



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

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Program
B&R	Building & Road
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works Department
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DHDC	District Health Development Centre
DHQ	District Headquarters
DO	District Officer
DTL	Drug Test Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
LG&CD	Local Government& Community Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
NSL	Natural Surface Level
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government
ESRP	Education Sector Reforms Program
PD	Program Director
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants

PDSSP	Punjab Devolved Social Sector Program
PMU	Project Management Unit
RDA	Regional Director Audit
RHC	Rural Health Centre
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarters
TS	Technical Sanction
W&S	Works & Services
DGA	Director General Audit

## **Preface**

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

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

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

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

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

Islamabad

Dated:

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

## **EXECUTIVE SUMMARY**

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

This Regional Directorate has a human resource of 32 officers and staff, constituting 6,589 mandays and the budget amounting to Rs 14.007 million was allocated 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, Vehari for the Financial Year 2013-14 and the findings included in Audit Report.

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

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

### **Audit Objectives**

Audit was conducted with the objectives to ensure that:

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

**a) Scope of Audit**

Out of total expenditure of the District Government, Vehari for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), Multan was Rs 6361.177 million covering one PAO and 391 formations. Out of this, Regional Director Audit (District Governments), Multan audited an expenditure of Rs 2009.101 million which, in terms of percentage, is 32% of total auditable expenditure

Total receipts of the District Government, Vehari for the financial year 2013-14, were Rs 572.855 million. RDA Multan audited receipts of Rs229.142 million which was 40% of total receipts.

**b) Recoveries at the Instance of Audit**

Recoveries of Rs 84.694million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 5.424 million was recovered and verified during the year 2014-15, till the time of compilation of the Report.



However against the total recovery amount of Rs 10.384 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

**c) Audit Methodology**

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

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

**d) Audit Impact**

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

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

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

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

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

- i. Non-production of record of Rs 5.237 million was noted in one case<sup>1</sup>
- ii. Irregularities and non-compliance amounting to Rs 126.028 million were noted in 12cases<sup>2</sup>
- iii. Performance issues involving an amount of Rs 2.056 million was noted in one case<sup>3</sup>

Audit paras involving procedural violations including internal controls weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum 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. Inquiries be held, and responsibility fixed and appropriate disciplinary actions taken against the person responsible for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Efforts be made for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control system and proper implementation of the monitoring system.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.12

<sup>3</sup> Para 1.2.3.1

- 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**

(Rupees in Million)			
Sr. No.	Description	No.	Budget/ Expenditure
1	Total Entities (Ministries / PAOs) in Audit jurisdiction	01	8,948.330
2	Total formations in audit jurisdiction	391	8,948.330
3	Total Entities (Ministries / PAOs) Audited	01	4,591.291
4	Total formations Audited	26	4,591.291
5	Audit & Inspection Reports	26	-
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports(Relating to District Government)	-	-

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

(Rupees in Million)		
Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	6.295
2	Financial management	108.969
3	Internal controls	-
4	Others	18.057
	<b>Total</b>	<b>133.321</b>

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

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total Current Year	Total last Year
1	Outlays audited	49.800	2,490.200	1,610.213	441.258	572.855	5,164.326*	3,756.268
2	Amount placed under audit observations /irregularities pointed out	6.295	4.603	120.367	-	2.056	133.321	308.52
3	Recoverables pointed out at the instance of audit	1.656	4.603	2.069	-	2.056	10.384	91.037
4	Recoverables accepted /established at the instance of audit	1.656	4.603	2.069	-	2.056	10.384	91.037
5	Recoverables realized at the instance of audit	-	-	-	-	-	-	0.722

\*The amount mentioned against Sr. No. 01 in column of "Total" is a sum of expenditures and receipts whereas the total expenditure was Rs 5164.326 million

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

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	117.700
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinion on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies	10.384
6	Nonproduction of record.	5.237
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>133.321</b>

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

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 Table 3)	5164.326
2	Expenditure on Audit	0.283
3	Recoveries realized at the instance of Audit	5.424
4	Cost-Benefit Ratio	19.166

<sup>1</sup> 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 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 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 District in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

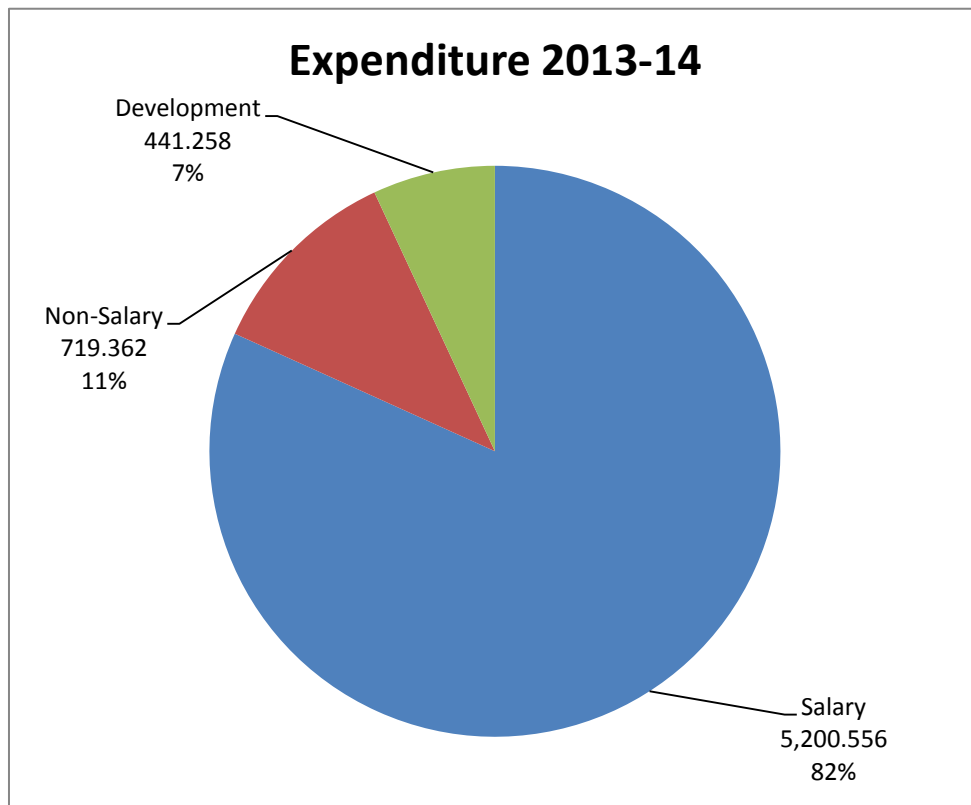
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate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

### 1.1.2 Comments on Budget and Accounts

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

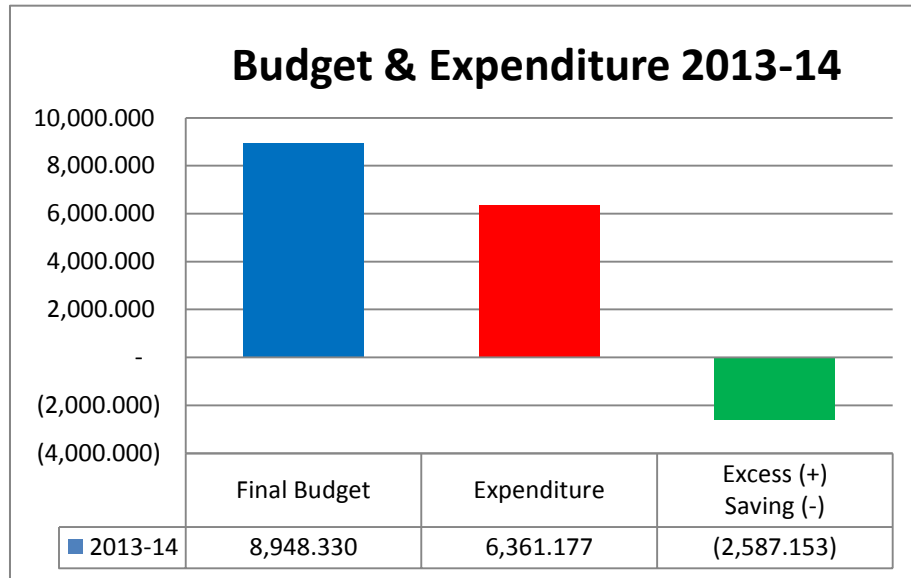
(Rupees in Million)

2013-14	Budget	Expenditure	Excess (+) / Saving (-)	(%) Excess (+) Saving (-)
Salary	5,748.708	5,200.556	(-)548.152	-10%
Non-salary	1,904.071	719.362	(-)1,184.709	-62%
Development	1,295.550	441.258	(-)854.292	-66%
<b>Total</b>	<b>8,948.330</b>	<b>6,361.177</b>	<b>(-)2,587.153</b>	<b>-29%</b>
<b>Receipts</b>	<b>40.000</b>	<b>76.868</b>	<b>(+)36.868</b>	<b>+92%</b>





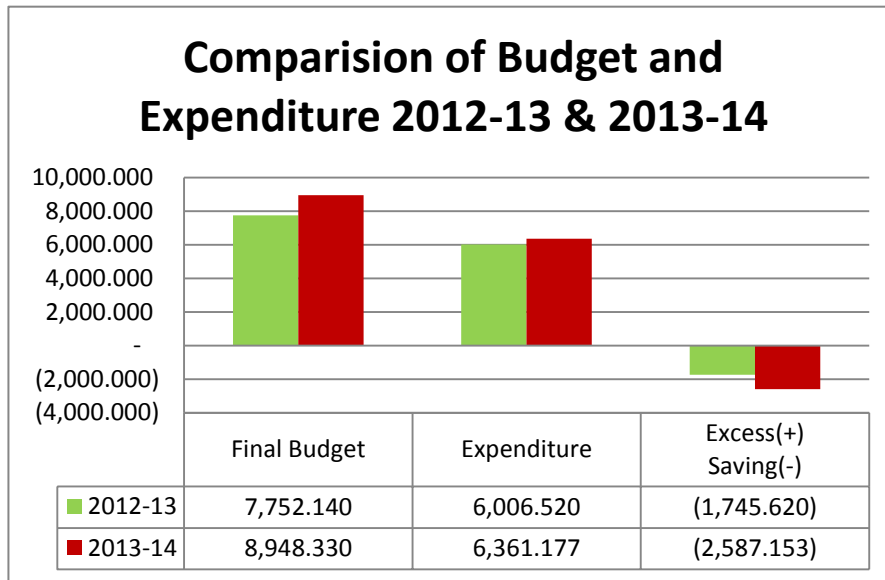
As per the Appropriation Account for F.Y 2013-14 of District Government Vehari the original budget was Rs 8,553.216 million, supplementary grant was Rs 395.114 million and the final budget was Rs 8,948.329 million. Against the final budget total expenditure incurred by District Government during 2013-14 was Rs 6,361.177 million. (Annex- B).



Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs 1,528.662 million. Major portion of savings occurred in the offices of EDO (Education) and EDO (Health) as detailed below:

- (i) In various offices under EDO (Education) saving of Rs 1,408.643 million (26% of allocation) occurred due to no recruitments against vacant posts.
- (ii) In EDO (Health), saving of Rs120.018 million (9% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department delayed the finalization of rate contract, which resulted in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.

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



There was 15% increase in Budget Allocation and 6% increase in expenditure incurred, while there was overall savings of Rs 2, 587.153 million during financial year 2013-14.

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

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

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

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

### Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC/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
8	2012-13	12	Not convened
9	2013-14	27	
<b>Total</b>		<b>268</b>	

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

## **1.2 AUDIT PARAS**

## **1.2 Non-Production of Record**

### **1.2.2.1 Non-Production of Record – Rs 5.237 Million**

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

Senior Medical Officer RHC 56/WB Vehari did not produce record valuing Rs 5.237 million during F.Y 2013-14 for audit scrutiny despite repeated written as well as verbal requests. **(Annex-C)**

Audit is of the view that due to poor administration record was not produced.

Non-production of record of Rs 5.237 million may result in fraud / misappropriation on the part of the employees as well as violation of Government instructions.

The matter was reported to the DCO and concerned DDO in October, 2014. The DDO neither submitted detailed reply for verification of record nor appeared in SDAC meeting held in December, 2013. No further progress was intimated till the finalization of this Report.

Audit recommends Inquiry of the matter for fixing responsibility and disciplinary action against the concerned under intimation to Audit.

[AIR Para: 1]

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

### 1.2.2.1 Unauthorized Allocation of Funds –Rs 90.000 Million

According to Rule 20 (i) of PDG & TMA (Budget) Rules, 2003, provision for each expenditure, shall be included under the appropriate function and object head.

EDO (F&P) Vehari allocated funds of Rs 90.000 million during F.Y 2013-14, without any justification. The funds were irregularly allocated in Grant No. 10 under self-control. Further in the revised budget estimate the funds were restricted up to Rs 0.352 million but detail of funds re-allocated was unknown. The funds were neither re-appropriated nor surrendered as revealed from Budget and Expenditure Report of District. The object of allocation of such funds in the revised budget 2013-14 to other unknown heads was quite unjustified. The detail is as under:

(Amount in Rupees)

Object Code	Function Cum Object	Original Budget 2013-2014	Revised Budget 2013-2014
A03921	Unforeseen Expenditure for disaster	30,000,000	352,440
A03923	Expenditure on visits of VIPs	30,000,000	0
A03927	Medicine for Emergency Situation	30,000,000	0
<b>Total</b>		<b>90,000,000</b>	<b>352,440</b>

Audit is of the view that due to weak financial controls, huge funds were kept under self-control and objective of re-allocation was unknown.

Unauthorized allocation of funds of Rs 90.000 million under self-control resulted in violation of Government instructions.

The matter was reported to the DCO and EDO (F&P) in October, 2014. DDO replied that block allocation was held with EDO (F&P) regarding unforeseen expenditure for disasters, medicines for emergency situation,



expenditure of cost of VIP visits and financial assistance to the families of deceased civil servants, and that the same is required to be kept at some central head of account. The departmental reply was not tenable as PDG & TMA (Budget) Rules, 2003 did not allow block allocation because the same does not represent the appropriate function and object head. In SDAC meeting held in December, 2013, Committee directed to conduct an inquiry into the subsequent releases of funds from these block allocations. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for unauthorized allocation under self-control and hidden re-allocation of funds, besides regularization from Punjab Finance Department, under intimation to Audit.

[AIR Para: 5]

### **1.2.2.2 Unauthorized Purchase of Medicines—Rs 15.645 Million**

According to Rule 12 (1) of PPRA Rules 2006, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

District Officer (Health), Medical Superintendent DHQ hospital & THQ hospital Vehari & Mailsi, and Senior Medical Officer RHC 56/WB incurred expenditures amounting to Rs 15.645 million during F.Y 2013-14 on account of purchase of medicines, vaccine carriers, general store items, X-ray films & laboratory items on simple quotations instead of tendering process in violation of above rules. **(Annex-D)**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Particulars of Expenditure</b>	<b>Amount</b>
1	District Officer (Health) Vehari	Medicine	4.369
2	District Officer (Health) Vehari	Medicine	1.315

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Particulars of Expenditure</b>	<b>Amount</b>
3	District Officer (Health) Vehari	200 Nos. vaccine carriers	0.318
4	MS DHQ Vehari	General Store Items	1.655
5	MS THQ Hospital Mailsi	Medicines	2.706
6	MS THQ Hospital Mailsi	Medicines	1.425
7	MS THQ Hospital Mailsi	X-Ray Films and Laboratory Items	1.132
8	SMO RHC 56/WB Vehari	Medicines	1.390
9	SMO RHC 56/WB Vehari	Medicines, X-Rays	1.335
<b>Total</b>			<b>15.645</b>

Audit is of the view that due to weak internal controls and financial indiscipline, unauthorized purchases were made on quotations by splitting up the expenditure.

Unauthorized purchases of medicines, vaccine carriers, general store items, X-ray films & laboratory items of Rs 15.645 million on simple quotations resulted in violation of Government instructions.

The matter was reported to the DCO and concerned DDOs in October, 2014. It was replied that all the expenditure was incurred in different times and different dates under proper competency of the DDOs. The department reply was not tenable as the expenditure was split into small vouchers to avoid the necessity of advertisement of the estimates in press and on the PPRA's website. In SDAC meeting held in December, 2013, Committee kept the para pending till regularization from the competent authority. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for unauthorized purchases besides regularization from the Punjab Finance Department under intimation to Audit.

