



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

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

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

## **PREFACE**

Articles 169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 115 of the Punjab Local Government Ordinance 2001, requires the Auditor General of Pakistan to conduct the audit of receipts and expenditure of the District Fund and Public Account of the District Government.

This Report is based on audit of the accounts of various offices of the District Government, Bahawalnagar for the financial year 2011-12. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during audit year 2012-13 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 Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

Most of the observations included in this Report have been finalized in the light of written responses of the management concerned and discussions in the DAC meetings.

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

Islamabad  
Dated:

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

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 34 including 17 officers and other staff. Total mandays available were 5,022 and the budget amounted to Rs 9.163 million in audit year 2012-13. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to relevant stakeholders for taking appropriate actions and measures where required.

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

District Bahawalnagar is administratively divided into five Tehsils namely Bahawalnagar, Chishtian, Haroonabad, Fortabbas and Minchanabad.

### **a. Audit objectives**

Audit was conducted to ensure that:

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

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

**b. Audit Approach**

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

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

Audit selected 29 formations including PAO out of total 264 formations in the District Government.

**c. Audit of Expenditure and Receipts**

Total non development budget of the District Government, Bahawalnagar for the financial year 2011-2012, was Rs 6,028.477 million against which total expenditure of Rs 5,729.367 million was incurred showing savings of Rs 299.110 million. Similarly total development budget for the financial year 2011-12 was Rs 686.440 million out of which expenditure of Rs 291.115 million was incurred showing savings of Rs 395.325 million.

Audit of non development expenditure amounting to Rs 636.987 million was conducted which was 11.12% of the total expenditure whereas audit of development expenditure of Rs 254.130 million was conducted which was 87.30% of the total development expenditure. Sample size selected for audit ranged from 21 % to 91% of total expenditure.

Total receipts of the District Government, Bahawalnagar, for the financial year 2011-2012, were Rs 247.299 million. RDA Bahawalpur audited receipts of Rs5.421 million which was 2.19% of total receipts.

**d. Recoveries at the Instance of Audit**

Recoveries of Rs 75.619 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 1.704 million was recovered by the management and verified by Audit during year 2012-13, till the time of compilation of the Report.

**e. Audit Methodology**

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

**f. Key Audit Findings**

- i. Fraud / Misappropriation of Rs 10.534 million was noted in two cases<sup>1</sup>
- ii. Non production of record of Rs 23.496 million was noted in one case<sup>2</sup>
- iii. Irregularity and non-compliance amounting to Rs 29.319 million was noted in four cases<sup>3</sup>.
- iv. Weakness of internal controls were noted in fourteen cases involving an amount of Rs 64.659 million<sup>4</sup>.
- v. While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized to the optimum as indicated below:

(Rs. in million)

Grant No.	Name of the Grant	Original Grant	Supl. Grant	Final Grant	Actual Exp.	(+) Excess / (-) Saving	Saving %
15	Education.	4,287.850	66.192	4,354.042	4,353.312	-0.730	-0.02%
16	Health Services.	1,112.449	0.000	1,112.449	902.034	-210.415	-18.91%
17	Public Health.	2.142	0.000	2.142	1.932	-0.210	-9.82%
24	Civil Works.	59.843	0.000	59.843	27.583	-32.260	-53.91%
25	Communications.	110.130	0.000	110.130	97.762	-12.368	-11.23%
31	Miscellaneous.	31.429	0.000	31.429	26.070	-5.359	-17.05%
<b>Total Non-Development</b>		<b>5,603.842</b>	<b>66.192</b>	<b>5,670.034</b>	<b>5,408.693</b>	<b>-261.341</b>	<b>-4.61%</b>
36	Development.	686.440	0.000	686.440	291.115	-395.325	-57.59%
<b>Total Development</b>		<b>686.440</b>	<b>0.000</b>	<b>686.440</b>	<b>291.115</b>	<b>-395.325</b>	<b>-57.59%</b>
<b>Grand Total :</b>		<b>6,290.282</b>	<b>66.192</b>	<b>6,356.474</b>	<b>5,699.808</b>	<b>-656.666</b>	<b>-10.33%</b>

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

## Recommendations

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

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



- v. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vi. Take appropriate action against those persons held responsible for non-production of record and ensure providing record to Audit.
- vii. Rationalize budget with respect to utilization.

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- i. 1 Para 1.2.1.1 to 1.2.1.2
  - ii. 2 Para 1.2.2.1
  - iii. 3 Para 1.2.3.1 to 1.2.3.4
  - iv. 4 Para 1.2.4.1 to 1.2.4.14

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

**(Rs. in million)**

Sr. No.	Description	No.	Budget
1	Total PAOs in Audit jurisdiction	1	6,021.445
2	Total formations DAO/DDOs in Audit jurisdiction	264	6,021.445
3	Total entities (PAOs) audited	1	3896.425
4	Total formations DAO / DDOs audited	29	3896.425
5	Audit & Inspection Reports	29	3896.425
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to District Government)	-	-

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

**(Rs. in million)**

Sr. No.	Description	Amount under Audit Observation
1	Asset management	26.698
2	Financial management	-
3	Internal controls	64.659
4	Others	36.651
<b>Total</b>		<b>128.008</b>

**Table 3: Outcome Statistics****(Rs. in Million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Expe. on Physical Assets</b>	<b>Salary</b>	<b>Non-Salary</b>	<b>Civil Works</b>	<b>Receipt</b>	<b>Total Current Year</b>	<b>Total Last Year</b>
1	Outlays audited	37.265	488.392	137.752	48.468	5.421	717.298	4725.341
2	Amount placed under audit observations /irregularities pointed out	17.016	36.409	43.295	29.643	1.645	128.008	317.762
3	Recoveries pointed out at the instance of audit	-	-	52.988	22.631	-	75.619	148.922
4	Recoveries accepted /established at the instance of audit	-	-	52.988	22.631	-	75.619	148.922
5	Recoveries realized at the instance of audit	-	-	-	-	-	1.704	5.442

**Table 4: Irregularities Pointed Out**

<b>(Rs. in million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit Observation</b>
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	28.893
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS <sup>1</sup> , misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems (Managerial Controls).	-
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies (Financial Controls).	75.619
6	Non-production of record.	23.496
7	Others, including cases of accident, negligence etc.	-
<b>Total</b>		<b>128.008</b>

**Note:** Quantification of weaknesses of internal control systems is combination of financial controls (recoverables) and managerial controls, which becomes Rs 75.619 million.

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

# CHAPTER 1

## 1.1.1 Introduction

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

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

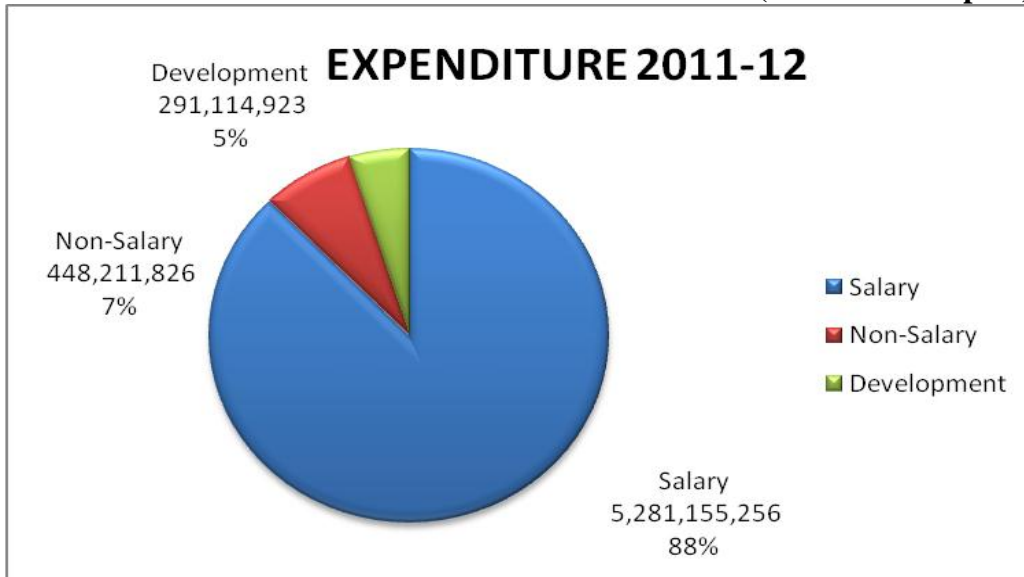
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinate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

## 1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

2011-12	Budget	Exp.	Excess (+) / Saving (-)	%
Salary	5,281.171	5,281.155	-0.016	-
Non-salary	747.306	448.212	-299.094	-40.023%
Development	686.440	291.115	-395.325	-57.591%
Surrender / Withdrawal	-693.472		693.472	
<b>Total</b>	<b>6,021.445</b>	<b>6,020.482</b>	<b>-0.963</b>	<b>-0.016%</b>

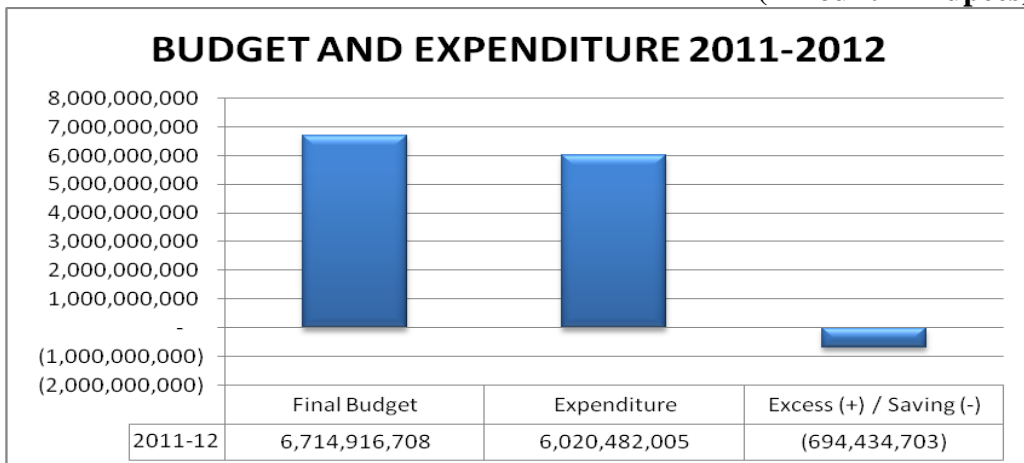
(Amount in Rupees)



Detail is given in Annexure-B

As per the Appropriation Account 2011-12 of the District Government, Bahawalnagar, total original budget (Development and Non-Development) was Rs 6,632.566 million, supplementary grant of Rs (-) 611.121 million was provided and the final budget was Rs 6,021.445 million. Against the final budget, total expenditure of Rs 6,020.482 million was incurred by the District Government during 2011-12. Annexure-C

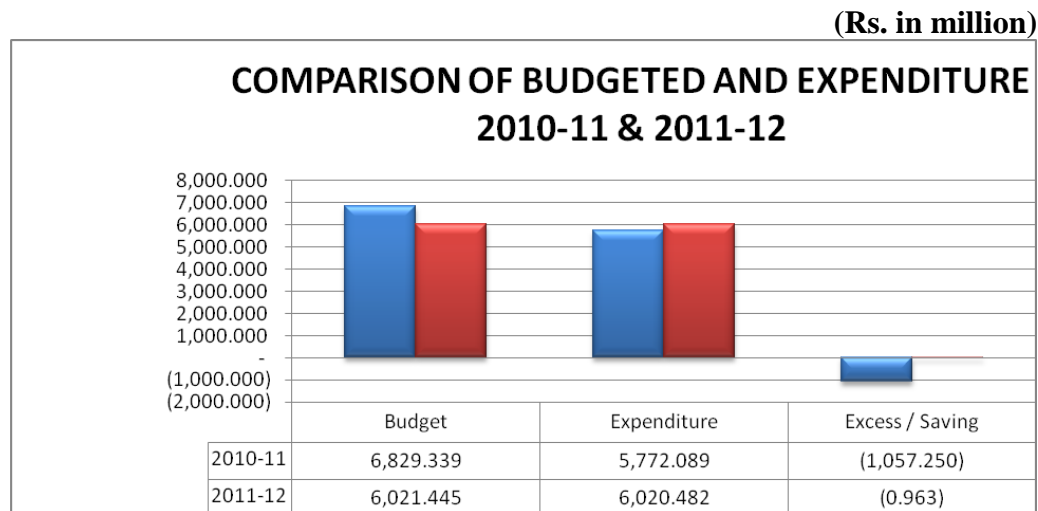
(Amount in Rupees)



Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs 694.435 million. Major portion of savings occurred as detailed below:

- (i) In Health Department, savings of Rs210.415 million (18.91% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department delayed in finalization of rate contract, which resulted in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.
- (ii) Savings of Rs 395.225 million (57.6 % of allocation) occurred in grant - 36 (Development Expenditure) due to non-execution/completion of development schemes by various departments.

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



There was 12 % decrease in budget allocation and 4% increase in expenditure incurred respectively, while there were overall savings of Rs 0.963 million during 2011-12.

### 1.1.3 Brief Comments on the Status of Compliance with PAC Directives

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

#### Status of Previous Audit Reports

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2002-03	19	Not convened
2	2003-04	18	Not convened
3	2004-05	15	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report	160	Not convened
5	2009-10	23	Not convened
6	2010-11	66	Not convened
7	2011-12	19	Not convened

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



## 1.2 AUDIT PARAS

## 1.2.1 Fraud / Misappropriations

### 1.2.1.1 Embezzlement through Bogus Construction of Water Courses - Rs 9.682 million

According to rule 2.33 of Punjab Financial Rules Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Eleven (11) staff members of the office of the District Officer (OFWM) were involved in embezzlement of Rs 9.682 million through bogus construction of water courses and unjustified drawl of pay and allowances. The employees were suspended and an inquiry was initiated against the accused persons in October 2011. The inquiry proceedings have not been finalized despite lapse of more than one year. The detail is given below:

(Amount in Rupees)

Sr. No.	Name and Designation	Water course No.	Amount Embezzled
1	Mr. Sarwar Javed, DDO (OFWM) MND and Mr. Ghulam Mustafa W.M Supervisor	55255/R, 25929/R, 11608/R, 2-R, 1300/L, 15800/R, 12500/L, 77500/R,	3,447,854
2	Mr. Mahmood Bakht Farooqi, DDO (OFWM) BWN and Mr. Imtiaz Arshad WM Supervisor.	19/AL	2,003,893
3	Mr. Khalid Bashir Saifullah, AAE, NPIW BWN-I	24/C, Mouza Kot Fateh Muhammad	642,435
4	Syed Adnan Ahmed, AAE, NPIW Madarsa. M. Ajmal, Ali Gohar and M. Waris, WM Supervisors.	19-A, Moza Amin Abad, 93141/L Moza Qasimka Uttar, 4792/R Moza Noor Muhammad, 29390/R Moza Rabnawaz Pura	2,980,030
5	Mr. Sajid Mahmood, AAE NPIW Chabiana, MND	On account of Pay and Allowances	608,391
<b>Total</b>			<b>9,682,603</b>

The irregularity / loss occurred due to malafide intention of the management.

Loss of Rs 9.682 million has not been made good due to delay in finalization of inquiry proceedings and no action against the culprits.

The matter was reported to the DO (OFWM), EDO (Agriculture) and DCO during October 2012. The District Officer (OFWM) replied that amount of Rs 3.443 million has been recovered, some projects have been completed

and efforts are being made to recover balance amount, but no substantiating evidence and inquiry report was produced in support of the reply. The DAC in its meeting held on 14-15.11.2012 directed to ensure compliance of audit directives i.e. finalization of inquiry proceedings and fixation of responsibility on the person(s) at fault.

No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings, recovering due amount and depositing into relevant head of account, under intimation to Audit

[AIR Para: 1]

### **1.2.1.2 Misappropriation of POL – Rs 852,310**

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

The Medical Superintendent THQ Hospital Fort Abbas purchased 10,500 liters of POL through 14 POL chits of 500 liters and 1,000 liters each but only 200 liters in each case was recorded /entered in the log book, which indicated misappropriation of 7,700 liters of diesel worth Rs 743,410. Furthermore, POL tank of the generator had maximum capacity of 200 liters but diesel of 300 liters through 10 slips each was shown purchased. Excessive purchase and consumption of 1,000 liters of diesel had no justification because the entity did not have appropriate arrangements for stocking diesel, safety measures, fire extinguishers and permission from DO (Civil Defense) was not available and stock register of POL purchased in excess of tank capacity was not maintained. The situation also indicated misappropriation of 1,000 liters of diesel of Rs 108,900. The detail is given at Annexure – D.

The loss occurred due to malafide intention of the management.

Unjustified and excessive drawl and consumption of POL resulted into loss of Rs 852,310.

The matter was reported to the Medical Superintendent of THQ Hospital, EDO (Health) and DCO during October 2012. The M.S THQ Hospital replied that purchase of POL was made in huge quantity due to long distance from petrol pump to hospital and all purchase was entered in log book and consumed accordingly. Neither excess consumption was made nor was POL misappropriated. The reply of the DDO was not tenable as lesser quantity

was recorded in the log book and no substantiating evidence was produced in support of reply. The DAC in its meeting held on 14-15-11-2012 directed the EDO (Health) Bahawalnagar to inquire the matter within fifteen days.

No progress was intimated till the finalization of this Report.

Audit recommends early finalization of inquiry proceedings and recovery of Rs 852,310, under intimation to Audit.

[AIR Para: 1]

## 1.2.2 Non Production of Record

### **1.2.2.1 Non Provision of Record – Rs 23.496 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 the requests for information in as complete a form as possible and with all reasonable expedition”.

Various offices under DCO, EDO (Health), EDO (Education) and EDO (Agriculture) did not produce record of expenditure of Rs 23.496 million incurred under different objects / codes of classification, in violation of the above rules. The detail is given at Annexure – E.

Non production of record may lead to doubts about legitimacy of expenditure which could not be ascertained due to non production of record.

The matter was reported to concerned DDOs, EDOs and the DCO during September and October 2012. The Medical Superintendent DHQ Hospital Bahawalnagar neither submitted working papers nor attended the DAC meeting. The Dy. DEO (EEE-W) Chistian replied that notices have been served to the concerned staff for provision of record. The Dy. DEO (EE-W) Fort Abbas and Dy. DEO (EE-W) Minchin Abad replied that concerned record is being collected and will be shown at DAC meeting whereas private schools are run by private management in Government building and they have to pay 10% share of income therefore this office has no concern with the tuition fee. Reply of Dy. DEO (EE-W) Minchin Abad was not tenable as share of income could not be verified in absence of desired record. The DCO, DO (Live Stock), SMO RHC Madarsa, Dy. DEO (EE-M) Fort Abbas and Dy. DEO (EE-W) Bahawalnagar replied that record is available and will be shown in the SDAC meeting. The reply of the departments was not tenable as no record was produced to Audit for verification. The DAC in its meeting which was held on 14-15.11.2012 directed to provide the record within two days for verification.

No progress was intimated till finalization of this Report.

Audit recommends that the desired record be produced for verification and necessary action be initiated against the person(s) at fault, under intimation to Audit.

[AIR Paras: 24, 16, 19, 2, 4, 14, 16, 14, 3, 6, 13, 14, 8 & 7]

### 1.2.3 Irregularity / Non Compliance



### 1.2.3.1 Irregular Expenditure due to Non-compliance of PPRA Rules – Rs 17.016 million

According to rules 9 and 12(1) of the Punjab Procurement Rules 2009, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs100,000 and up to Rs2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

The EDO (Health), DO (Health), RHC Madarsa and DO (OFWM) incurred expenditure of Rs 17.016 million on different purchases during 2009-12. Annual requirement of procurement opportunities was neither determined at start of concerned financial years nor the procurement opportunities were advertised on the website of PPRA to achieve benefits of competitive bidding, in violation of above rules. Moreover, the indents were split in order to avoid rate contracts and fair tendering process. The detail is given below:

**(Amount in Rupees)**

Sr. No.	Name of Formation	Description	No. of bills	Period	Amount
1	EDO (Health) Bahawalnagar	Purchase of X-Ray films	02	2011-12	5,951,240
		Purchase of Stationery	10		162,660
		Purchase of Store items	14		1,777,475
		Expenditure on Printing	04		2,829,827
2	DO (Health) Bahawalnagar	Purchase of Stationery	09	2011-12	547,895
		Expenditure on Printing	04		376,884
		Purchase of Coal	06		399,961
		Purchase of Bedding & Clothing	02		140,500
		Purchase of Misc. items	10		782,779
		Purchase of Store items	<sup>05</sup>		782,054
		General Store items	<sup>07</sup>		976,606
3	RHC Madarsa	Purchase of Medicine	03	2009-12	1,334,686
		Purchase of general store items	01		648,956
		Purchase of X-Ray films	01		139,600
4	DO (OFWM) Bahawalnagar	Purchase of Stationery	14	2011-12	165,000
<b>Total</b>					<b>17,016,123</b>

Due to non-compliance of procurement rules and ineffective financial and managerial controls, the financial indiscipline occurred, which resulted into irregular expenditure of Rs 17.016 million.

