



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
RAHIM YAR KHAN  
AUDIT YEAR 2013-14**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works Department
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DHQ	District Headquarters
DO	District Officer
DTL	Drug Testing Laboratory
EDO	Executive District Officer
ESE	Elementary School Educator
EST	Elementary School Teacher
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
SESE	Senior Elementary School Educator
SST	Senior School Teacher
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, Rahim Yar Khan 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 Rs13.879 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, Rahim Yar Khan, 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 Rahim Yar Khan is administratively divided into four Tehsils namely Rahim Yar Khan, Sadiqabad, Khan Pur and Liaquat Pur.

### **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, Rahim Yar Khan for the financial year 2012-2013, was Rs8,924.083 million against which total expenditure of Rs7,633.271 million was incurred showing savings of Rs1,290.812 million. Similarly total development budget for the financial year 2012-13 was Rs2,061.120 million out of which expenditure of Rs442.499 million was incurred showing savings of Rs1,618.621 million.

Audit of non development expenditure amounting to Rs1,408.909 million was conducted which was 18.45% of the total non development expenditure whereas audit of development expenditure of Rs86.931 million was conducted which was 19.645% of the total development expenditure. Sample size selected for audit ranged from 23% to 88% of total expenditure.

Total receipts of the District Government, Rahim Yar Khan, for the financial year 2012-2013, were Rs130.00 million. RDA Bahawalpur audited receipts of Rs16.987 million which was 13.06% of total receipts.

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

Recoveries of Rs106.23 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs1.112 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 and Misappropriation amounting to Rs2.023 million was noted in one case<sup>1</sup>
- ii. Non production of record of Rs176.830million was noted in one case<sup>2</sup>
- iii. Irregularities and non-compliance amounting to Rs76.019million was noted in eight cases<sup>3</sup>
- iv. Weak internal controls were noted in twenty cases involving an amount of Rs691.002million<sup>4</sup>

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1

<sup>3</sup> Para 1.2.3.1 to 1.2.3.8

<sup>4</sup> Para 1.2.4.1 to 1.2.4.20

- v. While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized to the optimum as indicated below:

**(Rs. in million)**

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Exp.	(+)Excess (-)Saving	Saving (%)
15	Education	6,026.920	6,772.178	5,916.743	855.435	12.63 %
16	Health Services	927.600	1,047.740	942.184	105.556	10.07 %
24	Civil Works	68.880	76.274	61.842	14.431	18.92 %
25	Communications	225.365	259.608	213.945	45.662	17.58 %
31	Misc.	32.476	35.729	25.125	10.604	29.67 %
<b>Total Non-Development</b>		<b>7,281.241</b>	<b>8,191.530</b>	<b>7,159.841</b>	<b>1,031.689</b>	<b>12.59 %</b>
36	Development	1,613.248	2,061.120	442.499	1,618.620	78.53 %
<b>Total Development</b>		<b>1,613.248</b>	<b>2,061.120</b>	<b>442.499</b>	<b>1,618.620</b>	<b>78.5 %</b>
<b>Grand Total</b>		<b>8,894.489</b>	<b>10,252.650</b>	<b>7,602.340</b>	<b>2,649.309</b>	<b>25.84 %</b>

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

## Recommendations

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

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



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

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs. in million)			
Sr. No.	Description	No.	Budget
1	Total PAOs in Audit jurisdiction	1	10,985.203
2	Total formations DAO/DDOs in Audit jurisdiction	290	10,985.203
3	Total entities (PAOs) audited	1	1,512.827
4	Total formations DAO / DDOs audited	30	1,512.827
5	Audit & Inspection Reports	30	1,512.827
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to District Government)	-	-

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

(Rs. in million)		
Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	577.440
2	Financial management	9.522
3	Internal controls	101.736
4	Voilation of Rules	76.019
5	Others	181.157
<b>Total</b>		<b>945.874</b>

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

<b>Sr. No.</b>	<b>Description</b>	<b>Expenditure On Physical Assets</b>	<b>Salary</b>	<b>Non-Salary</b>	<b>Civil Works</b>	<b>Receipt</b>	<b>Total Current Year</b>	<b>Total Last Year</b>
1	Outlays audited	-	956.786	452.123	86.931	16.987	1,512.827	169.714
2	Amount placed under audit observations /irregularities pointed out	592.189	55.336	272.076	13.577	12.696	945.874	122.089
3	Recoveries pointed out at the instance of audit	17.440	40.486	27.715	10.616	9.973	106.23	80.313
4	Recoveries accepted /established at the instance of audit	17.440	40.486	27.715	10.616	9.973	106.23	80.313
5	Recoveries realized at the instance of audit	-	-	-	-	-	1.158	-

The amount mentioned against Sr. No 1 in column of “Total” is the Sum of Expenditures and Receipt whereas the total expenditure was Rs4,727.561 Million.

