



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

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

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

PREFACE

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

This Report is based on audit of the accounts of various offices of the District Government, Bahawalpur for the financial year 2011-12. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during audit year 2012-13 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs. 1 million or more. Relatively less significant issues are listed in Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

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

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

District Bahawalpur is administratively divided into five Tehsils namely Bahawalpur, Hasilpur, Ahmed Pur East, Khair Pur Tamewali and Yazman.

a. Audit objectives

Audit was conducted to ensure that:

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

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

b. Audit Approach

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

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

Audit selected 28 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, Bahawalpur for the financial year 2011-2012, was Rs 5,792.439 million against which total expenditure of Rs 5,379.407 million was incurred showing savings of Rs 413.032 million. Similarly total development budget for the financial year 2011-12 was Rs 936.697 million out of which expenditure of Rs 294.005 million was incurred showing savings of Rs 642.692 million.

Audit of non development expenditure amounting to Rs 832.390 million was conducted which was 15.47% of the total expenditure whereas audit of development expenditure of Rs 118.659 million was conducted which was 40.36% of the total development expenditure. Sample size selected for audit ranged from 18 % to 91% of total expenditure.

Total receipts of the District Government, Bahawalpur, for the financial year 2011-2012, were Rs571.619 million. RDA Bahawalpur audited receipts of Rs79.112 million which was 13.84% of total receipts.

d. Recoveries at the Instance of Audit

Recoveries of Rs 46.326 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs 1.369 million was recovered by the management and verified by Audit during year 2012-13, till the time of compilation of the Report.

e. Audit Methodology

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

f. Key Audit Findings

- i. Fraud / Misappropriation of Rs 0.715 million was noted in one case¹
- ii. Non production of record of Rs 828.189 million was noted in one case²
- iii. Irregularity and non-compliance amounting to Rs 3.007 million was noted in one case³.
- iv. Weakness of internal controls were noted in ten cases involving an amount of Rs 45.611 million⁴.
- v. While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized to the optimum as indicated below:

(Rs. in million)

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Exp.	(+)Excess (-)Saving	Saving (%)
15	Education	3,563.74	3,908.80	3,814.67	-94.128	-2.41 %
16	Health Services	821.744	821.744	734.161	-87.583	10.0 %
17	Public Health	2.873	3.297	3.231	-0.066	2.0 %
24	Civil Works	89.453	116.964	113.827	-3.137	2.7 %
25	Communications	133.35	247.916	231.17	-16.746	6.8 %
31	Misc.	51.625	72.983	72.122	-0.861	1.2 %
Total Non-Development		4662.78	5171.7	4969.18	-202.521	-3.9 %
36	Development	524.805	690.096	126.311	-563.785	-81.7 %
41	Highways, Roads & Bridge	48.459	49.459	42.512	-6.947	-14.0 %
42	Government Buildings	163.786	173.892	125.183	-48.709	-28.0 %
Total Development		737.05	913.447	294.006	-619.441	-67.8%
Grand Total		5399.83	6085.15	5263.19	-821.962	-13.5%

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

Recommendations

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

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

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

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- i. 1 Para 1.2.1.1
 - ii. 2 Para 1.2.2.1
 - iii. 3 Para 1.2.3.1
 - iv. 4 Para 1.2.4.1 to 1.2.4.10

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)			
Sr. No.	Description	No.	Budget
1	Total PAOs in Audit jurisdiction	1	6,445.607
2	Total formations DAO/DDOs in Audit jurisdiction	257	6,445.607
3	Total entities (PAOs) audited	1	3,243.897
4	Total formations DAO / DDOs audited	28	3,243.897
5	Audit & Inspection Reports	28	3,243.897
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to District Government)	-	-

Table 2: Audit Observations Classified by Category

(Rs. in million)		
Sr. No.	Description	Amount under Audit Observation
1	Asset management	3.007
2	Financial management	-
3	Internal controls	45.611
4	Others	828.904
Total		877.522

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	57.144	3,356.504	1354.114	83.202	36.113	4,887.077	4,804.930
2	Amount placed under audit observations /irregularities pointed out	3.007	15.885	846.574	12.056	-	877.522	331.954
3	Recoveries pointed out at the instance of audit	-	-	45.611	0.715	-	46.326	70.576
4	Recoveries accepted /established at the instance of audit	-	-	45.611	0.715	-	46.326	70.576
5	Recoveries realized at the instance of audit	-	-	-	-	-	1.369	5.996

Table 4: Irregularities Pointed Out

(Rs. in million)		
Sr. No.	Description	Amount under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	3.007
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS ¹ , misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems (Managerial Controls).	-
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies (Financial Controls).	46.326
6	Non-production of record.	828.189
7	Others, including cases of accident, negligence etc.	-
Total		877.522

Note: Quantification of weaknesses of internal control systems is combination of financial controls (recoverables) and managerial controls, which becomes Rs 46.326 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.

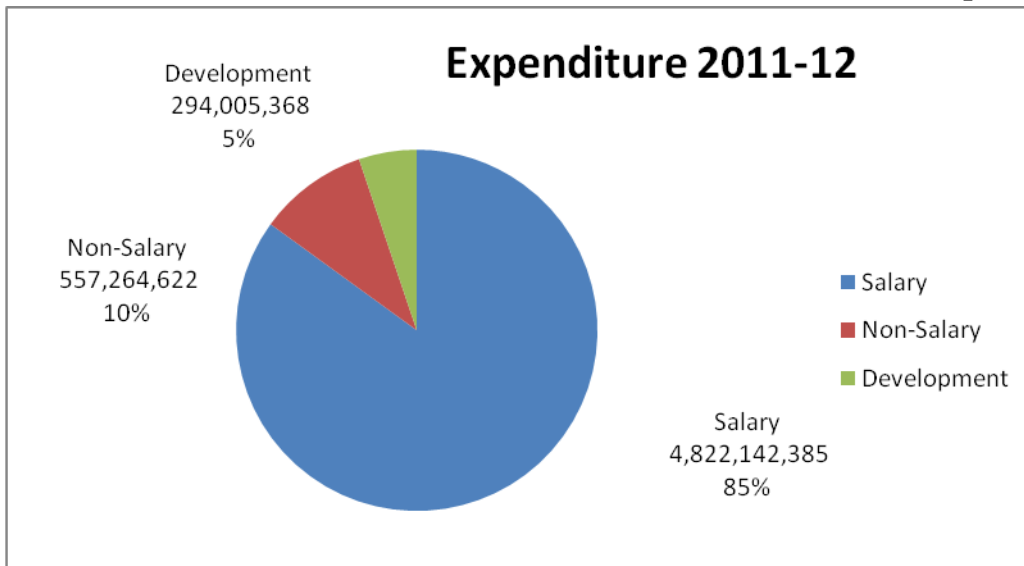
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinate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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

(Rs. in million)

2011-12	Budget	Exp.	Excess (+) / Saving (-)	%
Salary	4,927.308	4,822.142	-105.165	-2.13%
Non-salary	865.131	557.265	-307.866	-35.59%
Development	936.697	294.005	-642.691	-68.61%
Surrender / Withdrawal	-283.528	0	283.528	
Total	6,445.607	5,673.412	-772.195	-11.98%

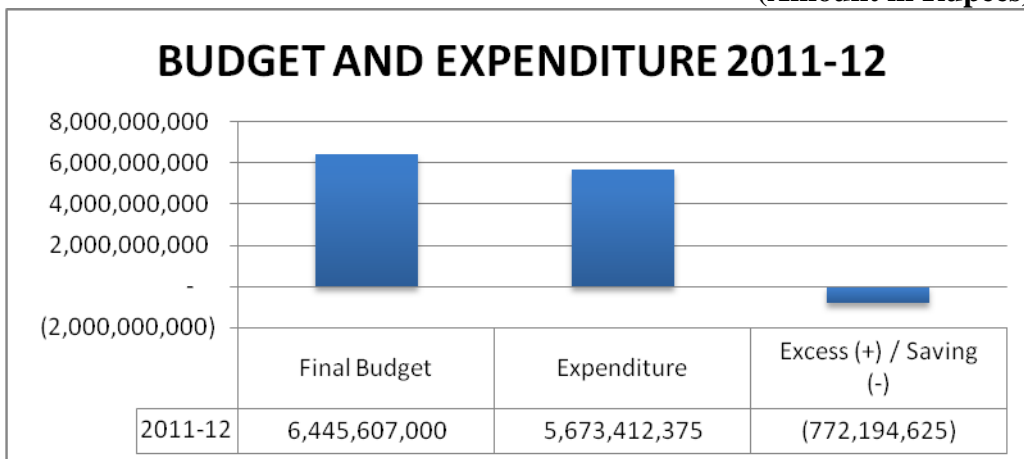
(Amount in Rupees)



Detail is given in Annexure-B

As per the Appropriation Accounts 2011-12 of the District Government, Bahawalpur, total original budget (Development and Non-Development) was Rs6,023.222 million, supplementary grant of Rs422.385 million was provided and the final budget was Rs6,445.607 million. Against the final budget, total expenditure of Rs 5,673.412 million was incurred by the District Government during 2011-12. Annexure-C