[AIR Para: 3,4,10,9,2,11,15,6,13]

### **1.2.2.3 Irregular Purchase of Literacy Kits– Rs 4.240 Million**

According to Rule 36 (a) of Punjab Procurement Rules 2009, each bid shall comprise one single envelope containing, separately, financial proposal and technical proposal (if any). Further, According to Rule 35 of Punjab Procurement Rules 2009, procuring agencies shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

Furthermore, according to letter of Secretary Local Government dated 23-12-2010, District tender opening board will consist of the following persons:

EDO Of Concerned Department	(Convener)
Representative of Divisional Commissioner	(Member)
Representative of DCO	(Member)
EDO (F&P)	(Member)
EDO (Works & Services)	(Member)
District Officer of Executing Agency	(Secretary)

EDO (Education) purchased Literacy Kits for Community Learning Centers and NFBE program amounting to Rs 4.240 million under cost center VH-6007 during F.Y 2013-14. The entire purchase process was open to following audit observations:

- a. Advertised in the newspapers on 13.10.2013 for prequalification of firms and last date for prequalification was 29.10.2013 but all the firms submitted their documents after the due date on 11.11.2013.
- b. Tender was not floated on the PPRA website as no evidence of the same was provided to audit.
- c. The prequalification was accorded without recording reasons of acceptance or rejections (if any) in violation of PPRA rules.

- d. Tender register and tender sales register were not maintained in the office whereas each tender was sold for Rs 500 in cash and Rs 600 in shape of demand draft. But the realized amount was not deposited into treasury amounting to Rs 5000/-
- e. Members of tender board were not as per above mentioned rule and EDO (F&P) was nominated representative of Commissioner and DMO was representative of DCO, which should be any EDO. DO (Accounts) was representative of EDO (F&P) and in place of concerned department DO, Project Literacy Coordinator was deputed.
- f. Tenders were required to be opened on 28.12.2013 as per advertisement but were opened on 30.12.2013.
- g. Certain members of tender board did not sign the tenders received.
- h. Call deposit was obtained by the firms at only 1% of the value of item (s) for which rates was quoted in the tender.
- i. No applications for receipt of tenders were obtained from the contractors after their pre-qualification. It evidently shows that only self-favored contractors participated in the tender process.
- j. Technical equipment was procured from non-technical suppliers hence quality supply could not be ensured.
- k. The purchased material was not entered in the stock Register as per actual supply. It was noted that material was entered in the stock register before the delivery e.g. black boards were entered as received on 28.03.2014 whereas as per bill they were delivered on 05.05.2014.
- l. As per supply order time extension was required to be obtained from the authority if supply was late but neither extension was granted nor re-tendering was done for timely procurement.

In the light of above facts the purchase of Literacy Kit items was irregular and doubtful.

Due to weak monitoring control the entire procurement process was doubtful and tenders were allotted without any competition and with improper pre-qualification.

Purchase was made after improper pre-qualification in violation of PPRA rules amounting to Rs 4.240 million.

The matter was reported to the DCO and concerned DDO in October, 2014. It was replied that procurement process was finalized in accordance with PPRA Rules. The reply of the department is not tenable as the whole process of procurement was doubtful. In SDAC meeting held in December, 2013, Committee kept the para pending for regularization from the competent authority. No further progress was intimated till the finalization of this Report.

Audit recommends Inquiry of the matter at appropriate level for fixing responsibility and disciplinary action against the concerned, under intimation to Audit.

[AIR Para: 10]

#### **1.2.2.4 Unjustified Heavy Withdrawal of POL – Rs 3.276 Million**

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

Medical Superintendent THQ hospital Burewala incurred expenditure of Rs 3.276 million during F.Y 2013-14 on account of POL charges for two ambulances No.GW-433 and No: VRP-717 which was used for shifting of patients from THQ hospital Burewala to other health facilities i.e. Multan, Bahawalpur and Lahore during the period under audit. (**Annex-E**)

Following short-comings were observed:

- i. A simple statement was mentioned on each entry in the log book about shifting of patient from THQ hospital to the name of health facility like Multan, Bahawalpur and Lahore.
- ii. No applications were available in the record received from the patients.
- iii. There was neither any reference slip from Casualty Medical Officer nor any mention in the COD register from which the audit could verify the shifting of patient to other health facility.
- iv. Log book was not signed by the authorized officer.
- v. No monthly abstract showing opening balance of POL, POL drawn during the month, POL consumed during the month and closing balance of POL was recorded in the log book.
- vi. Mileage certificate was also not available for each year.

Audit is of the view that due to weak financial management proper record was not maintained.

Non maintenance of record of Rs 3.276 million resulted in violation of Government instructions.

The matter was reported to the DCO and concerned DDO in October, 2014. It was replied that the ambulances were used for the shifting of referral patients as per direction/ order of the Casualty Medical Officers. The department reply is not tenable in the absence of Chart or COD register, monthly abstract of fuel consumption and mileage certificate of ambulances. In SDAC meeting held in December, 2013, Committee kept the para pending till finalization of findings of the Inquiry Committee comprising EDO F&P and EDO Health to probe into the matter and provide report within one month. No further progress was intimated till the finalization of this Report.

Audit recommends that the matter may be inquired at appropriate level for fixing of responsibility against the person at fault, under intimation to Audit.

[AIR Para: 2]

### **1.2.2.5 Recovery of House Rent and Conveyance Allowance –Rs 3.017 Million**

According to Clarification regarding Conveyance Allowance issued vide Government of the Punjab Finance Department letter No.FD.SR.I.9-4/86 (PR) (P) dated 15.10.2011, conveyance allowance was not admissible to those Government employees residing within the premises of work place.

District Officer (Health) Vehari drew house rent and conveyance allowance of Rs 3.017 million during F.Y 2013-14 in respect of employees residing within the work premises. The employees of BHUs having residential status were not entitled for house rent and conveyance allowance.

Audit is of the view that due to weak internal controls, house rent and conveyance allowance was paid to the residents residing within work premises.(Annex-F)

Unauthorized withdrawal of house rent and conveyance allowance of Rs 3.017 million resulted in loss to Government.

The matter was reported to the DCO and concerned DDO in October, 2014. It was replied that the matter had been reported to District Officer (Buildings) Vehari as well as to Deputy District Officer (Health) Vehari, Burewala & Mailsi for the current status of residences situated at BHUs. The departmental reply was not tenable as the residences at the BHUs are of designated status. In SDAC meeting held in December, 2013, Committee kept the para pending till full recovery of the amount. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for unauthorized drawl of house rent and conveyance allowance, besides recovery, under intimation to Audit.

[AIR Para: 2]

### **1.2.2.6 Substandard Purchase of Computer Chairs –Rs 2.055 Million**

According to Rule 2.33 of PFR Vol-I, every Government 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.

Executive District Officer (Education) purchased 1,006 computer chairs @ Rs 2,390 per chair from Hafeez Traders Kabirwala of Rs 2.055 million, for IT Labs during F.Y 2013-14. It was found that the chairs were not as per specifications and had the following issues with quality:

- i) Seat & Back were made of rough plastic while high quality plastic was required.
- ii) The adjustable height pump could not be moved up & down and manual jack was found without cover.
- iii) The revolving pedestal was made of plastic which was required to be of steel and found loose in various chairs.

Audit is of the view that due to weak financial control substandard purchase of computer chairs was made for IT Labs.

Substandard purchase of computer chairs for IT Labs resulted in loss to Government of Rs 2.055 million.

The matter was reported to the DCO and concerned DDO in October, 2014. It was replied that the computer chairs provided by M/S Hafeez Traders Kabirwala were according to the specifications given in the tender documents. The reply of the department is not tenable as the chairs were not as per specifications. In SDAC meeting held in December, 2013, Committee kept the para pending for regularization. No further progress was intimated till the finalization of this Report.

Audit recommends Inquiry of the matter at appropriate level besides action against the supplier for supplying substandard computer chairs, under intimation to Audit.

[AIR Para: 9]



### 1.2.2.7 Non-Deduction of 2% Liquidity Damages –Rs 1.656 Million

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

DDOs as detailed below did not recover liquidity damages worth Rs 1.656 million on late supply of medicine/Laboratory Items/Literacy Kits during F.Y 2013-14. (Annex-G)

(Rupees in Million)

Sr. No.	DDOs	Particulars of Expenditure	Amount
1	Medical Superintendent (THQ Hospital) Burewala	Non-deduction of 2% liquidated damages on purchase of medicine	0.232
2	SMO RHC 148/EB Burewala	Non recovery of Liquidated damages from Supplier and loss to Government	0.038
3	Executive District Officer (Education) Vehari	Non-recovery of liquidated damages from the suppliers	1.160
4	MS THQ Hospital Mailsi	Non recovery of liquidated damages from supplier and loss to Government	0.226
<b>Total</b>			<b>1.656</b>

Weak financial management caused non-recovery of liquidity damages.

Non-recovery of liquidity damages resulted in loss to Government amounting to Rs 1.656 million.

The matter was reported to the DCO and concerned DDO in October, 2014. It was replied that the said firms had been asked to deposit liquidity charges. In SDAC meeting held in December, 2013, Committee kept the para pending till recovery of the amount of the para. No further progress was intimated till the finalization of this Report.

Audit recommends immediate recovery of liquidity damages from the concerned besides taking action against the responsible under intimation to audit

[AIR Para: 15,7,6,5]

### **1.2.2.8 Unauthorized Withdrawal of Conveyance Allowance- Rs1.586 Million**

According to Letter No.FD.SR .I 9-4/86(P) (PR) dated 21<sup>st</sup> April, 2014, Finance Department, Government of the Punjab, the Officers who are availing Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01.03.14. Finance Department's instructions whereby Conveyance Allowance was allowed on a certificate of not using vehicle from house to office and vice versa were withdrawn accordingly.

EDO (Education), District Officer (Health) & Deputy District Education Officer (EE-M) Mailsi drew conveyance allowance of Rs 1.586 million during F.Y 2013-14 in respect of officers/officials who were availing the facility of Government vehicles/bikes. (**Annex-H**)

(Rupees in Million)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Description of Expenditure</b>	<b>Amount</b>
1	EDO (Education), Vehari	Recovery of unauthorized payment of conveyance allowance	0.150
2	District Officer (Health) Vehari	Unauthorized withdrawal of conveyance allowance for employees availing the Government bikes and recovery	1.236
3	Dy EDO (EE-M) Mailsi	Non-deduction of conveyance allowance from the salaries of officers availing govt. Vehicles/bikes recovery thereof	0.200
<b>Total</b>			<b>1.586</b>

Audit is of the view that due to weak financial controls, conveyance allowance in favour of officers/officials who were availing the facility of Government vehicles/bikes along with POL.

Unauthorized drawal of conveyance allowance of Rs 1.586 million resulted in loss to Government.

The matter was reported to the DCO and concerned DDOs in October, 2014. It was replied that District Accounts Officer Vehari had been requested for recovery of the amount of the para from all the concerned officers/officials. In SDAC meeting held in December, 2013, Committee kept the para pending till full recovery of the amount of the para. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for unauthorized withdrawal of conveyance allowance besides recovery under intimation to Audit

[AIR Para: 11,1,1]

#### **1.2.2.9 Unauthorized Payment of GST– Rs 1.299 Million**

According to Clause 52-A of Sixth Schedule of Sales Tax Act 1990, goods supplied to the hospital run by federal or provincial Governments or charitable operating hospitals of fifty beds or more were exempt from GST.

Medical Superintendent DHQ & THQs Vehari / Burewala made payment of Rs 1.299 million during F.Y 2013-14 on account of GST charged in the electricity bills whereas these hospitals were exempted from the payment of GST. Unauthorized payment of GST needs to be made good from WAPDA. **(Annex-J)**

(Rupees in million)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Particulars of Expenditure</b>	<b>Total</b>
1	Medical Superintendent DHQ Vehari	Unauthorized overpayment of GST recovery thereof	0.998

2	Medical Superintendent THQ Burewala	Unauthorized overpayment of GST recovery thereof	0.301
<b>Total</b>			<b>1.299</b>

Audit is of the view that due to weak financial management, unauthorized overpayment on account of GST on electricity was made.

Overpayment on account of GST on electricity resulted in loss to Government of Rs 1.299 million.

The matter was reported to the DCO and concerned DDOs in October, 2014. It was replied that as per tariff conditions notified by the Govt. of Pakistan the bills of Electricity were being rendered accordingly. A charitable institution means an institution which works for the general welfare of the public on no profit basis and is registered with the Federal or Provincial Government as such and has been issued tax exemption certificate by Federal Board of Revenue (FBR) by the (MEPCO) authorities. The departmental reply was not tenable as the tariff conditions notified by the Govt. of Pakistan do not reveal that the GST is applicable to Hospital on the supply of electricity to the Hospital. In SDAC meeting held in December, 2013, Committee kept the para pending for further clarification from Finance Department. No further progress was intimated till the finalization of this Report.

Audit recommends immediate discontinuation of the payment of unauthorized GST on electricity bills and recovery of the overpaid amount besides strict action against the responsible under intimation to Audit.

[AIR Para: 2, 12]

#### **1.2.2.10 Irregular Expenditure due to Misclassification –Rs 1.268 Million**

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

Medical Superintendent DHQ Hospital Vehari incurred expenditure of Rs 1.268 million during F.Y 2013-14 on purchase of furniture & fixtures, office

equipment, machinery & equipment and other items from irrelevant heads of account by means of misclassification. **(Annex-J)**

**(Rupees in Million)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Details of Recovery</b>	<b>Total</b>
1	MS DHQ Hospital Vehari	Unauthorized Purchase of Furniture by Misclassification during Ban under Austerity Measures	0.255
2	MS DHQ Hospital Vehari	Irregular Expenditure Due to Misclassification	1.013
<b>Total</b>			<b>1.268</b>

Audit is of the view that due to weak internal controls, the expenditure was booked in irrelevant heads of accounts in violation of object code.

Misclassification of expenditure of Rs 1.268 million resulted in violation of Government rules.

The matter was reported to the DCO and concerned DDO in October, 2014. It was replied that such purchases also relate to code A03942. Therefore the expenditure was correctly made by the hospital authority. The reply of the department is not tenable as whole of the expenditure was incurred from irrelevant head of account. In SDAC meeting held in December, 2013, Committee kept the para pending till regularization thereof from the competent authority. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility on the concerned for misclassification of expenditure besides regularization from the competent authority under intimation to Audit.

[AIR Para: 7,11]

### 1.2.2.11 Uneconomical Purchase of Medicine -Rs 1.216 Million

According to Rate Contract finalized by the EDO (Health), Vehari, bearing No. 2130 / EDOH dated 31.01.2014 Clause 1, in case Government of the Punjab issues rate contract of medicines / items, the firm will have to pay the difference of the rate if any. Furthermore, According to Rule 2.31(a) of PFR Vol-I, a drawer of bill of pay, allowances, contingent and other expenses will be held responsible for any over charges.

Medical Superintendent DHQ/THQ Vehari / Burewala made overpayment of Rs 1.216 million during F.Y 2013-14 on account of purchase of medicines from M/S Novo Nordisk (Pvt) Ltd. Karachi and M/S Elite Pharma Pvt. Ltd. through rate award finalized by the EDO (Health), Vehari while paying excess rates as compared to the rate contract finalized by EDO (Health) Faisalabad with the same firms.(Annex-K)

(Amount in Rupees)

Sr. No.	Name of Formation	Particulars of Expenditure	Total
1	Medical Superintendent DHQ Vehari	Recovery of over payment on account of purchase of medicine from the same supplier through rate award	779,040
2	Medical Superintendent THQ Burewala	Recovery of over payment on account of purchase of medicine from the same supplier through rate award	437,400
<b>Total</b>			<b>1,216,440</b>

Audit is of the view that due to weak internal control, medicines were purchased on excessive rates.

Purchase of medicines on excessive rates resulted in loss to Government amounting to Rs1.216 million.

The matter was reported to the DCO and concerned DDOs in October, 2014. It was replied that whole of the process of Rate Award was completed by the EDO (Health) Vehari, therefore, he may be asked to clarify the factual position. The departmental reply was not tenable as the same firm supplied medicines on excess rates as compared with the rates finalized by the EDO(H) Faisalabad. In SDAC meeting held in December, 2013, Committee kept the para pending till recovery of the amount of the para. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 4,11]

### **1.2.2.12 Short Supply of Medicine – Rs 15.373 Million and Non forfeiture of Security Deposit –Rs 0.769 Million**

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

Medical Superintendent DHQ /THQs Hospital Vehari / Burewala neither forfeited the security deposit of Rs 0.769 million of the firms who did not supply medicines valuing Rs 15.373 million nor blacklisted those firms all over Punjab on violating the contract during F.Y 2013-14. **(Annex-L)**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Details of Recovery</b>	<b>Amount</b>
1	MS DHQ Hospital Vehari	Non forfeiture of the security deposit of the firms owing to non delivery / short supply of medicine	12,643,724
2	MS THQ Hospital Burewala	Non forfeiture of the security deposit of the firms owing to non delivery / short supply of medicine	2,729,700
<b>Total</b>			<b>15,373,424</b>

Non forfeiture of security was caused due to weaknesses in the internal controls.

