16.04.2003 CCB shall be identified in project proposal in accordance with classification of project issued by the Local Government and submitted to the concerned CCBs official in accordance with the time frame provided in the 3rd schedule or as notified by the Local Government.

EDO (Community Development) released funds amounting to Rs. 62.916 million to different CCBs without monitoring as no project was completed till the date of audit.

Audit is of the view that due to weak internal controls, unauthorized payment of government share was paid.

Unauthorized payment resulted in loss to the government.

The matter was reported to EDO (CD) and the DCO in October, 2012. The EDO (CD) replied that the CCBs were directed to complete the projects and submit assessment reports. The reply of EDO (CD) was not satisfactory as funds were released without obtaining progress report. The DAC meeting was held on 13th & 14th December, 2012. The Committee directed the EDO (CD) to complete the work within one month and effect recovery of government funds. No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 06]

1.2.2.2 Un-authorized Payment to CCBs without Work Done - Rs.11.840 Million

According to Rule 2.33 of the PFR Vol-1, 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 (Community Development) released Rs.11.840 million for CCB schemes but it was observed that CCB projects were not continued by the concerned CCBs. The matter was referred to Anti- corruption Department by the EDO (CD) Vehari. No recovery was made and no bank statement was provided. The detail is given in **Annexure-D**

Audit is of the view that due to weak internal controls, unauthorized payment of government share was paid.

Unauthorized payment resulted in loss to the government.

The matter was reported to EDO (CD) and the DCO in October, 2012. The EDO (CD) replied that the Social Welfare Officer, CD Project Gaggoo had been nominated as litigation Officer of CCB projects and was directed to pursue the cases and make efforts for recovery from defaulters. Cases were pending in various courts & ACE. The reply of EDO (CD) was not satisfactory. The DAC meeting was held on 13th & 14th December, 2012. The Committee directed the DDO to complete the work within one month and effect recovery of government funds. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides disciplinary action against the person(s) responsible, under intimation to Audit.

[AIR Para No. 07]

1.2.2.3 Loss to Government due to Late Award of Acceptance Letter Resulting in Price Variation - Rs 3.729 Million

According to Notification bearing number SOH(C&W) /1-40/2000 dated 24-2-2001, schedule for acceptance of tenders is as under:

Authority	Time frame for acceptance / forwarding the lowest tenders
District Officer / Executive Engineer	Within 12 days from the receipt of tenders
Superintendent engineers / EDO	Within 10 days from the receipt of recommendations from the District Officer
Chief Engineer	Within 10 days from the receipt of recommendations from the EDO

District Officer (Roads) holding the charge of Executive District Officer (W&S), Vehari, awarded the work after the lapse of allowed time period which resulted in excess payment of huge amount of price variation and delay in delivery of services. The detail is given in **Annexure-E**

Audit is of the view that due to weak internal controls, work was awarded after lapse of allowed time.

Awarding of work after the lapse of allowed time period resulted in payment of undue price variation and delay in delivery of services.

The matter was reported to DO (Roads) and the DCO in October, 2012. The DO (Roads) replied that the acceptance letters of these works maintained from Sr. No. 1 to 10 were issued late due to dismissal of DO (Roads) Vehari on 15.12.2010. The next DO (Roads) took the additional charge on 28.01.2011 due to non- availability of DO (Roads) Vehari from 15.12.2010 to 28.01.2011. The acceptance letter could not be issued in time. In the meantime, the tarring season was off from 15.11.2011 to 15.03.2012. Therefore, the work of T.S.T was carried out after 15th March, 2012. And the contractor was paid price variation due to increase in the rates of various items.

The reply was not satisfactory as the DO (Roads) provided the letters of dismissal of officer and charge assumption letter but matter needs fixing of responsibility for not allowing the charge w.e.f., 15.12.2010 to 28.01.2011. The DAC meeting was held on 13th & 14th December, 2012, in which the Committee decided to keep Para pending. No further progress was intimated till the finalization of this Report.

Audit recommends that expenditure be got condoned from the Finance Department under intimation to Audit.

[AIR Para No. 06]

1.2.2.4 Irregular Purchase of Medicine on Rate Contract - Rs. 3.534 million

Govt. of the Punjab, Health Department Notification No: SO(P-III)2-3/2010(P) dated 22nd December 2011 states that latest instructions issued by the Managing Director , Pujab Procurement Regulatory Authority, S&GAD , vide his letter No. MD (PPRA) 1-21/2010 dated 01.10.2011 PPR, 2009 do not allow rate contract. Hence, it is directed not to make any purchase on rate contract basis failing which necessary action shall be taken against the officer involved.

EDO (Health) purchased medicines of Rs. 3.534 million during the period 2011-12 on rate contract basis as detailed below:

(Amount in Rs)

Token No.	Date	Supplier	Item	Amount
18778	24.5.12	Al-Madina Surgico Multan	I.V Conula	1,560,982
18777	24.5.12	Surgical Fiber Lahore	Absorbent Cotton	1,973,400
Total				3,534,382

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

Irregular purchase of medicines resulted in violation of government instructions.

The matter was reported to EDO (Health) and the DCO in October, 2012. The EDO (Health) replied that the purchase was made according the PMDGP approved plan. All the items had been issued to different Hospitals and RHCs and consumption was made by the end users. All the purchase items were of standard quality. The medicines were purchased under the program PMDGP.

The reply was not tenable as the cannulas were purchased in huge quantity but neither drips nor any other injectables were purchased to justify the purchase of cannulas. The distribution was made to health institutions. But no demand was collected and ratio of allocation and distribution was not justified. In the DAC meeting held on 13th & 14th December, 2012, the Committee directed to conduct inquiry. No further progress was intimated till the finalization of this Report.

Audit recommends recovery besides action against the person(s) responsible, under intimation to Audit.

[AIR Para No. 03]

1.2.2.5 Irregular Expenditure on Purchase of Medicines - Rs.2.199 million

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

District Officer (Health) purchased medicines & other store items amounting Rs. 2.199 million without observing codal formalities. All the purchases were made through calling simple quotations by self-preparation and without advertisement. The detail is given in **Annexure-F**

Following irregularities were observed during the course of audit:

1. No consolidated requisition and demand were obtained.
2. No individual demand was obtained from different GRD/dispensaries.
3. Stock register of medicines was not produced to Audit.
4. Consumption of medicines was unauthenticated.
5. DTL report was also not obtained / shown.

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

Irregular purchases resulted in violation of government instruction and may result in misappropriation.

The matter was reported to DO (Health) and the DCO in October, 2012. The DO (Health) replied that the medicines were purchased by calling quotations, on lowest rates, from the market due to shortage of time during the Dengue season. Demands were taken and duly consolidated, stock entry was also duly signed by the concerned DDO and DTL report was also available. The reply of DO Health was not satisfactory as purchase of medicines was made by splitting up. The DAC meeting was held on 13th & 14th December, 2012. The Committee directed the DO Health for regularization and ordered enquiry against the concerned. No further progress was intimated till the finalization of this Report.

Audit recommends regularization, besides action against the person(s) responsible, under intimation to Audit.

[AIR Para No. 02, 05]

1.2.2.6 Irregular Expenditure on Repair & Maintenance by Splitting up Financial Powers – Rs 1.532 million

According to Sr.No.12 of Special Powers Delegated to Officers of Communication and Works Department under the Delegation of Financial Powers Rules, 2008, District Officer (Building) is competent to issue work orders for works & repair up to Rs50,000.

District Officer (Buildings) accorded Technical Sanctions of Rs. 1.532 million for various A/R & S/R during 2011-12 by splitting up the sanctions. The development schemes were accorded sanctions in pieces to avoid the sanction of the competent authority. This resulted in un-authorized A/R & S/R of building. The detail of expenditure on special repair is given in **Annexure-G**

Audit is of the view that due to weak financial controls, irregular expenditures were sanctioned by splitting up the development schemes.

Irregular expenditure resulted in violation of government instructions.