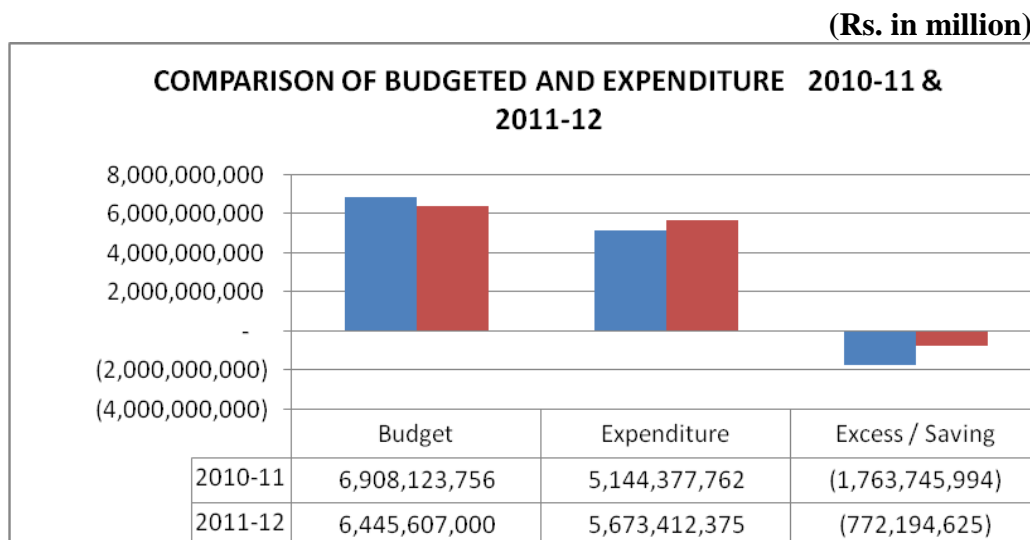
(Amount in Rupees)



Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs 772.195 million. Major portion of savings occurred as detailed below:

- (i) In Health Department, savings of Rs87.584 million (10.7% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department delayed in finalization of rate contract and procurement process, which resulted in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.
- (ii) Savings of Rs 642.691 million (68.61 % 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:



There was 0.7% decrease in budget allocation and 10% increase in expenditure incurred, while there were overall savings of Rs 772.195 million during 2011-12.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	22	Not convened
2	2003-04	28	Not convened
3	2004-05	28	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report	158	Not convened
5	2009-10	38	Not convened
6	2010-11	92	Not convened
7	2011-12	24	Not convened

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

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriations

1.2.1.1 Misappropriation of Public Money through Fictitious Repairs of Government Buildings- Rs 714,749

According to rule 2.31 (a) of PFR Vol-I, drawer of bill for pay and allowances, contingencies and other expenses will be held responsible for any overcharges, fraud and misappropriations.

The District Officer (Buildings) incurred expenditure of Rs 714,749 on account of annual / special repairs of 18 government buildings. The work was awarded to thirteen contractors and shown completed on the same day or very next day of issuance of the work order. The detail is given in Annexure –‘D’.

It appears that the repairs were fictitious and the amount was misappropriated due to ineffective financial controls and malafide intention of the management.

The matter was reported to the DO (Buildings) and DCO during August 2012. The DO (Buildings) replied that the record entries were made after observing all codal formalities and payment was made after due process. Reply of the DDO was not tenable as the M&R work can not be completed on the same day or on very next day of issuance of the work order. The DAC, in its meeting held on 13-14.09.2012 directed the EDO (F&P) to inquire into the matter and report the actual position within 15 days.

No progress was intimated till finalization of this Report.

Audit recommends to investigate the matter, fix responsibility on the person(s) responsible and recover the amount, under intimation to Audit.

[AIR Para: 20]

1.2.2 Non Production of Record

1.2.2.1 Non Provision of Record – Rs 828.189 million

According to clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts.

Furthermore, according to section 115(6) of the Punjab Local Government Ordinance 2001 “All officials shall afford all facilities and provide record for audit inspection and comply with the requests for information in as complete a form as possible and with all reasonable expedition”.

Various offices under DCO, EDO (Health), EDO (Works & Services), EDO (CD) and EDO (F&P) did not produce record of expenditure of Rs 828.189 million incurred under different objects / codes of classification, in violation of the above rules. The detail is given at Annexure-‘E’.

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

The matter was reported to the EDOs and DCO during August 2012. All the DDOs replied that the record is available which can be verified at any time. The DO (Health) also stated that use of POL has fixed ceiling so the log book is not being maintained and the matter regarding forwarding of store balance without store and stock register is being inquired into and factual position will be shown after completion of inquiry proceedings. The reply of the departments is not tenable as no record was produced to audit. The DAC in its meeting held on 13-14.9.12 directed to get the record verified during next audit.

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: 6, 2, 9, 14, 19, 13, 6, 25, 4, 6, 13, 14, 7, 4, 9,8,3,5, 11, 21, 13 & 10]

1.2.3 Irregularity / Non Compliance

1.2.3.1 Irregular Expenditure due to Non-compliance of PPRA Rules – Rs 3.007 million

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

The DCO and the Medical Superintendents of THQ Hospitals at Yazman, Hasilpur and Khair Pur Tamewali incurred expenditure of Rs 3.007 million on different purchases during 2010-12. Annual requirement of procurement opportunities was neither determined at start of concerned financial years nor the procurement opportunities were advertised on the website of PPRA to achieve benefits of competitive bidding, in violation of above rules. Moreover, the indents were split in order to avoid rate contracts and fair tendering process. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Description	No. of bills	Period	Amount
1	THQ Hospital Yazman	Purchase of X-Ray Films	11	2011-12	948,720
2	THQ Hospital Hasilpur	Purchase of Stationery	49	2010-12	356,310
		Printing and Publication	69		322,003
		Bedding and Clothing	65		235,718
3	THQ Hospital Khair Pur Tamewali	Purchase of Stationery	05	2011-12	120,000
		Printing and Publication	02		148,480
		Bedding and Clothing	02		119,213
4	DCO Bahawalpur	Purchase of Stationery	12	2011-12	756,250
Total			215		3,006,694

Due to non-compliance of procurement rules and ineffective financial and managerial controls, the financial indiscipline occurred, which resulted into irregular expenditure of Rs 3.006 million.

The matter was reported to the Medical Superintendents of THQ Hospitals, EDO (Health) and DCO during August 2012. The M.S THQ Hospital, Yazman replied that all the purchases were made as per demand of the X-Ray Department and each bill was less than Rs 100,000. Therefore, open tendering process was not adopted. The M.S THQ Hospital; Hasilpur replied that the expenditure was incurred under delegated powers. The M.S of THQ Hospital, Khair Pur Tamewali replied that funds were received on monthly basis and purchases were made on different dates according to requirements and availability of funds. The DCO replied that the expenditure was incurred as per requirements and after observing all codal formalities. Replies of DDOs were not tenable as neither annual demand of proposed procurements was determined nor procurement opportunities exceeding 100,000 were advertised on the web site of PPRA just to give undue favour to the venders of own choice. The DAC in its meeting held on 13-14.9.12, directed to get the expenditure regularized from the competent authority.

No progress was intimated till finalization of this Report.

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

[AIR Paras: 5, 14, 8 & 2]

1.2.4 Internal Control Weaknesses

1.2.4.1 Loss due to Unauthorized Appointments and Award of Advance Increments to PTC Teachers– Rs 10.744 million

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

Following Dy.DEOs under the control of EDO (Education) Bahawalpur allowed (72) PTC teachers to draw two advance increments on acquiring qualification of F.A / F.Sc. Advance increments on passing “Intermediate Examination” were not admissible to these teachers as required qualification for the post of PTC teachers was enhanced from Matric / PTC to F.A/PTC w.e.f 01.02.1997. The persons did not have required educational qualification at the time of appointment and they passed intermediate examination after entering in to government service as PTC teacher. Recruitment of persons who did not meet prescribed qualification was unauthorized and grant of advance increments on acquiring qualification of F.A/F.Sc. was not admissible as the qualification was not above the prescribed qualification for the post of PTC teachers. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of formation	No. of Employees	Period of Audit	Amount
1	Dy. DEO (EE-M) Bahawalpur	12	2011-2012	630,907
2	Dy. DEO(EE-W) Hasilpur	1	1997-2012	53,126
3	Dy. DEO(EE-W) Yazman	10	1997-2012	631,180
		04	2011-2012	36,480
4	Dy. DEO(EE-M) Yazman	2	1998-2012	313,424
		01	1998-2012	207,690
5	Dy. DEO(EE-M) Ahmad pur East	5	2010-2012	282,375
		10	1997-2012	2,416,300
6	Dy. DEO(EE-W) Bahawalpur	05	1997-2012	1,465,980
7	Dy. DEO(EE-W) Khair Pur Tamewali	01	1997-2012	241,750
8	Dy. DEO(EE-W) Ahmad pur East	17	1997-2012	4,107,710
9	Dy. DEO(EE-M) Hasilpur	04	2010-2012	357,400
Total		72		10,744,322

Recruitment of persons who did not meet prescribed qualification resulted in unauthorized appointments and grant of inadmissible advance increments resulted into loss of Rs 10.744 million.

The matter was reported to the Dy.DEOs, EDO (Education) and DCO during August 2012. The Dy. DEO (EE-M) Bahawalpur, Dy. DEO (EE-W) Yazman, Dy. DEO (EE-M) Yazman, Dy. DEO (EE-M) Ahmadpur East replied that increments were awarded as per instructions of the Government. The replies of Dy.DEOs were not correct and misleading as no such instruction was issued by the government. The Dy. DEO (EE-W) Hasilpur and Dy. DEO (EE-W) Bahawalpur replied that recovery has been started from the pay of concerned employees. The DAC in its meeting held on 13-14.09.12, directed to recover the amount from the concerned and deposit into relevant head of account.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 10.744 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 appointments and granting inadmissible advance increments, under intimation to Audit.