The matter was reported to the SMO RHC Madarsa, DO (Health), EDO (Health), DO (OFWM), EDO (Agriculture) and DCO during September and October 2012. The DO (OFWM) replied that purchases were made at different times. The DO (Health) replied that purchase/printing was made as and when required and all bills were less than one lac. Moreover, there was no need to advertise the tender for purchase of coal. The EDO (Health) replied that purchase was made after observing all codal formalities. SMO RHC Madarsa replied that only 8% budget was released per month, therefore PPRA rules could not be observed. Replies of DDOs were not tenable as neither annual demand of proposed procurements was determined nor procurement opportunities exceeding 100,000 were advertised on the web site of PPRA. The DAC in its meeting held on 14-15.11.2012 directed to get the expenditure regularized from the competent authority.

No progress was intimated till finalization of this Report.

Audit recommends initiating disciplinary action against the person(s) at fault and getting the expenditure regularized from the competent authority within a month, under intimation to Audit.

[AIR Paras: -4,5,6,7,4,7,11,12,13,14,15,1,13]

### **1.2.3.2 Unauthorized Expenditure due to Unauthorized Appointments PTC Teachers and Loss due to Inadmissible Grant of Advance Increments –Rs 5.291 million**

According to letter No. SOR-III-1-20/95 dated 01.02.1997; issued by S&GAD, Government of the Punjab, prescribed qualification for the post of PTC teacher was enhanced from Matric / PTC to F.A / PTC and advance increments on higher qualification were admissible if the qualification was above the prescribed qualification required for the post.

The Dy.DEO (EE-M) Fort Abbas allowed (18) PTC teachers to draw two advance increments on acquiring qualification of F.A / F.Sc. Advance increments on passing “Intermediate Examination” were not admissible to these teachers as required qualification for the post of PTC teachers was enhanced from Matric / PTC to F.A/PTC w.e.f 01.02.1997. The persons did not have required educational qualification at the time of appointment and they passed intermediate examination after entering in to government service as PTC teacher. Recruitment of persons who did not meet prescribed qualification was unauthorized and grant of advance increments on acquiring qualification of F.A/F.Sc. was not admissible as the qualification was not above the prescribed qualification for the post of PTC teachers. The detail is given at Annexure – F.

Recruitment of persons who did not meet prescribed qualification resulted in unauthorized appointments and irregular expenditure of Rs 4.865 million on account of pay and allowances of those appointees. Moreover, grant of inadmissible advance increments resulted into loss of Rs 425,575.

The matter was reported to the Dy.DEO (EE-M) Fort Abbas, EDO (Education) and DCO during October 2012. The Dy. DEO (EE-M) replied that appointments and award of annual increments was according to the policy of the government. Reply of the DDO was not correct and misleading as no such policy exists and persons not having prescribed qualification were appointed and were allowed increments. The DAC in its meeting held on 14-15.11.2012 directed to get the irregularity condoned from the competent authority and recover the loss of Rs 425,575.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 425,575 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay; unauthorized appointments be got regularized besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized appointments and granting inadmissible advance increments, under intimation to Audit.

[AIR Paras: 3 & 4]

### **1.2.3.3 Unauthorized Expenditure on Civil Works – Rs 3.960 million**

According to rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

The DO (Roads) allotted work “Construction of Road from Pull Fordwah Mehta Jhedu Road to Railway Phatak near Jinnah Town-Bye Pass (7600 RFT)” to a contractor for Rs 26.391 million with a time limit of 24 months up to 19.10.2009. The contractor was required to mobilize at site within 7 days i.e. up to 27.10.2007, but the contractor did not start the work on time and the work was suspended by the Cane Commissioner on 24-11-2007. Payment of Rs 2.804 million for earth work of 7,600 RFT executed during 14.01.2008 to 06.02.2008 was shown made despite the fact that the work could not be done without prior approval of the authority who suspended the work. No work was shown executed after laying the earth. After three year, the project was re-allotted to the same contractor at 4.48 % above T.S, with reduced quantity of 4,700 RFT and earth work of Rs 1.156 million was shown done

without any justification and the work was got completed for Rs 11.244 million without re-inviting of tenders just to avoid healthy competition and give undue favor to the contractor.

The irregularity occurred due to ineffective financial and managerial controls and negligence of the management.

Incurring of expenditure during period of suspension and allotment of work without re-tendering resulted into unauthorized expenditure and loss of Rs 3.960 million.

The matter was reported to the DO (Buildings) EDO (W&S) and DCO during November 2012. The DO (Roads) replied that the work was already executed and measured before suspension of scheme and the payment was made later on after receipt of funds. The work was allotted for re-execution on old rates (rates quoted by the contractor 03 years before), and there was overall saving of Rs 1.112 million. Reply of the department was not acceptable as the work was executed after suspension of work, earth work of Rs 2.804 million wasted and the department had to incur expenditure of Rs 1.156 on this account. Moreover, record entries on day to day basis were not on record. The DAC in its meeting held on 14-15.11.2012 directed to get the matter regularized from the competent authority.

No progress was intimated till finalization of this Report.

Audit recommends that amount of wasteful expenditure be recovered within a month and deposited into treasury, expenditure be got regularized from the competent authority besides initiating disciplinary action on the person(s) at fault, under intimation to Audit.

[AIR Paras: 1 & 2]

#### **1.2.3.4 Irregular Expenditure due to Splitting of Works and Avoidance of Fair Tendering Process—Rs 3.052 million**

According to Para 2.77 of PWD code, work cannot be split into groups, if urgency so demands then the sanction of the Chief Engineer is must and the acceptance of tender rest with the authority who is competent to accept the tender of the scheme as a whole in case of each group also. It is further added that two groups of one estimate cannot be allotted to one and the same contractor even if the contractor was lowest in both cases. As per rule 1(C) of the 2<sup>nd</sup> schedule Part – II, the X-En & the S.E were empowered to accord technical sanction of Rs 30,000 and 60,000 per annum on repair of residential

buildings and Rs 300,000 and Rs 1,500,000 on repair of non residential buildings.

The District Officer (Buildings) incurred expenditure of Rs 3.052 million during 2011-12 on repair and maintenance of 61 government buildings. The expenditure was irregular as the schemes were split just to avoid necessity of obtaining sanction from the higher authorities in violation of above cited rules. Moreover, fair tendering process was avoided and works were allotted after obtaining quotations from the contractors. The detail is given at Annexure – G.

The irregularity occurred due to ineffective financial and managerial controls and non-compliance of relevant rules.

Above action of the management resulted into unauthorized splitting of works and irregular expenditure thereof.

The matter was reported to the DO (Buildings), EDO (W&S) and DCO during September 2012. The DO (Buildings) replied that the works relating to DHQ Hospital Bahawalnagar were carried out as per specifications in the administrative approval and for other works no funds were available in lump sum. Moreover, works having value up to Rs50,000 need not be executed after calling tenders, so competitive quotations were obtained after observing all codal formalities. Reply of the department was not acceptable as the works were split just to avoid fair tendering process and sanctions from higher authorities. The DAC in its meeting held on 14-15.11.2012 directed to get the irregularities condoned from the competent authority.

No progress was intimated till finalization of this Report.

Audit recommends getting the irregularities condoned from the competent authority besides initiating disciplinary action on the person(s) at fault, under intimation to Audit.

[AIR Paras: 14 & 16]

## 1.2.4 Internal Control Weaknesses

#### 1.2.4.1 Loss due to Abnormal Delays in Completion of Projects and Non-Imposing of Penalty – Rs 18.081 million

According to clauses 37 and 39 of the contract agreement, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time”.

The DO (Buildings) and DO (Roads) allotted 22 and 03 development projects to contractors for Rs164.663 million and Rs16.146 million respectively. The contractors did not work with the desired pace and abnormally delayed completion of schemes, in violation of terms of agreements. The District Officers did not take appropriate action to improve the pace of work. The contractors were also granted undue favour and penalty up to 10% of contract price was not imposed to the concerned contractors despite the fact that they were neither granted time extension nor their requests for the same were on record. The detail is given at Annexure – H.

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Schemes	Agreement Value	Amount of Penalty @ 10 %
1	DO (Buildings) Bahawalnagar	22	164,663,035	16,466,304
2	DO (Roads) Bahawalnagar	03	16,146,164	1,614,616
<b>Total</b>		<b>25</b>	<b>180,809,199</b>	<b>18,080,920</b>

The loss occurred due to ineffective financial and managerial controls, negligence of the management and undue favour to the contractors.

Due to weak internal controls and negligence of the management, completion of the development projects was abnormally delayed and the government treasury sustained loss of Rs 18.081 million due to non imposing of penalty.

The matter was reported to the DO (Buildings), DO (Roads), EDO (W&S) and DCO during November 2012. The DO (Roads) replied that delay in completion of works was due to uncertain rains in the vicinity and also due to non tarring season, which was beyond the control of contractor, therefore they were not panelized. Reply of DO (Roads) was not acceptable as no substantiating evidence was produced in support of the reply. The DO (Buildings) replied that works has been completed in specified time and time extension has not been granted to contractors. The reply of DO (Buildings) was incorrect and misleading as not a single project under observation was completed on time and 14 projects were still in process on 07.09.2012. The

DAC in its meeting held on 14-15.11.2012 directed to recover the amount of penalty at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that disciplinary action be initiated against the person(s) at fault and amount of Rs 18.081 million be recovered within one month and deposited into relevant head of account, under intimation to Audit.

[AIR Paras: 7 & 5]

#### **1.2.4.2 Loss due to Unauthorized Payment of Conveyance Allowance – Rs 18.063 million**

As per letter No. FD-PC.38-8/77 dated 05-07-1977, issued by the Finance Department, Government of the Punjab, no conveyance allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle. Furthermore, rule 1.15 of the Punjab Traveling Allowance Rules 1976 stipulates that, conveyance allowance is not admissible during the period of leave of any kind or vacations.

In violation of above rules, following twelve (12) DDOs working under the control of EDO (Health); EDO (W&S) and EDO (Education) paid conveyance allowance amounting to Rs 10.946 million to 4,679 officers /officials to whom government accommodations within premises of the office were provided and payment of Rs 7.117 million was made during the period of leave, summer or winter vacations. The detail is given at Annexure – I.

Ineffective financial controls and negligence of the management resulted into unauthorized payment of conveyance allowance and loss of Rs 18.063 million to government.

The matter was reported to concerned DDOs, EDO (Health), EDO (Education) and DCO during October and November 2012. The DO (Health) replied that detail of such employees is being collected for effecting recovery. The M.S THQ Hospital Haroon Abad, SMO RHC Madarsa, Dy.DEO (EE-M) Minchin Abad, Dy. DEO (EE-W) Chistian, Dy. DEO (EE-W) Bahawalnagar and Dy.DEO (EE-W) Minchin Abad replied that recovery has been started from pay of concerned employees. Dy.DEO (EE-M) Fort Abbas and Dy. DEO (EE-M) Chistian stated that notices have been served to concerned employees for depositing the amount. The ZHO and Medical Superintendents of DHQ Hospital Bahawalnagar and THQ Hospital Minchin Abad neither submitted working papers nor attended the SDAC meeting. The DAC in its meeting held on 14-15.11.2012 directed to recover the amount at the earliest.



No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 18.063 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay; besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit.

[AIR Paras: - 3,6,5,6,8,12,6,15,15,4,1,4,1,11,19,17,1,2]

#### **1.2.4.3 Unjustified Expenditure through Fictitious Billing – Rs 4.806 million**

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

The DCO Bahawalnagar incurred expenditure of Rs 1.491 million on account of contingent expenditure during 2011-12. The expenditure was not justified as serial numbers of invoices contradict with dates of bills i.e. bills No.79,82 and 83 were issued by the supplier on 25.05.2012, therefore bills No.80,81 and 88 could not be issued on 24.05.2012 and indicated that either bills No. 79,82 and 83 or the bills having No. 80,81 and 88 were incorrect /fake. Similarly the Medical Superintendent DHQ Hospital Bahawalnagar incurred expenditure of Rs 3.315 million on account of contingent expenditure during 2011-12. The expenditure was not justified as serial numbers of invoices contradict with dates of bills i.e. bill No.128 was issued by the supplier on 12.07.2011, therefore bill No.129 could not be issued on 12.06.2011. Similarly, issuance of bills No.150 & 151 by the same supplier on 14.05.2011 had no justification and indicated that either bills No.128 & 129 or the bills having No.150 and 151 were incorrect /fake. The detail is given at Annexure – J.

The loss occurred due to ineffective financial controls and malafide intention of the management, which resulted in misappropriation of financial resources worth Rs 1.491 million.

The matter was reported to the Medical Superintendent DHQ Hospital, EDO (Health) and DCO during October 2012. The DCO for the audit para of Rs 1.495 million replied that the matter is being investigated. The M.S DHQ Hospital neither submitted working papers nor attended the DAC Meeting. The DAC in its meeting held on 14-15.11.2012 requested the DCO to inquire into the matter within 15 days regarding drawl of bills of Rs 1.495 million through fake invoices.

No progress was intimated till finalization of this Report.

Audit recommends that amount of 4.806 million be recovered within a month and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit

[AIR Paras: 21 & 11]

#### **1.2.4.4 Loss due to Inadmissible Grant of Advance Increments of B. Ed. and M.A / M.Sc - Rs 3.642 million**

According to judgment of the Supreme Court of Pakistan CPLA No.3329-3235-L/2002 announced on 11.4.2003 and clarification issued by Government of the Punjab, Finance Department Vide letter No. FD-PR/21-3/2004 dated 05.11.04, elementary school teachers drawing pay in BS-14 are not entitled to advance increments of B.Ed. and M.A. Overpayment prior to 08.05.1998 was waived off being cut off date for those middle school teachers, but over paid amount w.e.f. 08.05.1998 was to be recovered in easy installments besides refixing their pay.”

Following seven Dy.DEOs and Head Master /Head Mistress of two schools under the control of EDO (Education) Bahawalnagar allowed thirty eight (38) Elementary School Teachers (EST) and Senior Vernecular (SV) teachers to draw advance increments on acquiring qualifications of B.Ed and M.A / M.Sc. The advance increments were not admissible to these employees as they had already availed benefit of higher grade (BPS-14) on acquiring degrees of B.A/B.Sc. and increments of other qualifications ie B.Ed, M.A/M.Sc was not allowed w.e.f 08.05.1998. Moreover, the Dy.DEOs did not recover inadmissible payment of advance increments amounting to Rs 3.642 million w.e.f.08.05.1998 to 30.06.2012, in violation of the judgment of the Honroable Supreme Court of Pakistan dated 11.4.2003. The detail is given below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>No. of Teachers</b>	<b>Period</b>	<b>Amount</b>
1	Dy. DEO (EE-M) Bahawalnagar	08	1998-2012	791,950
2	Dy. DEO (EE-M) Chistian	02	1998-2012	140,364
3	Dy. DEO (EE-M) Minchin Abad	01	1998-2012	99,613
4	Dy. DEO (EE-W) Chistian	05	1998-2012	501,986
5	Dy. DEO (EE-M) Fort Abbas	02	1998-2012	181,462
6	Dy. DEO (EE-W) Fort Abbas	05	1998-2012	458,498
7	Dy. DEO (EE-W) Bahawalnagar	11	1998-2012	1,098,612
8	Government Girls High School Maroot	01	2004-2012	66,120
9	Government Higher Secondary School Madarsa	03	1998-2012	304,201
<b>Total</b>		<b>38</b>		<b>3,642,806</b>

Ineffective financial controls and negligence of the management resulted into unauthorized grant of advance increments and loss of Rs 3.642 million to the government.

The matter was reported to concerned DDOs, EDO (Education) and DCO during September and October 2012. All DDOs replied that double benefit of same qualification, advance increments and higher grade has been granted to the concerned as per notification of Finance Department and Judgment of Lahore High Court Bahawalpur Bench. Reply of the DDOs was not tenable as the benefit of B.Ed and M.A increments was disallowed by the Honorable Supreme Court of Pakistan w.e.f. 08.05.1998. The DAC in its meeting which was held on 14-15.11.2012 directed to recover the amount at the earliest.

No progress was intimated till the finalization of this Report.

Audit recommends that recovery of Rs 3.642 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay; besides initiating disciplinary proceedings against the person(s) held responsible for granting double benefit of the same qualification and making unauthorized payments, under intimation to Audit.

[AIR Paras: 09, 05, 03, 02, 02, 11, 03, 04 & 01]

#### **1.2.4.5 Loss due to Inadmissible Payment of NPA and PCA - Rs 3.240 million**

According to letter No PMU/PHRSP/G1-06-61-270/340 dated 16-03-07 issued by the Health Department, Government of the Punjab, Non Practicing Allowance shall not be allowed to those doctors who are doing private practice and Practice Compensatory Allowance will be admissible to only those doctors who are posted at RHCs and BHUs and who carry out private practice at their place of posting.

The Medical Superintendents of THQ Hospitals at Haroon Abad, Chistian, Minchin Abad and DHQ Hospital Bahawalnagar incurred expenditure of Rs 2.470 million during 2010-11 on account of "Non Practicing Allowance" and payment was made to 24 doctors. The NPA was not admissible to the doctors as they were carrying out private practice and were not entitled to receive that allowance. Similarly, in violation of above rule, Zila Health Officer Bahawalnagar, M.S THQ Hospital Fort Abbas and SMO RHC Madarsa made payment of Rs 770,000 on account of "Practice Compensatory Allowance" to

08 doctors who were not carrying out private practice at their place of posting, therefore the allowance was not admissible to them.

(Amount in Rupees)

Sr. No.	Name of formation	Period of Audit	No. of Doctors	Amount
	<b>Non Practicing Allowance</b>			
1	DHQ Hospital Bahawalnagar	2011-12	09	1,098,000
2	THQ Hospital Haron Abad	2010-12	06	828,000
3	THQ Hospital Minchin Abad	2010-12	03	372,000
4	THQ Hospital Chistian	2011-12	06	172,000
	<b>Total</b>		<b>24</b>	<b>2,470,000</b>
	<b>Practice Compensatory Allowance</b>			
5	ZHO Bahawalnagar	2008-12	02	420,000
6	THQ Hospital Fort Abbas	2011-12	01	102,500
7	RHC Madarsa	2008-12	05	247,500
	<b>Total</b>		<b>08</b>	<b>770,000</b>
	<b>Grand Total</b>		<b>32</b>	<b>3,240,000</b>

The loss occurred due to ineffective financial controls and negligence of the management.

Payment of NPA and PCA to unauthorized persons caused loss of Rs 3.240 million to the Government.

The matter was reported to concerned DDOs, EDO (Health) and DCO during September, October and November 2012. The Medical Superintendent THQ Hospital Chistian replied that concerned doctors were not carrying out private practice. The reply was not accepted as the doctors gave written statements that they were carrying out private practice. The M.S THQ Hospital Haroon Abad replied that NPA certificates were provided by the concerned Medical Officers by mistake. The M.S THQ Hospital Fort Abbas replied that PCA was allowed by the DAO Bahawalnagar. SMO RHC Madarsa stated that one doctor is practicing within RHC and two doctors have resigned from service. Replies of DDOs were not acceptable as overpayment was made to the staff which must be recovered. The Medical Superintendents of DHQ Hospital Bahawalnagar and THQ Hospital Minchin Abad neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held on 14-15.11.2012 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 3.240 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay;

besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit

[AIR Paras: 13, 9, 3, 3, 4, 11 & 9]

#### **1.2.4.6 Loss due to Unjustified Grant of Time Extension and Payment of Price Variation- Rs 2.501 million**

According to Clause 55 (8) of the Contract Agreement, no escalation shall be allowed to the contractor in respect of the period extended for the completion of work due to his own fault. As per letter dated 28-04-2009, issued by the C&W department, Government of the Punjab, Lahore, “the order of time extension shall contain the justifications/reasons for time extension being granted based on documentary evidences. A copy of time extension shall be endorsed to the Superintending Engineer, Chief Engineer and the Special Secretary (C&W) for their information and record”.

The DO (Buildings) and DO (Roads) allotted 12 development projects to contractors for Rs 120.731 million. The contractors did not work with the desired pace and abnormally delayed completion of the projects. The District Officers did not take action to improve pace of work, instead the officers made payment of Rs 2.501 million on account of price variation during 2011-12. The expenditure was unjustified because the contractors did not complete the works within stipulated period of time and the department gave them undue favour and granted time extensions without due justification. Moreover, in some cases the time extension was granted after expiry of the time limit. In addition, a copy of time extension was not endorsed / sent to the Superintending Engineer, Chief Engineer and the Special Secretary (C&W) for their information and record in violation of above instructions. The detail is given at Annexure – K.