Non forfeiture of security of Rs 0.769 million resulted in loss to Government.

The matter was reported to the DCO and concerned DDOs in October, 2014. It was replied that whole of the process of Rate Award was made by the Executive District Officer (Health) Vehari who was also the Secretary of District Special Purchase Committee of Health Department. Necessary letter has been issued to the concerned office to forfeit the security of the firms. In SDAC meeting held in December, 2013, Committee kept the para pending till the forfeiture of security. No further progress was intimated till the finalization of this Report.

Audit recommends that the security deposit of the defaulting firms be forfeited besides blacklisting them under intimation to Audit.

[AIR Para: 15,16]



### **1.2.3 Performance**

### 1.2.3.1 Non-Recovery of Arrears from Contractor –Rs 2.056 Million

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

Medical Superintendent DHQ/THQ Hospitals Vehari / Burewala made contract agreement for cycle stand and canteen whereas recovery of Rs 2.056 million during F.Y 2013-14 on account of outstanding arrears of cycle stand, illegal supply of electricity to canteen, unauthorized cancellation of auction of cycle stand and non-deduction of income tax on auction amount of cycle stand and canteen were still recoverable from the concerned contractor. The detail is as under:

(Amount in Rupees)

Sr. No.	Name of Formation	Details of Recovery	Amount
1	MS DHQ Hospital Vehari	Loss to Government Due to Non Recovery of Arrears From Cycle Stand Contractor	446,250
2	MS DHQ Hospital Vehari	Illegal Supply of Electricity to the Canteen Contractor Recovery Thereof	324,000
3	MS DHQ Hospital Vehari	Unauthorized Cancellation of the Auction of Cycle Stand Parking Fee And Loss to Government	540,000
4	MS THQ Hospital Burewala	Non Recovery of Government Dues on Account of Cycle Stand And Canteen	625,000
5	MS THQ Hospital Burewala	Non Deduction of Income Tax on Auction Amount of Cycle Stand and Canteen	120,600
<b>Total</b>			<b>2,055,850</b>

Non recovery of Government dues on account of cycle stand and canteen from the contractors was due to weak internal controls.

Non recovery of Government dues on account of cycle stand and canteen from the contractors resulted in loss to Government of Rs 2.056 million.

The matter was reported to the DCO and concerned DDOs in October, 2014. It was replied that many reminders had been issued to the contractors to deposit the amount either with that office or into the Treasury. In SDAC meeting held in December, 2013, Committee kept the para pending till recovery of the amount of the para. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of Government dues on account of cycle stand and canteen from the contractor besides strict action against the person responsible, under intimation to Audit.

[AIR Para: 5,8,20, 9,17]

# **ANNEX**

**Annex-A  
Part-I**

**Memorandum for Departmental Accounts Committee Paras Pertaining to  
Current Audit Year 2014-15**

**(Rupees in Million)**

<b>DDOs</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
District Coordination Officer	1	18	UNJUSTIFIED EXPENDITURE ON REPAIR MACHINERY & EQUIPMENT RS.196,383	0.196
	2	19	IRREGULAR EXPENDITURE ON REPAIR FURNITURE RS. 195,987	0.196
	3	20	IRREGULAR EXPENDITURES ON REPAIR OF VEHICLE – RS. 172,313	0.172
	4	23	IRREGULAR PURCHASE WITHOUT SPECIFICATION – RS. 136,500	0.137
Executive District Officer (F&P)	5	3	DOUBTFUL EXPENDITURE ON FLOOD EMERGENCY OUT OF UNFORESEEN EXPENDITURE FOR DISASTER WITHOUT MAINTENANCE OF RELEVANT RECORD RS 352,440	0.352
	6	10	UNAUTHORIZED RELEASE OF SPORTS FUNDS TO TMA OUT OF DISTRICT ADP RS 1.620 MILLION	1.620
	7	12	LOSS TO GOVT. DUE TO UNAUTHORIZED APPOINTMENT OF STAFF ON DAILY WAGES AND WITHDRAWAL OF WAGES OUT OF IRRELEVANT OBJECT HEAD RS 75,500	0.075
Executive District Officer (Health)	8	1	LOSS TO GOVT. DUE TO PURCHASE OF LP MEDICINE ON HIGHER RATES ABOVE THAN PRINTED PRICE RS.67540/-	0.068
	9	6	UNJUSTIFIED DRAWL OF POL OF RS.33,045/-.	0.033
	10	9	NON COLLECTION OF PROOF OF DEPOSIT OF SALES TAX AMOUNTING TO RS.76,893/-	0.077
	11	12	UNJUSTIFIED EXPENDITURE ON UP GRADATION OF DHQ HOSPITAL RS.17.5 MILLION	17.500
District Officer (Health)	12	5	ACCEPTANCE OF MEDICINES AGAINST THE TERM AND CONDITIONS OF SUPPLY ORDER – RS597,720	0.598
	13	6	LOSS TO GOVERNMENT DUE TO EXCESS WITHDRAWAL WITHOUT RECEIPT OF MEDICINE AND OTHER MATERIAL, RECOVERY THEREOF - RS 473,704	0.474
	14	7	UNAUTHORIZED CLEARANCE OF PENDING LIABILITIES WITHOUT ALLOCATION OF FUNDS – RS1.152 MILLION	1.152

DDOs	Sr. No.	Para No.	Subject	Amount
	15	8	DOUBTFUL WITHDRAWAL OF TA/DA RECOVERY THEREOF – RS 540,556	0.541
	16	9	EXCESS WITHDRAWAL OF POL THROUGH RECORDING THE EXCESS MILLAGERECOVERY THEREOF – RS 99,327	0.099
	17	11	LOSS TO GOVERNMENT DUE TO NON REGULARIZATION OF EMPLOYEES WORKING ON CONTRACT AND WITHDRAWAL OF SOCIAL SECURITY BENEFITS RS 339,780	0.340
	18	14	NON-VERIFICATION OF GST PAID TO DIFFERENT SUPPLIERS RS 305,883	0.306
	19	15	NON-AVAILABILITY OF VOUCHERED ACCOUNT OF RS304,923	0.305
DEPUTY DISTRICT OFFICER (HEALTH) MAILSI	20	2	RECORD NOT PRODUCED TO AUDIT FOR THE PERIOD 2001-09 – RS6.00 MILLION	6.000
	21	4	UNJUSTIFIED PAYMENT ON ACCOUNT OF TA RS.176,515	0.177
	22	5	NON DEDUCTION OF GST RS17,330	0.017
MS DHQ Hospital	23	5	LOSS T TO GOVERNMENT DUE TO NON RECOVERY OF ARREARS FROM CYCLE STAND CONTRACTOR RS. – 446,250/-	0.446
MS DHQ Hospital	24	6	UNAUTHORIZED CLEARANCE OF PENDING LIABILITIES OF THE PREVIOUS FINANCIAL YEAR(S) WITHOUT ALLOCATION OF FUNDS – RS 1.685/- MILLION	1.685
	25	8	ILLEGAL SUPPLY OF ELECTRICITY TO THE CANTEEN CONTRACTOR RECOVERY THEREOF – RS 324,000/-	0.324
	26	17	OVERPAYMENT ON ACCOUNT OF PURCHASE OF POL FOR GENERATORS AND AMBULANCES VALUING RS. 52113/-	0.052
	27	18	NON CONDEMNATION / AUCTION OF THE UNSERVICEABLE ARTICLES VALUING HUNDREDS OF THOUSANDS OF RUPEES	0.000
	28	20	UNAUTHORIZED CANCELLATION OF THE AUCTION OF CYCLE STAND PARKING FEE AND LOSS TO GOVERNMENT – RS 540000/-	0.540
	29	21	UNAUTHORIZED EXPENDITURE ON P.O.L OF GENERATOR OF 45 KVA POWER RS. – 258,780/-	0.259
	30	22	MISAPPROPRIATION OF FUNDS ON ACCOUNT OF POL OF AMBULANCES RS. – 94093/-	0.094
TEHSIL HEADQUARTER	31	1	IRREGULAR EXPENDITURE ON LOCAL PURCHASE OF MEDICINE THAN RATIO	4.395

DDOs	Sr. No.	Para No.	Subject	Amount
HOSPITAL, BUREWALA			DEFINED RS. 4.395 MILLION	
	32	2	UNJUSTIFIED HEAVY DRAWL OF POL – RS 3.276 MILLION	3.276
	33	4	LOSS TO GOVT. DUE TO UN-AUTHORIZED BUDGET ALLOCATION FOR CONTINGENT PAID STAFF RS1.690 MILLION	1.690
TEHSIL HEADQUARTER HOSPITAL, BUREWALA	34	5	NON AUCTION OF ARTICLES APPROXIMATE VALUING – RS1.200 MILLION	1.200
	35	6	UN-AUTHORIZED PURCHASES WITHOUT ADVERTISEMENT IN PPRA RS 979,105	0.979
	36	10	EXCESS PAYMENT TO SUPPLIER AND RECOVERY THEREOF – RS 500,069	0.500
	37	13	NON DEDUCTION OF 5% MAINTENANCE CHARGES, CONVEYANCE ALLOWANCE & HEALTH PROFESSIONAL ALLOWANCE AND RECOVERY THEREOF – RS 258,031	0.258
	38	17	NON DEDUCTION OF INCOME TAX ON AUCTION AMOUNT OF CYCLE STAND AND CANTEEN – RS 120,600	0.121
	39	18	NON DEPOSIT OF GOVT. FEES OF RS.105,425	0.105
SMO RURAL HEALTH CENTER 148/EB, BUREWALA	40	1	IRREGULAR CLEARANCE OF PENDING LIABILITIES WITHOUT ALLOCATION OF FUNDS OF RS.221,302	0.221
	41	3	RECOVERY OF HOUSE RENT ALLOWANCE AND 5% MAINTENANCE CHARGES FROM OFFICIAL RESIDING IN OFFICIAL ACCOMMODATION RS.543,187	0.543
	42	5	OVER DRAWL OF HEALTH PROFESSIONAL ALLOWANCE BY THE HEALTH PROFESSIONALS OF RS.28,800 AND RECOVERY THEREOF	0.029
DISTRICT OFFICER (ENVIRONMENT )	43	2	UNAUTHORIZED/ILLEGAL CONSTRUCTIONS WITHOUT OBTAINING OF NOC FROM ENVIRONMENT PROTECTION DEPARTMENT AND RECOVERY OF RS 0.540 MILLION ON ACCOUNT OF NOC FEE	0.540
DISTRICT OFFICER (ENVIRONMENT	44	4	IRREGULAR EXPENDITURE ON ACCOUNT OF PURCHASE OF STATIONERY ITEMS WORTH RS 0.281 MILLION	0.281

DDOs	Sr. No.	Para No.	Subject	Amount
)	45	5	NON COLLECTION OF PROOF OF DEPOSIT OF SALES TAX AMOUNTING TO RS 0.220 MILLION	0.220
DISTRICT OFFICER (SPORTS)	46	1	EXCESS WITHDRAWAL OF FUNDS ON ACCOUNT OF DAILY ALLOWANCE AND RECOVERY RS 608,200	0.608
	47	2	UNAUTHORIZED PAYMENT OF DAILY ALLOWANCE AND RECOVERY OF RS 547,200	0.547
	48	3	UNAUTHORIZED ALLOCATION OF SPORTS BUDGET AS ADP BUDGET RS 5.203 MILLION	5.203
	49	4	NON PRODUCTION OF RECORD RS1.387 MILLION	1.387
	50	5	NON- OBTAINING OF EX-POST FACTO SANCTION DISTRICT SPORTS COMMITTEE RS 5.203 MILLION	5.203
	51	6	UNAUTHORIZED APPOINTMENT OF DAILY WAGES EMPLOYEES – RS 127,400	0.127
	52	7	DOUBTFUL WITHDRAWAL OF FUNDS ON ACCOUNT OF KABADI MATCH RS 750,000	0.750
	53	9	DOUBTFUL PAYMENT OF CASH PRIZES RS183,780	0.184
EXECUTIVE DISTRICT OFFICER (EDUCATION)	54	8	NON-DEDUCTION OF SALES TAX AND INCOME TAX AMOUNTING RS441,530/-	0.442
	55	12	IMPROPER MAINTENANCE OF SOTCK REGISTER AND STORE OF LITERACY KITS – RS4.240 MILLION	4.240
DY. DEO (EE-W) BUREWALA	56	1	IRREGULAR RETENTION OF CLOSING BALANCES – RS. 5.384 MILLION	5.384
DY. DEO (EE-W) BUREWALA	57	7	NON RECOVERY / DEPOSIT OF SALES TAX / INCOME TAX ON THE EXPENDITURE INCURRED THROUGH SMC AMOUNTING RS. 421,590	0.422
	58	8	IRREGULAR DRAWL OF SOCIAL SECURITY BENEFIT OF RS. 495,780	0.496
	59	11	UNAUTHORIZED EXCESS WITHDRAWAL OF PAY AND ALLOWANCE RECOVERY THEREOF - RS. 107,559	0.108
	60	12	NON DEDUCTION OF INCREMENTS DESPITE PENALTY IMPOSED BY THE COMPETENT AUTHORITY RS. 91,200	0.091
GHSS GAGGOO	61	2	IRREGULAR EXPENDITURE ON CONTINGENCIES – Rs 814,421	0.814
	62	5	IRREGULAR INCURRING OF SMC FUNDS RS. 3.368 MILLION AND NON-DEDUCTION OF WITHHOLDING INCOME TAX– Rs 117,881	0.118



DDOs	Sr. No.	Para No.	Subject	Amount
DISTRICT OFFICER (LIVESTOCK)	63	2	IRREGULAR ISSUANCE OF SUPPLY ORDER IN THE ABSENCE OF BUDGET RS 8.200 MILLION	8.200
DISTRICT OFFICER (ROADS)	64	13	NON-RECOVERY OF PAY & ALLOWANCES OF ABSENT EMPLOYEE – RS 61,913/-	0.062
	65	15	NON-RECONCILIATION OF BITUMEN ACCOUNT AND NON-RECOVERY OF OVERPAID AMOUNT – RS 450,422/-	0.450
DISTRICT OFFICER (FOREST)	66	7	LOSS TO GOVERNMENT DUE TO DAMAGE OF WOODS RS. =65,320/-.	0.065
	67	8	NON-CLAIMING OF AGRI FORESTRY LAND SITUATED AT RAKH JAMLERA FOREST AND LOSS TO GOVERNMENT	0.000
DISTRICT OFFICER (OFWM)	68	2	NON-DEPOSIT OF GENERAL SALES TAX ON PURCHASE OF NAKKAS RS.674,072	0.674
	69	4	NON COMPLETION OF REGULAR WATERCOURSES WITHIN STIPULATED TIME PERIOD-RS.3.404 MILLION	3.404
DISTRICT OFFICER (OFWM)	70	5	UNJUSTIFIED COMPLETION OF WATERCOURSES ON MINIMUM LINING (PACCA WORK) DUE TO NON PROCUREMENT OF MATERIAL FROM FARMERS SHARES OF RS.10.977 MILLION	10.977
DISTRICT OFFICER (BUILDING)	71	8	IRREGULAR DELAY IN ACCEPTANCE OF TENDERS – RS 6.928 MILLION	6.928
	72	10	UNAUTHORIZED POSSESSION AND LATE DEPOSIT OF ADDITIONAL PERFORMANCE SECURITIES – RS 2.477 MILLION	2.477
	73	11	UNAUTHORIZED REFUND OF ADDITIONAL PERFORMANCE SECURITIES BEFORE PRESCRIBED PERIOD – RS 531,000	0.531
	74	16	NON IMPOSITION OF PENALTY FOR LATE COMPLETION OF WORKS AND RECOVERY – RS2.471 MILLION	2.471
	75	18	NON-DEPOSIT OF UNCLAIMED SECURITIES IN GOVERNMENT TREASURY RS 577,510	0.578
	76	20	RECOVERY DUE TO PAYMENT OF EARTH FROM OUTSIDE SOURCE DESPITE AVAILABILITY OF SURPLUS EARTH – RS 91,017	0.091
MS THQ Hospital Mailsi	77	6	RECOVERY OF 5% MAINTENANCE CHARGES ON HOUSE ACCOMMODATION RS.112,048	0.112
	78	8	OVER DRAWL OF HEALTH PROFESSIONAL ALLOWANCE BY THE HEALTH PROFESSIONALS OF RS.211,200 AND RECOVERY THEREOF	0.211

