



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

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 Program
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarter
TS	Technical Sanction
W&S	Works & Services

PREFACE

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

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

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

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

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

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, 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 26 including 16 officers and other staff. Total mandays available were 4,267 and the budget amounted to Rs 13.879 million in audit year 2012-13. The office is mandated to conduct regularity audit (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 Government 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, Minchinabad, Fortabbas and Haroonabad.

a. Audit objectives

Audit was conducted to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.

2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the expending of public money.
3. Every item of expenditure was incurred with the sanction of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment and collection of revenue was made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of the District 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 30 formations including PAO out of total 257 formations in the District Government.

c. Audit of Expenditure and Receipts

Total non development budget of the District Government, Bahawalnagar for the financial year 2012-2013, was Rs7,064.703million against which total expenditure of Rs6,815.947million was incurred showing savings of Rs248.756million. Similarly total development budget for the financial year 2012-13 was Rs896.946million out of which expenditure of Rs244.571 million was incurred showing savings of Rs652.375 million.

Audit of non development expenditure amounting to Rs2057.053million was conducted which was 30% of the total non development expenditure whereas audit of development expenditure of Rs165.928 million was conducted which was 68% of the total development expenditure. Sample size selected for audit ranged from 8% to 69% of total expenditure.

Total receipts of the District Government, Bahawalnagar, for the financial year 2012-2013, were Rs96.0 million. RDA Bahawalpur audited receipts of Rs4.197 million which was 4.37% of total receipts.

d. Recoveries at the Instance of Audit

Recoveries of Rs112.530 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs4.713 million was recovered by the management and verified by Audit during year 2013-14, till the time of compilation of the Report.

e. Audit Methodology

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

f. Key Audit Findings

- i. Non production of record of Rs21.343 million was noted in one case¹
- ii. Irregularity and non-compliance amounting to Rs295.140 million was noted in eight cases².
- iii. Weak internal controls were noted in twenty cases involving an amount of Rs180.585 million³.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.8

³ Para 1.2.3.1 to 1.2.3.20

- iv. 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	Final Grant	Actual Exp.	(+)Excess (-)Saving	Saving (%)
15	Education	4,587.119	5,144.645	5,143.088	(-) 1.557	0.30%
16	Health Services	1,252.280	1,252.280	1,166.849	(-) 85.431	7.32%
24	Civil Works	47.813	47.813	28.479	(-) 0.534	1.87%
25	Communications	99.679	99.679	72.168	(-) 27.511	38.12%
31	Misc.	31.274	31.274	27.147	(-) 4.127	15.20%
Total Non-Development		6,018.165	6,575.691	6,437.731	(-) 119.160	1.850%
36	Development	172.568	245.540	244.571	(-) 0.969	0.40%
	Block Allocation	651.406	651.406	0	(-) 651.406	100%
Total Development		823.974	896.946	244.571	652.375	72%
Grand Total		6,842.139	7,472.637	6,682.302	771.535	10%

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

Recommendations

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

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

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

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)			
Sr. No.	Description	No.	Budget
1	Total PAOs in Audit jurisdiction	1	7,961.648
2	Total formations DAO/DDOs in Audit jurisdiction	257	7,961.648
3	Total entities (PAOs) audited	1	2,227.178
4	Total formations DAO / DDOs audited	30	2,227.178
5	Audit & Inspection Reports	30	2,227.178
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to District Government)	-	-

Table 2: Audit Observations Classified by Category

(Rs. in million)		
Sr. No.	Description	Amount placed Under Audit Observation
1	Asset management	0
2	Financial management	12.032
3	Internal controls	163.675
4	Voilation of Rules	295.140
5	Others	26.221
Total		497.068

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

Sr. No.	Description	Expe. On Physical Assets	Salary	Non-Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Outlays audited	-	959.188	1,097.865	165.928	4.197	2,227.178	717.298
2	Amount placed under audit observations /irregularities pointed out	-	109.396	286.932	100.740	0	497.068	128.008
3	Recoveries pointed out at the instance of audit	-	76.980	3.605	31.945	0	112.530	75.619
4	Recoveries accepted /established at the instance of audit	-	76.980	3.605	31.945	0	112.530	75.619
5	Recoveries realized at the instance of audit	-	-	-	-	-	4.713	1.704

The amount mentioned against Sr. No 1 in column of “Total” is the Sum of Expenditures and Receipt whereas the total expenditure was Rs.2,222.981 Million.

Table 4: Irregularities Pointed Out

(Rs. in million)		
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	295.140
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	0
3	Accounting errors (accounting policy departure from IPSAS ¹ , misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems (Managerial Controls).	90.600
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies (Financial Controls).	89.985
6	Non-production of record.	21.343
7	Others, including cases of accident, negligence etc.	0
Total		497.068

Note: Quantification of weaknesses of internal control systems is combination of financial controls (recoverable) and managerial controls, which becomes Rs66.202 million.

¹ 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.

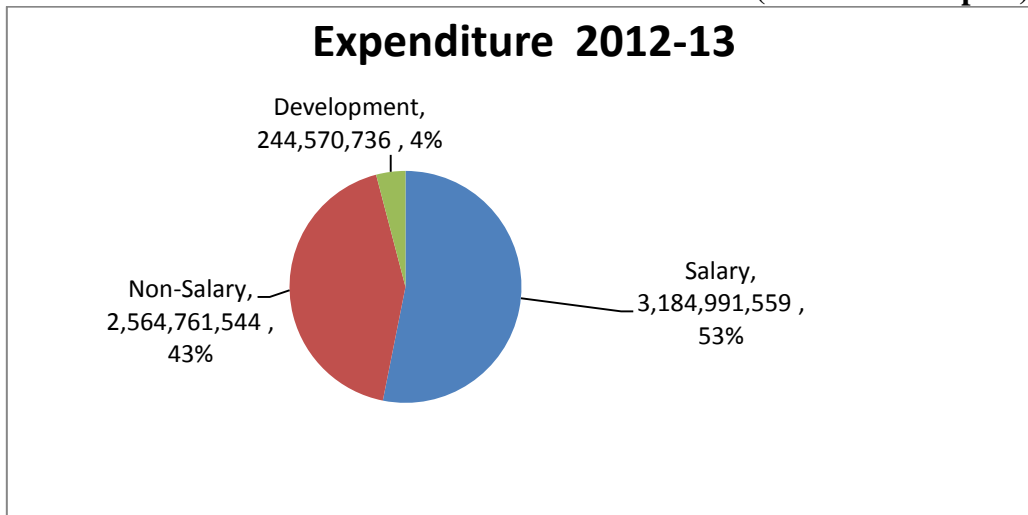
Comments on Budget and Accounts (Variance Analysis)

The detail of budget and expenditure is given below in tabulated form:

(Amount in Rupees)

2012-13	Budget	Exp.	Excess (+) / Saving (-)	%
Salary	3,190,635,831	3,184,991,559	(-) 5,644,272	0.18%
Non-salary	3,874,066,818	2,564,761,544	(-) 1,309,305,274	33.80%
Development	896,946,172	244,570,736	(-) 652,375,436	72.73%
Surrender / Withdrawal	0	0	0	
Total	7,961,648,821	5,994,323,839	(-) 1,967,324,982	24.71%

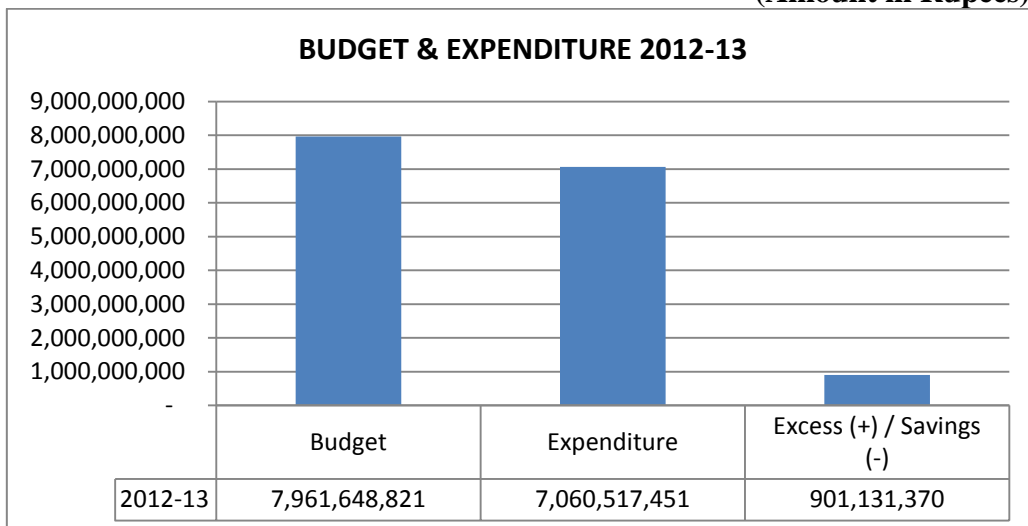
(Amount in Rupees)



Detail is given at **Annex-B**

As per the Appropriation Accounts 2012-13 of the District Government, Bahawalnagar, total original budget (Development and Non-Development) was Rs7,330.443million, supplementary grant of Rs631.206million was provided and the final budget was Rs7,961.649million. Against the final budget, total expenditure of Rs7,060.517 million was incurred by the District Government during 2012-13 as detailed in **Annex-C**

(Amount in Rupees)

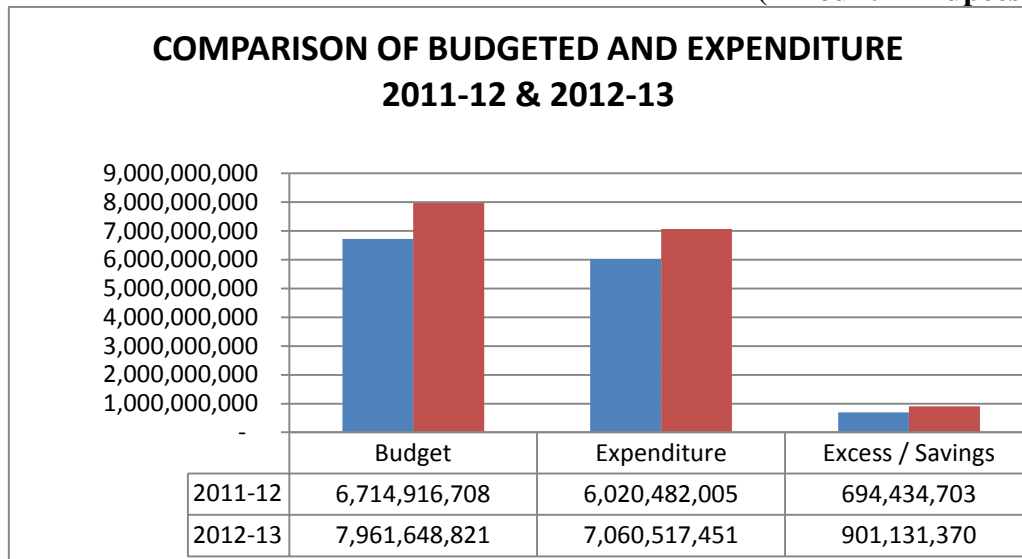


Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs901.131million. Major portion of savings occurred as detailed below:

- (i) Savings of Rs652.375million (72.73% 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 year is depicted as under:

(Amount in Rupees)



There was 19% and 17% increase in budget allocation and expenditure incurred respectively, while there was overall saving of Rs901.131million during 2012-13.

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

Audit paras reported in Annex-1 of last year audit report have not been attended in accordance with the direction of DAC. These para are reported in Chapter 1.2.4 in this report

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

Sr. No.	Audit Year	No. Of Paras	Status of PAC Meetings
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 Reports	160	Not convened
5	2009-10	23	Not convened
6	2010-11	66	Not convened
7	2011-12	19	Not convened
8	2012-13	21	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1. Non Production of Record – Rs21.343Million

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 the control of EDO (Education), EDO (Agriculture) and EDO (Health) did not produce record of expenditure of Rs21.343 million incurred under different objects / codes of classification, in violation of the above rules. The detail is given at **Annex – D**.

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

The matter was reported to the DCO, EDOs and DDOs concerned during September and October 2013. The Dy. DEO (EE-M) Haroonabad, Principal Government Girls Higher Secondary School Chak No. 202/M Tehsil Chishtian, Principal Govt. Girls City High School Bahawalnagar, EDO (Health) Bahawalnagar, MS DHQ Hospital Bahawalnagar, EDO (Agriculture) Bahawalnagar, Dy. DO (Agriculture) Chishtian, DO (OFWM) Bahawalnagar and SMO RHC Meclod Gunj replied that the record is available which can be verified at any time. The Dy. DO (EE-W) Chishtian, Dy. DO (EE-M) Chishtian and EDO (Education) Bahawalnagar replied that auditable record is being collected from the schools, progress will be shown in next regular audit whereas the Dy. DEO (EE-M) Minchinabad neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in November, 2013 directed to get the record verified at the earliest.

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: 14, 11, 15, 11, 23, 15, 9, 21, 19, 10, 22,28,18, 5, 13, 4 & 10]

1.2.2 Irregularity / Non Compliance

1.2.2.1 Irregular Expenditure on Purchase of Medicine without having DDO Powers – Rs185.506 Million

According to rule 4 (vii) of the Punjab District Governments & TMA Budget Rules 2003, “the Finance and Budget Officer shall perform monitoring of the budget and ensuring that funds are spent as approved by the Council.”

The EDO (F&P) Bahawalnagar released funds of Rs189.900 million to the EDO (Health) during 2012-13 despite the fact that the post of EDO (Health) is an administrative post and do not have DDO powers of other health institutions working under his control. On receipt of funds, the EDO (Health) incurred expenditure of Rs185.506 million on purchase of medicines, bedding & clothing etc (under DDO Codes BH – 6034) during year. The expenditure was held irregular as the office of the EDO (Health) is an administrative post and do not have DDO powers of other health institutions working under his control. The detail is given below:

(Amount in Rupees)

Sr. No.	DDO Code	Object Code	A/C Head	Budget 2012-13	Expenditure
1	BH-6034	A-03927	Purchase of Medicines	189,650,000	185,299,166
2		A-03970	Bedding & Clothing	100,000	94,500
3		A-03970	Others	150,000	112,682
Total				189,900,000	185,506,348

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

Incurring of expenditure without DDO powers resulted into irregular expenditure of Rs185.506 million.

The matter was reported to the DCO, EDO (F&P) and EDO (Health) Bahawalnagar during September, 2013. The EDO (Health) replied that Secretary (Health), Government of the Punjab vide letter No. SO (P – I) H / RC / 2001 – 02 / 01 dated 25.09.2001, at Serial No. 18 and declared EDO (Health) as DDO for making bulk purchases and also directed that “payment of medicines would be made by the EDO (Health). Reply of the DDO was not tenable as no documentary evidence was produced in support of the reply. The DAC in its meeting held in November,2013 directed to get clarification from the Finance Department.

No progress was intimated till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority besides fixing of responsibility against the person(s) at fault, under intimation to Audit.

[AIR Paras: 4&1]

1.2.2.2 Unauthorized Release of Funds – Rs65.183 Million

According to rule 4(ii) of the Punjab District Governments and TMA Budget Rules 2003, the Finance and Budget officer shall perform monitoring function and ensure that funds are spent as approved by the Council (Administrator).

The DO (Finance & Budget) released funds of Rs65.183 million to different offices of District Bahawalnagar without obtaining approval from the competent authority (DCO) during 2012-13. This resulted into unauthorized release of funds.

The irregularity occurred due to weak financial controls of the management.

Above action of the management resulted into unauthorized release of funds.