The matter was reported to DO (Buildings) and the DCO in October, 2012. The DO (Buildings) replied that these works were charged to different heads i.e., Annual Repair, Special Repair and District ADPs. The quotations for the various works were called from time to time. No splitting up was involved in this case. The reply of the DO (Buildings) was not satisfactory as expenditure was split up to avoid the sanction from the competent authority. The DAC meeting was held on 13th & 14th December, 2012. The Committee directed the DO (Buildings) for regularization. No further progress was intimated till the finalization of this Report.

Audit recommends disciplinary action against the person(s) responsible, besides regularization, under intimation to Audit.

[AIR Para No. 06]

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-recovery of Advances – Rs. 18.335 Million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

District Office (Roads) did not recover miscellaneous advances from different contractors and government officials amounting Rs. 18.335 million which resulted in undue blockage and non-recovery of a huge amount. This amount was reflected in the monthly accounts submitted to Accountant General Punjab by the District Accounts Officer, Multan.

(Amount in Rs)

Form P.W.A 32 P.W Misc: Advances for the month of June 2012				
Particular	Opening Balance	Debit	Credit	Closing Balance
Losses retrenchment arrears	22,471.50	-	-	22,471.50
Miscellaneous	18,334,884.97	-	-	18,334,884.97
Total	18,357,356.47	-	-	18,357,356.47

Audit is of the view that due to weak financial management, huge amount of Government money was not realized / recovered.

Non-recovery of advances resulted in loss of Government revenue.

The matter was reported to DO (Roads) and the DCO in October, 2012. The DO (Roads) replied that these amounts were received from various Sub-divisions since 1977. The point had been noted for compliance and efforts were being made to clear the outstanding balances. The reply of DO (Roads) was not satisfactory as he admitted the recovery but no recovery was effected. The DAC meeting was held on 13th & 14th December, 2012. The Committee directed the DO (Roads) for recovery. No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 13]

1.2.3.2 Recovery of Inadmissible Allowances – Rs.5.202 Million

According to Condition (J.K.1) of S& GAD Department's Notification No. DS (O&M) 5-3/2004 contract (MF) dated 14th October, 2009, salary shall be in accordance with the pay scale plus usual allowances prescribed for the post (s) against which appointments have been made.

Dy. DEO (EE-M), Burewala, allowed unauthorized payment to ESEs who were recruited on contract during 2003, 2004 and 2006 and their services were regularized w.e.f 19-10-2009. These contract appointees were granted increases from time to time during 2003-2009 by the government in the budget. These increases were not admissible on regularization of services of contract. This resulted in un-authorized payment amounting Rs. 5.202 million. The detail is given in **Annexure-H**

Audit is of the view that due to weak financial controls, unauthorized payment was allowed.

Unauthorized payment resulted in loss to government.

The matter was reported to Dy. DEO (EE-M), Burewala and the DCO in October, 2012. The Dy. DEO (EE-M), Burewala replied that the increases granted to the ESEs appointed on contract basis were mentioned in their appointment orders according to the government policy. The reply of the Dy. DEO (EE-M), Burewala was not satisfactory as no record was produced. The DAC meeting was held on 13th & 14th December, 2012, in which the Committee directed the Dy. DEO (EE-M), Burewala for recovery. No further progress was intimated till the finalization of this Report.

Audit recommends recovery, besides disciplinary action against the person(s) responsible, under intimation to Audit.

[AIR Para No. 01]

1.2.3.3 Non-recovery of Misappropriated CCB Funds due to Non-completion - Rs. 1.958 million

According to Rules 3 (C&1) of PLG (Property) Rules, 2003, read with Guideline No.66 of CCB Guidelines, 2001, the manager shall take steps to ensure that Property meant for use of public is actually used to the maximum benefit of the public and prevent the property against nuisance, damage or misuse. Further monitoring of CCB work shall be carried out at three levels viz monitoring by CCB monitoring committee of the council and the office dealing with CCB.

EDO (Community Development) released funds amounting Rs. 1.958 million to Sohni Dherti CCB for construction of M/R in Chak No. 48/WB. The funds available with CCB were Rs.1.958 million by adding CCB share of Rs.566,000. During physical verification, Audit observed that:

1. Project was incomplete and work was not started by the CCB.
2. Soling already made was dismantled and bricks were taken by the Chairman but construction of road was not started up till now whereas funds amounting Rs. 1.252 million were released.
3. No vouched accounts of CCB were available and not provided to Audit.

Audit is of the view that due to weak internal controls, un-authorized payment of government share was paid.

Un-authorized payment resulted in loss to government.

The matter was reported to EDO (CD) and the DCO in October, 2012. The EDO (CD) replied that the dismantling of existing soling had been provided in estimate prepared by District Officer Roads Vehari. CCB had been directed to complete the project and provide assessment report. The DAC meeting was held on 13th & 14th December, 2012, committee directed EDO (CD) to complete the work within one month and effect recovery of government funds. No further progress was intimated till the finalization of this Report.

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

[AIR Para No. 09]

Annexures

Annexure-1

Sr. No.	Name of Formation	AP No.	Title of Para	Amount of Audit Observation	Nature of Audit Observation.
1	EDO (CD)	8	Misappropriation of Funds Rs. 6.864 (M) by Soach CCB by Non completion of Multipurpose Hall and Non deduction of Income Tax Recovery thereof -Rs.4,11,840	0.412	Misappropriation
2	DO (Building)	12	Unauthorized Payment of Price Variation Due to Non Completion of Work within Time - Rs. 843,520	0.844	Irregularity
3		3	Non-recovery of Composite Rate due to Use of Local Sand - Rs 301,387	0.301	Weak Internal Control
4		22	Recovery of Penalty for Non-completion of Work within Stipulated Time Period - Rs281,044	0.281	Weak Internal Control
5	DO (Roads)	4	Unjustified Payment of Price Variation During Delayed Period - Rs. 785,351	0.785	Irregularity
6		7	Loss to Government due to Late Recording of Entries in Measurement Book - Rs.478, 392	0.478	Irregularity
7		10	Excess Payment to the Contractor - Rs. 673,238	0.673	Weak Internal Control
8		15	Non-recovery of Un-balanced rate amounting to Rs 277,950	0.278	Weak Internal Control
9		3	Excess Payment by Recording Overall Measurement than the Actual Work at Site - Rs208,399	0.208	Weak Internal Control
10		19	Loss to Government due to Excess Payment to the Contractor - Rs. 116,195	0.116	Weak Internal Control

11	DO Health	8	Loss to Government Due to Purchase of Fogging Machine on Higher Price - Rs.143, 304	0.143	Irregularity
12	THQ Mailsi	5,6	Inadmissible Withdrawal on Account of Pay and Allowance of Rs.217, 828	0.218	Weak Internal Control
13		4	Non-deduction of 5% House Rent Charges and Recovery Thereof Rs.122, 580	0.123	Weak Internal Control
14		3	Irregular Withdrawl of House Rent Allowance of - Rs 85,056	0.085	Weak Internal Control
15	Dy. DEO (EE-M)	10	Loss to Government due to Non-deposit of Funds on Account of Sale of Trees - Rs. 320,000	0.320	Weak Internal Control

MFDAC Paras

Sr. No.	Formation Name	AIR Para No.	SUBJECT	Amount
1	THQ Mailsi	2	Non-obtaining of CDRs for the purchase of medicines	0.829
2		7	Un-economical Purchase of medicines and X-rays through quotations without Advertisement as per PPRA Rules	3.87
3		8	Irregular clearance of pending liabilities without allocation of funds	1.446
4		9	Unauthorized expenditures on purchase of durable goods without prior approval of Austerity Committee	0.071
5		10	Doubtful purchase of general store items without requirement and loss to governments	0.185
6		11	Unjustified Repair of Medical Equipments Without Detail Of Repair Work	0.321
7		12	Non-deduction of sales tax on account of purchase from the supplier and recovery thereof	0.276
8	EDO (Education)	2	Unjustified Working of School without Extension in Registration	0.426
9		5	Loss to Government due to Non-registration of Private Schools/Institution	0.138
10		10	Non-Collection of Proof of Deposit of Sales Tax	0.062
11		11	Non-Production of Record.	0
12	EDO (CD)	10	Nosubmission of annual accounts by the CCBs	53.059
13		12	Non confirmation / adjustment of GST	0.024
14		14	Non production of vouched accounts by CCBs	959.949
15	EDO (Health)	1	Recovery on account of irregular drawl of incentive allowance	0.256