[Advance Para: -5, 5, 1, 3, 1, 3, 3, 2, 7, 6, 2 & 12]

1.2.4.2 Loss due to Abnormal Delays in Completion of Projects and Non-Imposing of Penalty – Rs 9.861 million

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

The DO (Buildings) allotted 11 development projects to 11 contractors for Rs 98.613 million. The contractors did not work with the desired pace and abnormally delayed completion of projects, in violation of terms of agreements. The District Officer did not take appropriate action to improve the pace of work. The contractors were also granted undue favour and penalty up to 10% of contract price was not imposed to the concerned contractors despite the fact that they were neither granted time extension nor their requests for the same were on record. The detail is given at Annexure –F.

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

Due to weak internal controls and negligence of the management, completion of the development projects was abnormally delayed and the government treasury sustained loss of Rs 9.861 million due to non imposing of penalty.

The matter was reported to the DO (Buildings), EDO (W&S) and DCO during August 2012. The DO (Buildings) replied that time extension was granted by the competent authority after observing all codal formalities and on valid grounds; therefore no penalty was imposed for such delay. The reply of the DDO was not tenable as 9 projects were still incomplete on 05.08.2012 and no substantiating evidence was produced in support of the reply. The DAC in its meeting held on 13-14.09.2012 directed to recover the amount of penalty from the concerned contractors at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that disciplinary action be initiated against the person(s) at fault and amount of Rs 9.861 million be recovered within one month and deposited into relevant head of account, under intimation to Audit.

[AIR Para: 03]

1.2.4.3 Loss due to Non Recovery of Penal Rent and M & R Charges – Rs 5.709 million

According to letter No. FD (M.1)1-15/82-P-1 dated 15.01.2000 issued by the Finance Department, Government of the Punjab and House Allotment Policy at District level, penal rent @ 60% of basic pay shall be charged from unauthorized and illegal occupants of government residences. Moreover 5% on pay is also recoverable is M&R charges.

Nine (09) residences of DO (Live Stock), RHC Uch Sharif and THQ Hospitals at Ahmed Pur East and Hasilpur were occupied by unauthorized persons. Concerned DDOs did not take action to get the residences vacated and making allotment to the staff for which they were meant. Moreover, penal rent and M&R charges amounting to Rs 5.709 million were not recovered from illegal occupants, in violation of above rules. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Description	No. of Persons	Period	Amount
1	THQ Hospital Ahmed Pur East	Penal Rent and M&R Charges	02	2007-12	2,222,740
2	THQ Hospital Hasilpur		02	2008-12	1,801,800
3	RHC Uch Sharif		03	2009-12	1,420,156
4	DO (Live Stock) Bahawalpur		01	2011-12	89,440
			01	2001-12	174,960
Total					5,709,096

The loss occurred due to ineffective financial and managerial controls.

Allotment of residences to unauthorized persons and non recovery of penal rent and M&R charges resulted into loss of Rs 5.709 million.

The matter was reported to concerned DDOs of Health Department, DO (Live Stock), EDO (Health), EDO (Agriculture) and DCO during August 2012. The Medical Superintendents of THQ Hospitals at Ahmed Pur East and Hasilpur replied that notices have been served to the concerned and recovery will be affected soon. The SMO RHC Uch Sharif replied that the officials are employees of flying squad and are posted at RHC and HRA is being deducted from their salary and the WMO (MNCH) is residing in the residence of MO-II and HRA is being deducted from her salary. Reply of the SMO was not tenable as the officials / officers were not drawing salary from RHC Uch Sharif and were not authorized to occupy residences meant for the staff of RHC. The DO (Live Stock) replied that the Veterinary Officer has been transferred within department and is working at the same station. The District House Allotment Committee allotted the residence to Senior Clerk of EDO (F&P) and he is drawing salary from the office of the EDO (F&P). Reply of DO (Live Stock) was not accepted as no efforts were made by the DDO to get the residence vacated and affect recovery from the official. The DAC in its meeting held on 13-14.9.12, directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 5.709 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:5, 5, 5, 1 & 10]

1.2.4.4 Unauthorized Payment of Conveyance Allowance – Rs 4.921 million

As per letter No. FD-PC.38-8/77 dated 05-07-1977, issued by the Finance Department, Government of the Punjab, no conveyance allowance is admissible to government servants having residences within premises of the office.

In violation of above rule, following three DDOs working under the control of EDO (Health); paid conveyance allowance amounting to Rs 4.921 million to 327 officers/officials to whom government accommodations were provided and the residences were situated within premises of the office.

(Amount in Rupees)

Sr. No.	Name of Office	No. of Employees	Period	Amount
1	DO(Health) Bahawalpur	290	2011-12	4,262,570
2	THQ Hospital Hasil Pur	31		530,400
3	RHC Uch Sharif	06		128,440
Total		327		4,921,410

Ineffective financial controls and negligence of the management resulted into unauthorized payment of conveyance allowance and loss of Rs 4.921 million to government.

The matter was reported to concerned DDOs of Health Department, EDO (Health) and DCO during August and September 2012. All the DDOs replied that notices for recovery have been issued to concerned persons. The DAC in its meeting held on 13-14.9.12, directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 4.921 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: 1, 6 & 7]

1.2.4.5 Unauthorized Expenditure on Advance Increments of B. Ed. and M.A / M.Sc - Rs 4.842 million

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

Following seven Dy.DEOs under the control of EDO (Education) Bahawalpur allowed fifty nine (59) Elementary School Teachers (EST) and Senior Vernecular (SV) teachers to draw advance increments on acquiring qualifications of B.Ed and M.A / M.Sc. The advance increments were not admissible to these employees as they had already availed benefit of higher

grade (BPS-14) on acquiring degrees of B.A/B.Sc. and increments of other qualifications ie B.Ed, M.A/M.Sc was not allowed w.e.f 08.05.1998. Moreover, the Dy.DEOs did not recover inadmissible payment of advance increments amounting to Rs 4.842 million w.e.f.08.05.1998 to 30.06.2012, in violation of the judgment of the Honroable Supreme Court of Pakistan dated 11.4.2003. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Teachers	Amount
1	Dy. DEO (EE-M) Bahawalpur	11	654,710
2	Dy. DEO (EE-W) Khairpur Tamewali	03	358,867
3	Dy. DEO (EE-W) Ahmadpur East	11	1,063,970
4	Dy. DEO (EE-W) Yazman	09	809,761
5	Dy. DEO (EE-M) Ahmad pur East	14	1,384,566
6	Dy. DEO (EE-M) Hasilpur	05	59,400
7	Dy DEO (EE-W) Bahawalpur	06	510,801
	Total	59	4,842,075

Ineffective financial controls and negligence of the management resulted into unauthorized grant of advance increments and loss of Rs 4.842 million to the government.

The matter was reported to the Dy. DEOs, EDO (Education) and DCO during August and September 2012. All Dy. DEOs replied that double benefit of same qualification i.e. advance increments and higher grade, were granted to as per notification of the Finance Department and Judgement of Lahore High Court Bahawalpur Bench. Replies of the Dy. DEOs were not tenable as the Honorable Supreme Court has decided vide judgement dated 11.4.2003 that no advance increments for B. Ed. and M.A / M.Sc. were admissible to Elementary School Teachers drawing pay in BS - 14. The DAC in its meeting held on 13-14.09.2012, directed to recover the stated amount from the concerned officials and deposit the same into Government Treasury.

No progress was intimated till the finalization of this Report.

Audit recommends that recovery of Rs 4.842 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, 1, 1, 2, 1, 5 &13]

1.2.4.6 Unauthorized Appointments and Payment of Pay and Allowances on Bogus Diploma – Rs 2.596 million

As per letters No.SOR-III-2-53/77 dated 28-03-1978, No.SOR-III-2-87/88 dated 25-07-1989 and SOR-III-2-47/99 dated 03-08-1989 issued by S&GAD, Government of the Punjab, the appointment orders and other academic documents should be got verified from the concerned authority before making payment of pay and allowances.

The District Officer (Live Stock) made payment of Rs 2.596 million on account of pay and allowances of 12 Veterinary Assistants who were appointed during 1992-1995 without getting their diplomas verified from the issuing authority. The diplomas were declared bogus by the Directorate of Live Stock and Dairy Development, Barani Areas Rawalpindi vide letter dated 26-03-2011. The DO (Live Stock) did not take action to avoid making payments to unauthorized appointees during 2011-12.

Due to ineffective financial and managerial controls and non-compliance of recruitment rules; unauthorized appointments were made; which caused loss of Rs 2.596 million during 2011-12.

The matter was reported to the DO (Live Stock), EDO (Agriculture) and DCO during September 2012. The DO (Live Stock) replied that Veterinary Assistants were recruited prior to devolution period and their cases are still pending at Administrative Department. The DAC in its meeting held on 13-14.09.2012 directed to get the matter finalized at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of unauthorized payments be made within a month besides initiating disciplinary proceedings against the officers / officials held responsible for making unauthorized appointments and not getting the diplomas verified from issuing authority, under intimation to Audit

[AIR Para: 15]

1.2.4.7 Unauthorized Expenditure on Pay and Allowances – Rs 2.545 million

According to rule 2.31 of PFR Vol-I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharge, fraud and misappropriation.