The matter was reported to the DCO and EDO (F&P) during November 2013. The EDO (F&P) replied that the matter is being inquired into and the delinquent officer (DO Budget) is under suspension. The DAC in its meeting held in November,2013 directed to finalize the inquiry proceedings within 15 days.

No progress was intimated till finalization of this Report.

Audit recommends that inquiry proceedings be finalized at the earliest and necessary action be initiated against the person(s) at fault, the said releases be also got regularized from the competent authority under intimation to Audit.

[AIR Para-15]

1.2.2.3 Irregular Expenditure due to Non-compliance of PPRA Rules – Rs8.159 Million

According to rules 9 and 12(1) of the Punjab Procurement Rules (PPRA) 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. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Following three (03) DDOs under the administrative control of EDO (Health) and EDO (Agriculture) Bahawalnagar incurred expenditure of Rs8.159million on different purchases during 2008-13. The expenditure was held irregular as annual requirement of procurement opportunities was neither determined at start of relevant financial years nor the procurement opportunities were advertised on the website of PPRA, in violation of above rules. Moreover, the indents were split in order to avoid fair tendering process.

(Amount in Rupees)

Sr. No.	Name of Formation	Description	No. of bills	Period	Amount
1	DHQ Hospital Bahawalnagar	Purchase of medicine, stationery and bedding and clothing	100	2012-13	7,593,469
2	Dy. DO (Agri) Chishtian	Purchase of Fertilizer	01	2012-13	405,901
3	DO (Live Stock) Bahawalnagar	Purchase of Stationery	-	2012-13	159,889
Total					8,159,259

Due to non-compliance of procurement rules and ineffective financial and managerial controls, the financial indiscipline occurred, which resulted into irregular expenditure of Rs8.159 million.

The matter was reported to the DCO, EDOs and DDOs concerned during September and October 2013. The Medical Superintendent of DHQ Hospital Bahawalnagar replied that purchases were made on day to day basis and as per need. The Dy DO (Agriculture) Chishtian replied that at the time of advertisement the department was ignorant about the PPRA as no such

notification was provided to his office for compliance. The DO (Live Stock)replied that budget was released on quarterly basis, so it was not possible to purchase items through advertisement or tendering process.Replies of the DDOs were not tenable as the PPRA rules direct to ascertain annual requirement of proposed procurement opportunities and proceed accordingly. In all above cases, annual requirement was in excess of one lac and the department should have advertised in PPRA to select lowest supplier.The DAC in its meeting held in November,2013 directed to get the expenditure regularized from the competent authority within one month.

No progress was intimated till finalization of this Report.

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

[AIR Paras - 1, 9 & 10]

1.2.2.4 Unauthorized Expenditure due to Appointment of Teachers below Prescribed Qualification and Unauthorized Change of Cadre– Rs13.439Million

According to the Notification No. FD.PC. 2 – 1 / 83 dated 25.08.1983, issued by the Finance Department, Government of the Punjab, prescribed qualifications for the posts of EST, PET and D.M were FA/F.Sc with diploma in relevant field. According to Government of the Punjab, Education Department's letter No.SO-III-I-13/85 dated 30.07.1992, qualification of FA/FSc with Arabic Teaching Training Certificate (ATTC) was prescribed for appointment to the post of A.T and as per Government of the Punjab, Finance Department letter No.FD (PR)12-14/83 dated 27.11.1994, the certificate of PTC was not recognized for appointment as A.T

Thirteen (13) teachers working under the control of Dy DEOs were appointed as Physical Education Teacher (PET), Drawing Master (D.M), Arabic Teacher (A.T) and Oriental Teacher (O.T) during 1984-2005 on the basis of Matric despite the fact that prescribed qualification for that post was FA/FSc with diploma in relevant field. Moreover, cadre of Mst. Samina Naz, Shehnaz Akram, Khalida Mustaq, Samina Fatima and Naseem Akhtar was changed without obtaining prior approval from the competent authority (Chief Minister). Recruitment of persons who did not meet prescribed qualification

and unauthorized change of cadre resulted into unauthorized expenditure of Rs13.439million on pay & allowances of relevant staff. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Names of Teachers	Period	Amount due from each Teacher	Total Amount
1	Dy DEO (EE-M) Haroonabad	Muhammad Altaf Husain (D.M)	02.02.1993 to 30.06.2013	189,354	1,522,347
		Muhammad Aslam Zafar (PET)	17.02.1987 to 30.06.2013	849,587	
		Noor Elahi (D.M)	27.05.1993 to 30.06.2013	483,406	
2	Dy DEO (EE-M) Bahawalnagar	Nisar Nabi (O.T)	24.08.2000 to 30.06.2013	230,963	230,963
3	Dy DEO (EE-W) Bahawalnagar	Mrs. Naseem Akhtar (A.T)	07.03.2005 to 30.06.2013	537,380	1,799,923
		Mrs. Samina Fatima (EST)	13.07.1993 to 30.06.2013	1,262,543	
4	Dy DEO (EE-W) Chistian	Mst. Sakeena Naveed (A.T)	05.10.1989 to 30.06.2013	1,160,620	2,663,353
		Mst. Nusrat Jan (PET)	26.04.1993 to 30.06.2013	1,035,454	
		Mst. Nasreen (D.M)	14.09.1989 to 30.06.2013	1,122,211	
		Mst. Tallat Aziz (D.M)	13.09.1989 to 30.06.2013	1,894,772	
5	Government Girls City High School Bahawalnagar	Mst. Shehnaz Akram (D.M)	14.05.1984 to 30.06.2013	1,236,341	2,491,261
		Mst. Khalida Mushtaq (D.M)	09.06.1985 to 30.06.2013	1,254,920	
6	Dy DEO (EE-W) Minchinabad	Mst. Samina Naz (A.T)	25.05.1993 to 30.06.2013	1,533,400	1,533,400
7	Dy DEO (EE-W) Fortabbas	--	--	2,037,402	2,037,402
Total					13,439,269

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

Unauthorized appointments and change of cadre resulted into unauthorized expenditure of Rs13.439 million.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during September and October 2013. The Dy DEO (EE-M) Haroonabad replied that appointments of teachers were made in accordance with the requirements of the advertisement published by the Government of the Punjab. The Dy DEO (EE-W) Bahawalnagar and Dy DEO (EE-W)

Minchinabad replied that the matter has been referred to the competent authority for guidance /adjustment against original post and/or necessary action. The Senior Headmistress of Government Girls City High School Bahawalnagar replied that the case has been submitted to the competent authority for regularization. The Dy DEO (EE-W) Chistian replied that relevant record is being collected/ scrutinized and progress will be shown very soon. The Dy DEO (EE-W) Fort Abbs replied that the DEO (EE-W) being competent authority changed cadre of teachers. The DAC in its meeting held in November,2013 directed to get the irregularity condoned from the competent authority and recover the amount over paid (if any) at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends getting the irregularity condoned from the competent authority besides fixing the responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras:2,10,10,16,15,5,6&7]

1.2.2.5 Unauthorized Expenditure due to Appointment of PTC Teachers below Prescribed Qualification and Award of Advance Increments–Rs9.735Million

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.

Twelve (12) PTC teachers working under the control of following Dy DEOs were appointed on the basis of Matric and PTC despite the fact that required qualification for that post was F.A and PTC. Recruitment of persons who did not meet prescribed qualification and expenditure of Rs8.423 million on their salary was unauthorized. Moreover, the DDOs allowed sixteen (16) PTC teachers to draw two advance increments on acquiring qualification of F.A / F.Sc. Advance increments on passing “Intermediate Examination” which was 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. Most of 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. 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 situation resulted into loss of Rs1.124 million on this account as detailed in **Annex – E**.

Above irregularities occurred due to non-compliance of relevant rules and ineffective internal controls.

Recruitment of persons who did not meet prescribed qualification resulted in unauthorized appointments and grant of inadmissible advance increments.

The matter was reported to the DCO, EDO (Education) and Dy DEOs concerned during September and October, 2013. The Dy DEO (EE-M) Chistian, Dy DEO (EE-M) Fort Abbas, Dy DEO (EE-W) Minchinabad, Dy DEO (EE-M) Bahawalnagar, Dy DEO (EE-M) Haroon Abad, Dy DEO (EE-M) Haroonabad and Senior Headmistress of Government Girls City High School Bahawalnagar replied that appointments of teachers were made in accordance with the requirements of the advertisement published by the Government of the Punjab. Furthermore, the Secretary (Education) School Wing, vide No. SO (SA-III) 13 – 3 / 2007 dated 04.05.2007 has intimated the consultant of Provincial Ombudman Punjab Lahore, that the Notification dated 01.02.1997 pertaining to enhancement of qualification (Matric to FA) was issued by the S&GAD Department on 12.02.1997 and circulated to concerned competent authorities by Department on 18.03.1997, the date by which whole process of recruitments was completed through out the Punjab the recruitment is justified and advance increments have been allowed under the rules. Replies of these DDOs were not tenable as final decision of the Provincial Ombudsman was not produced in support of the reply. The Dy DEO (EE-W) Haroonabad, Dy DEO (EE-W) Bahawalnagar, Dy DEO (EE-W) Fortabbas also stated that efforts are being made to recover the amount of inadmissible advance increments. The DAC in its meeting held in November,2013 directed to get the irregularity condoned from the competent authority besides effecting recovery of over paid amount.

No progress was intimated till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority; besides effecting recovery of overpayment (after the decision of court) and initiating disciplinary proceedings against the person(s) held responsible for making unauthorized appointments, under intimation to Audit.

[AIR Paras:3,10,17,13,7,5,5,11,6&7]

1.2.2.6 Unauthorized Continuation of Appointments made on Leave Vacancy – Rs6.943 Million

According to rule 9 of revised Leave Rules 1980, “the appointment against leave salary is to be made for the maximum period of 120 days in case of earned leave and 180 days in case of medical leave.”

The DO (Health) Bahawalnagar appointed Mr. Asgher Ali Fayyaz as Dispenser vide No. 7876 dated 24.09.1978 on leave salary basis at RHC Faqir Wali. Accordingly, the said appointment was to be terminated on 23.03.1979, but the service of concerne official was neither terminated nor regularized by any recruitment committee till to date. Drawl of pay without appointment / regularization caused irregular expenditure of Rs6.943 million

The irregularity occurred due to non-observing of prevailing rules.

Above action of the management caused irregular payment of pay and allowances amounting to Rs6.943 million.

The matter was reported to the DCO, EDO (Health) and DO (Health) Bahawalnagar during September and October 2013. The DDO replied that the matter has been reported / referred to the EDO (Health) Bahawalnagar / competent authority for inquiry / taking appropriate action as per rules. The DAC in its meeting held in November,2013 directed the EDO (Health) to inquire into the matter and submit report within ten days.

No progress was intimated till finalization of this Report.

Audit recommends that the matter be investigated and irregularity be got condoned from competent authority besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 5]

1.2.2.7 Irregular Expenditure due to Unauthorized Appointments by the Minister of Education – Rs4.793Million

According to Government of the Punjab, S&GAD's letter No.SOR-III/6/89 dated 28.02.1989, the Ministers can appoint officials in all the posts in BPS-01 to BPS-05 of the department concerned, subject to fulfillment of all codal formalities.

Five (05) teachers working under the administrative control of Dy DEO (EE-W) Haroonabad and Head Mistress of Government Girls (City) High School Bahawalnagar were appointed by the Minister of Education, Government of the Punjab during 1989. Appointment of these persons was unauthorized as the Minister was competent to appoint officials in Basic Pay Scales up to 05, whereas the persons were appointed in BPS-07 and BPS-09. Moreover, the EST appointed at Govt. Girls City High School Bahawalnagar did not have prescribed qualification at the time of appointment. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of formation	No. of Teachers	Post / BPS	Amount	Para No.
1	Dy. DEO (EE-W) Haroonabad	04	PTC / BPS- 07	3,742,680	10
2	Government Girls (City) High School Bahawalnagar	01	EST / BPS- 09	1,050,288	02
Total		05		4,792,968	

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

Unauthorized appointment of personnel resulted into unauthorized expenditure of Rs4.793 million.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during October 2013. The Head Mistress of Government Girls (City) High School Bahawalnagar replied that efforts are being made to get the matter regularized from the competent authority, whereas the Dy DEO (EE-W) Haroonabad replied that the Minister of Education was competent to recruit the persons in question. Reply of the Dy DEO was not tenable as the Minister was competent to appointment officials in Basic Pay Scales up to 05. The DAC in its meeting held in November, 2013 directed to get the irregularity condoned from the competent authority within a month.

No progress was intimated till finalization of this Report.

Audit recommends getting the irregularity condoned from the competent authority besides fixing the responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 10 &2]

1.2.2.8 Irregular Expenditure due to Appointments during Ban – Rs 1.382 Million

According to the letter No.SOR-III-2-1/94 dated 31.12.1995, issued by the S&GAD, Government of the Punjab, there was ban on fresh recruitments during the periods as detailed below:

- 12.12.1990 to 14.04.1992
- 25.05.1993 to 10.08.1993
- 30.10.1993 to 23.02.1993 (partially lifted for SAP post and fully lifted on 30.10.1994)

The Dy DEO (EE-W) Haroonabad appointed a PTC teacher on 25.05.1993 who joined her service on 27.05.1993. The appointment was held irregular as the recruitment was made during ban (w.e.f 25.05.1993 to 10.08.1993) imposed by the Government of the Punjab.

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

Irregular appointment of personnel resulted into irregular expenditure of Rs1.382 million.

The matter was reported to the DCO, EDO (Education) and DDO concerned during October 2013. The Dy DEO (EE-W) Haroonabad replied that the official was appointed on 25.05.1993 but letter of the ban was received on 31.05.1993 whereas the person had joined on 27.05.1993 i.e. well before receipt of letter of ban. Reply of the DDO was not tenable as the recruitment was made during ban and the matter was not reported to the competent authority on receipt of letter of ban. The DAC in its meeting held in November,2013 directed to get the irregularity condoned from the competent authority.

No progress was intimated till finalization of this Report.

Audit recommends getting the irregularity condoned from the competent authority besides fixing the responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 7]

1.2.3 Weak Internal Controls

1.2.3.1 Unjustified / Wasteful Expenditure due to Non Completion of Work – Rs67.053 Million

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

The DO (Roads) Bahawalnagar allotted twelve (12) development works to the different contractor during 2003-05, but the schemes are still in progress despite lapse of about ten (10) years. This resulted in wasteful expenditure of Rs67.053 million as detailed below:

(Rupees in Million)				
Sr. No.	Name of Scheme	Sector of Scheme	Estimated Cost	Expenditure incurred
1	Construction of road from Missile Chowk to Fortabbas Mansoor road via Chak No. 274 / HR (W) 274 / HR (East Chatta Basti Fortabbas length 4.75 \KM revised	ADP	11.295	6.946
2	Construction of metalled road from metalled road to Chak No. 160 / 7R U/C 88, Length 1470 Rft	-do-	1.000	0.384
3	Construction of metalled road from Khichiwala Faqirwali road Chak No. 192/HB Chak No. 195/HB Chak No. 196/HB and Chak No 204/HB length 15.80 KM revised	-do-	20.000	16.342
4	Construction of road from Chak No. 202/8R to 233/9R via Chak No. 205/9R, Chak No. 235/9R and Chak No. 238/9R length 16.96 KM revised	-do-	20.000	19.379
5	Construction of metalled road Chak No. 340/HR, 341/HR Balance work length 3.74 KM	Tied Grant	6.866	4.45
6	Construction of road from 163/7R Malik Kasian wala length 374 KM Balance work	-do-	6.851	4.046
7	Construction of road from Shahi road to Basti Nonarian length 0.81 KM revised	ADP	1.435	1.398
8	Construction of metalled road from Haddi wala to Noshera Junble Rakh MND length 1.19 KM revised	SDP	6.471	6.046
9	Construction of metalled road from Haddiwala Noshera Jangle Rakh MND length 1.19 Km	-do-	4.073	3.647
10	Construction of metalled road from RHC Madrassa to Tibba Sultan on Bank of Same Nala	PDP	1.510	1.415
11	Construction of road from HND Head 7/R Bridge 5-R / 4R Garibowali	ADP	8.145	2.500
12	Construction of road from Mohar Sharif to kot Babal via Basti Kareemabad length 2.90 KM	-do-	12.197	0.500
Total				67.053

The irregularity occurred due to ineffective financial and managerial controls and non compliance of financial discipline.

