



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

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES & CHARTS	viii
Table 1: Audit Work Statistics	viii
Table 2: Audit Observations Classified by Category.....	viii
Table 3: Outcome Statistics.....	ix
Table 4: Irregularities Pointed Out.....	x
CHAPTER 1.....	1
1.1.1 Introduction.....	1
1.1.2 Brief Comments on the Status of Compliance with PAC Directives	4
1.2 AUDIT PARAS.....	5
1.2.1 Fraud and Misappropriation.....	6
1.2.2 Non Production of Record	9
1.2.3 Irregularity / Non Compliance.....	12
1.2.4 WeakInternal Controls.....	34
1.2.5 Paras Enlisted in Annx – I (Non compliant) of Printed Audit Report for the Audit Year 2012-13	58
ANNEX.....	63

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, Bahawalpur 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 (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. 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 254 formations in the District Government.

c. Audit of Expenditure and Receipts

Total non development budget of the District Government, Bahawalpur for the financial year 2012-2013, was Rs6770.755 million against which total expenditure of Rs6,382.867 million was incurred showing savings of Rs387.887 million. Similarly total development budget for the financial year 2012-13 was Rs1,328.522 million out of which expenditure of Rs725.754 million was incurred showing savings of Rs602.767 million.

Audit of non development expenditure amounting to Rs1,263.556 million was conducted which was 18.67% of the total non development expenditure whereas audit of development expenditure of Rs450.044 million was conducted which was 62 % of the total development expenditure. Sample size selected for audit ranged from 7 % to 89 % of total expenditure.

Total receipts of the District Government, Bahawalpur, for the financial year 2012-2013, were Rs45.778million. RDA Bahawalpur audited receipts of Rs4.025 million which was 8.79% of total receipts.

d. Recoveries at the Instance of Audit

Recoveries of Rs86.648 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs4.235 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. Fraud / Misappropriation of Rs2.620 million was noted in one case¹
- ii. Non production of record of Rs150.190 million was noted in one case²
- iii. Irregularities and non-compliance amounting to Rs454.150million was noted in sixteen cases³
- iv. Weak internal controls were noted in nineteen cases involving an amount of Rs102.174 million⁴

1 Para 1.2.1.1

2 Para 1.2.2.1

3 Para 1.2.3.1 to 1.2.3.16

4 Para 1.2.4.1 to 1.2.4.19

- 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 millions)

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Exp.	(+)Excess (-)Saving	Saving (%)
15	Education	4,446.627	4,648.145	4,553.823	94.322	2.03 %
16	Health Services	919.526	933.866	896.304	37.562	4.02 %
24	Civil Works	110.348	147.772	117.777	29.995	20.30 %
25	Communications	148.739	198.493	172.700	25.793	12.99 %
31	Misc.	60.311	141.757	137.632	4.125	2.91 %
Total Non-Development		5,685.551	6,070.033	5,878.236	191.797	3.16 %
36	Development	98.585	277.671	210.448	67.223	24.21 %
41	Highways, Roads & Bridge	292.877	622.404	293.003	329.400	52.86 %
42	Government Buildings	300.000	386.240	222.303	163.937	42.44 %
Total Development		691.462	1,286.315	725.784	560.164	43.55 %
Grand Total		6,377.013	7,356.348	6,604.02	751.961	10.22 %

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 millions)			
Sr. No.	Description	No.	Budget
1	Total PAOs in Audit jurisdiction	1	8,099.277
2	Total formations DAO/DDOs in Audit jurisdiction	254	8,099.277
3	Total entities (PAOs) audited	1	1,717.627
4	Total formations DAO / DDOs audited	30	1,717.627
5	Audit & Inspection Reports	30	1,717.627
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to District Government)	-	-

Table 2: Audit Observations Classified by Category

(Rs. in millions)		
Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	16.728
3	Internal controls	83.604
4	Violation of Rules	454.150
5	Others	154.652
Total		709.134

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

Sr. No.	Description	Expenditure On Physical Assets	Salary	Non-Salary	Civil Works	Receipt	Total Current Year	Total Last Year
1	Outlays audited	5.295	983.148	275.112	450.044	4.025	1,717.627	4,887.077
2	Amount placed under audit observations /irregularities pointed out	-	47.318	214.342	444.854	2.620	709.134	877.522
3	Recoveries pointed out at the instance of audit	-	36.775	15.327	31.926	2.620	86.648	46.326
4	Recoveries accepted /established at the instance of audit	-	36.775	15.327	31.926	2.620	86.648	46.326
5	Recoveries realized at the instance of audit	-	-	-	-	-	4.235	1.369

The amount mentioned against Sr. No 1 in column of “Total” is the Sum of Expenditures and Receipt whereas the total expenditure was Rs1,713.602 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.	454.150
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	2.620
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).	48.899
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies (Financial Controls).	53.275
6	Non-production of record.	150.190
7	Others, including cases of accident, negligence etc.	0
Total		709.134

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.

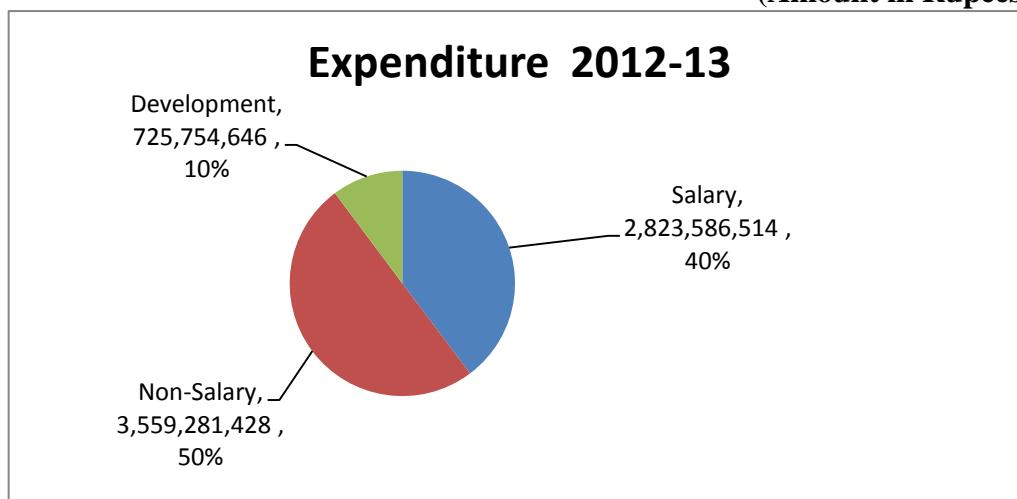
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinate 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 tabular form:

(Amount in Rupees)				
2012-13	Budget	Expenditure	Excess (+) / Saving (-)	%
Salary	2,301,497,759	2,823,586,514	(-)522,088,755	22.68%
Non Salary	4,469,258,128	3,559,281,428	909,976,700	20.36%
Development	1,328,522,000	725,754,646	602,767,354	45.37%
Total	8,099,277,887	7,108,622,588	990,655,299	12.23%

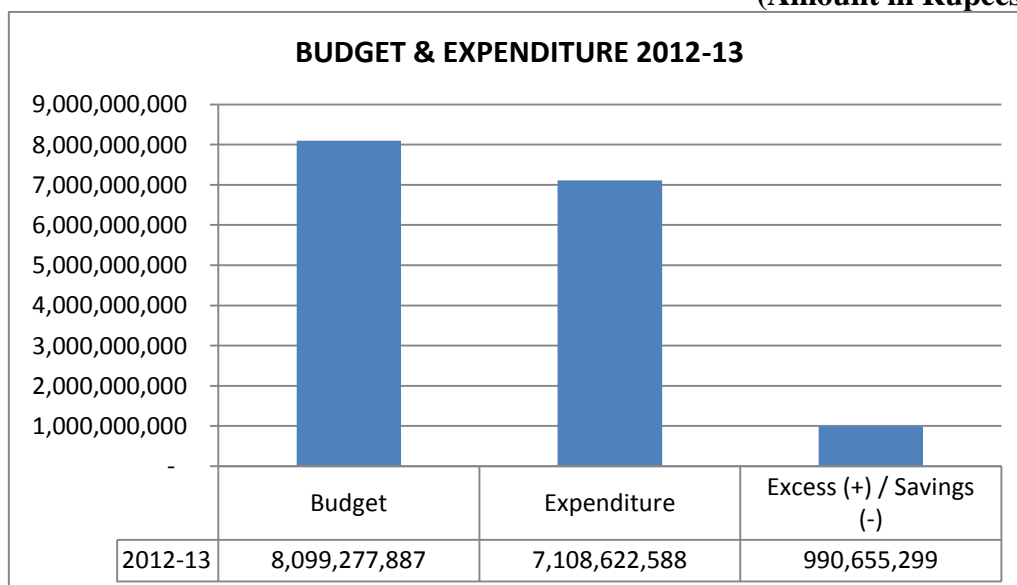
(Amount in Rupees)



Detail is given at **Annex-B**

As per the Appropriation Accounts 2012-13 of the District Government, Bahawalpur, total original budget (Development and Non-Development) was Rs7,066.212 million, supplementary grant of Rs1,009.875 million was provided and the final budget was Rs8,099.277 million. Against the final budget, total expenditure of Rs7,108.623 million was incurred by the District Government during 2012-13. **Annex-C**

(Amount in Rupees)

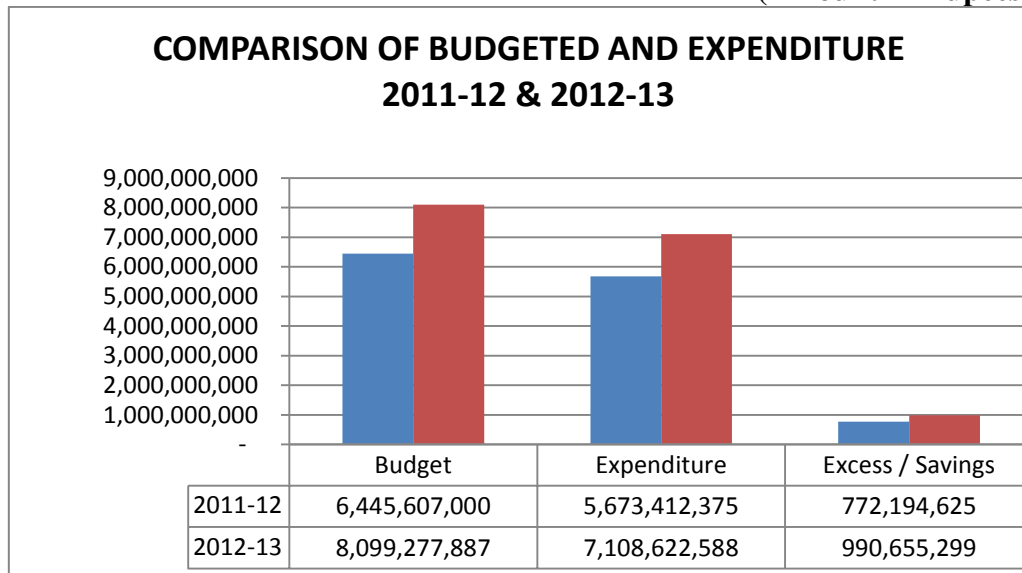


Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs990.655million. Major portion of savings occurred as detailed below:

- (i) Savings of Rs602.767 million (45.37 % 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 26% and 25 % increase in budget allocation and expenditure incurred respectively, while there were overall savings of Rs990.655million 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 1.2.5 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	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
8	2012-13	13	Not convened

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

1.2 AUDIT PARAS

1.2.1 Fraud and Misappropriation

1.2.1.1 Suspected Embezzlement due to Unauthorized Running of Cycle Stand and Non Deposit of Cycle Stand Fee – Rs2.620Million (Approx.)

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. Furthermore, Rule 4.1 of PFR Vol-I also stipulate that the departmental controlling officer should accordingly see that all sums due to government are regularly received and checked against the demand and that they are paid into treasury.

The Dy. District Officer (Excise & Taxation) Bahawalpur established a Cycle Stand within the premises of his office. Instead of auctioning the collection rights of the facility, the management deputed a Government Official (Constable BS-05) for collection of Cycle Stand Fee, who collected Rs2.620 million (approximately) during 2007-08 to 2012-13, but nothing was deposited into treasury. The detail is given below:

(Amount in Rupees)

Sr. No.	Period	Cycle /Motor Cycle Fee @ Rs10		Car Fee @ Rs 20		Total Amount
		Number of Cycles &Motorcycles Per day x Rate x No. of days	Amount	Number of Cars Per day x Rate x No. of days	Amount	
1	2007-08	120*10*280	336,000	18*20*280	100,800	436,800
2	2008-09		336,000		100,800	436,800
3	2009-10		336,000		100,800	436,800
4	2010-11		336,000		100,800	436,800
5	2011-12		336,000		100,800	436,800
6	2012-13		336,000		100,800	436,800
Total						2,620,800

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

Unauthorized running of cycle stand and non depositing of revenue caused a loss of Rs2.620 million to the Government.

The matter was reported to the DCO, EDO (F&P) and Dy DO (Excise & Taxation) during August, 2013. The Dy DO (E&T) replied that the matter is under investigation by the Director (Excise & Taxation). The action

will be taken on receipt of Inquiry Report from the apex office. The DAC in its meeting held in November,2013 directed the Director (E&T) to finalize the inquiry proceedings within 10 days.

No progress was intimated till finalization of this Report.

Audit recommends that the inquiry proceedings be finalized at the earliest besides recovery of the amount from the responsible under intimation to Audit.

[AIR Paras: 8&10]

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs150.190Million

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 (Health), EDO (Works & Services) and EDO (Education) did not produce record of expenditure of Rs150.190 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 due to non production of record.

The matter was reported to the DCO, EDOs and DDOs concerned during August and September 2013. The DO (Health), DO (Roads), DO (Sports), Dy. DEO (EE-W) Ahmed Pur East, Dy. DEO (EE-M) Ahmed Pur East and Dy. DEO (EE-W) Hasilpur replied that the record is available which can be verified at any time. The Dy DEO (EE-M) Bahawalpur replied that the record was produced to Audit and the audit officer developed observations regarding advance increments and payment of Conveyance Allowance during leave period. Replies of the DDOs were not tenable as they were required to get the record audited during the course of audit. The Dy DEO (EE-W) Bahawalpur replied that compliance of financial rules / purchase procedure is not compulsory for incurring expenditure out of SMC funds and some aggrieved teachers have filed writ petition No.5019/2012 in the Honorable Lahore High Court Bahawalpur Bench and the matter is subjudice. Reply of Dy. DEO (EE-W) Bahawalpur was not tenable as status quo was not granted by the Honorable Court and the Auditor General is empowered to audit the expenditure of public money. 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: 26, 4, 16, 8, 12, 18, 11, 5, 23, 27, 18 & 11]

1.2.3 Irregularity / Non Compliance

1.2.3.1 Irregular Expenditure due to Irregular Tendering Process– Rs185.834 Million

According to Para 170 of PWD Manual, “at least 30 days should be given to the contractor from the date of advertisement to the date of tender opening.” Furthermore, as per Para 2.61 of the West Pakistan B&R Department Code, at least one month’s notice is essential for works costing more than Rs50,000 which may be got curtailed from the Superintending Engineer if urgency of work does not permit full time.

The District Officer (Roads) invited tenders for fifty-nine projects valuing Rs185.834 million as detailed below through press advertisement after allowing only 5-24 days for purchase and submission of tender forms, as a result fair competition was avoided. Moreover approval for curtailment of time period was not obtained from the EDO, in violation of above rule.

(Amount in Rupees)

Sr. No.	Date of Advertisement	No. of Schemes	Last Date of Purchase of Tender Forms	Date of Bid Opening	Last Date of Tender Submission	Days Allowed P.O. Tender / Bid Opening	Estimated Cost of works
1	08.08.2012	36	13.08.12	16.08.12	16.08.12	05	114,433,240
2	29.08.2012	02	04.09.12	07.09.12	07.09.12	06	16,345,000
3	13.08.2012	01	07.09.12	10.09.12	10.09.12	24	2,256,000
4	30.09.2012	04	10.10.12	13.10.12	13.10.12	10	7,774,000
5	21.11.2012	01	26.11.12	29.11.12	29.11.12	05	3,000,000
6	22.12.2012	15	26.12.12	29.12.12	29.12.12	04	42,026,000
Total		59					185,834,240

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

Healthy competition among contractors could not take place due to short response time and non-transparent tendering process.

The matter was reported to the DCO, EDO (W&S) and DO (Roads) during August, 2013. The DDO replied that due to urgency of work, short tender notice were issued after obtaining approval for curtailment of time from the competent authority. Reply of the DDO was not tenable as evidence regarding curtailment of time was not produced to audit and in any case, the allowed time cannot be less than 15 days. 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 responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: - 01]

1.2.3.2 Unauthorized Opening of Tenders by Incomplete Tender Board - Rs83.756Million

According to Government of the Punjab (LG & CD Department) letter No.S.O.D.G (Dev) (LG) 9-7/2009 dated 23.12.2010, the District Tender Board, comprising following members was constituted in all the Districts of the Punjab for issuing, receiving and opening of tenders:

1	Executive District Officer of concerned client department	Convener
2	Representative of Divisional Commissioner	Member
3	Representative of DCO	Member
4	Executive District Officer (F&P) or his Representative not bellow the rank of District Officer	Member
5	Executive District Officer (W&S)	Member
6	District Officer of the executing agency	Secretary

In violation of above rule, the District Officer (Buildings) Bahawalpur opened /finalized tenders of 97 development schemes valuing Rs83.756 million, without involvement / presence of complete members of the District Tender Board. Even in some cases, the tenders were opened and finalized in the absence of the convener and/or secretary of the meeting. The detail is given at **Annex – E.**

(Rs. in million)

Sr. No.	Date / Time of Meeting	No. of Schemes	Value of Schemes	Detail of Absent Members
1	15.10.2012 (11:30 A.M)	52	13.078	Representatives of Commissioner and DCO Bahawalpur
2	24.10.2012 (11:30 A.M)	03	4.286	Representative of Commissioner Bahawalpur
3	26.02.2013 (02:00 P.M)	20	56.888	Representative of Commissioner Bahawalpur and EDO (Education) who was a convener of the meeting
4	20.05.2013 (02:00 P.M)	10	4.071	Representative of Commissioner Bahawalpur and DO (Buildings) who was Secretary of the meeting

5	23.05.2013 (02:00 P.M)	12	5.433	EDO (F&P) and EDO (Education) who was a convener of the meeting
Total		97	83.756	

The irregularity occurred due to non compliance of the instructions of the authority.

Opening / finalization of tenders in absence of some members of the District Tender Board was irregular.

The matter was reported to the DO (Buildings), EDO (Works & Services) and DCO during August, 2013. The DO (Buildings) replied that due to engagements of convener and other members on some other issues assigned by DCO / Commissioner; they could not attend the meetings in question. The reply was not tenable as the tenders could not be opened until and unless all members of the District Tender Board were present in the meeting. The DAC in its meeting held in November,2013, directed to get the irregularity condoned from the competent authority within one month.

No progress was intimated till finalization of this Report.

Audit recommends getting the irregularity condoned from the competent authority,under intimation to Audit.

[AIR Para: 8]

1.2.3.3 Award of Development Contracts without Fair Competition–Rs52.246 Million

According to Rule 2 (f) of the Punjab Procurement Rules 2009 “Corrupt & fraudulent practices include the offering, giving, receiving, or soliciting of anything of value to influence the action of a public official or the supplier or contractor in the procurement process or in contract execution to the detriment of the procuring agencies; or misrepresentation of facts in order to influence a procurement process or the execution of a contract, collusive practices among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non-competitive levels and to deprive the procuring agencies of the benefits of free and open competition.

Scrutiny of tender sale register revealed that the DO (Roads) allotted seventeen (17) development works valuing Rs52.246 million to those contractors who did not participate in the bidding process i.e. they even did not

purchase the tender forms for those schemes. The situation indicated that the transparent tendering process was avoided by the department and the contracts were awarded without free & fair competition. The detail is given at **Annex-F**.

(Rupees in Million)

Sr. No.	Name of Formation	Number of Works	Period	Amount
1	DO (Roads) Bahawalpur	15	2012-13	48.872
2		2	2012-13	3.374
Total				52.246

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

Non transparent tendering process resulted into irregular award of works and expenditure thereof.

The matter was reported to the DCO, EDO (W&S), DO (Roads) during August, 2013. The DDO replied that the tender forms were actually sold to contractors but the amount of tender fee amounting to Rs25,686 was misappropriated by the then Head Clerk and not deposited into Government Treasury. The then Head Clerk was directed to deposit the stated amount into Government Treasury. The reply of the management was not tenable as the rate of tender fee was not recorded in the tender sale register and it was strange that the tender fee of only successful bidders was misappropriated by the then Head Clerk. The DAC in its meeting held in November,2013 directed the EDO (W&S) to inquire into the matter and submit report within ten days.

No progress was intimated till finalization of this Report.

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

[AIR Paras: 2 & 3]

1.2.3.4 Unauthorized Expenditure on Civil Works – Rs38.698 Million

According to para 2.82 of B&R Code, no work shall be commenced unless it is administratively approved and technically sanctioned by the competent authority. Furthermore, Election Commission of Pakistan vide its Notification No.F 8(12)/2012-Cord dated 26.03.2013, imposed ban on execution of development works.

The DCO Bahawalpur administratively approved thirteen (13) schemes costing Rs38.698 million on 23.01.2013 as detailed at **Annex-G**. The executing agency i.e. the DO (Buildings) invited the tenders of these projects on 08.02.2013 and got the approval revised on 11.02.2013. Soon after release of funds on 14.02.2013, the DCO withdrew the Administrative Approval on 21.02.2013 without due justification. Meanwhile, a ban on execution of development works was imposed by the Election Commission of Pakistan on 26.03.2013, but the DO (Buildings) got the works completed without keeping in view that,

1. The schemes were not approved by the competent authority.
2. There was complete ban on execution of development works.
3. Funds were got released from Grant -24 (Non Development) instead of Grant -36 (Development)

The irregularity occurred due to non compliance of financial discipline.

Above action of the management caused unauthorized expenditure on development schemes valuing Rs38.698 million.