The Dy. DEO (EE-W) Bahawalpur posted three Elementary School Teachers (Home Economics) to those schools that did not have any sanctioned post of EST (Home Economics). Moreover, salary of 2.545 million was also paid to these employees during 2005-11 against the posts not sanctioned by the Finance Department; Government of the Punjab. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Teacher	Period	Amount
1	Rashida Jamal	2005-2011	882,760
2	Nighat Perveen	2005-2011	650,730
3	Qamar Bano	2005-2012	1,011,725
Total			2,545,215

Unauthorized posting of employees was made due to ineffective managerial controls and financial indiscipline.

Payment of salary against the posts which did not exist resulted into unauthorized expenditure of Rs 2.545 million.

The matter was reported to the Dy. DEO (EE-W) and DCO Bahawalpur during September 2012. The Dy. DEO (EE-W) replied that payment to concerned employees was made as per government instructions. Reply of the Dy. DEO was incorrect and misleading as government did not allow payment of salaries against the posts which were not sanctioned by the competent authority. The DAC in its meeting held on 13-14.09.2012 directed to get the expenditure regularized from the competent authority.

No progress was intimated till finalization of this Report.

Audit recommends that disciplinary action be initiated against the person(s) held responsible for ordering unauthorized postings and making payments against the posts not sanctioned by the Finance Department besides getting the expenditure regularized from the competent authority within a month, under intimation to Audit.

[AIR Para: 10]

1.2.4.8 Loss due to Non Recovery of HRA and M & R Charges – Rs 1.879 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 three DDOs under the control of EDO (Health) Bahawalpur allotted residences to the staff working at concerned hospitals but did not recover House Rent Allowance and / or M&R charges amounting to Rs 1.879 million from 61 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	THQ Hospital Khair Pur Tamewali	HRA and M&R Charges	16	2011-12	362489
2	THQ Hospital Ahmed Pur East	M& R Charges	12	1999-12	1,035,360
3	THQ Hospital Hasilpur	HRA and M& R Charges	33	2010-12	481,803
Total			61		1,879,652

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

Non recovery of HRA and M&R charges from allottees of government residences resulted into loss of Rs 1.879 million.

The matter was reported to Medical Superintendents of THQ Hospitals at Ahmed Pur East, Hasilpur and Khair Pur Tamewali, EDO (Health) and DCO during August 2012. The Medical Superintendents of THQ Hospital Ahmed Pur East and THQ Hospital Hasilpur replied that notices have been served to the concerned and recovery will be affected soon. M.S THQ Hospital Khair Pur Tamewali replied that the posts of Medical Officers, Dispensers, Radiographer, Laboratory Assistant, X-Ray Assistant, Staff Nurse, O.T.A and Class-IV are entitled to rent free accommodation, however notices have been issued to remaining staff for depositing due amount. No documentary evidence was produced in support of the reply regarding admissibility of rent free

accommodation to above mentioned categories of employees. The DAC in its meeting held on 13-14.9.12, directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs 1.879 million be started within a month and amount be recovered in easy instalments; equal to 1/3rd of pay besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 4, 4 & 4]

1.2.4.9 Loss due to Non Completion of Projects and Non Recovery of Unspent Balance – Rs 1.481 million

According to rule 76 of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, “the collecting officer shall ensure that all revenue due is claimed realized and credited immediately into the Local Government Fund.

The District Officer (OFWM) estimated cost of Rs 5.242 million for construction of three water courses and entered into agreement with the Water User Associations during October 2005 and September 2007. The schemes were to be completed within three months of date of agreement. Funds of Rs 1.228 million and Rs 594,717 were released to the Water User Associations during January 2008 and June 2008 respectively. The DO (OFWM) did not take action to get the work completed and / or recover unspent balance of Rs 1.481 million despite lapse of more than six (06) years. The detail is given below:

(Amount in Rupees)

Sr. No.	Water Courses No. and Location	Amount of Estimated Cost / Agreement Value	Date of Agreement	Amount of 1 st instalment and date of release of funds	Amount of 2 nd instalment and date of release of funds	Total Amount Released	Amount spent and verified by consultants	Amount of Unspent Balance
1	41745-L, Sheikh Wahan Tehsil Khair Pur Tamewali	1,082,863	30.10.05	Rs 433,145 dated 10.01.2008	Rs 324,859 dated 28.06.2008	758,004	0	758,004
2	119415-R, Agha Pur Tehsil Bahawalpur	2,636,832	13.09.07	Rs 675,000 dated 09.01.2008	-	675,029	341,025	333,404
3	126024-R, Agha Pur Tehsil	1,522,847	13.09.07	Rs 120,000 dated	Rs 269,849 dated	389,849	0	389,849

	Bahawalpur			09.01.2008	28.06.2008			
	Total	5,242,542		1,228,145	594,717	1,822,882	341,025	1,481,257

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

Government sustained a loss of Rs 1.481 million due to non recovery of unspent balances besides wastage of funds Rs 341,025 utilized on water course No.119415-R.

The matter was reported to the DO (OFWM), EDO (Agriculture) and DCO during September 2012. The DO (OFWM) replied that the cases are under trial in the court of Special Judge Anti Corruption and efforts are being made for early finalization of cases. The DAC in its meeting held on 13-14.09.2012 directed to actively pursue the cases for early finalization.

No progress was intimated till finalization of this Report.

Audit recommends that the cases be pursued actively and disciplinary action be initiated against the officers /officials held responsible for the loss besides recovering unspent balance of Rs 1.481 million alongwith interest at benchmark rate, under intimation to Audit.

[AIR Para: 4]

1.2.4.10 Unjustified Release of Securities and No Action against Corrupt Employees – Rs 1.033 million

According to clause 50 of the agreement with the contractor, the amount retained as security deposits shall not be refunded to the contractor before expiry of 6 months in case of original works valuing Rs 5.0 million and 12 months or even more, as determined by the Engineer-in-charge with the prior approval of the Chief Engineer, in case of works valuing above 5.0 million, after the issuance of completion certificate by the Engineer-in-charge.

The DO (Buildings) allotted three projects valuing Rs 1.849 million, Rs 2.109 million and Rs 8.781 million to a contractor during June 2009, November 2009 and February 2010 respectively. The projects were required to be completed till October 2009, March 2010 and December 2010 but the contractors did not complete the tasks till 03.07.2012 and abnormally delayed. Moreover, security deposits of Rs 1.033 million were released to the contractor on 16.08.2011, well before completion of the projects and due date of release of securities, by maintaining incorrect record and using fake signatures of concerned Sub-engineer and Dy. DO (Buildings) etc. In addition to this, neither action was taken against the concerned staff and the contractor nor were efforts

made to recover the amount and get the projects completed. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Scheme	Agreement Value	Date of agreement	Time limit	Due date of release of security deposits	Amount of security deposits released
1	Renovation and improvement of Darul-Itfal (M) Islami Colony, Bahawalpur	1,849,404	16.06.2009	04 months up to 15.10.09	After 6 months of completion of the project.	169,420
2	Provision of missing facilities in Government Boys Primary School at Chak No. 65 DB (South) Yazman	2,109,119	23.11.2009	04 months up to 22.03.10	After 6 months of completion of the project.	186,000
3	Conversion of Government Boys High School to Higher Secondary School Chak No. 68 /DB Yazman	8,781,114	18.02.2010	10 months up to 17.12.10	After 12 months of completion of the project.	678,000
Total		12,739,637				1,033,420

The un-lawful act occurred due to ineffective financial and managerial controls.

Release of security deposits before completion of the projects and by maintaining incorrect record and using fake signatures of concerned staff resulted into unauthorized release of security deposits which increased risk on public resources.

The matter was reported to the DCO and DO (Buildings) during August 2012. DO (Buildings) replied that work has already been completed and handed over to the Client Department, however case of forged signatures is under investigation by the Department. Reply of the DO (Buildings) was not correct and misleading as letter No.5775-77/CB dated 03.07.2012 issued by him stated that security deposits were released before completion of the projects. The DAC in its meeting held on 13-14.09.2012 directed to get a case registered against the defaulters and recover the amount and deposit into relevant head of account.

No progress was intimated till finalization of this Report.

Audit recommends that amount of Rs 1.033 million be recovered and deposited into relevant head of account, besides getting case registered against the contractor and concerned staff at fault, under intimation to Audit.