Due to above action of the management Government sustained a loss of Rs67.053 million.

The matter was reported to the DCO, EDO (W&S) and DO (Roads) Bahawalnagar during September and October 2013. The DDO replied that the works were executed after administrative approval of the competent authority, but full funds were not released by the District Government. The remaining funds were demanded but no fund was received. The DAC in its meeting held in November,2013 directed to get the expenditure regularized from competent authority within a month.

No progress was intimated till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 9]

1.2.3.2 Loss due to Unauthorized Payment of Conveyance / Mobility Allowance – Rs27.632 Million

According to 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. According to Government of the Punjab Education Department (School Wing) letter No. So (S-III) 1-2-16/2007 dated 24.09.2007, no mobility allowance is admissible during the period of leave.

Twenty one (21) DDOs working under the control of EDO (Education) EDO (Health) and EDO (Agriculture) paid Conveyance Allowance amounting to Rs20.084 million to the officers /officials to whom government accommodations within the premises of the office and Government vehicles were provided and payment of Rs7.584 million was made during the period of leave, summer or winter vacations. The detail is given at **Annex – F**.

Weak financial controls and negligence of the management resulted into unauthorized payment of Conveyance Allowance and loss of Rs27.632 million to government.

The matter was reported to the DCO, EDOs and DDOs concerned during September and October 2013. The DO (Live Stock) Bahawalnagar replied that the vehicle was not used for private affairs. The Dy. DO (Agriculture) Chistian replied that due to shortage of residences/ accommodation in the locality, he has to reside at considerable distance from his office and was not required to pay for journeys from his residence to his office. The Dy. DO (EE-M) Minchinabad neither submitted working papers nor attended the DAC meeting. Replies of the DDOs were not tenable as the officer to whom official vehicle has been allotted, cannot draw Conveyance Allowance if the vehicle used to come to office and go back. For the audit para of Rs14.073 million, the DO (Health) replied that the amount is being recovered from the pay of relevant staff and for the audit para of Rs3.358 million, he stated that the staff used motor cycles only for field duty and not for travelling from home to office and vice versa. The reply was not tenable as no evidence was produced to audit in order to confirm that the motor cycles were used to be parked in the office after end of field duty. All other DDOs replied that efforts are being made to recover the due amount. The DAC in its meeting held in November, 2013 did not accept the reply of the department and directed to recover the amount and deposit into treasury at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs27.632 million be started within a month and amount be recovered in easy instalments; equal to 1/3rd of pay; besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit.

[AIR Paras:3, 11, 2, 10, 3, 1, 2, 2, 1, 3, 10, 12, 7, 8, 2, 1, 13, 3, 10, 2, 10, 6, 4, 6, 3, 1, 6, 17, 18, 1 & 9]

1.2.3.3 Loss due to Abnormal Delays in Completion of Projects and Non-Imposition of Penalty – Rs18.669Million

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. Moreover,

Government of the Punjab, C&W Department's letter dated 20.04.2009 stipulates that a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record.

Following DDOs working under the administrative control of EDO (Works & Services) Bahawalnagar allotted 22 development projects to different contractors for Rs186.695million. The contractors did not work with the desired pace and abnormally delayed completion of projects, 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 upon to the concerned contractors despite the fact that in most of the cases they were neither granted time extension nor were their requests for the same on record and in remaining cases the time extensions were granted on unjustified reasons. Moreover, copies of time extensions granted were not endorsed (communicated) to the Special Secretary (C&W) in violation of above rules.

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Projects	Cost of the Projects	Amount of Penalty @ 10 % of Estimated Costs
1	DO (Buildings) Bahawalnagar	1	71,701,828	7,170,183
		19	101,047,680	10,104,768
2	DO (Roads) Bahawalnagar	2	13,945,782	1,394,578
Total				18,669,529

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 Rs18.669 million due to non imposition of penalty.

The matter was reported to the DCO, EDO (W&S) and DDOs concerned during October 2013. The DO (Buildings) replied that the contractor had completed the work well in time i.e. on 01.12.2012. During the execution of the scheme the quantum of work was increased as per verbal direction of DCO Bahawalnagar, so the agreement was enhanced. The additional work was completed on 25.03.2013. The contractor has not yet applied for time extension

for that scheme. Most of the schemes out of 19 referred above were timely completed so question to impose penalty does not arise. The DO (Roads) replied that the extension in time limit was granted with penalty to the contractors. Replies of the DDOs were not tenable as neither time extensions were granted nor requests of the contractors were available in most of the cases. In some cases, time extensions were granted but copies of sanction letters were not endorsed to the Special Secretary (C&W) in violation of above rule. The DAC in its meeting held in November, 2013 directed to recover the loss within one month.

No progress was intimated till finalization of this Report.

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

[AIR Paras: 14, 18 & 7]

1.2.3.4 Loss due to Unauthorized Payment of PHSRP Allowance and PCA to the PGR Trainees – Rs8.400 Million

According to letter No.PMU/PHSRP/G1-06-61-270/340 dated 16.03.2007, issued by the Health Department, Government of the Punjab, any doctor, paramedic or other staff whether regular or on contract posted and drawing pay against the post of RHCs and BHUs, and directed to perform duties somewhere else, shall not be entitled to draw Punjab Health Sector Reform Programme (PHSRP) allowance. Any such allowance so paid shall be recovered. As per Finance Department letter No.FD/SR-IV-8-1/76 (PROV) dated 16.03.1988, shifting of headquarters of a civil servant can not be made for a period exceeding three months without obtaining prior approval from the Finance Department.

The DO (Health) Bahawalnagar allowed forty (40) doctors of different BHUs to draw PHSRP Allowance and Practice Compensatory Allowance (PCA) during their posting at Nishtar Medical College Multan in connection with the training as Post Graduate Residents (PGRs). Drawl of PHSRP Allowance and PCA, amounting to Rs8.400 million was unauthorized as said allowances were admissible to the staff working at relevant RHCs and BHUs only. The detail is given at **Annex –G**.

The loss occurred due to ineffective financial and managerial controls.

Unauthorized drawl and non recovery of PHSRP Allowance and PCA resulted into loss of Rs8.400 million.

The matter was reported to the DCO, EDO (Health) and DDOs concerned during October, 2013. The DO (Health) replied that the PGR trainees were entitled to all allowances which are admissible to the Medical Officers in BPS-17. The DAC in its meeting held in November, 2013 directed to get clarification from the Finance Department.

No progress was intimated till finalization of this Report.

Audit recommends getting the desired clarification at the earliest besides taking necessary action, under intimation to Audit.

[AIR Paras:9]

1.2.3.5 Unjustified Retention of Unclaimed Security Deposits – Rs8.482 Million

According to rule 12.7 of the PFR Vol-I and Para 399 (1) of the CPWA Code, all securities that remain unclaimed for a period of more than 3 years of becoming due, should be credited to the government accounts by means of transfer entries, at the close of June in each year.

Security deposits of Rs8.482 million were lying unclaimed; for more than 3 years of becoming due; in the accounts of DO (Buildings) Bahawalnagar. The DDO did not make efforts to transfer the amounts to government treasury, in violation of above rule.

The irregularity occurred due to ineffective financial controls.

Due to above action of the management government sustained a loss of Rs8.482 million.

The matter was reported to the DCO, EDO (W&S) and DO (Buildings) during October 2013. The DDO replied that security deposits are the claims of the contractors and cannot be credited to government account. Reply of the DDO was not tenable as, all securities that remain unclaimed for a period of more than 3 years of becoming due, are required to be credited into government account. The DAC in its meeting held in November, 2013 directed to transfer the amount into treasury within a month.

No progress was intimated till finalization of this Report.

Audit recommends transferring the amount into treasury besides fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

1.2.3.6 Loss due to Unauthorized drawl of HSRP Allowance – Rs6.618 Million

According to letter No.PMU/PHSRP/G1-06-61-270/340 dated 16.03.2007, issued by the Health Department, Government of the Punjab, any doctor, paramedic or other staff whether regular or on contract posted and drawing pay against the post of RHCs and BHUs, and directed to perform duties somewhere else, shall not be entitled to draw PHSRP allowance. Any such allowance so paid shall be recovered. As per Finance Department letter No.FD/SR-IV-8-1/76 (PROV) dated 16.03.1988, shifting of headquarters of a civil servant can not be made for a period exceeding 3 months without obtaining prior approval from the Finance Department.

The DO (Health) Bahawalnagar allowed twenty four (24) employees of different cadre to draw PHSRP Allowance during 2012-13. Drawl of PHSRP Allowance, amounting to Rs616,264 was unauthorized as said allowance was admissible to the staff working at RHCs and BHUs only. Moreover, 138 employees of DO (Health), DHQ Hospital Bahawalnagar, RHCs at Faqir Wali, Mecleod Ganj and Khichi Wala were performing general duties at other stations/ offices including the office of the DCO. Headquarters of those civil servants was changed for a period exceeding 3 months without obtaining prior approval from the Finance Department. Furthermore, PHSRP Allowance of Rs6.002 million was also paid to the employees who were not performing duties at respective RHCs and BHUs.

(Amount in Rupees)

Sr. No.	Name of formation	No. of Employees	Period	Amount
1	DO (Health) Bahawalnagar	24	2012-13	616,264
		114	2012-13	2,997,772
2	DHQ Hospital Bahawalnagar	12	2012-13	419,664
3	RHC Faqir Wali	04	2008-13	100,404
4	RHC Mecleod Ganj	05	2008-13	2,298,000
5	RHC Khichi Wala	03	2012-13	186,860
	Total	162		6,618,964

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

Unauthorized shifting of headquarter and non recovery of PHSRP Allowance resulted into loss of Rs6.618 million.

The matter was reported to the DCO, EDO (Health) and DDOs concerned during September and October, 2013. The Medical Superintendent of DHQ Hospital replied that efforts are being made to recover the amount. For the audit Para of Rs616,264, the DO (Health) replied that the DAO has been requested to recover the amount from the pay of relevant staff. For the audit Para of Rs2.997 million, he stated that the general duties have been cancelled by the EDO (Health) on 06.09.2013. The SMOs of RHC Faqir Wali and Khichi Wala replied that the persons performed duties in compliance of the orders received from higher authorities; however their orders of general duty have cancelled. Replies of DDOs were not tenable as neither prior approval of the Finance Department was obtained before shifting headquarters of the employees nor amount of PHSRP Allowance was recovered from them. SMO of RHC Mecleod Ganj did not submit reply to the audit observation. The DAC in its meeting held in November,2013 directed to get the irregularity condoned from the competent authority besides effecting recovery of overpayment of PHSRP Allowance.

No progress was intimated till finalization of this Report.

Audit recommends that the irregularity be got condoned from the competent authority; besides effecting recovery of overpayment (if any) and initiating disciplinary proceedings against the person(s) held responsible for making unauthorized appointments, under intimation to Audit.

[AIR Paras:3,10,11,15, 8&8]

1.2.3.7 Irregular drawl of Pay & Allowances on Erratic Posting – Rs5.859Million

According to the Government of the Punjab Letter No. 45 (m) 4 – 2 / 99 dated 12.08.1999 and as per directions of honourable Supreme Court of Pakistan “erratic postings are not allowed in the Education Department.

Following DDOs under EDO (Education) Bahawalnagar posted seven (07) teachers of different cadre i.e. Elementary School Teacher (EST), Drawing Master (D.M) and Arabic Teacher (A.T) against irrelevant posts. Erratic posting in violation of above rules resulted into irregular expenditure of Rs5.859 million on the pay of relevant staff. The detail is given at **Annex – H**.

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Teachers	Period	Amount
1	Dy. DO (EE-M) Bahawalnagar	01	01.07.2007 to 30.06.2013	1,158,741
2	Dy. DO (EE-M) Haroonabad	01	2002-2013	1,020,404
3	Dy. DO (EE-W) Bahawalnagar	02	01.11.2011 to 30.06.2013	844,880
4	Goernment Girls City High School BWN	03	01.11.2002 to 30.06.2013	2,834,660
	Total	07		5,858,685

The irregularity occurred due to non bservance of prevailing rules.

The above action of the management caused irregular payment of pay & allowances of Rs5.859 million.

The matter was reported to the DCO & EDO (Education) during the months of September and October 2013. The Dy. DO (EE-M) Bahawalnagar replied that the concerend AEO had been directed to get recovered the stated amount and submit compliance report within seven days. The Dy. DO (EE-M) Haroonabad did not submit reply of the audit para. The Dy. DO (EE-W) Bahawalnagar replied that a letter has been issued to the DEO (EE-W) Bahawalnagar vide this office letter No. 2175 dated 04.11.13 for the adjustment of the said lady teacher on her original post of EST. The Principal Government Girls City High School Bahawalnagar replied that irregularity regarding Mst. Samina Bagum has been brought to the notice of DEO (EE-W) Bahawalnagar. Mst. Shanaz Akram was appointed as DM (running scale sanctioned on 31.05.89) and Selection Grade was awarded on her seniority of EST Cader on 01.09.2000. The DAC in its meeting held in November, 2013 directed to get the irregularity condoned from competent authority at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that the irregularity be got condoned from competent authority under intimation to audit

[AIR Paras: 15, 13, 8 & 8]

1.2.3.8. Unauthorized Expenditure on Advance Increments of B. Ed. and M.A / M.Sc - Rs4.797 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 twelve DDOs under the control of EDO (Education) Bahawalnagar allowed Seventy two (72) 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 i.e. B.Ed, M.A/M.Sc were not allowed w.e.f 08.05.1998. Moreover, the Dy. DEOs did not recover inadmissible payment of advance increments amounting to Rs4.797 million w.e.f. 1998-2012, in violation of the judgment of the Honroable Supreme Court of Pakistan dated 11.4.2003.

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Teachers	Amount
1	Dy. DO (EE-M) Bahawalnagar	06	681,123
		02	250,352
		01	50,846
2	Dy. DO (EE-W) Fortabbas	06	322,415
3	Dy. DO (EE-W) Haroonabad	10	718,207
4	Dy. DO (EE-M) Fortabbas	4	185,253
5	Dy. DO (EE-M) Harooabad	9	228,196
6	Govt. Girls Higher Sec. School 202 Murad	1	86,880
7	Dy. DO (EE-W) Bahawalnagar	11	316,110
8	Dy. DO (EE-W) Minchinabad	2	228,507
9	Govt. Girls City High School Bahawalnagar	04	351,447
10	Govt. G/High School Chishtian	04	637,013
11	Dy. DO (EE-W) Chishtian	08	605,563
12	Dy. DO (EE-M) Chishtian	04	134,960
Total		72	4,796,872

Ineffective financial controls and negligence of the management resulted into unauthorized grant of advance increments and loss of Rs4.797 million to the government.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during September and October 2013. The Dy. DEO (EE-M) Bahawalnagar, Dy DEO (EE-W) Fortabbas and Dy. DO (EE-W) Haroonabad, Dy. DO (EE-M) Haroonabad, Principal Govt. Girls City High School Bahawalnagar and Principal Government Girls High School Chistian replied that efforts are being made to recover the amount. The Dy DEO (EE-W) Bahawalnagar replied that the teacher has been transferred to another place and some teachers have been promoted as SST and are self DDOs. The Principal Government Girls Higher Secondary School, Chak No. 202/M, Dy DEO (EE-W) Chistian, Dy DEO (EE-M) Chistian and Dy DEO (EE-M) Fortabbas replied that recovery has not been started due to the orders of Supreme Court of Pakistan. The DyDEO (EE-W) Minchinabad replied that increments were sanctioned before the date of 08.05.1998, so that the amount of advance increments could not be recovered from the teachers. Replies of the DDOs were not tenable as recovery for the period after cut off date i.e. 08.05.1998 has been pointed out in compliance of the orders of Honorable Supereme Court of Pakistan. The DAC in its meeting held in November,2013 directed to recover the stated amount and deposit into Government Treasury.