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>No. of Schemes</b>	<b>Agreement Value</b>	<b>Amount</b>
1	DO (Buildings) Bahawalnagar	11	113,957,976	2,363,542
2	DO (Roads) Bahawalnagar	01	6,773,883	138,107
	<b>Total</b>	<b>12</b>	<b>120,731,859</b>	<b>2,501,649</b>

The loss occurred due to ineffective financial and managerial controls.

The DDOs granted undue favor to the contractors who abnormally delayed completion of development schemes and shifted the loss due to price escalation, on public resources.

The matter was reported to the DO (Buildings), DO (Roads), EDO (E&S) and DCO during October and November 2012. DO (Buildings) replied that time extension was granted on valid grounds and genuine reasons and DO (Roads) replied that the contractor started work physically at site on 20.10.2011 and this date for commencement of work was recorded in the Measurement Book No. 2605/4534 at page-I. The delay in completion of work was due to non tarring season and heavy rains which are a natural process, beyond the control of contractor. Replies of the DDOs were not tenable as no substantiating evidences were produced in support of the replies. The DAC in its meeting held on 14-15.11.2012 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that amount of Rs 2.501 million be recovered and deposited into relevant head of account besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 06 & 09]

#### **1.2.4.7 Loss due to Unauthorized Payment of Integrated Allowance – Rs 2. 459 million**

According to the letter No. F.D-SR-1-9/9-82 dated 03-02-2000, issued by the Finance Department, Government of the Punjab, integrated allowance is admissible to employees belonging to the cadre of Naib Qasid, Chowkidar, Sweeper/ sanitary worker, Frash and Daftari only. No other person is entitled to receive the allowance.

In violation of above referred directions, the Medical Superintendent THQ Hospital Fort Abbas and six (06) Dy.DEOs under the control of EDO (Education) made payment of Rs2.459 million during 2005-12 on account of “Integrated Allowance” to 230 employees who were not specified in the above referred letter and therefore were not authorized to receive said allowance. The detail is given below:

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>No. of employees</b>	<b>Period of Audit</b>	<b>Amount</b>
1	THQ Hospital Fort Abbas	02	2005-12	34,200
2	Dy. DEO (EE-M) Minchin Abad	25	2005-12	572,000
3	Dy. DEO (EE-W) Minchin Abad	37	2009-12	266,400
4	Dy. DEO (EE-W) Chistian	66	2005-12	1,145,700
5	Dy. DEO (EE-M) Fort Abbas	10	2005-12	171,000
6	Dy. DEO (EE-W) Fort Abbas	40	2011-12	60,000

7	Dy. DEO (EE-W) Bahawalnagar	50	2005-12	210,000
	<b>Total</b>	<b>230</b>		<b>2,459,300</b>

The loss occurred due to ineffective financial controls and negligence of the management.

Payment of “Integrated Allowance” to unauthorized persons resulted into loss of Rs 2.459 million to the Government.

The matter was reported to the M.S THQ Hospital Fort Abbas, concerned Dy.DEOs, EDOs and DCO during September and October 2012. The Medical Superintendent THQ Hospital Fort Abbas replied that letter has been sent to DAO Bahawalnagar for effecting recovery. The Dy. DEO (EE-M) Fort Abbas and Dy.DEO (EE-W) Minchin Abad replied that record is being investigated and recovery will be made accordingly. The Dy. DEO (EE-M) Minchin Abad, Dy. DEO (EE-W) Chistian and Dy.DEO (EE-W) Bahawalnagar did not reply to the audit observation. The DAC in its meeting held on 14-15.11.2012 directed to recover the amount at the earliest.

No progress was intimated till the finalization of this Report.

Audit recommends that recovery of Rs 2.459 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay; besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit

[AIR Paras: 18, 1, 6, 8, 8, 17 & 7]

#### **1.2.4.8 Loss due to Non Recovery of Penal Rent– Rs 2.427 million**

According to letter No. FD (M.1)1-15/82-P-1 dated 15.01.2000 issued by the Finance Department, Government of the Punjab and House Allotment Policy at District level, penal rent @ 60% of basic pay shall be charged from unauthorized and illegal occupants of government residences.

The SMO RHC Madarsa and Medical Superintendents of DHQ Hospital Bahawalnagar and THQ Hospital Chistian allotted twenty six (26) residences of the hospitals to those persons who were not working in the hospital, therefore, were not authorized to occupy the residences meant for the staff of concerned hospitals. Moreover, penal rent amounting to Rs 2.427 million were not recovered from unauthorized occupants, in violation of above rules. The detail is given below:

**(Amount in Rupees)**

Sr. No.	Name of Formation	Description	No. of employees	Period	Amount
1	DHQ Hospital Bahawalnagar	Penal Rent	19	2010-12	1,150,539
2	THQ Hospital Chistian	Penal Rent	04	2011-12	609,504
3	RHC Madarsa	Penal Rent	03	2007-12	667,420
	<b>Total</b>		<b>26</b>		<b>2,427,463</b>

The loss occurred due to ineffective financial and managerial controls.

Allotment of residences to unauthorized persons and non recovery of penal rent resulted into loss of Rs 2.427 million.

The matter was reported to concerned DDOs, EDO (Health) and the DCO during September and October 2012. The SMO RHC Madarsa replied that notices have been issued to concerned persons for depositing due amount. The M.S THQ Hospital Chistian stated that allotment was made by the competent authority and the persons are working in blood bank of the hospital. Reply of the DDO was not tenable as the persons were not drawing salary from THQ hospital and the House Allotment Committee of the hospital was not authorized to make allotments in favour of unauthorized persons. The Medical Superintendent DHQ Hospital neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held on 14-15.11.2012 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 2.427 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay besides getting the residences vacated from unauthorized occupants and initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 15, 12 & 7]

#### **1.2.4.9 Loss due to Non Recovery of HRA and M & R Charges – Rs 1.978 million**

According to letter No. FD (M.1)1-15/82-P-1 dated 15.01.2000 issued by the Finance Department, Government of the Punjab and House Allotment Policy at District level, House Rent Allowance is not permissible when facility of official accommodation is availed by government servant and deduction on account of M&R charges @ 5% of pay is required to be made from the allottees of government accommodation.



Fifty five (55) employees under the control of Dy. DEO (EE-W) Bahawalnagar, EDO (CD) and five DDOs of EDO (Health) were having government residences but the DDOs did not recover House Rent Allowance and / or M&R charges amounting to Rs 1.978 million from their salary, in violation of above directions of the government. The detail is given below:

**(Amount in Rupees)**

Sr. No.	Name of Formation	Description	No. of employees	Period	Amount
1	Zila Health Officer Bahawalnagar	House Rent Allowance	02	2008-12	374,688
2	DHQ Hospital Bahawalnagar	House Rent Allowance	10	2011-12	486,980
3	THQ Hospital Chistian	M& R Charges	01	2011-12	60,000
			06	2011-12	48,944
4	THQ Hospital Minchin Abad	M& R Charges	23	2010-12	242,326
5	RHC Madarsa	M& R Charges	05	2008-12	154,332
		House Rent Allowance	02	2008-12	51,576
6	EDO (CD) Bahawalnagar	M& R Charges	01	2011-12	65,222
7	Dy. DEO (EE-W) Bahawalnagar	HRA and M& R Charges	05	2009-12	494,752
<b>Total</b>			<b>55</b>		<b>1,978,820</b>

The loss occurred due to ineffective financial controls and non-compliance of relevant rules.

Non recovery of HRA and M&R charges from allottees of government residences resulted into loss of Rs 1.978 million.

The matter was reported to concerned DDOs, EDOs and the DCO during September and October 2012. The EDO (CD) and SMO RHC Madarsa replied that recovery has been started from the pay of concerned staff. MS THQ Hospital Chistian replied that no recovery is involved as 5% is being deducted from the employees of Blood Bank and notices have been issued for effecting remaining recovery. Moreover M&R charges are not applicable to the paramedical staff. Dy. DEO (EE-W) Bahawalnagar replied that the lady teachers are residing with their father or husband and they are not drawing HRA. Replies of MS THQ Hospital Chistian and Dy. DEO (EE-M) Bahawalnagar were not acceptable as no substantiating evidence was produced in support of the reply. Zila Health Officer and the Medical Superintendents of DHQ Hospital Bahawalnagar and THQ Hospital Minchin Abad neither

submitted working papers nor attended the DAC meeting. The DAC in its meeting held on 14-15.11.2012 directed to effect recovery at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 1.978 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 3, 6, 9, 13, 14, 3, 15, 1 & 5]

#### **1.2.4.10 Loss due to Unauthorized Payment of PHSRP Allowance – Rs 1.736 million**

According to letter No. PMU/PHRSP/G.1-06/61 dated 16.03.2007, issued by the Health Department, Government of the Punjab, any doctor whether regular or on contract posted and drawing pay against the post of RHCs/BHUs, is directed to perform duties somewhere else, will not be entitled to PHSRP Allowance and any such allowance so paid should be recovered.

Following two doctors belonging to defunct Zila Council were drawing pay from the office of the Zila Health Officer Bahawalnagar but were performing duties at DHQ Hospital Bahawalnagar and THQ Hospital Haroon Abad instead of RHCs and BHUs. Moreover, they were drawing PHSRP Allowance @ 12,000 per month despite the fact that this allowance was not admissible to the doctors drawing pay against the post of RHCs/BHUs but performing duties somewhere else.

(Amount in Rupees)

Sr. No.	Name of Officer	Designation / BPS	Period	Amount
1	Dr. Ghulam Mustafa	M.O / 17	20.06.2006 to	868,400
2	Dr. Shujat Ahmed	M.O / 17	30.06.2012	868,400
<b>Total</b>				<b>1,736,800</b>

The loss occurred due to ineffective financial controls of the management, which resulted into loss of Rs 1.736 million.

The matter was reported to the Zila Health Officer, EDO (Health) and the DCO during September 2012. The ZHO neither submitted working papers nor attended the DAC meeting.

Audit recommends that recovery of Rs 1.736 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay

besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 2]

#### 1.2.4.11 Loss due to Non Realization / Less Deposit of Government Receipts - Rs 1.645 million

As per rule 4.1 of PFR Vol-I, the departmental controlling officer should see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. Moreover, rule 7(i) of the Punjab Treasury Rules, stipulates that, all moneys received by the government servants on behalf of the Government shall be deposited in full into the treasury.

Following nine DDOs under the control of EDO (Health) and EDO (Education) did not recover and/or deposit into treasury, government receipts amounting to Rs 1.645 million on account of ambulances charges, MLC charges, lease rent of agricultural land and sale proceeds of dry trees etc in violation of above rules which resulted into substantial loss of revenue during 2008-12. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Description	Period	Amount
1	DHQ Hospital Bahawalnagar	Lease money of agricultural land	2009-12	696,150
2	THQ Hospital Chistian	Ambulance charges	2011-12	147,518
		MLC charges		12,523
3	THQ Hospital Haroon Abad	Ambulance Charges	2010-12	188,118
4	THQ Hospital Minchin abad	Lease money of agricultural land	2010-12	120,000
5	RHC Madarsa	MLC and Ambulance charges	2008-12	32,250
6	Dy. DEO (EE-M) Bahawalnagar	Sale of trees	2010-12	68,000
7	Dy. DEO (EE-M) Chishtian	Sale of Trees	2011-12	325,000
8	Dy. DEO (EE-M) Fortabbas	Sale of Trees	2010-12	15,000
9	Dy. DEO (EE-W) Fortabbas	Lease money of agricultural land	2011-12	40,810
<b>Total</b>				<b>1,645,369</b>

The loss occurred due to ineffective financial controls and negligence of the management.

Non-realization and/or less deposit of public money caused loss of Rs 1.645 million to public exchequer.

The matter was reported to concerned DDOs, EDO (Health), EDO (Education) and DCO during September, October and November 2012. The M.S THQ Hospital Chistian, SMO RHC Madarsa, Dy. DEO (EE-M) Chishtian, Dy. DEO (EE-M) Fort Abbas and Dy. DEO (EE-W) Fort Abbas replied that efforts are being made to recover the amount from concerned officers / officials. The Dy.DEO (EE-M) Bahawalnagar replied that the amount was deposited in SMC account and had been utilized, as and when grant is received, the amount will be deposited into government treasury. The M.S THQ Hospital Haroon Abad replied that the amount was duly received and paid into treasury and nothing is outstanding. Reply of M.S THQ Hospital Haroon Abad was not tenable as no substantiating evidence was produced in support of the reply. The Medical Superintendents of DHQ Hospital Bahawalnagar and THQ Hospital Minchin Abad neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held on 14-15.11.2012 directed to recover the amount and deposit into treasury.

No progress was intimated till finalization of this Report.

Audit recommends that amount of Rs 1.645 million be recovered within a month and deposited into relevant head of account besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 17, 16, 18, 17, 16, 18, 3, 6, 13 & 4]

#### **1.2.4.12 Over Payment due to Non-reduction of Composite Rates of Concrete - Rs 1.329 million**

As per chapter - 6 (Concrete) of MRS, "Composite rate shall be reduced by Rs 5.5 per CFT & Rs12 per CFT if Chenab sand and local sand respectively is used".

The District Officer (Buildings) allotted 21 projects of construction and improvement of government buildings, to the contractors during 2011-12. RCC work of 110,765 Cft was carried out and paid for Rs 20.515 million without reduction of composite rate of RCC work to the stated extent, in violation of the above cited instructions, as locally available sand (Pit sand) was used instead of purchasing the same from "Hairo, Tehsil Hassan Abdal, District Attock. This resulted in overpayment of Rs 1.329 million. The detail is given at Annexure – L.

The loss occurred due to ineffective financial controls and lack of due diligence by the management.

Payment at excessive rates due to non reduction of composite rates of RCC work resulted into overpayment of Rs 1.329 million.

The matter was reported to the DO (Buildings), EDO (W&S) and DCO during October 2012. The DO (Buildings) replied that the rate of items has been correctly applied. Reply of the department was not acceptable as lab test reports and other substantiating evidence regarding use of “Hairo Sand” was not on record which confirmed that local (pit) sand was used and payment was made to the contractor at full rates without reduction of composite rates of RCC work. The DAC in its meeting held on 14-15.11.2012 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that amount of Rs 1.329 million be recovered within a month and deposited into relevant head of account besides initiating disciplinary action on the person(s) at fault, under intimation to Audit.

[AIR Para: 04]

#### **1.2.4.13 Loss due to Excessive Consumption of POL - Rs 1.025 million**

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

Following four ambulances under the control of the Medical Superintendent Bahawalnagar were showed running with average fuel consumption of 9-11 KMs / liter on the basis of Average Consumption Certificate issued by the Assistant Agriculture Engineer Bahawalnagar on 25.08.2011. Just after 3-4 months of issuance of the certificate, the vehicles were got re-examined from the “Transport Manager, Transport Management Organization, Health Department, Punjab, Lahore” and new certificates showing Average Consumption of 7-8 KMs / liter were arranged and POL of 10,256 liters was drawn in excess of actual consumption and financial resources worth Rs 1.025 million were misappropriated from the date of new certificate till 30.06.2012. The detail is given below:

(Amount in Rupees)

Sr. No.	Ambulance Regis. No.	Old Avg. KM s/ Liter	Date of Inspection / Avg. Consumption Certificate	New Avg. KM s/ Liter	Date of Inspection / Avg. Consumption Certificate	Distance Covered With New Avg. (KMs)	POL Shown Consumed with New Average (Liters)	POL To have been Consumed with Old Average (Liters)	Excess POL Drawn (Liters)
01	X.67 – AF	09-11	25.08.2011	07-08	23.04.2012	39,980	5,331	3,998	1,333
02	BNH 4003	08-10	25.08.2011	07-08	17.12.2011	93,723	12,497	10,414	2,083
03	BNG 1012	09-11	25.08.2011	07-08	15.12.2011	98,319	13,109	9,832	3,277
04	BNG 1014	09-11	25.08.2011	07-08	17.12.2011	106,901	14,253	10,690	3,563
<b>Total</b>						<b>338,923</b>	<b>45,190</b>	<b>34,934</b>	<b>10,256</b>

The loss occurred due to ineffective financial controls and malafide intention of the management.

Excessive drawl / consumption of POL than actual, resulted into loss of Rs 1,025,600 to the government.

The matter was reported to the Medical Superintendent of DHQ Hospital, EDO (Health) and the DCO during October 2012. The M.S neither submitted working papers nor attended the DAC meeting.

Audit recommends that amount of 1.025 million be recovered within a month and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit

[AIR Para:- 16]

#### 1.2.4.14 Non Accountal of Consumable Stores and POL- Rs 1.007 million

According to rule 15.1 of PFR Vol-I, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct record and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody.

The EDO (F&P), the Medical Superintendent THQ Hospital Fort Abbas and two Dy.DEOs under the control of EDO (Education) purchased stationery, POL and general store items of Rs 1.007 million during 2009-12. The items /POL were not entered into relevant stock registers / log books which indicated that financial resources were misappropriated by showing fictitious purchases. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Description	Period	Amount
1	EDO (F&P) Bahawalnagar	Stationery and other store items	2011-12	78,826
2	Dy. DEO (EE-W) Fort Abbas	General store items	2011-12	698,240
3	Dy. DEO (EE-W) Minchin Abad	General store items	2009-12	148,100
4	THQ Hospital Fort Abbas	POL	2011-12	82,600
	<b>Total</b>			<b>1,007,766</b>

The loss occurred due to ineffective financial and managerial controls and negligence of the management.

Non accountal of consumable stores and POL into relevant registers indicated possible misappropriation of financial resources worth Rs 1.007 million.

The matter was reported to concerned DDOs, EDO (Education), EDO (Health) and DCO during September and October 2012. The EDO (F&P) replied that the stationery items have been entered in stock register properly. The record will be shown at the time of SDAC, but relevant record was not produced at the time of SDAC meeting. The Dy. DEO (EE-W) Fort Abbas replied that letters have been sent to concerned staff for completion of record. The Dy. DEO (EE-W) Minchin Abad replied that record is being collected from concerned schools. The M.S THQ Hospital Fort Abbas replied that stock entries were already made and are available but no stock registers were produced to audit for verification. The DAC in its meeting held on 14-15.11.2012 directed the EDO (CD) and DMO to hold an inquiry within 15 days regarding audit para of EDO (F&P) and recover the amount from remaining DDOs.

No progress was intimated till finalization of this Report.