[AIR Para: 13]

ANNEXURE

[Annexure – “I”]

(Rs. in Million)

Sr. No.	Para No.	Subject	Amount	Nature
DCO Bahawalpur				
1.	1	Irregular expenditure on exhibition & fare	0.481	Violation of Rule
2.	6	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.145	Overpayment
3.	9	Unjustified expenditure and likely misappropriation of funds on account of repair of diesel generator & other machinery	0.920	Violation of Rule
4.	14	Unjustified expenditure on vehicles not owned by the entity	0.831	Violation of Rule
5.	15	Unjustified expenditure of POL at different occasions	0.558	Violation of Rule
EDO (F&P) Bahawalpur				
6.	3	Non accountal of Assets and liabilities valuing in millions	0	Violation of Rule
DO (Co-operative) Bahawalpur				
7.	4	Doubtful expenditure on repair of vehicle	0.147	Misappropriation
DEO (SE) Bahawalpur				
8.	7	Doubtful expenditure on repair of vehicle amounting to Rs 122,837	0.123	Misappropriation
Deputy DEO (EE-W) Bahawalpur				
9.	1	Unauthorized drawl of mobility / conveyance allowances during leave period	0.733	Overpayment
10.	6	Non deduction of income tax at source	0.474	Violation of Rule
11.	12	Irregular award of running scale to at on account of passing BA examination recovery 236,194	0.236	Violation of Rule
12.	14	Drawl of pay and allowances during EOL perid	0.178	Overpayment
13.	21	Excess drawl of post of O.T than sanctioned post recovery-Rs 211,110	0.211	Overpayment
14.	22	Excess payment of pay – Rs 419,228	0.419	Overpayment
15.	24	Unauthorized drawl of Rs 634,460	0.634	Violation of Rule
Deputy DEO (EE-W) Khair Pur Tamewali				
16.	2	Irregular promotion of Mrs. Shahida Wazeer as Learning Coordinator – Rs 212,515	0.213	Violation of Rule
17.	3	Irregular award of running scale of Mst. Aza Shoukat (PTI) untrained. Recovery of Rs 426,235	0.426	Violation of Rule
18.	4	Unauthorized drawal of pay and allowances as regularization	0.157	Violation of Rule
19.	7	Irregular payment of charge allowance	0.355	Violation of Rule
20.	8	Irregular expenditure s due to erratic posting Rs 731,335	0.731	Violation of Rule

21.	9	Payment of mobility allowance during leave period	0.265	Overpayment
22.	10	Irregular award of BPS – 14 to A.T	0.224	Violation of Rule
Deputy DEO (EE-W) Ahmed Pur East				
23.	3	Loss to Government due to non recovery of allowances after regularization amounting to Rs	0.276	Overpayment
24.	4	Loss due to payment of mobility allowances & charge allowance during leave period	0.117	Overpayment
25.	5	Loss to Government due to payment of mobility allowance during winter vacations	0.167	Overpayment
26.	6	Loss to Government due to non deduction of income tax	0.338	Violation of Rule
27.	8	Loss to Government due to non deduction of general sales tax	0.771	Violation of Rule
Deputy DEO (EE-W) Hasilpur				
28.	1	Over Payment on account of mobility allowances	0.664	Overpayment
29.	10	Loss to Government due to non deduction of Sales Tax / Income Tax	0.833	Violation of Rule
Deputy DEO (EE-W) Yazman				
30.	5	Pay of Conveyance Allowance during leave period	0.386	Overpayment
31.	6	Unauthorized purchase from unregistered firms and non deduction of Income Tax	0.116	Violation of Rule
32.	9	Irregular promotion of PTC as Learning Coordinator and recovery of Rs 816,084	0.816	Overpayment
33.	10	Unauthorized drawl of pay and allowances without performing duties of the post Rs 279,436	0.279	Violation of Rule
34.	14	Irregular award of running scale without prescribed qualification and recovery thereof Rs 611,017 PET	0.611	Violation of Rule
Deputy DEO (EE-M) Bahawalpur				
35.	1	Pay of Conveyance Allowance during study leave	0.611	Overpayment
36.	3	Doubtful expenditure regarding repair and white washing of school buildings	0.286	Overpayment
37.	7	Payment of mobility allowance during LFP / Winter leave period	0.412	Overpayment
38.	10	Irregular award of BPS – 14 to Mr. Muhammad Ubaidullah (AT) recovery of Rs 304,449	0.304	Violation of Rule
39.	12	Non accountal of stock into stock register	0.421	Violation of Rule
40.	13	Loss to Government due to non deduction of Income Tax and GST	0.472	Violation of Rule
41.	15	Irregular award of advance increment to Mr. Muhammad Arshad (OT) recovery of Rs 111,558	0.111	Violation of Rule
Dy. DEO (EE-M) Yazman				

42.	6	Irregular expenditure on TA / DA – Rs 151,597	0.152	Violation of Rule
43.	7	Drawl of Conveyance Allowance during LFP / Winter Leave	0.265	Overpayment
44.	9	Non deduction of GST and Income Tax	0.487	Violation of Rule
45.	12	Doubtful expenditure on stationery printing & different items – Rs 105,278	0.105	Overpayment
Deputy DEO (EE-M) Ahmed Pur East				
46.	4	Irregular award of mobility allowance during leave period	0.133	Overpayment
47.	11	Doubtful expenditure shown newly built and dangeroud declared school buildings	0.879	Violation of Rule
48.	12	Irregualr award of mobility allowance during winter vacation	0.474	Overpayment
Deputy DEO (EE-M) Hasilpur				
49.	3	Non deposit / Confirmatino of GST	0.315	Violation of Rule
50.	4	Non recovery of GP fund advances amounting to Rs 558,046	0.558	Violation of Rule
51.	10	Excess payment of due to award due to award of irregular selection Grade recovery of Rs 191,070	0.191	Violation of Rule
52.	11	Irregular award of BPS – 14 to Arabic Teacher Recovery of Rs 37,340	0.037	Violation of Rule
53.	13	Unauthorized drawl of pay and allowances	0.115	Violation of Rule
DO (Live Stock) Bahawalpur				
54.	2	Less deposit of purchee fee into Government Treasury	0.200	Violation of Rule
55.	9	Unjustified purchase of medicines costing – Rs 302,448	0.302	Violation of Rule
DO (OFWM) Bahawalpur				
56.	3	Loss to Government due to performing wasteful development	1.238	Violation of Rule
57.	9	Loss to Government due to no deduction of GST	0.935	Violation of Rule
58.	11	Loss to Government due to non auction of old vehicle	0.450	Violation of Rule
EDO (Health) Bahawalpur				
59.	2	Loss to Government due to purchase of instruments at higher rates	0.113	Violation of Rule
60.	3	Loss to Government due to unauthorized retention of five vehicles and purchase of fule on higher rates	0.741	Violation of Rule
61.	7	Loss to Government due to non auction of of old tyres, vehicles and machinery	0.930	Violation of Rule
62.	8	Loss to Government due to illogical unjsutified distribution awarding of honorarium	0.123	Violation of Rule
DO (Health) Bahawalpur				
63.	4	Irregular payment of conveyance allowances during leave period	0.228	Overpayment

64.	7	Recovery due to allotment of moter cycles to unauthorized persons	0.270	Violation of Rule
65.	8	Purchase in excess of requirement	0.640	Violation of Rule
66.	10	Misappropriation of lease money of agriculture land	0.273	Violation of Rule
67.	11	Non deduction / recovery of trade / professional tax	0.145	Violation of Rule
68.	12	Non compliance of SDADC decision regarding shifting of MCH Centers		Violation of Rule
69.	13	Unauthorized payment of electricity charges – Rs 132,764	0.133	Violation of Rule
70.	15	Non deduction of liquidated damages – Rs 310,080	0.310	Violation of Rule
THQ Hospital Ahmed Pur East				
71.	6	Loss due to irregular payment of conveyance allowance	0.129	Overpayment
72.	7	Recovery of parcatice compensatory allowance HSRP and conveyance allowance	0.129	Violation of Rule
73.	8	Irregular drawl of pay without performing duties of the post	0.649	Violation of Rule
74.	10	Non / less deposite of receipts into Government Treasury	0.113	Violation of Rule
75.	12	Irregular expenditure on purchase of IV Cannula to Rs 132,500	0.133	Violation of Rule
THQ Hospital Hasilpur				
76.	1	Irregular drawl of health professional allowance by WMOs	0.360	Violation of Rule
77.	2	Irregular drawl of adhoc relief allowance s(2010) 50% of pay by the doctors		Violation of Rule
78.	7	Illegal/unjustified drawl of Integrated Allowance by ward cleaners.	0.172	Violation of Rule
79.	8	Irregular / unjustified drawl of integrated allowances	0.109	Violation of Rule
80.	11	Non / less deposite of receipt into Government Treasury	0.152	Violation of Rule
81.	13	Recovery of surcharge tax	0.855	Violation of Rule
THQ Hospital Yazman				
82.	1	Purchase of LP buld medicine without rate contract / tender – Rs 534,600	0.784	Violation of Rule
83.	2	Loss due to non recovey of lease rent and non lease out the agriculture land	0.150	Violation of Rule
84.	7	Non recovery of losses of Government property	0.589	Violation of Rule
85.	8	Loss due to non deduction of repair and maintenance charges and conveyance allowances	0.105	Violation of Rule
THQ Hospital Khair Pur Tamewali				