No progress was intimated till the finalization of this Report.

Audit recommends that recovery of Rs4.797 million be started within a month and amount be recovered in easy instalments; equal to 1/3rd 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: 2, 7, 13, 4, 4, 6, 1, 4, 4, 4, 1, 2, 1 & 10]

1.2.3.9 Loss due to Non-Deduction of Income Tax and Sales Tax – Rs3.605Million

According to section 153 of Income Tax Ordinance 2001, the deduction of Income Tax is required to be made at source @ 3.5% on supply and @ 6% on services rendered and repair & maintenance. Moreover, the

Finance Department vide its letter No. FD SO (Tax) 1-11/97 dated 19-09-1998 requires that, all purchases should be made from the firms registered with Sales Tax Department and payment of GST be made on submission of sales tax Invoices showing the sale tax registration number.

Following heads of offices did not deduct / recover or less deducted / recovered income tax of Rs1.052 million from the payments made to the venders / contractors on account of purchases, repair and construction work etc. Furthermore, some DDOs purchased stationery and general store items from the suppliers who were not registered with the Sales Tax Department; as a result, the government sustained loss of Rs2.553 million due to non payment of GST by the following DDOs.

(Amount in Rupees)

Sr. No.	Name of Office	Period	Amount of Income Tax	Amount of GST
1	Dy. DEO (EE-M) Bahawalnagar	2012-13	82,688	209,260
2	Dy. DEO (EE-W) Fortabbas	2012-13	197,983	347,033
3	Dy. DEO (EE-M) Fortabbas	2012-13	94,658	213,244
4	Dy. DEO (EE-M) Haroonabad	2012-13	112,613	254,301
5	Dy. DEO (EE-W) Bahawalnagar	2012-13	164,260	347,907
6	Dy. DEO (EE-W) Minchinabad	2012-13	133,863	367,403
7	Dy. DEO (EE-W) Chishtian	2012-13	77,144	385,538
8	Dy. DEO (EE-M) Chishtian	2012-13	12,886	22,477
9	Dy. DEO (EE-M) Minchinabad	2012-13	88,850	406,172
10	DHQ Hospital Bahawalnagar	2012-13	69,718	0
11	Dy. DO (Agriculture) Chishtian	-do-	17,171	0
Sub Total			1,051,834	2,553,335
Grand Total			3,605,169	

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

Government sustained a loss of Rs3.605 million due to non-recovery /payment of taxes by the withholding agents, venders and DDOs.

The matter was reported to the DCO, EDOs and DDOs concerned during September and October 2013. The Dy. DO (EE-M) Bahawalnagar replied that SMC grant is not auditable. The EDO (Health) replied that M/s Caylex Pharma Lahore is exempted from Income Tax. Exemption Certificate is

available for audit scrutiny. The Dy. DO (Agriculture) Chishtian replied that the recovery pointed out by audit relates to the period of 2009-11 which is not applicable. The Dy. DO (EE-M) Minchinabad neither submitted working papers nor attended the DAC meeting. All other DDOs replied that efforts are being made to recover the amount. The DAC in its meeting held in November,2013 directed to recover the amount and deposit into treasury within one month.

No progress was intimated till finalization of this Report.

Audit recommends that amount of Rs3.605 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: 6, 5, 11, 6, 12, 14, 6, 11, 6, 24 & 10]

1.2.3.10 Non / Less Collection of Pension Contribution– Rs3.550 Million

According to Government of the Punjab, LG&CD Department's letter No.LCS (Acctt-Misc) 2(6)/80 dated 18.06.2011; the Local Governments shall pay pension contribution @50 % of the basic pay of LCS employees. According to Chapter – IV Rule 4.7 (1) of PFR Vol-I, "it is the primary responsibility of the Departmental Authorities to see that all revenue or other debts due to Government, which have to be brought into account, are correctly and properly assessed, realized and credited into Government Treasury / account."

The EDO (F&P) Bahawalnagar did not deposit pension contribution amounting to Rs3.703 million, in respect of twenty six (26) employees of Defunct Zila Council during 2011-13, in violation of above rule.

The irregularity occurred due to negligence of the management.

Above action of the management resulted in non / less realization of pension contribution fund amounting to Rs3.550 million.

The matter was reported to the DCO and EDO (F&P) Bahawalnagar during September and October 2013. The DDO replied that an amount of Rs153,850 have been recovered and efforts are being made to recover remaining amount. The DAC in its meeting held in November,2013 accepted

the reply of the management and it reduced para amounting to Rs3.550 million with the directions to recover the remaining amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that the stated amount be recovered and deposited into relevant head of account besides taking disciplinary action against the persons at fault, under intimation to Audit.

[AIR Para: 5]

1.2.3.11 Loss due to Unauthorized Absence from Duty – Rs3.234 Million

According to rule 2.31 of PFR Vol-I, drawer of bill for pay, allowance, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

As per attendance register and relevant record, thirty four (34) employees working under the administrative control of DO (Health) and the Medical Superintendent of THQ Hospital Chistian were absent from their duties. The period of absence from duty ranged up to 1,140 days. The DDOs neither took action to avoid unauthorized absence from duty nor were the payments of their salaries stopped. As a result government sustained loss of Rs3.234 million as detailed below:

(Amount in Rupees)

Sr. No.	Name of Formation	Number of Employees	Period	Period of Absence	Amount
1	DO (Health) Bahawalnagar	32	2010-13	Up to 1,140 days	3,027,073
2	THQ Hospital Chistian	02	July, August, September 2012	Up to 90 days	207,372
Total		34			3,234,445

The matter was reported to the DCO, EDO (Health) and DDOs concerned during September and October, 2013. The DO (Health) replied that the Dy DOs (Health) of relevant tehsil have been directed to inquire into the matter. Necessary action will be taken on receipt of enquiry report. The Medical Superintendent of THQ Hospital Chistian replied that letters have been issued to concerned persons for depositing the amount. The DAC in its meeting held in November, 2013 requested the DO (Health) to finalize the enquiry proceedings and the M.S of THQ Hospital was directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that the inquiry proceedings be finalized at the earliest, due amount be recovered and necessary action be initiated against the person(s) held responsible for making overpayments, under intimation to Audit.

[AIR Paras:5&1]

1.2.3.12 Loss due to Unjustified Grant of Time Extension and Payment of Price Variation- Rs3.184Million

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 (Roads) allotted the work “Shifting of general bus stand Bahawalnagar on state highway near Bahawalnagar Bypass road” to the contractor for Rs3.186 million. The contractor did not work with the desired pace and abnormally delayed completion of the projects. The District Officer did not take action to improve pace of work, instead the officer made payment of Rs 3.184 million on account of price variation during 2012-13. 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. 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 loss occurred due to ineffective financial and managerial controls.

The DDO 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 DCO, EDO (W&S) and DO (Roads) during October 2013. The DDO replied that price variation was paid after the

time limit was duly extended by the competent authority i.e. EDO (W&S). Reply of the DDO was not tenable as undue favour was extended to the contractor in extending time limit and making payment of price variation. The DAC in its meeting held in November,2013 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs3.184 million besides fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 17]

1.2.3.13 Loss due to Unauthorized Drawl of Adhoc Relief Allowance (2010) 50% of Pay – Rs3.150 Million

According to condition No.4 of Government of the Punjab, Finance Department's letter No.FD.PC-40-40/12 dated 17.04.2012, Adhoc Relief Allowance @ 50 % of payshall not be admissible to the employees who are in receipt of any allowance that is greater than or equal to one initial basic pay.

Fifteen (15) doctors working under the administrative control of Medical Superintendants of THQ Hospitals at Haroonabad and Chistian drew Adhoc Relief Allowance (2010) @ 50 % of the pay, in violation of above rule. The officers were not entitled to receive that allowance as they were already receiving Health Sector Reforms Allowance (HSRA) which was in excess of one initial basic pay of those persons. The situation resulted into unauthorized expenditure of Rs3.150 million. The detail is given below:-

(Amount in Rupees)

Sr. No.	Name of Formation	Number of Doctors	Period	Amount
1	THQ Hospital Haroon Abad	09	2011-13	2,623,030
2	THQ Hospital Chistian	06	2012-13	528,560
Total		15		3,151,590

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

Unauthorized drawl of Adhoc Relief Allowance resulted into loss of Rs3.150 million to the government.

The matter was reported to the DCO, EDO (Health) and DDOs concerned during September and October, 2013. The DDOs replied that the matter has been referred to the competent authority (Finance Department) for clarification. Replies of the DDOs were not tenable as the Finance Department vide letter dated 17.04.2012 has already clarified the matter. The DAC in its meeting held in November,2013 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends recovering the amount of Rs3.151 million and depositing into treasury besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Paras:8&7]

1.2.3.14 Unauthorized Retention of Cash Balances and Non Reconciliation with the Bank – Rs3.136 Million

According to rules 13.4 of the Punjab Budget Manual and Finance Department's letter No.IT (FD)3-4/2002-Vol-IV dated 18.03.2003, expenditure should be reconciled on month to month basis and difference (if any) should be rectified. According to rule 31(2) of the Punjab Local Governments (Account) Rules 2001, no cheque shall be drawn or neither encashed nor any amount shall be withdrawn except for immediate disbursement.

Cash book of the office of the DCO Bahawalpur revealed that there was closing balance of “ Nil” amount as on 30.06.2012 and 30.06.2013 whereas the bank statements indicated that cash balances of Rs501,736 and Rs2,634,423 were available on those dates. The situation indicated that there was difference of Rs501,736 and Rs2.634 million respectively which was not reconciled by the department. Moreover closing balances of Rs3.136 million (2,634,423+501,736) as on 30.06.2012 and 30.06.2013 also indicated that amounts were drawn from treasury without immediate disbursement in violation of above rules.

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

Legitimacy of expenditure and maintenance of record could not be ensured due to non reconciliation of cash balances and expenditure statements.

The matter was reported to the DCO during December, 2013. The DDO replied that all payments are made through cheques therefore the difference arises due to late clearance of cheques and the errors / omissions occurred due to rush of work. Reply of the DDO was not tenable as bank reconciliation statement was not produced in support of the reply. The DAC in its meeting held in November,2013 directed to reconcile the cash balances within a week.

No progress was intimated till finalization of the Report.

Audit recommends reconciliation of bank statements /cash balances and getting the irregularity (unauthorized retention of cash) condoned from the competent authority, besides initiating disciplinary proceedings against the person(s) at fault, under intimation to Audit.

[AIR Paras: 6]

1.2.3.15 Loss due to Non Recovery of Penal Rent – Rs2.996Million

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.

Nine (09) residences of THQ Hospitals at Chistian and Haroon Abad were occupied by unauthorized persons. The DDOs did not take action to get the residences vacated and make allotment to the staff for which they were meant. Moreover, penal rent amounting to Rs2.996 million was not recovered from illegal occupants, in violation of above rules.The detail is given below:

(Amount in Rupees)					
Sr. No.	Name of Formation	Name of Official / Officer	Period	Amount of Each Person	Total Amount
1	THQ Hospital Chistian	Muhammad Iqbal	07.2012 to 09.2013	96,070	778,050
		Allah Rakha	07.2012 to 09.2013	96,070	
		Muhammad Younis	07.2012 to 09.2013	88,660	
		Dr. Muhammad Tariq	07.2012 to 09.2013	497,250	
2	THQ Hospital Haroon Abad	Dr. Muhammad Sarwar (Dy DO-Health)	11.2007 to 06.2013	2,218,840	2,218,840
Total					2,996,890

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 Rs2.996 million.

The matter was reported to the DCO, EDO (Health) and DDOs concerned during September and October 2013. The Medical Superintendent of THQ Hospital Chishtian replied that the officials have been directed to deposit the stated amount in the Government Treasury at the earliest. The MS of THQ Hospital Haroonabad replied that the accommodation was allotted to Dr. Muhammad Sarwar Dy DO(Health) Haroonabad by the EDO(Health) Bahawalnagar. The DAC in its meeting held in November, 2013 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs2.996 million be started within a month and amount be recovered in easy instalments; equal to 1/3rd 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: 12 & 11]

1.2.3.16 Loss due to Non Recovery of HRA and M & R Charges – Rs2.585 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.

Following two (02) DDOs under the control of EDO (Health) Bahawalnagar allotted residences to the staff working at concerned hospitals but did not recover House Rent Allowance and / or M&R charges amounting to Rs2.585 million from 184 officers / officials in violation of above directions of the government. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Description	No. of Persons	Period	Amount
1	DO (Health) Bahawalnagar	HRA	177	2012-13	2,352,948

2	THQ Hospital Chishtian	M& R Charges	01	2012-13	169,401
		M& R Charges	06	2012-13	62,960
Total					2,585,309

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 Rs2.585 million.

The matter was reported to the DCO, EDO (Health) and DDOs concerned during September and October 2013. The DO (Health) replied that the DAOs have been requested to recover the amount from the pay of persons concerned. The DAC in its meeting held in November, 2013 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs2.585 million be made at the earliest besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 8, 11 & 13]

1.2.3.17 Unauthorized Expenditure on Payment of Health Sector Reforms Allowance (HSRA) to the Doctors Posted at Attractive Stations- Rs2.580 Million

According to Government of the Punjab, Health Department's letter No. PO (P&E-1) 19-113/2004 (v) dated 13.04.2007, DHQ and THQ hospitals are to be bifurcated into categories of normal and less attractive hospitals and Health Sector Reforms Allowance (HSRA) shall be admissible to the doctors posted at less attractive THQs and DHQs only.

The Medical Superintendent of THQ Hospital Chishtian allowed to draw Health Sector Reforms Allowance (HSRA) to 23 doctors during 2012-13. The expenditure of Rs2.580 million was unauthorized the allowance was admissible to the doctors who were posted at less attractive hospitals whereas the THQ hospital Chishtian do not fall into this category. The detail is given at **Annex – I**.

It loss occurred due to ineffective financial controls of the management.

Government sustained loss of Rs2.580 million due to unauthorized expenditure on HSRA.

The matter was reported to the DCO, EDO (Health) and the Medical Superintendent of THQ Hospital Chistian during November, 2013. The M.S replied that the matter has been referred to higher authorities for clarification. The DAC in its meeting held in November,2013 directed to get clarification from the Finance Department.

No progress was intimated till finalization of the Report.

Audit recommends recovery of unauthorized expenditure, besides initiating disciplinary proceedings against the person(s) at fault, under intimation to Audit.

[AIR Para: 8]

1.2.3.18 Unjustified Technical Sanction on Bogus Documents – Rs1.742 Million

According to Rule 2.10 of 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 EDO (Agriculture) Bahawalnagar accorded technical sanction of watercourses for Rs1.742 million of Chak Pepal Khalasana Tehsil Minchinabad on blank deposit slip No. 0271809 having no amount in words or figures and without any account tittle. Moreover, no authorized signature from bank officer was affixed on this bank slip to confirm the deposit status

The irregularity occurred due to weak financial controls and non compliance of financial discipline.