Audit recommends early finalization of inquiry proceedings and recovery of Rs 1.007 million within 15 days and deposit into relevant head of account besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 01, 13, 11 & 13]

# ANNEXURE



[Annexure – “I”]

(Rs in Million)

Sr. No.	Para No.	Subject	Amount	Nature
<b>DCO Bahawalnagar</b>				
1.	1	Loss to Govt. due to Purchase of Fuel on Higher Rates, amounting to Rs.107, 424	0.107	Overpayment
2.	4	Un-Justified drawl of “Adhoc Relief Allowance 2010 (50%)” and “Project Allowance” by the DCO, amounting to Rs. 141,925	0.142	Overpayment
3.	13	Loss to Govt. by Drawing Fictitious Repair Bills, amounting to Rs. 3,75,700	0.376	Overpayment
<b>EDO (F&amp;P) Bahawalnagar</b>				
4.	4	Misappropriation of Rs. 302,089 and recovery thereof	0.302	Misappropriation
5.	7	Non accountal of assets and liabilities valuing in millions		Violation of Rule
<b>DO (Live Stock) Bahawalnagar</b>				
6.	4	Irregular payment of conveyance allowance / FTA during leave period, CA from allottee of residences/ vehicles. recovery of Rs 122,978	0.123	Overpayment
<b>EDO (Education) Bahawalnagar</b>				
7.	10	Unjustified expenditure of Rs246248 on POL	0.246	Violation of Rule
<b>Dy. DO (EE-W) Bahawalnagar</b>				
8.	2	Irregular appointment of Mst. Shazia Yasmeen from the post of OT (UT) to PET and then EST. Recovery of overpayment of Rs. 389065.	0.389	Violation of Rule
9.	4	Irregular award of running scale to Mst. Shahida Shafi (PET) recovery of Rs. 771256/-	0.771	Overpayment
10.	12	Further Qualifications without permission and Doubtful Drawl of Qualification Allowance amounting to Rs. 436800/-	0.437	Misappropriation
11.	14	Un-authorized payment of rent of building Rs 202,600	0.203	Violation of Rule
12.	15	Loss to Government due to illegal occupation of Dy. DEO office Rs. 312000/-	0.312	Violation of Rule
13.	16	Ambiguous drawl of bills Rs.410168/-	0.401	Violation of Rule
14.	23	Non deposit/ deduction of general sale tax & Income Tax Rs. 196159 (107645+88514)	0.196	Violation of Rule
15.	33	Fraudulent drawl of double salaries by Amara Jabeen ESE 352699	0.353	Misappropriation
16.	34	Unjustified expenditure of Rs. 240029 on POL.	0.240	Violation of Rule
<b>Dy. DO (EE-M) Bahawalnagar</b>				
17.	2	Loss to Govt. treasury due to fictitious drawl from SMC funds, recovery of Rs. 133,000.6	0.133	Misappropriation
18.	5	Loss to Govt. treasury due to bogus expenditure from SMC funds, recovery of Rs. 167302 (117302 + 50,000).	0.167	Misappropriation
19.	8	Illogical higher / further qualifications and doubtful drawl of qualification allowance amounting to Rs.	0.123	Violation of Rule

		122994 + (approximately).		
20.	10	Loss to Govt. treasury due to theft of electricity fans and pumps costing Rs. 110,000	0.110	Violation of Rule
21.	13	Loss to Govt. treasury due to irregular appointment below prescribed criteria, amounting to Rs. 689509.	0.690	Overpayment
22.	16	Doubtful / un-justified expenditure shown regarding repair of dangerous declared school buildings, amounting to Rs. 140,000	0.140	Misappropriation
23.	18	Loss to Govt. treasury due to non-deduction of income tax and General sales tax, amounting to Rs. 747507.	0.748	Violation of Rule
<b>Dy. DO (EE-W) Minchin Abad</b>				
24.	4	Non deduction / deposit of General Sales Tax and Income tax Rs. 788,753 (GST 435,449 +I. Tax 353,304)	0.789	Violation of Rule
25.	5	Overpayment of Conveyance, Charge and Special Allowance amounting to Rs. 310,680 Recovery thereof	0.311	Overpayment
26.	8	Further Qualifications without permission and Doubtful Drawl of Qualification Allowance amounting to Rs. 376,800	0.377	Misappropriation
27.	9	Doubtful / Un-Justified provision of funds regarding Repair of Shelter Less, & Newly upgraded School Buildings, amounting to Rs. 342,000/-	0.342	Misappropriation
28.	10	Un-Justified expenditure of Rs. 394,135 (387,135+7000)	0.394	Violation of Rule
29.	12	Unauthorized drawl of Pay and Allowances. Recovery of Rs. 417,457	0.417	Violation of Rule
<b>Dy. DO (EE-W) Chishtian</b>				
30.	5	Unauthorized appointment without observance of codal formalities. Irregular expenditure of Rs. 728,540/-	0.729	Violation of Rule
31.	6	Loss to Govt. due to change of cadre and excess payment of pay and Allowances amounting to Rs. 586,440/-	0.586	Overpayment
32.	10	Unauthorized Purchase from unregistered firms and Non Deduction of Income tax amounting to Rs. 223,444/- and GST Rs. 437,650/-	0.438	Violation of Rule
33.	11	Unauthorized drawl of pay and allowances during Study Leave. Recovery of Rs. 245,514/-	0.246	Violation of Rule
34.	12	Fraudulent drawl of pay and allowances and 2011-12 recovery thereof Rs. 480,483/-	0.480	Overpayment
35.	13	Loss to Govt. due to non recovery of GPF Advance Rs. 202,000/-	0.202	Violation of Rule
36.	14	Unauthorized drawl of pay and allowances during EOL and Half Pay. Recovery of Rs. 176,908/-	0.177	Overpayment
<b>Dy. DO (EE-W) Fort Abbas</b>				
37.	1	Purchases without payment of Sale Tax Rs.458708/- & Non Deduction of Income Tax	0.284	Violation of Rule

		Rs.284103/-		
38.	2	Un-authorized stoppage of Recovery of HBA and non recovery of interest Rs.157,728/-	0.158	Violation of Rule
39.	5	Irregular Expenditure on Purchase of sofasit , corpets and non returned of un spent balance Recovery Rs. 49900/-	0.499	Violation of Rule
40.	7	Loss to Govt. Due to change of cadre and award of running scale with out acquiring prescribed qualification Rs. 710386/-	0.710	Violation of Rule
41.	8	Excess payment of pay and allowance due to change of cadre and irregular award of running scale Rs. 560436/-	0.560	Overpayment
42.	12	Imbigous drawal of bills. Rs. 302326/-	0.302	Misappropriation
43.	14	Non Recovery of Conveyance allowance during winter vocations Rs. 293896/-	0.294	Overpayment
44.	16	Un-authorized payment of conveyance alloWance recovery Rs.425842/-	0.426	Violation of Rule
45.	19	Drawal of pay without sanction of EOL from the competent authority. Rs.528265.	0.528	Overpayment
46.	22	Irregular Drawal of Charge allowance. Recovery Rs.101557/-	0.102	Violation of Rule
47.	23	Irregular Drawal of Pay and allowance and non recovery of conveyance charges. Rs.103159/-	0.103	Violation of Rule
<b>Dy. DO (EE-M) Minchin Abad</b>				
48.	5	Doubtful Drawl of Pay & Allowances through Arrear Bills, amounting to Rs. 417107.	0.417	Overpayment
49.	6	Irregular Expenditure of Rs.132123/- on purchase of different items.	0.132	Violation of Rule
50.	7	Unauthorized drawl of Pay and Allowances. Recovery of Rs. 265464.	0.265	Violation of Rule
51.	8	Doubtful / Un-Justified provision of funds regarding Repair of Shelter Less, & Dangerous Declared School Buildings, amounting to Rs. 313810	0.314	Misappropriation
52.	9	Doubtful/Un-Justified expenditure of Rs. 108000.	0.108	Misappropriation
53.	12	Unjustified drawl of Conveyance allowance Rs. 173600/-	0.174	Overpayment
54.	13	Further Qualifications without permission and Doubtful Drawl of Qualification Allowance amounting to Rs. 117600 /-	0.118	Overpayment
55.	14	Loss to Government of Rs. 158078/- due to unjustified balance in the cash book	0.158	Overpayment
56.	15	Unjustified TA/DA Rs. 224437/-	0.224	Violation of Rule
57.	18	Loss to Govt. Treasury due to Non-Deduction of Income Tax AND GENERAL Sales Tax, amounting to Rs. 268761/-.	0.269	Violation of Rule
<b>Dy. DO (EE-M) Chishtian</b>				
58.	2	Loss to Govt. due to appointment below qualification amounting to Rs. 528996/-	0.529	Violation of Rule
59.	8	Drawl of pay on erratic posting expenditure of Rs. 1325724/-	1.326	Overpayment

60.	9	Excess drawal of encashment Rs. 113080/-	0.113	Overpayment
<b>Dy. DO (EE-M) Haroon Abad</b>				
61.	1	Payment of conveyance allowance during winter leave amounting to Rs. 458,714	0.459	Overpayment
62.	3	Non deduction / deposit of general sales tax and income tax Rs. 470,819 (GST 198132 +I Tax 248087+24,600)	0.471	Violation of Rule
63.	4	Doubtful expenditure of different heads amounting to Rs. 184,424	0.184	Violation of Rule
64.	5	Doubtful expenditure of TA/DA amounting to Rs. 120,945.	0.121	Violation of Rule
65.	7	Unauthorized award of advance increments for MA/B.Ed. recovery of Rs. 358,438	0.358	Violation of Rule
66.	9	Irregular grant of advance increments to F.A PTC teacher recovery amounting to Rs. 234,608	0.235	Violation of Rule
67.	12	Non-provision of record		Violation of Rule
<b>Dy. DO (EE-M) Fort Abbas</b>				
68.	10	Unauthorized purchase from unregistered firms and non deduction of income tax amounting to Rs. 506,472/- and GST Rs. 629,454/-	0.629	Violation of Rule
69.	12	Irregular payment of pay and allowances. recovery of Rs. 277,880/-	0.278	Violation of Rule
<b>Govt. Girls Higher Secondary School Maroot</b>				
70.	2	Irregular payment of arrear payment pay and allowances without additional budget to Rs.403235/-	0.403	Overpayment
71.	5	Irregular award of BPS No. 14 to Arabic Teacher recovery Rs. 144585/-	0.145	Violation of Rule
<b>Govt. Boys Higher Secondary School Chak Madrassa</b>				
72.	2	Irregular payment of arrear payment pay and allowances without additional budget to Rs.137359/-	0.137	Violation of Rule
<b>DO (Health) Bahawalnagar</b>				
73.	3	Doubtful / irregular expenditure on repair of vehicles – Rs. 438,039	0.438	Misappropriation
74.	5	Non-accountal into stock Rs. 220,324	0.220	Violation of Rule
75.	8	Doubtful expenditure on repair of furniture – Rs. 324,823	0.325	Misappropriation
76.	10	Doubtful expenditure on repair of machinery– Rs. 475,606	0.476	Misappropriation
77.	18	Fraudulent payment sanction after token No. Rs. 348,639	0.349	Misappropriation
78.	19	Non deduction of House Rent loss to Govt. – Rs 315,755	0.316	Overpayment
<b>ZHO Bahawalnagar</b>				
79.	1	Irregular drawl of Adhoc Relief Allowance (2010) 50% of pay by the Doctors Rs573,840 and recovery thereof.	0.574	Violation of Rule
80.	7	Irregular Purchase and consumption of Medicines. Rs. 135,000/-	0.135	Overpayment

81.	9	Misappropriation of Funds through bogus Billing, amounting to Rs. 146,830	0.147	Misappropriation
82.	10	Non Utilization of Medicine Budget amounting to Rs. 165,000	0.165	Violation of Rule
<b>DHQ Hospital Bahawalnagar</b>				
83.	1	Loss to Govt. due to Purchase of Fuel on Higher Rates, amounting to Rs. 331,898	0.332	Violation of Rule
84.	2	Loss to Govt. due to Un-Justified drawl of Photocopy Bills, amounting to Rs. 620,186	0.620	Violation of Rule
85.	4	Loss to Govt. due to Drawl of Pay & Allowances by the Doctors without Performing Duties, amounting to Rs. 433,512.	0.434	Violation of Rule
86.	7	Loss to Govt. due to Unjustified Drawl of House Rent Allowance by the Resident Employees, amounting to Rs. 486,980.	0.487	Violation of Rule
87.	8	Loss to Govt. due to Purchase of Store Items on Higher Rates, amounting to Rs. 170,112	0.170	Violation of Rule
88.	9	Un-Justified drawl of Pay & Allowances by the Employees at General Duties, amounting to Rs.		Violation of Rule
89.	10	Un-Justified drawl of Pay & Allowances by the Employees at General Duties, amounting to Rs. 886,356+	0.886	Violation of Rule
90.	18	Loss to Govt. due to Non-Leasing of Agri Land, amounting to Rs. 546,150.	0.546	Violation of Rule
91.	23	Loss to Govt. due to Un-Authorized Drawl of Share by the M.S, amounting to Rs. 564,660.	0.565	Violation of Rule
<b>THQ Hospital Chishtian</b>				
92.	2	Unauthorized drawl of pay and allowance for the EOL and absent period recovery Rs.1,61,034/-	0.161	Violation of Rule
93.	4	Non provision of consumption record of store item by user end Rs.2,57,185/-	0.258	Violation of Rule
94.	8	Non/ less deposit of hospital receipt Rs.1,08,991	0.109	Misappropriation
<b>THQ Hospital Haroon Abad</b>				
95.	2	Irregular drawl of adhoc relief allowance (2010) 50% of pay by the doctors Rs. 925,210/- and recovery thereof.	0.925	Violation of Rule
96.	3	Irregular drawl of HSRA by the paramedic staff and recovery of Rs.107,776/-	0.108	Violation of Rule
97.	22	Irregular expenditure on purchase of lab items Rs. 147,370/-	0.147	Violation of Rule
98.	23	Misappropriation of funds through fictitious billing, amounting to Rs.427,621/-	0.428	Misappropriation
99.	24	Irregular purchase and consumption of medicine Rs.134,750/-	0.135	Violation of Rule
100.	26	Loss to Govt. due to excess use of POL Rs. 418,267/-	0.418	Violation of Rule
101.	28	Loss to general public due to off roading of old ambulance.		Violation of Rule
<b>THQ Hospital Fort Abbas</b>				
102.	2	Irregular drawl of adhoc relief allowance (2010) 50% of pay by the doctors Rs.937,300/- and	0.937	Violation of Rule

		recovery thereof.		
103.	3	Misappropriation of funds through fictitious billing, amounting to Rs.719,531/-	0.720	Misappropriation
104.	4	Loss to Govt. due to misappropriation of POL amounting to Rs.653,700/-	0.654	Violation of Rule
105.	6	Unauthorized drawl of allowances during leave. recovery of Rs.159,193/-	0.159	Violation of Rule
106.	7	Loss to Govt. due to excess use of POL Rs.136,904/-	0.137	Violation of Rule
107.	8	Irregular purchase of medicine out of LP amounting to Rs.198,690/- and non deduction of GST Rs.31,790/-	0.199	Violation of Rule
108.	9	Loss to Govt. due to non deduction of GST Rs.129,747/- and recovery thereof.	0.130	Violation of Rule
109.	10	Irregular payment of Health Professional allowance during LPR Rs.120,000/-	0.120	Violation of Rule
<b>THQ Hospital Minchin Abad</b>				
110.	1	Irregular drawl of health professional allowance by WMOs amounting to Rs	0.390	Violation of Rule
111.	2	Irregular drawl of adhoc relief allowance (2010) 50% of pay by the Doctors Rs	0.643	Violation of Rule
112.	9	Loss to Government due to non deduction of HSRA, Professional allowances on leve – Rs	0.140	Violation of Rule
113.	10	Loss to Government due to non deduction of HSRA / Professional Allowances – Rs	0.250	Violation of Rule
114.	11	Loss to Government Rs due to non deductin of Dress / Mess Allowance for leve periods and wrong increment	0.123	Violation of Rule
115.	14	Loss to Government due to irregular payment of conveyance allowances – Rs	0.242	Violation of Rule
116.	15	Loss to Government due to irregular payment of conveyance allowances / house rent allowances – Rs	0.242	Violation of Rule
117.	16	Loss to Government due to non lease of cultivated land – Rs	0.120	Violation of Rule
118.	22	Un-justified expenditure on purchase of Oxygen Rs	0.264	Violation of Rule
<b>119. SMO RHC Chak Madrassa</b>				
120.	10	Excess payment of pay allowance recovery Rs.110153/-	0.110	Overpayment
121.	11	Irregular drawl of adhoc relief allowance (2010) 50% of pay by doctors Rs.861000/-	0.861	Violation of Rule
122.	12	Mis appropriation of strychnine powder Rs.237000/-	0.237	Misappropriation
<b>EDO (CD) Bahawalnagar</b>				
123.	3	Recovery of pay due to resign of post and non-performing duties of the post amounting to Rs.195462/- (21850+173612)	0.195	Overpayment
124.	5	Irregular drawl of POL and loss to Govt. treasury due to awarding undue favor to the desired petrol pump, amounting to Rs.2,70,480/- (2,52,440/- + 18,040/-)	0.270	Violation of Rule

<b>DO (Buildings) Bahawalnagar</b>				
125.	1	Non deduction of Professional Tax Rs.131000/-	0.131	Violation of Rule
126.	3	Extra payment due to revision of estimates Rs. 328000/-	0.328	
127.	10	Doubtful expenditure on POL and repair of vehicle Rs. 462,623/-	0.463	Violation of Rule
128.	11	Loss due to over estimation of cost and purchase of machinery and equipment after allowing contractors profit Rs. 872,622/-	0.873	Violation of Rule
<b>DO (Roads) Bahawalnagar</b>				
129.	4	Loss to Govt. due to non deducting shrinkage, amounting to Rs.380,871/-	0.381	Violation of Rule
130.	10	Loss to Govt. due to making payment of excess mileage amounting to Rs.122,014.	0.122	Violation of Rule
131.	13	Loss to Govt. treasury due to non recovery of professional tax and less collection of enlistment & renewal fee, amounting to Rs.162,000.	0.162	Violation of Rule
132.	14	Loss to Govt. due to non collection of "road approaches rent" from petrol pumps, amounting to Rs.525000.	0.525	Violation of Rule
<b>DO (OFWM) Bahawalnagar</b>				
133.	7	Unauthorized revision in cost estimate of the water courses to extend undue favour to WUAs and loss to Govt. Rs.584,814/-	0.585	Violation of Rule
134.	8	Loss to Govt. due to non recovery of Rs.494,605/- from WUAs	0.495	Violation of Rule
135.	9	Non refund of unspent balance and recovery thereof Rs.430,787/-	0.431	Overpayment
136.	12	Loss to Govt. due to misappropriation of POL amounting to Rs.217,400/-	0.218	Violation of Rule
137.	14	Unjustified expenditure on publicity/ advertisement and printing without approval of austerity committee amounting to Rs.149,000/-	0.149	Violation of Rule
<b>DO (Agriculture) Bahawalnagar</b>				
138.	1	Loss to Government due to unjustified expenditure on repair vehicle LHO-6316 Rs.429,833/- and recovery thereof income tax @ 6% Rs. 10,746/-	0.430	Violation of Rule

**MEFDAC PARAS****(Rs in Million)**

Sr. No.	Para No.	Subject	Amount
<b>DCO Bahawalnagar</b>			
1.	3	Loss to Govt. due to Violation of Austerity Measures through Irregular Re-Appropriation, amounting to Rs. 2,800,000.	2.800
<b>EDO (F&amp;P) Bahawalnagar</b>			
2.	8	Irregular lump sum allocation of budget. Rs. 200.470 (m)	200.470
3.	10	Irregular provision of budget of Rs. 157.500 million to EDO (Health) Bahawalnagar without having DDO powers.	157.500
4.	11	Unauthorized re-appropriation of funds amounting to Rs. 3,753,752/-	3.754
5.	13	Unauthorized additional / supplementary grants of Rs. 13.235 million.	13.235
6.	14	Irregular provision of budget of Rs. 3,016,377/- to EDO (I.T) and expenditure thereof Rs.1,880,550/-	1.881
<b>EDO (Education) Bahawalnagar</b>			
7.	3	Unauthorized retention of unspent Balance of Stipend amounting to Rs. 5869552	5.870
8.	6	Unjustified distribution of Stipend among students Rs. 1141,800	1.142
9.	7	Unjustified expenditure on Photostat Rs 98,769	0.099
10.	11	Loss due to unjustified expenditure of POL in winter season Rs 27,600	0.028
11.	13	Non Recovery of Registration/Inspection Fee from Private registered Schools amounting to Rs. 7661500/-	7.662
<b>Dy. DO (EE-W) Bahawalnagar</b>			
12.	3	Irregular grant of advance increments to PTC teachers recovery of Rs. 56452	0.056
13.	6	Irregular Expenditure of Rs. 64162 on purchase of different items.	0.064
14.	13	Loss to Government Rs. 14304/- on account of late medical and due to defective orders of Teachers and non recovery from teacher on leave without pay.	0.014
15.	18	Non deduction of income tax recovery Rs. 74382/-	0.074
16.	20	Excess expenditure than sanctioned budget Rs. 62.253 (M)	62.253
17.	21	Laps of budget Rs. 64425247/-	64.425
18.	22	Un authorized retention of closing balance of SMC grant Rs. 17401622.	17.402
19.	24	Government due to doubtful/bogus expenditure of Rs. 96129 on repair of vehicle No. BNA -5852	0.096
20.	25	Overpayment of pay and allowance and non recovery of over payment Rs. 14050 pointed out by DAO	0.014
21.	26	Irregular Award of Running scale to Mst. Naseem Akhtar (PET). Recovery of Rs. 57680/-	0.058
22.	27	Doubtful / Un-Justified provision of funds regarding Repair of Shelter Less School Buildings, amounting to Rs. 80000.	0.080
23.	28	Overpayment of pay and allowance Rs. 47900/-	0.048
24.	29	Overpayment of pay and allowance to LC teachers Rs. 82815	0.083
25.	30	Unjustified payment of Charge allowance Rs. 26400/-	0.026
26.	31	Irregular expenditure on pay and allowances Rs. 1,495,006 due to doubtful appointment orders of Mst. Bismillah PTC.	1.495