DDOs	Sr. No.	Para No.	Subject	Amount
	79	9	LOSS TO GOVERNMENT DUE TO UNJUSTIFIED PURCHASE OF VACCINE FROM LOCAL MARKET ON HIGH RATE INSTEAD OF NATIONAL INSTITUTE OF HEALTH ISLAMABAD VALUING RS.332,800	0.333
	80	19	LESS DEDUCTION OF INCOME TAX ON PURCHASE OF MEDICINES RS.3,534	0.004
SMO RHC Karam Pur	81	1	NON FORFEITURE OF SECURITIES DESPITE NON/SHORT SUPPLY OF MEDICINE OF RS 126,337	0.126
	82	2	UNAUTHORIZED ACCEPTANCE OF MEDICINE IN EXCESS OF SUPPLY ORDER RS 344,283	0.344
	83	3	UNAUTHORIZED PURCHASE OF MEDICINES ON SIMPLE QUOTATIONS INSTEAD OF TENDERING PROCESS – RS 100,606	0.101
	84	4	Loss to Government due to Excess WITHDRAWAL WITHOUT RECEIPT OF MEDICINE ON STOCK REGISTER, RECOVERY THEREOF - RS 39,435	0.039
	85	6	UNAUTHORIZED EXPENDITURE ON PURCHASE OF MEDICINES WITHOUT ANY DEMAND - RS 548,264	0.548
SMO RHC Karam Pur	86	7	RECOVERY OF OVERPAYMENT ON ACCOUNT OF CONVEYANCE ALLOWANCE AND HSRA DURING GENERAL DUTY AND LEAVE PERIOD RS 216,272	0.216
	87	8	NON-VERIFICATION OF DEPOSIT OF GENERAL SALES TAX RS 141,189	0.141
	89	9	UNAUTHORIZED MISCLASSIFICATION OF EXPENDITURE – RS 214,884	0.215
	90	10	DOUBTFUL DIFFERENCE BETWEEN DEPARTMENTAL EXPENDITURE STATEMENT AND FI DATA MAINTAINED IN DISTRICT ACCOUNTS OFFICE RS 808,208	0.808
	91	2	IRREGULAR PAYMENT DUE TO UNAUTHORIZED PHYSICAL VERIFICATION- RS. 17.599 MILLION	17.599
	92	8	ILLEGAL PURCHASE OF MEDICAL EQUIPMENT THROUGH FAKE TECHNICAL ENGINEER – RS. 15.735 MILLION	15.735
District Coordination Officer	93	9	UNJUSTIFIED PURCHASE OF MACHINERY & ELECTRO MEDICAL EQUIPMENT DUE TO DIFFERENT SPECIFICATION OF RS. 8.319 MILLION	8.319
	94	10	UNJUSTIFIED PURCHASE OF ELECTRO MEDICAL EQUIPMENT AT EXORBITANT RATE- RS. 4.773 MILLION	4.773

DDOs	Sr. No.	Para No.	Subject	Amount
	95	14	IRREGULAR SANCTION OF EXPENDITURES BEYOND DELEGATED FINANCIAL POWERS RS. 934,611	0.935
Executive District Officer (F&P)	96	1	UNAUTHORIZED RELEASES OF SUPPLEMENTARY GRANTS BEYOND THE DELEGATED FINANCIAL POWERS RS 124.242 MILLION	124.242
	97	11	NON-COLLECTION OF PENSION CONTRIBUTION FUNDS FROM THE DIFFERENT DEPARTMENTS OF DISTRICT GOVERNMENT RS 12.348 MILLION	12.348
District Officer (Health)	98	16	DOUBTFUL WITHDRAWAL ON PURCHASE OF DIFFERENT MEDICINES RS 1.462 MILLION	1.462
DEPUTY DISTRICT OFFICER (HEALTH) MAILSI	99	1	RECORD NOT PRODUCED TO AUDIT FOR THE PERIOD 2001-09 – RS 6.00 MILLION	6.000
DISTRICT OFFICER (SPORTS)	100	8	UNAUTHORIZED RELEASED OF FUNDS TO TMA BUREWALA RS 1.620 MILLION	1.620
EXECUTIVE DISTRICT OFFICER (EDUCATION)	101	3	NON-COLLECTION OF PROOF OF DEPOSIT OF SALES TAX – RS 6.485 MILLION	6.485
	102	7	NON-AUCTION OF OLD COMPUTER SYSTEMS OF IT LABS RS 1.757 MILLION	1.757
DY. DEO (EE-M) MAILSI	103	4	NON-DEDUCTION OF CONVEYANCE ALLOWANCE OF WINTER VACATIONS RECOVERY THEREOF – RS 1.513 MILLION	1.513
DISTRICT OFFICER (ROADS)	104	9	SECURITIES DEDUCTED & RETAINED SINCE LONG BUT NOT CREDITED TO ACCOUNT-IV – RS 2.809 MILLION	2.809
DISTRICT OFFICER (FOREST)	105	1	LOSS TO GOVERNMENT DUE TO NON-AUCTIONING OF OLD / DRY TREES-RS 1.540 MILLION (APPROX.)	1.540
DISTRICT OFFICER (OFWM)	106	6	LOSS TO GOVERNMENT DUE TO DETERIORATION OF GOVERNMENT MACHINERY AND INSTRUMENTS OF RS 4.700 MILLION	4.700
SMO RHC Karam Pur	107	5	UNECONOMICAL PURCHASE OF MEDICINES ON SIMPLE QUOTATIONS THROUGH SPLITTING THE PROCUREMENTS	1.68
DO(Buildings)	108	15	DOUBTFUL DIFFERENCE BETWEEN DEPARTMENTAL EXPENDITURE STATEMENT AND FI DATA MAINTAINED IN DISTRICT ACCOUNTS OFFICE – RS 1.512 MILLION	1.512

**[1.1.3]**  
**Part-II**

**Memorandum for Departmental Accounts Committee Paras not attended in  
Accordance with the Directives of DAC Pertaining to Audit Year 2013-14**

(Rupees in Million)

DDOs	Sr. No.	Para No.	Subject	Amount	Remarks
DCO	1	3	Non-Preparation of Cash Book & Expenditure Statement of SDAs	146.860	Performance
District Sports Officer	2	1	Irregular Payment on account of TA/DA	0.953	Irregularity/Non-compliance
EDO Health	3	8	Non-obtaining of Performance Guarantee	0.733	Irregularity/Non-compliance
DO Health	4	1	Recovery due to Bogus Consumption of Medicines	0.668	Weak Internal Controls
EDO Education	5	3	Mal Administration in Transfer/Posting and Irregular Drawl of Salaries Enquiry Thereof	0.649	Performance
Deputy District Officer (Elementary Education -Male) Burewala	6	3	Unauthorized Payment of Conveyance Allowance	0.638	Weak Internal Controls
Deputy, DEO (EE-M) Burewala	7	5	Non-Deposit of Sales Proceed of Trees	0.627	Weak Internal Controls
Deputy District Officer Agriculture (Ext.) Vehari	8	2,20	Irregular Withdrawal of TA/DA	0.528	Irregularity/Non-compliance
District Sports Officer, DDO (Agriculture) Vehari & Headmistress Government Girls High School 505/EB, Burewala	9	2,11,2	Non-Deposit of GST	0.479	Weak Internal Controls

DO Sports	10	3	Irregular Purchase of Uniforms and Trophies	0.477	Irregularity/Non-compliance
Deputy District Officer (EE-W) Mailsi	11	3	Unauthorized Payment of Conveyance Allowance		Weak Internal Controls
Deputy District Education Officer (EE-W) Mailsi	12	10	Unauthorized Payment of Conveyance Allowance-	0.384	Weak Internal Controls
DO Buildings	13	5	Unjustified Payment of Price Variation	0.322	Irregularity/Non-compliance
Deputy District Education Officer (EE-W) Mailsi	14	6	Unjustified Withdrawal of Integrated Allowance	0.313	Weak Internal Controls
Deputy District Education Officer (EE-W) Burewala	15	1	Unauthorized Payment of Social Security Benefit	0.291	Weak Internal Controls
Deputy District Officer (Agriculture) Vehari	16	1	Bogus Withdrawal on account of GST	0.234	Irregularity/Non-compliance
Headmistress GGHS 505/EB, Burewala	17	6	Unauthorized Payments in Cash	0.218	Weak Internal Controls
Program Director District Health Development Center, District Vehari	18	5	Unauthorized Withdrawal of House Rent Allowance	0.204	Weak Internal Controls
Deputy District Officer (EE-W), Burewala	19	5	Irregular Expenditure Beyond the Delegated Financial Powers	0.189	Irregularity/Non-compliance
DO Forests	20	2	Loss to Government Due to Damages of Woods	0.157	
Deputy District Officer (Agriculture) Vehari	21	13	Uneconomical Purchase of Pesticide than the Label Price	0.110	Weak Internal Controls
DO Buildings	22	9	Excess Payment to the Contractor	0.108	Weak Internal Controls
EDO Health	23	14	Unauthorized Acceptance of Medicine	0.088	Irregularity/Non-compliance

Deputy District Education Officer (EE-W) Mailsi	24	4,8	Irregular Payment of Charge Allowance	0.079	Weak Internal Controls
Headmistress Government Girls High School 505/EB, Burewala	25	3	Non-Recovery of Conveyance Allowance	0.057	Weak Internal Controls

## Annex-B

### Summary of Appropriation Accounts by Grants and Appropriations for the Financial Year 2013-14

(Amount in Rupees)

No. & Name of the Grant / Appropriation		Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation		
							(+)		Excess
							(-)		Saving
<b><u>NON-DEVELOPMENT</u></b>									
VR21C03	Provincial Excise.	Voted	5,399,972	1,377,414	6,777,386	5,746,170	(-)	1,031,216	
VR21C05	Forests.	Voted	20,674,251	1,994,465	22,668,716	19,965,954	(-)	2,702,762	
VR21C07	Charges on A/c of M. Veh. Act.	Voted	2,364,357	0	2,364,357	1,608,143	(-)	756,214	
VR21C08	Other Taxes & Duties.	Voted	7,408,159	173,169	7,581,328	6,686,130	(-)	895,198	
VR21C10	General Administration.	Voted	221,008,599	0	221,008,599	75,309,021	(-)	145,699,578	
VR21C15	Education.	Voted	5,457,721,400	0	5,457,721,400	4,049,077,818	(-)	1,408,643,582	
VR21C16	Health Services.	Voted	1,159,870,176	118,671,812	1,278,541,988	1,158,523,612	(-)	120,018,376	
VR21C17	Environment Protection.	Voted	3,833,732	0	3,833,732	2,812,673	(-)	1,021,059	
VR21C18	Agriculture.	Voted	153,571,098	10,213,658	163,784,756	152,017,292	(-)	11,767,464	
VR21C19	Fisheries.	Voted	3,226,791	357,239	3,584,030	3,214,808	(-)	369,222	
VR21C20	Veterinary.	Voted	103,397,765	5,363,892	108,761,657	105,701,203	(-)	3,060,454	
VR21C21	Co-operation.	Voted	22,045,949	1,211,574	23,257,523	22,341,655	(-)	915,868	
VR21C22	Industries.	Voted	1,511,824	0	1,511,824	1,045,463	(-)	466,361	
VR21C23	Miscellaneous Departments.	Voted	2,926,700	255,948	3,182,648	2,629,752	(-)	552,896	
VR21C24	Civil Works.	Voted	36,506,975	12,848,782	49,355,757	41,023,548	(-)	8,332,209	
VR21C25	Communications.	Voted	126,685,989	49,874,706	176,560,695	153,476,721	(-)	23,083,974	
VR21C31	Miscellaneous.	Voted	26,547,291	89,887,059	116,434,350	114,419,517	(-)	2,014,833	
VR21C32	Civil Defence.	Voted	5,848,799	0	5,848,799	4,319,250	(-)	1,529,549	
<b>Total Non-Development :</b>			<b>7,360,549,827</b>	<b>292,229,718</b>	<b>7,652,779,545</b>	<b>5,919,918,730</b>	(-)	<b>1,732,860,815</b>	
<b><u>DEVELOPMENT</u></b>									

No. & Name of the Grant / Appropriation		Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
							(+ Excess	
							(- Saving	
VR22C36	Development.	Voted	1,104,472,000	98,517,000	1,202,989,000	395,445,788	(-)	807,543,212
VR12C41	Highways, Roads & Bridges.	Voted	11,740,000	4,367,000	16,107,000	12,972,125	(-)	3,134,875
VR12C42	Government Buildings.	Voted	76,454,000	0	76,454,000	32,840,171	(-)	43,613,829
<b>Total Development :</b>			<b>1,192,666,000</b>	<b>102,884,000</b>	<b>1,295,550,000</b>	<b>441,258,084</b>	(-)	<b>854,291,916</b>
<b>Grand Total :</b>			<b>8,553,215,827</b>	<b>395,113,718</b>	<b>8,948,329,545</b>	<b>6,361,176,814</b>	(-)	<b>2,587,152,731</b>



## Annex-C

[1.2.2.1]

## Non -Production of Record – Rs 5.237 Million

(Amount in Rupees)

Sr. No.	Description	F Year	Total Exp.	Bill Produced	Total
1	Stationery	2012-13	161,976	49,833	112,143
2	Printing	2012-13	179,679	72,126	107,553
3	Others	2012-13	718,517	33,520	684,997
4	X Ray	2012-13	295,021	34,500	260,521
5	TB	2012-13	52,336	0	52,336
6	Purchase of P&M	2012-13	172,300	51,717	120,583
7	RM M&E	2012-13	109,170	35,445	73,725
8	POL	2012-13	413,089	0	413,089
<b>Total</b>			<b>2,102,088</b>	<b>277,141</b>	<b>1,824,947</b>
1	Stationery	2011-12	109,929	86,506	23,423
2	TB Medicines	2011-12	286,257	0	286,257
3	Repair of F&F	2011-12	79,780	51,345	28,435
4	RM M&E	2011-12	107,739	90,480	17,259
5	POL	2011-12	449,953	0	449,953
6	Electricity	2011-12	194,118	17,395	176,723
7	Medicines	2011-12	2,762,260	332,369	2,429,892
<b>Total</b>			<b>3,990,036</b>	<b>578,095</b>	<b>3,411,942</b>
<b>Grand Total</b>			<b>6,092,124</b>	<b>855,236</b>	<b>5,236,889</b>

**Annex-D****[1.2.2.2]****Unauthorized Purchase of Medicines–Rs 15.645 Million****A. UNECONOMICAL PURCHASE OF MEDICINES ON SIMPLE QUOTATIONS THROUGH SPLITTING THE PROCUREMENTS – Rs 4.369 MILLION****(Amount in Rupees)**

<b>Company Name</b>	<b>Invoice No</b>	<b>Invoice Date</b>	<b>Name of Medicine</b>	<b>Total</b>
M/s Pak Madina Corporation Burewala	553	12.06.13	Surgical Gloves	85,200
Hamdard Medical Store	865	15.06.13	Inj Histopak	50,000
			Cotton Rol	9,300
M/s Pak Madina Corporation Burewala	785	17.06.13	Inj ARV	97,500
M/s Pak Madina Corporation Burewala	75	20.07.13	Inj ARV	88,750
M/s Pak Madina Corporation Burewala	76	20.07.13	Inj ARV	88,750
M/s Zimedara Medical Store Machiwal	304	11.08.13	Cap Amoxyle 500mg	36,000
			Cap Amoxyle 250mg	19,000
M/s Zimedara Medical Store Machiwal	391	15.08.13	Cotton Bandage	28,000
Hospital Supply Corporation Vehari	879	15.08.13	Inj ASV	75,600
M/s Zimedara Medical Store Machiwal	0	19.08.13	Chlorophenical Eye Drop	72,500
Zimedara Medical Store	333	21.8.13	D/Syringes 5ml	77,500
M/s Zimedara Medical Store Machiwal	321	29.08.13	Tab Iron Polymaltose	96,600
Health Care Pharma	7020	1.09.13	InjMecobalmin	99,830
Health Care Pharma	7021	2.09.13	Tab Mecobalmin	99,960
Health Care Pharma	7022	2.90.13	Tab Nimsulides	99,960
Zimedara Medical Store	332	2.9.13	D/Syringes 5ml	77,500
Zimedara Medical Store	331	2.9.13	D/Syringes 5ml	77,500
Zimedara Medical Store	335	2.9.13	D/Syringes 5ml	77,500
Zohaib Enterprises	634	3.9.13	INJ Adrenalin	7,200
Health Care Pharma	7029	3.09.13	Cap Lansoprazole	99,990
Hospital Supply Corporation Vehari	756	4.09.13	InjSolocortif 500mg.	99,979
Hospital Supply Corporation Vehari	750	4.09.13	InjSolocortif 500mg	99,979
Hospital Supply Corporation Vehari	758	4.9.13	InjSolocortif 500mg	99,979
Hospital Supply Corporation Vehari	757	4.09.13	InjSolocortif 500mg	99,979
Hospital Supply Corporation Vehari	760	4.09.13	InjSolocortif 500mg	99,979
M/s Zimedara Medical Store Machiwal	314	5.09.13	Inj D/Saline 1000ml	5,900