16		2	Misuse of vehicle and heavy drawl of pol worth	0.553
17		5	Unjustified heavy expenditure on account of pol charges	0.529
18		7	Non-utilization of medicine	1.234
19		8	Irregular drawl of scholarship	0.534
20		12	Non-verification of general sales tax deposit into govt. treasury	0.052
21		14	Recovery to excess payment of stipend	0.02
22		15	Loss to govt. due to purchase of medicine on higher rates	0.018
23		16	Non-production of record.	0
24		17	Non-reconciliation with bank authority and payment schedule	0
25	DO (Roads)	2	Excess payment to the contractor amounting to	0.12
26		3	Excess payment to the contractor due to short deduction of dismantled material	0.165
27		6	Recovery of rs: 93310 due to excess rate charged in the carriage of crush for tst	0.093
28		9	Excess payment to the contractor on account of earth work and delay in recording the entries for price variation	0.232
29		10	Excess payment to the contractor on account of earth work by recording excess quantity of earth in the measurement book	0.124
30		14	Non-auction of empty drums	3.022
31		16	Non-deduction of cost of empty drums at the time of payment of price variation of bitumen packed in drums	0.329
32		17	Excess payment to the contractor	0.068
33		18	Non-recovery of approaches to the petrol pump	0.245
34		DO (Sports)	2	Misappropriation on account of purchase of sports material
35	3		Uneconomical purchase of uniforms and shoes without PPRA Rules	1.572

36		7	Irregular expenditure by splitting up the sanctions	2.023
37		8	Non production of vouched accounts of expenditure incurred at divisional level by the divisional administration for Punjab sports festival 2012	0.7
38		11	Uneven flow of expenditure on sports activities	7.19
39	DO (Health)	4	Doubtful expenditure on account of advertisement charges	0.506
40		6	Unjustified drawl of pca and recovery	0.36
41		7	Non confirmation of gst	0.309
42		10	Non Availability of stock entry and proof of Consumption of different items	0.064
43		11	Recovery due to irregular withdrawal of conveyance allowance	1.035
44		12	Misuse of govt. vehicles heavy expenditure on account of pol	2.447
45		13	Recovery due to irregular drawl of conveyance allowance/ hsrp allowance	0.061
46		15	Loss to Govt. due to purchase of Medicine on higher price	0.041
47		16	Irregular Expenditure on Account of repair of Pump Health	0.074
48		17	Excess expenditure over and above the budget allocation	10.322
49		18	Doubtful expenditure on account of printing/stationery charges	0.185
50		19	Fictitious drawal of lighting Charges	0.01
51	DO (Buildings)	4	Recovery due to payment of earth from outside source despite availability of surplus earth	0.206
52		5	Un-authorized Expenditure on account of Special repair of residential buildings	0.23
53		7	Irregular and uneconomical purchase of ceiling fans	1.93
54		9	Unjustified Payment of Price Variation without Monthly Record Entries Recovery	0.189

55		10	Loss to Government due to approval and payment to contractor through defective rate analysis	0.074
56		11	Irregular advance withdrawal of funds without receipt of ceiling fans	1.93
57		15	Non-recovery of professional Tax	0.068
58		16	Late Submission of Final Bills of development works	16.053
59		17	Loss to Government due to payment of item of work not included in the TS and work order	0.01
60		18	Unauthorized excess payment than the provision of TS estimate	0.244
61		19	Unjustified Payment of Price Variation despite the Fault of the Contractor in extended Time Periods	0.497
62		20	Recovery on account of Penalty for Non-completion of Work with in Stipulated Periods	0.346
63		21	Unjustified Payment of Price Variation despite the Fault of the Contractor in extended Time Periods	0.116
64	DO (OFWM)	3	Doubtful drawl of labor cost without production of vouched account	11.53
65		9	Non auction of vehicle	0.4
66	DO (Livestocks)	3	Doubtful Distribution of Vaccine	1.615
67		8	Non Vacation of Govt. Land	7
68		5	Non auction of Old material	0.085
69	DHQ Vehari	1	Unjustified Drawl of Conveyance Allowance Instead of stay in Government Residences within the premises of Hospita	0.254
70		2	Loss to Government due to Illegal Establishment of Canteen Point	0.489
71		3	Misappropriation of COD Medicines By Showing Fake Consumption	0.097
72		7	Non-forfeiture of security deposit due to non-supply of medicine	1.798
73		8	Unjustified Drawl of Conveyance Allowance During Leave Period	0.073

74		9	Loss to govt. due to Local purchase of medicine on higher rates by ignoring the rate of Rate Contract	0.047	
75		10	Non deduction of house rent, maintenance charges, conveyance allowance & electricity charges	0.213	
76		11	Unjustified Payment of Health Sector Reform allowance	0.039	
77		13	Misappropriated MLC Fee	0.233	
78		15	Unjustified Expensive Purchase Of Computer	0.137	
79		16	Unjustified Purchase of Machinery	0.884	
80	DY. DO (EE-M) Burewala	2	Irregular appointment involves heavy expenditure on account of pay and allowances	0	
81		3	Misappropriation of personal allowance as basic pay	0	
82		4	Irregular retention of closing balances	2.14	
83		5	Irregular promotion of Arabic Teachers	0	
84		6	Non deduction of GPF BF and Group Insurance from salary	0	
85		7	Non-production of vouched account	1.913	
86		8	Non deduction of Income Tax and Sales Tax	1.56	
87		9	Irregular purchase advertisement on PPRAs websites	0.4	
88		11	Irregular payment of Mobility and conveyance allowance	0.076	
89		12	Unjustified payment of Social Security Benefits	0.205	
90		13	Irregular payment of charge allowance	0.066	
91		14	Non Production of Sales Tax deposit proof	0.055	
92		DCO	1	Misappropriation on account of pol from sda account by fictitious mileage	1.612
93			2	Non-disposal of unserviceable/surplus government vehicles and loss to government	3.925
94	4		Loss to government due to theft of government vehicle and recovery thereof	0.35	

95		8	Non-production of deposit Proof of General sales tax and income tax	0.058	
96		10	Irregular award of rate contract for the purchase of medicine and misc. items	0	
97		11	Irregular purchase of medicine from sda without prior approval to incur expenditure of pmu phsrp	3.411	
98		3	Wrong maintenance of text books record resulting excess books	1.013	
99		4	Shortage of Free text books	0.278	
100		5	Physical verification of free text books, found shortage	0.24	
101		7	Non-Deposit of income in to government treasury	0.194	
102		9	Withdrawal of pay for the absence period	0.106	
103		RHC Sahooka	1	Withdrawal of amount not required for immediate disbursement	2.09
104			2	Irregular Expenditure on Account of Purchase of Pharmaceuticals	1.523
105	3		Irregular Payment of Pending Liabilities of Previous Year	1.32	
106	4		Unauthorized Drawl of Pay and Allowances of the Staff on General Duty	0.702	
107	5		Un-authorized Purchase of Medicine on Rate Contract Basis	0.606	
108	6		Irregular Purchase of Durable Goods without Prior Approval of Austerity Committee	0.249	
109	7		Non-Obtaining of Security Deposit	0.154	
110	8		Non-Verification of Deposit of General Sales Tax	0.141	
111	9		Irregular Expenditure on Account of Purchase of Linen Items	0.115	
112	10		Poor patient ratio of the Dental Department and Irregular Payment of Pay and Allowances Per Month to the Staff of Dental Department	0.08	
113	11		Non-maintenance of Generator, Tube well & Sewer Turbines	0.08	