27.	32	Irregular expenditure on pay and allowances Rs.1,314,652 due to Doubtful Degree of PTC	1.315
<b>Dy. DO (EE-M) Bahawalnagar</b>			
28.	6	Loss to Govt. of Rs. 29,400 to treasury due to unjustified expenditure on temporary posted teachers & recovery thereof due to overdrawl from SMC Rs. 4800	0.029
29.	7	Loss to Govt. treasury due to irregular award of advance increments recovery of Rs. 36965.	0.037
30.	12	Loss to Govt. treasury due to irregular award of advance increments on account of F.A + PTC, recovery of Rs. 51132.	0.051
31.	14	Doubtful / un-justified expenditure regarding repair & white washing of school buildings, amounting to Rs. 1374170	1.374
32.	17	Loss to Govt. due to non rationalization of staff of Rs. 5119464	5.119
<b>Dy. DO (EE-W) Minchin Abad</b>			
33.	3	Doubtful payment of arrears of pay and allowances, amounting to Rs. 1,501,802/-	1.502
<b>Dy. DO (EE-M) Minchin Abad</b>			
34.	10	Unjustified expenditure of Rs. 81880 on E/S Khola Sanam	0.082
35.	11	Non accountal /purchase through ambiguous vouchers of stock into stock register Rs. 12690	0.013
36.	17	Unjustified expenditure from SMC Grant Rs. 66,000	0.066
<b>Dy. DO (EE-W) Chishtian</b>			
37.	3	Loss to Govt. due to excess payment to untrained OT as PTC. Rs. 72,910/-	0.073
38.	4	Loss to Govt. due to excess payment of pay. Rs. 39,802/-	0.040
39.	7	Loss to Govt. Treasury due to over Payment of Charge Allowance Recovery of Rs. 74,800/-	0.075
40.	15	Doubtful payment of arrears of pay and allowances Rs. 3,743,825	3.744
<b>Dy. DO (EE-M) Chishtian</b>			
42.	10	Non deduction of income tax from the pay of Govt. servants recovery Rs. 89902/-	0.090
<b>Dy. DO (EE-M) Haroon Abad</b>			
43.	2	Irregular payment of arrears of pay and allowances without additional budget, change form and claim bills amounting to Rs. 2,495,067	2.495
44.	11	Irregular expenditure in excess of allocated budget Rs. 15,201,013	15.201
<b>Dy. DO (EE-M) Fort Abbas</b>			
45.	11	Irregular payment of arrears of pay and allowances without additional budget amounting to Rs. 1,072, 178/-	1.072
46.	15	Loss to Govt. due to non lease of agricultural land of Govt. P/S 200/8R (west) amounting to Rs. 57,750	0.058
<b>Dy. DO (EE-W) Fort Abbas</b>			
47.	9	Drawal of Pay and allowance During E.O.L Period. Rs. 59029/- and Non Recovery of Excess Payment.	0.059
48.	15	Irregular award of advance increment to PTC . Recovery of Rs. 51114/-	0.051
49.	18	Non realization of sale tax on accounts of auction Rs. 26805 Incom tax Rs. 2700	0.027
50.	21	Non recovery/ deduction of BF+WF Rs.75375/-	0.075
<b>Govt. Girls Higher Secondary School Maroot</b>			
51.	1	Payment of mobility / conveyance allowance during leave period recovery of Rs. 73268/-	0.073
52.	4	Un-authorized drawl of pay and allowances due to maternity leave	0.066

		without pay recovery Rs. 66030/-	
53.	6	Irregular / doubtful appointment of O.T recovery Rs. 1014141/-	1.014
<b>Govt. Boys Higher Secondary School Chak Madrassa</b>			
54.	3	Non recovery of GP Fund advance amounting to Rs. 104500/-	0.015
55.	6	Un-authorized drawl of pay and allowances recovery Rs. 39970/-	0.040
<b>EDO (Health) Bahawalnagar</b>			
56.	11	Payment of fictitious invoice Rs. 9,625,000	9.625
57.	12	Purchase of medicines without DDO powers Rs.15.000 million.	15.000
<b>DO (Health) Bahawalnagar</b>			
58.	16	Payment of fictitious batched and DTL medicines – Rs. 1,579,690	1.580
59.	17	Un-authorized use of office electricity & generator in T.B Dot office due to un-authorized occupation by the DO (Health) loss to Govt. – Rs 80,000	0.080
60.	20	Difference in actual POL used and amount drawn loss to Govt. – Rs. 1,742,473	1.742
<b>ZHO Bahawalnagar</b>			
61.	5	Unauthorized drawl of Pay and allowances during Leave on half pay and Absent period. Recovery of Rs. 59,536/-	0.060
62.	6	Unauthorized drawl of pay amounting to Rs. 1,377,550/-	1.378
63.	8	Misappropriation of Funds through Fictitious Billing, amounting to Rs. 89,513	0.090
64.	11	Non disposal of unserviceable stores & Stocks amounting to Rs. 100,000	0.100
<b>DHQ Hospital Bahawalnagar</b>			
65.	3	Loss to Govt. due to Un-Justified drawl of Allowances by the Nurses, amounting to Rs. 1,004,340	1.004
66.	12	Misappropriation of Funds through Fictitious Billing, amounting to Rs. 3,315,649.	3.316
67.	14	Un-Justified drawl of Non-Practice Allowance, amounting to Rs. 1,098,000.	1.098
68.	20	Irregularities in respect of Fees/Charges, amounting to Rs. 2,690,507.	2.691
69.	21	Loss to Govt. due to Fictitious Billing under “Repair of Vehicle” head, amounting to Rs. 1,352,191.	1.352
70.	22	Loss to Govt. due to Wasteful Expenditure, amounting to Rs. 4,500,000.	4.500
<b>THQ Hospital Chishtian</b>			
71.	1	Unauthorized payment of conveyance allowance recovery Rs.454700/-	0.455
72.	5	Unauthorized drawl of mess, dress and conveyance allowance during leave period, recovery Rs.69,652/-	0.070
73.	7	Non recovery/ deduction of BF & WF from the pay of officials on regularization recovery Rs.61,074/-	0.061
74.	10	Drawl of pay and allowances without performing the duty of the post expenditure Rs.1,561,932/-	1.562
75.	14	Irregular drawl of adhoc relief allowance (2010) 50% of pay by doctors recovery Rs.655850/-	0.656
76.	15	Un-authorized drawl of SHSRA by the staff working in hospital. recovery Rs.2089788/-	2.090
<b>THQ Hospital Haroon Abad</b>			
77.	7	Overpayment of HSRA to the Detal Surgeon and recovery thereof Rs. 73,548/-	0.074
78.	11	Irregular drawl of HSRA by the doctors and recovery thereof Rs. 6,674,800/-	6.675
79.	15	Doubtful expenditure on purchase of tyres Rs. 68,440/-	0.068

80.	21	irregular expenditure on purchase of durable goods Rs.42,920/-	0.043
81.	25	Non resale of used mobile oil loss to Govt. Rs. 80,640/-	0.081
82.	27	Loss to Govt. due to purchase in excess of requirement valuing in million.	
<b>THQ Hospital Fort Abbas</b>			
83.	12	Loss to Govt. due to purchase of medicines on higher rates. Rs.86,145/-	0.086
84.	14	Irregular expenditure on purchase of durable goods Rs.59,000/-	0.059
85.	15	Irregular drawl of HSRA by the paramedic staff and recovery of Rs.47,946/-	0.048
86.	16	Loss to Govt. due to purchase of POL at higher rates than the rates fixed by OGRA Rs.46,119/-	0.046
87.	17	Irregular drawl of charge allowance recovery of Rs.42,000/-	0.042
88.	19	Non resale of used mobile oil loss to Govt. Rs.31,840/-	0.032
89.	20	Unauthorized retention of public money and difference of Rs 2,146,445 in closing balance as per cash book and bank statement.	2.146
90.	22	Loss to Govt. due to purchase in excess of requirement valuing in million	
<b>THQ Hospital Minchin Abad</b>			
91.	4	Recovery on account of un-justified drawl of mess / dress allowance Rs	0.089
92.	5	Non deduction of water charges from the residents of quarters of THQ Minchin Abad	0.072
93.	6	Irregular payment of 35% share to MS due to non posting of specialist and recovery thereof	0.068
94.	7	Loss to Government due to non deduction of HRA , CA and repair & maintenance	0.020
95.	18	Recovery on account of surcharge tax	0.013
96.	19	Un-justified expenditure on purchase of contingencies / medicines – Rs	1.097
97.	20	Unjustified expenditure on Photostat	0.035
98.	21	Wasteful expenditure due to excess purchase of medicine without requirement amounting to Rs	1.264
99.	23	Unjustified expenditure on transportation of medicines	0.024
100.	24	Loss to Government due to non deduction of CA / House Rent HSRA	0.089
<b>SMO RHC Chak Madrassa</b>			
101.	5	Irregular drawl of health sector reform allowance Rs.213556/-	0.214
102.	8	Mis appropriation of POL Rs.69900/-	0.070
103.	13	Non deduction of water charges from the resident of residences recovery Rs.48000/-	0.048
104.	14	Expenditure by mis-classification Rs.67500/-	0.068
105.	16	Drawl of pay and allowance duty absent period recovery Rs.25040/-	0.025
106.	17	Non payment of sale tax recovery Rs.24940/-	0.025
107.	19	Loss to Govt. Rs.15978/-	0.016
108.	20	Non deduction of income tax at source recovery Rs.15257/-	0.015
<b>DO (Buildings) Bahawalnagar</b>			
109.	7	Loss due to payment of quantities in excess of allowed – Rs	1.296
110.	9	Non stopage of use of luxury stones leading to Un-authorized expenditure of Rs. 2,157,655/-	2.158
111.	13	Un-justified expenditure on building/ offices again and again Rs. 3,188,654/-	3.189
<b>DO (Roads) Bahawalnagar</b>			
112.	11	Loss to Govt. treasury due to making payment of un-justified (excess) distance quantity amounting to Rs. 97,300/-.	0.097

<b>DO (OFWM) Bahawalnagar</b>			
113.	2	Loss to Govt. due to non deduction of GST Rs. 9,922,178/- and recovery thereof	9.922
114.	15	Non recovery of motorcycle advance amounting to Rs.98,100/-	0.098
115.	16	Unauthorized drawl of TA/DA amounting to Rs.64,200/-	0.064
116.	17	Unauthorized drawl of conveyance allowance Rs.59,850/-	0.060
117.	18	Loss to Govt. due to non deduction of income tax on rent of office buildings amounting to Rs.30,039/-	0.030
<b>DO (Agriculture) Bahawalnagar</b>			
118.	5	Non surrendering of saving in budget amounting Rs. 2,720,199/-	2.720
<b>DO (Live Stock) Bahawalnagar</b>			
119.	6	Unauthorized/unjustified expenditure on repair of building Rs. 22087/-	0.022
120.	12	Misappropriation of funds through fictitious billing, amounting to Rs. 74479/-	0.074
121.	14	Loss to Govt. due to purchase of POL at higher rates than the rates fixed by OGRA – Rs 40812/-	0.041
<b>EDO (CD) Bahawalnagar</b>			
122.	9	Un-justified expenditure of different heads amounting to Rs.72168/-	0.072

[Annexure – B]

Summary of Appropriation Accounts by grants for the Financial Year 2011-12

(Amount in Rupees)

Grant No.	Name of the Grant	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation (+) Excess (-) Saving
<b>NON-DEVELOPMENT</b>							
3	Provincial Excise.	Voted	5,863,183	52,824	5,916,007	5,916,007	0
5	Forests.	Voted	8,988,367	1,940,239	10,928,606	10,928,606	0
7	Charges on A/c of M. V. Act.	Voted	642,177	124,369	766,546	766,546	0
8	Other Taxes & Duties.	Voted	5,444,296	532,983	5,977,279	5,977,279	0
10	General Administration.	Voted	73,823,326	0	73,823,326	47,017,545	(-) 26,805,781
15	Education.	Voted	4,287,850,419	66,191,754	4,354,042,173	4,353,312,108	(-) 730,065
16	Health Services.	Voted	1,112,448,804	0	1,112,448,804	902,034,071	(-) 210,414,733
17	Public Health.	Voted	2,141,780	0	2,141,780	1,931,516	(-) 210,264
18	Agriculture.	Voted	105,817,468	8,628,091	114,445,559	114,443,619	(-) 1,940
19	Fisheries.	Voted	2,061,151	449,144	2,510,295	2,510,295	0
20	Veterinary.	Voted	106,142,517	0	106,142,517	96,924,596	(-) 9,217,921
21	Cooperation.	Voted	24,750,999	3,720,543	28,471,542	28,471,542	0
22	Industries.	Voted	1,012,787	0	1,012,787	797,563	(-) 215,224
23	Miscellaneous Departments.	Voted	2,124,660	710,289	2,834,949	2,834,949	0
24	Civil Works.	Voted	59,843,227	0	59,843,227	27,583,058	(-) 32,260,169
25	Communications	Voted	110,129,556	0	110,129,556	97,761,968	12,367,588
31	Miscellaneous.	Voted	31,428,501	0	31,428,501	26,069,866	(-) 5,358,635
32	Civil Defence.	Voted	5,613,581	0	5,613,581	4,085,948	(-) 1,527,633
<b>Total Non-Development :</b>			<b>5,946,126,799</b>	<b>82,350,236</b>	<b>6,028,477,035</b>	<b>5,729,367,082</b>	<b>(-) 299,109,953</b>
<b>DEVELOPMENT</b>							
36	Development.	Voted	686,439,673	0	686,439,673	291,114,923	(-) 395,324,750
<b>Total Development :</b>			<b>686,439,673</b>	<b>0</b>	<b>686,439,673</b>	<b>291,114,923</b>	<b>(-) 395,324,750</b>
<b>Grand Total :</b>			<b>6,632,566,472</b>	<b>82,350,236</b>	<b>6,714,916,708</b>	<b>6,020,482,005</b>	<b>(-) 694,434,703</b>
<b>Net Result of Surrender / Withdrawal :</b>			<b>0</b>	<b>-693,471,276</b>	<b>-693,471,276</b>	<b>0</b>	<b>(+) 693,471,276</b>
<b>Net Total :</b>			<b>6,632,566,472</b>	<b>-611,121,040</b>	<b>6,021,445,432</b>	<b>6,020,482,005</b>	<b>(-) 963,427</b>

## Annexure – C

**Summary of Budget and Expenditure of the Financial Year 2011-12**

(Amount in Rupees)

Name of Office	Budget			Expenditure			Excess(+) / Saving(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
Zila Nazim	2,499,750	4,055,782	6,555,532	2,499,750	1,444,954	3,944,704	-2,610,828	39.83%
Zila Naib Nazim	2,520,462	9,051,402	11,571,864	2,520,462	2,933,140	5,453,602	-6,118,262	52.87%
DCO	17,982,674	29,203,018	47,185,692	17,982,674	18,076,594	36,059,268	11,126,424	23.58%
EDO (F&P)	18,350,083	11,524,450	29,874,533	18,356,203	3,364,858	21,721,061	-8,153,472	27.29%
EDO (W&S)	78,317,737	93,796,826	172,114,563	78,264,188	49,012,354	127,276,542	44,838,021	26.05%
EDO(Education)	4,182,995,646	139,133,358	4,322,129,004	4,182,995,646	137,016,108	4,320,011,754	-2,117,250	-0.05%
EDO (Health)	717,838,733	394,610,071	1,112,448,804	717,870,612	184,163,459	902,034,071	-210,414,733	18.91%
EDO (CD)	67,647,459	24,922,607	92,570,066	67,647,459	20,411,505	88,058,964	-4,511,102	-4.87%
EDO(Agriculture)	193,018,262	41,008,715	234,026,977	193,018,262	31,788,854	224,807,116	-9,219,861	-3.94%
<b>Total Current Expenditure</b>			<b>6,028,477,035</b>			<b>5,729,367,082</b>	-299,109,953	-4.96%
<b>Development Expenditure</b>			<b>686,439,673</b>			<b>291,114,923</b>	-395,324,750	57.59%
<b>Grant Total of Expenditure</b>			<b>6,714,916,708</b>			<b>6,020,482,005</b>	-694,434,703	10.34%
<b>Surrender / Withdrawal</b>			<b>-693,471,276</b>			<b>0</b>	-693,471,276	100.00%
<b>Grant Total of Expenditure</b>			<b>6,021,445,432</b>			<b>6,020,482,005</b>	-963,427	-0.02%

**Annexure – D**  
**[Para 1.2.1.2]**

**Misappropriation of POL**

(Amount in Rupees)

Sr. No.	POL Slip No.	Date	QTY Purchased (Liters)	Expenditure Incurred	Rate / Liter	QTY Entered in Log Book (Liters)	Value of POL Entered in Log Book
1	43	14-06-11	1,000	94,900	94.9	200	18,980
2	72	1/7/2011	1,000	94,900	94.9	200	18,980
3	74	16-07-11	1,000	94,900	94.9	200	18,980
4	75	1/8/2011	1,000	94,900	94.9	200	18,980
5	76	16-08-11	1,000	95,500	95.5	200	19,100
6	98	1/9/2011	1,000	95,500	95.5	200	19,100
7	4244	17-09-11	1,000	95,600	95.6	200	19,120
8	4245	10/10/2011	500	48,500	97.0	200	19,400
9	4246	26-10-11	500	48,500	97.0	200	19,400
10	4247	10/11/2011	500	48,500	97.0	200	19,400
11	4248	25-11-11	500	48,500	97.0	200	19,400
12	4281	20-12-11	500	48,500	97.0	200	19,400
13	4282	21-02-12	500	53,200	106.4	200	21,280
14	4283	10/4/2012	500	55,050	110.1	200	22,020
			<b>10,500</b>	<b>1,016,950</b>		<b>2,800</b>	<b>273,540</b>

- Quantity of POL Not Entered in Log Book = 10,500 – 2800 = 7,700 liters
- Value of POL Not Entered in Log Book = 1016950 – 273540 = Rs 743,410

(Amount in Rupees)

Sr. No.	POL Slip No.	Date	QTY Purchased (Liters)	Expenditure Incurred	Rate / Liter	QTY Not Entered in Log Book (Liters)	Value of POL Entered in Log Book
1	2261	13-05-12	300	32,670	108.9	200	21,780
2	2262	14-05-12	300	32,670	108.9	200	21,780
3	2263	15-05-12	300	32,670	108.9	200	21,780
4	2264	16-05-12	300	32,670	108.9	200	21,780
5	2265	17-05-12	300	32,670	108.9	200	21,780
6	2266	18-05-12	300	32,670	108.9	200	21,780
7	2267	19-05-12	300	32,670	108.9	200	21,780
8	2268	20-05-12	300	32,670	108.9	200	21,780
9	2269	21-05-12	300	32,670	108.9	200	21,780
10	2260	12/5/2012	300	32,670	108.9	200	21,780
<b>Sub Total-</b>			<b>3,000</b>	<b>326,700</b>		<b>2,000</b>	<b>217,800</b>

- Quantity of POL Not Entered in Log Book = 3,000 – 2,000 = 1,000 liters
- Value of POL Not Entered in Log Book = 326,700 – 217,800 = Rs 108,900



**Annexure – E**  
**[Para 1.2.2.1]**

**Non Provision of Record**

(Amount in Rupees)

Sr. No.	Name of Formation	Period of Audit	Particulars	Amount
1	DCO Bahawalnagar	2011-12	Contingency bills and service record	0
2	DO (Live Stock) Bahawalnagar	2011-12	Store and Receipts	0
3	DHQ Hospital Bahawalnagar	2011-12	Receipt record	2,690,507
			Log book and relevant record of ambulance No.BNB-4055	76,200
4	RHC Madarsa	2008-12	TA Bills and Medical Bills, indoor record	123,091
			Medicine & General Store record	0
5	EDO (Education) Bahawalnagar	2011-12	Misc. Record	0
6	Dy. DEO (EE-W) Chistian	2011-12	SMC and other record	10,978,944
7	Dy. DEO (EE-M) Fort Abbas	2010-12	SMC Record	160,000
8	Dy. DEO (EE-W) Fort Abbas	2011-12	SMC record and Vouched Accounts	2,149,350
			Tuition fee of evening classes	6,600,000
9	Dy. DEO (EE-W) Minchin Abad	2009-12	Service books, SMC record	0
			Vouched accounts	170,489
10	Dy. DEO (EE-W) Bahawalnagar	2011-12	Pay bills and change forms	547,906
11	Government Girls High School Maroot	1983-2012	Expenditure, History sheet and pay bills	0
<b>Total</b>				<b>23,496,487</b>