Above action of the management caused a loss of Rs1.742 million to the Government.

The matter was reported to the DCO and EDO (Agriculture) Bahawalnagar during September and October 2013. The DDO replied that the Bank deposit slip is not blank. All the entries i.e. account No. amount in figures and words are written on the original deposit slip. But no relevant record was produced in support of reply. The DAC in its meeting held in November,2013 directed to produce record within two days.

No progress was intimated till finalization of this Report.

Audit recommends that the matter be probed into at an appropriate level, any loss to Government be made good through recovery from the responsible person, under intimation to Audit.

[AIR Para: 5]

1.2.3.19 Irregular drawl of Integrated Allowance – Rs 1.703Million

According to Government of the Punjab, Finance Department's letter No. FD PC-2-1/2005 dated 16.07.2005, intergrated allowance is admissible only to Naib Qasid, Chowkidar, Sweeper, Frashand Daftri only.

Following Dy DEOs of District Bahawalnagar paid integrated allowance of Rs1.703 million to 158 Baildars and other employees who were not entitled to receive that allowance.

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Persons	Period	Total Amount
1	Dy. DO (EE-M) Bahawalnagar	13	2012-13	101,400
2	Dy. DO (EE-W) Fortabbas	12	2011-13	79,200
3	Dy. DO (EE-M) Fortabbas	10	2005-13	204,000
4	Dy. DO (EE-M) Haroonabad	22	2011-13	178,200
5	Dy. DO (EE-W) Bahawalnagar	45	2005-13	918,000
6	Dy. DO (EE-W) Minchinabad	35	2012-13	147,000
7	Dy. DO (EE-M) Minchinabad	21	2012-13	75,600
Total				1,703,400

The loss occurred due to ineffective financial and managerial controls.

Payment of integrated allowance to unauthorized persons resulted into loss of Rs 1.703 million.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during September and October 2013. The Dy DEOs replied that efforts are being made to recover the due amount. The Dy DEO (EE-M) Minchinabad did not submit reply of audit observation. The DAC in its meeting held in November,2013 directed to recover the amount and deposit into treasury at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends recovering the amount and depositing into treasury, under intimation to audit

[AIR Paras: 4, 3, 9, 5, 3, 3& 2]

1.2.3.20 Over Payment due to Non-reduction of Composite Rates of Concrete – Rs1.610Million

According to 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) incurred expenditure of Rs 1.610 million during 2012-13 for 134,212CFT of RCC work in (24) development schemes as detailed in **Annex –J**. Composite rates of RCC were not reduced 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 loss due to over payment of Rs1.610 million.

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

Overpayment of Rs1.610 million was made to the contractors due to non-reduction of composite rates of RCC, in violation of the above cited instruction of the Government.

The matter was reported to the DCO during October 2013. The DO (Buildings) replied that no pit sand was used and the para is based on suspicion. Reply of the DDO was not tenable as no substantiating evidence was produced to confirm that sand from “Hairo, Tehsil Hassan Abdal” was got purchased and utilized in the projects. The DAC in its meeting held in November, 2013 directed to recover the amount within a month.

No progress was intimated till finalization of this report.

Audit recommends recovering the loss and depositing into treasury besides fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 05]

1.2.3.21 Loss due to Non / Less Realization of Revenue and Arrears – Rs1.538 Million

According to rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, “the collecting officers should see that all revenue due is

claimed, realized and checked against demands and that they are deposited into relevant head of account.”

Following heads of offices of District Bahawalnagar did not make due efforts during 2011-13 to recover / realize revenue of Rs1.538 million on account of sales proceeds of dry trees, License fee from cotton factories and pesticide dealers etc. in violation of above rule.

(Amount in Rupees)

Sr. No.	Name of Formatoin	Particulars	Period	Amount
1	DHQ Hospital Bahawalnagar	Ambulance Charges	2012-13	1,312,038
2	Dy DEO (EE-M) Chishtian	Sales Proceed of Trees	2012-13	76,600
3	Dy. DO (Agri.) Chishtian	Fee from Cotton Factories	2011-13	1,168,320
		Renewal fee of Pesticide License	2011-13	293,000
Total				1,537,920

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

Above action of the management caused less collection of revenue of Rs 1.538 million.

The matter was reported to the DCO, EDOs and DDOs concerned during September and October 2013. The Medical Superintendent of DHQ Hospital replied that efforts are being made to recover the due amount. The Dy DO (EE-M) Chistian replied that letters have been issued to the concerned schools for recovery of stated amount. The Dy. DO (Agriculture) Chistian replied that notices have been served to the owners of the said cotton factories for recovery of fee. For renewal of licensefee, he replied that dealers who got issued pesticides license were not bound to get the same renewed after every three years. They can leave the pesticides business at any time and when they are not in business they would not approach the department for renewal of pesticides license. The DAC in its meeting held in November,2013 did not accept the reply of the department and it directed to recover the stated amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that the amount of Rs1.538 million be recovered within one month and deposited into treasury, under intimation to Audit.

[AIR Paras: 3, 6, 1 & 5]

1.2.4 Paras Enlisted in Annex – I
(Non compliant) of Printed
Audit Report for the Audit
Year 2012-13

1.2.4.1 Over payment due to Over Estimation of Costs after Allowing 20% Contractor's Profit – Rs872,622

According to Letter No. RO (Tech)FD-18-29/2004 dated 03.03.2005 issued by the Finance Department, Government of the Punjab, "Purchase of plant, machinery and other store items including turbines, street lights etc were required to be purchased as per procedure laid down in the purchase manual and 20% contractor's profit on procurement of such items was not allowed".

The District Officer (Buildings) Bahawalnagar over estimated the costs of plant, machinery and other store items after allowing 20 % contractor's profit and over head charges in violation of above referred instructions of the Finance Department. Subsequently, the said items were purchased through the contractors for seventeen (17) development schemes, which resulted in excessive expenditure of Rs872,622.

The loss occurred due to ineffective internal controls and not exercising due diligence by the management.

Above action of the management caused a loss of Rs872,622 to the government.

The matter was reported to the DCO, EDO (W&S) and DO (Buildings) during the month of October, 2012. The DO (Buildings) replied that the items were got purchased and fixed by the contractors, as this office does not have capacity to purchase and store these items. Reply of the DDO was not tenable contractor's profit was included in the estimates and paid accordingly, in violation of the instructions of the Finance Department. The DAC, in its meeting held in November,2012 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends recovering the amount and depositing into government treasury besides fixing of responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 11]

1.2.4.2 Loss due to Non Recovery of HRA and M & R Charges – Rs486,980

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.

The Medical Superintendent of DHQ Hospital Bahawalnagar allotted ten (10) residences to the officers / officials working at that hospital but did not recover House Rent Allowance and / or M&R charges amounting to Rs486, 980 from them in violation of above directions of the government.

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 Rs486,980.

The matter was reported to the DCO, EDO (Health) and DDO concerned during September, 2012. The Medical Superintendent of DHQ Hospital replied that the DAO has been requested to recover the amount from the pay of persons concerned. The DAC in its meeting held in November 2012, directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs486,980 be made at the earliest besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 7]

1.2.4.3 Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA – Rs439,322

According to rule 60(i) and 61(i) of the Punjab District Governments & TMAs Budget Rules 2003 stipulate that, “Each local government shall efficiently and effectively manage the resources made available to the local

government and the Heads of Offices shall be responsible for controlling and managing expenditure from the Grants placed at their disposal.

Following two DDOs purchased and consumed 255,646 litres of petrol and diesel on much higher rates than the rates fixed by the Oil & Gas Regulatory Authority (OGRA) from time to time and / or rates notified by government of the Punjab (Finance Department) for the purpose of price variation, as summarized below. Purchasing of POL at higher rates resulted into loss of Rs439,322 to the government.

(Amount in Rupees)				
Sr.No.	Name of Formation	Item	Qty used	Loss
1	DCO Bahawalnagar	Petrol & Diesel	60,983	107,424
2	DHQ Hospital Bahawalnagar	Diesel	194,663	331,898
Total			255,646	439,322

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

The government sustained a loss of Rs439,322 due to purchase and consumption of POL at higher rates than the rates fixed by the government.

The matter was reported to the DCO, EDO (Health) and DDO concerned during October, 2012. The Medical Superintendent of DHQ Hospital replied that efforts are being made to resolve the matter, whereas the DCO replied that owners of petrol pump charge rates as decided by their association, after including carriage charges etc. Reply of the DCO office was not tenable as OGRA fixes consumer prices for each petrol pump after including carriage etc. The DAC in its meeting held in November, 2012 directed to recover the amount from the person(s) concerned and deposit into relevant head of account.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs439,322 be effected 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: 1&1]

1.2.4.4 Unauthorized Expenditure on Advance Increments of B. Ed. and M.A / M.Sc – Rs358,438

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 instalments besides refixing their pay.

Dy DEO (EE-M) Haroon Abad allowed Elementary School Teachers (EST) and Senior Vernacular (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 Rs358,438 from 08.05.1998 to 30.06.2012, in violation of the judgment of the Honorable Supreme Court of Pakistan dated 11.4.2003.

Ineffective financial controls and negligence of the management resulted into unauthorized grant of advance increments and loss of Rs5.458 million to the government.

The matter was reported to the DCO, EDO (Education) and DDO concerned during October, 2013. The Dy DEO (EE-M) Haroon Abad replied that amount could not be recovered due to orders of the Honorable Supreme Court of Pakistan, but no such orders were produced to Audit. The DAC in its meeting held in November,2012 directed to recover the stated amount and deposit into Government Treasury.

No progress was intimated till the finalization of this Report.

Audit recommends that recovery of Rs358,438 be started within a month and amount be recovered in easy instalments; equal to 1/3rd 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: 7]

1.2.4.5 Loss due to Unauthorized Appointments and Award of Advance Increments to PTC Teachers– Rs234,608

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) Haroon Abad allowed 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.

Recruitment of persons who did not meet prescribed qualification resulted in unauthorized appointments and grant of inadmissible advance increments resulted into loss of Rs234,608.

The matter was reported to the DCO, EDO (Education) and Dy.DEO concerned during October, 2012. The DDO replied that appointments of teachers were made in accordance with the requirements of the advertisement published by the Government of the Punjab and the Secretary (Education) School Wing, vide No. SO (SA-III) 13 – 3 / 2007 dated 04.05.2007 has intimated the consultant of Provincial Ombudsman Punjab Lahore, that the Notification dated 01.02.1997 pertaining to enhancement of qualification to FA Level was issued by the S&GAD Department on 12.02.1997 and circulated to concerned competent authorities by Department on 18.03.1997, the date by

which whole process of recruitment was completed through out the Punjab the recruitment is justified and advance increments have been allowed under the rules. Replies of these DDOs were not tenable as final decision of the Provincial Ombudsman was not produced in support of the reply. The DAC in its meeting held in November,2012 directed to recover the amount from the person(s) concerned and deposit into relevant head of account.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs234,608 be started within a month and amount be recovered in easy instalments; equal to 1/3rd of pay; 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: 9]

ANNEX

[Annex – “I”]

(Rs. in Million)

Sr. No.	Para No.	Subject	Amount	Nature of Para
		District Coordination Officer Bahawalnagar		
1	7	Potential Misappropriation in Receipt of Officer Rest House along with doubtful expenditure/misuse of electricity	0.720	Recovery
1	16	Loss due to no action against illegal occupants	0.796	Irregularity
		EDO (Health) Bahawalnagar		
2	3	Loss due to purchase of Medicine on Higher Rates	0.502	Overpayment
		DO (Health) Bahawalnagar		
3	4	Un-Justified drawl of Allowances by the Resident Employees,	0.133	Recovery
4	6	Loss due to Illogical / Un-Justified Distribution / Awarding of Honorarium,	0.124	Irregularity
5	11	Loss due to Un-justified payment of Conveyance Allowance during leave periods.	0.552	Recovery
6	12	Misappropriation of Funds through Fictitious Billing,	0.638	Recovery
7	13	Loss to Govt. due to Purchase of Store Items on higher Rates	0.551	Overpayment
		DHQ Hospital Bahawalnagar		
8	02	Purchase at High Rate on Quotation then Rate Contract on Purchase of Dialysis Items	0.789	Overpayment
9	07	Un-Authorized Drawl of Mess and Dress Allowance and Non Deduction of repair and Maintenance Charges	0.241	Recovery
10	22	Loss to Govt. due to Theft of Store Article	0.083	Recovery
11	23	Less deposit of Admission Fee	0.089	Recovery
		THQ Hospital Haroonabad		
12	03	Unjustified payment of irrelevant allowances during leave period	0.082	Recovery
13	09	Unjustified drawl of pay during study period recovery	0.254	Recovery
		THQ Hospital Chishtian		
14	9	Non Deposit of Receipt into Govt. Treasury	0.062	Recovery
15	15	Unauthorized drawl of allowances during Leave.	0.266	Recovery
		RHC Khichi Wala		
16	03	Non Recovery of different allowance during leave	0.133	Recovery
17	18	Irregular payment to Adhoc Staff after Expiry of Contract	0.439	Irregularity
		RHC Mcload Gunj		
18	04	Non accountal into stock register	0.100	Irregularity
		RHC Faqir Wali		
19	2	Unauthorized payment of pay and allowances after expiry of contract	0.411	Irregularity
		DO (Livestock) Bahawalnagar		
20	05	Loss due to Theft of Store Items	0.172	Recovery
		EDO (Agriculture) Bahawalnagar		
21	09	Loss due to tampering of service record for changing Cadre	0.633	Recovery
		EDO (Education) Bahawalnagar		
22	19	Non recovery of registration/Inspection fee from Private Registered School	0.396	Recovery

		Dy DEO (EE-W) Fort Abbas		
23	1	Unauthorized drawl of pay and allowances on regularization and non recovery of B.F and G.I	0.372	Recovery
		Dy DEO (EE-W) Minchin Abad		
24	2	Unauthorized drawl of pay and allowances on regularization and non recovery of annual increment, B.F and G.I	0.382	Recovery
25	10	Unauthorized drawl of pay allowance after removal from service	0.125	Recovery
		Dy DEO (EE-M) Bahawalnagar		
26	5	Loss due to non deduction of welfare and B.fund	0.488	Recovery
27	9	Excess payment of pay and allowances during study Leave	0.181	Overpayment
28	16	Non accountal into stock register	0.170	Irregularity
		Dy DEO (W.E) Bahawalnagar		
29	1	Unauthorized drawl of pay and allowances on regularization and non recovery of B.F & G.I	0.086	Recovery
		Dy DEO (M) Chistian		
30	2	Non recovery of GP Fund advance	0.402	Recovery
		Dy DEO (M.E) Haroon Abad		
31	3	Non accountal into stock	0.363	Irregularity
		Dy DEO (W.E) Haroon Abad		
32	8	Unauthorized drawl of Pay and allowances on Regularization.	0.499	Recovery
		Dy DEO (M) Minchin Abad		
33	12	Unjustified drawl Conveyance allowance	0.173	Recovery
		DO (Roads) Bahawalnagar		
34	4	Loss to government due to Non-Collection of "Road approaches rent" from Petrol Pumps Amounting to	0.300	Recovery
		DO (OFWM) Bahawalnagar		
35	12	Loss to Govt. due to unjustified payment of Computer Allowance and Conveyance allowance	0.419	Irregularity

MFDAC PARAS

(Rs. in Million)