114		12	Non-Deduction of 5% House Maintenance Charges	0.065
115		13	Non-Auction of Dried Fallen Trees	0.066
116	THQ Burewala	1	Irregular Expenditure on Account of Purchase of Medicines Beyond Financial Competency	8.864
117		2	Unjustified Heavy Expenditure on POL	7.791
118		3	Non-Condemnation/Repair of Ambulances	6.05
119		4	Irregular Expenditure on Local Purchase of Medicines	5.146
120		5	Un-authorized Purchase of Medicine on Rate Contract Basis	19.928
121		6	Non-Installation of Medical Equipment	2.55
122		7	Doubtful Issuance of Hepatitis B Vaccine	2
123		8	Irregular Purchase of Unmarked Medicines Against the Terms And Conditions of Tender Documents	1.17
124		9	Uneven Flow of Expenditure	10.088
125		10	Non-Forfeiture of Security Deposit Due to Non-Supply of Medicine	0.035
126		11	Irregular Expenditure on Account of Repair of Machinery & Equipment	0.619
127		12	Unauthorized Payment of Health Sector Reform Allowance	0.54
128		13	Irregular Advance Drawl Prior To DTL Reports	0.531
129		14	Irregular Expenditure Beyond the Prescribed Limits	0.488
130		15	Loss to Government Due to Non-utilization of Medicines within the Expiry Period	0.447
131		16	Doubtful consumption of HBV, HCV devices	0.322
132		17	Non-Shifting of Near to Expiry Medicines to the Needy Places	0.313
133		18	Unjustified Payment of 30% Social Security Benefit in Lieu of Pension	0.21
134		19	Irregular Purchase of Medicines without Obtaining Security Deposit	0.996

135		20	Purchase of Medicines without Consumption Record	0.1
136		21	Unjustified Drawl of Pay and Allowances	0.06
137		22	Over Payment on Account of Pay and Allowance	0.05
138	DDO Agriculture Mailsi	1	Non-Recovery of license Renewal Fee/Fine from pesticide dealer	3.201
139		2	poor performance with related to agriculture sector loss to government	38.016
140		3	Unjustified drawal of House Rent and non-recovery of 5% maintenance charges	0.131
141		4	Heavy Expenditure on account of POL charges	0.453
142		5	Non-Verification of General Sales Tax deposit	0.051
143		6	Irregular expenditure on account of repair of Vehicle	0.129
144		7	Excess expenditure than provided fund	0.215
145		8	Non-Utilization of Fund	0.258
146		9	Unjustified expenditure on account of purchase of durable goods	0.089
147		10	Excess drawal of Pay	0.022
148		11	Recovery due to Fictitious drawal of POL	0.016
149	EDO (F&P)	1	Loss to Government due to unauthorized allocation of funds against nil budget expenditure	6.085
150		2	Loss to Government due to Un-authorize allocation budget for purchase of Machinery, Equipment and Furniture	7.747
151		3	Loss to Govt. due to un-authorized budget allocation for contingent paid staff	5.95
152		4	Unjustified re-appropriation of funds	52.52
153		5	Doubtful un-authorized allocation of funds under self control	62.609
154		6	Non-Existence Of Prudent Management Of Assets And Liabilities Of District Government.	0
155		7	Irregular Lump Sum Allocation	56.609

156		8	Non-Production Of Record And Various Item Of Re-Appropriation	52.52
157		9	Non Production Vouched Account	3.5
158		10	Non Availability Of Stock Entry And Proof Of Consumption Of Record	0.203
159		11	Unjustified heavy expenditure on account of POL charges	0.219
160		12	Unjustified Heavy Expenditure On Account Of Photo State Charges	0.182
161		13	Irregular Expenditure on account of repair of vehicle	0.129
162		14	Unjustified Expenditure on refreshment	0.058
163		15	non verification of general sale tax deposit in to govt. treasury	0.053
164		16	Non Reconciliation Of Account Figure With Bank As Well As With Department	0
165	DO Forests	1	Unjustified Drawl of Conveyance Allowance , Recovery Of Conveyance Allowance	0.068
166		2	Loss to Government Due to Damages of Woods	0.062
167		3	Loss to Government Due Non Chasing Of Pending Damages Cases	0.359
168		4	Doubtful Working of Tractors By showing the POI Consumption of Value	1.853
169		5	Doubtful Running of Tube Wells Having Expenditure	0.454
170		6	Loss to Government Due to Non Auction of Dry Trees/ Wood	1
171		7	Non Preparation Of New Numberation Registers of Trees Having the Values in Millions.	0
172		8	Missing / Difference Of Trees Between the Numberation Registers & Trees Available AT Site.	0.414
173		9	Unjustified Purchase of Plants Of & Maintenance Cost	0.677

174		10	Unjustified Expenditure on Maintenance of V-Park & Compact Median Plantation	1.05
175		11	Unjustified Expenditure On Nurseries & Road Side Without Nursery Register	1.82
176		12	Unjustified / Irregular Repair of Vehicles	0.142
177		13	Unjustified / Irregular Repair of Machinery	0.138
178		14	Doubtful Expenditure due to absence of consumption record	0.072
179	DEO EE-W	6	Recovery of overpyment	0.497
180		7	Recovery due to non-deposed of conveync allowance by teacher during lfp.	0.174

Annexure-B

Summary of Budget & Summary Financial Year 2011-12

Name of Office	Budget			Expenditure			Excess(+) Savings(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
EDO(Agriculture)	178,149,979	55,884,741	234,034,720	177,566,501	23,998,139	201,564,640	(32,470,080)	(0)
EDO(CD)	36,294,394	6,500,157	42,794,551	34,307,065	4,768,067	39,075,132	3,719,419	0
DCO	20,206,973	113,927,870	134,134,843	18,560,674	8,795,329	27,356,003	106,778,840	80%
EDO(Education)	3,597,958,804	1,337,431,193	4,935,389,997	3,110,580,000	167,635,715	3,278,215,715	1,657,174,282	34%
EDO(F&P)	17,285,355	26,270,871	43,556,226	15,045,104	12,579,770	27,624,874	15,931,352	37%
EDO(Health)	610,048,382	284,041,671	894,090,053	635,960,549	275,180,351	911,140,900	(17,050,847)	-2%
EDO(IT)	1,620,977	559,684	2,180,661	1,451,122	235,240	1,686,362	494,299	23%
EDO(Literacy)	6,389,660	(3,998,075)	2,391,585	6,382,154	(4,009,474)	2,372,680	18,905	1%
Municipal Services	1,729,397	1,432,641	3,162,038	1,592,720	948,065	2,540,785	621,253	20%
Revenue	16,240,750	2,532,304	18,773,054	14,686,438	1,878,229	16,564,667	2,208,387	12%
EDO(W&S)	59,539,394	110,849,189	170,388,583	57,024,806	91,105,593	148,130,399	22,258,184	13%
Total Current	4,545,464,065	1,935,432,246	6,480,896,311	4,073,157,133	583,115,024	4,656,272,157	1,759,683,994	27%
Development	-	-	351,798,408	-	-	285,962,246	(65,836,162)	
Development Expenditure	-	-	351,798,408	-	-	285,962,246	(65,836,162)	
Grant Total of Expenditure	-	-	6,832,694,719	-	-	4,942,234,403	-	
Net result of surrender	0	0	(1,262,671,449)	0	0	0	-	
Net Total	-	0	5,570,023,270	-	0	4,942,234,403	627,788,867	

Annexure - C

**Summary of Appropriation Accounts by Grants and Appropriations for the
Financial Year 2011-12**

(Amount in Million)