**Annexure – F**  
**[Para 1.2.3.2]**

<b>Irregular ppointment below prescribed qualification</b>						
<b>Mr. Liaqat Ali (PTC) Govt. MPS Rafiq Abad</b>						
<b>Period</b>		<b>Basic Pay</b>		<b>Difference</b>	<b>Months</b>	<b>Amount</b>
<b>From</b>	<b>To</b>	<b>Due</b>	<b>Drawn</b>			
25-02-97	11/97	1480	1480	0	9M 14 D	0
12/97	11/98	1480	1561	81	12	972
12/98	11/99	1480	1642	162	12	1,944
12/99	11/00	1480	1723	243	12	2,916
12/00	11/01	1480	1804	324	12	3,888
12/01	11/02	2220	2820	600	12	7,200
12/02	11/03	2220	2940	720	12	8,640
12/03	11/04	2220	3060	840	12	10,080
12/04	06/05	2220	3180	960	7	6,720
07/05	11/05	2555	3675	1120	5	5,600
12/05	11/06	2555	3815	1260	12	15,120
12/06	06/07	2555	3955	1400	7	9,800
07/07	11/07	2940	4540	1600	5	8,000
12/07	06/08	2940	4860	1920	7	13,440
07/08	11/08	3530	5810	2280	5	11,400
12/08	06/09	3530	6000	2470	7	17,290
07/09	11/09	3820	6120	2300	5	11,500
12/09	11/10	3820	6350	2530	12	30,360
12/10	06/11	3820	6580	2760	7	19,320
07/11	11/11	6200	10760	4560	5	22,800
12/11	09/12	6200	11140	4940	10	49,400
<b>Sub Total</b>						<b>256,390</b>
<b>Imtiaz Ahmad</b>				P/S 205/9R		250,558
<b>Muhammad Naveed</b>				E/S 311/HR		256,390
<b>Muhammad Ashiq</b>				P/S 335/HR		256,390
<b>Tahir Javed</b>				P/S 284/HR		256,390
<b>Taqhir Mehmood</b>				GMMS Muhammadi Masjid FAS		256,390
<b>Liaqat Ali</b>				GMMS 191/7R(M)		256,390
<b>Muhammad Qasim</b>				P/S 264/HR(W)		256,390
<b>Muhammad Rafiq</b>				P/S 264/HR(E)		256,390
<b>Zulfiqar Ali</b>				E/S 166/7R(W)		256,390
<b>Muhammad Akbar</b>				P/S 321/HR		256,390
<b>Ramzan Ali</b>				P/S 308/HR		256,390
<b>Jalal Din</b>				P/S 318/HR		256,390
<b>Khadim Hussain</b>				P/S 175/7R (N)		256,390
<b>Nisar Ul Haq</b>				P/S 171/7R		256,390
<b>Muhammad Boota</b>				P/S 173/7R (E)		256,390
<b>Hafiz Lal Din</b>				P/S 283/HR		256,390
<b>Muhammad Zahid</b>				MP/S NAWAB COLONY		256,390

Taj Din		P/S 285/HR	256,390
<b>Grand Total</b>			<b>4,865,578</b>
<b>Note: -1 Recovery of other allowances dependent on Basic pay may be calculated at deptmental level and recovery effected accordingly under intimation to audit</b>			
<b>Note: -2 Other sismilar cases may be traced out on departmental level basis and recovery effected accordingly under intimation to audit</b>			

### Recovery on account of advance increments of F.A

**Mr. Zulfiqar Ali (PTC) Govt. P/S 261-H.R**

Two Advance Increments of F.A w.e.f. 17-02-97

Period		Rate of Increments	No. of Months	No. of Increments	Total
From	To				
17-02-97	28-02-97	81	12 days	2	69
03/97	11/01	81	57	2	9,234
12/01	06/05	120	43	2	10,320
07/05	06/07	140	24	2	6,720
07/07	06/08	160	12	2	3,840
07/08	06/09	190	12	2	4,560
07/09	06/11	230	24	2	11,040
07/11	09/12	380	10	2	7,600
<b>Sub Total</b>					<b>53,383</b>

**Mr. Muhammad Akhtar (PTC) Govt. P/S 216/9-R**

Two Advance Increments of F.A w.e.f. 17-02-97

Period		Rate of Increments	No. of Months	No. of Increments	Total
From	To				
17-02-97	28-02-97	81	12 days	2	69
03/97	11/01	81	57	2	9,234
12/01	06/05	120	43	2	10,320
07/05	06/07	140	24	2	6,720
07/07	06/08	160	12	2	3,840
07/08	06/09	190	12	2	4,560
07/09	06/11	230	24	2	11,040
07/11	09/12	380	10	2	7,600
<b>Sub Total</b>					<b>53,383</b>

**Mr. Ghulam Ali (PTC) Govt. P/S 182/7-R**

Two Advance Increments of F.A w.e.f. 17-02-97

Period		Rate of Increments	No. of Months	No. of Increments	Total
From	To				
17-02-97	28-02-97	81	12 days	2	69
03/97	11/01	81	57	2	9,234
12/01	06/05	120	43	2	10,320
07/05	06/07	140	24	2	6,720

07/07	06/08	160	12	2	3,840
07/08	06/09	190	12	2	4,560
07/09	06/11	230	24	2	11,040
07/11	09/12	380	10	2	7,600
<b>Sub Total</b>					<b>53,383</b>

**Mr. Ghulam Nabib (PTC) Govt. P/S 290/H-R**

Two Advance Increments of F.A w.e.f. 17-02-97

Period		Rate of Increments	No. of Months	No. of Increments	Total
From	To				
17-02-97	28-02-97	81	12 days	2	69
03/97	11/01	81	57	2	9,234
12/01	06/05	120	43	2	10,320
07/05	06/07	140	24	2	6,720
07/07	06/08	160	12	2	3,840
07/08	06/09	190	12	2	4,560
07/09	06/11	230	24	2	11,040
07/11	09/12	380	10	2	7,600
<b>Sub Total</b>					<b>53,383</b>

**Mr. Muhammad Arif (PTC) Govt. P/S 273/H-R**

Two Advance Increments of F.A w.e.f. 17-02-97

Period		Rate of Increments	No. of Months	No. of Increments	Total
From	To				
24-02-97	28-02-97	81	5 days	2	29
03/97	11/01	81	57	2	9,234
12/01	06/05	120	43	2	10,320
07/05	06/07	140	24	2	6,720
07/07	06/08	160	12	2	3,840
07/08	06/09	190	12	2	4,560
07/09	06/11	230	24	2	11,040
07/11	09/12	380	10	2	7,600
<b>Sub Total</b>					<b>53,343</b>
<b>Grand Total</b>					<b>266,877</b>

**Note: -1** Recovery of other allowances dependent on Basic pay may be calculated at departmental level and recovery be effected accordingly under intimation to audit

**Note: -2** Other similar cases may be traced out on departmental level basis and recovery be effected accordingly under intimation to audit

**Annexure – G**  
**[Para 1.2.3.4]**

**Irregular Expenditure due to Splitting of Works**

**(Amount in Rupees)**

Sr. No.	Name of Work	Name of Contractor	Date of Work Order	Date of Completion Date	Amount	Total
1	M&R to DHQ Hospital BWN (P/L Graynite Tiles in COD Block)	Asghar Ali Government Contractor	19.04.12	10.05.12	48,585	1,612,678
2	M&R to DHQ Hospital BWN (P/L Graynite Tiles in COD Block Gallery)		19.04.12	10.05.12	48,462	
3	S&R to South Wing DHQ Hospital BWN (COD Block)		19.04.12	10.05.12	48,462	
4	S&R to North Wing DHQ Hospital BWN (COD Block)		19.04.12	10.05.12	48,339	
5	M&R E.I side Rooms in DHQ hospital BWN		19.06.12	21.06.12	50,000	
6	M&R Ent ward in DHQ hospital BWN		09.06.12	15.06.12	49,928	
7	M&R to Medical ward in DHQ hospital BWN		09.06.12	15.06.12	49,424	
8	M&R to Boundary Wall South Side in DHQ hospital BWN	Bashir Ahmad Government Contractor	07.06.12	13.06.12	20,000	
9	M&R to Main Buildings (Painting to Door/Windows) in DHQ Hospital BWN	Bashir Ahmad Government Contractor	07.06.12	15.06.12	49,113	
10	M&R to Main Buildings in DHQ Hospital BWN	M/S Uzair Construction Company	16.06.12	20.06.12	49,923	
11	S&R to Water Supply System in DHQ Hospital BWN		11.06.12	16.06.12	50,000	
12	M&R to Medical/Surgical Ward in DHQ Hospital BWN		16.06.12	20.06.12	50,000	
13	M&R to Main Electric Control in DHQ Hospital BWN		19.06.12	21.06.12	21,780	
14	M&R to Main Buildings in DHQ Hospital BWN	Qamar Munir Government Contractor	07.06.12	15.06.12	50,000	
15	M&R to E.I in Children Ward in DHQ Hospital BWN		07.06.12	14.06.12	50,000	
16	M&R to E.I ENT in DHQ Hospital BWN		07.06.12	14.06.12	50,000	
17	M&R to Kora Dan No.4- in DHQ hospital BWN	Ghulam Farid Maken Government Contractor	19.06.12	21.06.12	50,000	
18	M&R to Kora Dan in DHQ hospital BWN		19.06.12	21.06.12	30,000	
19	S&R to B/ Wall Nursing Hospital in DHQ hospital BWN		19.06.12	21.06.12	27,076	
20	M&R to Nursing in DHQ hospital BWN		19.06.12	21.06.12	49,916	
21	M&R to Water Supply System in DHQ Hospital BWN		19.06.12	21.06.12	50,000	
22	M&R to Water Supply System (Rewinding of Motors) in DHQ Hospital BWN	M. Ajmal Shehzad Govt. Contractor.	09.06.12	15.06.12	50,000	
23	M&R to Water Supply System (Rewinding of Motors) in DHQ		06.06.12	12.06.12	50,000	

	Hospital BWN					
24	M&R to Sainitary System in DHQ Hospital BWN		05.06.12	13.06.12	50,000	
25	M&R to Sainitary System in DHQ Hospital BWN		05.06.12	10.06.12	50,000	
26	S&R to Medical Surgical Ward in DHQ Hospital BWN		05.06.12	12.06.12	50,000	
27	M&R to Disposal Tank in DHQ Hospital BWN		06.06.12	16.06.12	42,668	
28	M&R to E.I in DHQ Hospital BWN	Abdullah Brothers Govt. Contractor.	19.06.12	21.06.12	50,000	
29	M&R to 60 Beded Ward in DHQ Hospital BWN	Awais Const. Co.	04.06.12	08.06.12	50,000	
30	S&R to E.I in DHQ Hospital BWN		16.06.12	20.06.12	50,000	
31	M&R to OPD Block in DHQ Hospital BWN		04.06.12	08.06.12	50,000	
32	M&R to Main Electric Control in DHQ Hospital BWN	Mr. Abdul Khaliq Chishti Govt. Cont.	19.06.12	21.06.12	30,000	
33	M&R to Water Supply System in Children Ward in DHQ Hospital BWN		19.06.12	21.06.12	49,002	
34	M&R to Water Supply System in T.B Ward in DHQ Hospital BWN		19.06.12	21.06.12	50,000	
35	S/O of E.I items for Admin OPD/COD Operator theater Block in DHQ Hospital BWN		19.06.12	21.06.12	50,000	
36	M&R to Residence No.3-A in PTR A BWN	Qamar Munir Govt. Contractor	12.04.12	18.04.12	30,000	58,642
37	Special repair to residence No. 3-A in PTR A BWN	Abdullah Brother Govt. Cont.	18.06.11	20.06.11	28,642	
38	S&R to Residence No.2-B in DHQ hospital BWN	Mr. Bashir Ahmad Govt. Contractor	07.06.12	14.06.12	30,000	77,000
39	S&R to Residence No.2-B in DHQ hospital BWN	M/S Uzair Const. Co.	05.06.12	10.06.12	47,000	
40	M&R to SMO Residence No.1 in DHQ hospital BWN	Mr. Ghulam Farid Maken	19.06.12	21.06.12	50,000	80,000
41	S&R to SMO Residence No.1 in DHQ hospital BWN		19.06.12	21.06.12	30,000	
42	M&R to Residence No.18-A in PTR A BWN	Mr. Bashir Ahmad Govt. Contractor	20.03.12	03.04.12	22,482	52,482
43	S&R to Residence No.18-A in PTR A BWN	Mr. Qamar Munir Qamar Govt. Const.	19.06.12	21.06.12	30,000	
44	M&R to QTR No.10-B in PTR A BWN	Mr. Bashir Ahmad Govt. Contractor	26.03.11	nil	27,999	63,198
45	S&R to QTR No.10-B in PTR A BWN	Mr. G. Farid Maken	13.04.12	11.05.12	35,199	
46	S.R to QTR. No. 2-c in Zila Council Colony BWN	Qamar Munir Govt.	12.04.12	23.04.12	47,509	127,509

		Contractor				
47	M.R to QTR. No. 2-c in Zila Council Colony BWN	Mr. Munir Ahmad Govt. Cont.	19.06.12	21.06.12	30,000	
48	M.R to QTR. No. 2-c in Zila Council Colony BWN		07.06.12	15.06.12	50,000	
49	S.R to QTR. No. 4-D in Zila Council Colony BWN	Mr. Munir Ahmad Govt. Cont.	12.04.12	02.05.12	44,565	143,565
50	S.R to QTR. No. 4-D in Zila Council Colony BWN		19.06.12	21.06.12	50,000	
51	M.R to QTR. No. 4-D in Zila Council Colony BWN		07.06.12	15.06.12	49,000	
52	S.R to QTR. No. 3-D in Zila Council Colony BWN	Mr. Bashir Ahmad Govt. Contractor	13.06.12	21.06.12	50,000	100,000
53	S.R to QTR. No. 3-D in Zila Council Colony BWN	Mr. Munir Ahmad Govt. Cont.	19.06.12	21.06.12	50,000	
54	M&R to Residence in DHQ hospital BWN Doctor Residence	Watto & Co. Govt. Condt.	19.06.12	21.06.12	50,000	100,000
55	S&R to Residence in DHQ hospital BWN Doctor Residence		19.06.12	21.06.12	50,000	
56	Replacement of Sewer Line & repair of DO(CO) Residence in Officer Colony BWN	Abdullah & Co. Govt. cont.	11.05.12	W.I.P	200,000	576,948
57	S.R to DCO Camp Office at BWN	M/S Abdullah Brothers Govt. Cont.	01.06.11	W.I.P	299,962	
58	S.R to DCO Residence at BWN	Mr. Qamar Munir Govt. Conts.	12.04.12	18.04.12	46,991	
59	S.R to Servant Qtr No.1 in DCO House BWN	M/ Asghar Ali	18.06.11	22.06.11	29,995	
60	S&R to Sub-Engineer QTR. At PWD Store BWN	Malak M. Ajmal Shehzad	19.04.12	05.05.12	30,000	60,000
61	S&R to Sub-Engineer QTR. At PWD Store BWN	Mr. Uzair Const. Co.	16.06.12	20.06.12	30,000	
	<b>Total</b>				<b>3,052,022</b>	<b>3,052,022</b>

**Annexure – H**  
**[Para 1.2.4.1]**

**Loss due to Abnormal Delays in Completion of Projects and Non-Imposing of Penalty**

**(Amount in Rupees)**

Sr · N o.	Name of Scheme	Name of Contractor	Agreement Value	Stipulated Date of Completion	Actual Date of Completion	Delay	Penalty @ 10%
	<b>DO (Roads) Bahawalnagar</b>						
1	Construction of Metalled Road chak no. 268-HR	M.Ahsan Mehmood	6,914,492	10.02.2012	18.04.2012	2 months 8 days	691,449
2	Construction of Metalled Road from Shahi Road Adlana Chowk to Basti Luqman	M/S Khalid Mehmood	6,359,012	09.01.2012	05.06.2012	4 months 26 days	635,901
3	Construction of M/R from BAHAWALNAGAR HND road to Basti Shah Muhammad.	M.Nasir Chohan	2,872,660	09.11.2011	17.06.2012	7 months 8 days	287,266
	<b>Total</b>		<b>16,146,164</b>				<b>1,614,616</b>
	<b>DO (Buildings) Bahawalnagar</b>						
1	Upgradation of Govt: Girls M/S to High School at chak No. 169/7,R	Mr. Muhammad Fayyaz Malkera	4,801,091	5 months upto 28.02.12	9/7/2012	4 Months	480,109
2	Provision of Missing Facilities in Govt. Girls H/S Minchinabad BWN	M/S Gulzar Ahmad	12,525,567	10 Months upto 16.09.10	W.I.P as on 07.09.12	24 Months	1,252,557
3	Construction of Main Building, 1st floor, E.I., Public Health Portion and external development (North Wing) Boys High School Mandi Sadiq Gunj Tehsil Minchinabad	Muhammad Irshad Joyia	21,264,687	6 Months upto 21.07.10	W.I.P as on 07.09.12	25 Months	2,126,469
4	Construction of Main Building, Ground floor, First Floor E.I., Public Health Portion (South Wing) Boys High School Mandi Sadiq Gunj Tehsil Minchinabad	Muhammad Irshad Joyia	25,133,919	6 Months upto 21.07.10	W.I.P as on 07.09.12	25 Months	2,513,392
5	Const. of 4 nos	Muhammad	2,021,850	3 Month	W.I.P as on	37	202,185



	additional C/R in Govt B/H/S at Mandi Sadiq Gunj The M/Abad	Aslam Sherazi		Up to 01.07.09	07.09.12	Months	
6	Provision of Missing Facilities in Govt. B/City/H/S BWN	Mr. Muhammad Nasir Chohan	4,721,113	5 Months upto 09.03.12	W.I.P As on 07.09.12	6 Months	472,111
7	Upgradation of Govt: Girls M/S to High School at Laleka Tehsil MND	Awais Construction Company	3,425,903	4 Months upto 18.05.11	W.I.P as on 07.09.12	15 Months	342,590
8	Const. of Maternity Home at Model Town BWN	Ch. Muhammad Tariq	2,896,086	3 Months upto 18.04.11	W.I.P as on 07.09.12	16 Months	289,609
9	Upgradation of G/B/H/School to Higher Secondary School MSG	M/S Sh. Liaquat Ali	8,568,551	6 Months upto 10.07.10	26.05.11	9 Months 16 Days	856,855
10	Upgradation Government Girls Middle School to High Level at Mohib Ali BWN	M/S B.E Construction Co.	4,914,450	4 Months upto 27.08.10	20.05.11	8 Months	491,445
11	Conversion of G/H/S/ into G/M/H School at Boys High School Mari Mian Sahib BWN	M/S Razzaq Construction Co.	4,868,787	5 Months upto 08.02.12	30.04.12	2 Months 20 Days	486,879
12	Improvements of Parks in City Area BWN	Muhammad Irshad Joyia	8,803,082	4 Months upto 16.10.10	W.I.P As on 07.09.12	23 Months	880,308
13	Provision of Missing Facilities (Stadium Light i/c Wiring in Play Ground at Govt Boys city High School BWN	Muhammad Ajmal Shehzad	3,882,155	4 Months upto 19.05.11	21.06.12	12 months	388,216
14	Upgradation Government Girls Middle School to High Level at Chak No. 207/9-R	M/S Ittefaq & Co.	3,425,903	4 Months upto 17.05.11	13.10.11	5 Months	342,590
15	Provision of Missing Facilities in Govt Boys Model High School No. 1 Chishtian	Mr. Faiz Rasool	4,332,078	4 Months upto 28.01.12	27.02.12	1 Months	433,208
16	Upgradation Government Girls Middle School to High Level at Chak No. 123/M	Syed Sajjad Hussain Shah	4,278,172	4 Months upto 22.04.10	W.I.P as on 07.09.12	28 Months	427,817
17	Upgradation Government Girls P/School to E/ Level at Mouza Badana Sharki CTN	Ch. Muhammad Tariq	3,888,465	4 Months upto 19.10.11	W.I.P as on 07.09.12	11 Months	388,847
18	Provision of	Mr.Abdul	6,080,836	5 Months	10.04.12	1	608,084

	Missing Facilities Govt Boys High School at Chak No. 54/F CTN	Waheed		upto 06.03.12		Months 4 Days	
19	Provision of Missing Facilities Govt Boys High School at Chak No. 196/HB	M/S Ittefaq Const. Co.	7,893,862	6 Months upto 22.12.09	W.I.P as on 07.09.12	32 Months	789,386
20	Provision of Missing Facilities Govt G/Higher/ S/School at Dunga Bunga BWN	Ch. Muhammad Yasin	5,436,867	5 months upto 28.02.12	W.I.P as on 07.09.12	6 Months	543,687
21	Improvements / Renovation to Haider Stadium	Zafar Iqbal Mughal	19,592,251	5 Months upto 11.07.10	W.I.P as on 07.09.12	25 Months	1,959,225
22	Provision of Missing Facilities Govt Girls P/ School Mohar Sharif CTN	Mr. Fiaz Rasool	1,907,360	3 Months upto 04.12.11	W.I.P as on 07.09.12	9 Months	190,736
<b>Total</b>			<b>164,663,035</b>				<b>16,466,305</b>

**Annexure – I**  
**[Para 1.2.4.2]**

**Unauthorized Payment of Conveyance Allowances**

**(Amount in Rupees)**

Sr. No.	Name of Office	No. of Employees	Period	Amount of C.A paid during leave	Amount of C.A paid during Summer / Winter Vacations	Amount of C.A paid to persons having Govt. accomodation within premises of office
1	Zila Health Officer Bahawalnagar	02	2008-12			130,440
2	DO (Health) Bahawalnagar	638	2011-12			8,218,500
3	DHQ Hospital Bahawalnagar	45	2011-12			1,005,952
4	THQ Hospital Haroon Abad	43	2010-12	0	0	854,540
5	THQ Hospital Minchin Abad	33	2010-12	39,997	0	289,770
		04	2011-12			78,820
6	RHC Madarsa	15	2011-12	0	0	281,430
7	DO (Roads) Bahawalnagar	13	2011-12	12,072	0	87,500
8	Dy. DEO (EE-M) Bahawalnagar	577	2010-12	178,362	1,450,236	0
9	Dy. DEO (EE-M) Minchin Abad	623	2010-12	56,720	2,407,185	0
10	Dy. DEO (EE-M) Fort Abbas	94	2010-12	152,413	529,665	0
		64	2011-12	104,687	0	0
11	Dy. DEO (EE-M) Chistian	40	2011-12	0	375,188	0
		544	2010-12	0	441,362	0
12	Dy. DEO (EE-W) Bahawalnagar	70	2011-12	113,206	0	0
		1,313	2011-12	0	636,579	0
13	Dy. DEO (EE-W) Chistian	118	2011-12	249,018	0	0
		443	2010-12	0	369,989	0
14	Dy. DEO (EE-W) Minchin Abad					
	<b>Total</b>	<b>4,679</b>		<b>906,475</b>	<b>6,210,204</b>	<b>10,946,952</b>