The matter was reported to the DCO, EDO (W&S) and DO (Buildings) during August 2013. The DDO replied that competitive rates on below side (approximately 11 % below T.S Estimate) were received; therefore the projects were allotted to the contractors in public interest. Reply of the DDO was not tenable as complete ban was imposed by the Election Commission on execution of development works and the administrative approval of the projects was also withdrawn by the competent authority. 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 responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: - 21]

1.2.3.5 Unauthorized Revision of Technical Estimates without the Approval of Finance Department – Rs31.614 Million

According to para 5.19 of B&R Code, no excess over a revised estimate can be sanctioned without concurrence of the Finance Department. Further, according to letter No. F (M-1) 3-2 / 87 (D-II) dated 19.12.1994 issued by the Finance Department, Government of the Punjab, Lahore, the department cannot revise the estimate for 2nd time without obtaining prior approval from the Finance Department.

The EDO (W&S) Bahawalpur Revised the Technical Sanction Estimate twice of the development work “provision of flood light system in Hockey Stadium Bahawalpur” at a 2nd revised Technical Sanction amount of Rs31.614 million without obtaining the prior approval from the Finance Department, Government of the Punjab, in violation of above rule.

Audit is of the view that due to weak internal controls, unauthorized revision of technical sanction estimates was made by the department.

Revision in technical sanction estimates without concurrence of F.D resulted in violation of government instructions.

The matter was reported to the DCO and EDO (W&S) Bahawalpur during August, 2013. The DDO replied that there is no second revision is involved in this case. Reply of the department was not tenable as no record was produced in support of the reply. The DAC in its meeting held in November,2013 directed produce record for verification.

No progress was intimated till finalization of this Report.

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

[AIR Para: 21]

1.2.3.6 Unauthorized Grant of Administrative Approval – Rs13.960 Million

According to Government of Punjab, Planning and Development Department letter No. 12(2) RO (Coord) P&D/2010 dated 31.5.2010; the

administrative approval could not be revised/enhanced without prior approval of the P&D Department.

Following five development projects valuing Rs26.982 million were administratively approved by the District Government during 2011-12. Later on the schemes were revised / enhanced up to the value of Rs40.942 million without obtaining approval from the Planning & Development Department, Government of the Punjab, in violation of above rule. The situation resulted into unauthorized enhancement / revision of administrative approvals by Rs13.960 million. The detail is given below:

(Rupees in Million)

Sr. No.	Name of Scheme	Admn. Approval	No. & Date	Revised A.A. /Enhanced Cost	No. & Date
1	Const. of M/Road from Chak No. 107/DB to Chak No. 59/DB Yazman	11.500	1-2/DOP/BWP/P&D dated 12-10-11	15.300	1-2/DOP/BWP/P&D dated 10-04-12
2	Const. of M/Road from Basti Garwan Mor Basti Zulfiqar Khooor	4.000	1-2/DOP/BWP/P&D dated 26-12-12	5.694	1-2/DOP/BWP/P&D dated 21-02-13
3	Const. of M/Road from Bala Jhullan Road to Basti Mud Mastoi APE	4.034	1-2/DOP/BWP/P&D dated 26-12-12	7.478	1-2/DOP/BWP/P&D dated 06-04-13
4	Rehabilitation of M/road from BWP-HSP Road Chak 5/BC to Muslim Cotton Factory Jhangiwalla BWP	3.598	1-2/DOP/BWP/P&D dated 26-12-12	5.500	1-2/DOP/BWP/P&D dated 01-03-13
5	Const. of M/Road from gutter more maley wali Gali to grave yard Tibba Badar Sher BWP	3.850	1-2/DOP/BWP/P&D dated 26-12-12	6.970	1-2/DOP/BWP/P&D dated 21-02-13
	Total	26.982		40.942	

The irregularity occurred due to non compliance of instructions of the government of the Punjab.

Above action of the management resulted into unauthorized enhancement / revision of administrative approvals by Rs13.960 million.

The matter was reported to the DCO, EDO (W&S) and DO (Roads) Bahawalpur during August, 2013. The DO (Roads) replied that works mentioned in the para were administratively approved by the competent authority after fulfilling all codal formalities. Reply of the department 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 provide copy of relevant notification /rule in support of the reply.

No progress was intimated till finalization of this Report.

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

[AIR Para: 28]

1.2.3.7 Irregular Expenditure due to Non-compliance of PPRA Rules – Rs11.525 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. 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 seven (07) DDOs under the administrative control of EDO (Education), EDO (F&P) and EDO (Health) incurred expenditure of Rs11.525 million on different purchases during 2011-13. The expenditure was held irregular as annual requirement of procurement was neither determined at start of relevant financial years nor the procurements were advertised on the website of PPRA, in violation of above rules. Moreover, the indents were split in order to avoid fair tendering process. The detail is as under:

(Amount in Rupees)

Sr. No.	Name of Formation	Description	No. of bills	Period	Amount
1	EDO (Education) Bahawalpur	Purchase of Stationery, literacy kits and printing of forms	08	2011-13	1,467,814
2	THQ Hospital Hasilpur	Purchase of Medicines	15	2012-13	1,190,257
3	THQ Hospital Ahmed Pur East	Purchase of Medicines	10		816,141
4	RHC Head Raj Kan	Purchase of Medicines	-	2005-13	645,018

5	RHC Qaim Pur	Purchase of Medicines	-	2008-13	1,265,186
6	DO (Sports) Bahawalpur	Purchase of Uniforms, Shirts, Track Suits & Misc. Sports items	08	2012-13	908,620
7	Dy DO (Excise & Taxation) Bahawalpur	Stationery, printing and publication	-	2007-13	3,107,126
8	DO (Health) Bahawalpur	OPD tickets, banners, pamphlets and other printing material	-	2012-13	2,125,042
Total					11,525,204

Due to non-compliance of procurement rules and ineffective financial and managerial controls, the financial indiscipline occurred, which resulted into irregular expenditure of Rs11.525 million.

The matter was reported to the DCO, EDOs and DDOs concerned during August and September 2013. The EDO (Education) replied that the expenditure was made on quarterly basis in ratio specified by the Finance Department, Government of the Punjab. The MS THQ Hospital Hasilpur and MS THQ Hospital Ahmed Pur East replied that in each case separate medicine was purchased and not a single item was in excess of one lac. Therefore, tender was not floated in the newspapers. The DO (Sports) replied that the expenditure was incurred on various sports activities and the expenditure on each event was less than one lac, so there was no need to advertise the same on PPRA's website. The Dy. DO (Excise & Taxation) replied that budget provided in each DDO code was less than Rs100,000. 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. 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: 4, 3, 1, 1, 10, 4,4&15]

1.2.3.8 Unauthorized Expenditure due to Appointment of PTC Teachers below Prescribed Qualification and Award of Advance Increments–Rs8.945Million

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.

Twenty Seven (27) PTC teachers working under the control of following Dy DEOs were appointed on the basis of Matric and PTC (during the year 1997) 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 Rs7.548 million on their salary was held unauthorized. Moreover, the DDOs allowed thirty four (34) 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 in order to meet the minimum required criteria of the post. Hence, grant of advance increments on acquiring qualification of F.A/F.Sc. was not admissible resulting in unauthorized expenditure of Rs1.397 million on this account as detailed in **Annex – H**.

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

Above action of the management caused unauthorized payment of pay & allowances worth Rs5.989 million.

The matter was reported to the DCO, EDO (Education) and Dy DEOs concerned during August and September 2013. The Dy DEO (EE-M) Khair Pur Tamewali replied that a letter for further guidance has been submitted to the District Education Officer (DEO), whereas the Dy DEO (EE-M) Ahmed Pur East, Dy DEO (EE-W) Ahmed Pur East, Dy DEO (EE-M) Bahawalpur, Dy DEO (EE-W) Bahawalpur and Dy DEO (HQ) Male Bahawalpur 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-M) Ahmed Pur East also stated that, para of similar nature has already been settled by the PAC on 3-4.04.2006. Replies of the DDOs were not tenable as prescribed qualification of the post was enhanced by the Government and no evidence of decision of PAC was produced to Audit. The Dy DEO (EE-W) Ahmed Pur East and Dy DEO (EE-M) Khair Pur Tamewali also replied that the amount of inadmissible advance increments is being recovered from teachers concerned. 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 recovery of loss and fixing the responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 8, 8, 3, 6, 2, 2,4,4,2 & 9]

1.2.3.9 Unauthorized Expenditure due to Change of Cadre / Grant of Running Scale on the basis of Irrelevant Qualification – Rs 6.847 Million

According to the Notification No.FD.PC. 2 – 1 / 83 dated 25.08.1983, issued by the Finance Department, Government of the Punjab, prescribed qualification for middle school teachers was FA / F.Sc. with diploma in relevant field. Moreover prescribed qualification for award of running scale to AT Teacher was ATTC and for O.T Teachers passing the exam of OT was compulsory.

Five (05) Arabic Teachers (A.T) working under the control of Dy DEO (HQ) Bahawalpur were appointed as Oriental Teachers (O.T) untrained during 1983. Later on, cadre of said teachers was changed as A.T and were granted running scale (BPS-14) in the light of notification No.SO (NG-I)104/89 dated 17.08.1989 which was applicable to A.Ts and not to O.Ts. Thereafter, the persons were awarded BPS-14 on the basis of the Sanad “Shahadat-ul-Aalmia” and the selection grade of BPS-15 as well. Audit is of the view that unauthorized change of cadre / grant of running scale on the basis of irrelevant

qualification (ATTC instead of passing exams of OT) resulted into unauthorized expenditure of Rs6.847 million as detailed below:

(Amount in Rupees)

Sr. No.	Name of Employee	Period		Total Amount
		From	To	
1	Hafiz Muhammad Yaqoob (AT to OT)	17.08.89	30.06.13	1,486,070
2	Muhammad Aslam Shad (AT to OT)			1,486,070
3	Malik Bilal Ahmed (AT to OT)			1,249,121
4	Qari Muhammad Qasim (AT to OT)			1,411,327
5	Abdul Ghafaar (AT to OT)			1,214,166
Total				6,846,754

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

Unauthorized change of cadre / grant of running scale on the basis of irrelevant qualification (ATTC instead of passing exams of OT) resulted into unauthorized expenditure of Rs 6.847 million.

The matter was reported to the DCO, EDO (Education) and Dy.DEO (HQ) during September 2013. The Dy DEO (HQ) replied that the persons having the qualification of Shahadat-ul-Aalmia were erroneously appointed as O.T by the then DEO, despite the fact that these persons did not have prescribed qualification of O.T (Matric, Arabic Fazil with O.T). The DEO made necessary rectification and adjusted these O.T (untrained) teachers as A.T according to their qualification. Reply of the Dy DEO (HQ) was not justified as grant of running scale on the basis of irrelevant qualification/ change of cadre without approval of the competent authority i.e. Chief Minister was unauthorized. 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 Paras: 7 & 9]

1.2.3.10 Unauthorized Re-appropriation of Funds– Rs6.601 Million

According to rule 9 (10) and 9(18) of the Punjab Delegation of Financial Power Rules, 2006, No re-appropriation will be made to or from the “Basic pay of officers”, “Basic pay of staff” and “Regular Allowances” and re-appropriation out of budgetary allocations under the heads “Electricity, POL, Gas, Telephone charges, Rent and Rates & Taxes” shall be made after obtaining prior approval from the Finance Department.

The EDO (F&P) Bahawalpur re-appropriated funds of Rs6.601 out of account heads “Pay of Staff” and “Pay of Officers” in violation of above rule and also made re-appropriation from the account head “POL” without obtaining prior approval of the Finance Department, Government of the Punjab during 2012-13 as detailed below:

(Amount in Rupees)

Sr. No.	Re-appropriation Made		Office Order No.	Date	Amount
	From	To			
1	A-01151 Pay of Staff	A-01101 Pay of Officers	EDO (F&P) / BWP / 2 – 24 / 2009	21.11.12	3,472,333
2	A-01151 Pay of Staff	A-01101 Pay of Officers	EDO (F&P) / BWP / 2 – 24 / 2009	01.01.13	2,815,079
3	A-01101 Pay of Officers	A-03919 Service Rendered for Other Department	EDO (F&P) / BWP / 2 – 24 / 2009	01.11.12	84,000
4	A-01101 Pay of Officers	A-03919 Service Rendered for Other Department	EDO (F&P) / BWP / 2 – 24 / 2009	04.01.13	180,000
5	A-03807 POL	A-03806 Transportation	EDO (F&P) / BWP / 2 – 24 / 2009	05.12.12	50,000
Total					6,601,412

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

Above action of the management caused unauthorized re-appropriation of funds Rs6.601 million.

The matter was reported to the DCO and EDO (F&P) Bahawalpur during August, 2013. The EDO (F&P) replied that all re-appropriations were made according to the powers delegated by the Zila Council to the EDO (F&P) or DCO / Administrator. The DAC in its meeting held in November,2013 directed to get the expenditure regularized from competent authority at the earliest.

No progress was intimated till finalization of this Report.

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

[AIR Para: 4]

1.2.3.11 Unauthorized Expenditure due to Appointment of teachers below Prescribed Qualification and Unauthorized Change of Cadre– Rs5.011 Million

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.

Six (06) teachers working under the control of following DDOs were appointed as Physical Education Teacher (PET) and Oriental Teacher (O.T) during 1986-1997, as the persons did not have prescribed professional qualification at the time of appointment. Moreover, cadre of Mst. Naeema (PET to O.T and then EST) was changed without obtaining approval from the Chief Minister. Recruitment of persons who did not meet prescribed qualification and unauthorized change of cadre resulted into unauthorized expenditure of Rs5.011 million 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-W) Hasilpur	Mst. Shamim Akhtar (O.T)	15.02.1997 to 30.06.2013	621,076	4,038,520
		Mst. Naeema (PET)	12/1995 to 30.06.2013	792,874	
		Mst. Rukhsana Kausar (PET)	02.05.1993 to 30.06.2013	847,576	
		Mst. Shehnaz Kausar (O.T)	02.05.1993 to 30.06.2013	847,576	
		Mst. Manzoor Akhtar Shabnam (PET)	28.01.1989 to 30.06.2013	929,418	
2	Dy DEO (EE-M) Khair Pur Tamewali	Abdul Ghafoor (PET)	12/1986 to 30.06.2013	972,899	972,899
Total					5,011,419

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 Rs5.011 million.

The matter was reported to the DCO, EDO (Education) and Dy.DEOs concerned during August and September 2013. The Dy DEO (EE-W) Hasilpur 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-M) Khair Pur Tamewali replied that the appointments were made by DEO (M) Bahawalpur and the undersigned is waiting for necessary guidance. 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 recovery of overpayment at fault, under intimation to Audit.

[AIR Paras: 2& 14]

1.2.3.12 Irregular Renewal / Enlistment of Contractor and Award of Works – Rs2.614 Million

According to terms and conditions for enlistment / renewal of enlistment of contractors, the contractor should not have any kinship with any officer /official of the Highway Department.

The EDO (W&S) renewed enlistment of “M/S Marco Engineers & Contractors” vide letter No.45 dated 04.01.2013 for the Financial Year 2012-13. Enlistment (Category–D) of the Contractor was irregular because signatures prescribed affidavit of the owner of the firm (Mst. Rehana Balqees) differ from her signatures on the CNIC. In addition to this, her last tax payment certificate was not on record. Moreover, it came to know that she was spouse of an employee of the office of the DO (Roads) who was running the firm in her name and he was awarded two works of valuing Rs2.614 million in violation of above rule. The detail is given below:

(Amount in Rupees)

Sr. No.	Description of Works	Amount of Work
1	Special repair of metalled road from Gulberg road to disposal work, Abbas Colony, Bahawalpur	1,483,352
2	Construction of M/R from Bahawalpur to Hasilpur Road	1,131,609
	Total	2,614,961

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

Above action of the management caused irregular renewal of enlistment of contractor and award of works valuing Rs2.614 million.

The matter was reported to the DCO, EDO (W&S), DO (Roads) during August, 2013. The DDO replied that the enlistment / renewal fee of this firm is in order as per instruction / criteria fixed by the Government. No license of Pakistan Engineer Council is required for Category–D. The DAC in its meeting held in November,2013 directed to the EDO (F&P) to inquire the matter and submit report within ten days.

No progress was intimated till finalization of this Report.

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

[AIR Para: 11]

1.2.3.13 Unauthorized Recruitment of Personnel and Non Recovery from the Terminated Employees – Rs4.658Million

According toS&GAD,Government of the Punjab 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, 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 Rs2.196 million on account of pay and allowances of nine 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. Moreover, the DO (Live Stock) dismissed from service, two officials who were appointed on bogus certificates, and also imposed major penalty of recovery of pay of Rs2.462 million, but no amount was recovered till June 2013.

Due to ineffective financial and managerial controls and non-compliance of recruitment rules; unauthorized appointments were made; which caused unauthorized expenditure of Rs 2.596 million during 2012-13 and non recovery of pay amounting to Rs2.462 million from terminated employees.

The matter was reported to the DCO, EDO (Agriculture) and DO (Live Stock) during August 2013. The DO (Live Stock) replied that Veterinary Assistants were recruited prior to devolution period and pertains to Defunct Zila Council. The matter has been reported to the DCO and the case will be finalized soon. So far as recovery of Rs2.462 million is concerned, recovery could not be made as the persons have filed petition in the Punjab Service Tribunal. The DAC in its meeting held in November,2013 decided to keep the para pending till decision of the court.

Audit recommends that court cases be pursued properly for early finalization, under intimation to Audit.

[AIR Paras: 1 &2]

1.2.3.14 Irregular Expenditure on Pay & Allowances due to Erratic Posting of Arabic Teachers – Rs 3.336 Million

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

Scrutiny of service books of Arabic Teachers (A.T) working under the administrative control of Dy DEO (HQ) Bahawalpur revealed that following two teachers were transferred from different schools during 1989 and 1996 and posted at Arabic Primary Schools against the post of O.T as there was no sanctioned post of A.T in those schools. Erratic posting of teachers resulted into irregular expenditure on pay and allowances amounting to Rs 3.336 million as detailed below:

(Amount in Rupees)

Sr. No.	Name of Employee	Period	Amount
1	Rasheed Ahmed	01.02. 1996 to 30.06.2013	1,110,285
2	Hafiz Abdul Hameed	01.06.1989 to 30.06.2013	2,225,589
Total			3,335,874

The irregularity occurred due to non compliance of relevant rules.

Erratic posting of teachers resulted into irregular expenditure on pay and allowances amounting to Rs 3.336 million

The matter was reported to the DCO, EDO (Education) and Dy DEO (HQ) during August 2013. The DDO replied that the cases of Erratic Posting of A.T teachers working against the post of OT has been referred to the District Education Officer (EE-M) Bahawalpur (Competent Authority) for adjustment of these A.Ts against their actual post. 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: 10]

1.2.3.15 Unauthorized expenditure due to Use of Luxury Tiles/Stones – Rs1.245 Million

According to C&W department letter No.SOB-1(C&W)5-7-2008 dated 07-07-2008, “ granite stone cladding work and affixing of all kinds of luxury and imported stones/tiles on all the under construction govt. buildings be stopped forthwith and such provisions in the planning stage be revised and the money be diverted towards providing facilities of public utility. Further, according to Communication & Works Department Notification No. SOB-I (C&W) 05.01.2009 dated 1st July, 2008 and Government of Punjab Communication and Works Department Letter No.PA/SECY(C&W)/2008, use of luxury items of all kinds was banned and tendency of use of non schedule items is curbed and only such items are included without which an important component of building is likely to be adversely suffer. The Superintending Engineers /District Officers will ensure active involvement in preparation of cost estimates with a view to reduce / eliminate of all non-schedule items as far as possible. Any un-necessary use / inclusion of these items will be viewed adversely in future”.

The DO (Buildings) Bahawalpur did not excluded luxury stones / items from the cost estimate of different projects during 2012-13 in violation of above instructions of the Government. Use of luxury and imported stones, without obtaining approval from the competent authority” was resulted into unauthorized expenditure of Rs1.245 million as detailed below.

(Amount in Rupees)

Sr. No.	Description of Item	Qty	Rate	Unit	Exp.	M.B. No. & Date
Construction of Special Education Center at Ahmadpur East						
1	P/F porcelain full body tile flooring mortar size 16"x16" with DWVD series of approved	4054 Sft	127.42	P.sft	516,561	M.B. No. 1963/189 page No.100 dated

	colored and quality with border laid in white cement over a bed of ¾" thick complete.					11.06.13
2	Mortar granite tile 16"x16" for skirting dado etc complete in all respect	2528 Sft	122.20	P.sft	308,921	M.B. No. 1963/189 page No.100 dated 11.06.13
Repair of Basic Health Unit Goth Mehroo District Bahawalpur						
3	P/L floor of Master granite tile 3/8" thick laid in white cement and pigment over a bed of ¾" thick cement mortar 1:2 i/c filling joint with white cement and pigment etc complete as directed/approved by the Engineer Incharge	1705 Sft	136	P.sft	231,880	-
Special Repair to office of the Deputy District Officer Agriculture (Extension) Bahawalpur						
4	P/L at site of work Granite tile 16"x16" master company over style bond approved color and quality complete in all respect.	224 Sft	150	P.sft	33,600	M.B. No. 2263/1809 page No. 86
S/R & A/R Maintenance to Khanazana Mosque at Bahawalpur						
5	P/L at site of work glazed tiles (12"x18") size master company for dado/skirting lead in white cement 1:2 & ¾" thick cement sand mortar 1:2 complete in all respect by E/I	1136 Sft	136	P.Sft	154,496	M.B. No. 1957/263, page No. 119 to 122, dt. 16.5.13
Total					1,245,458	

The irregularity occurred due to non-compliance of the instructions of the Government of the Punjab.

Usage of luxury tiles without obtaining prior approval of the competent authority resulted into unauthorized expenditure of Rs1.245 million.

The matter was reported to the DCO, EDO (W&S) and DO (Buildings) during August, 2013. The DDO replied that only local material is being used on development schemes which were technically sanctioned by the competent authority. 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 immediately stopping use luxury / imported stones and recovering the amount of un-authorized expenditure and deposit into treasury besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Para: 10]

1.2.3.16 Irregular Expenditure due to Unauthorized Allotment of Works- Rs1.199 Million

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

The District Officer (Roads) Bahawalpur awarded contract “Widening / Improvement of Metalled Road from University Chowk to Darbar Pully Bahawalpur” to Kh. Tariq Mahmood, Government Contractor vide work order No. 1557 dated 15.03.2013 for Rs4,863,892 (11.15%) below the TSE. Award of work to the said contractor was irregular as in the bidding process he quoted rate 2.5% below the TSE whereas M/S Abdullah Arshad participated in the bid with 11.11% below. The contract should have been awarded to M/S Abdullah Arshad instead of Kh. Tariq Mehmood. But later on an undertaking was given by Kh. Tariq Mehmood on his letter pad that he is ready to work at 11.15% below the TSE. The base for rejection of M/S Abdullah Arshad bid was recorded that his CDR was of less cost. An amount of Rs1,199,361 has been drawn from Govt. treasury on account of first running bill vide M.B No. 1051/824 at page No. 17-22. The award of contract to Kh. Tariq Mehmood is subject to the following observations.