Grant No.	Name of the Grant	Voted/ Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+) Excess (-) Saving
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
NON-DEVELOPMENT							
2	Land Revenue	voted	0	0	0	0.001	-0.001
3	Provincial Excise.	voted	4.372	-	4.372	3.858	0.514
5	Forests.	Voted	13.267	1.443	14.710	13.283	1.427
7	Charges on A/c of Motor Vehicles Act.	Voted	1.738	0.080	1.819	0.811	1.008
8	Other Taxes & Duties.	Voted	6.256	0.028	6.284	5.788	0.496
10	General Administration.	Voted	179.354	-	179.354	61.400	117.954
15	Education.	Voted	4,852.8 12	-	4,852.8 12	3,200.87 2	1,651.940
16	Health Services.	Voted	864.685	26.521	891.206	901.550	(10.344)
17	environmental protection	Voted	3.162	-	3.162	2.541	0.621
18	Agriculture.	Voted	108.770	-	108.770	102.861	5.909
19	Fisheries.	Voted	2.839	-	2.839	2.600	0.239
20	Veterinary.	Voted	93.843	-	93.843	71.295	22.548
21	Co-operative.	Voted	18.655	0.010	18.665	18.464	0.201
22	Industries.	Voted	1.677	-	1.677	0.816	0.861
23	Miscellaneous Departments.	Voted	3.719	-	3.719	3.036	0.683
24	Civil Works.	Voted	40.538	-	40.538	34.798	5.740

25	Communications.	Voted	129.851	-	129.851	113.332	16.519	
31	Miscellaneous.	Voted	23.230	-	23.230	16.450	6.780	
32	Civil Defence.	Voted	4.711	-	4.711	4.056	0.655	
	Tied grant (Non-development)	voted	99.334	-	99.334	98.459	0.875	
Total Non-Development :			6452813	2882	6480896	4666271	1,824.625	
DEVELOPMENT								
36	Development.	Voted	313.803	2.994	316.796	257.843	58.953	
41	Road & Bridges.	Voted	9.819	-	9.819	9.492	0.327	
42	Government buildings	Voted	25.183	-	25.183	18.628	6.555	
Total Development :			0	34885	2994	35178	28963	65.835
Grand Total :			6801618	31076	6832694	4942234	1,890.460	
total net result of surrender			-	1262671	1262671	-	1,262.671	
net total			6801618	(1231595)	5570023	4942234	627.789	

Annexure-D**[Para No.1.2.2.2]****Un-authorized Payment to CCBs without Work Don - Rs.11.840 Million**

Sr. No	Name of Scheme.	Name of CCB.	Actual Amount	Amount Released	Remarks.
1.	Construction of W/C No. 9526/R Chak No. 208/EB.	Al-Badar CCB Vehari	0.998	0.399	Case has been Reg; in A.C.E FIR No. 298/07
2.	Construction of water course No. 3870//R Chak No. 8/WB Vehari.	Al-Badar CCB Vehari	1.368	1.094	Case has been Reg; in A.C.E FIR No. 298/07
3.	Construction boundary wall at Chak No. 8/WB Vehari.	Al-Badar CCB Vehari	1.521	0.487	Case has been Reg; in A.C.E FIR No. 298/07
4.	Construction of MR From pull Chak Bano to Baste Awan Vehari.	Al-Hakim CCB Vehari.	1.800	0.720	Case has been Reg; in A.C.E FIR No. 714/07
5.	Construction of water course No. 8900/TFMouza DAD Kameera	Dream Land CCB Vehari.	0.998	0.399	Case has been Reg; in A.C.E FIR No. 482/07
6.	Construction of water course No. 8900/TFMouza DAD Kameera	Abdul Haq CCB Vehari.	1.864	0.596	Case has been Reg; in A.C.E FIR No. 713/07
7.	Cost. Of M/R in Chak No. 315/EB Burewala.	Millat CCB Vehari.	2.332	0.743	Case has been Reg; in A.C.E FIR No.
8.	Const. of M/Hall, 5-C/Rooms T/Block 2-set G/Pillar B/Wall ,P/F Turbine in Govt. Higher Secondary School Goggoo.	White CCB Vehari.	7.756	2.482	Case has been Reg; in A.C.E FIR No. 4/2011
9.	Const. of Eye Hospital in DHQ Hospital Vehari.	Noor-e-Hayat CCB Vehari.	29.885	4.920	Case has been Reg; in A.C.E FIR No. 327/10
Total				11.840	

Annexure-E

[Para No.1.2.2.3]

**Loss to Government due to Late Award of Acceptance Letter Resulting in
Price Variation - Rs 3.729 million**

Name of the work	Date of Tender	Date of issuance of Acceptance letter	Delay in days	Amount of work	Price Variation
Rehabilitation of Garh More mian Pakhi Road	24-11-10	14-2-2011 vide letter No1284 dt 14-2-2011 whereas EDO accorded approval on 14-12-2010	2 months 12 days from the date of tender and 2 months after approval of Competent Authority	2,874,921	647,224
Rehabilitation of Road from Mailsi to Faeh Pur Via Gulam Sindhi	24-11-10	14-2-2011 vide letter No1284 dt 14-2-2011 whereas EDO accorded approval on 14-12-2010	2 months 12 days from the date of tender and 2 months after approval of Competent Authority	1,799,695	385,322
Rehabilitation of Gaggo Sheikh Fazal Road	24-11-10	17-2-2011 vide letter No1284 dt 14-2-2011 whereas EDO accorded approval on 14-12-2010	2 months 12 days from the date of tender and 2 months after approval of Competent Authority	721,045	0
Rehabilitation of 46/WB to Mailsi Railway Station Road (Section up-to Adda Thinghi)	24-11-10	28-01-2011 vide letter No1107 dt 14-2-2011 whereas EDO accorded approval on 14-12-2010	2 months from the date of tender and 2 months after approval of Competent Authority	2,886,100	652,678
S/R to road from Burewala Joyia Road	24-11-10	28-01-2011 vide letter No1107 dt 14-2-2011 whereas EDO	2 months from the date of tender and 2 months after approval of	1,380,569	156,349

from KM 19.2 TO 20.7		accorded approval on 14- 12-2010	Competent Authority		
S/Repair to Road From Burewala 118/EB to 118/EB Road to Chak No.120 /EB	24-11-10	28-01-2011 vide letter No1107 dt 14-2-2011 whereas EDO accorded approval on 14- 12-2010	2 months from the date of tender and 2 months after approval of Competent Authority	1,826,087	478,392
Rehabilitation of MehfoozAbad Ashraf Shah Road Jamal Nagar Chowks to Jalla Minor.	24-11-10	14-2-2011 vide letter No1284 dt 14-2-2011 whereas EDO accorded approval on 14- 12-2010	2 months from the date of tender and 2 months after approval of Competent Authority	1,621,493	321,776
Rehabilitation of road from Waraich Cotton Factory to Chak No. 423 /EB	24-11-10	14-2-2011 vide letter No1281- 83 dt 14-2-2011 whereas EDO accorded approval on 14- 12-2010	2 months from the date of tender and 2 months after approval of Competent Authority	2,840,042	523420
S/R to Road from Mailsi Sher Garh Road to Basti Dhodha	24-11-10	17-2-2011 vide letter No1316- 19 dt 14-2-2011 whereas EDO accorded approval on 14- 12-2010	2 months from the date of tender and 2 months after approval of Competent Authority	589,438	138,843
Rehabilitation of Mehfoozabad Ashraf Shah Road from K.M 13.80 TO 16.80 AND Approach to Fateh Pkur	24-11-10	17-2-2011 vide letter No1311- 14 dt 14-2-2011 whereas EDO accorded approval on 14- 12-2010	2 months from the date of tender and 2 months after approval of Competent Authority	1,958,878	424,675
Total Amount of the work allotted late				18,498,268	3,728,679

Annexure-F**[Para No.1.2.2.5]****Irregular Expenditure on Purchase of Medicines - Rs.2.199 million**