**Table 4: Irregularities Pointed Out**

**(Rs. in million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	76.019
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	2.023
3	Accounting errors (accounting policy departure from IPSAS <sup>1</sup> , misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems (Managerial Controls).	603.903
5	Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies (Financial Controls).	87.099
6	Non-production of record.	176.830
7	Others, including cases of accident, negligence etc.	-
<b>Total</b>		<b>945.874</b>

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

# CHAPTER 1

## 1.1.1 Introduction

As per the Punjab Local Government Ordinance, the District Governmentns / 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.

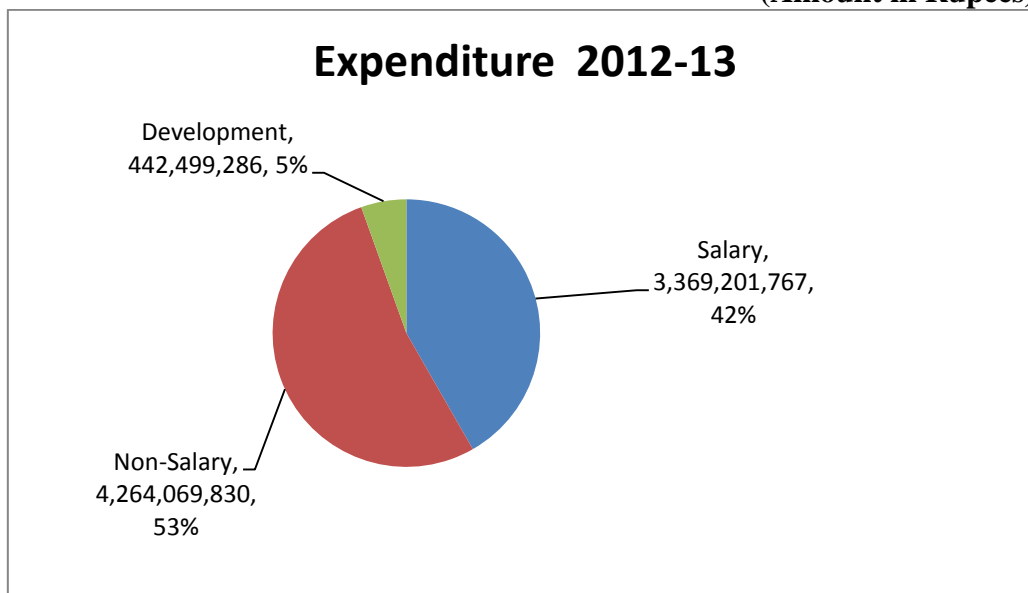
### Comments on Budget and Accounts (Variance Analysis)

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

(Amount in Rupees)

2012-13	Budget	Expenditure	Excess (+) / Saving (-)	%
Salary	3,038,824,339	3,369,201,767	-330,377,428	10.87
Non Salary	5,885,259,098	4,264,069,830	1,621,189,268	27.54
Development	2,061,120,000	442,499,286	1,618,620,714	78.53
<b>Total</b>	<b>10,985,203,437</b>	<b>8,075,770,883</b>	<b>2,909,432,554</b>	<b>26.48</b>

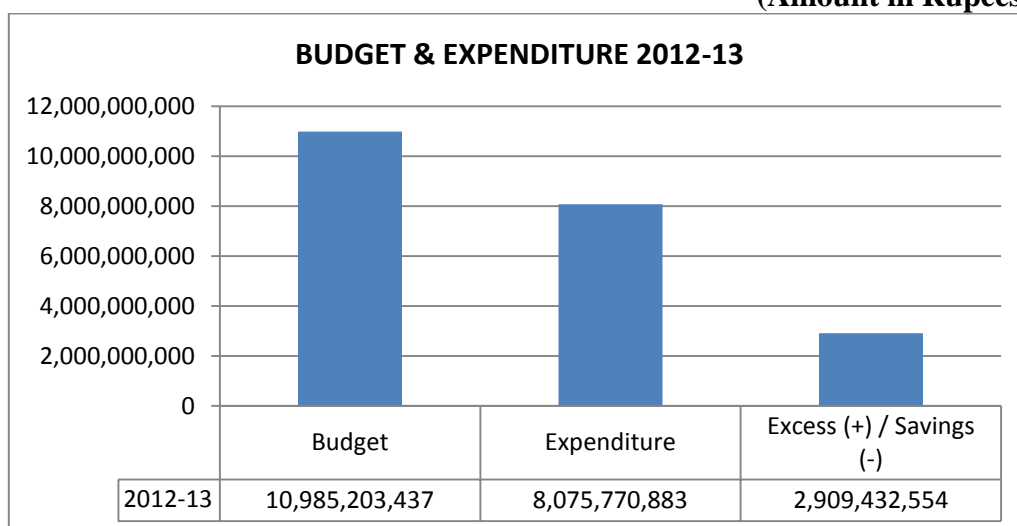
(Amount in Rupees)