86.	1	Irregular drawal of adhoc relief allowances (2010) 50% of pay by the doctors		Overpayment
87.	2	Loss to Government due to over payment of SHRSA allowances	0.233	Overpayment
88.	5	Irregular expenditure on purchase of medicines in excess of requirement amounting to Rs 807,670	0.808	Violation of Rule
89.	7	Loss to Government due to misappropriation of POL	0.421	Violation of Rule
90.	10	Irregular expenditure on purchase of medicines without doubtful efficiency and shelf life	0.132	Violation of Rule
91.	11	Loss to Government due to purchase of medicines at excessive rates	0.123	Violation of Rule
92.	15	Irregular expenditure on purchase of IV canula amounting to Rs 180,500 and recovery of Rs 32,303	0.180	Violation of Rule
RHC Uch Sharif				
93.	1	Non / less deposite of receipt into Government Treasury	0.560	Violation of Rule
94.	2	Irregular drawl of adhoc relief allowances (2010) 50% of Pya by the Doctors Rs	0.441	Violation of Rule
95.	9	Irregular drawl of pay without performing duties of the post – Rs 636,125	0.636	Violation of Rule
96.	11	Excess expenditure without budget allocation of expenditure – Rs 494,482	0.494	Violation of Rule
97.	13	Irregular expenditure due to difference between payroll and monthly expenditure statement Rs 718,370	0.718	Violation of Rule
Zila Health Officer Bahawalpur				
98.	5	Irregular expenditure on purchase of Tibbi and Homeo medicines	0.259	Violation of Rule
DO (Sports) Bahawalpur				
99.	3	Doubtful expenditure of repair	0.268	Overpayment
100.	9	Irregular payent of arrears of py and allowances without additional budget and manual bills drawn	0.337	Violation of Rule
DO (Buildings) Bahawalpur				
101.	1	Over payment due to non reduction of composite rates of concrete	0.821	Overpayment
102.	4	Unjsutified payment of price variation due to irregular and un-jsutifieid grant of time extension	0.419	Violation of Rule
103.	5	Loss to Government due to payment of quantities and rates in excess of the allowed Rs 943,345	0.943	Violation of Rule
104.	10	Doubtful expenditure on POL and repair of vehicle – Rs522,833	0.523	Misappropriation
105.	11	Loss to Government due to over estimation of costs and purchase of machinery & equipment after allowing 20% contractor profit	0.160	Violation of Rule

106.	12	Misappropriation / over payment due to fictitious entries in MB	0.282	Misappropriation
107.	14	Un-justified payment of price variation on secured advance and double claimed of price variation	0.235	Violation of Rule
108.	18	Unjustified expenditure on buildings / offices again and again Rs 2.029 million	2.029	Violation of Rule
109.	26	Miscellaneous shortcomings		Violation of Rule
DO (Roads) Bahawalpur				
110.	1	Loss to Government by awarding price variation in spite of delay on the behalf of the contractor	0.173	Violation of Rule
111.	4	Loss due to allowing purchase of TST material from far quarry	0.489	Violation of Rule
112.	5	Loss to Government awarding price variation on base less grounds	0.406	Violation of Rule
113.	6	Loss to Government due to non forfeiting of earnest money amounting to Rs 535,149	0.535	Violation of Rule
114.	8	Loss to Government by awarding time extension more than the original time limit	0.243	Violation of Rule
115.	15	Loss to Government due to non recovery of professional tax	0.200	Violation of Rule
116.	16	Loss to due to showing fictitious expenditure	0.214	Violation of Rule
117.	17	Loss to Government treasury due to personal use of official vehicles amounting to Rs 282,750	0.283	Violation of Rule
118.	18	Loss to Government due to purchase of fuel on higher rates and un-justified drawl	0.374	Violation of Rule
119.	19	Loss to Government due to irregular drawl of allowances and non observing austerity measures on account of electricity amounting to Rs 113,785	0.114	Violation of Rule

MFDAC PARAS

(Rs. in Million)

Sr. No.	Para No.	Subject	Amount
DCO Bahawalpur			
1.	3	Unauthorized /unjustified expenditure as entertainment charges	0.609
2.	4	Doubtful Expenditure on hire of vehicles	0.632
3.	5	Irregular and unjustified repair of furniture	0.797
4.	7	Non-verification of deposits	3.669
5.	8	Irregular expenditure on printing and publication	1.410
6.	10	Unjustified expenditure on repair of IT equipments	0.088
7.	12	Loss to Government due to unjustified consumption of Sui Gas during summer / hot season	0.155
8.	18	Loss to Government due to unjustified expenditure on repair of vehicles	1.013
9.	19	Misappropriation of revenue on account of auction of cycle stand	6.000
10.	23	Un-justified expenditure on dengue campaign	1.888
11.	24	Irregular expenditure on different items	3.009
EDO (F&P) Bahawalpur			
12.	4	Wastage of public money due to improper financial management	1.951
13.	5	Abnormal delay in completion of development schemes due to improper financial management	184.260
14.	7	Un-justified inclusion of Development schemes in the revised ADP and irregular allocation of funds	18.645
15.	13	Difference in the balance of CCB funds	4.093
16.	18	Irregular lump sum allocation of budget Rs 130.0 million	130.000
17.	19	Irregular excess expenditure than sanctioned budget	25.000
18.	20	Unauthorized budget allocation for contingent paid staff	0.011
EDO (CD) Bahawalpur			
19.	2	Non deposit of incoe tax Rs and verification of GST	0.078
DO (Co-operative) Bahawalpur			
20.	1	Payment of conveyance allowance during leave period	0.049
21.	2	Irregular payment of arrears of pay and allowance without additional budget	0.285
22.	7	Excess Payment without allocation of budget	0.615
DEO (SE) Bahawalpur			
23.	5	Doubtful expenditure on hot and coal amounting to Rs 55,000	0.055
24.	6	Non production of vouched accounts	9.422
25.	8	Irregular doubtful expenditure on stationery - Rs 79,591	0.080

Deputy DEO (EE-W) Bahawalpur			
26.	2	Settlement of advance para by presenting bogus documents in SDAC Meeting.	1.427
27.	3	Irregular drawl of conveyance allowance during winter vacation recovery of Rs	1.066
28.	5	Non accountal into stock	2.455
29.	8	Irregular adjustment / transfer of contract employee, irregular expenditure – Rs 1.190	1.190
30.	9	No deposit / deduction of general sales tax	1.267
31.	11	Excess payment of pay and allowance due to selection grade above 33% quota	0.066
32.	15	Irregular expenditure on purchase of carpet Rs 75,274	0.075
33.	16	Non deposit of sale proceeding in to treasury – Rs 36,090	0.036
34.	17	Irregular drawls of charge allowance recovery of	0.058
35.	18	Excess drawl of encashment of Rs 40,379	0.040
36.	19	Appointment of PET below qualification excess payment	0.127
37.	23	Non verification of stock entries and consumption accounts of store items amounting to Rs 14,026	0.014
Deputy DEO (EE-W) Khair Pur Tamewali			
38.	5	Irregular appointment and award of running scale without prescribed qualification	0.432
39.	12	Irregular payment of arrears of pay and allowances without additional budget amounting to Rs 5.314 million	5.314
40.	13	Unauthorized purchase from unregistered firms amounting to Rs	21.563
Deputy DEO (EE-W) Ahmed Pur East			
41.	7	Irregular collection of sports fund & school registration fee from students	0.083
42.	10	Loss to Government due to unjsutified expenditure regarding repair and white washing of school buildings	3.319
Deputy DEO (EE-W) Hasilpur			
43.	2	Irregular payment of arrears of pay and allowances without additional budget amounting to Rs 2.566	2.566
44.	3	Irregular appointment below prescribed qualification recovery thereof.	
45.	4	Over Payment on account of charge allowance	0.043
46.	6	Unjustified expenditure on POL of Vehicle No. BRB-2663	0.044
Deputy DEO (EE-W) Yazman			
47.	4	Unauthorized drawl of pay and allowances as regularization	0.024
48.	7	Irregular payments of arrears of pay and allowance without additional budget amounting to Rs 2,492,733	2.493
49.	8	Irregular expenditure due to erratic posting Rs 1,398,062	1.398
50.	11	Non deposit of sale proceed of tree and other materials into Government Treasury	0.095

51.	12	Non deposit of lease of agricultural land in treasury	0.065
Deputy DEO (EE-M) Bahawalpur			
52.	6	Drawl of salary on account of study leave recovery of Rs	1.747
Dy. DEO (EE-M) Yazman			
53.	2	Non availability of vouched accounts	7.593
54.	4	Payment of arrears without additional budget – Rs 4.468 million	4.468
55.	5	Non-utilization of school council funds and unauthorized retention of – Rs 3.865 million	3.865
56.	8	Bogus expenditure on SMC – Rs 104,951	0.089
57.	10	No recovery of FTF – Rs 39,324	0.039
58.	13	Record of un-serviceable stock material / trees – Rs 1.0 million	1.000
Deputy DEO (EE-M) Ahmed Pur East			
59.	5	Irregular payment of charge allowance during leave period	0.048
60.	6	Loss to Government due to non deduction of income tax & GST	23.423
61.	7	Illogical higher further qualifications and doubtful drawl of a qualification allowance	0.060
62.	10	Doubtful expenditure on repair and white washing of school buildings	4.182
63.	15	Loss to Government treasury due to non deposit of sales proceed of trees and non deduction of income tax	0.038
64.	18	Loss to Government treasury due to fictitious drawl from SMC funds	0.056
65.	19	Loss to Government Treasury due to non recovery of pay and allowances	0.060
Deputy DEO (EE-M) Hasilpur			
66.	1	Payment of mobility allowance during leave period	0.024
67.	2	Irregular payment of arrears of pay and allowances without additional budget amounting to Rs 417,038	0.417
68.	6	Unauthorized drawl of slary on account of study leave	0.067
69.	7	Recovery on account of late deposit of medical certificate – Rs 67,232	0.062
70.	14	Shortage of stock amounting to Rs 70,000	0.070
DO (Live Stock) Bahawalpur			
71.	5	Unjustified expenditure Rs 1.834 million on purchase of medicines – Rs 1,834,372	1.834
72.	7	Loss to Government due to theft of CNG Cylcmeder	0.037
73.	11	Recovery due to purchase of POL at higher rates	0.037
74.	13	Irregular payment of Rs 35.465 million after expiry of contract period	35.465
75.	16	Misappropriation of income	1.587
DO (OFWM) Bahawalpur			
76.	1	Unjustified drawl of TA / DA and CA	3.034
77.	2	Loss to Government treasury due to awarding undue favor	0.021