Company Name	Invoice No	Invoice Date	Name of Medicine	Total
M/s Zimedara Medical Store Machiwal	301	5.09.13	Tab Aqua	96,000
M/s Zimedara Medical Store Machiwal	322	5.09.13	InjCeftriaxone Sodium 1 gm	99,520
M/s Zimedara Medical Store Machiwal	320	5.09.13	Cap Piroxicam 20mg	97,300
M/s Zimedara Medical Store Machiwal	398	5.09.13	Inj ASV	90,000
M/S Hamdard Medical Store Vehari	2	7.09.13	SypAmoxycilline	81,600
M/S Hamdard Medical Store Vehari	1	7.09.13	SypAmoxycilline	81,600
Pak MadinaBurewala	68	09.09.13	ORS	60,000
Health Care	7082	17.09.13	InjRenatadine	36,000
			Nitto	57,000
Health Care	7081	20.09.13	Inf. Cipro+set	86,800
Hospital Supply Corporation Vehari	752	24.09.13	Disposaaable syringes 5CC Bluster Pack of 100	96,875
Hospital Supply Corporation Vehari	754	25.09.13	Disposaaable syringes 5CC Bluster Pack of 100	96,875
M/s Hospital Supply Corporation Vehari	767	14.11.13	SypRascodal 60ml	16,000
M/s Hospital Supply Corporation Vehari	775	9.11.13	Veginal Cream	11,000
M/s Hospital Supply Corporation Vehari	765	7.11.13	Syp Cough Care 60ml	24,900
M/s Al Fazal Medical Store Vehari	45	1.12.13	Tab Montilokast 10mg	20,400
			Syp Metronidazole	30,400
			Sprit Lab	18,000
			Cotton Roll	31,000
M/S Hamdard Medical Store Vehari	141	7.12.13	Tab Diclofenec Potassium 50mg	40,200
			Tab Iron Polymaltose	20,700
			Syp Iron Poly Maltose	39,000
M/s Umer Traders Multan	6	24.01.14	Tab Chloroquine 250mg	32,000
Hamdard Medical Store	5048	12.12.13	Tab. Citrazean	9,600
			Inj. Diclofenec Sodium	44,000
			Syp. Cephradin	46,000
Ideal Pharma Multan	7506	10.12.13	Inj. Idezon 1 gm	97,650
Al-Fazal Medical Store Vehari	226	17.11.13	Syp. D-Stop	28,500
			Multi Vitamen Tablets	50,000
			Micro C Syp	49,500
Pak Madina Corporation Burewala	91	07.12.13	Tab. Paracetamol 500 mg	15,000

Company Name	Invoice No	Invoice Date	Name of Medicine	Total
			Tab. CPM (L) Jar	19,250
			Cap. Esomeprazole 40 mg	60,800
			Povidone 60 ml	4,800
Hamdard Medical Store Vehari	29	28.11.13	SypBiofen 90ml	34,200
			SypBromonil 120 ml	34,200
			Gravital-T Syp 120 ml	31,500
Hamdard Medical Store Vehari	14	22.11.13	Sharbat-e-foolad 450 ml	74,750
			Harbal Safi	25,000
Hamdard Medical Store Vehari	22	04.11.13	Sharbat-e-toot-e-siah	42,000
			Syp. Aviscone 120 ml	22,800
			Sharbat Fresh Mint	35,000
Al-Fazal Medical Store Vehari	228	03.12.13	Syp. Bromolline 120 ml	34,650
			Syp. Chestal	33,000
			Fresh Mint Syp. 120 ml	32,000
Pak Madina Corporation Burewala	94	24.12.13	Susp. Cotri 50 ml,	47,600
			Tab. Salbitamol 4 mg	3,240
			Tab. Salbitamol 2 mg	1,600
			Inj. Oxytocine 10 iu Human	47,500
Hamdard Medical Store	-	-	Tab Cetrizine 10mg	9,600
Hamdard Medical Store	-	-	InjDiclo	44,000
Hamdard Medical Store	-	-	SypCephadrine	46,000
Ideal Pharma Multan	7501	15.12.13	Cap. Rezal 20 mg	98,000
Ideal Pharma Multan	7503	26.12.13	Tab. Ciptop 500 mg	97,520
Ideal Pharma Multan	7502	19.12.13	Tab. Qezan 500 mg	98,800
Ideal Pharma Multan	7505	19.12.13	Inj. Idezon 1 gm	97,650
<b>TOTAL</b>				<b>4,369,415</b>

**B. Unauthorized Purchase of Medicines on Simple Quotations Instead of Tendering Process – Rs1.315 Million**

(Amount in Rupees)

Company Name	Invoice No	Invoice Date	Name of Medicine	Amount
M/s Zimedara Medical Store Machiwal	393	24.07.13	Syp.Paracetamol	125,000
			Tab.Paracetamol	44,000
M/s Zimedara Medical Store Machiwal	394	15.08.13	O.R.S.	450,000
M/s Zimedara Medical Store Machiwal	390	15.08.13	Kanadox Cream Dexamethraxon+ Neomycin	258,000
M/s Zimedara Medical Store Machiwal	313	29.08.13	Syp.Amoxycilline	242,500

M/s Zimedara Medical Store Machiwal	315	05.09.13	Tab.Domperidone	195,000
<b>TOTAL</b>				<b>1,314,500</b>

**c. Unauthorized Purchase of Vaccine Carrier Through Splitting The Expenditure In Pieces – Rs 318,240**

(Amount in Rupees)

Token No.	Name of Item	Company Name	Invoice No	Invoice date	Qty	Rate	Amount Rs.	GST	Total Amount
4610/26.10.13	Vaccine Carrier	Pak Madina Corporation Burewala	403	2.9.13	50	1360	68000	11560	79560
4606/26.10.13	Vaccine Carrier	Pak Madina Corporation Burewala	454	2.9.13	50	1360	68000	11560	79,560
4608/26.10.13	Vaccine Carrier	Pak Madina Corporation Burewala	465	2.9.13	50	1360	68000	11560	79,560
4609/26.10.13	Vaccine Carrier	Pak Madina Corporation Burewala	452	2.9.13	50	1360	68000	11560	79,560
<b>Total</b>									<b>318,240</b>

**d. Unauthorized Purchase of General Store Items without Advertisement on PPRA website and Advertisement in Newspaper – Rs 1.655 Million**

(Amount in Rupees)

Sr. No.	Head of Account	Description	Name of Supplier	Bill No.	Bill Date	Amount
1	A03970 Bedding & Clothing	Bed Sheet	Shahid Wazeer Association, Burewala		30-05-14	97,500
2		Bed Sheet			29-01-14	97,500
3		Lithortmy Sheet 60"*90"	Shahid Wazeer Association, Burewala	NIL	02-05-14	98,400
4	Purchase of X-Ray Films	X-Rays Film 10*12 (Pcket of 100 Nos.)	Rehan Enterprises	NIL	30-12-13	96,600
5		X-Rays Film 08*10 (Pcket of 100 Nos.)	Harmain Traders	64	25-12-13	96,600
6		X-Rays Film 12*15 (Pcket of 100 Nos.)	Shahid Wazeer Association, Burewala	NIL	08-04-14	86,250
7		X-Rays Film 12*15 (Pcket of 100 Nos.)	NN Traders	206	20-05-14	86,250
8		X-Rays Film 10*12 (Pcket of 100 Nos.)	Shahid Wazeer Association, Burewala		30-10-13	19,320
9		X-Rays Film 10*12 (Pcket of 100 Nos.)	Sajjad Enterprises	476	06-11-13	9,660
10		X-Rays Film 12*15 (Pcket of 100 Nos.)				86,250

Sr. No.	Head of Account	Description	Name of Supplier	Bill No.	Bill Date	Amount
11		X-Rays Film 12*15 (Pcket of 100 Nos.)	Ashraf & Brothers	NIL	22-07-13	90,650
12		X-Rays Film 10*12 (Pcket of 100 Nos.)				9,660
13		X-Rays Film 10*12 (Pcket of 100 Nos.)	Nisar Enterprises Vehari	NIL	27-05-14	96,600
14	A03942 Cost of Other Stores	Hyper Power Cleaner (in litres)	Bio Care	295	20-06-13	99,990
15		Phenyle (No. of Bottles)	Rashid Naveed Traders	NIL	28-05-13	99,960
16		Toilite Cleaner (in litres)	Suleman Brothers	NIL	21-05-13	100,000
17		Wipers	Shahid Wazeer Association, Burewala	NIL	02-12-13	96,250
18		Floor Cleaner (in litre)	Suleman Brothers	NIL	26-12-12	96,000
19		HCV Strip	Rashid Naveed Traders		03-01-13	96,000
20		Floor Cleaner (in litre)	Suleman Brothers	NIL	26-12-12	96,000
<b>Total</b>						<b>1,655,440</b>

**E. Unjustified Expenditure due to Splitting Rs 2.706 Million**

(Amount in Rupees)

Sr. No	Name of suppliers	Items	bill No	Date	Amount
1	Hamdard medical store vehari	Medicines	48	11.5.14	98,900
		Medicines	66	-	99,000
		Medicines	88	30.5.14	97,200
		Medicines	86	2.6.14	98,550
		Medicines	87	10.5.14	99,200
2	Pak madina vehari	Medicines	793	17.4.14	100,000
		Medicines	625	8.4.14	99,970
		Medicines	243	8.4.14	95,000
		Medicines	624	17.3.14	99,400
		Medicines	787	1.7.14	96,600
		Medicines	794	5.5.14	99,900
		Medicines	785	26.5.14	96,600
		Medicines	786	02.6.14	96,600
		Medicines	788	18.6.14	96,600
3	Azmat medicine burewala	Medicines	414	7.5.14	99,960
		Medicines	430	18.4.14	99,940

Sr. No	Name of suppliers	Items	bill No	Date	Amount
		Medicines	425	08.6.14	99,960
4	Ali trader vehari	Medicines	-	8.5.14	24,000
		Medicines	-	5.5.14	24,800
5	Al fazal medical store vehari	Medicines	233	28.1.14	99,900
		Medicines	236	12.3.14	99,200
		Medicines	253	9.6.14	98,700
		Medicines	256	23.5.14	99,000
6	Feroza enter sail multan	Medicines	243	27.2.14	98,800
		Medicines	241	25.2.14	99,000
		Medicines	242	20.2.14	93,500
7	Sajid medicine co khanewal	Medicines	1157	25.1.14	99,280
		Medicines	-	27.1.14	99,900
<b>Total</b>					<b>2,706,060</b>

**F. Irregular sanction beyond financial power and splitting on account of purchase of medicines on quotation Rs 1.425 million**

(Amount in Rupees)

Sr. No	Name of suppliers	Items	bill No	Date	Amount
1	Hamdard medical store vehari	Medicines	87	10.5.14	99,200
		Medicines	48	11.5.14	98,900
2	Pak madina vehari	Medicines	243	8.4.14	95,000
		Medicines	625	8.4.14	99,970
		Medicines	787	1.7.14	96,600
		Medicines	790	2.7.14	96,600
		Medicines	793	17.4.14	100,000
3	Azmat medicine burewala	Medicines	430	18.4.14	99,940
		Medicines	414	7.5.14	99,960
4	Ali trader vehari	Medicines	-	5.5.14	24,800
		Medicines	-	8.5.14	24,000
6	Feroza enter sail multan	Medicines	242	20.2.14	93,500
		Medicines	241	25.2.14	99,000
		Medicines	243	27.2.14	98,800
7	Sajid medicine co	Medicines	1157	25.1.14	99,280

	khanewal	Medicines	-	27.1.14	99,900
<b>Total</b>					<b>1,425,450</b>

**G. Unjustified Purchase of X-ray Films and Laboratory Items without Advertisement Rs 1.132 Million**

(Amount in Rupees)

Sr. No.	Name of supplier	Items	Sanction No/ date	Amount
1	sajjad enterprise Multan	x-ray fixers, developer	1804/05 28.8.13	21,600
		x-ray films	1729-30/28.8.13	29,694
2	Mehdi enterprise khanewal	x-ray films	206-07/08.2.14	96,140
		x-ray films	524-25/ 12.3.14	95,910
		x-ray films	21471-73/ 11.11.13	299,700
3	Ashraf brother vehari	x-ray films	2079-80/ 17.10.13	97,900
		x-ray films	2076-77/ 26.10.13	90,650
4	Al madina surgico Multan	Laboratory items	2260-61/ 23.11.13	52,600
5	Friends corporation Lahore	Laboratory items	2267-68/27.11.13	85,350
6	Hamza brother Jhang	Laboratory items	121-22/ 27.1.14	98,525
7	AL-Shahab Lahore	Laboratory items	107-08/ 23.11.13	66,960
8	Good services Jhang	Laboratory items	489-90/ 7.3.14	97,800
<b>Total</b>				<b>1,132,829</b>

**H. Unauthorized Purchase of Medicines beyond the Delegated Financial Powers – Rs 1.390 Million**

(Amount in Rupees)

Sr. No.	Description	Firm's name	Invoice no.	Invoice date	Amount	Sanction Date
1	Medicines	Hamdard M/S	205	14.09.12	99,970	14.09.12
2	Medicines	Hamdard M/S	223	18.09.12	99,925	18.09.12
3	Medicines	Hamdard M/S	237	16.09.12	99,550	16.09.12
4	Medicines	Hamdard M/S	200	12.09.12	99,730	12.09.12
5	Medicines	The Ozgul House	89	19.10.12	99,550	19.09.12
6	Medicines	The Ozgul House	88	20.10.12	99,900	20.10.12
7	Medicines	The Ozgul House	86	21.10.12	92,980	21.10.12
8	Medicines	The Ozgul House	87	Nil	99,960	22.10.12



9	Medicines	Pak Madina	367	Nil	99,400	04.09.12
10	Medicines	Pak Madina	357	Nil	99,800	02.09.12
11	Medicines	Pak Madina	360	Nil	99,680	01.09.12
12	Medicines	Pak Madina	350	Nil	99,930	05.09.12
13	Medicines	Pak Madina	353	Nil	99,875	03.09.12
14	Medicines	Pak Madina	209	10.09.12	99,700	10.09.12
<b>Total</b>					<b>1,389,950</b>	

**I. Unauthorized Purchases of Medicine and X-Ray Material by Splitting the Expenditure in Pieces – Rs 1.335 Million**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Description</b>	<b>Firms' name</b>	<b>Invoice Date</b>	<b>Amount</b>	<b>Sanction Date</b>
1	Various Medicines	Pak madina medical store	20.10.11	99,211	10.11.11
2	Various Medicines	Pak madina medical store	20.10.11	54,300	22.11.11
3	Various Medicines	Al Fazal Medical Store	20.10.11	56,280	08.12.11
4	Various Medicines	Al Fazal Medical Store	20.10.11	56,208	08.12.11
5	Various Medicines	Zimindara M/Store	05.11.13	99,400	02.01.14
6	TB Medicines	Al-Fazal M/store	20.12.13	99,975	10.01.14
7	TB Medicines	Al-Fazal M/store	02.12.13	99,750	28.01.14
8	Bandage & cap etc	Zimindara M/Store	02.12.13	53,000	08.02.14
9	Various medicines	Hashmat Traders	01.06.13	45,000	-
10	Various medicines	Hamdard Medical Store	01.06.13	99,970	-
11	Various medicines	Hamdard Medical Store	01.06.13	31,500	-
12	Various medicines	Hamdard Medical Store	01.06.13	99,400	-
13	Various medicines	Ameer Pharma	01.06.13	81,475	05.06.13