1. At the scrutiny of bids the bid of M/S Abdullah Arshad was required to be cancelled and should not be considered at the first step and he should not be included in the bidding process.
2. Scrutiny of bid papers revealed that bid of Khawaja Tariq was tempered from 1.5% below to 2.5% below to make him 2nd lowest bidder.
3. Record entry at page No. 2 of MB No. 1051/824 revealed that work was started on 17.04.13 whereas undertaking was given by Kh. Tariq Mehmood on 5/5/13. The situation clearly indicated that work was started far earlier than the date of undertaking.
4. As per letter No. 1570 dated 15/03/13 written by DO (Roads) to the EDO (W&S) Bahawalpur revealed that the said contract was awarded to Kh. Tariq Mehmood on the directions of EDO (W&S) as mentioned in 4 line of 2nd paragraph which is reproduced “therefore Kh.Tariq Mehmood Government Contractor has been awarded the work in compliance of your good order please”.
5. The contract agreement / stamp papers were not been signed by the DO (Roads) till the date of audit.

The above irregularity occurred due to unauthorized award of work to the contractor of own choice.

Above action of the management resulted into irregular expenditure of Rs1.199 million.

The matter was reported to the DCO, EDO (W&S) and DO (Roads) during August, 2013. The DDO replied that the matter is under litigation and the case is under trail in the Honorable Lahore High Court Bahawalpur Bench, Bahawalpur. The DAC in its meeting held in November,2013 kept the para pending for decision of the court of law.

No progress was intimated till finalization of this Report.

Audit recommends to actively pursuing the court case for early finalization, under intimation to Audit.

[AIR Para: 8]

1.2.4 Weak Internal Controls

1.2.4.1 Loss due to Abnormal Delays in Completion of Projects and Non-Imposition of Penalty – Rs 22.314Million

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 Departments 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) Bahawalpur allotted 28 development projects to the different contractors for Rs 22.314million. 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 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	Estimated Costs of the Projects	Amount of Penalty @ 10 % of Estimated Costs
1	DO (Buildings) BWP	02	3,621,700	177,925
2	DO (Roads) BWP	11	79,374,030	7,937,403
3	EDO (W&S) BWP	15	141,990,000	14,199,000
Total		28	224,985,730	22,314,328

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 Rs22.314 million due to non imposition of penalty.

The matter was reported to the DCO, EDO (W&S) and DDOs concerned during August and September 2013. The DO (Buildings) replied that said works are in running condition and required formalities under clause 37 and 39 of contract agreement shall be fulfilled on finalization of these works. The EDO (W&S) and DO (Roads) replied that extensions in time limit for these works were granted on genuine grounds and on recommendation of officers in charge of the development schemes. Replies of the DDOs were not tenable as neither the time extensions were granted nor the requests of the contractors for grant of time extensions 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 of Rs22.314 million be recovered within one month and deposited into relevant head of account, under intimation to Audit.

[AIR Paras: 3, 7&3]

1.2.4.2 Irregular Expenditure due to Defective Invoices/Bills without Dates and Serial Numbers– Rs18.404 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 DCO Bahawalpur incurred expenditure of Rs18.404 million during 2012-13 through 112 bills of different heads of accounts. The expenditure was not justified as all the bills were either dateless or without serial numbers of the suppliers. The detail is given at **Annex – I**.

The irregularity occurred due to weak financial and managerial controls.

Above action of the management caused a loss of Rs18.404 million.

The matter was reported to the DCO, during August, 2013. The DDO replied that Serial Nos. and Date are mentioned on each bill which are available for verification and all these firms are registered with Sales Tax / income Tax Department, but no record in support of the reply was produced to audit. The

DAC in its meeting held in November,2013 directed to the EDO (F&P) and DO (C) to inquire the matter and submit report within ten days.

No progress was intimated till finalization of this Report.

Audit recommends that the inquiry proceedings be finalized at the earliest and responsibility be fixed against the person(s) at fault, under intimation to Audit.

[AIR Para: 25]

1.2.4.3 Non / less collection of pension contribution funds – Rs10.536 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.”

Following four (04) DDOs did not deposit pension contribution amounting to Rs10.536 million, in respect of two hundred and nine (209) employees of Defunct Zila Council during 2005-13, in violation of above rule.

(Amount in Rupees)

Sr. No.	Name of Formation	Number of Employees	Period	Amount
1	EDO (F&P) Bahawalpur	55	2005-13	5,961,433
2	Dy. DEO (EE-W) Ahmed Pur East	15	2012-13	904,452
3	Dy. DEO (EE-M) Bahawalpur	24	2012-13	2,146,380
4	DO (Live Stock) Bahawalpur	115	2012-13	1,523,532
Total		209		10,535,797

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 Rs10.536 million.

The matter was reported to the DCO, EDO (F&P), EDO (Education), EDO (Agriculture) and DDOs concerned during August and September, 2013. The EDO (F&P) replied that efforts are being made to recover the stated

amount. The Dy. DEO (EE-W) Ahmed Pur East and Dy. DEO (EE-M) Bahawalpur replied that the said para is concerned to EDO (F&P) as the said employees are working under the jurisdiction of EDO (F&P). The DO (Live Stock) replied that above referred letter pertains to LCS employees only whereas staff of veterinary branch of Defunct Zila Council are not members of Local Council Service as per LCS rules 1979 amended vide No.S.O.V (LG)1-30/81 dated 18.12.1997. Reply of DO (Live Stock) was not tenable as amended LCS rules were not produced in support of the reply. The DAC in its meeting held in November,2013 directed to recover the stated amount within a month.

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 Paras: 6, 6, 5 &12]

1.2.4.4 Loss due to Non-Deduction of Income Tax and Sales Tax–Rs9.435Million

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 sales tax registration number.

Following heads of offices did not or less deducted / recovered income tax of Rs2.114 million from the payments made to the vendors / 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 Rs7.321 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) Ahmed Pur East	2012-13	0	1,226,045
			332,243	0
2	Dy. DEO (EE-M) Bahawalpur		115,038	743,329

3	Dy. DEO (EE-W) Ahmed Pur East		201,382	512,001
4	Dy. DEO (EE-W) Hasilpur		172,303	368,150
5	Dy. DEO (HQ) Bahawalpur	2010-13	263,782	764,777
6	Dy. DEO (EE-W) Bahawalpur	2012-13	421,503	854,107
7	Dy. DEO (EE-M) Khair Pur Tamewali	2006-13	607,986	1,609,224
8	DO (OFWM) Bahawalpur	2012-13	0	1,242,672
	Total		2,114,237	7,320,305
	Grand Total		9,434,542	

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

Government sustained a loss of Rs9.435 million due to non-recovery /payment of taxes by the withholding agents, vendors and DDOs.

The matter was reported to the DCO, EDO (Education) and Dy DEOs concerned during August and September 2013. The Dy DEO (HQ) Bahawalpur, Dy DEO (EE-M) Ahmed Pur East, Dy DEO (EE-M) Khair Pur Tamewali, Dy DEO (EE-M) Bahawalpur and Dy DEO (EE-W) Bahawalpur replied that the provisions of financial rules / purchase procedure of the Government are not applicable to the expenditure made by the school council (SMC). The Dy DEO (EE-W) Ahmed Pur East replied that audit of expenditure incurred through SMC funds does not come under jurisdiction of the RDA, District Governments. The Dy DEO (EE-W) Hasilpur replied that the case is under trial at Lahore High Court Bahawalpur Bench and a letter for necessary guidance has been sent to the Secretary (Education) Government of the Punjab. Replies of DDOs were not tenable as compliance of financial discipline is compulsory for DDOs and the Auditor General has full powers to audit the expenditure incurred from public money. The DO (OFWM) replied that Sales Tax on Cement is paid at factory level while delivery to cement dealers. The Reply of DO (OFWM) was not tenable as the management failed to produce record in support of their reply. The DAC in its meeting held in November, 2013 directed recovering the amount and depositing into relevant head of account within one month.

No progress was intimated till finalization of this Report.

Audit recommends that amount of Rs9.435 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: 5, 6, 10, 14, 10, 11, 2, 5& 13]

1.2.4.5 Loss due to Unauthorized Payment of Conveyance / Mobility Allowance – Rs7.296 Million

According to Finance Department, Government of the Punjab letter No. FD-PC.38-8/77 dated 05.07-.1977, 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 Travelling 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.

In violation of above rules, thirteen (13) DDOs working under the control of EDO (Health); EDO (W&S), EDO (Agriculture) and EDO (Education) made unauthorized payments of Rs7.296 million on account of conveyance/mobility allowances to various officers/officials despite the fact that they were either residing in government accommodations situated within in the office premises or using Government vehicles. Further, the payments of mobility/conveyance allowances were made during leave period which was not admissible based on above stated instructions. The detail is given at **Annex –J**.

Ineffective financial controls and negligence of the management resulted into unauthorized payment of conveyance allowance and loss of Rs7.296 million to government.

The matter was reported to the DCO, EDO (Health), EDO (Education) and DDOs concerned during August and September 2013. The EDO (Education) replied that Mrs. Naseem Mansoor Ch. did not use vehicle for pick and drop from home to office and vice versa and this office only sanctioned leave to the teachers, therefore the DDOs concerned are required to recover the amount from the persons who received Conveyance Allowance during LFP. The Dy DEO (HQ) Bahawalpur, Dy DEO (EE-M) Yazman, Dy DEO (EE-M)

Khair Pur Tamewali, Dy DEO (EE-M) Bahawalpur, Dy DEO (EE-W) Bahawalpur, Dy DEO (EE-W) Yazman, Dy DEO (EE-W) Ahmed Pur East, Dy DEO (EE-W) Hasilpur, DO (Health), and MS THQ Hospital Hasilpur replied that efforts are being made to recover due amount. The MS THQ Hospital Ahmed Pur East replied that officers / officials concerned have been directed to deposit the stated amount. The DCO and DO (Live Stock) replied that the officers did not use vehicle for pick and drop from home to office and vice versa, therefore recovery is not justified. Replies of EDO (Education) and DO (Live Stock) were not tenable as the officers to whom government vehicle has been allotted, cannot draw Conveyance Allowance. The Dy. DO (Agriculture) Bahawalpur Replied that the said buildings are too small and are not fit for residing and for conveyance allowace the DDO failed to submit any reply. 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 unauthorized payment be recovered from the concerned besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit.

[AIR Paras: 1, 1, 3, 2, 3, 4, 1 (i, i ii), 7, 13, 1, 5, 2, 1, 6, 4, 3& 6]

1.2.4.6 Unauthorized Expenditure on Advance Increments of B. Ed. And M.A / M.Sc – Rs 5.458 Million

According to judgment of the Supreme Court of Pakistan CPLA No.3329-3235-L/2002 announced on 11.04.2003 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.

Following nine DDOs under the control of EDO (Education) Bahawalpur allowed fifty nine (59) 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 Rs5.458 million from 08.05.1998 to 30.06.2012, in violation of the judgment of the Honorable 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 (HQ) Bahawalpur	-	124,812
2	Dy. DEO (EE-M) Bahawalpur	14	444,737
3	Dy. DEO (EE-M) Khairpur Tamewali	03	426,039
4	Dy. DEO (EE-W) Ahmadpur East	11	162,600
5	Dy. DEO (EE-W) Yazman	11	230,033
6	Dy. DEO (EE-M) Ahmad pur East	-	407,960
7	Dy. DEO (EE-W) Hasilpur	07	1,432,372
8	Dy DEO (EE-W) Bahawalpur	12	827,975
9	Government Girls Model High School Hasilpur	-	1,401,087
Total			5,457,615

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 DDOs concerned during August and September 2013. The Dy DEO (HQ), Dy DEO (EE-M) Ahmed Pur East, Dy DEO (EE-M) Khair Pur Tamewali, Dy DEO (EE-M) Bahawalpur, Dy DEO (EE-W) Ahmed Pur East and Dy DEO (EE-W) Bahawalpur replied that efforts are being made to recover the amount and refixing salaries of relevant staff. The Dy. DEO (EE-W) Yazman replied that an amount of Rs 221,902 has been recovered, but he failed to produce record in support of the reply. The Dy DEO (EE-W) Hasilpur and Head Mistress of Government Girls Model High School Hasilpur replied that the Finance Department vide letter No.FD/PR/12-1/2003 dated 10.02.2003, A.G Punjab vide his letter dated 10.09.2003 and High Court vide judgement dated 01.04.2013 has directed not to recover the amount of advance increments already drawn by the appellants. The reply was not tenable as recovery of the period after cut off date i.e. 08.05.1998 has been pointed out. 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 unauthorized payment be recovered from the concerned besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit.

[AIR Paras: 3, 1, 7, 1, 3, 2, 1, 3 & 1]

1.2.4.7 Excessive Payment to the Contractors by Allowing Higher Rates of Non Scheduled Items– Rs3.420Million

According to Government of the Punjab C&W Department Letter No. PA / SECY (C&W) / 2008 dated 17.11.2008 “tendency of use of non-scheduled items should be curbed and only such items be included without which an important component of building is likely to adversely suffer as price of non-scheduled items was substantially higher than the market prices in most of the cases. Any unnecessary use / inclusion of these items will be viewed adversely in future.

The District Officer (Roads) prepared detailed estimates of seventeen (17) schemes in which costs of non scheduled items (Tuff tile PCC pavers) were over estimated by Rs31 per sft by overestimating market rates or including unnecessary items in the rate analysis of relevant non scheduled items. Work of 140,366 SFT was got executed and paid during 2012-13 which resulted into loss of Rs3.420 million. The detail is given at **Annex – K**.

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

Over estimation of costs and payment of non scheduled items at higher rates caused a loss of Rs3.420 million to the government.

The matter was reported to the DCO during the month of August 2013. The DO (Roads) replied that payments were made as per estimate sanctioned by the competent authority. Reply of the DDO was not tenable costs of non scheduled items were over estimated and paid accordingly. The DAC in its meeting held in November,2013 directed to recover the amount within one month.

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: 5]

1.2.4.8 Loss due to Non /Less Realization of Revenue and Arrears – Rs3.376Million

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.”

Seven (07) DDOs working under the administrative control of EDO (Health) and EDO (Agriculture) Bahawalpur did not make due efforts during 2011-13 to recover / realize revenue of Rs3.376 million on account of purchase fee, ambulance charges, water charges, auction money for lease of agricultural land etc.in violation of above rule. The detail is given as **Annex– L**.

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

Above action of the management caused less collection of revenue of Rs3.376 million.

The matter was reported to the DCO, EDO (Health), EDO (Agriculture) and DDOs concerned during the month of August and September 2013. The Medical Superintendent of THQ Hospital Ahmed Pur East replied that efforts are being made to recover the Purchase fee and MLC charges. The DO (Live Stock), Dy DO (Agriculture) Extension replied that efforts are being made to auction the scrap / dry trees etc and realize revenue for the government. Senior Medical Officers of RHC Head Rajkan, RHC Mubarakpur and RHC Qaim Pur neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in November,2013 directed to recover the amount within one month.

No progress was intimated till finalization of this Report.

Audit recommends that the amount of Rs3.376 million be recovered within onemonth and deposited into treasury besides taking disciplinary action

under E&S Rules against those who are responsible for keeping public money in their pockets under intimation to Audit.

[AIR Paras: 7, 10, 14, 16, 9, 5, 7, 9, 1& 16]

1.2.4.9 Loss due to Non Recovery of HRA and M & R Charges – Rs2.882 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 five (06) DDOs under the control of EDO (Health) & (Agriculture) Bahawalpur allotted residences to the staff working at concerned hospitals but did not recover House Rent Allowance and / or M&R charges amounting to Rs2.882 million from sixty eight (68) officers / officials in violation of above directions of the government. The detail is given at **Annex–M.**

(Amount in Rupees)

Sr. No.	Name of Formation	No. Of Persons	Description	Period	Amount
1	THQ Hospital Hasilpur	04	M&R Charges	2009-13	71,159
2	THQ Hospital Ahmed Pur East	02	M&R Charges	2011-13	63,740
3	RHC Head Rajkan	02	HRA	2005-13	391,173
		05	M&R Charges		147,279
4	RHC Mubarak Pur	13	HRA	2008-13	371,952
5	RHC Qaim Pur	09	HRA	2008-13	239,768
6	Dy. DO (Agriculture) Bahawalpur	33	HRA	2011-13	1,597,100
Total		68			2,882,171

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 Rs2.882 million.

The matter was reported to Medical Superintendents of THQ Hospitals at Ahmed Pur East and Hasilpur, EDO (Health) and DCO during August and September, 2013. The MS THQ Hospital Hasilpur and MS THQ Hospital Ahmed Pur East replied that notices have been issued to the concerned for

depositing due amount. SMOs of RHC Head Rajkan, RHC Mubarak Pur and RHC Qaim Pur neither submitted working papers nor attended the DAC meeting. The Dy. DO (Agriculture) Bahawalpur replied that said residences are not resideable. Hence deduction of HRA is not justified. The DAC in its meeting held in November,2013 directed to recover the amount within one month and for audit para of Dy DO (Agriculture), it directed to EDO (Agriculture) to inquire into the matter within 10 days.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs2.882 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: 8,8,2,8, 3, 3 & 6]

1.2.4.10 Unjustified Retention of Unclaimed Security Deposits – Rs2.816 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 Rs2.816 million were lying unclaimed; for more than 3 years of becoming due; in the accounts of DO (Roads) Bahawalpur. 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 Rs2.816 million.

The matter was reported to the DCO, EDO (W&S) and DO (Roads) during the month of August 2013. The DO (Roads) 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: 15]

1.2.4.11 Non-accountal into Stock Register – Rs 2.377 Million

According to rule 15.4(a) of PFR Vol-I, stipulates that all materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. Moreover, rule 15.1 of PFR Vol-I lays down that the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct record and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody.

Following five (05) DDOs working under the administrative control of EDO (Education) and EDO (Health) Bahawalpur incurred expenditure of Rs2.376 million on account of purchase of store items, medicines and petrol etc. During 2012-13 but such items were not entered / accounted for in relevant stock registers.

(Amount in Rupees)				
Sr. No.	Name of Office	Head of Account	Period	Amount
1	Dy. DEO (EE-W) Hasilpur	Stationery and general store items	2011-12	1,202,936
2	Dy. DEO (EE-W) Bahawalpur	Stationery and general store items	2012-13	962,834
3	THQ Hospital Ahmed Pur East	Medicine	2012-13	41,340
4	RHC Head Rajkan	Petrol	-do-	48,877
5	RHC Qaim Pur	Medicine, X-Ray films	-do-	120,822
Total				2,376,809

The irregularity occurred due to ineffective controls over assets.

Due to above action of the management government sustained a loss of Rs2.377 million.

The matter was reported to the DCO, EDO (Education), EDO (Health) and DDO concerned during August and September 2013. The Dy DEO (EE-W) Bahawalpur replied that compliance of financial rules / purchase procedure is

not compulsory for incurring expenditure out of SMC funds and some aggrieved teachers have filed writ petition No.5019/2012 in the Honorable Lahore High Court Bahawalpur Bench and the matter is subjudice. The Dy DEO (EE-W) Hasilpur replied that the stock entries were already made at the time of purchase but could not be got verified during the course of audit. All the record is available that may be verified. The MS THQ Hospital Ahmed Pur East replied that an enquiry committee has been constituted for verification and checking of record. The progress will be shown in next meeting. SMOs of RHC Head Rajkan and RHC Qaim Pur did not reply to the audit observation. 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 amount and depositing into treasury besides fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Paras: 5, 6, 11, 18 & 9]

1.2.4.12 Loss due to Unauthorized Drawal of Adhoc Relief Allowance (2010) 50 % of Pay – Rs2.334 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 pays shall not be admissible to the employees who are in receipt of any allowance that is greater than or equal to one initial basic pay.

Forty (40) doctors working under the administrative control of EDO (Health) Bahawalpur 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 Rs2.334 million. The detail is given below :-

(Amount in Rupees)

Sr. No.	Name of Formation	Number of Doctors	Amount	Para No.
1	DO (Health) Bahawalpur	16	400,940	2
2	MS THQ Hospital Ahmed Pur East	12	189,110	4
3	SMO RHC Qaim Pur	03	158,850	1

4	SMO RHC Mubarak Pur	07	1,443,635	1
5	SMO RHC Head Raj Khan	02	141,951	7
Total		40	2,334,486	

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

Unauthorized drawl of Adhoc Relief Allowance resulted into loss of Rs2.334 million to the government.

The matter was reported to the DCO and EDO (Health) and DDOs concerned during August and September 2013. The DO (Health) and Medical Superintendent of THQ hospital Ahmed Pur East replied that amount due will be effected soon whereas the SMOs of RHC Qaim Pur, Mubarak Pur and Head Rajkan neither submitted the working papers nor attended the DAC meeting. 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 Rs2.334 million and depositing into treasury besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Paras: 2,4,1,1 & 7]

1.2.4.13 Unjustified Expenditure through Fictitious/ Incorrect Billing – Rs2.204Million

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

The DCO Bahawalpur incurred expenditure of Rs1.072 million on account of contingent expenditure during 2012-13. The expenditure was not justified as serial numbers of invoices contradict with dates of bills i.e. bills No.4529 and 4546 were issued by the supplier on 18.02.2012 and 20.02.2012 respectively, therefore bills No.4544 could not be issued on 20.01.2012 which indicated that either bills No. 4529 and 4546 or the bill having No. 4544 were incorrect/fake. Similar situation in a lot of transactions / bills amounting to

Rs1.132 million was also observed in RHC Mubarak Pur. The detail is given at **Annex-N**.