Sr. No.	Para No.	Subject	Amount
		District Coordination Officer Bahawalnagar	
1	1	Unauthorized Additional/Supplementary Grants	2.647
2	2	Doubtful/Unjustified/Profligate and Unauthorized Expenditure on Distribution of Laptop	1.602
3	3	Doubtful/Irregular Expenditure on purchase of Cell/Mobil Phone	0.115
4	4	Irregular Expenditure on Publicity/Advertisement	0.082
5	5	Loss due to allotment of rooms at minor per month rate and Non Collection of Rent of Rented Rooms	0.646
8	9	Non Auction of Old/Unserviceable material and Dry Trees	0.250
9	10	Loss due to Purchase of Fuel on Higher Rates	0.065
10	11	Doubtful / Unauthorized expenditure on POL	0.096
11	12	Unauthorized expenditure on purchase of stationery	0.598
12	13	Unjustified expenditure and likely misappropriation of funds on accounts of repair of Generator & other Machinery	0.291
13	14	Unjustified expenditure on vehicles not in pool and non availability of log books	0.177
14	15	Loss due to unjustified expenditure on repair of vehicles	0.506
		EDO (Health) Bahawalnagar	
16	5	Misappropriation of funds through fictitious billing	0.122
17	6	Non accountal into stock register	0.083
		DO (Health) Bahawalnagar	
18	6	Loss due to Illogical / Un-Justified Distribution / Awarding of Honorarium,	0.124
19	14	Misappropriation of public Money by showing Un-Justified Rates,	0.061
20	16	Loss due to doubtful Purchase and Consumption of Strychnine Powder	0.116
21	18	Possible Misappropriation of Public Money by showing Fictitious Purchases for subordinate Centers,	1.972
22	19	Possible Misappropriation of Public Money by Showing Fictitious Repairs for Subordinate Centers,	0.046
23	20	Possible Misappropriation of Public Money by Showing Fictitious Transportation for Subordinate Centers,	0.00
24	21	Loss due to Doubtful Purchases from unknown Supplier and non submission of GST,	0.850
25	23	Possible Misappropriation of Medicines by showing Fictitious Consumption/Distribution.	
26	24	Possible Misappropriation of I.V Cannulas by showing Illogical Issuance/Distribution,	0.846
27	25	Possible Misappropriation of Medicine through Wrong Calculations	0.515
28	26	Medicine Not Brought Forward	12.634
29	27	Loss due to Distribution of Medicine without any Criteria	1.858
		DHQ Hospital Bahawalnagar	

30	04	Purchase of Medicine in Excess without requirement	1.515
31	09	Un-Authorized shifting of near Expiry Medicine	1.011
32	10	Un-Economical Purchase of Homeo and Tibbi Medicine	0.321
33	14	Doubtful Payment of POL	0.187
34	15	Irregular Payment of Pending Liabilities	9.891
35	20	Excess Expenditure than Sanctioned Budget	15.863
36	21	Loss due to excessive consumption of POL due to high fuel consumption certificate	2.124
37	25	Un-Authorized Payment of Integrated Allowance	0.023
		THQ Hospital Haroonabad	
38	05	Unjustified payment during maternity period	0.138
39	06	Misappropriation of medicines Loss to Govt.	0.498
40	10	Misappropriation of POL	0.012
	12	Purchase of Medicines without observing PPRA Rules	1.346
		THQ Hospital Chishtian	
41	02	Non accountal into stock register	0.033
42	03	Irregular expenditure on purchase of durable goods.	0.072
43	04	Unauthorized drawl pay and allowances due to availing leave without of the competent authority.	0.047
44	5	Unauthorized payment of HSRA to paramedic staff and recovery of	0.048
46	10	Un- Necessary purchase without requirement	0.296
47	14	Irregular and excess charging of purchase fee	0.244
48	16	Doubtful issue and consumption of medicine	0.091
		RHC KHICHIWALA	
49	01	Irregular Payment of 35% share to SMO/MO/WMO due to non posting of specialist	0.044
	02	Irregular expenditure due to non compliance of PPRA Rules	1.871
50	06	Non auction/sale of old Mobil Oil	0.007
51	07	Excess expenditure than sanctioned Budget	1.529
52	09	Loss due to doubtful consumption of POL	0.152
53	10	Unauthorized drawl of pay and allowances due to change of Cadre	0.133
54	11	Loss to Govt. due to fake distribution of medicines	0.121
55	12	Irregular Payment of Salary Due to shifting of Head Quarter	1.77
56	14	Unauthorized absence from duty	0.287
57	15	Un-necessary distribution of Medicine to Sub Health Centers	0.00
58	16	Unjustified transfer in violation of contract agreement	0.215
59	17	Loss to Govt. due to Non/Less Deposit of Hospital Receipts	0.066
		RHC Mcload Gunj	
60	01	Irregular payment of 35% share to SMO/MO/WMO due to non posting of specialist	0.107
61	02	Non-Recovery of HSRP during leave	0.006
62	05	Non Auction/Sale of old Mobil Oil	0.044
63	07	Unauthorized drawl of pay & allowances without performing duties	1.302
64	09	Loss due to Theft of Stabilizer	0.010
	10	Irregular expenditure due to non compliance of PPRA Rules	2.614
65	11	Excess expenditure than Sanctioned Budget	0.553
66	13	Loss to Govt. due to doubtful distribution of medicines Rupees	0.00

67	14	Doubtful expenditure on purchase of medicine	0.022
68	15	Irregular payment of salary due to shifting of head quarter	0.926
69	17	Unauthorized drawl of arrears of pay and allowances	0.437
70	19	Irregular Drawl of Conveyance allowance by vaccinator	0.028
71	20	Loss to Govt. due to Non/Less deposit of Hospital receipts	0.58
		RHC Faqir Wali	
72	3	Improper maintenance of record of LP Medicines	0.898
73	4	Irregular drawl of pay and allowance and Irregular shifting of Headquarter.	1.233
75	6	Loss to Govt. due to not allotment of Govt. Residences	0.508
76	8	Irregular drawl of pay & allowances at (Additional Charge) / erratic posting of Dispenser as RHI	6.389
77	9	Excess payment of pay & allowances on regularization from contract service	0.071
78	11	Loss to Govt. due to non obtaining discount on local purchase of Medicine	0.036
79	12	Non accountal into stock regist	0.063
80	14	Excess expenditure than sanctioned Budget	2.737
81	16	Purchase with out requirement	0.213
82	17	Drawl of pay against redundant post irregular expenditure	0.864
		District Livestock Officer Bahawalnagar	
83	02	Un-Authorized issuance of Medicine	1.299
84	04	Irregular payment of conveyance allowance/during Leave.	0.021
85	06	Excess expenditure than sanctioned budget	1.580
86	07	Wastage of Govt. property	2.100
87	08	Loss to Govt. due o excess consumption of POL	0.157
88	11	Loss to Govt. due to unauthorized occupation of Govt. residence at CVH Haroonabad.	0.032
89	12	Non recovery of Samples sent for DTL	0.024
90	13	Purchase without requirement	1.105
91	14	Non Deduction/recovery of Trade/Professional tax amounting	0.045
92	15	Non Resale of used Mobil Oil loss to Govt.	0.015
93	16	Non utilization of Budget/unspent budget	12.549
94	17	Unjustified expenditure on repair of vehicle	0.077
		Executive District Officer (Agri) BWN	
95	01	Unjustified Technical Sanction of Water courses	22.021
96	02	Loss to Govt. due to unjustified repair of Vehicle	0.092
97	04	Irregular payment of arrears of pay and allowances without additional budget	0.431
99	06	Unauthorized expenditure on printing and publication.	0.017
100	07	Excess expenditure than sanctioned budget.	1.118
101	08	Loss to Govt. due to doubtful use of vehicle.	0.042
102	11	Unauthorized purchase of Tissue paper	0.010
103	12	Unauthorized use of official Vehicle	0.025
		Dy. District Officer (Agriculture Extension) CTN	
104	06	Excess expenditure than Sanctioned budget	6.375
105	07	Un-Authorized payment of TA/DA	0.101
106	08	Non Recovery of electricity charges.	0.077

EXECUTIVE DISTRICT OFFICER (Education) BAHAWALNAGAR			
107	1	Loss to Government due to recording fictitious entries in Log book	0.251
108	4	Purchase of durables goods during Ban period and misclassification	0.020
109	6	Doubtful drawl of pay and allowances by Mr. Abdul Rehman Driver	0.325
110	7	Irregular expenditure on transportation of goods and others to School	0.276
111	8	Unjustified expenditure on POL due to illogical mileage	0.355
112	9	Doubtful and over claim of T.A/D.A	0.617
113	11	Profligate expenditure on advertisement	0.082
114	12	Doubtful expenditure on different accounts	0.108
115	14	Irregular expenditure on purchase of stationery	0.232
116	15	Doubtful claim of T.A/D.A	0.087
117	16	Recovery of short store and others items	0.108
118	18	Doubtful/Irregular payment of pending liabilities	0.424
119	20	Non verification of Development Expenditure and Purchase of Furniture by School Council	17.880
DEPUTY DISTRICT EDUCATION OFFICER (W) TEHSIL FORTABBAS			
120	6	Loss to Govt. due to change of cadre and award of running scale without acquiring prescribed qualification	0.245
121	8	Loss to Govt. due to non lease of agricultural land	0.045
122	11	Loss to Govt. due to excess consumption of POL	0.150
123	12	Unauthorized drawl of T.A/D.A amounting to	0.166
DEPUTY DISTRICT EDUCATION OFFICER (EE-M) FORTABBAS			
124	5	Unjustified funding and expenditure on repair of building.	0.450
125	10	Loss to Govt. due to unjustified expenditure regarding repair & white of School Buildings,	2.312
DEPUTY DISTRICT EDUCATION OFFICER (EE-W) MINCHINABAD			
126	7	Irregular appointment of PTC Teacher to the post of LC.	0.509
127	8	Irregular expenditure due to unauthorized charge of cadre.	0.647
128	9	Unauthorized drawl of pay and allowances during absent period.	0.280
129	11	Unauthorized drawl of T.A/DA.	0.074
130	12	Irregular drawl of T.A/D.A	0.121
131	13	Ambiguous drawl of TA/DA	0.060
DEPUTY DISTRICT EDUCATION OFFICER (EE-M) BAHAWALNAGAR			
132	1	Excess payment of pay and allowances	0.502
133	8	Unauthorized payment of pay and allowances for the EOL period and leave on half pay	0.051
134	12	Excess expenditure than sanctioned budget	54.161
135	14	Irregular drawl of pay and allowance by the AEO and irregular posting as AEO.	0.409
136	18	Irregular payment of arrears of pay and allowances without additional budget	0.168
DEPUTY DISTRICT EDUCATION OFFICER (W.E) TEHSIL			

		BAHAWALNAGAR	
137	6	Loss due to un-authorized award of higher scale to OT Teachers	0.241
138	7	Irregular Appointment of Untrained Teacher.	0.176
139	11	Misappropriation of Funds through Fictitious Billing,	0.093
140	13	Doubtful Expenditure on POL and repair due to of Vehicle,	0.326
141	14	Unauthorized drawl of TA/DA	0.210
		DEPUTY DISTRICT EDUCATION OFFICER (M) TEHSIL CHISHTIAN	
142	4	Unjustified payment to class IV after termination by the worthy High court.	0.606
143	5	Unjustified funding and expenditure on repair of Building.	1.155
144	7	Excess drawl of salary	0.025
145	8	Doubtful / Unjustified Expenditure shown regarding repair of Shelter Less & Dangerous Declared School Buildings,	0.091
146	9	Loss to Government on account of late medical.	0.020
147	12	Irregular/Doubtful Drawl of pay & Allowances through Arrear Bills,	0.081
148	14	Loss to Govt. Treasury due to Unjustified Expenditure regarding repair & white washing of School Buildings,	2.713
		DEPUTY DISTRICT EDUCATION OFFICER (W.E) TEHSIL CHISHTIAN	
149	4	Non Utilization of SMC Grant	4.928
150	7	Loss to Govt. Treasury due to Bogus Expenditure from SMC funds	0.019
151	8	Record of Unserviceable stock Material / Trees.	1.000
152	9	Non performing of Supervisory duties Regarding SMC by the AEOs, and Deputy District Education officer.	0.00
153	10	Non availability of vouched account and entry in cash book / non Reconciliation with DAO Bwn of Figure Reflected in Expenditure statement	1.900
154	11	Un-authorized retention of fund and Difference in cash Book balance and Bank Balance	5.619
155	12	Irregular payment to Untrained A.T	0.456
156	13	Loss to Govt. due to change of Cadre and Excess payment of pay and allowances	0.623
157	14	Loss to Government due to Unauthorized adjustment / appointment of O.T as PST	0.275
158	17	Loss to Government due to Un-Authorized drawl of pay and allowances on Move Over and non collection of Recoveries of	0.059
159	18	Loss to Government due to Appointment of A.T on Un-Recognized Qualification and Irregular Expenditure on pay and allowances of –	0.985
160	19	Loss to Government / over payment due to running scale	0.123
161	21	Irregular regularization of contract employees prior to their appointment against the policy	1.538
		DEPUTY DISTRICT EDUCATION OFFICER (M.E) TEHSIL HAROONABAD	
162	7	Irregular payment of Arrears of pay and allowances without Additional Budget	0.293
163	8	Excess Expenditure than Sanctioned Budget	23.579

164	9	Excess payment of pay & allowances due to Incorrect Fixation	0.093
165	13	Un-authorized of payment of Income Tax out of Govt. Treasury.	0.00
		DEPUTY DISTRICT EDUCATION OFFICER (W.E) TEHSIL HAROONABAD	
166	1	Loss to Government due to Misuse of POL	0.114
	2	Unjustified payment of salaries due to bogus appointment	13.696
167	9	Irregular adjustment of C & V Cadre as PTC Teachers	2.122
168	11	Loss to Govt. Treasury due to Un-Justified Expenditure regarding Repair & White of School Buildings,	6.888
169	12	Recovery on account of absenteeism of the teacher.	0.042
170	13	Non verification of GST	6.880
		GOVERNMENT GIRLS HIGHER SECONDARY SCHOOL CHAK NO.202/M.	
171	8	Non Utilization of Budget	6.080
172	12	Doubtful Expenditure on Hot & Coal	0.025
173	13	Unauthorized drawl of pay and allowances due to change of cadre	2.960
		GOVERNMENT GIRLS CITY HIGH SCHOOL BAHAWALNAGAR	
174	6	Excess payment of pay and allowances	0.051
175	13	Excess Expenditure than sanctioned budget of	17.123
		EXECUTIVE DISRTICT OFFICER (F & P) BAHAWALNAGAR	
178	6	Irregular provision of budget to EDO(I.T)	2.029
179	7	Less collection of pension contribution funds	0.345
180	9	Un-authorized Additional/ Supplementary grants	2.065
181	10	Unauthorized Re-appropriation of funds	0.700
182	11	Loss of Govt. due to non collection of receipt of District Government	0.191
183	13	Non Accountal of assets and liabilities valuing in Millions.	0
184	14	Irregular expenditure due to traveling without approved tour Programmes	0.264
185	16	Unauthorized allotment of vehicle and irregular expenditure on POL	0.267
186	17	Misappropriation of POL	0.060
187	18	Unjustified drawl of T.A/D.A	0.049
		DISTRICT OFFICER (BUILDINGS) BAHAWALNAGAR	
188	02	Loss to Govt. due to payment of quantity in excess of TSE	0.097
189	06	Recovery due to payment of Earth from Outside Source despite availability of Surplus Earth	0.150
190	07	Loss to Govt. due to excess consumption of POL	0.118
191	10	Non recovery of professional Tax	0.015
192	11	Unauthorized drawl of Conveyance allowance	0.065
193	12	Loss to Govt. due to payment of quantity in excess of TSE	0.301
194	13	Overpayment due to charging excess Rates.	0.024
195	16	Unjustified enhancement of work and revision of TSE	5.394
		DISTRICT OFFICER (ROADS) BAHAWALNAGAR	
196	2	Unjustified repair of vehicle/machinery	0.282
197	3	Unjustified revised T.S	1.289
198	5	Misappropriation on account of POL.	0.498
199	6	Irregular expenditure due to appointment during Ban period	1.135