<b>Sr. No.</b>	<b>Description</b>	<b>Firms' name</b>	<b>Invoice Date</b>	<b>Amount</b>	<b>Sanction Date</b>
14	X Ray films	Ali Traders	02.05.12	49,938	372,02.05.12
15	X Ray films & Fixures	Ali Traders	04.05.12	71,688	386,04.05.12
16	X Ray films & Fixures	Ali Traders	03.05.12	45,066	380,03.05.12
17	X Ray films	Shahid Nazeer Asso.	16.08.13	31,590	12.10.13
18	X Ray films	Shahid Nazeer Asso	12.08.13	99,432	8.10.13
19	X Ray films	Shahid Nazeer Asso	20.09.13	61,758	12.10.13
<b>Total</b>				<b>1,334,941</b>	

(Rupees in Million)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Particulars of Expenditure</b>	<b>Total</b>
1	District Officer (Health) Vehari	Medicine	4.369
2	District Officer (Health) Vehari	Medicine	1.315
3	District Officer (Health) Vehari	200 Nos. vaccine carriers	0.318
4	MS DHQ Vehari	General Store Items	1.655
5	MS THQ Hospital Mailsi	Medicines	2.706
6	MS THQ Hospital Mailsi	Medicines	1.425
7	MS THQ Hospital Mailsi	X-Ray Films and Laboratory Items	1.132
8	SMO RHC 56/WB Vehari	Medicines	1.390
9	SMO RHC 56/WB Vehari	Medicines, X-Rays	1.335
<b>Grand Total</b>			<b>15.645</b>

**Annex-E**

**[1.2.2.4]**

**Unjustified Heavy Drawl of Pol – Rs 3.276 Million**

**(Amount in Rupees)**

<b>Vehicle No.</b>	<b>Name of Month</b>	<b>POL Drawn</b>	<b>Rate</b>	<b>Total</b>
Ambulance GW-433	Jun-13	551	107.5	59,232
	Jul-13	1,380	109.7	151,386
	Aug-13	2,077	112.7	234,078
	Sep-13	1,730	114.4	197,912
	Oct-13		118.9	0
	Nov-13	1,371	118.9	163,012
	Dec-13	1,417	117.7	166,781
	Jan-14	1,472	117.7	173,254
	Feb-14	1,152	117.7	135,590
	Mar-14	1,310	117.7	154,187
Ambulance VRP-717	Apr-14	1,614	114.8	185,287
	Jun-13	580	109.3	63,394
	Jul-13	1,114	109.7	122,206
	Aug-13	0	0	0
	Sep-13	1,776	114.4	203,174
	Nov-13	2,014	118.9	239,465
	Dec-13	1,939	117.7	228,220
	Jan-14	1,790	117.7	210,683
	Feb-14	1,524	117.7	179,375
	Mar-14	1,751	117.7	206,093
Apr-14	1,767	114.8	202,852	
<b>Total</b>				<b>3,276,180</b>

**Annex-F**

[1.2.2.5]

**Recovery of House Rent and Conveyance Allowance – Rs 3.017 Million**

(Amount in Rupees)

<b>Personal No.</b>	<b>Name of employee</b>	<b>Job Title</b>	<b>Total</b>
30857005	Sughran bibi	DAI	20,400
30857051	Nazran bibi	DAI	20,400
30857063	Imtiaz begum	DAI	20,400
30858345	Mumtaz begum	DAI	20,400
30858354	Nazir hussain	N/Q	20,400
30858354	Nazir hussain	N/Q	10,920
30858373	Farhat jabeen	MT	32,640
30858381	Shahnaz akhtar	DAI	20,400
30858390	Khadim hussain	N/Q	20,400
30858390	Khadim hussain	N/Q	10,920
30865602	Mulazim hussain	N/Q	20,400
30865616	Muhammad jamail	N/Q	20,400
30865622	Khurshid ali	N/Q	20,400
30865622	Khurshid ali	N/Q	10,920
30865888	Muhammad yaqoob	N/Q	20,400
30871659	Ghulam mohyudin	N/Q	20,400
30871679	Munawar hussain shah	N/Q	20,400
30871838	Muhammad sharif	N/Q	20,400
30871846	Manzooran mai	DAI	20,400
30871874	Fida hussain	N/Q	20,400
30871893	Abdul hameed	DISPENSER	22,080
30871905	Sarfaraz sarfaraz	N/Q	20,400
30871927	Kaneez bano	TECHNICIAN	32,640
30871955	Wakeela begum	DAI	20,400
30871972	Saira kareem	TECHNICIAN	32,640
30871978	Allah ditta	N/Q	20,400
30874663	Kishwar sultana	DAI	20,400
30874673	Muhammad Abdullah	N/Q	20,400
30874673	Muhammad Abdullah	N/Q	3,640
30874693	Seena bibi	DAI	20,400
30874693	Seena bibi	DAI	11,304

<b>Personal No.</b>	<b>Name of employee</b>	<b>Job Title</b>	<b>Total</b>
30874709	Samina kousar	TECHNICIAN	32,640
30874726	Akhtari begum	DAI	20,400
30874748	Muhammad nawaz	N/Q	20,400
30874813	Nasim wahid	TECHNICIAN	32,640
30874867	Shahnaz begum	DAI	20,400
30875448	Muhammad sajid	TECHNICIAN	32,640
30875448	Muhammad sajid	TECHNICIAN	15,672
30876291	Muhammad nawaz	TECHNICIAN	32,640
30876291	Muhammad nawaz	TECHNICIAN	15,672
30876307	Allah bachaya	NAIB QASID	20,400
30876323	Rafia zahoor	TECHNICIAN	32,640
30876328	Salma bibi	DAI	20,400
30876335	Muhammad rafique	N/Q	20,400
30891333	Muhammad akram	N/Q	20,400
30891335	Sajida perveen	TECHNICIAN	32,640
30891343	Kousar jabeen	LHV	24,720
30891344	Ali ahmad	N/Q	20,400
30891347	Nusrat begum	DAI	20,400
30891348	Nasreen akhtar	TECHNICIAN	32,640
30891350	Arif umer	N/Q	20,400
30891356	Nazir hussain	N/Q	20,400
30891359	Shamim akhtar	TECHNICIAN	32,640
30891362	Inayat ullah	N/Q	20,400
30891365	Khalid hussain	TECHNICIAN	32,640
30891365	Khalid hussain	TECHNICIAN	15,672
30891367	Naziran bano	DAI	20,400
30891368	Muhammad anwar	N/Q	20,400
30891379	Muhammad ashig	N/Q	20,400
30891386	Imam bakhsh	N/Q	20,400
30891398	Mumtaz begum	DAI	20,400
30891401	Khalid hussain	N/Q	20,400
30891414	Ahmad bukhsh	N/Q	20,400
30891420	Anila tabsim	MID WIFE	22,080
30891423	Tasneem akhtar	TECHNICIAN	32,640
30891424	Ghulam raqia	DAI	20,400
30891425	Naveed nusrat	TECHNICIAN	32,640
30891426	Muhammad ashraf	TECHNICIAN	32,640

<b>Personal No.</b>	<b>Name of employee</b>	<b>Job Title</b>	<b>Total</b>
30891426	Muhammad ashraf	TECHNICIAN	15,672
30891428	Mehfooz ahmad	N/Q	20,400
30891430	Muhammad shabir	N/Q	20,400
30891431	Muhammad afzal sajid	DISPENSER	22,080
30891437	Muhammad din	N/Q	20,400
30891502	Zahida mussarat	TECHNICIAN	32,640
30891507	Farzand ali	N/Q	20,400
30891553	Niamat bibi	DAI	20,400
30891557	Mushtaq ahmad	N/Q	20,400
30891557	Mushtaq ahmad	N/Q	10,920
30891561	Amina manhga	DAI	22,080
30891562	Muhammad hanif	N/Q	20,400
30891568	Amna bibi	DAI	20,400
30891574	Razia sultana	TECHNICIAN	32,640
30891577	Muhammad iqbal	N/Q	20,400
30891585	Shaista perveen	TECHNICIAN	15,672
30891585	Shaista perveen	TECHNICIAN	32,640
30891591	Razia sharif	TECHNICIAN	32,640
30891592	Hameeda bibi	DAI	20,400
30891598	Muammad ramzan	N/Q	20,400
30892446	Muhammad latif	N/Q	20,400
30892449	Zarina kokab	TECHNICIAN	32,640
30892450	Sofi noreen	DAI	20,400
30893596	Abdul aziz	N/Q	20,400
30893606	Azra yaqub	TECHNICIAN	32,640
30893634	Muhammad nawaz	N/Q	20,400
30893647	Noor ilahi	DAI	20,400
30893653	Sher muhammad	N/Q	20,400
30893692	Muqaddas shaheen	TECHNICIAN	32,640
30893700	Muhammad razaq	DISPENSER	22,080
30893711	Nazairon begum	DAI	20,400
30893718	Siraj din	N/Q	20,400
30893795	Rozina kousar	TECHNICIAN	32,640
30893850	Najeeba khanum	LHV	22,080
30893852	Taj muhammad	N/Q	20,400
30918784	Muhammad jamil	DISPENSER	22,080
30918784	Muhammad jamil	DISPENSER	13,752

<b>Personal No.</b>	<b>Name of employee</b>	<b>Job Title</b>	<b>Total</b>
30918933	Ramzana bibi	DAI	20,400
30951023	Humaira yasmin	TECHNICIAN	32,640
30951023	Humaira yasmin	TECHNICIAN	15,672
30951034	Manzoor ahmad	N/Q	20,400
30951034	Manzoor ahmad	N/Q	10,920
30958452	Farzana bano	TECHNICIAN	32,640
30958461	Niaz ahmad	N/Q	20,400
30958486	Razia bibi	DAI	20,400
30958541	Muhammad amin	N/Q	20,400
30958547	Muhammad idrees	N/Q	20,400
30958554	Rabia bibi	DAI	11,900
30958572	Muhammad rafiq	N/Q	20,400
30966810	Rahmat bibi	DAI	18,700
30966829	Nasreen akhtar	TECHNICIAN	32,640
30966829	Nasreen akhtar	TECHNICIAN	15,672
30982409	Muhammad akram	DISPENSER	22,080
30982410	Muhammad ashraf	DISPENSER	22,080
30982410	Muhammad ashraf	DISPENSER	12,348
30982419	Muhammad akram	TECHNICIAN	32,640
30982419	Muhammad akram	TECHNICIAN	15,672
30984441	Shahida azeem	TECHNICIAN	32,640
30984441	Shahida azeem	TECHNICIAN	15,672
31106516	Sadiq umar	N/Q	20,400
31106516	Sadiq umar	N/Q	10,920
31106523	Zameer hussain	N/Q	20,400
31106523	Zameer hussain	N/Q	10,920
31106524	Nasreen akhter	LHV	22,080
31106524	Nasreen akhter	LHV	13,752
31532634	Shaheenm almas	MID WIFE	9,720
31532634	Shaheenm almas	MID WIFE	17,000
31580585	Dr. Rana abdul jabbar	MO	5,000
31580585	Dr. Rana abdul jabbar	MO	2,955
31583463	Syed shahzad saleem bukhari	MO	45,000
31583463	Syed shahzad saleem bukhari	MO	26,595,
<b>Total</b>			<b>3016,994</b>

## Annex-G

[1.2.2.7]

### Non-Deduction of 2% Liquidity Damages – Rs 1.656 Million

#### A. NON-DEDUCTION OF 2% LIQUATED DAMAGES ON PURCHASE OF MEDICINE-Rs 232,056

(Amount in Rupees)

Sr.No.	Name of Medicines /Generic	Name of Firm	Supply Order Date	Supply to be delivered as per supply Orders	Date of Receipt of Medicine	No. of Late days	Amount Rs.	LD Charges @ 2% per month
1	Inj. Lignocaine Solution 2%, Ampoule of 10ml	M/s. Elite Pharma Lahore	2.22.2014	24.03.14	15.05.14	52	224,250	8,970
2	Tab. Diclofenac sodium 50mg	M/S. Friends Pharma, Lahore	2.22.2014	24.03.14	02.06.14	70	162,000	6,480
3	Infusion Manitol 20%. Bottle of 500ml with IV set	M/S. M.S Enterprises Lahore	2.22.2014	24.03.14	02.04.14	9	169,200	3,384
4	Tab. Clarithromycin 500mg	M/S. Aptcure Lahore	2.22.2014	24.03.14	02.06.14	70	1,748,000	69,920
5	Tab. Ciprofloxacin Hydrochloride 250mg	M/S. Aptcure Lahore	2.22.2014	24.03.14	31.03.14	7	492,500	9,850
6	Inj. Dexamethasone 4mg/ml	M/S. HarmannPharma Lahore	2.22.2014	24.03.14	21.05.14	58	68,000	2,720
7	Inj. Insulin 70/30 W/V (Human) 100 IU/ml	M/S. Novo nordisk, Karachi	2.21.2014	24.03.14	10.04.14	17	1,760,000	35,200
8	I.V Cannula with injection port and integrated closing cone size 22	M/S. Batla Complex Karachi	2.22.2014	24.03.14	19.05.14	56	556,000	22,240
9	Tab. Paracetamol 500mg	M/S. Epoch Pharma, Karachi	2.22.2014	24.03.14	01.04.14	8	216,000	4,320
10	Susp. Metronidazole 200mg/5ml, bottle of 60ml	M/S. Sapiant PharmaLahore	2.22.2014	24.03.14	08.04.14	15	75,000	1,500
11	Esomeprazole 40mg	M/S. Sapiant Pharma Lahore	2.22.2014	24.03.14	30.05.14	67	337,500	13,500



Sr.No.	Name of Medicines /Generic	Name of Firm	Supply Order Date	Supply to be delivered as per supply Orders	Date of Receipt of Medicine	No. of Late days	Amount Rs.	LD Charges @ 2% per month
12	Syp. Metoclopramide 5mg/5ml	M/S. AmeerPharma Lahore	2.22.2014	24.03.14	30.05.14	67	55,000	2,200
	Inj. Adrenaline 1 in 1000	M/S. AmeerPharma Lahore	2.22.2014	24.03.14	29.05.14	66	3,500	140
14	Inj. Atropine sulphate 1mg/ml	M/S. AmeerPharma Lahore	2.22.2014	24.03.14	29.05.14	66	2,300	92
15	Inj. Ranitidine 25mg/ml. Ampoule of 2ml	M/S. AmeerPharma Lahore	2.22.2014	24.03.14	29.05.14	66	39,400	1,576
16	Inj. Frusemide 10mg/ml, ampoule of 2ml	M/S. AmeerPharma Lahore	2.22.2014	24.03.14	29.05.14	66	36,300	1,452
17	Disposable syringe 5ml with needle	M/S. Medicare Disposable Lahore	2.22.2014	24.03.14	07.04.14	14	1,020,000	20,400
18	Infusion Ciprofloxacin 100mg/100ml, bottle of 100ml	M/S. UNISA Pharma, AkoraKhattak	2.22.2014	24.03.14	29.03.14	5	1,208,200	24,164
19	Inj. Metoclopramide 5mg/ml	M/S. Friends Pharma, Lahore	2.22.2014	24.03.14	06.05.14	43	83,700	3,348
20	Tab. Chloroquinesulphate 250mg	M/S. Epoch Pharma, Karachi	2.22.2014	24.03.14	05.05.14	42	15,000	600
<b>Total</b>								<b>232,056</b>

**B. Non Recovery of Liquidated Damages from Supplier and Loss to Government of Rs 37,736**

**(Amount in Rupees)**

Sr. No.	Name of suppliers	Supply order date	Invoice No	Invoice date	Receiving date	Delay period in days	Amount	Recovery of 2% LD 0.067% per day
1	Sapient pharam Lahore	26.2.14	586	14.6.14	14.6.14	90	27,000	1,628
2	MS AptcurePharma LAHORE	24.2.14	7084	17.5.14	17.5.14	60	546,600	21,973
3	EPOCH pharma Karachi	18.1.13	493	25.4.13	25.4.13	75	27,000	1,357
		18.1.13	491	25.4.13	25.4.13	75	20,500	1,030
		18.1.13	494	20.3.13	20.3.13	75	79,600	4,000
4	MS Bio tech	14.2.13	155	18.4.13	18.4.13	35	98,750	2,316