(Amount in Rupees)

Sr. No.	Name of Formation	No. Of Bills	Amount
1	District Co-ordination Officer Bahawalpur	105	1,071,943
2	SMO RHC Mubarik Pur	93	1,132,400
Total			2,204,343

The loss occurred due to ineffective financial controls and malafide intention of the management, which resulted in misappropriation of financial resources worth Rs2.203 million.

The matter was reported to the DCO, EDO (Health) and SMO of RHC Mubarak Pur during August and September, 2013. The DCO replied that dates were recorded by the suppliers wrongly, whereas the SMO of RHC Mubarak Pur neither submitted working papers nor attended the DAC meeting. The DAC in its meeting held in November, 2013 requested the EDO (F&P) and DO (Coord) to inquire into the matter within 10 days regarding drawl of bills through fake invoices.

No progress was intimated till finalization of this Report.

Audit recommends that inquiry proceedings be finalized at the earliest and /or amount of Rs2.203 million be recovered and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 30 & 10]

1.2.4.14 Wastage of Public Money – Rs1.842 Million

According to canons of financial propriety, expenditure should not be made in excess of the occasion demands.

The DO (Buildings) Bahawalpur prepared an estimate valuing Rs2.537 million for “boring of tube well at one unit staff colony” and incurred expenditure of Rs1.842 million thereof. The expenditure was held unnecessary and wastage of public money as an old turbine was already available there and working properly and there was no immediate requirement provision and fixing of a new turbine.

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

Above action of the management caused wastage of public money.

The matter was reported to the DCO, EDO (W&S) and DO (Buildings) during August, 2013. The DDO did not reply to the audit observation. 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 responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para: 19]

1.2.4.15 Drawal of Funds through Fictitious Repairs of Vehicle and Machinery – Rs1.759 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 DCO Bahawalpur incurred an expenditure of Rs1.759 on account of repair of machinery and equipment during 2012-13. The expenditure was held doubtful due to the following reasons:

1. Same items were shown repaired again and again.
2. As per log books, the generators were working properly on the day of heavy repair.
3. As per log book, the Vehicle No. BRM – 444 was found in running position (as it was on tour to remote localities) on the day of heavy repair.
4. In most cases bills were dateless and/or without serial numbers.
5. Higher / Un-justified amounts of repair were paid.
6. Detail of items to be repaired were not been mentioned in the bills.
7. Quantity / number of items do not match with quantity available in stock register.

Furthermore, every time the repair contract was awarded to the General Order Supplier to perform such a technical task. The detail is given at **Annex–O**.

The irregularities occurred due to weak financial and managerial controls of the management.

Above action of the management caused a loss of Rs1.759 million.

The matter was reported to the DCO during August, 2013. The DDO replied that AC of DCO / Camp Office were got repaired during summer as per requirements. Repair of Generator was made within two to three hours. Vehicle was got repaired after or before the office hours and later on it was used for duty. Serial Nos. and Date are also mentioned on each bill so there was no irregularity. The DAC in its meeting held in November, 2013 directed to the EDO (F&P) and DO(C) to inquire the matter and submit report within ten days.

No progress was intimated till finalization of this Report.

Audit recommends that the inquiry proceedings be finalized at the earliest and responsibility be fixed against the person(s) at fault, under intimation to Audit.

[AIR Para: 29]

1.2.4.16 Loss due to Irregular Appointment and Unauthorized Grant of Selection Grade etc– Rs1.595 Million

According to letter No.FD-PC-13-1/89 dated 26.03.1990, issued by the Finance Department, Government of the Punjab, at least five (05) years service is required in the original pay scale for award of selection grade.

Following two (02) Teachers (Drawing Masters) working under the administrative control of Dy.DEO (EE-W) Yazman and Senior Head Mistress Government Girls High School Hasilpur were enjoying the benefits of selection grades w.e.f. 1988. The benefit of selection grade was not admissible to these persons as detailed below:

1. Miss Azra Nazeer was appointed as Drawing Master (BPS-09) in 1985 and was granted selection grade (BPS-12) w.e.f 16.04.1988 i.e. just after 03 years of entry into government service, in violation of the above rule. The situation resulted into overpayment of Rs 446,205.

2. Miss Kauser Perven was appointed as Drawing Master (BPS-09) on 05.11.1986 and was posted at Faisalabad. She was transferred to the Government Girls High School Hasilpur in January 1988. The teacher joined her new place of posting on 16.02.1988. She was required to be placed at the bottom of the seniority list of D.Ms, but she was granted selection grade (BPS-12) w.e.f 14.12.1988 i.e. just after two (02) years of entry into government service, after ten (10) months service at the place of posting where her seniority falls and against the seniority list. Moreover, she did not have prescribed qualification of F.A and diploma at the time of appointment, therefore was not entitled to selection grade. The situation resulted into loss of Rs1,148,841.

The irregularity occurred due to ineffective financial and managerial controls.

Unauthorized grant of higher scale (BPS-15) to the employees resulted into loss of Rs1.595 million.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during August, 2013. The Dy DEO (EE-W) Yazman replied that the matter has been referred to the DEO (EE-W) Bahawalpur for further necessary action whereas the Senior Head Mistress Government Girls Model High School Hasilpur replied that the teacher has been directed to refund the outstanding amount. The DAC in its meeting held in November,2013 directed to recover the amount from the person(s) concerned and depositing into relevant head of account.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs1.595 million be started within a month and amount be recovered in 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: 7 &6]

1.2.4.17 Loss due to Non Recovery of Penal Rent–Rs1.516 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.

Five (05) residences of THQ Hospitals at Ahmed Pur East and Hasilpur were occupied by unauthorized persons. The Medical Superintendents did not take action to get the residences vacated and making allotment to the staff for which they were meant. Moreover, penal rent amounting to Rs 1.516 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	No. of Persons	Period	Amount
1	THQ Hospital Hasilpur	03	2012-13	750,816
2	THQ Hospital Ahmed Pur East	02	-do-	764,880
	Total	05		1,515,696

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 Rs1.515 million.

The matter was reported to the DCO, EDO (Health) and Medical Superintendents concerned during August, 2013. The Medical Superintendents of THQ Hospitals Hasilpur replied that most of the employees of this hospital have their own residences, so the residential quarters were vacant in this hospital and these were being damaged. The MS THQ Hospital Ahmed Pur East replied that recovery orders were issued to the concerned doctor for payment through concerned department. 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 Rs1.516 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: 6 & 3]

1.2.4.18 Loss due to purchase of Machinery at Higher Rates – Rs1.312 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.” Further according to Rule 60 (i) and 61 (i) of the Punjab District Governments & TMA Budget Rules, 2003, “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.”

The EDO (Education) Bahawalpur purchased machinery and equipment for establishing a Computer Lab during 2012-13. The items were purchased at higher rates than the prevailing market rates as displayed at different websites. The situation resulted into loss of Rs1.311 million as worked out below:

(Amount in Rupees)

Sr. No.	Particulars	Specification	Purchase Rate	Market Rates	Difference	Qty.	Amount
1	Branded Server	Intel Xon E3-1220 (3.10 Ghz.4 GB)	157,500	69,999	87,501	4	350,004
2	Branded Desktop	Intel Core I3-2120, 2 GB DDR3, 500 GB	78,399	49,999	28,400	12	340,800
3	LCD Monitor	18.5 LED	10,490	9,600	890	48	42,720
4	Branded Key Board & Mouse	PS – 2	3,240	1,550	1,690	48	81,120
5	Terminal Kit	--	48,999	17,500	31,499	12	377,988
6	UPS Emerson	3 KVA Emerson UPS	73,500	47,100	26,400	4	105,600
7	Wireless Router	4 Port Switch	11,300	8,599	2,701	4	10,804
8	Wireless Lan Card	---	755	700	55	48	2,640
Total							1,311,676

The loss occurred due to weak financial and managerial controls.

Above action of the management caused loss of Rs1.312 million.

The matter was reported to the EDO (Education) and DCO during August, 2013. The EDO (Education) Bahawalpur replied that purchases were made after fulfilling all codal formalities i.e. advertisement made in national newspapers and preparation of comparative statement etc. Reply of the department was not tenable as procurement was made at higher rates than the prevailing market rates. The DAC in its meeting held in November 2013

directed to the EDO (F&P) to inquire the matter and submit report within ten days.

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 person(s) at fault, under intimation to Audit.

[AIR Para: 9]

1.2.4.19 Loss due to Unauthorized Award of BPS-15 to Oriental Teachers (O.T) on Account of Deeni Asnad Not Recognized by the Government– Rs1.299Million

According to the letter No. FD (PR) 12-14/83 dated 27.11.1994; issued by the Finance Department, Government of the Punjab, the sanad “*Ashadat-ul-Almia Fil-uloom Arabia*” issued by the “Rabita-tul-Madaris-e-Ismamia, Tanzeem-ul-Madaris, Wafaq-ul-Madaris and Jamia Ashrafia Lahore” only will be considered equivalent to M.A Arabic for purposes of receiving BPS-14 and selection grade BPS-15.

Following five (05) Oriental Teachers (O.T) working under the administrative control of Dy.DEO (HQ) Bahawalpur were enjoying the benefits of higher scale (BPS-15) on the basis of sanad “*Ashadat-ul-Almia*” obtained from “Jamia Arabia Bakhsia, Naudero; Larkana”. Grant of higher scale (BPS-15) on the basis of the sanad issued by that Madarsa, which was not recognized by the Government of the Punjab, was unauthorized. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of the Teacher	Name of the School where Postd	Amount of Unauthorized Expenditure
1	Mr. Altaf Husain	Govt. Primary School Khanuwali	249,332
2	Mr. Khalil ur Rehman	Govt. Primary School Mushtaq Wala	251,017
3	Mr. Qari Abdul Majeed	Govt. Primary School Khanqah Sharif	284,122
4	Mr. Muhammad Mushtaq Tahir	Govt. Primary School 16/DNB	263,977
5	Mr. Muhammad Afzal	Govt. Primary School 17/DNB	251,017
Total			1,299,465

The loss occurred due to ineffective financial and managerial controls.

Unauthorized grant of higher scale (BPS-15) to the employees resulted into loss of Rs1.299 million.

The matter was reported to the Dy.DEO, EDO (Education) and DCO during August, 2013. The Dy DEO (HQ) Bahawalpur replied that the Jamia Arabia Bakhshia Nodero is recognized by the Government of the Sindh. However, the matter has been referred to the competent authority for necessary guidance. The DAC in its meeting held in November,2013 directed to recover the amount from the person(s) concerned and depositing into relevant head of account.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs1.299 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 for making unauthorized appointments and granting inadmissible advance increments, under intimation to Audit.

[AIR Para: 5]

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

1.2.5.1 Over Payment due to Non-reduction of Composite Rates of Concrete – Rs821,024

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 Rs13.764 million during 2011-12 for 68,579 CFT of RCC work in (11) development schemes as detailed in **Annex –P**. 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 a loss due to over payment of Rs821,024.

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

Overpayment of Rs821,024 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 the month of August 2012. The DO (Buildings) replied that no pit sand was used. Reply of the DDO was not tenable as no substantiating evidence was produced in support of the reply. The DAC in its meeting held in September 12, directed to recover the amount at the earliest.

No progress was intimated till finalization of this report.

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

[AIR Para: 01]

1.2.5.2 Loss due to Allowing Purchase of T.S.T Materials from Far Quarry –Rs489,006

According to Chief Engineer Punjab High Way Department letter no. 954-98/m(I), dated 02-10-2007, the following new aggregate sources / quarries are therefore approved for use in sub base course, base course, surface treatment to roads. i.e Girdu area alongwith N-70 Sulaiman range, district D.G.Khan.

The DO (Roads) Bahawalpur allowed purchase of T.S.T material from Sikhan Wali Quarry, Sargodha (distant quarry) rather than Girdu quarry, Sakhi Sarwar (nearest quarry) and made payment for excessive lead for carriage of materials during 2011-12, despite the fact that both quarries were equally good and approved by the government. The detail is given at **Annex – Q**.

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

Above action of the management caused a loss of Rs489,006 to the Government.

The matter was reported to the DCO, EDO (W&S) and DO (Roads) during August, 2012. The DO (Roads) replied that available material was only suitable for base and subbase therefore it could be utilized for surfacing of the road. The reply of the department was not tenable the material and quarry was approved by the High Way Department. The DAC, in its meeting held in September 2012 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends recovering the amount of Rs489,006 from the contractors concerned, under intimation to Audit.

[AIR Para:-4]

1.2.5.3 Loss due to Excessive Consumption of POL – Rs421,380

According to rule 2.31 (a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.

The Medical Superintendent of THQ Hospital Khair Pur Tamewali received an ambulance No.BRG-1007 from the EDO (Health) during September 2009. A fuel consumption certificate showing average of 5 KMs/liter with AC and 6 KMs/liter without AC was arranged from the Assistant Agriculture Engineer Bahawalpur on 22.02.2010. Whereas, ambulance No.BNP-6825, having the same make, model and specifications was running at THQ Hospital Chistian with average of 9 KMs/liter with AC and 11 KMs/liter without AC. The situation indicated that the management of THQ Hospital Khair Pur Tamewali arranged the fuel consumption certificate showing lower average just to misappropriate public money. As per record, the ambulance consumed 10,611 liters diesel and covered distance of 63,541 KMs during 2011-12. The situation indicated that 4,362 liters of diesel valuing

Rs421,380 was consumed in excess as compared to the average of ambulance of THQ Hospital Chistan.

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

Above action of the management caused a loss of Rs421,380 to the Government.

The matter was reported to the DCO, EDO (Health) and Medical Superintendent of THQ Hospital Khair Pur Tamewali during August, 2012. The DDO replied that consumption of diesel has been recorded as per average certificate issued by the AAE. The reply of the department was not tenable as the log books were required to be maintained as per actual consumption. The DAC, in its meeting held in September, 2012 directed the EDO (F&P) to investigate the matter within 15 days.

No progress was intimated till finalization of this Report.

Audit recommends early finalization of enquiry proceedings and recovery of loss of Rs421,380 from the person(s) at fault, under intimation to Audit.

[AIR Para:-7]

1.2.5.4 Over payment due to Over Estimation of Costs after Allowing 20% Contractor's Profit – Rs160,313

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) 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 ten development schemes, which resulted in excessive expenditure of Rs160,313.

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 Rs160,313 to the government.

The matter was reported to the DCO during the month of August 2012. The DO (Buildings) replied that payments were made as per estimate sanctioned by the competent authority. Reply of the DDO was not tenable contractor's profit was included in the estimates in violation of the instructions of the Finance Department. The DAC, in its meeting held in September,12 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]

ANNEX

[Annex – “I”]

(Rs. in Million)

Sr. No.	Para No.	Subject	Amount	Nature of Para
		DCO Bahawalpur		
1	7	Loss due to unjustified expenditure on purchase of energy savors	0.259	Overpayment
2	24	Loss to Govt. due to Purchase of Store Items on Higher Rates	0.345	Overpayment
		Deputy District Officer (Agriculture) Bahawalpur		
3	08	Loss to Govt. Due to Purchase of POL at Higher at Rates than the Rates Fixed By OGRA	0.104	Overpayment
		District Officer (OFWM) Bahawalpur		
4	12	Purchase of Cement at excess rate than sanctioned by F.D.	0.599	Overpayment
		District Officer (Live Stock) Bahawalpur		
5	4	Non recovery of unauthorized drawl of pay and allowance	0.521	Overpayment
		Governments School for Blinds Bahawalpur		
6	4	Un-justified payment of Conveyance Allowance and House Rent Allowance	0.190	Overpayment
7	12	Loss due to double drawl of GP Fund	0.248	Recovery
		EDO (Education) Bahawalpur		
8	06	Misappropriation	0.595	Recovery
9	11	Non Recovery of Registration/Inspection Fee from Private registered Schools	0.204	Recovery
		Deputy DEO(EE-W) Bahawalpur		
10	8	Award of Running / Regular scale without prescribed qualification.	0.973	Overpayment
		Deputy District Officer (M) HQ Bahawalpur		
11	12	Un-authorized drawl of pay and allowances after voluntary retirement	0.371	Overpayment
		Deputy DEO (EE-M) Khair Pur Tamewali		
12	1	Unauthorized drawl of Pay and allowances on Regularization	0.172	Overpayment
13	3	Non Deposit of sales proceed of trees into Government treasury Rs.261,560 and Non deduction of Income tax of Rs. 13,078	0.224	Recovery
14	10	Irregular Payment of annual increment and recovery thereof	0.146	Overpayment
15	11	Loss due to irregular award of BS-14	0.381	Overpayment
16	13	Irregular award of annual increments to untrained PTC teacher. Irregular Expenditure of Rs. 706,695 and Recovery of Rs. 94,350	0.801	Overpayment
17	16	Irregular expenditure due to appointment without having prescribed Qualification	0.398	Irregularity
		DO (Sports) Bahawalpur		
18	14	Irregular expenditure on Photography, Sound system, Advertisement	0.789	Irregularity

		Deputy District Officer (EE-W) Ahmed Pur East		
19	04	Payment of GST & Income Tax of Previous Paras from SMC Fund instead of Recovery from Suppliers	0.422	Recovery
		Government Girls Model High School Hasilpur		
20	3	Irregular award of running scale to drawing master	0.691	Overpayment
		DO (HEALTH) BAHAWALPUR		
21	04	Payment of doubtful purchase or purchase in papers of medicine	0.856	Irregularity
22	07	Unauthorized payment of practice compensatory allowance during posting other than BHUs and RHCs	0.480	Overpayment
23	13	Loss to Government due to Purchase of Medicines on Higher Rates	0.394	Overpayment
24	22	Non Compliance of SDAC Decision Regarding Lease Money of Agricultural Land	0.273	Recovery
25	24	Doubtful expenditure due to fictitious billing	0.353	Irregularity
		THQ Hospital Hasilpur		
26	07	Irregular payment of Adhoc relief allowance 50% (2010) Rs. 295070	0.074	Overpayment
27	10	Purchase of X-Ray without observing codal formalities	0.700	Irregularity
28	11	Recovery of pay and allowances	0.106	Recovery
		RHC Qaim Pur		
29	08	Purchase of medicine from unregistered companies	0.788	Irregularity
		RHC Mubarak Pur		
30	03	Loss due to vacant residences and unjustified drawl of HRA and CA	0.583	Overpayment
31	08	Loss due to payment of salary during absent period	0.466	Overpayment
32	11	Loss to Govt. due to Purchase of Medicine on Higher Rates	0.047	Overpayment
		EDO (W&S) Bahawalpur		
33	16	Irregular Expenditure Beyond Competency	0.509	Irregularity
		DO (Roads) Bahawalpur		
34	04	Unjustified grant of time extension and payment of price variation	0.423	Overpayment
35	11	Loss to Govt. due to theft of store items from the workshop	0.050	Recovery
36	16	Excess payment to contractors on account of steel	0.432	Overpayment
37	18	Overpayment due to un-authorized enhancement than Revised TSE	0.823	
38	19	Non Recovery of Lease Rent for approaches to Petrol Pumps	0.530	Recovery
39	20	Non recovery of Professional Tax	0.510	
40	22	Over payment due to non-reduction of composite rates of concrete	0.123	Overpayment
		District Officer (Buildings) Bahawalpur		
41	04	Loss to government due to over estimation of costs and purchase of machinery & equipment after allowing 20% contractor's profit	0.539	Overpayment
42	07	Unjustified allotment of Rs1,177,600 and an expenditure on Buildings/Offices of Provincial Government Rs. 609,356	0.609	Irregularity
43	13	Over payment due to non-reduction of composite rates of concrete	0.816	Overpayment

44	12	Unjustified retention of securities	0.352	Recovery
45	24	Splitting of Works	0.344	Irregularity
46	28	Non recovery of Rs.328008/- on account of theft of store items	0.328	Overpayment

MFDAC PARAS

(Rs. in Million)

Sr. No.	Para No.	Subject	Amount
		DCO Bahawalpur	
1	04	Loss to Govt. due to Un-Justified Drawl under the Head of Hot & Cold Charges and Photocopies	0.315
2	06	Unauthorized Expenditure on Purchase of Vehicle and Machinery & Equipment	1.1911
3	10	Loss to Govt. due to showing Unjustified Fuel Expenditure during Winter Season	1.670
4	11	Loss to Govt. due to Non Observing Austerity Measures on account of Electricity	0.180
5	13	Loss to Govt. due to Unjustified / Illogical Traveling by the DCO	0.632
6	18	Loss to Govt. due to Unauthorized use of Electricity	1.379
7	19	Loss to Govt. due to Un-Justified Payment of Arrears & Fines	1.136
8	22	Loss to Govt. due to Un-Economical use of POL at Camp Office	0.305
9	26	Loss to Govt. due to Extraordinary Difference of Electricity Consumption between Main office and the Camp Office	0.334
10	27	Loss to Govt due to Release of Funds against Illogical Works	1.000
		EDO (Agriculture) Bahawalpur	
11	1	Loss due to Un-Justified Payment of Allowances	0.043
		Deputy District Officer (Agriculture) Bahawalpur	
12	03	Loss to Govt. due to Auction less than Reserve Price	0.396
13	07	Loss Due to Auction Less than Previous Year Auction Value	0.184
14	10	Loss to Government Due to Huge Expenditure and Very Less Income of Government Shrub Nursery	14.862
15	11	Loss to Government Due to Showing Very Low Grafted Rate of Plants	1.270
16	12	Loss due to Prejudice Auction of Crops	1.827
17	15	Unauthorized payment of conveyance allowance besides residing in govt. residence	0.065
		District Officer (Live Stock) Bahawalpur	
18	5	Wastage of Govt Property	2.000
19	7	Non recovery of liquidated damages	0.082
20	8	Irregular distribution of medicine	7.745
21	10	Improper maintenance of record for POL and repair and	0.306

		maintenance	
22	15	Excess expenditure than sanctioned budget	1.336
		District Officer (OFWM) Bahawalpur	
23	4	Non-completion of Water Courses	16.321
24	8	Overpayment for Bricks	10.464
25	9	Overpayment by excess measurement of bricks masonry	3.651
26	10	Overpayment for cement	1.161
27	11	Overpayment for sand	0.397
		EDO (Community Development)	
		Governments School for Blinds Bahawalpur	
28	1	Loss to Government due to doubtful consumption of POL	1.103
29	2	Irregular expenditure due to non-compliance of PPRA Rules	0.002
30	5	Unjustified expenditure on Dengue campaign	0.039
31	6	Irregular drawl of Conveyance allowance during leave period	0.002
32	7	Doubtful drawl and non distribution of stipend	0.174
33	11	Irregular expenditure on repair of vehicles	0.056
34	13	Non disposal of unserviceable stock	0.171
35	14	Doubtful expenditure on Computer Equipment	0.014
36	15	Loss to government due to doubtful payment of food items	0.155
37	16	Unauthorized purchase of Uniform and Food Items	0.849
38	18	Non Utilization of Budget	6.589
39	19	Non payment on account of Sui Gas bill	0.026
		EDO (Education) Bahawalpur	
40	02	Unjustified overhauling of Vehicle	0.074
41	03	Unjustified consumption of POL	0.156
42	07	Illegal promotion of Mr. Khalid Hussain Stenographer BS -12 as Superintendent in BS-16	0.083
43	12	Unjustified repair of Vehicle	0.108
		Deputy DEO(EE-W) Bahawalpur	
44	7	Drawl of pay and allowances without sanctioned post	0.895
		Deputy District Officer (EE-M) Bahawalpur	
45	07	Non Utilization of SMC Grant	2.634
		Deputy District Officer (M) HQ Bahawalpur	
46	13	Non accountal into stock register	0.024
		Deputy District Officer (EE-W) Hasilpur	
47	03	Unjustified expenditure on POL	0.337
48	04	Unauthorized utilization of SMC Funds	0.482
49	06	Variation in expenditure of pay and allowance	2.609
50	09	Unauthorized payment of integrated allowance	0.143
51	12	Irregular payment of Arrears of pay and allowance without additional budget amounting to Rs. 551626/- and over	4.694