		to the desired petrol pump, and purchase of POL on higher rates amounting to Rs 97,910 (para reduced to Rs 21,204)	
EDO (Health) Bahawalpur			
78.	1	Loss to Government due to irregular drawl of conveyance allowances, mess & dress allowances	0.080
79.	4	Loss to Government due to wasteful purchase of mobile operation lights	2.400
80.	5	Loss to Government due to un-necessary / un-demanded purchase of equipments	1.622
DO (Health) Bahawalpur			
81.	5	Unauthorized drawl of HSRP allowances	2.391
82.	6	Irregular payment of conveyance allowaces (vaccinators)	2.121
83.	16	Non deduction of Income Tax at source – Rs	0.025
84.	17	Shifting of Headquarter beyond prescribed limit irregular payment of salary – Rs 15.604 million	15.604
85.	19	Forwarded for store balance without store and sotck register	0.816
86.	20	Excess payment / expenditure than sanctioned budget	2.765
87.	23	Non recovery of penalty and non implementation of orders – Rs34,786	0.035
88.	24	Non recovery of penal rent	0.028
THQ Hospital Ahmed Pur East			
89.	2	Irregular drawl of adhoc relief allowance (2010) 50% of pay be the doctors	2.462
90.	3	Non deduction of water charges frm the residents of quarters of THQ Ape Rs	0.075
91.	11	Loss to Government due to purchase of medicine at excessive rates amounting to Rs	0.040
92.	14	Excess expenditure without budget allocation of expenditure – Rs 91,856	0.092
THQ Hospital Hasilpur			
93.	3	Non deduction of water charges from the residents of quarter os THQ Hospital	0.099
94.	9	Irregular drawl of pay without performing duties of the post of cook	2.257
95.	10	Loss to Government Rs 84,552 along with repair and maintenance charges due to unjustified use of resident quarter for store and Dhobi Ghat purpose	0.085
96.	12	Irregular expenditure on purchase of canulas, surgical gloves and syringes amounting to Rs	0.089
97.	15	Possible embezzlement in Lab Testing / X-Ray fee	0.535
98.	16	Loss due to purchase of medicines in excessive rates	0.056
99.	17	Irregular drawl of compensatory allowance	0.020
THQ Hospital Yazman			
100.	4	Misappropriation in MLC and Lab Charges	0.026

101.	6	Embezzlement and misappropriation	0.055
THQ Hospital Khair Pur Tamewali			
102.	3	Loss to Government due to non deduction of HRA amounting to Rs	0.090
103.	6	Irregular drawl of pay and allowances without performing duties of the post of cook.	1.477
104.	16	Misc. recoveries – Rs 25,175	0.025
RHC Uch Sharif			
105.	3	Non deduction of water charges from the resident of quarters of RHC Rs	0.063
106.	8	Irregular payment of arrears of pay and allowances without additional budget amounting to Rs 74,307	0.074
107.	12	Doubtful expenditure of different heads amounting to Rs 1,693,857	1.694
Zila Health Officer Bahawalpur			
108.	1	Payment of conveyance allowances during leave	0.041
109.	3	Unauthorized drawl of pay	1.957
110.	4	Unauthorized drawl of pay and allowance without performing duties amounting to Rs 83,822	0.084
111.	8	Non disposal of unserviceable stores and stock of Rs user vicable	0.020
112.	9	Non accountal of stock into stock register –Rs 74,361	0.074
DO (Sports) Bahawalpur			
113.	5	Unjsutifieid expenditure on sports items	1.607
DO (Buildings) Bahawalpur			
114.	7	Non stoppage of use of leuxury stones leading to unauthorized expenditure thereof	12.881
115.	9	Irregular expenditure on pay and allowances Rs4,899,708	4.899
116.	21	Loss due to un-jsutified expenditure on rescinded projects & non recovery of differences	1.535
117.	22	Irregular sanction of technical estimates and speciality works	2.953
118.	24	Unjsutified payment of price variaition	3.465
DO (Roads) Bahawalpur			
119.	3	Loss to Government by awarding the contractor extra time extension and price variation accordingly Rs	0.069
120.	9	Loss due to non auction of unserviceable vehicles and machinery	9.550
121.	11	Loss to government due to non submission of revenue into Government Treasury amounting to Rs 3.308 million (Non verification of challan by DAO)	3.308
122.	12	Loss due to misappropriation of store items and non auction of empty drums	1.000
123.	13	Loss due to miss appropriation / non collection of lease	1.450

		rent for approaches of petrol pump	
124.	14	Loss to Government due to drawl of pay and allowance without performing duties amounting to Rs 4.140 million	4.140

[Annexure – B]

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

(Amount in Rupees)

Name of Office	Budget			Expenditure			Excess(+)/ Saving(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
Zila Nazim	888,500	1,106,800	1,995,300	866,522	730,794	1,597,316	-397,984	19.95%
Zila Naib Nazim	216,500	4,350,346	4,566,846	194,119	4,248,560	4,442,679	-124,167	-2.72%
DCO	19,411,569	37,272,934	56,684,503	19,411,569	34,704,477	54,116,046	-2,568,457	-4.53%
EDO (F&P)	18,722,280	5,776,100	24,498,380	18,294,814	29,881,371	48,176,185	23,677,805	96.65%
EDO (Revenue)	25,962,111	5,930,870	31,892,981	25,587,023	4,683,287	30,270,310	-1,622,671	-5.09%
EDO (I.T)	12,130	-	12,130	11,513	-	11,513	-617	-5.09%
EDO (W&S)	142,934,221	544,962,348	687,896,569	141,436,202	206,791,916	348,228,118	-339,668,451	49.38%
EDO(Education)	3,800,700,252	13,972,205	3,814,672,457	3,712,937,070	122,153,781	3,835,090,851	20,418,394	0.54%
EDO (Health)	607,515,432	214,228,950	821,744,382	600,883,633	133,277,061	734,160,694	-87,583,688	10.66%
EDO (CD)	72,979,394	13,541,782	86,521,176	71,792,498	13,429,481	85,221,979	-1,299,197	-1.50%
EDO(Literacy)	-	-	-	-	-	-	0	0.00%
EDO(Agriculture)	237,965,194	23,988,688	261,953,882	230,727,422	7,363,894	238,091,316	-23,862,566	-9.11%
Total Current Expenditure			5,792,438,606			5,379,407,007	-413,031,599	-7.13%
Development Expenditure			936,696,834			294,005,368	-642,691,466	68.61%
Grant Total of Expenditure			6,729,135,440			5,673,412,375	1,055,723,065	15.69%
Surrender / Withdrawal			-283,528,440			-	283,528,440	0.00%
Grant Total of Expenditure			6,445,607,000			5,673,412,375	-772,194,625	11.98%

[Annexure – C]

**Summary of Appropriation Account by Grants for the Financial
Year 2011-12**

(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.	14,377,454	15,947	14,393,401	13,800,129	(-)	593,272
5	Forest.	7,600,175	0	7,600,175	7,289,723	(-)	310,452
7	Charges on A/c of M. V. Act.	6,267,270	0	6,267,270	5,300,617	(-)	966,653
8	Other Taxes & Duties.	11,051,819	180,491	11,232,310	11,128,726	(-)	103,584
10	General Administration.	279,915,717	0	279,915,717	97,401,991	(-)	182,513,726
15	Education.	3,563,734,948	345,060,208	3,908,795,156	3,814,672,457	(-)	94,122,699
16	Health Services.	821,744,382	0	821,744,382	734,160,694	(-)	87,583,688
17	Public Health.	2,872,507	424,704	3,297,211	3,231,076	(-)	66,135
18	Agriculture.	111,568,435	16,524,481	128,092,916	124,760,892	(-)	3,332,024
19	Fisheries.	2,917,081	170,786	3,087,867	2,989,649	(-)	98,218
20	Veterinary.	123,172,924	0	123,172,924	103,051,052	(-)	20,121,872
21	Co-operative.	24,035,615	2,772,190	26,807,805	25,938,725	(-)	869,080
22	Industries.	5,511,252	575,588	6,086,840	6,011,095	(-)	75,745
23	Miscellaneous Departments.	5,685,364	356,565	6,041,929	6,227,529	(+)	185,600
24	Civil Works.	89,453,047	27,511,202	116,964,249	113,827,497	(-)	3,136,752
25	Communications.	133,350,014	114,566,283	247,916,297	231,169,545	(-)	16,746,752
31	Miscellaneous.	51,625,193	21,358,161	72,983,354	72,121,558	(-)	861,796
32	Civil Defence.	8,038,803	0	8,038,803	6,324,052	(-)	1,714,751
Total Non-Development :		5,262,922,000	529,516,606	5,792,438,606	5,379,407,007	(-)	413,031,599
<u>DEVELOPMENT</u>							
36	Development.	524,805,000	165,290,716	690,095,716	126,310,608	(-)	563,785,108
41	Highways, Roads & Bridges.	48,459,000	1,000,000	49,459,000	42,511,501	(-)	6,947,499
42	Government Buildings.	163,786,000	10,106,118	173,892,118	125,183,259	(-)	48,708,859
	Arrears of Zila Council.	18,366,000	0	18,366,000	0	(-)	18,366,000
	Closing Balance.	4,884,000	0	4,884,000	0	(-)	4,884,000
Total Development :		760,300,000	176,396,834	936,696,834	294,005,368	(-)	642,691,466
Grand Total :		6,023,222,000	705,913,440	6,729,135,440	5,673,412,375	(-)	1,055,723,065
Net Result of Surrender / Withdrawal :		0	-283,528,440	-283,528,440	0	(+)	283,528,440
Net Total :		6,023,222,000	422,385,000	6,445,607,000	5,673,412,375	(-)	772,194,625