Sr. No.	Scheme No. & Date.	Bill No.	Suppliers	Amount
1	3118-20 5-08-2011	117 13-08-2011	Pak Madina Corporation Burewala	99,906
2	3097-99 15-08-2011	088 13-08-2011	Pak Madina Corporation Burewala	99,920
3	3109-11 15-08-2011	488 13-08-2011	Al Fazal Medical Store Vehari	98,000
4	3115-17 15-08-2011	480 13-08-2011	Pak Madina Corporation Burewala	99,970
5	31100-02 15-08-2011	537 13-08-2011	Pak Madina Corporation Burewala	99,750
6	3106-08 15-08-2011	326 13-08-2011	Al Fazal Medical Store Vehari	98,700
7	3112-14 15-08-2011	223 13-08-2011	Al Fazal Medical Store Vehari	28,100
8	4710-12 28-10-2011	189-90. 192 30-09-2011	Al Fazal Medical Store Vehari	51,057
9	4713-15 29-10-2011	57,58 30-09-2011	Pak Madina Corporation Burewala	52,935
10	4716-18 31-10-2011	021-022 30-09-2011	Pak Madina Corporation Burewala	47,388
11	5434-36 31-12-2011	207 25-09-2011	Pak Madina Corporation Burewala	4,060
12	1644-45 09-06-2012	346 Nil	Pak Madina Corporation Burewala	12,250
13	1039-41 09-04-12	511 05-04-2012	Al Fazal Medical Store Vehari	99,992
14	1055-57 12-04-12	546 07-04-12	Al Fazal Medical Store Vehari	99,500
15	1050-52 10-04-12	580 01-04-20	Al Fazal Medical Store Vehari	99,550
16	1095-97 18-04-2012	523 13-04-12	Al Fazal Medical Store Vehari	99,660
17	3124-26 15-08-2011	231 13-08-2011	Pak Madina Corporation Burewala	57,190

18	3121-23 15-08-2011	318 13-08-2011	Pak Madina Corporation Burewala	82,836
19	3127-29 15-08-2011	525 13-08-2011	Pak Madina Corporation Burewala	99,579
20	4482-84 15-08-2011	232 29-08-2011	Asad & Company	85,280
21	4518-20 15-08-2011	242 01-10-2011	Asad & Company	99,910
Total				1,615,483

Suction No.	Date	Bill No.	Date	Suppliers	Purpose	Amount
3038.14	15-08-2011	174	13-08-2011	Pak Madina Corporation Burewala	Mirror Slides	41,915
1817.18	21-08-2011	243	13-08-2011	Pak Madina Corporation Burewala	Mirror Slides	99,876
1817.18	21-08-2011	389	18-10-2011	Zuhaib Enterprises Burewala	Used black oil Drum	50,460
4098.41	27-10-2011	12	25-10-2011	AlFoorq Enterprises Burewala	Used black oil Drum	16,820
4139.41	31-10-2011	24	29-10-2011	AlFoorq Enterprises Vehari	Used black oil Drum	16,820
4101.03	28-10-2011	20	27-10-2011	AlFoorq Enterprises Burewala	Used black oil Drum	16,820
3036.38	15-08-2011	169	13-08-2011	Pak Madina Corporation Burewala	Lanceet Pricker	41,441
1642.42	09-06-2011	337	13-08-2011	Pak Madina Corporation Burewala	Lanceet Pricker	99,180
1616.17	08-06-2011	330	13-08-2011	Pak Madina Corporation Burewala	Phyrale/soap etc.	99,992
1614.15	08-06-2011	239	13-08-2011	Pak Madina Corporation Burewala	Soap/ Energy Saver	99,942
Total						583,266
Grand Total						2,198,749

Annexure-G

[Para No.1.2.2.6]

Irregular Expenditure on Repair & Maintenance by Splitting up Financial Powers – Rs 1.532 million

Sr. No.	Splitting up of schemes	Expenditure	Splitting-ups
1	A/R to DDO Buildings Office Vehari	50,000	149,449
2	A/R to D.O (Buildings) Office Vehari	49,977	
3	A/R to D.O (B) Office Vehari	49,472	
4	A/R to Circuit House Vehari	97,212	146,712
5	A/R to Curcuit House Vehari	49,500	
6	S/R to District Account Office Vehari	49,288	99,142
7	A/R to District Accounts Office Vehari	49,854	
8	Addition/ Alteration and renovation of Residence No. D-3 in PTRA Vhi.	175,401	343,000
9	Addition/ Altration & Renovation of Residence of D-3 in PTRA Vehari	167,599	
10	A/R to Residence No. B-2 and Servent Qtr: in DHQ hospital Vehari	29,698	59,398
11	A/R to Resid: No. B-2 in DHQ Hospital Vehari	29,700	
12	A/R to Residence B-6 in DHQ Hospital vehari	29,700	49,700
13	S/R to Residecne No. B-6 in DHQ Hospital Vehari	20,000	
14	A/R to Resid: No. 3 and A-3 in DHQ Hospital Vehari	29,700	78,700
15	S/R to Residence No. A-3 & Servant Qtr: in DHQ hospital Vehari	49,000	
16	S/R to QTr: No. 32/32 in PTRA Vehari	19,542	39,540
17	S/R to Qtr: No. 32/32 in PTRA Vehari	19,998	
18	S/R to Residence No. A-5 in DHQ Hosptiakl Vehari	28,696	58,696
19	A/R to Residence No. A-5 : in DHQ Hospital Veahri	30,000	
20	A/R to THQ Hospital Burewala Group No. 1	257,311	508,201
21	A/R to THQ Hospital Burewala Group No. 2 (Male and Fe-male ward)	250,890	
Total expenditure		1,532,538	1,532,538

Annexure-H

[Para No: 1.2.3.2]

Recovery of Inadmissible Allowances – Rs.5.202 million

Sr. No.	Name of teacher with Parentage	Place of Posting	Date of joining as PTC	Date of award Regular Scale	2005 Special Allowance	2005 Adhoc Allowance	Adhoc 2009	Total Allowances	retour in months upto Dec-10	Total Inadmissible Allowance
1	Muhammad Boota S/O Muhammad Aslam	GPS Kot Qanoon Go	13-08-90	13-08-90	405	405	1086	1896	9	17064
2	Muhammad Naveed Majeed	GPS 17/EB	1/9/2000	19-10-09	405	405	1086	1896	9	17064
3	Ijaz Ahmed	GHS 88/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
4	Hfeez Ahmed	GPS 27/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
5	Zahid Iqbal	GPS 73/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
6	Muhammad Jahngir	GPS Mari Hazara	30-09-02	19-10-09	405	405	1086	1896	9	17064
7	Ijaz Ahmed	GPS Heeman Mehro Ka	30-09-02	19-10-09	405	405	1086	1896	9	17064
8	Haji Muhammad	GPS Dahar	30-09-02	19-10-09	405	405	1086	1896	9	17064
9	Hfiz Mushtaq Ahmed	GMS 147/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
10	Muhammad Zahid Amir	GPS Mission	30-09-02	19-10-09	405	405	1086	1896	9	17064
11	Allah Yar	GPS Heeman Mehro Ka	30-09-02	19-10-09	405	405	1086	1896	9	17064
12	Shahid Farid	GMS 115/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
13	Habib-Ullah	GMS 59/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
14	Intazar Ahmed	GPS 167/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
15	Razia Sultana	GPS 76/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064

16	Waseem Ahmed Zaidi	GPS 349/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
17	Muhammad Ashraf	GPS 38/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
18	Muhammad Asghar	GPS 12/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
19	Aman –Ullah	GPS 347/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
20	Muhammad Aqeel Zafar	GPS 353/EB Pul Trikhni	30-09-02	19-10-09	405	405	1086	1896	9	17064
21	Azhar Iqbal	GMS 67/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
22	Muhammad Mumtaz	GPS Kot Khuda Bakhash	30-09-02	19-10-09	405	405	1086	1896	9	17064
23	Muhammad Zaman	GPS Azad Kot	30-09-02	19-10-09	405	405	1086	1896	9	17064
24	Abdul Rasheed	GPS 135/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
25	Muhammad Aslam	GPS Madhu Fazal Din	30-09-02	19-10-09	405	405	1086	1896	9	17064
26	Irshad Ahmed	GPS 11/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
27	Shaid Amir	GPS 17/KB	30-09-02	19-10-09	405	405	1086	1896	9	17064
28	Muhammad Javed	GMS 67/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
29	Muhammad Asif Khan	GPS 42/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
30	Ahmed Saeed	GPS 41/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
31	Manshad Ahmed Khan	GPS Balara Lakho Ka	30-09-02	19-10-09	405	405	1086	1896	9	17064
32	Tahir Hussain	GPS Luqman Mehro Ka	30-09-02	19-10-09	405	405	1086	1896	9	17064
33	Muhammad Siddique	GPS 71/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
34	Muhammad Arshad	GPS Mouza Jhanb	30-09-02	19-10-09	405	405	1086	1896	9	17064
35	Muhammad Shahid Ramzan	GMMS Ghulam Qadir	30-09-02	19-10-09	405	405	1086	1896	9	17064
36	Muhammad Safdar	GPS 77/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
37	Abdul Rehman	GMS143/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
38	Muhammad Maqbool	GPS Farid Shah	30-09-02	19-10-09	405	405	1086	1896	9	17064