		&above expenditure of Rs. 4142688/-	
52	14	Non Accountal of bills in cash book	0.337
53	16	Non utilization of Budget/ Unspent Budget Rs	2.740
54	17	Unjustified expenditure on repair of vehicle	0.048
55	18	Irregular payment of electricity charges against zero consumed unit and not adjustment of paid bills Rs.	0.071
56	19	Irregular expenditure on purchase of stationery	0.079
57	20	Unjustified / un authorized payment of SMC fund	0.100
58	21	Excess expenditure than sanctioned budget	6.143
		Deputy District Officer (EE-M) Yazman	
59	03	Doubtful / Un-Justified Expenditure regarding Repair & White Washing of School Buildings	3.484
60	04	Loss to Govt. Treasury due to Un-Justified Expenditure of Photocopies	0.052
61	05	Loss due to irregular award of advance increments irregular payment of pay and allowances after retirement	0.058
62	06	Unjustified expenditure for school	0.219
63	07	Doubtful / Un-Justified Expenditure Shown regarding Repair of Shelter Less School	0.036
		Deputy District Officer (EE-W) Yazman	
64	01	Over payment of conveyance allowance	0.011
65	02	Doubtful Expenditure on stationery, others and printing	0.119
66	08	Unjustified funding and expenditure on repair of Building and Electricity	1.527
67	09	Non deduction of income tax	0.039
		Deputy DEO (EE-M) Khair Pur Tamewali	
68	4	Irregular payment of arrears of pay and allowances without additional Budget	4.311
69	15	Misappropriation of Rs. 57,391 and recovery thereof	0.057
		Deputy District Officer (EE-W) Ahmed Pur East	
70	09	Doubtful expenditure on POL	0.321
71	10	Non Utilization of SMC Grant	3.516
72	11	Irregular payments of arrears of pay and allowances without additional Budget	1.147
73	12	Doubtful payment of rent of school building and non deduction of income tax.	0.150
74	13	Non Accountal into Stock and Non Verification of Deposit of GST invoices	0.252
75	15	Loss to Govt. Treasury due to Unjustified Expenditure from SMC Fund	0.220
76	16	Unauthorized drawl of pay and allowances during Study Leave.	0.027
77	17	Doubtful / Un-Justified Provision of Funds Regarding	0.085

		Repair Of Shelter Less Schools	
		Deputy District Officer (EE-M) Ahmad Pur East	
78	7	Non recovery of absent period	0.025
79	10	Unsound budgeting –Lapse of budget	3.065
		Government Girls Model High School Hasilpur	
80	4	Excess payment of pay and allowances due to re-fixation on Appropriation	0.100
81	5	Non finalization of dismissal period and Non proceeding under E&D Rule payment of	0.065
82	8	Lapse/Non utilization of Budget	15.605
		DO (Sports) Bahawalpur	
83	02	Payment of Cash prize without sanction Authority	0.873
84	05	Loss to Government on payment of EVO bill	0.023
85	06	Unjustified payment of TA/DA	2.905
86	08	Unjustified payment of cash prizes on Sports Events	1.578
87	12	Unjustified expenditure on repair of Vehicle	0.167
88	13	Irregular Payment of Salary Due To Shifting Of Head Quarter	.340
89	16	Defective tendering Process	0.133
90	17	Unauthorized payment of pay during absence period	0.040
		Executive District Officer (Finance & Planning) Bahawalpur	
91	1	Irregular preparation of Budget	18.366
92	3	Irregular lump sum allocation of budget	31.000
93	7	Non Accountal of Assets and Liabilities valuing in millions	0.00
94	8	Unauthorized allocation of funds against Nil budget	6.471
95	13	Loss to Govt due to Release of Funds against Illogical Works	1.000
		Deputy District Officer (Excise and Taxation) Bahawalpur	
96	13	Non / Improper Maintenance of Service Record	0.00
97	15	Unauthorized absence from duty	0.187
98	17	Non verification of Sales Tax	0.145
		EDO (Health) Bahawalpur	
99	02	Irregular Expenditure on Purchase of Furniture	0.718
100	03	Irregular Expenditure on Purchase of Stationery	0.186
101	06	Non-forfeiture of Performance Security	0.078
102	08	Irregular Expenditure on Pay & Allowances	0.842
		DO (HEALTH) BAHAWALPUR	
103	05	Loss due to non deduction of water charges	0.415
104	10	Wastage of Public Fund due to Purchase of Unnecessary Medicines	5.439
105	14	Over payment of HSRP to employees	2.304

106	17	Un-Justified Expenditure	0.149
107	18	Irregular Expenditure on Overhauling of Generator	0.107
108	19	Irregular Expenditure on Repair of Vehicles	0.259
109	20	Difference in actually POL used and amount drawn Loss to Govt. (error in expenditure statement)	1.313
110	21	Loss to govt. due to purchase of POL at higher rates than the Rates fixed by OGRA	0.093
111	28	Defective & Non-Maintenance of Statutory Record	0
112	29	Schedule of Payments.	0
		THQ Hospital Ahmed Pur East	
113	05	Irregular payment for the absent period	0.101
114	06	Improper/ defective maintenance of record	3.391
115	09	Non recovery of liquidate damages	0.053
116	10	Non utilization of budget / unsound budgeting	4.655
117	12	Non deposit of sale proceeds of used mobil oil	0.034
118	13	Irregular drawl of HRA and CA	0.037
		THQ Hospital Hasilpur	
119	02	Non accountal of medicine bills amounting to Rs. 6,855,448 in cash book	6.855
120	04	Non recovery of liquidate damages	0.141
121	10	Purchase of X-Ray Rs. 699,770 without observing caudal formalities	0.700
122	12	Non utilization of budget / unspent budget	8.148
123	13	Irregular/ unauthorized drawl of pay and allowances out of DHO budget instead of THQ Budget	1.461
124	14	Irregular expenditure on repair form X-Ray	0.425
		RHC Qaimpur	
125	06	Irregular purchase of Medicines (L.P)	0.182
126	11	Rush of Expenditure in June	1.945
127	12	Unjustified expenditure on carriage of medicine	0.025
128	13	Unjustified consumption of X-Ray films	0.199
129	14	Recovery due to residing in the Residence over & above the entitlement	0.050
		RHC Mubarak Pur	
130	02	Loss to Govt. Treasury due to Drawl of Irrelevant Allowance	0.078
131	07	Loss to Govt. Treasury due to Un-Justified Payment of Allowances during Leave Periods	0.083
132	13	Loss to Govt. due to Un-Justified Expenditure on Purchase of Energy Savers	0.019
133	14	Un-Justified Expenditure on account of Repair of Vehicle	0.049
134	15	Loss due to Unjustified Running of Ambulance	1.661

		RHC Head Rajkan	
135	3	Non recovery of Liquidated damages of late supply of medicines	0.029
136	5	Unjustified excessive expenditure for POL and Telephone	0.123
137	9	Irregular drawl of pay without performing duties of the post	0.578
138	10	Non deduction of water charges from the residents of quarters of RHC Head Rajkhan	0.053
139	11	Unauthorized drawl of allowances during leave	0.026
140	12	Irregular payment of allowances to LHV	0.163
		EDO (Works & Services) Bahawalpur	
141	02	Doubtful expenditure of Repair of Vehicle	0.243
142	05	Non Accountal of Cash Receipt of Lab Tests Fees in million	0.00
143	06	Non Utilization of Budget	11.598
144	07	Irregular / doubtful expenditure on Stationary	0.238
145	12	Non Disposal of Unserviceable Stock	0.100
146	13	Irregular Expenditure on Repair Works	0.047
147	14	Doubtful Expenditure on Decoration and Purchase of Wateen Card	0.018
148	15	Unauthorized drawl of pay and allowances due to Change of Cadre	0.096
149	17	Excess Utilization of Budget	6.405
150	18	Unjustified Expenditure of POL	0.387
151	19	Unauthorized delay in Development Work	112.997
152	20	Non Deduction of Conveyance allowance during leave period	0.013
		DO (Roads) Bahawalpur	
153	6	Excess payment of Rs. 1,544,810 and recovery thereof	1.544
154	9	Irregular Payment of Development Works without TS	2.377
155	10	Loss to Government due to non forfeiture of Earnest Money due to Delay in Mobilization at Site of Work	1.315
156	12	Overpayment due to non deduction of shrinkage	0.437
157	13	Loss to Govt. due to payment of quantity in excess of TSE	0.211
158	14	Undue retention of Additional Performance Security outside the treasury Rs. 4.326 million	4.326
159	17	Unauthorized Refund of Additional Performance Securities before Prescribed Period Rs 11.952 Million	11.952
160	23	Loss to Govt. due to non deduction of HRA, CA and R&M and Utility Charges	0.066
161	24	Loss to Govt. due to payment of pay and allowances after Resignation	0.059
162	25	Overpayment due to allowing Unjustified lead on Crushed Stone	0.056
163	26	Irregular Payment of conveyance allowance during leave	0.032

District Officer (Buildings) Bahawalpur			
164	05	Non forfeiture of Earnest Money	0.236
165	09	Unjustified Releases of Funds Rs27.378	27.378
166	11	Excess payment to contractors	0
167	14	Loss to government due to payment of quantities in excess of T.S	0.775
168	15	Payment to Contractor without approval /Sanction of Rates of Non Schedule items by Competent Authority (EDO)	2.400
169	16	Unjustified sanction of Secured Advance	1.166
170	18	Recovery due to Payment of Earth from Outside Source despite availability of Surplus Earth	0.140
171	22	Loss to govt. by awarding price variation in spite of delay on the behalf of the contractor	2.158
172	23	Non deduction of shrinkage	0.083
173	27	Possible Misappropriation of Rs. 128,000 on account of POL	0.128

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	512,510	1,552,076	2,064,586	512,780	1,394,203	1,906,983	157,603	7.634%
Zila Naib Nazim	2,535,175	2,636,131	5,171,306	2,559,709	2,564,698	5,124,407	46,899	1.000%
DCO	17,718,513	78,575,175	96,293,688	17,245,285	75,776,584	93,021,869	3,271,819	3.397%
EDO (F&P)	26,241,118	77,030,311	103,271,429	25,193,078	72,612,429	97,805,507	5,465,922	5.293%
EDO (W&S)	188,032,748	863,110,414	1,051,143,162	166,717,505	637,966,946	804,684,451	246,458,711	23.447%
EDO(Education)	1,551,755,708	2,526,117,150	4,077,872,858	2,167,102,371	1,824,147,576	3,991,249,947	86,622,911	2.124%
EDO (Health)	332,339,119	601,526,932	933,866,051	327,391,540	568,912,618	896,304,158	37,561,893	4.022%
EDO (CD)	61,668,255	154,737,014	216,405,269	76,204,680	133,160,935	209,365,615	7,039,654	3.253%
EDO(Agriculture)	120,694,614	163,972,925	284,667,539	40,659,566	242,745,440	283,405,006	1,262,533	0.444%
Total Current Expenditure			6,770,755,887			6,382,867,943	387,887,944	5.729%
Development Expenditure			1,328,522,000			725,754,646	602,767,354	45.371%
Grand Total of Expenditure			8,099,277,887			7,108,622,589	990,655,298	12.231%

2012-13	Budget	Expenditure	Saving
Salary	2,301,497,759	2,823,586,514	-522,088,755
Non Salary	4,469,258,128	3,559,281,428	909,976,700
Development	1,328,522,000	725,754,646	602,767,354
Total	8,099,277,887	7,108,622,588	990,655,299

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.	17,738,279	0	17,738,279	14,518,290	(-) 3,219,989
5	Forests	8,396,652	208,748	8,605,400	8,446,097	(-) 159,303
7	Charges on A/c of M. V. Act.	6,567,217	0	6,567,217	6,546,794	(-) 20,423
8	Other Taxes & Duties.	12,588,020	847,466	13,435,486	12,942,842	(-) 492,644
10	General Administration.	321,034,050	0	321,034,050	130,680,580	(-) 190,353,470
15	Education.	4,446,627,300	201,517,671	4,648,144,971	4,553,823,492	(-) 94,321,479
16	Health Services.	919,526,100	14,339,951	933,866,051	896,304,158	(-) 37,561,893
17	Public Health.	3,257,350	433,960	3,691,310	3,524,230	(-) 167,080
18	Agriculture.	129,006,916	12,259,337	141,266,253	140,006,668	(-) 1,259,585
19	Fisheries.	3,386,832	0	3,386,832	3,524,599	(-) 137,767
20	Veterinary.	96,449,160	34,959,894	131,409,054	131,427,642	(+) 18,588
21	Co-operative.	28,390,000	2,753,900	31,143,900	30,644,380	(-) 499,520
22	Industries.	6,410,819	268,272	6,679,091	6,756,262	(+) 77,171
23	Miscellaneous Departments.	7,265,846	789,411	8,055,257	8,080,650	(+) 25,393
24	Civil Works.	110,348,595	37,423,439	147,772,034	117,777,248	(-) 29,994,786
25	Communications.	148,739,300	49,753,869	198,493,169	172,700,004	(-) 25,793,165
31	Miscellaneous.	60,311,866	81,445,296	141,757,162	137,632,392	(-) 4,124,770
32	Civil Defence.	6,499,738	1,210,633	7,710,371	7,531,614	(-) 178,757
Total Non-Development :		6,332,544,040	438,211,847	6,770,755,887	6,382,867,942	(-) 387,887,945
<u>DEVELOPMENT</u>						
36	Development.	98,585,000	179,086,726	277,671,726	210,448,223	(-) 67,223,503
41	Highways, Roads & Bridges.	292,877,000	329,527,242	622,404,242	293,003,331	(-) 329,400,911
42	Government Buildings.	300,000,000	86,240,032	386,240,032	222,303,092	(-) 163,936,940
	Arrears of Zila Council.	18,366,000	0	18,366,000	0	(-) 18,366,000
	Closing Balance.	23,840,000	0	23,840,000	0	(-) 23,840,000
Total Development :		733,668,000	594,854,000	1,328,522,000	725,754,646	(-) 602,767,354
Grand Total :		7,066,212,040	1,033,065,847	8,099,277,887	7,108,622,588	(-) 990,655,299

Annex – D
[Para 1.2.2.1]

Non Provision of Record

(Amount in Rupees)

Sr. No.	Name of DDO	Period of Audit	Particulars	Amount	AP No.
1	DO (Health) Bahawalpur	2012-13	Schedule of payments, history sheets, dead stock registers, asset registers, photocopy registers, record of inquiries, tour programs, TA/DA bills of gazzeted staff, log book etc	1,992,371	26
2	RHC Head Rajkan	2005-13	Service Books	-	4
3	RHC Mubarak Pur	2008-13	Schedule of Payment, Bills and Expenditure Statement, Dead Stok Register, Enquiries Register, Bills of Financial Year 2009-10	-	16
4	Dy. DEO (EE-M) Ahmed Pur East	2012-13	Vouched account i.e. cash books, stock registers, bank statements, vouchers, cheque books etc pertaining to utilization of SMC funds	350,000	8
5	Dy. DEO (EE-M) Bahawalpur	2012-13	Service books of staff, TA/DA bills and complete vouched account i.e. cash books, stock registers, bank statements, vouchers, cheque books etc pertaining to utilization of SMC funds	2,525,628	12
6	Dy. DEO (EE-W) Ahmed Pur East	2012-13	Service books of staff, TA/DA bills and complete vouched account i.e. cash books, stock registers, bank statements, vouchers, cheque books etc pertaining to utilization of SMC funds	1,303,170	18
7	Dy. DEO (EE-W) Hasilpur	2012-13	Service books of staff, TA/DA bills, vouchers of contingent expenditure and complete vouched account i.e. cash books, stock registers, bank statements, vouchers, cheque books etc pertaining to utilization of SMC funds	4,626,918	11
8	Dy. DEO (EE-W) Bahawalpur	2012-13	Service books of SSTs, record of SMC funds, vouched account of para No.4 of AIR 2008-12 as per decision of SDAC meeting	2,819,888	5
9	EDO (W&S) Bahawalpur	2008-13	Stock registers, log books, history sheets, T.S register, contractor's enlistment and renewal register, personal files of staff, enquiry files including press clipping regarding theft or fraud, complaints file.	-	23
10	DO (Roads) Bahawalpur	2012-13	Security Deposit Register, Contractor Ledger, Register of Advances, Machinery Register, Call Deposit Receipt Record, Log Books, Contingent Bills, Genera Stock Register, Detail of contingent paid Staff etc.	134,775,000	27
11	DO (Sports) Bahawalpur	2012-13	TA/DA bills of officers and officials, Serviceable Stock Register and Dead Stock Register etc.	796,658	18
12	Dy. DEO (EE-M) BWP	2012-13	Unserviceable Stock, Misc. material and Sales of Trees of various Schools	1,000,000	11
Total				150,189,633	

Annex – E
[Para 1.2.3.2]

Unauthorized Opening of Tenders

(Amount in Rupees)

Sr. No.	Name of Work	Amount of work	Open Tender Date	Member of Tender Board Missing
1	Qtr. No. 01/I to 04/I, Qtr. No. 10/I to 14/I & Qtr. No. 49/I to 50/I	275,000	15.10.12	1. Representative of Divisional Commissioner Bwp Divn Bwp (District Additional Collector) 2. Representative of D.C.O. Bwp (District Officer Coord)
2	Qtr. No. 05/I to 08/I & Qtr. No. 15/I to 20/I	250,000	-do-	-do-
3	Qtr. No. 21/I to 30/I	250,000	-do-	-do-
4	Qtr. No. 31/I to 40/I	250,000	-do-	-do-
5	Qtr. No. 46/I to 48/I & Qtr. No. 51/I to 56/I	225,000	-do-	-do-
6	Qtr. No. 41/I to 45/I & Qtr. No. 57/I to 62/I	275,000	-do-	-do-
7	Qtr. No. 63/I to 68/I & Qtr. No. 71/I to 76/I	300,000	-do-	-do-
8	Qtr. No. 01/II to 16/II	285,100	-do-	-do-
9	Qtr. No. 17/II to 30/II	249,500	-do-	-do-
10	Qtr. No. 31/II to 40/II, Qtr. No. 51/II to 52/II, Qtr. No. 55/II to 56/II, 59/II & 60/II	285,100	-do-	-do-
11	Qtr. No. 41/II to 50/II & 53/II , Qtr. No. 7-B/II to 12-B/II	282,400	-do-	-do-
12	Qtr. No. 63/II to 76/II & Qtr. No. 79/II to 80/II	285,100	-do-	-do-
13	Qtr. No. 57/II, 58/II, 61/II, 62/II, 77/II & 78/II, Qtr. No. 81/II to 90/II	285,100	-do-	-do-
14	Qtr. No. 229/II to 240/II & Qtr. No. 257/II to 260/II	285,100	-do-	-do-
15	Qtr. No. 247/II to 256/II & Qtr. No. 261/II to 266/II	285,100	-do-	-do-
16	Qtr. No. 267/II to 273/II & Qtr. No. 274/II to 282/II	254,300	-do-	-do-
17	Qtr. No. 283/II to 284/II & Qtr. No. 215/II to 228/II	278,300	-do-	-do-
18	Qtr. No. 211/II to 214/II , Qtr. No. 201/II to 210/II & Qtr. No. 308/II to 310/II	292,700	-do-	-do-
19	Qtr. No. 285/II to 301/II	244,800	-do-	-do-
20	Qtr. No. 157/II to 172/II	285,100	-do-	-do-
21	Qtr. No. 145/II to 156/II & Qtr. No. 109/II to 112/II	285,100	-do-	-do-
22	Qtr. No. 96/II to 102/II, Qtr. No. 104/II to 108/II & Qtr. No. 1-	271,400	-do-	-do-