Annexure – D
[Para 1.2.1.1]

**Misappropriation of Public Money through Fake Repairs of
Government Buildings**

(Amount in Rupees)

Sr. No.	Name of Work	Name of Contractor	Date of Work Order	Date of Completion	Amount
1	Special repair to Govt. Boys High School Cantt BWP	M/S Ashfaq Enterprises	26.05.12	26.05.12	50,844
2	Annual repair to Qtr. No. 8/I in one unit staff colony BWP	Zaheer Ahmad Siddique Government Contractor	21.05.12	21.05.12	20,000
3	Special repair to Qtr. No. 62/I in one unit staff colony BWP	Rao Jamshaid Ali Government Contractor	04.06.12	05.06.12	49,897
4	Annual repair to Qtr. No. 62/I in one unit staff colony BWP		04.06.12	06.06.12	30,000
5	Special repair to Qtr. No. 155/II in one unit staff colony BWP	Abdull Wahab Government Contractor	05.06.12	06.06.12	50,000
6	Annual repair to Qtr. No. 155/II in one unit staff colony BWP	Abdullah & Co. Government Contractor	05.06.12	06.06.12	17,800
7	Special Repair to B/Wall of Dhobi Qtr. In DCO House BWP	Malik M. Nazir Sial Government Contractor	01.06.12	01.06.12	49,947
8	Annual Maintenance to water supply in DCO House at BWP		11.06.12	12.06.12	30,000
9	Special Repair Dhobi Qtr. In DCO House BWP		11.06.12	12.06.12	29,967
10	Annual repair & Annual Maintenance of Training Centre of Sanat Zar at BWP	M.Arif Qureshi Government Contractor	01.06.12	03.06.12	50,000
11	Annual repair & Annual Maintenance of Sanat Zar at BWP		30.01.12	31.01.12	49,616
12	Special Repair to Security measures in Anti Terrorism Court at BWP	M.Khalid Government Contractor.	15.11.11	15.11.11	30,000
13	Special Repair to Morcha No. 1 in Anti Terrorism Court BWP	Syed Haider Ali Government Contractor	06.03.12	08.03.12	50,000
14	Maintenance of Camp Office in DCO House at BWP	Malik M. Fahad Sial Government Contractor	16.01.12	17.01.12	46,685
15	Annual repair to Qtr. No. 286/II, 48/III, 28/III, 254/II, 42/III, 212/II, 171/II in one unit staff colony BWP	M. Saleem Khan Government Contractor	21.02.12	22.02.12	30,000
16	Annual repair / Special Repair to Qtr. No. 58/II, 289/II, 204/II, 4-B/III, & 16/D in one unit staff colony BWP		21.02.12	22.02.12	29,993
17	Special Repair to Verandah Front of DCO Office at BWP	Sial Builders Government Contractor.	05.06.12	07.06.12	50,000
18	A/R & A/ Mtc. To Camp Office DCO House at BWP	Malik M. Munir Sial Government Contractor	11.06.12	12.06.12	50,000
Total					714,749

Annexure – E
[Para 1.2.2.1]

Non Provision of Record

(Amount in Rupees)

Sr. No.	Name of DDO	Period of Audit	Particulars	Amount
1	EDO (Health) Bahawalpur	2011-12	Schedule of payments, assets registers, record of enquiries, service books, personal files, detail of serviceable/ unserviceable machinery , detail of employees regularized during period of audit etc	0
2	DO (Health) Bahawalpur	2011-12	TA Bill, History Sheet & Log Book etc.	924,324
			Consumption of Medicine, OPD & TA etc.	272,233
			Stock registers of stationery etc	816,000
3	MS THQ Hospital Ahmed Pur East	2011-12	Service Books, History Sheet, Asset Register, Budget Register, record of cases of theft etc.	0
4	SMO RHC Uch Sharif	2011-12	Service Books, History sheet, Dead Stock Register Residential record Assets Register etc.	0
5	DO (Buildings) Bahawalpur	2011-12	Complete record including M.B, Estimate, Agreement files etc of 9 development schemes	239,197,000
6	DEO(SE) Bahawalpur	2008-12	Vouched account, others	9,422,931
7	Dy. DEO(W) Ahmadpur East	2008-12	Service books, Stock Register, Vehicles logbook	0
		2011- 12	Service books, Stock Register, Asset Register, Schedule of payment	0
8	Dy. DEO(W) Hasilpur	2009-11	Vouched account, change forms etc pertaining to arrears of pay and allowances	2135,298
			Service books, Tour Program, Leave Record,	0
9	Dy. DEO(W) Bahawalpur	2007-08	Vouched Account	2199,888
10	Dy. DEO(M) Ahmadpur East	2010- 12	Asset Register, Dead Stock Register	0
11	Dy. DEO(M) Hasilpur	2010-12	Service books, Leave record, Expenditure statement	0
12	DO(Sports) Bahawalpur	2010-12	POL consumption , Logbook	293,804
13	EDO(Community Development) Bahawalpur	2011-12	Stock Register, Schedule of payment, Leave record,etc	0
14	DO(Co-operative) Bahawalpur	2008-12	Expenditure on Stationery, Service books, Stock Register, History sheet, etc	174,571
15	EDO(F&P) Bahawalpur	2010-12	PLAs / SDAs Accounts of DCO Bahawalpur, Receipt of Pension Contribution	563,872,000
16	DCO, Bahawalpur	2011-12	PLAs /SDAs Accounts, Expenditure on hire of tentage, on account heads “Others A03970”,etc	8,295,000
17	Dy DEO (EE-W) Yazman	2011-12	Vouched accounts of funds pertaining to SMC	586,600
18	DO (Roads) Bahawalpur	2011-12	Schedule of payment, list of employees appointed and retired during period of audit, detail of disciplinary proceedings against staff, stock registers, service books, personal files, log books tour programs etc	0
19	Total			828,189,649

Annexure – F
[Para 1.2.4.2]

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

(Amount in Rupees)

Sr. No.	Name of Scheme	Contractor	Agreement Value	Date of Work Order	Time Limit	Date of Completion / Present Status	Delay	Amount of Penalty
1	PMF Government Boys Primary School Chak No. 65 /DB (South) Yazman	Muhammad Nadeem Khan Government Contractor	2,109,119	24.11.2009	4 Months up to 23.03.10	Completed on 15.07.2010	4 Months	210,912
2	Construction of building for Special Education Centre Hasilpur	Gulzar Ahmed Construction Company	41,282,253	18.01.2010	24 Months 17.01.12	W.I.P on 05.08.2012	6 months 18 days	4,128,225
3	Construction of Admn. block, and computer lab etc in Government Degree College for Women Dubai Mehal road Bahawalpur	Bismillah Construction Company	9,978,589	26.02.2010	12months up to 25-02-2011	Completed on 09.05.2011	3 months	997,859
4	Construction of Examination Hall and 2-additional class rooms in Government Boys High School Chak No. 45/DB Yazman	Hafiz Muhammad Sharif, Government Contractor	8,569,000	19.02.2011	5.5 months up to 02-08-11	W.I.P on 05.08.2012	12 months	856,900
5	Conversion of High and higher secondary Schools into Model School Government Girls High School Model Town-A Bahawalpur	Hasnain & Company	1,790,176	08.11.2011	4 months up to 07.03.12	W.I.P on 05.08.2012	5 Months	179,018
6	Provision of multipurpose hall and 10 additional class rooms in Government Girls Higher Secondary School Satellite Bahawalpur	Muhammad Ijaz , Government Contractor	16,986,578	29.11.2011	6 months up to 28-05-2012	W.I.P on 05.08.2012	2 months	1,698,658
7	Conversion of High & Higher Secondary School into Model School Government Boys High School Satellite Town Bahawalpur	Tahir Enterprises	5,092,795	29.11.2011	6 Months upto 28.05.12	W.I.P on 05.08.2012	2 months 7 days	509,280
8	Construction of 2-C.Rooms, B/Wall, Toilet Block and drinking water facilities in Government Arabic Primary School Mohajir Colony Bahawalpur	Mian Shahid Iqbal , Government Contractor	1,492,765	30.05.2012	15 days up to 15.06.12	W.I.P on 05.08.2012	1 month 20 days	149,277
9	Provision of missing facilities / Tuff Tiles in Government Sadiq Model Girls High School Bahawalpur	Azhar Iqbal, Government Contractor	1,942,000	12.06.2012	03 days up to 15.06.12	W.I.P on 05.08.2012	1 month 20 days	194,200
10	Conversion of High & Higher Secondary Schools into Model School Govt. Higher Secondary School Mubarkpur	Aqeel –ur – Rehman, Government Contractor	5,204,940	03.11.2012	4 Months upto 02.03.12	W.I.P on 05.08.2012	5 Months	520,494
11	Conversion of High & Higher Secondary School into Model School Government Boys High School Uch Sharif DNB (3-C/Room)	Ishfaq Enterprises	4,165,112	24.11.2012	4 Months upto 23.03.12	W.I.P on 05.08.2012	4 month 12 days	416,511
Total			98,613,327					9,861,334