Sr. No.	Name of suppliers	Supply order date	Invoice No	Invoice date	Receiving date	Delay period in days	Amount	Recovery of 2% LD 0.067% per day
	Rawalpindi							
5	Friends Pharma Lahore	14.2.13	1005	18.4.13	18.4.13	35	128,800	3,020
6	MS SelmorePharma Lahore	22.1.13	1923	23.4.13	23.4.13	60	60,000	2,412
<b>Total</b>								<b>37,736</b>

**C. Non-Recovery of Liquidated Damages from the Suppliers– Rs 1.160 Million**

(Amount in Rupees)

Supply Order No. & Date	Name of Supplier	Bill No. & Date	Particulars	Amount	Status of Supply	Liquidity Damages Recoverable @ 2%
5711/P&D dt:07-06-14	Computer Marketing Co. Lahore	45750/19.6.14	Items for IT Labs	1,657,911	Not a single item was supplied till 15.06.2014 (due date)	33,158
5465/P&D dt:03-06-14	Al-Hafeez & Co. Vehari	515/18.06.14	-do-	35,438,189	-do-	708,764
5553/P&D dt:05-06-14	Hafeez Traders	602/16.6.14	-do-	2,404,341	-do-	48,087
554/P&D Dt:05-06-14	Sami Enterprises Vehari	927/16.6.14	-do-	1,419,001	-do-	28,380
4776/P&D Dt:15-5-14	A&M Associates Lahore	173-176/11-6-14	Items for Science Labs	3,585,839	-do-	71,717
4775/P&D Dt; 15-5-14	Khadim Trading Co. Lahore	KTC/161/2014 Dt;12.6.14	-do-	2,713,381	-do-	54,268
4777/P&D Dt;15-5-14	Macca Scientific Store Lahore	276/15.5.14	-do-	3,170,238	-do-	63,405

Supply Order No. & Date	Name of Supplier	Bill No. & Date	Particulars	Amount	Status of Supply	Liquidity Damages Recoverable @ 2%
4778/P&D Dt:15-5-14	Famous Trading Corporation Lahore	72/12.6.14	-do-	3,347,542	-do-	66,951
603/PAF-LP dt:05-3-14	Ali Asher Enterprises	338/19.6.14	Items of Literacy Kits	891,674	Not a single item was supplied till due date	17,833
603/PAF-LP dt:05-3-14	Ali Asher Enterprises	340/19.6.14	-do-	636910	-do-	12,738
603/PAF-LP dt:05-3-14	Ali Asher Enterprises	339/N.A	-do-	1,150,605	-do-	23,012
603/PAF-LP dt:05-3-14	Ali Asher Enterprises	337/N.A	-do-	624,746	-do-	12,495
603/PAF-LP dt:05-3-14	Ali Asher Enterprises	336/N.A	-do-	356,004	-do-	7,120
604/PAF-LP dt:05-3-14	Khubaib Traders	1368/22.5.14	-do-	353,250	-do-	7,065
604/PAF-LP dt:05-3-14	Khubaib Traders	1020/03.3.14	-do-	226,855	-do-	4,537
<b>Total</b>				<b>53,736,442</b>		<b>1,159,530</b>

**D. Non-recovery of Liquidated Damages from Supplier and Loss to Government of Rs 226,210**

(Amount in Rupees)

Sr No	Name of suppliers	Supply order date	Invoice No	Invoice date	Receiving date	Delay period in days	Amount	Recovery of 2% LD 0.067% per day
1	Novo nordisk Karachi	26.2.14	087-14	10.4.14	17.4.14	23	1,540,000	23,731
2	Unisapharmanowshehra KPK	26.2.14	835	20.3.14	01.4.14	26	1,510,250	26,308
		26.2.14	833	22.3.14	01.4.14	26	1,661,700	28,945
		26.2.14	843	07.5.14	07.5.14	42	3,432,000	96,574

		4					0	
3	Medi care disposeable industries Lahore	26.2.1 4	10950	24.3.14	14.4.14	18	1,700,00 0	20,502
4	Sapient pharam Lahore	26.2.1 4	36	24.3.14	27.5.14	60	750,000	30,150
<b>Total</b>								<b>226,210</b>

**Summary:****(Rupees in Million)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Particulars of Expenditure</b>	<b>Total</b>
1	Medical Superintendent (THQ Hospital) Burewala	Non-deduction of 2% liquated damages on purchase of medicine	0.232
2	SMO RHC 148/EB Burewala	Non recovery of Liquidated damages from Supplier and loss to Government	0.038
3	Executive District Officer (Education) Vehari	Non-recovery of liquidated damages from the suppliers	1.160
4	MS THQ Hospital Mailsi	Non recovery of liquidated damages from supplier and loss to Government	0.226
<b>Grand Total</b>			<b>1.656</b>

**Annex-H**  
**[1.2.2.8]**

**Unauthorized Withdrawal of Conveyance Allowance - Rs1.586 Million**

**A. Recovery of Unauthorized Payment of Conveyance Allowance – Rs 150,000**

(Amount in Rupees)

Name of officer	Designation	Vehicles Allocated	Period/ Month	Rate of C.A	Amount
Mukhtar Hussain	EDO (Education)	VRL-59 (Cultus)	March to August, 2014/ 6 Months	5000	30,000
Rana Kausar Khan	DEO (SE)	Pothohar Jeep	-do-	5,000	30,000
Zahoor Ahmad	DEO (M-EE)	Pothohar Jeep	-do-	5,000	30,000
Shazia Anwar	Dy DEO (W-EE) Vehari	Pothohar Jeep	-do-	5,000	30,000
Naseem Akhtar	Dy DEO (W-EE) Melsi	Pothohar Jeep	-do-	5,000	30,000
<b>Total</b>					<b>150,000</b>

**B. Unauthorized Withdrawal of Conveyance Allowance for Employees Availing the Government Bikes and Recovery of Rs 1.236 Million**

(Amount in Rupees)

Sr. No.	Name of Vaccinator	Designation	Rate of CA	No. of Months	Amount
1	Muhammad Azhar DSV	DSV	1,840	7	12,880
2	Muhammad Sattar DSV	DSV	1,840	7	12,880
3	Abdul Shakor ASV	ASV	1,840	7	12,880
4	Abdul Shakor IV	IV	1,840	7	12,880
5	Muhammad Akram	Junior Technician	1,840	7	12,880

<b>Sr. No.</b>	<b>Name of Vaccinator</b>	<b>Designation</b>	<b>Rate of CA</b>	<b>No. of Months</b>	<b>Amount</b>
6	Muhammad Ashraf	Junior Technicia	1,840	7	12,880
7	Tasadiq Husain	Junior Technician	1,840	7	12,880
8	Muhammad Asim	Junior Technician	1,840	7	12,880
9	Nazir Ahmed	Junior Technician	1,840	7	12,880
10	Muhammad Sadiq	Junior Technician	1,840	7	12,880
11	Shokat Ali	Junior Technician	1,840	7	12,880
12	Faqar Muhammad	Junior Technician	1,840	7	12,880
13	Muhammad Aslam	Junior Technician	1,840	7	12,880
14	GhulamNabi	Junior Technician	1,840	7	12,880
15	Muhammad Ali	Junior Technician	1,840	7	12,880
16	Muhammad Afzal	Junior Technician	1,840	7	12,880
17	Muhammad Sharif	Junior Technician	1,840	7	12,880
18	Muhammad Ilyas	Junior Technician	1,840	7	12,880
19	Abdul Ghafar	Junior Technician	1,840	7	12,880
20	Sohkat Ali	Junior Technician	1,840	7	12,880
21	Zulfiqar Ali	Junior Technician	1,840	7	12,880
22	Abdul Majeed	Junior Technician	1,840	7	12,880
23	Farooq Ahmed	Junior Technician	1,840	7	12,880
24	Muhammad Akram	Junior Technician	1,840	7	12,880
25	Muhammad Yusuf	Junior Technician	1,840	7	12,880
26	Muntzir Mehdi	Junior Technician	1,840	7	12,880
27	Muhammad Ajmal	Junior Technician	1,840	7	12,880
28	FaizRasool	Junior Technician	1,840	7	12,880
29	Munir Ahmed	Junior Technician	1,840	7	12,880
30	Abdul Shakoor(ZC)	Junior Technician	1,840	7	12,880
31	Ashraf Ali ASV Mailsi	ASV	1,840	7	12,880
32	Ijaz Ahmed IV	IV	1,840	7	12,880
33	Rasheed Ahmed IV	IV	1,840	7	12,880
34	Qalandar Ali CDCI	CDCI	1,840	7	12,880
35	Bashir Ahmed	Junior Technician	1,840	7	12,880
36	Israr Ahmed	Junior Technician	1,840	7	12,880
37	Muhammad Nadeem	Junior Technician	1,840	7	12,880

<b>Sr. No.</b>	<b>Name of Vaccinator</b>	<b>Designation</b>	<b>Rate of CA</b>	<b>No. of Months</b>	<b>Amount</b>
38	GhulamShabir	Junior Technician	1,840	7	12,880
39	Muhammad Sajid	Junior Technician	1,840	7	12,880
40	Munir Ahmed	Junior Technician	1,840	7	12,880
41	Muhammad Tasleem	Junior Technician	1,840	7	12,880
42	Muhammad Aslam	Junior Technician	1,840	7	12,880
43	Bakhat Jamal	Junior Technician	1,840	7	12,880
44	Muhammad NadeemAkhtar	Junior Technician	1,840	7	12,880
45	MohsinRaza	Junior Technician	1,840	7	12,880
46	Muhammad Arshad	Junior Technician	1,840	7	12,880
47	Muhammad Yaseen	Junior Technician	1,840	7	12,880
48	DilawarHussain	Junior Technician	1,840	7	12,880
49	Waris Ali	Junior Technician	1,840	7	12,880
50	Muhammad Amin	Junior Technician	1,840	7	12,880
51	Muhammad Imran	Junior Technician	1,840	7	12,880
52	Ahmed Ali	Junior Technician	1,840	7	12,880
53	Muhammad Awais	Junior Technician	1,840	7	12,880
54	Maqbool Ahmed	Junior Technician,	1,840	7	12,880
55	Mushtaq Ahmed	Junior Technician	1,840	7	12,880
56	Abdul Khaliq	Junior Technician	1,840	7	12,880
57	Ijaz-ul-Hassan	Junior Technician	1,840	7	12,880
58	Karamat Ali	Junior Technician	1,840	7	12,880
59	ZafarIqbal	Junior Technician	1,840	7	12,880
60	Muhammad Shoukat	Junior Technician	1,840	7	12,880
61	AmjadFarooq	Junior Technician	1,840	7	12,880
62	Muhammad IshaqNajmi	Junior Technician	1,840	7	12,880
63	Muhammad Aslam	Junior Technician	1,840	7	12,880
64	SabirAminwal	Junior Technician	1,840	7	12,880
65	Muhammad Aslam	Junior Technician	1,840	7	12,880
66	Muhammad Sarfraz	Junior Technician	1,840	7	12,880
67	SaimManzoor	Junior Technician	1,840	7	12,880
68	Rafiq Ahmed	Junior Technician	1,840	7	12,880



<b>Sr. No.</b>	<b>Name of Vaccinator</b>	<b>Designation</b>	<b>Rate of CA</b>	<b>No. of Months</b>	<b>Amount</b>
69	M AslamPervaiz	Junior Technician	1,840	7	12,880
70	Riaz Ahmed	Junior Technician	1,840	7	12,880
71	Muhammad Iqbal	Junior Technician	1,840	7	12,880
72	Liaqat Ali	Junior Technician	1,840	7	12,880
73	Mubarak Ali	Junior Technician	1,840	7	12,880
74	Muhammad Iqbal	Junior Technician	1,840	7	12,880
75	Muhammad Anwar	Junior Technician	1,840	7	12,880
76	ZahidHussain	Junior Technician	1,840	7	12,880
77	Maqbool Ahmed	Junior Technician	1,840	7	12,880
78	SaleemSabir	Junior Technician	1,840	7	12,880
79	Muhammad Ismaeel	Junior Technician	1,840	7	12,880
80	Muhammad Jameel	Junior Technician	1,840	7	12,880
81	Muhammad Ali Zia	Junior Technician	1,840	7	12,880
82	Muhammad Akram	Junior Technician	1,840	7	12,880
83	Liaqat Ali	Junior Technician	1,840	7	12,880
84	Muhammad Muneer	Junior Technician	1,840	7	12,880
85	TalibHussain	Junior Technician	1,840	7	12,880
86	Muhammad Aish	Junior Technician	1,840	7	12,880
87	Qamir Bashir	Junior Technician	1,840	7	12,880
88	Muhammad Munir Zia	Junior Technician	1,840	7	12,880
89	Muhammad Yaqob	Junior Technician	1,840	7	12,880
90	Muhammad Maqsood	Junior Technician	1,840	7	12,880
91	Muhammad Ashiq	Junior Technician	1,840	7	12,880
92	Abdul Majid	Junior Technician	1,840	7	12,880
93	JavedIqbal	Junior Technician	1,840	7	12,880
94	Muhammad Hanif	Junior Technician	1,840	7	12,880
95	Riasat Ali	Junior Technician,	1,840	7	12,880
96	Abbas Hussain	Junior Technician	1,840	7	12,880
<b>Total Conveyance Allowance Withdrawn from 01.03.14 to 30.09.14</b>					<b>1,236,480</b>

**C. Non-deduction of Conveyance Allowance from the Salaries of Officers Availing Govt. Vehicles/Bikes Recovery Thereof –Rs 200,000**

(Amount in Rupees)

Name of Employee	Job Title	Total
MUHAMMAD TAHIR ANJUM	ASST: EDUCATION OFFICER	40,000
ZAHOR AHMAD	ASST: EDUCATION OFFICER	40,000
MUMTAZ AHMAD	ASST: EDUCATION OFFICER	40,000
MUHAMMAD QAIYOOM	ASST: EDUCATION OFFICER	40,000
GHULAM MUHAMMAD SHAUKAT	ASST: EDUCATION OFFICER	40,000
<b>Total</b>		<b>200,000</b>

**Summary:**

(Rupees in Million)

Sr. No.	Name of Formation	Description of Expenditure	Total
1	EDO (Education), Vehari	Recovery of unauthorized payment of conveyance allowance	0.150
2	District Officer (Health) Vehari	Unauthorized withdrawal of conveyance allowance for employees availing the Government bikes and recovery	1.236
3	Dy EDO (EE-M) Mailsi	Non-deduction of conveyance allowance from the salaries of officers availing govt. Vehicles/bikes recovery thereof	0.200
<b>Grand Total</b>			<b>1.586</b>

**Annex-I**

**[1.2.2.9]**

**Unauthorized Overpayment of GST– Rs 1.300 Million**

**A. Unauthorized Overpayment of GST Recovery Thereof – Rs 998,481**

**(Amount in Rupees)**

Sr. No .	Para No	Reference No.	Title of the connection	Billing Month	Amount	Total
1	1	27153110458003 U	MS DHQ Hospital Vehari	Feb-14	73,667	10,572
2	2			Jul-13	58,794	1,648
3	3			Aug-13	120,598	17,809
4	4			Dec-13	17,049	2,770
5	5			Sep-13	113,718	16,511
6	6			Oct-13	110,118	15,786
7	7			Nov-13	59,803	8,105
8	8			Mar-14	38,527	5,798
9	9			May-14	72,258	10,928
10	10			Apr-14	32,029	5,389
11	11			Jan-14	100,523	14,777
12	1	15153120143401 U	Muntazim DHQ Vehari	Aug-13	14,635	2,105
13	2			Sep-13	54,906	7,924
14	3			Jul-13	24,177	3,488
15	4			Nov-13	29,889	4,314
16	5			Oct-13	13,605	1,559
17	6			Feb-14	176	26
18	7			Mar-14	19,301	26
19	8			Apr-14	19,316	26
20	1	15153120143400 U	DHO Shuba Beruni Marizan Hospital	Aug-13	279,078	40,184
21	2			Sep-13	153,072	22,034
22	3			Jul-13	213,408	30,736
23	4			Dec-13	47,426	6,849
24	5			Nov-13	90,438	13,057
25	6			Jan-14	87,409	12,621
26	7			Oct-13	129,661	18,667
27	8			Feb-14	97,891	14,134
28	9			Mar-14	185,792	9,633
29	10			Apr-14	150,118	10,189
30	1	27153121519200 U	M SUPPT DHQ Hospital Vehari	Oct-13	403,323	53,390
31	2			Aug-13	172,326	42,253
32	3			Dec-13	190,180	31,447
33	4			Sep-13	498,152	70,125
34	5			Oct-13	88	13
35	6			Nov-13	301,973	39,386
36	7			Jan-14	228,164	38,542