	B/II,2-B/II, 4-B/II & 5-B/II			
23	Qtr. No. 135/II to 144/II & Qtr. No. 91/II to 95/II	267,300	-do-	-do-
24	Qtr. No. 113/II to 122/II & Qtr. No. 129/II to 134/II	285,100	-do-	-do-
25	Qtr. No. 123/II to 128/II & Qtr. No. 173/II to 182/II	285,100	-do-	-do-
26	Qtr. No. 183/II to 192/II & Qtr. No. 302/II to 307/II	264,600	-do-	-do-
27	Qtr. No. 77/I & 78/I, Qtr. No. 193/II to 200/II & Qtr. No. 35/III to 40/III	249,600	-do-	-do-
28	Qtr. No. 1/III to 24/III , Qtr. No. 31/III to 34/III & 58/III	275,500	-do-	-do-
29	Qtr. No. 25/III to 30/III , Qtr. No. 41/III to 57/III & Qtr. No. 1-B/III to 6-B/III	275,500	-do-	-do-
30	P&D Qtr. No. 1/1 & 1/2, P&D Qtr. No. 1/3 & 1/4 , P&D Qtr. No. 1/5 & 1/6 Asst. Director Development Residence Complaint Office Qtr. No. 09/I	177,000	-do-	-do-
31	Banglow No. 3/D, to 5/D, 72/D & 76/D Banglow No. 4/C & Residence of Director Excise & Taxation Officer Bwp	252,000	-do-	-do-
32	Residence of Director Development Bwp (DOP) ,Banglow No. 1/C to 3/C Banglow No. 1/D & 2/D	216,000	-do-	-do-
33	Banglow No. 6/D to 10/D	180,000	-do-	-do-
34	Banglow No. 11/D to 14/D , Banglow No. 1/D, 19/D & 20/D	252,000	-do-	-do-
35	Banglow No. 15/D to 18/D & Banglow No. 2/D, 61/D	252,000	-do-	-do-
36	Banglow No. 57/D to 59/D & Banglow No. 5/C, 6/C	180,000	-do-	-do-
37	Banglow No. 7/C, 8/C, 12/C & 14/C , Banglow No. 55/D & 56/D	216,000	-do-	-do-
38	Banglow No. 15/C to 19/C, Banglow No. 25/D & 26/D	252,000	-do-	-do-
39	Banglow No. 1/B to 3/B , Banglow No. 21/D to 23/D, 28/D, 67/D	288,000	-do-	-do-
40	E.T.O. Residence, Banglow No. 24/D & 27/D, Banglow No. 47/D to 49/D & 66/D	252,000	-do-	-do-
41	Banglow No. 50/D to 54/D, Banglow No. 63/D & 64/D	252,000	-do-	-do-
42	Banglow No. 40/C to 46/C	252,000	-do-	-do-
43	Banglow No. 34/D to 39/D	216,000	-do-	-do-

44	Banglow No. 29/D to 33/D & 65/D , Junior Research Officer Highway Residence Bwp	252,000	-do-	-do-
45	D.D.O. Buildings Residences Bwp & 73/D 1 st Type Qtr. No. 1-B to 4-B , 2 nd Type Qtr. No. 01 to 06 in Canal Colony	292,000	-do-	-do-
46	Road Inspector Qtr. No. 01 to 05 , Menial Staff Qtr. No. 01 to 06 , Old Superintendent Qtr. Opp: V.C. House	182,000	-do-	-do-
47	Family Flat No. 01 to 06	216,000	-do-	-do-
48	Office Flat No. 13 to 24	142,600	-do-	-do-
49	Bachelor flat with servant Qtr. No. 1 to 12	300,000	-do-	-do-
50	Overseer Qtr. No. 01 to 04 , 74/D & Hostel Superintendent	152,000	-do-	-do-
51	Banglow No. 66/D to 70/D & Residence No. 20-C near E.D.O. Education Office	222,000	-do-	-do-
52	<u>DISTRICT ADP 2012-2013</u> Electric & Water supply Installation in Jamia Masjid, One Unit Staff Colony Bahawalpur.	198,000	-do-	-do-
1	Construction of Parking Shed, Remaining shed of Mosque and 3 Nos. shops in DCO Office, BWP.	3,782,700	24.10.12	Representative of Divisional Commissioner Bwp Divn Bwp (District Additional Collector)
2	Construction of Parking Shed in District Office Planning, Bwp	254,000	-do-	-do-
3	General overhauling Filtration Plant in One Unit Staff Colony BWP.	250,000	-do-	-do-
1	Repair of BHU 33/BC (Alaf) District Bahawalpur.	971,000	26.2.13	Representative of Divisional Commissioner Bwp Divn Bwp (District Additional Collector)
2	Repair of BHU Goth Mehroo District Bahawalpur.	971,000	-do-	-do-
3	Repair of BHU Goth Mahrab District Bahawalpur.	971,000	-do-	-do-
4	Repair of BHU Khanpur Nouranga District Bahawalpur.	971,000	-do-	-do-
5	Repair of BHU Hakra District Bahawalpur.	971,000	-do-	-do-
6	Repair of BHU 39/DNB District Bahawalpur	971,000	-do-	-do-
7	Repair of BHU 63/DB District Bahawalpur	971,000	-do-	-do-
8	Repair of BHU Their Zabti District Bahawalpur	971,000	-do-	-do-
9	Repair of BHU Khairpur Daha District Bahawalpur.	971,000	-do-	-do-
10	Repair of BHU 20/DNB District	971,000	-do-	-do-

	Bahawalpur.			
11	Construction of Park on Kenchi More at Yazman.	10,183,000	-do-	-do-
12	Povision of Water Supply Line for Functioning of Sports Stadium Yazman.	4,278,000	-do-	-do-
13	Construction of 3-Nos. Staff Quarters in THQ Hospital Yazman.	6,500,000	-do-	-do-
14	Construction of 8-Nos. C/Rooms with Verandah i/c Stair in Govt. Boys High School Samma Satta (UC-19) (PP-270 / NA-184) Tehsil & District Bwp	8,355,000	-do-	-do-
15	Repair of Building Govt. Girls Elementary School Shahdara Bwp	769,000	-do-	-do-
16	Construction of 2-C/Rooms, Toilet Block & Provision of Drinking Water Facility Govt. Girls Elementary School Chak No. 8/DNB, Yazman.	2,427,000	-do-	-do-
17	Re-construction of Middle Block & Toilet Block Govt. High School Noushehra Jadeed, Ahmadpur East	7,085,000	-do-	-do-
18	Re-construction of 3-C/Rooms & Science Lab Govt. Boys High School Hasilpur No.2	4,669,000	-do-	-do-
19	Construction of Hall & 2-Rooms at Secondary Board of Education Bwp (NA-281)	2,427,000	-do-	-do-
20	Repair of Hall Bahawal Ladies Club, Bahawalpur. (NA-281)	485,000	-do-	-do-
21	Special Repair to Coordination Branch in District Coordination Office at Bwp	238,000	20.5.13	1. Representative of Divisional Commissioner Bwp Divn Bwp (District Additional Collector) 2. D.O. Buildings
22	Special Repair Office of DAO Bwp	150,000	-do-	-do-
23	Special Repair to Office of Deputy District Officer (Health) Bwp	75,000	-do-	-do-
24	Special Repair to Establishment-II Branch Office of District Officer (Health) Bwp	100,000	-do-	-do-
25	Special Repair of Litigation Brach of DCO Office/Old Commissioner Office Buildings.	250,000	-do-	-do-
26	Special Repair Office of the Executive District Officer (Works & Services) Bwp	600,000	-do-	-do-
27	Special Repair Office of Cooperative near Railway Station Bwp	1,095,900	-do-	-do-

28	Special Repair Quarter No. 269/II in One Unit Staff Colony Bwp	60,000	-do-	-do-
29	Special Repair to B-Flat No. 9 Officer Colony Bwp	60,000	-do-	-do-
30	<i>Chief Minister's Municipal Services Programme/CCB Funds 2012-13</i> Construction of Cycle Stand/Car parking shed in Tibbia College Bwp	1,442,000	-do-	-do-
31	Construction of Cycle Stand/Car parking shed in Tibbia College Bwp	1,442,000	23.5.13	1. E.D.O. (Education) Bwp 2. EDO (F&P) Bwp
32	S/R Dara-ul-Atfal (Male) Bahawalpur.	971,000	-do-	-do-
33	S/R Dara-ul-Atfal (Female) Bahawalpur.	1,000,000	-do-	-do-
34	S/R to D.C.O. Office Bwp	200,000	-do-	-do-
35	Raising/Special repair of Boundary wall at Govt. Girls Higher Secondary School Satellite Town, Bahawalpur. (North Side)	300,000	-do-	-do-
36	Quarter No. 10/II, 15/II, 16/II, 17/II, 22/II & 33/II	240,000	-do-	-do-
38	Quarter No. 02/III, 04/III, 06/III, 07/III & 09/III	200,000	-do-	-do-
39	Quarter No. 50/III, 51/III, 52/III, 53/III, 54/III & 55/III	240,000	-do-	-do-
40	S/R of Road Inspector Quarter No. 1, 2, 3 & 4 near Saddar Pully Bahawalpur.	200,000	-do-	-do-
41	Residence No. 28/D, Officer Colony Residence No. 51/D, near Circuit House Bachelor Flat No. 4 & 5 i/c Servant Quarter near Circuit House Bwp	220,000	-do-	-do-
42	Bachelor Flat No. 21 i/c Servant Quarter Officer Flat No. 22,23 & 24 near Circuit House Bwp	200,000	-do-	-do-
43	Re-construction/Special Repair to external B/wall near Banglow No. 11/D in Officer Colony Noor Mahal Road Bwp	220,000	-do-	-do-
Total		83,756,313.27		

Annex – F
[Para 1.2.3.3]

**Irregular Expenditure due to Award of Works to the Contractors of Own
Choice**

(Amount in Rupees)

Sr.#	Tender Opening Date	Sr. No. of Work/ Tender	Name of Work	No. of Tender Forms Sold	No. of Tender opened	Name of Participants without purchase of Tender form	Fee Not Deposited	Amount of Work
1	29-12-12	15	Special repair of M/Road from Mohana Wali to Darbar Bibi Javendi Uch Sharif	20	9	M/S Shafiq & Brothers	1500	3000000
2	18-01-13	4	Rehabilitation of M/Road from Orphan House (yateem Khana to Girls M/School Islami Colony BWP	11	4	M/S Saleem & Co.	466	931000
3	18-01-13	6	Const. of M/road from Choti Masjid (Bodla House) Karbla Road to house Tariq naseer & Latif Jewlers	15	9	M/S ZNZB Associates	916	1832000
4	18-01-13	14	Rehabilitation of M/Road City Januwala APE	11	5	Shahzad & Co	981	1961000
5	21-01-13	5	Const. of M/Road from BWP-HSP Road Adda Manzoor Abad to Basti Malik Abdul Aziz HSP	67	11	Sheikh M Iqbal	6690	13380000
6	21-01-13	7	Const. of M/Road from Zakria More to Adda Meran Yazman	33	8	M. Saqib Const. Co	2343	4685000
7	21-01-13	9	Rehabilitation of M/Road from Head Rajkan to Rafiq Chowk Yazman	64	21	Malik Muzaffar	3750	7499000
8	26-02-13	4	Const. of M/Road from Zakaria More to Adda Merana Yazman	33	6	Rab Nawaz	2343	4685000
9	26-02-13	6	Const. of M/Road from Gulberg Road to EDO Agriculture BWP	23	8	Salman Khan	666	1331000
10	26-02-13	7	Patch work M/Road from Chak No. 82/F to Chak No. 177/M HSP	6	3	Muhammad Bilal	284	567000
11	26-02-13	13	Special Repair of M/Road from Adda Chak 42/DB to Kudwala road chak 40/DB Yazman	27	6	Zulfiqa Ali	2500	2500000
12						Kh. Tariq Mehmood		

13	26-02-13	28	W/I of Water Diggi Chak No. 60/DB Yazman	6	2	Shahid Sajjad	203	406000
14	26-02-13	43	Const. of M/Road Mian street & Other streets Basti Karna Chowk to Sir Sadiq Para Medical College BWP	11	3	Rab Nawaz	2048	4095000
15	21-03-13	13	Special repair of M/Road from BWP-HSP Road to Basti Bhayan BWP	32	17	M/S Rizwan Builders	1000	2000000
Total				359	112		25686	48872000

(Rupees in Million)

Sr. #	Tender Opening Date	Sr. No. of Work/ Tender	Name of Work	No. of Tender Forms Sold	No. of Tender opened	Name of Participants without purchase of Tender form	Amount of Work	Exp. Upto 30-06-13 (In Million)	Acceptance Letter No. & Date
1	18-01-13	6	Const. of M/Road from Choti Masjid (Bodla House) Karbla Road to house Tariq naseer & Latif Jewlers	15	9	M/S ZNZB Associates	1.832	1.404	5286 dated 22-01-13
2	26-02-13	43	Const. of M/Road Mian street & Other streets Basti Karna Chowk to Sir Sadiq Para Medical College BWP	11	3	Rab Nawaz	4.095	1.97	3735 dated 23-05-13
Total				26	12		5.927	3.374	

Annex – G
[Para 1.2.3.4]

Unauthorized Expenditure on Civil Works

(Rs. in million)

Sr. No.	Name of Scheme	Date of A.A	Date of Withdrawal of A.A	Date of Restoration of A.A	Date of Release of Funds	Date of Work Order	Estimated Cost
1	Construction of Park at Kainchi More Yazman	-	01.03.13	01.04.13	15.04.13	06.05.13	10.488
2	Provision of water supply line for functioning of sports stadium at Yazman	-	01.03.13	01.04.13	15.04.13	25.04.13	4.682
3	Construction of 6 No. of staff quarters in THQ hospital Yazman	21.02.13	01.03.13	01.04.13	15.04.13	07.05.13	13.528
4	Repair of BHU 33/BC (Alaf) District Bahawalpur	23.01.13	21.02.13	01.04.13	14.02.13	15.03.13	1.000
5	Repair of BHU Goth Mehroo District Bahawalpur	23.01.13	21.02.13	-	14.02.13	06.03.13	1.000
6	Repair of BHU Goth Mehrab District Bahawalpur	23.01.13	21.02.13	-	14.02.13	11.03.13	1.000
7	Repair of BHU Khanpur Nauranga District Bahawalpur	23.01.13	21.02.13	-	14.02.13	-	1.000
8	Repair of BHU Hakra District Bahawalpur	23.01.13	21.02.13	-	14.02.13	07.03.13	1.000
9	Repair of BHU 39/DNB District Bahawalpur	23.01.13	21.02.13	-	14.02.13	15.03.13	1.000
10	Repair of BHU 63/DB District Bahawalpur	23.01.13	21.02.13	-	14.02.13	07.03.13	1.000
11	Repair of BHU Tehri Zabti District Bahawalpur	23.01.13	21.02.13	-	14.02.13	15.03.13	1.000
12	Repair of BHU Khair Pur Daha District Bahawalpur	23.01.13	21.02.13	-	14.02.13	-	1.000
13	Repair of BHU 20/DNB District Bahawalpur	23.01.13	21.02.13	-	14.02.13	-	1.000
	Total						38.698

Annex – H
[Para 1.2.3.8]

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) Khair Pur Tamewali	9	1997- 2013	2,396,430	8
2	Dy. DEO(EE-W) Ahmed Pur East	8	1997- 2013	2,428,560	8
3	Dy. DEO(EE-M) Ahmed Pur East	10	1997- 2013	1,163,520	3
4	Dy. DEO(HQ) Male Bahawalpur	-----	1997- 2013	1,559,871	6
	Total			7,548,381	

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

Sr. No.	Name of formation	No. of Employees	Period	Amount	AP No.
1	Dy. DEO (HQ) Bahawalpur	04	1989-2013	268,491	2
2	Dy. DEO (EE-M) Bahawalpur	13	2000-2013	176,526	2
3	Dy. DEO(EE-W) Bahawalpur	06	2012-2013	371,640	4
4	Dy. DEO(EE-M) Ahmad pur East	04	2012-2013	108,672	4
5	Dy. DEO(EE-W) Ahmad pur East	02	2012-2013	151,802	2
6	Dy. DEO(EE-M) Khair Pur Tamewali	05	1997-2013	320,167	9
	Total	34		1,397,298	

Annex – I
[Para 1.2.4.2]

Detail of Bills (without Date & Serial Number)

(Amount in Rupees)

Sr No.	Head	Name of Supplier	Detail of Expenditure	Bill No.	Date	Amount
1	Hiring of Vehicles	Asad Ullah Money Goods Bwp	Moharram Chelum Duty	19	Nil	75,000
2	Others	Ali Sher Ent Bwp	Dinner set	32	Nil	54,242
3	Others	Allah Dad Ent Bwp	Tissue Papers	147	Nil	26,513
4	POM	Allah Dad Ent Bwp	UPS (Camp Office)	148	Nil	31,088
5	POIT	Allah Dad Ent Bwp	Computers	150	Nil	48,256
6	POIT	Allah Dad Ent Bwp	EVO Device	150	Nil	48,256
7	Others	Usman & CO	Hiring of vechicles for general elections 2013	600	Nil	360,000
8	Hiring of Vehicles	Usman & CO	Moharram 2012 duty	821	Nil	125,000
9	ROM	Hassan Ent Bwp	UPS (Coord Branch)	1223	Nil	45,356
10	COS	Hassan Ent Bwp	Board of DCO Office	1254	Nil	38,840
11	Others	Hassan Ent Bwp	Sofa Cloth,Cloth boder, labour	1258	Nil	86,582
12	Others	Hassan Ent Bwp	Engergy Savers (85 wat)	1261	Nil	50,692
13	Others	Hassan Ent Bwp	Towel (Large)	1270	Nil	13,967
14	ROT	Hassan Ent Bwp	Mechanical work of car	1277	Nil	24,374
15	ROM	The Hashmi Ent Bwp	Camp Office telephone exchange work	Nil	01-01-2012	21,966
16	ROIT	The Hashmi Ent Bwp	Reparir of Computer	Nil	01-01-2013	5,300
17	COS	The Hashmi Ent Bwp	Mirror, Table cloth	Nil	01-01-2013	24,244
18	Celebration of fair	Shah Gee Electric Bwp	Lights for Eid Melad ul Nabi	Nil	01-01-2013	56,700
19	ROIT	The Hashmi Ent Bwp	Purchase of Computer items	Nil	01-01-2013	16,746
20	Entertainment	The Hashmi Ent Bwp	Tea DCO	Nil	01-01-2013	33,900
21	Others	M/S Baber & Company Bwp	Photostate copies	Nil	01-02-2013	15,948
22	Others	Koraija Brothers Bwp	Air Freshners	Nil	01-04-2013	4,430
23	Entertainment	The Hashmi Ent Bwp	Tea DCO	Nil	01-12-2012	35,000
24	Celebration of fair	Shah Gee Electric Bwp	Lights for Eid Melad ul Nabi	Nil	02-01-2013	20,700
25	ROT	The Hashmi Ent Bwp	Mehncial work	Nil	02-01-2013	10,518
26	Others	M/S Baber & Company Bwp	photocopies	Nil	02-02-2013	3,126
27	Entertainment	The Hashmi Ent Bwp	Tea DCO	Nil	02-02-2013	39,900
28	Enteraintment	Hassan Ent Bwp	Tea DCO	Nil	02-03-2013	30,840

29	Enterainmentment	Hassan Ent Bwp	Tea DCO	Nil	02-03-2013	46,040
30	Entertainment	M/S Baber & Company Bwp	Tea DCO	Nil	02-05-2013	44,400
31	ROM	Bahawalpur Regrigeration	Gas charging of Water Cooler of DCO Office	Nil	02-07-2012	8,000
32	Entertainment	Shah Gee Electric Bwp	Celebration of fair	Nil	02-09-2012	81,200
33	Entertainment	Multi Business Group Bwp	Tea DCO	Nil	02-11-2012	39,120
34	ROF	The Hashmi Ent Bwp	Chairs Polish and Labour	Nil	03-01-2013	23,500
35	Others	M/s Babar & Co Bwp	Wateen Card	Nil	03-11-2012	2,700
36	Stationary	Al-Karam Stationary Bwp	Purchase of Stationary items etc	Nil	05-09-2012	7,876
37	Others	Al Karam Stationary	Tissue Paper	Nil	05-09-2012	19,413
38	Others	Hassan Ent Bwp	Photostate copies	Nil	06-11-2012	9,000
39	Stationary	Ali Asher Ent Bwp	Paper (80gm)	Nil	07-08-2012	72,396
40	Stationary	Ali Asher Ent Bwp	File Cover	Nil	07-08-2012	72,396
41	Stationary	Ali Asher Ent Bwp	File Board	Nil	07-08-2012	72,396
42	ROM	Al-Karam Stationary Bwp	Air Coolor Rewind	Nil	08-06-2012	3,000
43	Others	The Hashmi Ent Bwp	Cable (7/36)	Nil	08-06-2013	24,940
44	Others	Creative Catering Rahimyar Khan	CM visit	Nil	08-11-2012	5,383,500
45	Others	M/S Baber and Company	Purchase of different plants	Nil	08-12-2012	71,728
46	Others	The Hashmi Ent Bwp	Generator for election	Nil	09-05-2013	510,000
47	Others	Multi Business Group Bwp	Banners for Dengue Awarness	Nil	09-07-2012	99,180
48	Others	Al-Karam Stationary Bwp	Cloth for record save	Nil	09-10-2012	19,413
49	Others	The Hashmi Ent Bwp	Tissue Papers	Nil	10-01-2013	21,325
50	Others	M/S Baber & Company Bwp	Wateen Card	Nil	10-02-2013	5,700
51	ROM	Arslan Computer Zone	Toner Rifill, Ups Repair	Nil	10-12-2012	6,350
52	Others	Ali Asher Ent Bwp	Purchase of different plants	Nil	11-08-2012	98,774
53	ROM	Multi Business Group Bwp	Fax Machine Camp Office	Nil	11-08-2012	4,872
54	ROM	The Hashmi Ent Bwp	Generator of domicle branch	Nil	13-01-2013	35,480
55	Printing	Glogal Compt Bwp	items for general elections 2013	Nil	13-05-2013	14,000
56	ROT	The Hashmi Ent Bwp	Purchase of Tube less Tyres	Nil	14-01-2013	47,240
57	ROT	The Hashmi Ent Bwp		Nil	14-01-2013	54,687
58	ROM	Multi Business Group Bwp	Ups of DCO Office	Nil	14-08-2012	9,584
59	Printing	Ali Asher Ent Bwp	Poster for Dengue Awarness	Nil	14-08-2012	98,600
60	ROF	M/S Kashif Ent Bwp	Chair Polish & Repair	Nil	14-11-2012	97,500
61	Others	Hassan Ent Bwp	Photostate copies	Nil	15-03-2013	15,830
62	Stationary	Hassan Ent Bwp	Purchase of Stationary items etc	Nil	15-09-2012	8,664
63	Printing	Allah Dad Ent Bwp	domicile certificate	Nil	15-11-2012	30,000