39	Muhammad Mushtaq	GPS 30/KB	30-09-02	19-10-09	405	405	1086	1896	9	17064
40	Ghulam Muammad	GPS 43/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
41	Muhammad Arshad	GMS 143/EB	30-09-02	19-10-09	405	405	1086	1896	9	17064
42	Muhammad Afzal	GMMS Toraiiz Rath	7/10/2002	19-10-09	405	405	1086	1896	9	17064
43	Ijaz Ali	GPS Saboo Kay	7/10/2002	19-10-09	405	405	1086	1896	9	17064
44	Iftikhar Ahmed Khan	GPS 339/EB	8/10/2002	19-10-09	405	405	1086	1896	9	17064
45	Muhammad Shafique	GPS Mari Hazara	8/10/2002	19-10-09	405	405	1086	1896	9	17064
46	Muhammad Zafar	GPS Dahar	8/10/2002	19-10-09	405	405	1086	1896	9	17064
47	Muhammad Shahbaz	GPS 28/KB	9/12/2003	19-10-09	405	405	1086	1896	9	17064
48	Zahid Hussian Asim	GPS 25/KB	9/12/2003	19-10-09	405	405	1086	1896	9	17064
49	Muhammad Yousaf	GPS Heeman Mehro Ka	9/12/2003	19-10-09	405	405	1086	1896	9	17064
50	Javed Iqbal	GPS 28/KB	9/12/2003	19-10-09	405	405	1086	1896	9	17064
51	Shahid Rasheed	GPS Kalai	9/12/2003	19-10-09	405	405	1086	1896	9	17064
52	Jamal –Ul- Din	GPS 27/EB	9/12/2003	19-10-09	405	405	1086	1896	9	17064
53	Abdul Quddoos	GPS 52/SP	9/12/2003	19-10-09	405	405	1086	1896	9	17064
54	Muhammad Mohsan Shah	GPS 31/KB	9/12/2003	19-10-09	405	405	1086	1896	9	17064
55	Ali Sher	GPS 141/EB	9/12/2003	19-10-09	405	405	1086	1896	9	17064
56	Sardar Ali	GHS 163/EB	10/12/2003	19-10-09	405	405	1086	1896	9	17064
57	Muhammad Saleem	GPS 71/EB	10/12/2003	19-10-09	405	405	1086	1896	9	17064
58	Muhamad Tariq Mehmood	GPS 41/EB	10/12/2003	19-10-09	405	405	1086	1896	9	17064
59	Ghulam Nabi Qamar	GPS 211/EB	19-12-03	19-10-09	405	405	1086	1896	9	17064
60	Abdul Razaq Safadar	GPS 145/EB	31-12-03	19-10-09	405	405	1086	1896	9	17064
61	Hussain	GPS 7/EB	31-12-03	19-10-09	405	405	1086	1896	9	17064

62	Mazahar Hussain	GMS 29/KB	31-12-03	19-10-09	405	405	1086	1896	9	17064
63	Ahmed Saeed	GPS 73/EB	31-12-03	19-10-09	405	405	1086	1896	9	17064
64	Imtiaz Ali	GPS 28/KB	31-12-03	19-10-09	405	405	1086	1896	9	17064
65	Abdul Razaq	GMS 25/EB	14-01-05	19-10-09	405	405	1086	1896	9	17064
66	Muhammad Shah Din	GPS 133/EB	14-01-05	19-10-09	405	405	1086	1896	9	17064
67	Muhammad Aslam	GPS 51/SP	14-01-05	19-10-09	405	405	1086	1896	9	17064
68	Rizwan –Ul-Haq	GPS 43/EB	14-01-05	19-10-09	405	405	1086	1896	9	17064
69	Muneera Shaheen	GPS 76/EB Dakhli	14-01-05	19-10-09	405	405	1086	1896	9	17064
70	Rehmat Ali	GPS 355/EB	14-01-05	19-10-09	405	405	1086	1896	9	17064
71	Muhammad Zafar Iqbal	GPS 81/EB	14-01-05	19-10-09	405	405	1086	1896	9	17064
72	Muhammad Ramzan	GPS 41/EB	14-01-05	19-10-09	405	405	1086	1896	9	17064
73	Naseer Ahmed	GPS 205/EB	14-01-05	19-10-09	405	405	1086	1896	9	17064
74	Ghulam Hussain Zafar	GPS Datar Singh	17-03-05	19-10-09	405	405	1086	1896	9	17064
75	Muhammad Asif	GHS 28/EB	17-03-05	19-10-09	405	405	1086	1896	9	17064
76	Naveed Ullah	GHS Jaman Shah	17-03-05	19-10-09	405	405	1086	1896	9	17064
77	Fiaz Hussain Chishti	GPS 31/KB	24-03-05	19-10-09	405	405	1086	1896	9	17064
78	Kaneez Akhtar	GPS 11/EB	24-03-05	19-10-09	405	405	1086	1896	9	17064
79	Muhammad Younas Ghori	GPS Jalal Jammu	24-03-05	19-10-09	405	405	1086	1896	9	17064
80	Riffat Abbas	GPS 16/SP	25-03-05	19-10-09	405	405	1086	1896	9	17064
81	Ashiq Ali	GPS 50/SP	25-03-05	19-10-09	405	405	1086	1896	9	17064
82	Shafqat Hussain	GPS 15/EB	20-10-05	19-10-09	405	405	1086	1896	9	17064
83	Muhammad Arshad	GPS 339/EB	27-12-06	19-10-09	405	405	1086	1896	9	17064
84	Ashfaq Ali Anjum	GPS 84/EB	27-12-06	19-10-09	405	405	1086	1896	9	17064
85	Tabinda Noreen	GMS 67/EB	27-12-06	19-10-09	405	405	1086	1896	9	17064