**Annexure – J**  
**[Para 1.2.4.3]**

**Unjustified Expenditure through Fictitious Billing**

**DCO Bahawalnagar**

**(Amount in Rupees)**

Sr · No ·	Head	Supplier Name	Bill No.	Date	Detail of Expenditur e	Amount
01	Others	Anjum Traders BWN	03	28/5/2012	Fynal	6,450
02	Others	Anjum Traders BWN	04	26/5/2012	Dry Milk	12,482
03	Others	Anjum Traders BWN	05		Dry Milk	9,964
04	Repair of Transport	Anjum Traders BWN	06	4/6/2012		840
05	Others	Anjum Traders BWN	07	28/5/2012	Mouse	6,484
06	Repair of Transport	Anjum Traders BWN	79	25-5-12	AC	24,940
07	Repair of Transport	Anjum Traders BWN	80	24-5-12	AC	25,500
08	Repair of Transport	Anjum Traders BWN	81	24-5-12	TYRES	18,632
09	Repair of Transport	Anjum Traders BWN	82	25-5-12	TYRES	18,632
10	Repair of Transport	Anjum Traders BWN	83	25-5-12	bnf-444	19,500
11	Repair of Transport	Anjum Traders BWN	84	22-5-12	bnf-444	16,588
12	Repair of Transport	Anjum Traders BWN	85	25-5-12		24,940
13	Repair of Transport	Anjum Traders BWN	88	24-5-12	different items	23,258
14	Repair of Transport	Anjum Traders BWN	89	20-5-12		24,612
15	Repair of Transport	Anjum Traders BWN	90	24-5-12	SHOCKS ETC	24,998
16	Others	Anjum Traders BWN	108	25/5/2012	Room Cooler Pump	8,120
17	Repair of Transport	Anjum Traders BWN	109	30-5-12	BNH-8255	2,218
18	Others	Anjum Traders BWN	111	28/5/2012	Sugar	6,146
19	Others	Anjum Traders BWN	112	4/6/2012	Dry Milk	7,809
20	Repair of Transport	Anjum Traders BWN	141	22-5-12	BNB-9299	18,632
21	Repair of Transport	Anjum Traders BWN	141	24-5-12	BNB-9299	24,824
22	Repair of Transport	Anjum Traders BWN	226	2/6/2012	CL-1336	18,400
23	Repair of Transport	Anjum Traders BWN	227	2/6/2012	CL-1336	18,400
24	Repair of Transport	Anjum Traders BWN	231	2/6/2012	CL-1336	22,040
25	Others	Anjum Traders BWN	260	4/6/2012	Sugar	6,194
26	Others	Anjum Traders BWN	262	4/6/2012	Tissue Paper	7,331

27	Others	Anjum Traders BWN	301	15/2/2012	Tea Cup with Perch	22,075
28	Others	Anjum Traders BWN	305	3/3/2012	Sugar	1,888
29	Others	Anjum Traders BWN	306	12/3/2012	Fynal	2,970
30	Others	Anjum Traders BWN	307	12/3/2012	Data Cable	4,779
31	Others	Anjum Traders BWN	308	12/3/2012	Emergency Light	2,784
32	Repair of Transport	Anjum Traders BWN	315	2/6/2012	CL-1336	24,940
33	Repair of Transport	Anjum Traders BWN	316	2/6/2012	CL-1336	24,940
34	H&C	Anjum Traders BWN	317	2/6/2012	Ice	24,050
35	Printing	Anjum Traders BWN	320	2/6/2012	file covers	46,400
36	Repair of Transport	Anjum Traders BWN	321		BNK-9786, Battery	8,264
37	Repair of Transport	Anjum Traders BWN	322	4/6/2012	BNK-9786, different works	6,114
38	Repair of Transport	Anjum Traders BWN	330	8/6/2012	bnh-4444	14,402
39	Others	Anjum Traders BWN	419	8/6/2012	Dry Milk	21,048
40	Others	Anjum Traders BWN	459	13/6/2012	CLI	4,495
41	Others	Anjum Traders BWN	461	13/6/2012	Sugar	2,499
42	Repair of Transport	Anjum Traders BWN	462	13-6-12	BNB-9299	6,496
43	Repair of Transport	Anjum Traders BWN	464	13-6-12	different items, bnb-9299	15,768
44	Others	Anjum Traders BWN	663	21/6/2012	Sugar	6,406
45	Others	Anjum Traders BWN	664	24/6/2012	Dry Milk	9,721
46	Repair of Transport	Anjum Traders BWN	665	21-6-12	bnb-9393	2,400
47	Others	Anjum Traders BWN	672	21/6/2012	Cloth Camp Office	24,940
48	Others	Anjum Traders BWN	673	21/6/2012	Dry Milk	41,134
49	Others	Anjum Traders BWN	676	21/6/2012	Gamly with Flowers	23,200
50	Others	Anjum Traders BWN	677	21/6/2012	Paip Plastic	24,986
51	Others	Anjum Traders BWN	678	21/6/2012	Cup with Perch	24,905
52	Others	Anjum Traders BWN	679	21/6/2012	Gamly with Flowers	24,940
53	Others	Anjum Traders BWN	680	21/6/2012	Cloth Dco Office	24,940
54	Others	Anjum Traders BWN	3828	29/6/2011	Tissue Paper	5,921
55	Others	Anjum Traders BWN	3833	26/6/2011	Oil	18,305
56	Repair of Transport	Anjum Traders BWN	3839	1/7/2011		7,320
57	Others	Anjum Traders BWN	3860	2/8/2011	Sugar	13,253
58	Others	Anjum Traders BWN	3867	7/8/2011	Gas	5,306

					Cylinder	
59	Repair of Transport	Anjum Traders BWN	3869	7/8/2011		11,720
60	Repair of Transport	Anjum Traders BWN	3870	7/8/2011		1,908
61	Printing	Anjum Traders BWN	3885	2/8/2011	diaries + pads	9,976
62	Others	Anjum Traders BWN	3898	7/8/2011	Acid	1,450
63	H&C	Anjum Traders BWN	3938	13-8-11	Ice	18,998
64	Printing	Anjum Traders BWN	3941	12/8/2011	visiting cards DCO	1,450
65	Others	Anjum Traders BWN	3945	13/8/2011	Tea	3,695
66	Others	Anjum Traders BWN	3954	13/8/2011	Cap Driver	22,438
67	Others	Anjum Traders BWN	3959	20/8/2011	Dry Milk	70,644
68	Others	Anjum Traders BWN	3977	12/9/2011	Auto Air	17,790
69	Others	Anjum Traders BWN	3992	12/9/2011	Tea	10,680
70	Exhibition	Anjum Traders BWN	4006	12/9/2011	Lighting-14 August	14,000
71	Others	Anjum Traders BWN	4007	12/9/2011	Dry Milk	6,131
72	Others	Anjum Traders BWN	4024	17/9/2011	Cup+Prich	11,252
73	Others	Anjum Traders BWN	4027	19/9/2011	Tea	9,613
74	Purchase of Machinery	Anjum Traders BWN	4061	1/10/2011	UPSs, 500VA	21,344
75	Others	Anjum Traders BWN	4062	1/10/2011	Insect Killer Model No.JB-20C	5,800
76	Others	Anjum Traders BWN	4063	1/10/2011	Sugar	4,843
77	Others	Anjum Traders BWN	4066	1/10/2011	Air Fresher	17,757
78	Others	Anjum Traders BWN	4067	1/10/2011	C.D	3,654
79	Others	Anjum Traders BWN	4089	16/10/2011	Dry Milk	9,837
80	Others	Anjum Traders BWN	4094	7/10/2011	UPS	10,672
81	Printing	Anjum Traders BWN	4096	12/10/2011	file covers	23,200
82	Printing	Anjum Traders BWN	4097	13-10-11	ragzine doc flapers	15,950
83	Others	Anjum Traders BWN	4143	1/11/2011	Sugar	13,195
84	Others	Anjum Traders BWN	4147	1/11/2011	Family Lamp	33,193
85	Repair of Transport	Anjum Traders BWN	4149	1/11/2011		6,830
86	Repair of Transport	Anjum Traders BWN	4149	1/11/2011	different works	8,923
87	Repair of Transport	Anjum Traders BWN	4151	1/11/2011	Battery, BNB-9393	9,048
88	Others	Anjum Traders BWN	4152	1/11/2011	CLI Telephone	25,751
89	Repair of Transport	Anjum Traders BWN	4165	12/11/2011	BNK-9786,	26,997

				1	different works	
90	Others	Anjum Traders BWN	4166	12/11/2011	Dry Milk	18,612
91	Repair of Transport	Anjum Traders BWN	4169	12/11/2011	Battery, BNF-444	7,540
92	Others	Anjum Traders BWN	4173	16/11/2011	Gas Cylinder	14,343
93	Others	Anjum Traders BWN	4178	16/11/2011	Dry Milk	9,828
94	Others	Anjum Traders BWN	4181	16/11/2011	Wal Clock	71,692
95	Others	Anjum Traders BWN	4184	16/11/2011	Cable 7/29	98,275
96	Others	Anjum Traders BWN	4206	24/11/2011	Dry Milk	29,737
97	Others	Anjum Traders BWN	4296	9/12/2011	Sugar	10,754
98	Others	Anjum Traders BWN	4298	9/12/2011	Dry Milk	19,372
99	Repair of Transport	Anjum Traders BWN	4302	10/12/2011		19,729
100	Repair of Transport	Anjum Traders BWN	4303	10/12/2011		4,076
101	Others	Anjum Traders BWN	4331	12/12/2011	Fynal	6,392
102	Others	Anjum Traders BWN	4384	20/12/2011	Gezar Rad Eliment	18,783
103	Others	Anjum Traders BWN	4386	20/12/2011	Tissue Paper	8,213
104	Others	Anjum Traders BWN	4390	20/12/2011	Sugar	4,240
105	Repair of Transport	Anjum Traders BWN	4420	26-12-11	BNB-9299	18,124
106	Repair of Transport	Anjum Traders BWN	4422	26-12-11	Radiator, head gasit	20,188
107	Repair of Transport	Anjum Traders BWN	4423	26-12-11	BNB-9786	4,501
108	Others	Anjum Traders BWN	4424	20/2/2012	Dry Milk	8,619
109	Others	Anjum Traders BWN	4429	21/2/2012	Sugar	3,573
110	Repair of Transport	Anjum Traders BWN	4450	28-12-11	TYRES	22,620
111	Repair of Transport	Anjum Traders BWN	4453	29-12-11	TYRES	15,080
112	Repair of Transport	Anjum Traders BWN	4457	30-12-11	BNB-9299	13,832
113	Repair of Transport	Anjum Traders BWN	4458	30-12-11	Water body,plug, point etc	3,087
114	Repair of Transport	Anjum Traders BWN	4460	30-12-11	BNL-17	1,114
115	Repair of Machinery	Anjum Traders BWN	4472	4/1/2012	GENERATOR MAIN OFFICE	31,884
116	Others	Anjum Traders BWN	4473	4/1/2012	Dry Milk	18,189
117	Repair of Transport	Anjum Traders BWN	4474	4/1/2012	BNB-9299	5,813

118	H&C	Anjum Traders BWN	4478	4/1/2012	coal	23,525
119	Others	Anjum Traders BWN	4479	4/1/2012	Sugar	3,335
120	H&C	Anjum Traders BWN	4480	6/1/2012	Coal	21,715
121	Repair of Machinery	Anjum Traders BWN	4497	11/1/2012	GENERATOR MAIN OFFICE	7,560
122	Others	Anjum Traders BWN	4502	21/2/2012	Sugar	5,353
123	Repair of Transport	Anjum Traders BWN	4505	11/1/2012	BNB-9299	17,730
124	Others	Anjum Traders BWN	4508	21/2/2012	Taly Full size	29,882
125	Others	Anjum Traders BWN	4529	18/2/2012	Dry Milk	13,305
126	Repair of Transport	Anjum Traders BWN	4530	20-2-12	BNB-9299	3,856
127	Others	Anjum Traders BWN	4544	20/1/2012	Sugar	3,039
128	Others	Anjum Traders BWN	4546	20/2/2012	Dry Milk	10,011
129	Repair of Transport	Anjum Traders BWN	4547	20-3-12	tapped, BNK-9786	2,182
130	Others	Anjum Traders BWN	4591	19/2/2012	Sugar	8,129
131	Repair of Transport	Anjum Traders BWN	4598	19-2-12	bnb-9393	7,711
132	Repair of Transport	Anjum Traders BWN	4599	19-2-12	bnb-9393	21,970
133	Others	Anjum Traders BWN	4600	8/3/2012	Dry Milk	20,288
134	Repair of Transport	Anjum Traders BWN	4644	19-2-12	BNB-9299	2,240
135	Others	Anjum Traders BWN	4645	15/2/2012	Tea	4,037
136	Others	Anjum Traders BWN	4646	15/2/2012	Fynal	2,158
137	Others	Anjum Traders BWN	4647	15/2/2012	Sugar	2,413
138	Others	Anjum Traders BWN	4648	15/2/2012	Bory (Secuiryt)	11,548
139	Others	Anjum Traders BWN	4649	15/2/2012	Insect Killer Spray	2,018
140	Others	Anjum Traders BWN	4650	21/2/2012	Tarch Light	2,680
141	Repair of Transport	Anjum Traders BWN	4651	19-2-12	bnf-444	25,763
142	Repair of Transport	Anjum Traders BWN	4674	16-2-12	BNB-9299	11,548
143	Others	Anjum Traders BWN	4675	1/3/2012	Dry Milk	8,895
144	Others	Anjum Traders BWN	4677	1/3/2012	Sugar	6,317
145	Others	Anjum Traders BWN	4679	1/3/2012	Electric Chok	29,344
146	Others	Anjum Traders BWN	4680	1/3/2012	Gas Cylinder	3,344
147	Others	Anjum Traders BWN	4683	1/3/2012	Dry Milk	9,797
148	Others	Anjum Traders BWN	4685	1/3/2012	Fram Set	7,863
149	Repair of Machinery	Anjum Traders BWN	4686	1/3/2012	GENERATOR MAIN OFFICE	5,514



150	Others	Anjum Traders BWN	4695	1/3/2012	Fan Hetr	11,643
151	Others	Anjum Traders BWN	4697	1/3/2012	Energy Saver	24,965
152	Others	Anjum Traders BWN	4699	2/3/2012	Big Chadar Wash	4,020
153	Repair of Machinery	Anjum Traders BWN	4738	22-3-12	GENERATOR MAIN OFFICE	2,492
154	Others	Anjum Traders BWN	4796	22/3/2012	Electric Lead	3,480
155	Others	Anjum Traders BWN	4799	5/4/2012	Sugar	3,898
156	Repair of Transport	Anjum Traders BWN	4801	11/4/2012		4,828
157	Repair of Transport	Anjum Traders BWN	4802	13-4-12	BNH-8255	525
158	Others	Anjum Traders BWN	4807	15/4/2012	Rent Generator	8,700
159	Repair of Transport	Anjum Traders BWN	4809	13-4-12	BNF-444	24,534
160	Repair of Transport	Anjum Traders BWN	4810	13-4-12	BNF-444	7,030
161	Repair of Transport	Anjum Traders BWN	4814		BRE-178	24,232
162	Others	Anjum Traders BWN	4821	9/4/2012	Bath Bursh	4,802
163	Others	Anjum Traders BWN	4822	9/4/2012	Sugar	9,535
164	Repair of Transport	Anjum Traders BWN	4826	26-4-12	BNL-17	19,400
165	Repair of Transport	Anjum Traders BWN	4844	16-4-12	BNL-17	13,676
166	Repair of Transport	Anjum Traders BWN	4845	16-4-12	BNH-8255	18,832
167	Others	Anjum Traders BWN	4849	16/4/2012	Faroot Cake	11,055
168	Others	Anjum Traders BWN	4866	16/4/2012	Fynal	4,755
169	Repair of Transport	Anjum Traders BWN	4867	17-4-12	tyres, bnk-9786	15,500
170	Repair of Transport	Anjum Traders BWN	4869	17-4-12	tyres, bnk-9786	15,500
171	Others	Anjum Traders BWN	4879	17/4/2012	LCD 15" Philips	10,278
172	Others	Anjum Traders BWN	4882	20/4/2012	Biscut	9,709
173	Others	Anjum Traders BWN	4883	20/4/2012	Dry Milk	9,280
174	Others	Anjum Traders BWN	4884	20/4/2012	Tea	9,744
175	Others	Anjum Traders BWN	4886	21/4/2012	Waper	9,350
176	Others	Anjum Traders BWN	4887	23/4/2012	Insect Killer Spray	8,190
177	Others	Anjum Traders BWN	4889	23/4/2012	Cable 7/52	9,651
178	Others	Anjum Traders BWN	4892	24/4/2012	C.D	3,062
179	Others	Anjum Traders BWN	4893	24/4/2012	Dry Milk	9,709
180	Others	Anjum Traders BWN	4894	24/4/2012	Sandwhich	9,802
181	Others	Anjum Traders BWN	4895	24/4/2012	Air Fresher	9,785
182	Repair of Transport	Anjum Traders BWN	4941	7/5/2012	BNH-8255	4,444

183	Repair of Transport	Anjum Traders BWN	4944	8/5/2012	BNB-9393	4,872
184	Others	Anjum Traders BWN	4980	28/5/2012	Sugar	11,620
185	Others	Anjum Traders BWN	3832	29/6/2011	Tissue Paper	8,978
<b>Amount of Total Bills (Rs.)</b>						<b>2,543,418</b>
<b>Amount of Objected Bills (Rs.)</b>						<b>1,491,345</b>

### DHQ Hospital Bahawalnagar

Sr. No.	Head	Amount (Rs.)	Name of Supplier	Bill No.	Date	Detail of Expenditure
1	Repair of Transport	25,000	M/S A. M Traders	1348	08.09.2011	Parts & service of BNH-4003
2	Repair of Transport	18,770		1534	30.12.2010	Poshish & Parts X-67-AF Ambulance
3	Repair of Transport	21,367		1535	26.03.2009	Parts of BNH-4001
4	Repair of Transport	19,700		1536	27.11.2010	Parts of X-67-AF
5	Repair of Transport	19,200		1537	27.11.2010	Parts & Service of X-67-AF
6	Repair of Transport	20,100		1539	10.12.2010	Parts & service of BNH-4003
7	Repair of Transport	18,770		1583	19.01.2011	Parts of X-67-AF Ambulance
8	Others	25,000	M/S Abu Bakar Trading Co.	114	18.06.2011	Air Freshner
9	ROF	16,800		116	18.06.2011	Sofa 4 Seater
10	Others	3,600		127	12.07.2011	Table Glass
11	ROT	15,500		128	12.07.2011	Battery 27 plet Osaka
12	Repair of Machinery & Equipments	48,680		129	14.06.2011	HT & LT Coail copper 200 KV
13	Printing	7,500		139		Atendance Register
14	Printing	4,900		141		MLC Register
15	H&C	45,000		142	15.05.2011 to 30.06.2011	Ice
16	Others	24,000		143		Bio Gas
17	H&C	45,000		147	1.07.2011 to 31.08.2011	Ice
18	Others	13,500		150	14.05.2011	Air cooler Steal Body
19	Others	17,900		151	14.05.2011	Drill Machine
20	Others	16,800		152	16.05.2011	Capestor fuji
21	Others	3,400		153	20.06.2011	Tyre Cycle
22	Others	1,800		155	01.08.2011	Rubber Auto Clave
23	Others	4,000		156	01.08.2011	Iron Fram for T.V