64	Others	M/S Baber & Company Bwp	Photostate copies	Nil	16-05-2013	76,160
65	Stationary	Shan Stationary Bwp	File Board	Nil	16-07-2012	86,769
66	Printing	Ali Asher Ent Bwp	Pamplits posters for Dengue awarness	Nil	16-07-2012	98,600
67	ROF	Kamran Furniture House Bwp	Office Racks Polish	Nil	16-07-2012	90,000
68	ROM	Multi Business Group Bwp	Generator of Camp Office	Nil	16-08-2012	99,880
69	Others	Ali Asher Ent Bwp	Banners complete	Nil	16-08-2012	98,600
70	Others	The Hashmi Ent Bwp	Purchase of different plants	Nil	17-05-2013	24,000
71	ROM	Multi Business Group Bwp	Generator of DCO Office	Nil	17-07-2012	98,440
72	Entertainment	M/s Babar & Co Bwp	Tea DCO	Nil	17-09-2012	39,840
73	Entertainment	M/s Babar & Co Bwp	Tea DCO	Nil	17-09-2012	20,400
74	ROIT	M/S Baber and Company	Computer of Domicile branch	Nil	17-09-2012	24,900
75	ROF	M/S Baber and Company	Chairs of Complaint cell	Nil	17-09-2012	9,200
76	ROT	The Hashmi Ent Bwp	Purchase of Tube less Tyres	Nil	18-01-2013	48,472
77	Entertainment	M/S Baber and Company	Tea DCO	Nil	18-06-2013	25,050
78	ROF	Kamran Furniture House Bwp	Office Chairs Polish	Nil	18-07-2012	90,000
79	ROM	Bahawalpur Regrigeration	AC of (New DCO office)	Nil	18-09-2012	13,950
80	COS	M/S Baber and Company	Board with Polish	Nil	19-05-2013	15,000
81	ROM	Bahawalpur Regrigeration	AC of Retaring room of DCO office	Nil	19-09-2012	11,700
82	ROM	M/S Babar & Company Bwp	UPS Repair	Nil	19-09-2012	2,175
83	Others	The Hashmi Ent Bwp	Purchase of different plants	Nil	20-05-2013	35,000
84	ROIT	Multi Business Group Bwp	Computer of Complaint Cell	Nil	20-08-2012	5,336
85	ROM	Modern Electric works Bwp	AC DCO Office	Nil	21-03-2013	25,500
86	Others	Multi Business Group Bwp	Ups of DCO Office	Nil	21-06-2012	45,396
87	ROM	Bahawalpur Refrigration bwp	Ac Service DCO Office	Nil	22-03-2013	14,000
88	Others	M/s Babar & Co Bwp	Wateen Card	Nil	22-05-2013	1,900
89	Others	The Hashmi Ent Bwp	Wateen Card	Nil	22-05-2013	1,900
90	Others	Ali Asher Ent Bwp	Purchase of different plants	Nil	22-08-2012	50,576
91	Others	Ali Asher Ent Bwp	Sign Boards Iron No Parking	Nil	22-08-2012	69,600
92	Others	M/s Babar & Co Bwp	Wateen Card	Nil	22-09-2012	1,900
93	ROT	Ali CO Bwp	Door Handle	Nil	23-06-2012	111,839
94	Others	Ali Asher Ent Bwp	Panaflex steamer	Nil	24-08-2012	98,600
95	Others	Ali Asher Ent Bwp	Panaflex steamer	Nil	25-08-2012	98,600
96	ROM	The Hashmi Ent Bwp	Fax Roll	Nil	28-11-2012	11,328
97	Others	Creative Catering Rahimyar Khan	CM Visit	Nil	30-01-2013	5,803,540

98	Others	Koraija Brothers Bwp	Air Freshner	Nil	30-06-2012	10,231
99	Others	The Hashmi Ent Bwp	Energy Saver (45 wat)	Nil	30-11-2012	15,236
100	Others	Bahawalpur Tent House Bwp	CM visit	Nil	30-12-2012	990,000
101	ROM	Bahawalpur Refrigeration	AC of DCO Office	Nil	Nil	7,300
102	ROM	Bahawalpur Refrigeration	AC of DCO Office shifting of AC	Nil	Nil	9,500
103	Others	Nil	photocopies	Nil	Nil	20,450
104	Others	Bahawalpur Tent House Bwp	CM Visit Tenting Bill	Nil	Nil	940,000
105	Others			Nil	Nil	400,000
106	Others	Nil	photocopies	Nil	Nil	16,300
107	Others	Hassan Ent Bwp	Photostate copies	Nil	Nil	16,100
108	Others	Nil	Photostate copies	Nil	Nil	25,296
109	Others	Nil	photocopies	Nil	Nil	19,312
110	Others	Nil	Photostate copies	Nil	Nil	11,992
111	Others	AlAbbass Photostate	Photocopies	Nil	Nil	31,244
112	Enterainment	The Hashmi Ent Bwp	Tea DCO		01-05-2013	36,600
Total						18,404,000

Annex – J
[Para 1.2.4.5]

Unauthorized 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. accomodati on within premises of office	Amount of C.A paid to persons having Govt. Vehicle
1	EDO (Education) Bahawalpur	-	2011-13	160,026	0	0	79,760
2	Dy. DEO (EE-M) Bahawalpur	859	2012-13	0	491,262	0	0
3	Dy. DEO (EE-M) Khairpur Tamewali	259	2007-12	109,198	322,895	0	0
4	Dy. DEO (EE-W) Ahmadpur East	541	2012-13	0	404,179	0	0
5	Dy. DEO (EE-W) Yazman	635	2012-13	344797	362,312	0	0
6	Dy. DEO (EE-M) Yazman	543	2012-13	43,861	231,069	0	0
7	Dy. DEO (EE-W) Hasilpur	514	2012-13	-	349,106	0	0
		39		159,938	0	0	0
8	Dy DEO (EE-W) Bahawalpur	963	2012-13	656,543	542,338	0	0
9	THQ Hospital Hasilpur	09	2012-13	87,886	0	0	0
10	THQ Hospital Ahmed Pur East	22	2012-13	256,439	0	0	0
11	DO (Health) Bahawalpur	-	2012-13	0	0	801,578	0
12	RHC Head Raj Khan	-	2012-13	423,560	0	0	0
13	RHC Mubarak Pur	-	2012-13	0	0	163,564	0
14	DO (Live Stock) Bahawalpur	10	2011-13	0	0	0	867,840
15	Dy. DO (Agri.) BWP	-	-do-	7,715	0	1,088,000	0
Total				1,592,081	2,703,161	2,053,142	947,600
Grand Total				7,295,948			

Annex – K
[Para 1.2.4.7]

Higher Rates on Non Schedule Items

Rate Analysis 100 Sft of Tuff Tiles PCC paver 60 mm Thick			
Description	Rate Paid	Rate To Be Paid	Remarks
P/L 60mm thick (7000 PSI)P.C.C approved shape colour/grey and quality (local made) 10 x 10 = 100 cft + Wastage 5% = 5cft) 105*(33+36)/2	3,675	3,622	53
Sand @1482.80% Cft=66	371	371	No difference
Sand Building @1100.00 % Cft=66	66	66	No difference
Carriage	2050	0	Rate of carriage was taken in lump sum whereas no carriage was admissible as the Tuff Tiles are locally made. The rates taken are of BWP District.
Labour charges	693	693	
Total	6,855	4,059	
Add 20% Contractor Profit and overhead charges	1,182	863	Contractor profit and overhead charges will apply only on non schedule item i.e tuff tile and labour , other items were schedule and contractor profit is already included
Grand Total	8,037	4,922	
Rate per 100Sft	80	49	
Excess Rate Paid	31		
Qty Paid	15808		
Excess Amount	490,048		

Similarly excess payment was made in the following 16 development schemes amounting to Rs. 2,930,896/- as detailed below

Sr. No.	Voucher No. & Date	Name of Work	WIP/Completed	Tuff Tiles Qty Paid	Rate Paid	Rate to be Paid	Rate Difference	Excess Payment (Rs.)
1	10/RD, 03-06-13	Const. of Tuff tiles near House Shah Nawaz Back Side darul kabab	1st Running Bill	5050	70	49	21	106050
2	11/RD, 03-06-13	Const. of Tuff Tiles Sadiq Colony, Basti Sialan near House Ghulam Hussain, BWP	1st Running Bill	4527	70	49	21	95067

3	12/RD, 03-06-13	Const. of Tuff Tiles near Bismillah General store, Sadiq Colony, BWP	2nd Running Bill	11545	75	49	26	300170
4	26/RD, 04-06-13	Const. of M/road & Tuff Tiles streets Shahdra BWP	1st Running Bill	7040	71	49	22	154880
5	65/RD, 21-06-13	Const. of M/Road & Tuff Tiles Police Line, Baghdad Road to street Ghulam Ali Chughtai, Millat Colony, BWP	1st Running Bill	4811	72	49	23	110653
6	72/RD, 24-06-13	P/L Tuff Tiles in Street Nazir Abad Colony, BWP	1st Running Bill	15821	75	49	26	411346
7	83/RD, 24-06-13	P/L Tuff Tiles Pavers Kucha Ganj Sharif, Shah Gunj, Gull Hassan etc Shahi Bazar	1st Running Bill	2119	75	49	26	55094
8	94/RD, 24-06-13	P/L Tuff Tiles Shams Colony, Sabir Colony, Saeed Abad, Chota Bindrah UC-1, BWP	1st Running Bill	13912	75	49	26	361712
9	95/RD, 24-06-13	Const. of Tuff Tiles street Athar Rasheed, Street Sajid Awan Mohalla nawaban & Street Nawaz, street Dr. Abdul Malik, street hafiz Khursheed, Mohallah Gunj Sharif, BWP	1st Running Bill	9145	73	49	24	219480
10	105/RD, 24-06-13	Rehabilitation of M/Road, street No. 9 & Const. of Tuff Tiles street jamia Masjid Qadria, street near Shoib General Store Bhatta No. 3 BWP	1st Running Bill	10895	75	49	26	283270
11	114/RD, 27-06-13	Const. of Tuff Tiles, Habib Colony (street Amir Ali, street Jam Intiaz Ali, street malik Niaz, street Master Hanif)	1st Running Bill	11475	70	49	21	240975
12	123/RD, 27-06-13	Const. of Tuff Tiles, street opposite Awan Plaza to House Dr. Riaz Metla etc	1st Running Bill	2800	70	49	21	58800
13	129/RD, 27-06-13	Const. of M/Road & Tuff tiles in Gharib Abad, green town, BWP	3rd Running Bill	9400	71	49	22	206800
14	132/RD, 27-06-13	Const. of Tuff Tiles in different streets of Maqbool Colony, BWP	1st Running Bill	9779	69	49	20	195580
15	150/RD, 27-06-13	Const. of Tuff Tiles, Basti Chootay Shah, Arshad Town, BWP	1st Running Bill	4389	70	49	21	92169
16	151/RD, 27-06-13	Const. of Tuff Tiles street Qazia Masjid, Mohallah Aam Khas, street Ch. Saleem, BWP	1st Running Bill	1850	70	49	21	38850
Total Excess Payment								2930896
Note :- these are the only Vouchers for the Month of June, 2013. Other Similar cases may be dealt with accordingly								

Annex – L
[Para 1.2.4.8]

Non / Less Realization of Revenue

(Amount in Rupees)

Sr. No.	Name of Formation	Particulars	Period	Amount	AP No.
1	THQ Hospital Ahmed Pur East	Purchee Fee & MLC Charges	2012-13	58,581	7
2	RHC – Head Rajkan	Water Charges	-do-	52,800	10
		Non auction of dry tries /timber	-do-	1,740,000	14
		Ambulance Charges	-do-	64,030	16
3	RHC Mubarak Pur	Purchee fee, ambulance charges etc	-do-	169,237	9
4	RHC Qaim Pur	Water Charges	-do-	60,000	5
		Purchee fee, ambulance charges etc	-do-	124,897	7
5	DO (Live Stock) Bahawalpur	Non auction of dry tries /timber and old building materials	2012-13	209,120	9
6	Dy DO (Agriculture) Extension Bahawalpur	Recoverable amount on account of auction of agricultural land / crops	2011-13	297,274	1
7	Dy DO (Agriculture) Extension Bahawalpur	Non auction of dry tries /timber and store items	2011-13	600,000	16
Total				3,375,939	

Annex – M
[Para 1.2.4.9]

Non Recovery of HRA and M&R Charges

(Amount in Rupees)

Sr. No.	Name of Formation	Name of Employee	Designation	Amount
1	THQ Hospital Hasilpur	Muhammad Ayoub	S/C	20,868
2	-do-	Navida Rasheed	Midwife	2,061
3	-do-	Najma Rasool	LHV	31,430
4	-do-	Shamsa Kanwal	-do-	16,800
5	THQ Hospital Ahmed Pur East	Dr. Adnan Hameed	Medical Officer	18,460
6	-do-	Dr. Malazam Hussain	-do-	45,280
7	RHC Head Raj Khan	SHO	SHO	371,808
8	-do-	News Agent	News Agent	19,365
9	-do-	Fehmida Naheed	LHV	45,770
10	-do-	Rehmat Ullah	Lab Assistant	34,900
11	-do-	Ghulam Qadir	Chowkidar	24,226
12	-do-	Umeed Ali	S.W	16,301
13	-do-	Muhammad Azhar	N/Q	26,082
14	RHC Mubarik Pur	Khalida Yaseen---	Technician	371,952
15	-do-	Muhammad Awais Buksh	-do-	
16	-do-	Mushtaq Ahmed	-do-	
17	-do-	Abdul Majeed Khan	Dispensor	
18	-do-	Muhammad Rafique	-do-	
19	-do-	Khair Ahmed	Lab Assistant	
20	-do-	Saeed Ahmed	Driver	
21	-do-	-do-	Driver	
22	-do-	Class-IV Residences	Naib Qasid	
23	-do-	-do-	-do-	
24	-do-	-do-	-do-	
25	-do-	-do-	-do-	
26	-do-	-do-	-do-	
27	RHC Qaim Pur	Dr. Nazeer Ahmed	SMO	239,768
28	-do-	Dr. Rahis Mahmood	-do-	
29	-do-	Riaz Ali Shah	Dispensor	
30	-do-	Habeeb-ur-Rehman	-do-	
31	-do-	Rab Nawaz	Dresser	
32	-do-	Sajida Parveen	Charge Nurse	
33	-do-	Nusrat Iqbal	-do-	
34	-do-	Sumera Hameed	LHV	
35	-do-	Muhammad Rashid	Dispensor	
36	Dy. DO (Agricluture) BWP	Muhammad Yaqoob	Field Assistant	1,597,100
37	-do-	Muhammad Iqbal	Budder	
38	-do-	Muhammad Tofique	-do-	
39	-do-	Shabbir Ahmed	Field Assistant	
40	-do-	Muhammad Saeed Aktar	-do-	
41	-do-	Shabbir Ahmed Anjum	-do-	
42	-do-	Rab Nawaz	-do-	
43	-do-	Nazir Ahmed	Baildar	
44	-do-	Muhammad Arshad	Field Assistant	

45	-do-	Abdul Qyoom	-do-	
46	-do-	Muhammad Zafar	-do-	
47	-do-	Muhammad Asim	Agriculture Officer	
48	-do-	Muhammad Asim iftikhar	Field Assistant	
49	-do-	Tahir Nawaz	-do-	
50	-do-	Saeed Ahmed	-do-	
51	-do-	Abrar-ul-Haq	-do-	
52	-do-	Asrar-ul-Haq	Junior Clerk	
53	-do-	Muhammad Asghar	Baildar	
54	-do-	Ali Ahmed	-do-	
55	-do-	Muhammad Ashfaq	Field Assistant	
56	-do-	Amanat Ali	Baildar	
57	-do-	Aftab Nawaz Alam	Field Assistant	
58	-do-	Muhammad Ishfaq	Dy. DO (Agri.)	
59	-do-	Sabir Javaid	Baildar	
60	-do-	Muhammad Rabil Azad	Field Assistant	
61	-do-	Sohail Shaffi	Agricluture Officer	
62	-do-	Rana Riaz Ahmed	Field Assistant	
63	-do-	Muhammad Asghar	-do-	
64	-do-	Abdul Rehman	Baildar	
65	-do-	Muhammad Iqbal	-do-	
66	-do-	Yasir Latif	Field Assistant	
67	-do-	Muhammad Nadeem	Baildar	
68	-do-	Nazar Hussain	-do-	
Total				2,882,171

Annex – N
[Para 1.2.4.13]

Detail of Fictitious Bills of DCO Office Bahawalpur

(Amount in Rupees)

Sr. No.	Head	Bill No.	Date	Amount (Rs.)	Name of Supplier	Detail of Expenditure
01	Printing	2	02-10-2012	34,800	Ali Asher Ent Bwp	domicile certificate
02	Stationary	4	30-09-2012	23,571	Ali Asher Ent Bwp	Purchase of Stationary items
03	Others	5	02-10-2012	33,727	Ali Asher Ent Bwp	Towel (Large)
04	Others	21	31-09-2012	33,578	Ali Asher Ent Bwp	Purchase of different plants
05	COS	22	03-11-2012	8,352	Ali Asher Ent Bwp	Battery for UPS
06	COS	29	23-11-2012	34,104	Ali Asher Ent Bwp	Gas Heater
07	POF	30	20-11-2012	49,764	Ali Asher Ent Bwp	Chair Polish Foam
08	ROM	1,801	06-12-2012	37,004	Ali CO Bwp	Photstate Machine
09	Others	1,927	28-06-2012	67,686	Ali CO Bwp	Tissue Paper
10	Others	1,936	03-07-2012	10,222	Ali CO Bwp	Wateen Card
11	Stationary	1	01-02-2013	12,876	Al-Karam Staionery Bwp	Purchase of Stationary itmes
12	Others	8	07-07-2012	22,826	Al-Karam Staionery Bwp	Glass
13	Stationary	9	07-07-2012	5,011	Al-Karam Staionery Bwp	Uni Ball point (Packet)
14	ROIT	10	07-07-2012	17,400	Al-Karam Staionery Bwp	Telephone Recording Card
15	Stationary	12	01-12-2012	17,052	Al-Karam Staionery Bwp	Purchase of Stationary item
16	POIT	30	02-05-2013	9,860	Al-Karam Staionery Bwp	Wi-Fi Device
17	others	36	02-05-2013	3,468	Al-Karam Staionery Bwp	Tissue Paper
18	Stationary	37	02-05-2013	1,044	Al-Karam Staionery Bwp	Uni Ball point (Packet)
19	stationary	39	19-02-2013	2,656	Al-Karam Staionery Bwp	Note Book
20	Others	40	19-02-2013	1,566	Al-Karam Staionery Bwp	Acid (1 liter)
21	Stationary	48	12-06-2012	14,825	Al-Karam Staionery Bwp	Paper (80gm)
22	Stationary	54	14-06-2012	11,461	Al-Karam Staionery Bwp	Paper (80gm)
23	Stationary	54	06-06-2012	14,268	Al-Karam Staionery Bwp	Photostate Toner DCO Office
24	Stationary	59	09-10-2012	21,965	Al-Karam Staionery Bwp	Purchase of Stationary items
25	POM	64	17-05-2013	12,760	Al-Karam Staionery Bwp	Air Cooler Large
26	Others	71	10-11-2012	9,431	Al-Karam Staionery Bwp	Tissue Papers
27	Stationary	74	10-11-2012	9,350	Al-Karam Staionery Bwp	Purchase of Stationary items
28	ROIT	89	03-06-2013	22,420	Al-Karam Staionery Bwp	UPS Battery (23 plate) (IT Lab)

29	Stationary	90	19-09-2012	5,800	Al-Karam Staionery Bwp	Register Arms Branch
30	Others	94	19-09-2012	7,296	Al-Karam Staionery Bwp	Tissue Papers
31	COS	97	30-01-2013	916	Al-Karam Staionery Bwp	Pipe for Heater, clip etc
32	ROM	99	01-02-2013	1,876	Al-Karam Staionery Bwp	Repair of Printer
33	Stationary	100	01-02-2013	3,016	Al-Karam Staionery Bwp	Purchase of Stationary itmes
34	Stationary	136	03-10-2012	398,240	Allah Dad Ent Bwp	Purchase of Stationary items
35	ROT	151	22-04-2013	60,288	Allah Dad Ent Bwp	Mechanical Work
36	POIT	152	23-04-2013	46,400	Allah Dad Ent Bwp	Colour Printers
37	Others	153	20-04-2013	24,777	Allah Dad Ent Bwp	Tissue Papers
38	Others	155	15-04-2013	69,600	Allah Dad Ent Bwp	Cloth for record save
39	POIT	157	20-04-2013	23,548	Allah Dad Ent Bwp	Telephone set
40	COS	158	27-04-2013	92,800	Allah Dad Ent Bwp	Cable for Generator of DCO
41	Others	159	21-04-2013	8,468	Allah Dad Ent Bwp	water Cooler (Large)
42	COS	160	21-04-2013	19,082	Allah Dad Ent Bwp	Purchase of items for election
43	Others	162	13-05-2013	235,480	Allah Dad Ent Bwp	Sand Bags
44	COS	184	26-05-2013	30,049	Allah Dad Ent Bwp	Stablizer
45	POIT	185	19-05-2013	3,480	Allah Dad Ent Bwp	DVD Rom
46	others	186	24-05-2013	23,478	Allah Dad Ent Bwp	Lock
47	Others	612	26-05-2013	95,700	Allah Dad Ent Bwp	Rooler Blind
48	ROT	101	13-10-2012	63,684	Hassan Ent Bwp	Mechanical work
49	ROM	103	10-10-2013	24,980	Hassan Ent Bwp	AC of Camp Office
50	ROM	105	10-10-2012	24,040	Hassan Ent Bwp	AC of Camp Office
51	ROM	106	11-10-2012	11,280	Hassan Ent Bwp	AC of Camp Office
52	Others	109	08-10-2012	24,975	Hassan Ent Bwp	Energy Saver Large
53	ROT	111	11-10-2012	19,125	Hassan Ent Bwp	Mechanical work
54	ROM	112	09-10-2012	19,517	Hassan Ent Bwp	Generator of Camp Office
55	Others	114	31-10-2012	9,280	Hassan Ent Bwp	Flowers for eid
56	ROT	116	06-11-2012	19,820	Hassan Ent Bwp	Mechanical work
57	ROT	117	07-11-2012	20,154	Hassan Ent Bwp	Brake work
58	Others	118	27-10-2012	15,950	Hassan Ent Bwp	Cloth for record (40 meter)
59	Others	120	31-10-2012	11,867	Hassan Ent Bwp	Energy Saver
60	POM	121	10-12-2012	14,500	Hassan Ent Bwp	Purchase of Printer (HP-1050)
61	Others	294	17-02-2013	24,824	Hassan Ent Bwp	Cloth for record save
62	Others	295	13-02-2013	4,234	Hassan Ent Bwp	Tray (Large)
63	Others	296	12-02-2013	8,288	Hassan Ent Bwp	Acid (1 liter)