200	8	Unjustified retention of securities	0.138
202	12	Expenditure on account of traveling allowance without backup record.	0.133
203	13	Unjustified expenditure for advertisement for the schemes of Provincial Government.	0.801
204	16	Loss to Govt. due to Misuse of POL	0.078
205	18	Loss to Govt. due to over estimation of costs and purchase of machinery & Equipment after allowing 20% contractor's profit	0.075
206	21	Unjustified payment on account of Sub Base Course	3.236
207	22	Misappropriation of POL	0.043
208	23	Irregular expenditure due to unjustified traveling without approval of tour programmes	0.230
		DEPUTY DISTRICT EDUCATION OFFICER (M) TEHSIL MINCHIN ABAD BAHAWALNAGAR	
209	05	Doubtful Drawl of Pay & Allowances through arrear bills	0.417
210	06	Irregular expenditure on purchase of different items	0.132
211	07	Unauthorized drawl of pay and allowances	0.265
212	08	Doubtful/unjustified provision of funds for repair of shelter less and declared dangerous school building	0.314
213	09	Doubtful/unjustified expenditure	0.108
214	13	Further qualification without permission and qualification allowance	0.118
215	14	Unjustified balance in cash book	0.158
216	15	Unjustified TA/DA	0.224
217	18	Loss to Govt. due to non deduction of sales tax	0.269
		DISTRICT OFFICER (ON FARM WATER MANAGEMENT) BAHAWALNAGAR	
218	02	Loss to Govt. due to over payment to water user association	0.922
219	03	Loss to Govt. due to excess purchase of bricks	6.660
210	04	Loss to Govt. due to payment of excess masonry work	2.701
211	05	Loss to Govt. due to non completion of water courses	21.032
212	10	Loss to Govt. due to excess purchase of sand	0.235
213	11	Loss to Govt. due to excess purchase of cement	0.235
214	14	Loss to Govt. due to unjustified fuel consumption	0.438
215	16	Misappropriation through fake bills	0.517
216	17	Unjustified TA/DA	0.485
217	18	Loss to Govt. due to unjustified/overpayments payment	0.039

Annex – B

Summary of Budget & Expenditure of the Financial Year 2012-13

(Amount in Rupees)

Name of Office	Budget			Expenditure			Excess(+) / Saving(-))	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
Zila Nazim	1,263,080	2,101,505	3,364,585	1,263,080	2,101,505	3,364,585	0	0.0%
Zila Naib Nazim	31,937,800	5,631,228	37,569,028	31,737,800	5,631,228	37,369,028	200,000	0.5%
DCO	9,991,567	29,154,686	39,146,253	9,991,567	19,558,075	29,549,642	9,596,611	24.5%
EDO (F&P)	10,402,024	35,676,338	46,078,362	10,402,024	33,975,148	44,377,172	1,701,190	3.7%
EDO (W&S)	20,788,618	168,280,541	147,491,923	44,783,994	167,613,764	100,647,912	46,844,011	31.8%
EDO(Education)	2,656,187,576	2,488,457,036	5,144,644,612	2,587,340,308	1,233,807,376	5,143,087,869	1,556,743	0.0%
EDO (Health)	454,851,375	800,174,441	1,255,025,816	373,246,752	800,174,441	1,169,021,672	86,004,144	6.9%
EDO (CD)	37,587,431	64,407,861	101,995,292	37,587,431	64,371,940	77,362,165	24,633,127	24.2%
EDO(Agriculture)	114,403,596	177,242,396	291,645,992	93,638,603	117,528,067	211,166,670	80,479,322	12.1%
Total Current Expenditure			7,064,702,649			6,815,946,715	248,755,934	
Development Expenditure			896,946,172			244,570,736	652,375,436	
Grant Total of Expenditure			7,961,648,821			7,060,517,451	901,131,370	
Surrender / Withdrawal			0			0	0	
Grant Total of Expenditure			7,961,648,821			7,060,517,451	901,131,370	

2012-13	Budget	Expenditure	Saving
Salary	3,190,635,831	3,184,991,559	5,644,272
Non Salary	3,874,066,818	2,564,761,544	1,309,305,274
Development	896,946,172	244,570,736	652,375,436
Total	7,961,648,821	5,994,323,839	1,967,324,982

Annex – C

**Summary of Appropriation Account by Grants for the Financial
Year 2012-13**

(Amount in Rupees)

Grant No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	(+) Excess (-) Saving
<u>NON-DEVELOPMENT</u>						
3	Provincial Excise.	8,237,515	0	8,237,515	6,640,745	(-) 1,596,770
5	Forests	11,350,562	0	11,350,562	9,945,557	(-) 1,405,005
7	Charges on A/c of M. V. Act.	884,469	0	884,469	722,136	(-) 162,333
8	Other Taxes & Duties.	6,598,484	0	6,598,484	5,932,823	(-) 665,661
10	General Administration.	111,537,502	0	111,537,502	79,950,886	(-) 31,586,616
15	Education.	4,587,118,803	557,525,809	5,144,644,612	5,143,087,869	(-) 1,556,743
16	Health Services.	1,252,280,168	0	1,252,280,168	1,166,849,248	(-) 85,430,920
17	Public Health.	2,745,648	0	2,745,648	2,172,424	(-) 573,224
18	Agriculture.	128,691,186	0	128,691,186	124,410,682	(-) 4,280,504
19	Fisheries.	2,756,716	0	2,756,716	2,555,463	(-) 201,253
20	Veterinary.	118,991,575	0	118,991,575	107,933,294	(-) 11,058,281
21	Co-operative.	30,868,795	708,384	31,577,179	31,543,371	(-) 33,808
22	Industries.	1,141,872	0	1,141,872	1,039,877	(-) 101,995
23	Miscellaneous Departments.	2,992,012	0	2,992,012	2,455,079	(-) 536,933
24	Civil Works.	47,812,538	0	47,812,538	28,479,485	(-) 19,333,053
25	Communications.	99,679,385	0	99,679,385	72,168,427	(-) 27,510,958
31	Miscellaneous.	31,274,364	0	31,274,364	27,147,359	(-) 4,127,005
32	Civil Defence.	5,885,800	0	5,885,800	2,911,990	(-) 2,973,810
78	Block Allocation	55,621,062	0	55,621,062	0	(-) 55,621,062
Total Non-Development :		6,506,468,456	558,234,193	7,064,702,649	6,815,946,715	(-) 248,755,934
<u>DEVELOPMENT</u>						
36	Development.	172,567,801	72,972,005	245,539,806	244,570,736	(-) 969,070
	Block Allocation	651,406,366	0	651,406,366	0	(-) 651,406,366
Total Development :		823,974,167	72,972,005	896,946,172	244,570,736	(-) 652,375,436
Grand Total :		7,330,442,623	631,206,198	7,961,648,821	7,060,517,451	(-) 901,131,370
Net Result of Surrender / Withdrawal :		0	0	0	0	0
Net Total :		7,330,442,623	631,206,198	7,961,648,821	7,060,517,451	(-) 901,131,370

Annex – D
[Para 1.2.1.1]

Non Production of Record

(Amount in Rupees)

Sr. No.	Name of DDO	Period of Audit	Particulars	Amount	AP No.
1	DCO Bahawalnagar	2012-13	Schedule of Payment, History Sheet & Un-serviceable stock register, photocopy register, record of enquiries/cases of frauds/thefts, tour programs, service books, personal files,, record of allotment of government residences, record of PLA, SDA etc	-	17
2	Dy DEO (EE-W) Fort Abbas	2012-13	Service books, record pertaining to grant of leaves and relevant record of SMC funds.	640,000	9
3	Dy. DO (EE-M) Haroonabad	2012-13	Non provision of record regarding SMC Funds i.e. Cash Book, Bank Account Stement, Vouches, Stck RegisterKarwai Register, Sales Tax & Income Tax record etc.	180,000	14
4	Govt. GHS School 202 Murad	2006-13	Non provision of TA/DA Bills, Unserviceable Stock Register, Tree Register, Fee collection Register etc.	340,000	11
5	Dy. DO (EE-W) Minchinabad	2012-13	Non production of SMC Record of Elementary Schools & Primary Schools. TA / DA record of Gazetted Officers.	851,235	15
6	Govt. G / C High School BWN	2008-13	Service Books of Officials	-	11
7	Dy. DO (EE-W) Chishtian	2012-13	SMC record Sevice Books of the Teachers / Staff TA / DA Bils	4,051,745	23
8	Dy. DO (EE-M) Chishtian	2012-13	Non production of Service Books and Vouched Accountts	1,086,924	15
9	Dy. DO (EE-M) Minchinabad	2012-13	TA / DA of AESo. Financial Assistant Recrord, Letrer regarding frads, enquiry defalcation or misappropriation, Schedulce of Payments	1,950,004	9
10	EDO (Education) Bahawalnagar	-do-	Schedule of Payment, History Sheet Register, Ded Stock Register, Asset Register, Photocopy Register, Photocopy Register, Record of Tnetirs, Tour Programmes, TA / DA & Stipend etc/	705,456	21
11	DO (OFWM) Bahawalnagar	2012-13	Schedule of Payment, List of Employees appointed , retired during the period, detail of disciplinary proceedins, Detail of disputed schemes, Vouched Accounts of Water Course Schemes Bank Statements of Water Course Schemes.	-	19
12	EDO (Health) Bahawalnagar	2012-13	Asstets Register. Enquiries,Earned Leave etc.	-	10
13	DO (Health) Bahawalnagar	2012-13	Complete vouched accounts of different account heads / DDO codes	2,133,188	22

14	DO (Health) Bahawalnagar	2012-13	Schedule of payments, service books, record of TA/DA, dead stock register, asset register etc	-	28
15	RHC Meclod Gunj	2008-13	COD, Stock Register etc	-	18
16	DHQ Hospital Bahawalnagar	2012-13	Local Purchases Bill	4,952,828	5
17	DHQ Hospital Bahawalnagar	2012-13	Treatment Chart different department and medicine register etc	3,450,000	13
18	Dy. DO (Agri) Chishtian	2012-13	Misc. Purchases	522,061	4
19	EDO (Agri.) Bahawalnagar	-do-	TA / DA bills, Finnacial Statements, Scheduce of Payment, History Sheet & Un-serviceable stock regisger etc.	479,253	10
Total				21,342,694	

Annex – E
[Para 1.2.2.5]

Unauthorized Expenditure due to Appointment of PTC Teachers below Prescribed Qualification

(Amount in Rupees)

Sr. No.	Name of formation	No. of Employees	Period	Amount	AP No.
1	Dy. DEO(EE-M) Chistian	07	12.02.1997 to 30.06.2013	6,335,548	3
2	Dy DEO (EE-M) Haroonabad	04	12.02.1997 to 30.06.2013	1,670,560	10
3	Dy DEO (EE-M) Bahawalnagar	01	12.02.1997 to 30.06.2013	417,640	17
	Total	12		8,423,748	

Detail of Advance Increments Drawn by the Teachers having Qualification of F.A/F.Sc.

Sr. No.	Name of formation	Name of Employees	Period	Amount of each Teacher	Total Recovery	AP No.
1	Dy DEO (EE-W) Fort Abbas	Mst. Mumtaz Bibi	01.07.2012 to 30.06.2013	11,020	11,020	13
2	Dy DEO (EE-M) Fort Abbas	Mr. Zulfiqar Ali	17.02.1997 to 30.06.2013	65,543	327,715	7
		Mr. Muhammad Akhtar	17.02.1997 to 30.06.2013	65,543		
		Mr. Ghulam Ali	17.02.1997 to 30.06.2013	65,543		
		Mr. Ghulam Nabi	17.02.1997 to 30.06.2013	65,543		
		Mr. Muhammad Arif	17.02.1997 to 30.06.2013	65,543		
	Dy DEO (EE-W) Minchinabad	Mrs. Abida Rafiq	18.02.1997 to 30.06.2013	314,150	314,150	5
	Dy DEO (EE-W) Bahawalnagar	Mst. Shazima Nighat	01.07.2012 to 30.06.2013	10,640	101,211	5
		Mst. Naheed Akhtar	18.03.1998 to 30.06.2013	90,571		
	Dy DEO (EE-M) Haroon Abad	Mr. Muhammad Iftikhar	12.02.1997 to 30.06.2013	67,772	271,088	11
		Mr. Muhammad Javed	18.02.1997 to 30.06.2013	67,772		
		Mr. Saeed Anwar	18.02.1997 to 30.06.2013	67,772		
		Mr. Muhammad Tayyab	18.02.1997 to 30.06.2013	67,772		
	Dy DEO (EE-W) Haroon Abad	Mst. Zubaida Khalid	01.12.2011 to 30.06.2013	15,960	31,920	6

		Mst. Shaista Aslam	01.12.2011 to 30.06.2013	15,960		
	Government Girls City High School Bahawalnagar	Mst. Musarrat Naseem	12.02.1997 to 30.06.2013	67,772	67,772	7
	Total			1,124,876	1,124,876	

Annex – F
[Para 1.2.3.2]

Un-Authorized Payment of Conveyance & Mobility Allowances

(Amount in Rupees)

Sr. No.	Name of Office	No. of Empl.	Period	Amount of C.A / Mobility Allowance paid during the period of leave	Amount of C.A / Mobility Allowance paid during Summer / Winter Vacations	Amount of C.A paid to persons having Govt. accomodation within premises of office	Amount of C.A paid to persons having Govt. Vehicle	AP No.
1	Dy. DO (EE-M) BWN	273	2012-13	0	488,960	0	0	3
		41	-do-	179,733	0	0	0	11
2	Dy. DO (EE-W) FTS	686	-do-	0	387,365	0	0	2
		184	-do-	605,255	0	0	0	10
3	Dy. DO (EE-W) HND	73	-do-	146,198	463,648	0	0	3
4	Dy. DO (EE-M) FTS	5	-do-	0	0	0	190,000	1
		47	-do-	101,035	415,481	0	0	2
5	Dy. DO (EE-W) BWN	638	2012-13	0	358,297	0	0	2
6	Dy. DO (EE-W) MND	454	-do-	237,429	193,383	0	0	1
7	Govt. G/C – H School BWN	--	2008-13	0	153,089	0	0	3
		457	2007-13	0	123,865	0	0	10
		01	2008-13	0	0	58,680	0	12
8	Govt. G/H School Chishtian	189	2007-13	56,999	137,167	0	0	7
		64	2011	0	545,200	0	0	8
9	Dy. DO (EE-W) CTN	1,168	2012-13	1,133,687	760,351	0	0	2
10	Dy. DO (EE-M) CTN	5	2011-13	0	0	0	359,040	1
		45	2012-13	85,514	382,514	0	0	13
11	Dy. DO (EE-M) MND	551	-do-	0	206,454	0	0	3
		07	-do-	12,002	0	0	0	10
12	Dy. DO (Agri) CTN	01	-do-	0	0	104,760	0	2
13	RHC Faqir Wali	14	2008-12	0	0	259,580	0	10
14	THQ Hospital Chishtian	2	2012-13	0	0	61,200	0	6
15	RHC Khichi Wala	1	2008-13	0	0	21,840	0	4
16	RHC Meclod Gunj	2	2008-13	23,267	0	50,600	0	6, 3
17	THQ Hospital Haroon Abad	2	2012-13	0	0	199,520	0	1
18	DHQ Hospital Bahawalnagar	36	2012-13	0	0	615,760	0	6
19	DHQ Hospital Bahawalnagar	-	-	387,065	0	0	0	17
20	DHQ Hospital Bahawalnagar	42	2012-13	0	0	475,440	0	18