Sr. No.	Para No	Reference No.	Title of the connection	Billing Month	Amount	Total
37	8			Feb-14	264,032	38,984
38	9			Mar-14	170,113	33,330
39	10			May-14	236,508	37,961
40	11			Apr-14	179,052	28,458
41	12			Jan-14	373,244	56,263
42	1	27153121519201 U	Muntazim DHQ Vehari	Oct-13	261,346	36,449
43	2			Aug-13	234,606	33,952
44	3			Dec-13	174,161	4,823
45	4			Sep-13	353,210	49,266
46	5			Nov-13	90,031	11,325
47	6			Jul-13	204,756	29,724
48	7			Jan-14	41,663	6,556
49	8			Feb-14	44,564	3,840
50	9			Mar-14	21,277	2,956
51	10			May-14	81,271	11,436
52	11			Apr-14	25,828	2,743
53	12			Jun-14	196,654	27,300
54	1	15153120143404 U	Orthopedic Ward DHQ Hospital Vehari	Feb-14	176	26
55	2			Mar-14	719	26
56	3			Apr-14	735	26
57	1	15153120143300 U	Medical SUPDT. T.B. Ward DHQ Hospital Vehari	Feb-14	88	13
58	2			Mar-14	294	13
59	3			Apr-14	301	13
60	4			Feb-14	88	13
61	1	15153120143200 U	Tanky Hospital Colony, Vehari	Feb-14	419	60
62	2			Mar-14	477	65
63	3			Apr-14	153	13
64	4			Feb-14	176	26
<b>Total</b>						<b>998,481</b>

**B. Excess Payment to WAPDA on Account of GST – RS 301,199**

(Amount in Rupees)

Meter No.	Month	Amount of Bill	Total
420	July.-13	305,644	48,136
313013	Aug.-13	12,995	1,542
420	Oct.-13	437,615	62,990
420	Nov.-13	652,597	91,730
313013	Jan.-14	7,885	1,203
313013	Feb.-14	7,212	969
76822	March.-14	158,876	26,228
76822	May.-14	798,168	29,587

	July.-13	284,042	38,814
<b>Total</b>		<b>2,665,034</b>	<b>301,199</b>

**Summary:**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Particulars of Expenditure</b>	<b>Total</b>
1	Medical Superintendent DHQ Vehari	Unauthorized overpayment of GST recovery thereof	998,481
2	Medical Superintendent THQ Burewala	Unauthorized overpayment of GST recovery thereof	301,199
<b>Grand Total</b>			<b>1,299,680</b>

**Annex-J****[1.2.2.10]****Irregular Expenditure due to Misclassification – Rs 1.268 Million****A. Unauthorized Purchase of Furniture by Misclassification– Rs 254,580****(Amount in Rupees)**

<b>Sr. No.</b>	<b>Head of Account</b>	<b>Description</b>	<b>Name of Supplier</b>	<b>Bill No.</b>	<b>Bill Date</b>	<b>Total</b>
1	A03942 Cost of Other Stores	Iron Rack 8*4.5*2	Shahid Wazeer Association, Burewala	NIL	12.05.12	100,000
2		Iron Rack 8*4*6.8	Shahid Wazeer Association, Burewala	NIL	16.05.12	70,000
3		Office Chair (Hydraulic System)	Shahid Wazeer Association, Burewala	NIL	07.02.13	21,000
4		Office Table 4*6	Shahid Wazeer Association, Burewala	NIL	23.01.14	20,750
5		Examination Couch	AlmadinaSurgico	2848	15.02.13	31,600
6		Computer Table	Shahid Wazeer Association, Burewala		02.01.14	11,500
<b>Total</b>						<b>254,850</b>

**B. Irregular Expenditure Due to Misclassification Rs 1.013 Million**

(Amount in Rupees)

Sr. No.	Head of Account	Description	Name of Supplier	Bill No.	Bill Date	Amount	Relevant Head of Account
1	A03942 Cost of Other Stores	Oxygen Gas 1.7	Ghulam	10	31.03.13	35,400	Other Gases A03970
2		Oxygen Gas 1.7	Rasool	12	30-04-13	19,500	
3		NO XM Gas	Gases,			16,400	
4		Oxygen Gas 1.7	Burewala	14	31-05-13	27,000	
5		Iron Rack 8*4.5*2	Shahid Wazeer Association, Burewala	NIL	12-05-12	100,000	Furniture & Fixture A09701
6		Iron Rack 8*4*6.8	Shahid Wazeer Association, Burewala	NIL	16-05-12	70,000	
7		Office Chair (Hydraulic System)	Shahid Wazeer Association, Burewala	NIL	07-02-13	21,000	
8		BP Appratus Pump		NIL	09-04-13	18,500	Purchase of Machinery & Equipment
9		ECG Rolls (Small)	Shahid Wazeer Association, Burewala	NIL	20-04-13	24,960	Purchase of Machinery & Equipment
10		ECG Rolls (Large) 112mm*190mm		NIL	04-04-13	23,625	
11		Office Table 4*6	Shahid Wazeer Association, Burewala	NIL	23-01-14	20,750	Furniture & Fixture A09701
12		Battery 23 Plates		NIL	07-11-13	16,250	Purchase of Machinery & Equipment
13		Copper Wire 19/64 (Ft)	Shahid Wazeer Association, Burewala	NIL	30-10-12	48,000	
14		Copper Plate (Kg)		NIL		36,000	
15		HCV Devices	Shahid Wazeer Association, Burewala	NII	17-07-13	94,000	

Sr. No.	Head of Account	Description	Name of Supplier	Bill No.	Bill Date	Amount	Relevant Head of Account
16		StramolizerSystemex		Nil	06-09-13	21,040	Purchase of Medicine A03927
17		Cell Pack sysmex (20 litres)			22-08-13	23,320	
18		NO Gas XM Cylinder	Ghulam Rasool Oxygen Gas, Burewala	18	18-06-13	8,200	Other Gases A03970
19		ECG Rolls (No.)	Ashraf & Brothers	NIL	05-03-13	12,000	Purchase of Machinery & Equipment
20		Battery 27 Plates	Shahid Wazeer Association, Burewala	NIL	10-12-13	19,000	
21		HBS Ag Device	Shahid Wazeer Association, Burewala	NIL	25-07-13	74,000	
22		ECG Gel (Pack of 05 litres)		NIL	22-07-13	16,200	
23		BP Appratus Cuff	Shahid Wazeer Association, Burewala	NIL	28-10-13	24,600	
24		Cell Pack sysmex (20 litres)	Shahid Wazeer Association, Burewala	NIL	12-09-13	23,320	
25		StramolizerSystemex		NIL	12-09-13	21,040	Purchase of Medicine A03927
26		Computer Table	Shahid Wazeer Association, Burewala		02-01-14	11,500	Furniture & Fixture A09701
27		Examination Couch	Almadina Surgico	2848	15-02-13	31,600	
28		Altrasound Roll	Shahid Wazeer Association, Burewala	NIL	30-07-13	11,500	Purchase of Machinery & Equipme



Sr. No.	Head of Account	Description	Name of Supplier	Bill No.	Bill Date	Amount	Relevant Head of Account
29	1013515	ECG Rolls	Shahid Wazeer Association, Burewala	NIL	16-07-13	21,250	nt
30		Toilite Cleaner (in litres)	Shahid Wazeer Association, Burewala	NII	01-04-13	24,320	Cost of Other Sore
31		Toilite Cleaner (in litres)		NII	13-04-13	22,040	
32		Toilite Cleaner (in litres)		NII	30-04-13	21,280	
33		Floor Cleaner (in litre)		NII	19-03-13	24,000	
34		Bulb 100 Watt	Shahid Wazeer Association, Burewala	Nil	06-08-13	3,920	Purchase of Machinery & Equipment
35		Energy Saver 25 Watt		Nil	21-04-12	2,600	
36		Energy Saver 25 Watt		Nil	30-07-13	20,000	
37		Energy Saver 25 Watt		Nil	23-02-13	2,600	
38		Bulb 100 Watt		Nil	22-07-13	2,800	
<b>1013515</b>							

**Summary:**

(Rupees in Million)

Sr. No.	Name of Formation	Details of Recovery	Amount
1	MS DHQ Hospital Vehari	Unauthorized Purchase of Furniture by Misclassification	0.255
2	MS DHQ Hospital Vehari	Irregular Expenditure Due to Misclassification	1.013
<b>Grand Total</b>			<b>1.268</b>

**Annex-K**

[1.2.2.11]

**Uneconomical Purchase of Medicine - Rs 1.216 Million**

**A. Recovery of over payment on account of purchase of medicine through rate contract Rs 779,040**

(Amount in Rupees)

Sr. No.	Name of Company	Name of Medicine	Rates as per Rate Contract of District Vehari	Rates as per Rate Contract of District Faisalabad	Diff	Quantity	Invoice No. and Date	Total
1	Novo Nordisk	Inj. Insulin Plain 100 units / ml	220	168.7 / E	51.3	3,000		153,900
2		Inj. Insulin Plain (70/30) 100 IU/ml	220	168.7 / E	51.3	12,000		615,600
3	Ms Elite Pharma Pvt. Ltd	Inj. Lignocaine Solution 2% Ampoule of 10 ml. Pack of 50 or less with leaflet	8.97	7.91	1.06	9,000	1403 dated 01.05.14	3 9,540
<b>Total</b>								<b>779,040</b>

01.05.14

**B. Recovery on the Purchase of Medicine on Higher Rates From the Same Supplier Rs 437,400**

(Amount in Rupees)

Sr. No	Name of Medicines /Generic	Name of Firm	Quantity	Per Unit Rate in TH Q	Per Unit Rate	Difference	Amount Rs.	Name of District for which rate compare
1	Inj. Insulin 70/30 W/V (Human) 100 IU/ml	M/S. Novo nordisk, Karachi	8,000	220	168.7	51.3	410,400	EDO (H) Faisalabad
2	Inj. Lignocaine Solution 2%, Ampoule of 10ml	M/s. Elite Pharma Lahore	25,000	8.97	7.89	1.08	27,000	EDO (H) T.T Singh

Sr. No	Name of Medicines /Generic	Name of Firm	Quantity	Per Unit Rate in TH Q	Per Unit Rate	Difference	Amount Rs.	Name of District for which rate compare
<b>Total</b>							<b>437,400</b>	

**SUMMARY:**

(Amount in Rupees)

Sr. No.	Name of Formation	Particulars of Expenditure	Total
1	Medical Superintendent DHQ Vehari	Recovery of over payment on account of purchase of medicine from the same supplier through rate contract	779,040
2	Medical Superintendent THQ Burewala	Recovery of over payment on account of purchase of medicine from the same supplier through rate contract	<b>437,400</b>
<b>Grand Total</b>			<b>1,216,440</b>

**Annex-L****[1.2.2.12]****Short Supply of Medicine of Rs – Rs 15.373 Million and Non forfeiture of Security Deposit – Rs 0.769 Million****A. Non forfeiture of the security of the firms owing to non delivery of medicine worth – Rs 12.644 million****(Amount in Rupees)**

Sr. No	Name of Item	Name of Company	Supply Order No.	Supply Order Date	Qty	Rate	Total
1	Tab Apticlar Clarithromycin 500mg	aptcura Lahore	-	-	20,0000	17.48	3496,000
2	Golden IV Catheter no 24 with inj port	BatlaImpex	-	-	11,000	24	264,000
3	GOLDEN Micro burette 100ml (sterilized)	BatlaImpex	-	-	16,480	96.55	1,591,144
4	Disposible Syringes 5 CC	M/S MediDisposible Industries Pvt Ltd Lahore	1964	03.03.14	46,000	3.4	156,400
5	Inj. NalbuphineHcl 10 mg / ml	AmeerPharmacuetical sPvt Ltd Sheikhupura Road Lahore	1515	20.02.14	200,000	22	4,400,000
6	Inj. Ranitadine 25 mg / ml				200,000	3.94	788,000
7	Tab. Paracetamol 500 mg				400,000	0.54	216,000
8	Inj. Fousemide 10 mg / 2ml				200,000	3.63	726,000
9	Cap. Esomeprazole 40 mg	M/S Sapient Pharma LHR	1535	20.02.14	200,000	1.25	250,000
10	Inj. Dextrose 25 % Amoule	ShahzebPharmaHaripur	1671	24.02.14	15,000	8.5	127,500
11	Bicarbinic Hemodialysis Solution	M/S Uniplan Trader Intl' Lahore	4595	12.05.14	1,000	218	218,000
12	Disposable Syringes 10 ml	M/S K.M Enterprises Pvt. Ltd Lahore	1527	20.02.14	20,000	6.44	128,800
13	Disposable Syringes 20 ml				27,000	10.44	281,880
<b>Total</b>							<b>12,643,724</b>
<b>Total</b>							<b>632,186</b>

**B. Non Forfeiture of Security Deposit Rs136, 485due to Non-Supply / Short Supplies of Medicine Rs 2,729,700**

(Amount in Rupees)

S r. N o.	Name of Medicine	Suppl y order No & Date	Name of Medicine	Qty.	Rat e	Amoun t	Remarks
1	Syp. Lactulose 3.35/5ml. Bottle of 120ml or less. Individually packed in carton with leaflet	775 dated 22/02 /14	M/s A.H Pharmaceutic als (Pvt) Ltd.	3,000	102	306,000	Medicine not supplied
2	Susp. Amoxicillintrihydrate 250mg/5ml, Bottle of 90ml or less	Nil	M/S English Pharmaceutic als	10,00 0	31	310,000	Medicine not supplied
3	Susp. CeficimeTrihydrate 100mg/5ml, Bottle of 30ml	Nil	M/S English Pharmaceutic als	10,00 0	34	340,000	Medicine not supplied
4	Inj. Cefriaxone sodium 1000mg, vial, individually packed in carton with water for injection and leaflet	NIL	M/S English Pharmaceutic als	15,00 0	29. 9	448,500	Medicine not supplied
5	Tab. Levofloxacin 500mg, Blister pack, pack of 10, packed in carton with leaflet	769 dated 22/09 /14	M/S Radiant Pharmaceutic als	200,0 00	3.4	680,000	Medicine not supplied
6	Cap. Doxycycline 100mg, Blister pack, Pack of 100 or less, packed in carton with leaflet	777 dated 22/02 /14	M/s NOA Hemis Pharmaceutic als (Pvt) Ltd	30,00 0	1.4 9	44,700	Medicine not supplied
7	Tab. Atenolol 100mg, Blister pack, pack of 20 or less, packed in carton with leaflet	777 dated 22/02 /14	M/s NOA Hemis Pharmaceutic als (Pvt) Ltd	50,00 0	0.8 9	44,500	Medicine not supplied
8	I.V Cannula with injection port and integrated closing cone size 18	793 dated 22/02 /14	M/S. Batla Complex Karachi	25,00 0	22. 24	556,000	Supply order for 25000 but supplied Quantity was 15000 short supply 10000
9	I.V Cannula with injection port and	793 dated	M/S. Batla Complex	30,00 0	22. 24	667,200	Supply order for 30000 but

Sr. No.	Name of Medicine	Supply order No & Date	Name of Medicine	Qty.	Rate	Amount	Remarks
	integrated closing cone size 20	22/02/14	Karachi				supplied Quantity was 24000 short supply 6000
10	Esomeprazole 40mg	802-4 dated 22/02/14	M/S. Sapient Pharma Lahore	300,000	1.25	375,000	Supply order for 300000 but supplied Quantity was 270000 short supply 30000
11	Tab. Clarithromycin 500mg	774-76 dated 22/02/14	M/S. Aptcure Lahore	220,000	17.48	3,845,600	Supply order for 220000 but supplied Quantity was 100000 short supply 120000
<b>Total</b>						<b>2,729,700</b>	
<b>Security Deposit 5%</b>						<b>136,485</b>	

**Summary:**

(Amount in Rupees)

Sr. No.	Name of Formation	Details of Recovery	Amount
1	MS DHQ Hospital Vehari	Non forfeiture of the security deposit of the firms owing to non delivery/short supply of medicine	12,643,724
2	MS THQ Hospital Burewala	Non forfeiture of the security deposit of the firms owing to non delivery/short supply of medicine	2,729,700
<b>Total</b>			<b>15,373,424</b>