64	ROT	750	25-03-2013	53,338	Hassan Ent Bwp	Green Number Plate, Poshesh
65	COS	992	11-03-2013	1,392	Hassan Ent Bwp	Cable Telephone
66	ROM	993	11-03-2013	2,264	Hassan Ent Bwp	Extension Lead
67	Others	994	11-03-2013	4,408	Hassan Ent Bwp	Energy Saver
68	Others	1,003	25-03-2013	10,440	Hassan Ent Bwp	Pipe 1"
69	ROM	1,004	25-03-2013	3,712	Hassan Ent Bwp	Photostate machine Toner
70	Printing	1,255	25-05-2013	92,800	Hassan Ent Bwp	File Cover Monogram
71	Others	1,256	25-03-2013	70,450	Hassan Ent Bwp	Purchase of different Plants
72	Others	1,257	25-03-2013	42,500	Hassan Ent Bwp	Purchase of Plants
73	Others	1,287	11-04-2013	23,838	Hassan Ent Bwp	Scanner
74	Entertainment	Nil	02-03-2013	30,840	Hassan Ent Bwp	Tea DCO
75	POIT	9	20-11-2012	22,388	Multi Business Group Bwp	Purchase of IT Items
76	Stationary	11	21-11-2012	13,456	Multi Business Group Bwp	Printer Cartridge
77	ROM	638	14-11-2012	49,904	Multi Business Group Bwp	Photocopier DCO Office
78	ROM	639	07-11-2012	5,604	Multi Business Group Bwp	Fax Machine DCO Office
79	ROM	642	30-11-2012	3,248	Multi Business Group Bwp	Steno set DCO Office
80	ROT	646	26-09-2012	21,880	Multi Business Group Bwp	Generator of DCO Office
81	ROIT	647	09-11-2012	15,318	Multi Business Group Bwp	Electrical items
82	Printing	1,043	16-07-2012	98,368	Shan Stationary Bwp	File Cover Printing
83	Others	27	10-12-2012	52,896	The Hashmi Ent Bwp	Cloth for curtans
84	ROIT	28	09-12-2012	7,540	The Hashmi Ent Bwp	Telephone Adopter Set
85	Others	29	07-12-2012	17,632	The Hashmi Ent Bwp	Cloth for curtans
86	POF	125	26-12-2012	19,488	The Hashmi Ent Bwp	Purchase of steel Chairs
87	Others	128	05-01-2013	2,770	The Hashmi Ent Bwp	Tissue Papers
88	Others	227	30-12-2012	24,128	The Hashmi Ent Bwp	Dinner set, Tea set
89	Others	229	05-01-2013	24,592	The Hashmi Ent Bwp	Purchase of different plants
90	COS	243	11-02-2013	31,320	The Hashmi Ent Bwp	Purchase of Battery for UPS
91	COS	248	15-02-2013	21,054	The Hashmi Ent Bwp	Purchase of Printer Laser Jet
92	POIT	250	09-02-2013	1,960	The Hashmi Ent Bwp	USB (4 GB)
93	COS	289	16-02-2013	13,340	The Hashmi Ent Bwp	Battery 12.V
94	COS	290	22-02-2013	16,530	The Hashmi Ent Bwp	Cupboard full size
95	COS	291	22-02-2013	16,530	The Hashmi Ent Bwp	Cupboard full size
96	Others	292	16-02-2013	18,600	The Hashmi Ent Bwp	Tissue Papers

97	Others	344	10-02-2013	18,328	The Hashmi Ent Bwp	Energy Saver (45 wat)
98	ROIT	377	09-03-2013	23,432	The Hashmi Ent Bwp	Laptop IT lab
99	ROF	614	27-05-2013	37,572	The Hashmi Ent Bwp	Sofa Cloth
100	ROM	615	09-05-2013	14,500	The Hashmi Ent Bwp	Grass Cuter Machine
101	ROM	616	22-05-2013	19,000	The Hashmi Ent Bwp	Grass Cuter Machine
102	ROIT	617	22-05-2013	7,200	The Hashmi Ent Bwp	Printer (General Branch)
103	ROIT	659	08-06-2013	58,286	The Hashmi Ent Bwp	Break work
104	COS	740	24-12-2012	8,636	The Hashmi Ent Bwp	Heater
105	COS	740	24-12-2012	8,636	The Hashmi Ent Bwp	Sui Gas Pipe (41 feet)
Total of Fictitious (Bold) Figures / Bills only						1,071,943

Annex – N
[Para 1.2.4.13]

Detail of Fictitious Bills of RHC Mubarik Pur

(Amount in Rupees)

Year	Head	Bill No.	Date	Name of Supplier	Detail of Expenditure	Amount (Rs.)
2007-08	Others	30	08-04-09	RQB	Fenyl	9,688
2007-08	Others	42	15-05-09	RQB	Sheshi	8,816
2007-08	MSD-2	73	15-03-09	RQB	X-Ray	11,356
2007-08	Others	75	05-04-09	RQB	Acid	9,206
2007-08	Others	86	01-02-09	RQB	Bulb	9,660
2007-08	Others	88	08-04-09	RQB	Oil Spray	9,210
2007-08	MSD-1	129	03-03-09	RQB	OPD Tickets	6,378
2007-08	MSD	205	15-08-09	RQB	X-Ray	47,769
2007-08	MSD	21214	10-08-09	RQB	X-Ray	46,348
2007-08	ROF	Nil	24-10-08	RQB	polish	6,500
2007-08	ROF	Nil	29-12-08	RQB	Repair of Chair	6,000
2007-08	ROM	Nil	13-08-09	RQB	Vim	2,850
2007-08	Others	435	16-10-08	Sial Traders	Stationary	9,744
2007-08	Stationery	444	01-12-08	Sial Traders	Office stationary	9,921
2007-08	COS	448	06-11-08	Sial Traders	Engisaver Etc	9,778
2007-08	Others	496	03-12-08	Sial Traders	Vim	9,767
2007-08	ROT	Nil	28-06-08	Sial Traders	BRJ 10	13,265
2007-08	ROT	Nil	06-06-01	Sial Traders	Bed Sheets	6,588
2007-08	MSD-1	Nil	22-08-08	Sial Traders	Bed Sheets	22,040
2007-08	MSD-1	Nil	22-08-08	Sial Traders	Bed Sheets	16,530
2007-08	MSD-2	Nil	21-08-08	Sial Traders	X-Ray	48,650
2007-08	MSD-2	Nil	21-08-08	Sial Traders	X-Ray	49,643
2007-08	MSD-2	Nil	18-12-08	Sial Traders	X-Ray	9,976
2007-08	COS	Nil	30-07-08	Sial Traders	Lab items	9,976
2007-08	COS	Nil	15-07-08	Sial Traders	Lab items	9,258
2007-08	Stationery	373	03-03-09	Yasir Traders	BRJ 10	4,392
2007-08	Stationery	378	07-04-09	Yasir Traders	Office stationary	9,581
2007-08	COS	381	07-03-09	Yasir Traders	Fenyl	9,396
2007-08	COS	388	15-01-09	Yasir Traders	Oil Spray	7,610

2008-09	POL	211	23-09-08	Al-Rehman	BRJ 10	19,050
2008-09	POL	241	20-10-08	Al-Rehman	BRJ 10	19,050
2008-09	POL	277	09-07-08	Al-Rehman	BRJ 10	19,050
2008-09	POL	313	27-03-08	Al-Rehman	BRJ 10	20,160
2008-09	POL	329	26-04-08	Al-Rehman	BRJ 10	19,120
2008-09	POL	331	08-01-08	Al-Rehman	BRJ 10	11,811
2008-09	COS	36	22-5-08	Hospi Tex		5,507
2008-09	COS	43	12-5-08	Hospi Tex		6,840
2008-09	Others	46	17-5-08	Hospi Tex		4,805
2009-10	POL	85	18-06-10	Al-Rasheed Petrol	POL	52,812
2009-10	POL	85	31-05-10	Al-Rasheed Petrol	POL	42,750
2010-11	POL	12	28-11-10	Al-Makka Pet.	POL	110,334
2010-11	POL	14	31-01-10	Al-Makka Pet.	POL	124,891
2010-11	ROM	114	28-05-11	Al-Makka Pet.	POL	34,700
2010-11	POL	901	14-10-11	Al-Makka Pet.	POL	20,190
2010-11	POL	2396	30-09-09	Al-Makka Pet.	POL	50,850
2010-11	POL	2	31-08-10	Al-Rehmat	POL	74,465
2010-11	POL	3	25-07-10	Al-Rehmat	POL	10,470
2010-11	POL	4	30-09-10	Al-Rehmat	POL	25,341
2010-11	POL	5	29-09-10	Al-Rehmat	POL	91,460
2010-11	POL	6	16-09-10	Al-Rehmat	POL	8,873
2010-11	MSD-2	7	24-07-10	Al-Rehmat	X-Ray	52,825
2010-11	MSD	37	25-04-11	Ch.Inter	MSD	7,650
2010-11	MSD	50	27-04-11	Ch.Inter	MSD	9,720
2010-11	MSD	58	26-04-11	Ch.Inter	MSD	9,720
2010-11	MSD	65	23-04-11	Ch.Inter	MSD	9,900
2010-11	MSD	69	25-04-11	Ch.Inter	MSD	9,450
2010-11	MSD	70	19-05-11	Ch.Inter	MSD	9,828
2010-11	COS	81	23-04-11	J&N	Fenyl	6,911
2010-11	Others	203	26-05-11	J&N	Energy Savers	9,828
2010-11	H&C	204	1/1/2011	J&N	Coola	5,000
2010-11	13201	207	18-05-11	J&N	Furniture	13,201
2010-11	Others	26	20-07-10	RQB	Vim	8,761
2010-11	COS	29	18-07-10	RQB	Oil Spray	9,154
2010-11	COS	31	10/8/2010	RQB	Energy Savers	9,828
2011-12	MSD	265	26-03-12	Al.Manzoor Med.	MSD	8,820

2011-12	MSD	863	29-11-11	Al-Ghani	MSD	8,172
2011-12	MSD	882	28-11-11	Al-Ghani	MSD	8,028
2011-12	MSD	1108	21-04-12	Al-Ghani	MSD	6,302
2011-12	POL	3	30-08-11	Al-Rasheed Petrol	POL	72,230
2011-12	POL	4	30-08-11	Al-Rasheed Petrol	POL	22,776
2011-12	Printing	5	21-07-11	Al-Rasheed Petrol	Printing Atem	7,598
2011-12	POL	5	30-04-11	Al-Rasheed Petrol	POL	22,904
2011-12	POL	6	22-09-11	Al-Rasheed Petrol	POL	78,520
2011-12	POL	7	27-07-11	Al-Rasheed Petrol	POL	62,740
2011-12	POL	7	30-10-11	Al-Rasheed Petrol	POL	93,929
2011-12	POL	8	30-10-11	Al-Rasheed Petrol	POL	34,899
2011-12	POL	11	31-01-12	Al-Rasheed Petrol	POL	40,492
2011-12	POL	12	30-01-12	Al-Rasheed Petrol	POL	12,192
2011-12	POL	13	25-02-12	Al-Rasheed Petrol	POL	45,420
2011-12	POL	17	28-04-12	Al-Rasheed Petrol	POL	30,425
2011-12	POL	18	26-04-12	Al-Rasheed Petrol	POL	19,817
2011-12	POL	19	30-05-12	Al-Rasheed Petrol	POL	45,839
2011-12	COS	105	30-04-12	Al-Rehmat	strychnin	9,048
2011-12	Stationery	116	19-04-12	Al-Rehmat	ROM	9,670
2011-12	Others	1	22-07-11	J&N	Jharoo	9,807
2011-12	MSD-2	11	27-08-11	J&N	X-Ray	99,122
2011-12	COS	23	23-8-11	J&N	strychnin	9,048
2011-12	Others	37	26-11-11	J&N	Energy Savers	9,790
2012-13	H&C	72	1/8/2013	J&N	Coola	7,424
2012-13	Others	108	2/28/2013	J&N	Jharoo	15,764
2012-13	MSD-1	112	4/12/2013	J&N	Beding clothing	79,808
2012-13	Others	164	4/6/2013	J&N	Fenyl	7,470
2012-13	COS	167	10/2/2013	J&N	Kussi	8,120
Total of Fictitious Bills Only						1,132,400

Annex – O
[Para 1.2.4.15]

Detail of Unjustified Repair Works

(Amount in Rupees)

Sr. No.	Head	Name of Supplier	Detail of Expenditure	Bill No.	Date	Amount	Observations
1	ROM	Hassan Ent Bwp	AC of Camp Office	1269	22-03-2013	36,400	Got repaired 04 times during 05 months only with Expenditure of Rs. 96,700
2	ROM	Hassan Ent Bwp		105	10-10-2012	24,040	
3	ROM	Hassan Ent Bwp		106	11-10-2012	11,280	
4	ROM	Hassan Ent Bwp		103	10-10-2012	24,980	
5	ROM	Bahawalpur Reprigeration	AC of DCO Office	Nil	Nil	7,300	Got repaired 07 times during 09 months only with Expenditure of Rs. 118,390
6	ROM	Bahawalpur Reprigeration		Nil	Nil	9,500	
7	ROM	Modern Electric works Bwp		Nil	21-03-2013	25,500	
8	ROM	Bahawalpur Refrigration bwp		Nil	22-03-2013	14,000	
9	ROM	Bahawalpur Reprigeration		Nil	18-09-2012	13,950	
10	ROM	Hassan Ent Bwp		457	15-09-2012	23,520	
11	ROM	Ali & Co. Bwp		1921	30-06-2012	24,620	
12	ROM	Multi Business Group Bwp	Fax Machine DCO Office	639	07-11-2012	5,604	All Fax Machines became out of order during 02 months
13	ROM	Multi Business Group Bwp	Fax Machine of Coord Branch	601	20-09-2012	8,652	
14	ROM	Multi Business Group Bwp	Fax Machine Camp Office	Nil	11-08-2012	4,872	
16	ROM	Hassan Ent Bwp	Generator of DCO Office	1285	12-04-2013	84,896	The Generator was found in running position on the dates of heavy repairs (according to Log Book).
17	ROM	Hassan Ent Bwp		1209	21-02-2013	98,480	
18	ROM	The Hashmi Ent Bwp		161	24-11-2012	47,503	
19	ROM	The Hashmi Ent Bwp		179	01-12-2012	35,756	
20	ROM	Multi Business Group Bwp		Nil	17-07-2012	98,440	
21	ROM	Hassan Ent Bwp	Generator of Camp Office	1217	27-02-2013	98,420	All three Generators became out of order during same 07 months
22	ROM	The Hashmi Ent Bwp		753	24-12-2012	80,160	
23	ROM	Hassan Ent Bwp		112	09-10-2012	19,517	
24	ROM	Multi Business Group Bwp		Nil	16-08-2012	99,880	
25	ROM	The Hashmi Ent Bwp	Generator of domicile branch	Nil	13-01-2013	35,480	
26	ROM	Hassan Ent Bwp	Photocopiers DCO	1274	30-03-2013	40,592	The machine was

27	ROM	Hassan Ent Bwp	Office	1041	25-04-2013	8,967	shown repaired 07 times during 07 months with expenditure of Rs. 237,643.
28	ROM	Hassan Ent Bwp		1210	20-02-2013	22,416	
29	ROM	Hassan Ent Bwp		1251	25-03-2013	39,132	
30	ROM	Ali CO Bwp		1801	06-12-2012	37,004	
31	ROM	Multi Business Group Bwp		62	02-10-2012	39,628	
32	ROM	Multi Business Group Bwp		638	14-11-2012	49,904	
33	ROF	Hassan Ent Bwp	Chairs, tables repair etc	1203	26-02-2013	78,400	Quantity / number of items repaired are more than the quantity available in stock register
34	ROF	Hassan Ent Bwp	Chairs, tables repair etc	1214	20-02-2013	98,000	
35	ROF	M/S Kashif Ent Bwp	Chair Polish & Repair	Nil	14-11-2012	97,500	
36	ROF	Kamran Furniture House Bwp	Office Racks Polish	Nil	16-07-2012	90,000	
37	ROT	The Hashmi Ent Bwp	Mechincal work BRM-4444	516	19-05-2013	64,884	The vehicle was found in running position on the dates of heavy repairs (according to Log Book).
38	ROT	The Hashmi Ent Bwp	Shocks work BRM-4444	308	15-01-2013	36,416	
39	ROT	The Hashmi Ent Bwp	Purchase of Tube less Tyres BRM-4444	Nil	18-01-2013	48,472	
40	ROT	Hassan Ent Bwp	Mechanical work BRM-4444	116	06-11-2012	19,820	
41	ROT	Hassan Ent Bwp	Mechanical work BRM-4444	463	30-09-2012	55,336	
Total						1,759,221	

Annex – P
[Para 1.2.5.1]

Non reduction of Composite Rates

(Amount in Rupees)

Sr. No.	Name of Scheme	Item	Qty (CFT)	Rate Paid	Amount Paid	Reduction (Rs) P.CFT	Loss
1	Construction of Admn. of block, computer lab, in Govt. Degree College for Women Dubai Mehal – Bwp (4 th Quarter 2009)	RCC 1:2:4 up to 20' height item No. 13 (i) at page No.98 of MB No.	2,034	192.2	390,935	12	24,408
		RCC 1:2:4 up to 20' height item No. 13 (ii) at page No.98 of MB No. (G.F) without shuttering	77	142.05	10,938	11.5	886
		RCC 1:2:4 up to 20' height item No. 13 (iii) at page No.98 of MB No. (F.F)	3,771	200.9	757,594	11.5	43,367
2	Conversion of High & higher Secondary School into Model School) Govt. B/ Higher Secondary School Chak No. 36/ DNB (2-Class Room & Repair of Existing Building (4 th Quarter 2011)	RCC 1:2:4 up to 20' height item No. 11 (i) at page No.06 of MB No. 2167/1098 with shuttering	925	247.9	229,308	12	11,100
		RCC 1:2:4 up to 20' height item No. 11 (ii) at page No.06 of MB No. 2167/1098 without shuttering	268	186.95	50,103	12	3,216
3	Construction of Examination Hall and 2-additional class rooms in govt. boys High School Chak No.	RCC 1:6:12 M.B 2041/772	3,167	5770.2	182,742	12	38,004

	45/DB Yazman (4th Quarter 2010)	RCC 1:6:18 M.B 2041/772	506	5228.4	26,456	12	6,072
4	Construction of 2-C.Rooms, B/Wall, Toilet Block and drinking water facilities in Govt. Arabic Primary School Mohajir Colony BWP.	RCC 1:2:4	666	251.45	167,466	12	7,992
5	Conversion of High School to Model School Govt. Girls High School Model Town-A BWP.	RCC 1:2:4	631	247.9	156,425	12	7,572
6	Provision of Multi Purpose Hall & 10 Additional C- Rooms in Govt. Girls Higher Secondary School Satellite BWP.	RCC 1:2:4	7,514	207.8	1,561,409	12	90,168
7	Establishment of Craft Bazar & Women Hall / Display Centre Especially in Embroidery at BWP	RCC 1:2:4	15,628	192.2	3,003,702	12	187,536
8	PMF Govt. Boys Primary School Chak No. 65 /DB (South) Yazman	RCC 1:2:4	176	218.35	38,430	12	2,112
		RCC 1:2:4	57	148.35	8,456	12	684
9	Conversion of High & Higher Secondary Schools into Model School Govt. Higher Secondary School Mubarkpur	RCC 1:2:4	250	247.9	61,975	12	3,000

10	Conversion of high & higher Secondary School into Model School Govt. Boys High School Uch Sharif DNB (3-C/Room)	RCC 1:2:4	949	247.9	235,257	12	11,388
11	Construction of Multipurpose Hall, Computer Lab & Liabrary Block in Govt. Boys Degree College Uch Sharif Tehsil APE.	RCC 1:2:4	8,162	192.9	1,574,450	12	97,944
			425	142.05	60,371	12	5,100
12	Construction of Special Education Centre HSP	RCC 1:2:4	11,457	218.35	2,501,636	12	137,484
		RCC 1:2:4	9,955	227.05	2,260,283	12	119,460
13	Conversion of High & Higher Secondary School into Model School Govt. Boys High School Satellite Town BWP (4-C/Rooms 4-Toilet)	RCC 1:2:4	1961	247.9	486,131	12	23532
Total			68,579		13,764,067		821,024

Annex – Q
[Para 1.2.5.2]

Purchase of T.S.T. Material

(Amount in Rupees)

Sr. No.	Name of Scheme	Name of Contractor	Average Per KM Carriage Rate of Per CFT from Quarry to Site of work (Rs.)	Quantity of Bajri (CFTs)	Fare of Total Lead (Rs.)	Total Lead Applied (KMs)	Extra KMs	Fare of Extra KMs (Rs.)
01	Special Repair of M/R from Faisal Sajjad Khichi house to Shahid Masood House, sajid awan town BWP	M/S Mansoor Ahmad Shah	37.92	1,215	46,073	346	120	15,979
02	Construction of Metalled Road from Dewala Morr to Bait Shekrani APE.	M/S Sohail Iqbal	38.90	4,603	179,066	442	244	98,851
03	C/R from Dera Malik Manzoor Ahmad to Basti Nawab Poora Bahawalpur.	M/S Lala Hussain	37.92	4,900	185,808	371	121	60,600
04	C/M Road from colony Ghulam Nabi to Chak No. 17/DNB, Yazman	M/S Amjad Mehmood	37.92	5,287	200,502	346	120	69,538
05	Widening of Existing Road from Jamia Sadiquia to Ghagohi Masjid BWP	M/S HATCO	37.78	2,457	92,825	364	121	30,857
06	Construction of M/R from KLP Ashraf Abad to Goth Mehrab, BWP	M/S Aashiq Construction Company	38.78	8,404	325,934	364	121	108,346
07	Construction of M/R from Dera Rana Nisar Ahmad to Dera Malik Ghulam Haider	M/S HATCO	37.64	3,993	150,293	357	121	50,939
08	Construction of M/R from Kudwala Fort Abbas to Basti Latif Abad Yazman.	M/S Amir Shahzad	38.40	4,544	174,499	395	273	53,896
Total				35,403	1,355,000			489,006