24	Repair of Machinery & Equipments	46,370		160	19.08.2011	HT & LT Coail copper 200 KV
25	<b>Others</b>	<b>4,900</b>		179	<b>13.06.2011</b>	<b>Choona</b>
26	<b>Repair of Machinery &amp; Equipments</b>	<b>24,250</b>		181	<b>12.05.2011</b>	<b>Wheel Bed Femal Medical Ward</b>
27	<b>Repair of Machinery &amp; Equipments</b>	<b>14,000</b>		182	<b>13.05.2011</b>	<b>Wheel for Bed Ortho Ward</b>
28	<b>Repair of Machinery &amp; Equipments</b>	<b>10,550</b>		183	<b>14.05.2011</b>	<b>Repair Gainee Ward Equipment</b>
29	<b>Repair of Machinery &amp; Equipments</b>	<b>1,550</b>		184	<b>16.05.2011</b>	<b>Wheel for Strecher F.M.W</b>
30	<b>Repair of Machinery &amp; Equipments</b>	<b>6,000</b>		187	<b>19.05.2011</b>	<b>Wheel for Bed Cardic Ward</b>
31	<b>Repair of Machinery &amp; Equipments</b>	<b>10,500</b>		188	<b>21.05.2011</b>	<b>Wheel for Bed Surgical Ward</b>
32	<b>Repair of Machinery &amp; Equipments</b>	<b>14,250</b>		191	<b>26.05.2011</b>	<b>Wheel for Beds Children Ward</b>
33	<b>Repair of Machinery &amp; Equipments</b>	<b>23,300</b>		192	<b>27.05.2011</b>	<b>Repair Surgical Ward Equipment</b>
34	<b>Others</b>	<b>4,000</b>		193	<b>28.05.2011</b>	<b>Cooler Stand</b>
35	<b>Repair of Transport</b>	<b>88,350</b>		200	<b>05.07.2011</b>	<b>Parts for Mersdees Ambulance</b>
36	<b>Repair of Machinery &amp; Equipments</b>	<b>20,500</b>		203		<b>Motor Winding Window AC</b>
37	Others	5,760		205	15.09.2011	Mosfil Slotion
38	Others	6,500		207	15.09.2011	Wooden Rek for X-Ray Deptt.
39	Others	10,000		208	18.09.2011	Mosquito Killer Electric Light
40	Stationary	24,000		243	03.12.2011	Gum
41	Stationary	20,500		246	05.12.2011	Stappler Pin
42	Others	18,000		247	05.12.2011	Table Glass (15 ft. one piece)
43	Stationary	69,000		248	08.12.2011	White Paper A4
44	Stationary	62,000		249	08.12.2011	White Paper 17x27
45	Stationary	32,000		251	10.12.2011	Register (Simple) 200 page
46	Printing	19,600		256	20.12.2011	Out Door Ticket Duplicate
47	<b>Others</b>	<b>10,000</b>		259	<b>15.08.2011</b>	<b>Lighting at COD+OPD on 14 Aug.</b>
48	<b>Others</b>	<b>3,000</b>		262	<b>02.11.2011</b>	<b>Baans 40 ft.</b>
49	<b>COS</b>	<b>51,600</b>		263	<b>16.11.2011</b>	<b>Ambo Bag Imported</b>
50	<b>COS</b>	<b>11,856</b>	M/S Abu Bakar Trading Co.	265	26.09.2011	Mospel
51	<b>Repair of Transport</b>	<b>98,600</b>		266	17.08.2011	<b>Parts, Service &amp; labour of BNF-4002</b>
52	<b>COS</b>	<b>37,500</b>		270	23.12.2011	Plastic Basket

53	H&C	72,000		272	15.12.2011	Wooden Coal
54	H&C	87,600		273	13.01.2012	Wooden Coal (40 kg per pack)
55	Repair of Transport	70,000		284	23.02.2012	Bregstone Tyre 8 ply 185-R-14
56	Repair of Transport	75,000		289		Bregstone Tyre 8 ply 195-R-15
57	Repair of Furniture & Fixure	7,600		303	03.02.2011	Ward Locker Repair
58	Repair of Furniture & Fixure	9,000		306	02.02.2012	Eye & ENT Ward: Ward Locker Rep.
59	Repair of Furniture & Fixure	5,000		307	01.08.2011	Chair Repair with Kinning
60	Repair of Furniture & Fixure	13,300		308	03.02.2012	Ortho Ward: Ward Locker Rep.
61	Repair of Furniture & Fixure	23,000		309	03.02.2012	Guaine Ward: Ward Locker Rep.
62	Repair of Furniture & Fixure	24,850		310	21.01.2012	Med. Ward M & F:Ward Lockr Rep.
63	Repair of Furniture & Fixure	14,800		311	02.08.2011	Labour Room Maintance
64	Repair of Transport	1,130		317	14.06.2012	Break Disk, Shoo set of BNG-1012
65	Repair of Transport	15,200		318	14.06.2012	Parts & Labour BNG-1012
66	Repair of Transport	11,300		319		Parts & Labour of BNG-1014
67	Repair of Transport	15,200		320		Parts & Labour BNG-1014
68	Repair of Transport	83,300		323	20.05.2012	Parts AC & Service of BNH-4003
69	Repair of Transport	11,300		324		Parts & Labour X-67-AF Ambulance
70	Repair of Transport	15,200		325		Parts & Labour of X-67-AF Ambulance
71	Repair of Transport	24,250		326		Parts & Labour of X-67-AF Ambulance
72	Repair of Transport	99,750		327	23.06.2012	Parts & Labour BNH-4003
73	POL	15,682	M/s M. Haseeb & Co.	P004	28.04.2012	X-67-AF Ambulance M.Oil, Oil filter etc.
74	POL	231,980		P005		Generator 1,2,3,D M.Oil, Oil filter etc.
75	POL	248,240		P008		Generator 1,2,3,D M.Oil, Oil filter etc.
76	Stationary	12,000	M/s Prince Traders	333	18.05.2012	Blood Form Pad
77	Stationary	19,600		335	18.05.2012	Out door Ticket
78	Stationary	20,000		336	18.05.2012	Admission Form Pad for ward
79	Stationary	19,600		427	15.04.2012	Out door Ticket
80	Printing	50,000		429	18.04.2012	Out Door Ticket

81	Printing	7,000		632	19.06.2012	Discharge Form
82	Printing	19,600		633	19.06.2012	Out Door Ticket Duplicate
83	Stationary	30,000		647	20.06.2012	White Paper 17x24
<b>84</b>	<b>Repair of Machinery &amp; Equipments</b>	<b>10,200</b>	<b>M/S Rana Air Cool Service</b>			<b>Gas Cylindr for AC</b>
<b>85</b>	<b>Repair of Machinery &amp; Equipments</b>	<b>55,000</b>				<b>A.C service diff. departments</b>
86	POL	33,040		405	31.10.2011	Generator 1,2, M.Oil, Oil filter etc.
87	POL	15,574		410	31.11.2011	BNG-1012 M.Oil, Oil filter, service etc.
<b>88</b>	<b>POL</b>	<b>23,976</b>		<b>411</b>	<b>30.11.2011</b>	<b>BNG-1014 M.Oil, Oil filter, service etc.</b>
<b>89</b>	<b>POL</b>	<b>21,568</b>		<b>412</b>	<b>30.11.2011</b>	<b>BNF-4002 M.Oil, Oil filter, service etc.</b>
<b>90</b>	<b>POL</b>	<b>20,914</b>		<b>413</b>	<b>30.11.2011</b>	<b>BNH-4003 M.Oil, Oil filter, service etc.</b>
91	POL	29,758		415	31.12.2011	BNG-1012 M.Oil, Oil filter, service etc.
92	POL	27,656		416	31.12.2011	BNG-1014 M.Oil, Oil filter, service etc.
93	POL	17,754		433	31.03.2012	BNH-4003 M.Oil, Oil filter, service etc.
94	POL	20,820	<b>M/S Sial Traders</b>	434	31.03.2012	BNG-1012 M.Oil, Oil filter, service etc.
95	POL	29,307		435	31.03.2012	BNG-1014 M.Oil, Oil filter, service etc.
<b>96</b>	<b>Diet</b>	<b>86,152</b>		<b>657</b>	<b>16.06.2011 to 30.06.2011</b>	<b>Different Food Items</b>
97	Diet	<b>181,746</b>		701	<b>7.2011</b>	Different Food Items
98	COS	74,800		703	18.08.2011	X-Ray Cassitte (12x15)
99	COS	74,800		704	22.08.2011	X-Ray Screen (12x15)
100	COS	67,500		705	23.08.2011	X-Ray Cassitte (10x12)
101	COS	67,500		706	24.08.2011	X-Ray Screen (10x12)
102	COS	55,750		707	24.08.2011	X-Ray Cassitte (8x10)
103	COS	55,750		708	26.08.2011	X-Ray Screen (8x10)
104	COS	69,000		709	01.09.2011	BP Appratus Stand Type
<b>105</b>	<b>Diet</b>	<b>188,130</b>	<b>M/S Sial Traders</b>	<b>714</b>	<b>01.08.2011 to 31.08.2011</b>	<b>Different Food Items</b>
106	Others	98,800		719	12.09.2011	Spray oil 800 ml Tyfon
107	Diet	169,226		721	01.09.2011 to 30.09.2011	Different Food Items

108	Diet	194,878	733	01.10.2011 to 31.10.2011	Different Food Items
109	Diet	168,462	739	01.11.2011 to 30.11.2011	Different Food Items
<b>110</b>	<b>Repair of Transport</b>	<b>9,720</b>	<b>856</b>	<b>29.05.2011</b>	<b>Parts of X-67-AF</b>
<b>111</b>	<b>Dialysis</b>	<b>99,960</b>	<b>1113</b>	<b>04.06.2011</b>	<b>Dialyzer F-6</b>
<b>112</b>	<b>Dialysis</b>	<b>99,960</b>	<b>1121</b>	<b>13.06.2011</b>	<b>Dialyzer F-6</b>
<b>113</b>	<b>Dialysis</b>	<b>98,800</b>	<b>1122</b>	<b>24.06.2011</b>	<b>Rena Carb 4 liter pack</b>
<b>114</b>	<b>Dialysis</b>	<b>99,960</b>	<b>1124</b>	<b>25.06.2011</b>	<b>Dialyzer F-6</b>
<b>115</b>	<b>Dialysis</b>	<b>99,830</b>	<b>1125</b>	<b>17.06.2011</b>	<b>Blood Line</b>
<b>116</b>	<b>Dialysis</b>	<b>99,960</b>	<b>1126</b>	<b>05.07.2011</b>	<b>Dialyzer F-6</b>
<b>117</b>	<b>Dialysis</b>	<b>99,830</b>	<b>1128</b>	<b>02.08.2011</b>	<b>Blood Line (Dora)</b>
<b>118</b>	<b>Dialysis</b>	<b>99,960</b>	<b>1131</b>	<b>02.08.2011</b>	<b>Dialyzer F-6</b>
<b>119</b>	<b>Dialysis</b>	<b>99,900</b>	<b>1132</b>	<b>25.07.2011</b>	<b>Normal Saline 1000 ml with IV set</b>
<b>120</b>	<b>Dialysis</b>	<b>99,960</b>	<b>1133</b>	<b>09.08.2011</b>	<b>Dialyzer F-6</b>
<b>121</b>	<b>POL</b>	<b>1,910</b>	<b>2687</b>	<b>31.07.2011</b>	<b>X-67-AF Loader M.Oil, Oil filter etc.</b>
<b>122</b>	<b>POL</b>	<b>3,320</b>	<b>2954</b>	<b>30.09.2011</b>	<b>X-67-AF Loader M.Oil, Oil filter etc.</b>
<b>123</b>	<b>POL</b>	<b>1,660</b>	<b>3035</b>	<b>31.10.2011</b>	<b>X-67-AF Loader M.Oil, Oil filter etc.</b>
<b>124</b>	<b>POL</b>	<b>16,520</b>	<b>0414</b>	<b>31.10.2011</b>	<b>Generator Old M.Oil, Oil filter etc.</b>
<b>Total (Fictitious Bills (Bold items only))</b>					<b>3,315,649</b>

**Annexure – K**  
**[Para 1.2.4.6]**

**Loss due to Unjustified Grant of Time Extension and Payment  
of Price Variation**

Sr. No.	Name of Scheme	Name of Contractor	Agreement Value	Time allowed	Date of Completion / Present Status	Delay	Amount of P.V
	<b>DO (Buildings)</b> <b>Bahawalnagar</b>						
1	Upgradation of Govt: Girls M/S to High School at chak No. 169/7,R	Mr. Muhammad Fayyaz Malkera	4,801,091	5 months upto 28.02.12	9/7/2012	4 Months	118,198
2	Provision of Missing Facilities in Govt. Girls H/S Minchinabad BWN	M/S Gulzar Ahmad	12,525,567	10 Months upto 16.09.10	W.I.P as on 07.09.12	24 Months	149,795
3	Construction of Main Building, 1st floor, E.L., Public Health Portion and external development (North Wing) Boys High School Mandi Sadiq Gunj Tehsil Minchinabad	Muhammad Irshad Joyia	21,264,687	6 Months upto 21.07.10	W.I.P as on 07.09.12	25 Months	63,000
4	Construction of Main Building, Ground floor, First Floor E.L., Public Health Portion (South Wing) Boys High School Mandi Sadiq Gunj Tehsil Minchinabad	Muhammad Irshad Joyia	25,133,919	6 Months upto 21.07.10	W.I.P as on 07.09.12	25 Months	25,000
5	Upgradation of Govt: Girls M/S to High School at Laleka Tehsil MND	Awais Construction Company	3,425,903	4 Months upto 18.05.11	W.I.P as on 07.09.12	15 Months	68,789
6	Upgradation of G/B/H/School to Higher Secondary School MSG	M/S Sh. Liaquat Ali	8,568,551	6 Months upto 10.07.10	26.05.11	9 Months 16 Days	132,000
7	Upgradation Government Girls Middle School to High Level at Mohib Ali BWN	M/S B.E Construction Co.	4,914,450	4 Months upto 27.08.10	20.05.11	8 Months	329,500
8	Conversion of G/H/S/ into G/M/H School at Boys High School Mari Mian Sahib BWN	M/S Razzaq Construction Co.	4,868,787	5 Months upto 08.02.12	30.04.12	2 Months 20 Days	195,000

9	Upgradation Government Girls Middle School to High Level at Chak No. 207/9-R	M/S Ittefaq & Co.	3,425,903	4 Months upto 17.05.11	13.10.11	5 Months	224,000
10	Provision of Missing Facilities Govt G/Higher/ S/School at Dunga Bunga BWN	Ch. Muhammad Yasin	5,436,867	5 months upto 28.02.12	W.I.P as on 07.09.12	6 Months	148,000
11	Improvements / Renovation to Haider Stadium	Zafar Iqbal Mughal	19,592,251	5 Months upto 11.07.10	W.I.P as on 07.09.12	25 Months	910,260
<b>Total</b>			<b>113,957,976</b>				<b>2,363,542</b>

**(Amount in Rupees)**

<b>DO (Roads) Bahawalnagar</b>							
1	Construction of Road from Chopaliya Road to Nehall Wazirka via Doggar Wala	6,773,883	19.02.2012	01 month & 22 days	Completed on 15.03.2012		138,107
<b>Total</b>			<b>6,773,883</b>				<b>138,107</b>



**Annexure – L**  
**[Para 12.4.12]**

**Over Payment due to Non-reduction of Composite Rates of Concrete**

**(Amount in Rupees)**

Sr. No.	Name of Scheme	Item	Qty Paid (CFT)	Rate Paid Rs o/o CFT	Amount Paid	Reduction of Rate Rs/ CFT	Loss
1	Up gradation of Govt: Girls M/S to High School at chak No. 169/7,R	RCC 1:2:4 with Shuttering	2,528	235.7	595,850	12.0	30,336
		RCC 1:2:4 without Shuttering	55	175.65	9,661	11.5	633
2	Provision of Missing Facilities in Govt. Girls H/S Minchin abad Bahawalnagar	RCC 1:2:4 without Shuttering	974	150.8	146,879	12.0	11,688
			1,156	200.8	232,125	12.0	13,872
3	Provision of Missing Facilities B/Wall, Gate , T/Block and walkway in Govt. Boys P/ S/ Chak No. 308 /HR Tehsil Fort abbas	RCC 1:2:4 with Shuttering	43	206.75	9,660	12.0	516
		RCC 1:2:4 without Shuttering	23	156.6	9,660	12.0	276
4	Construction of Main Building, 1st floor, E.I., Public Health Portion and external development (North Wing) Boys High School Mandi Sadiq Gunj Tehsil Minchin abad	RCC 1:2:4 with Shuttering	5,868	141.0	827,388	12.0	70,416
		RCC 1:2:4 without Shuttering	9,808	191.1	1,874,309	12.0	117,696
5	Construction of Main Building, Ground floor, First Floor E.I., Public Health Portion (South Wing) Boys High School Mandi Sadiq Gunj Tehsil Minchin abad	RCC 1:2:4 with Shuttering	15,661	191.1	2,992,817	12.0	187,932
		RCC 1:2:4 without Shuttering	9,201	141.0	1,297,341	12.0	110,412
6	Const. of 4 Nos additional C/R in Govt B/H/S at Mandi Sadiq	RCC 1:2:4	196	189.2	37,083	12.0	2,352

	Gunj The M/Abad	RCC 1:2:4	143	148.65	21,257	12.0	1,716
7	Provision of Missing Facilities in Govt. B/City/H/S BAHAWALNAGAR	RCC 1:2:4 with Shuttering	250	247.9	61,975	12.0	3,000
8	Up gradation of Govt: Girls M/S to High School at Laleka Tehsil MND	RCC 1:2:4 with Shuttering	2055	206.75	424,871	12.0	24,660
		RCC 1:2:4 without Shuttering	41	156.6	6,421	12.0	492
9	Const. of Maternity Home at Model Town BAHAWALNAGAR	RCC 1:2:4 with Shuttering	1,374	206.75	284,075	12.0	16,488
		RCC 1:2:4 without Shuttering	245	156.6	38,367	12.0	2,940
10	Up gradation of G/B/H/School to Higher Secondary School MSG	RCC 1:2:4 with Shuttering	5,379	218.35	1,174,505	12.0	64,548
		RCC 1:2:4 without Shuttering	41	168.25	6,898	12.0	492
11	Up gradation Government Girls Middle School to High Level at Mohib Ali BAHAWALNAGAR	RCC 1:2:4 with Shuttering	2,721	191.1	519,983	12.0	32,652
		RCC 1:2:4 without Shuttering	363	141.0	51,183	12.0	4,356
12	Conversion of G/H/S/ into G/M/H School at Boys High School Mari Mian Sahib BAHAWALNAGAR	RCC 1:2:4 with Shuttering	2,705	235.7	637,569	12.0	32,460
		RCC 1:2:4 without Shuttering	72	175.65	12,647	12.0	864
13	Improvements of Parks in City Area BAHAWALNAGAR	RCC 1:2:4 with Shuttering	548	182.45	99,983	12.0	6,576
		RCC 1:2:4 without Shuttering	898	132.6	119,075	12.0	10,776
14	Up gradation Government Girls Middle School to High Level at Chak No. 207/9-R	RCC 1:2:4 with Shuttering	210	206.75	43,418	12.0	2,520
		RCC 1:2:4 without Shuttering	265	156.6	41,499	12.0	3,180
		R.CC	1,725	126.0	217,350	12.0	20,700
		R.CC	2,253	145.0	326,685	12.0	27,036

15	Up gradation Government Girls Middle School to High Level at Chak No. 14/1-R	RCC 1:2:4 with Shuttering	2,557	206.75	528,660	12.0	30,684
		RCC 1:2:4 without Shuttering	51	156.6	7,987	12.0	612
16	Up gradation Government Girls Middle School to High Level at Chak No. 123/M	RCC 1:2:4 with Shuttering	2,541	218.35	554,827	12.0	30,492
		RCC 1:2:4 without Shuttering	114	168.25	19,181	12.0	1,368
17	Up gradation Government Girls P/School to E/ Level at Mouza Badana Sharki CTN	RCC 1:2:4 with Shuttering	185	230.7	42,680	12.0	2,220
		RCC 1:2:4 without Shuttering	81	173.3	14,037	12.0	972
18	Provision of Missing Facilities Govt Boys High School at Chak No. 54/F CTN	RCC 1:2:4 with Shuttering	2,490	235.7	586,893	12.0	29,880
		RCC 1:2:4 without Shuttering	135	175.65	23,713	12.0	1,620
19	Provision of Missing Facilities Govt Boys High School at Chak No. 196/HB	RCC 1:2:4 with Shuttering	2,587	189.2	489,460	12.0	31,044
		RCC 1:2:4 without Shuttering	136	148.65	20,216	12.0	1,632
20	Provision of Missing Facilities Govt G/Higher/ S/School at Dunga Bunga BAHAWALNAGAR	RCC 1:2:4 with Shuttering	2,294	235.7	540,696	12.0	27,528
		RCC 1:2:4 without Shuttering	38	175.65	6,675	12.0	456
21	Const. of General Bus Stand Near By Pass at CTN Road BAHAWALNAGAR	RCC 1:2:4 with Shuttering	3,025	252.35	763,359	12.0	36,300
		RCC 1:2:4 without Shuttering	27,730	172.99	4,797,013	12.0	332,760
<b>Total</b>			<b>110,765</b>		<b>20,515,931</b>		<b>1,329,153</b>