21	DO (Live Stock) BWN	4	-do-	0	0	115,520	0	1
		01	2011-13	0	0	0	104,760	9
22	DO (Health) Bahawalnagar	637	2012-13			14,073,204	0	8
		149		0	0	0	3,358,800	5
Sub Total				2,968,184	4,615,774	16,036,104	4,012,600	
Grand Total				27,632,662				

Annex – G
[Para 1.2.3.4]

Detail of Doctors on 04 Year P.G.R Training:

(Amount in Rupees)

Sr. No.	Name of Doctor	Designation	Personal No.	HSRPA	Practice Compensator	Recovery 04 Years
1	Kashif ul Hakeem	Medical Officer	30644431	12,000	2,500	696,000
2	Shahid Umar	Medical Officer	30647955	12,000	-	576,000
3	Muhammad Kaleem	Medical Officer	30725228	12,000	2,500	696,000
4	Abdul Wahab Wajid	Medical Officer	30796517	-	2,500	120,000
5	Javed Ahmed	Medical Officer	30943100	-	2,500	120,000
6	Muhammad Naeem	Medical Officer	31481150	-	2,500	120,000
7	Muhammad Tanveer Haq	Medical Officer	31482332	-	2,500	120,000
8	Sabir Hussain	Medical Officer	31482840	-	2,500	120,000
9	Zahid Iqbal	Medical Officer	31484494	-	2,500	120,000
10	Numan Akhtar	Medical Officer	31484627	-	2,500	120,000
11	Muhammad Nawaz	Medical Officer	31485739	-	2,500	120,000
12	Numan Ishfaq	Medical Officer	31487931	-	2,500	120,000
13	Shoaib Saleem	Medical Officer	31487932	-	2,500	120,000
14	Muhammad Iqbal	Medical Officer	31488189	-	2,500	120,000
15	Muhammad Nadeem	Medical Officer	31488831	-	2,500	120,000
16	Asmat Ullah	Medical Officer	31489338	-	2,500	120,000
17	Altaf Hussain	Medical Officer	31489341	-	2,500	120,000
18	Imran Ali	Medical Officer	31489354	-	2,500	120,000
19	Atta ur Rehman	Medical Officer	31493735	-	2,500	120,000
20	Muhammad Ali	Medical Officer	31493738	-	2,500	120,000
21	Jamil Ahmed	Medical Officer	31493739	-	2,500	120,000
22	Muhammad Ali	Medical Officer	31493741	-	2,500	120,000
23	Muhammad Abu Talib	Medical Officer	31499165	-	2,500	120,000
24	Muhammad Imran Fiaz	Medical Officer	31506688	-	2,500	120,000
25	Muhammad Ahmad	Medical Officer	31544262	-	2,500	120,000
26	Muhammad Farooq	Medical Officer	31549311	-	2,500	120,000
27	Kashif Ali	Medical Officer	31549314	-	2,500	120,000
28	Muhammad Amin	Medical Officer	31549316	-	2,500	120,000
29	Muhammad Zubair Ullah	Medical Officer	31549318	-	2,500	120,000

30	Safdar Hussain	Medical Officer	31549377	-	2,500	120,000
31	Muhammad Aneel Razzaq	Medical Officer	31549379	-	2,500	120,000
32	Khuram Bashir	Medical Officer	31549382	-	2,500	120,000
33	Hafiz Hafeez Anjum	Medical Officer	31549385	-	2,500	120,000
34	Muneer Ahmed	Medical Officer	31549459	-	2,500	120,000
35	Hafiz Muhammad Yasin	Medical Officer	31549460	-	2,500	120,000
36	Nabeel Ahmed	Medical Officer	31549706	-	2,500	120,000
37	Madiha Irshad	Medical Officer	31559345	12,000	2,500	696,000
38	Waqar Masood	Medical Officer	31561132	8,000	-	384,000
39	Khalid Mehmood	Medical Officer	30920546	12,000	2,500	696,000
40	Muhammad Iqbal Nadeem	Medical Officer	30940294	12,000	2,500	696,000
Total						8,400,000

Annex – H
[Para 1.2.3.7]

Un-Authorized Payment of Pay & Allowances due to Erratic Posting

(Amount in Rupees)

Sr. No.	Name of Employee	Period		Pay	Total Amount
		From	To		
Dy. DO (EE-M) Bahawalnagar					
1	Mr. Ali Sher (AT to OT)	07/2007	11/2007	6,450	32,250
2		12/2007	06/2008	6,800	47,600
3		07/2008	11/2008	8,550	42,750
4		12/2008	11/2009	8,970	107,640
5		12/2009	11/2010	9,390	112,680
6		12/2010	06/2011	9,810	68,670
7		07/2011	11/2011	16,200	81,000
8		12/2011	11/2012	16,900	202,800
9		12/2012	06/2013	17,600	123,200
Total Pay					818,590
Total Allowances					340,151
Sub Total – 1					1,158,741
Dy. DO (EE-M) Haroonabad					
1	Mr. Noor Elahi (DM to OT)	06/2002	11/2002	2,187	13,122
2		12/2002	11/2003	3,860	46,320
3		12/2003	11/2004	4,005	48,060
4		12/2004	06/2005	4,150	29,050
5		07/2005	11/2005	4,750	23,750
6		12/2005	11/2006	4,916	58,992
7		12/2006	06/2007	5,080	35,560
8		07/2007	11/2007	5,845	29,225
9		12/2007	06/2008	6,225	43,575
10		07/2008	11/2008	7,500	37,500
11		12/2008	06/2009	7,730	54,110
12		07/2009	11/2009	7,960	39,800
13		12/2009	11/2010	8,340	100,080
14		12/2010	06/2011	8,720	61,040
15		07/2011	11/2011	14,100	70,500
16		12/2011	11/2012	14,710	176,520
17		12/2012	09/2013	15,320	153,200
Sub Total - 2					1,020,404
Dy DO (EE-W) Bahawalnagar					
1	Khusnooda Shad (EST to AT)	11/2011	11/2011	18,370	18,370
2		12/2011	11/2012	18,980	227,760
3		12/2012	08/2013	19,590	176,310
4	Amina Yaseen (EST to AT)	11/2011	11/2011	18,370	18,370
5		12/2011	11/2012	18,980	227,760
6		12/2012	08/2013	19,590	176,310

Sub Total – 3					844,880
Govt. Girls City High School Bahawalnagar					
1	Samina Begum (EST Home Economic to EST General Science)	11/2002	11/2002	4,440	4,440
2		12/2002	11/2003	4,858	55,020
3		12/2003	11/2004	4,730	56,760
4		12/2004	06/2005	4,875	34,125
5		07/2005	11/2005	5,575	27,875
6		12/2005	11/2006	5,740	68,880
7		12/2006	06/2007	5,905	41,335
8		07/2007	11/2007	6,995	34,975
9		12/2007	06/2008	7,175	86,100
10		07/2008	11/2008	8,650	103,800
11		12/2008	11/2009	8,880	106,560
12		12/2009	11/2010	9,160	109,920
13		12/2010	06/2011	9,340	65,380
14		07/2011	11/2011	15,320	76,600
15		12/2011	11/2012	15,700	188,400
16		12/2012	06/2013	16,080	112,560
17	Khalida Mushtaq (DM to EST)	07/2008	11/2008	10,240	51,200
18		12/2008	11/2009	10,620	127,440
19		12/2009	11/2010	11,000	132,000
20		12/2010	06/2011	11,380	79,660
21		07/2011	11/2011	18,370	91,850
22		12/2011	11/2012	18,980	227,760
23		12/2012	06/2013	19,590	137,130
24	Shahnaz Akram (DM to EST)	07/2008	11/2008	9,935	49,675
25		12/2008	06/2009	10,245	71,715
26		07/2009	11/2009	10,620	53,100
27		12/2009	11/2010	11,000	132,000
28		12/2010	06/2011	11,380	79,660
29		07/2011	11/2011	18,370	91,850
30		12/2011	11/2012	18,980	227,760
31		12/2012	06/2013	19,590	137,130
Sub Total – 4					2,862,660
Grand Total (1+2+3+4)					5,886,690

Annex – I
[Para 1.2.3.17]

Health Sector Reform Programme Allowance

(Amount in Rupees)

Sr. No.	Name of Officer / Official	Designation	Health Sector Reform Allowance	Period	Months	Total
1	Dr. Abdul Ghaffar	MS	7,000	07/12 to 09/13	15	105,000
2	Dr. Muhammad Ahmad	Surgeon	15,000	-do-	15	225,000
3	Dr. Waheed Anwar	Paediatrician	15,000	-do-	15	225,000
4	Dr. Nasira Tariq	Gynacologist	15,000	-do-	15	225,000
5	Dr. Ashfaq Hussain	ENT Specialist	15,000	-do-	15	225,000
6	Dr. Masood Ahmed	Eye Specialist	15,000	-do-	15	225,000
7	Dr. Muhammad Anwar	SMO	5,000	-do-	15	75,000
8	Dr. Shaista Perveen	SWMO	6,000	-do-	15	90,000
9	Dr. Jabeen Akhtar	WMO	6,000	-do-	15	90,000
10	Dr. Nighat Hameed	WMO	6,000	-do-	15	90,000
11	Dr. Robina Shaheen	WMO	6,000	-do-	15	90,000
12	Dr. Bushra Jabeen	WMO	6,000	-do-	15	90,000
13	Dr. Azhar Farooq	SMO	5,000	-do-	15	75,000
14	Dr. Saleem Ahmed	SMO	5,000	-do-	15	75,000
15	Dr. Zubair Ahmed	MO	5,000	-do-	15	75,000
16	Dr. Muhammad Idrees	MO	5,000	-do-	15	75,000
17	Dr. Zia-ur-Razzaq	MO	5,000	-do-	15	75,000
18	Dr. Sajid Waqas	MO	5,000	-do-	15	75,000
19	Dr. Ghazanfar Mehmood	MO	5,000	-do-	15	75,000
20	Dr. M Rafiq Rashid	MO	5,000	-do-	15	75,000
21	Dr. Muhammad Khalid	MO	5,000	-do-	15	75,000
22	Dr. Ijaz Kashif	MO	5,000	-do-	15	75,000
23	Dr. Sohail Ahmed	Dental Surg.	5,000	-do-	15	75,000
Total						2,580,000

Annex – J
[Para 1.2.3.20]

Over payment due to non-reduction of composite rates of concrete

(Amount in Rupees)

Sr. No.	Name of Scheme		Bill No.	Date	Description	Qty Paid (Cft)	Rate paid (P. Cft)	Excess Rate Paid (P. Cft)	Amount
1	Const. of Buildings for special Education Center at Haroonabad	16th R.B	86	27-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	3602	134.55	12	43224
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) Ground Floor	11562	171.4	12	138744
					B) 1st Floor	6818	178.95	12	81816
					P/L plain cement concrete 1:2:4 i/c placing, compacting, finishing etc.	167	117.77	12	2004
2	Provision of Missing facilities in Govt. Girls P/School Massa Singh Kona Tehsil Minchinabad	3rd R.B	78	26-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc.	35	270.15	12	420
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	16	200.55	12	192
3	Provision of missing facilities in Govt. Girls High School at Chak No. 6/G Tehsil Chishtian	2nd R.B	68	25-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	49	270.15	12	588
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	29	200.55	12	348
4	Provision of Missing Facilities at Govt. Girls Primary School at Chak No. 55/4.R (A.B) Tehsil Haroonabad	1st R.B	64	25-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	14	270.15	12	168
5	Provision of Missing Facilities at Govt. Girls High School at Chak No. 207/9-R, Tehsil Fortabbas	2nd R.B	61	25-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	50	270.15	12	600
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	21	200.55	12	252

6	Provision of missing facilities in Govt. Girls P/School Jorki Sikhian Tehsil Minchinabad	3rd R.B	56	25-06-13	P/L RCC work 1:2:4 in roof slab beams lintels	50	270.15	12	600
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	29	200.55	12	348
7	Provision of missing facilities in Govt. Girls P/School at Chak No. 188/7-R, Tehsil Fortabbas	2nd R.B	55	25-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	50	270.15	12	600
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	29	237.9	12	348
8	Provision of missing facilities in Govt. Girls P/School at Goband Pura, tehsil Bahawalnagar	3rd R.B	54	25-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	729	270.15	12	8748
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	9	200.55	12	108
9	Provision of missing facilities in Govt. Girls P/School Akkan Wali (New) Tehsil Bahawalnagar	3rd R.B	35	25-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	424	270.15	12	5088
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	7	200.55	12	84
10	Provision of missing facilities in Govt. Girls Elementary School Chak No. 173/7-R, Tehsil Fortabbas	2nd R.B	26	24-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	43	270.15	12	516
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	23	200.55	12	276
11	Provision of missing facilities in Govt. Girls P/school at naseera Jodheka, Tehsil Bahawalnagar	1st R.B	25	24-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	122	270.15	12	1464
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	9	200.55	12	108

12	Upgradation of Govt. Girls E/School to H/School level at Chak No. 303/HR, Tehsil Fortabbas	4th R.B	24	24-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	1887	270.15	12	22644
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	54	200.55	12	648
13	Provision of different facilities in DCO Office Bahawalnagar	6th R.B	22	24-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	11	200.55	12	132
14	Provision of missing facilities in Govt. Boys P/School Fatoi maharan, tehsil Minchinabad	2nd R.B	21	24-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	50	270.15	12	600
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	28	200.55	12	336
15	Provision of missin facilities in Govt. Girls E/School at chak No. 76/4-R, Tehsil haroonabad	2nd R.B	18	24-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	50	270.15	12	600
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	18	200.55	12	216
16	Provision of missing facilities in Govt. Girls P/School at Cholian Wali, tehsil Bahawalnagar	2nd R.B	17	24-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	69	270.15	12	828
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	10	200.55	12	120
					P/L RCC work 1:2:4 in raft base slab not required from work i.c erection complete	11	237.9	12	132
17	Establishment of Paramedic Livestock School at haroonabad (Under Southern Punjab Development)	8th R.B	16	24-06-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	17719	242.45	12	212628
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	366	253.15	12	4392

18	Const. of General Bus Stand near Bye Pass at Chishtian Road, Bahawalnagar (Under Southern Punjab Development Project 2010-11)	13th R.B	14	19-06-13	P/L RCC work 1:2:4 in raft base slab not required from work i.c erection complete	13255	172.99	12	159060
19	Const. of Musafir khana	2nd R.B	9	28-05-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	347	122.65	12	4164
20	Upgradation of govt. Boys P/School to E/School level at 325/HR, Tehsil fortabbas	5th R.B	3	12-04-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	1609	270.15	12	19308
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	58	200.55	12	696
21	Upgradation of Govt. Boys P/School to E/School level at 127/6R, Tehsil Haroonabad	5th R.B	5	21-03-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	1639	270.15	12	19668
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	63	200.55	12	756
22	Const. of Buildings for special Education Center at Chishtian	11th R.B	1	02-02-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	3950	134.55	12	47400
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	11797	171.4	12	141564
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	7110	178.95	12	85320
23	Const. of Buildings for special Education Center at Minchinabad	14th R.B	7	18-01-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	12179	134.55	12	146148
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	12104	171.4	12	145248

					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	2620	178.95	12	31440
24	Const. of Buildings for special Education Center at Bahawalnagar	11th R.B	3	18-01-13	P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 without shuttering	11788	134.55	12	141456
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	11129.5	171.4	12	133554
					P/L RCC work 1:2:4 in roof slab beams lintels column girder etc. in position (A) RCC 1:2:4 i/c shuttering	404	179.4	12	4848
	Total					134,212.5			1610550