86	Saadia Hameed	GPS No.4	28-12-06	19-10-09	405	405	1086	1896	9	17064
87	Muhammad Sohail	GHS 66/EB	29-12-06	19-10-09	405	405	1086	1896	9	17064
88	Muhammad Sohail Abid	GPS 60/EB	29-12-06	19-10-09	405	405	1086	1896	9	17064
89	Azam Ali	GMS 25/EB	29-12-06	19-10-09	405	405	1086	1896	9	17064
90	Fazal Hussain	GPS Bali Delawer	29-12-06	19-10-09	405	405	1086	1896	9	17064
91	Shehzad Anwer	GPS 347/EB	29-12-06	19-10-09	405	405	1086	1896	9	17064
92	Muhammad Ishaq	GMS 29/KB	29-12-06	19-10-09	405	405	1086	1896	9	17064
93	Ghulam Mustafa	GMS 29/KB	29-12-06	19-10-09	405	405	1086	1896	9	17064
94	Ghulam Mustafa	GPS 127/EB	29-12-06	19-10-09	405	405	1086	1896	9	17064
95	Ahmed Yar	GPS 95/EB	29-12-06	19-10-09	405	405	1086	1896	9	17064
96	Muhammad Razaq	GHS 28/EB	29-12-06	19-10-09	405	405	1086	1896	9	17064
97	Ghulam Mustafa	GPS 2/EB	29-12-06	19-10-09	405	405	1086	1896	9	17064
98	Anayat Ullah	GPS 27/KB	30-12-06	19-10-09	405	405	1086	1896	9	17064
99	Rao Muhammad Amin	GMS 25/EB	4/1/2007	19-10-09	405	405	1086	1896	9	17064
100	Muhammad Ismail	GP S Dahar	4/1/2007	19-10-09	405	405	1086	1896	9	17064
101	Muhammad Ibrahim	GPS 44/EB	4/1/2007	19-10-09	405	405	1086	1896	9	17064
102	Ehsan Ullah	GPS 18/EB	27-01-07	19-10-09	405	405	1086	1896	9	17064
103	Nasir Imam	GPS 19/KB	31-01-07	19-10-09	405	405	1086	1896	9	17064
104	Muhammad Ashraf	GPS Mari Hazara	31-01-07	19-10-09	405	405	1086	1896	9	17064
105	Muhammad Yaseen	GPS Mehmood Pur	1/9/2009	19-10-09	405	405	1086	1896	9	17064
106	Muhammad Munir	GPS 117/EB	5/9/2009	19-10-09	405	405	1086	1896	9	17064
107	Muhammad Umer Farooq	GPS 343/EB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
108	Nazar Muhammad	GPS 22/KB	7/9/2009	19-10-09	405	405	1086	1896	9	17064

109	Abdul Jabbar	GPS 84/EB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
110	Shahid Rasool	GPS 60/EB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
111	Ijaz Ahmed	GPS 92/EB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
112	Muhammad Akhtar Shaheen	GPS Mehmood Pur	7/9/2009	19-10-09	405	405	1086	1896	9	17064
113	Muhammad Ahmed	GHS 66/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
114	Noor Ahmed	GPS 20/KB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
115	Shakeel Zafar Tahir	GPS 353/EB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
116	Zahoor Ali	GPS 151/EB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
117	Tahir Yaseen	GPS 90/EB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
118	Muhammad Bashir	GPS 85/EB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
119	Muhammad Rizwan	GPS 27/KB	7/9/2009	19-10-09	405	405	1086	1896	9	17064
120	Mehmood Ahmed	GPS Rang Shah	8/9/2009	19-10-09	405	405	1086	1896	9	17064
121	Abid Hussain	GMS 25/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
122	Muhammad Binyamin	GPS 86/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
123	Muhammad Hussain	GPS Mari Hazara	8/9/2009	19-10-09	405	405	1086	1896	9	17064
124	Shabir Abbas	GPS 10/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
125	Muhammad Khan	GPS 131/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
126	Muhammad Zia-Ul- Haq	GMS Haman Rath	8/9/2009	19-10-09	405	405	1086	1896	9	17064
127	Allah Ditta	GPS 74/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
128	Niaz Ahmed Berg	GPS Budhan Shah	8/9/2009	19-10-09	405	405	1086	1896	9	17064
129	Ijaz Ahmed	GHS 66/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
130	Safi Ullah	GPS Kot Ismail	8/9/2009	19-10-09	405	405	1086	1896	9	17064
131	Riaz Ahmed	GPS Maghar No2	8/9/2009	19-10-09	405	405	1086	1896	9	17064
132	Muhammad Ali	GPS 78/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064

133	Muhammad Ijaz Ahmed	GPS 46/EB Dera	8/9/2009	19-10-09	405	405	1086	1896	9	17064
134	Ehsan Elahi	GPS 161/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
135	Shabbir Ahmed	GPS Dolat Abad	8/9/2009	19-10-09	405	405	1086	1896	9	17064
136	Umer Hayat	GPS Salam Rath	8/9/2009	19-10-09	405	405	1086	1896	9	17064
137	Muhammad Amin	GHS 149/EB	8/9/2009	19-10-09	405	405	1086	1896	9	17064
138	Ahmed Mehmood Akbar	GPS 55/EB	9/9/2009	19-10-09	405	405	1086	1896	9	17064
139	Muhammad Aslam	GPS 61/EB	9/9/2009	19-10-09	405	405	1086	1896	9	17064
140	Tanveer Ahmed	GPS Jeewan Shah	9/9/2009	19-10-09	405	405	1086	1896	9	17064
141	Azra Batool	GPS 343/EB	9/9/2009	19-10-09	405	405	1086	1896	9	17064
142	Muhammad Afzal	GPS 26/KB	9/9/2009	19-10-09	405	405	1086	1896	9	17064
143	Muhammad Iqbal Javed	GPS Kot Ismail	12/9/2009	19-10-09	405	405	1086	1896	9	17064
144	Tariq Mehmood Zia	GPS 76/EB Dakhli	12/9/2009	19-10-09	405	405	1086	1896	9	17064
145	Muhammad Ramzan	GPS 92/EB	12-09-09-	19-10-09	405	405	1086	1896	9	17064
146	Nizam-Ud-Din	GHS 37/EB	12/9/2009	19-10-09	405	405	1086	1896	9	17064
147	Irshad Ali	GHS 157/EB	12/9/2009	19-10-09	405	405	1086	1896	9	17064
148	Ghulam Dastgir Tahir	GHS 69/EB	12/9/2009	19-10-09	405	405	1086	1896	9	17064
149	Muhammad Shahzad Aziz	GHS 157/EB	12/9/2009	19-10-09	405	405	1086	1896	9	17064
150	Mehmood Ahmed	GHS 149/EB	12/9/2009	19-10-09	405	405	1086	1896	9	17064
151	Zareena Bibi	GMS 143/EB	12/9/2009	19-10-09	405	405	1086	1896	9	17064
152	Muhammad Alyas	GPS 85/EB	14-09-09	19-10-09	405	405	1086	1896	9	17064
153	Ahmed Naveed	GMS Mehdi Khan	17-09-09-	19-10-09	405	405	1086	1896	9	17064
154	Muhammad Akhtar	GHSS 127/EB	17-09-09-	19-10-09	405	405	1086	1896	9	17064
155	Muhammad Zafar Ullah Khan	GPS Kalia Shah	17-09-09-	19-10-09	405	405	1086	1896	9	17064

156	Umer Farooq	GHS 69/EB	17-09-09-	19-10-09	405	405	1086	1896	9	17064
157	Muhammad Arshad	GMS 62/EB	17-09-09-	19-10-09	405	405	1086	1896	9	17064
158	Muhammad Amjid	GPS 33/EB	2/10/2009	19-10-09	405	405	1086	1896	9	17064
159	Muhammad Hassan	GPS Salam Rath	9/10/2009	19-10-09	405	405	1086	1896	9	17064
160	Muhammad Afzal	GPS 26/KB	9/10/2009	19-10-09	405	405	1086	1896	9	17064
161	Muhammad Abid	GPS 72/EB	9/10/2009	19-10-09	405	405	1086	1896	9	17064
162	Muhammad Akram	GPS 22/EB	9/10/2009	19-10-09	405	405	1086	1896	9	17064
163	Muhammad Hassan	GPS Salam Rath	9/10/2009	19-10-09	405	405	1086	1896	9	17064
164	Fazal Elahi	GHS 351/EB	9/10/2009	19-10-09	405	405	1086	1896	9	17064
165	Ghulam Jilani	GPS 40/EB	9/10/2009	19-10-09	405	405	1086	1896	9	17064
166	Rao Rashid Ali Khan	GMMS 63/SP	9/10/2009	19-10-09	405	405	1086	1896	9	17064
167	Zulfiqar Ali	GHS Jaman Shah	9/10/2009	19-10-09	405	405	1086	1896	9	17064
168	Naveed Ullah	GHS Jaman Shah	9/10/2009	19-10-09	405	405	1086	1896	9	17064
169	Muhammad Isehaq	GHS 351/EB	9/10/2009	19-10-09	405	405	1086	1896	9	17064
170	Abdul Ghafoor Sabir	GPS 155/EB	24-05-90	24-05-90	405	405	1086	1896	9	17064
Total									2,900,880	