Detail is given as **Annex-B**

As per the Appropriation Accounts 2012-13 of the District Government, Rahim Yar Khan, total original budget (Development and Non-Development) was Rs9,503.899 million, supplementary grant of Rs1,481.304 million was provided and the final budget was Rs10,985.203 million. Against the final budget, total expenditure of Rs8,075.771 million was incurred by the District Government during 2012-13. **Annex-C**

(Amount in Rupees)

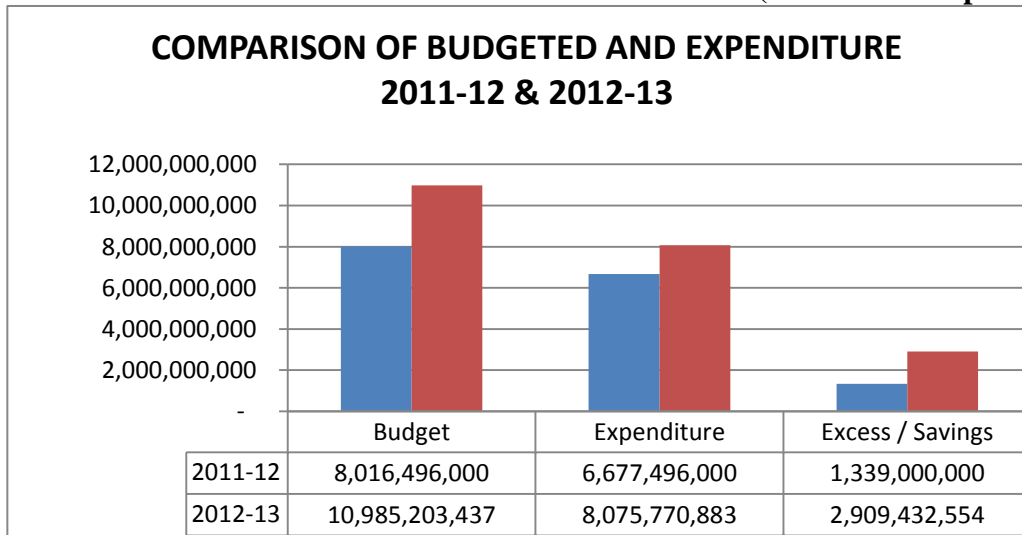


Due to inefficient financial management by the Principal Accounting Officer / DCO there was saving of Rs2,909.433 million. Major portion of savings occurred as detailed below:

- (i) Savings of Rs1,618.621 million (78.531% 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 37% and 21% increase in budget allocation and expenditure incurred respectively, while there were overall savings of Rs2,909.433 million 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**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. Of Paras</b>	<b>Status of PAC Meetings</b>
1	2002-03	19	Not convened
2	2003-04	17	Not convened
3	2004-05	22	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report	80	Not convened
5	2009-10	22	Not convened
6	2010-11	75	Not convened
7	2011-12	29	Not convened
8	2012-13	16	Not convened

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



## 1.2 AUDIT PARAS

## 1.2.1 Fraud / Misappropriation

### **1.2.1.1 Tampering in Service Book and Excess Payment – Rs2.023 Million**

According to letter No. S.O (NG-1) 1-92/89 dated 30.06.1989, issued by the Education Department, Government of the Punjab, the basic pay scale -15 without selection grade was allowed to the Oriental Teachers (O.T) subject to following conditions of qualification;

1. Trained Adib Fazil (Sindhi / Urdu) Oriental Teachers possessing qualification of B.A / B.Sc with Five years experience.
2. Trained Munshe Fazil, Oriental Teachers possessing qualification of B.A / B.Sc with Five years experience.
3. Trained Maulvi Fazil, Oriental Teachers possessing qualification of B.A / B.Sc with five years experience.
4. Trained Dars-e-Nizami, Oriental Teachers possessing qualification of Intermediate with ten years experience (for existing incumbents only).

Service book of a teacher working under the control of Dy DEO (EE-M) Liaquat Pur revealed that he was appointed as Oriental Teacher (O.T.) (BPS-9) on 02.09.1989. The person did not have above referred qualifications essential for acquiring higher pay scale of BPS-15. Instead of improving the qualification, he managed to get his service book tampered and the word “O.T” was changed as “A.T” (Arabic Teacher) at page No.3 & 4 of the service book as if he had the qualification prescribed for the post of A.T. He was also allowed to draw pay in BPS-14 as A.T instead of BPS- 09(O.T). Fraudulent grant of higher pay scale and the post by tampering the service record resulted into loss of Rs2.023 million.

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

Fraudulent grant of higher pay scale and the post by tampering the service record, resulted into loss of Rs2.023 million.

The matter was reported to the DCO, EDO (Education) and Dy DEO (EE-M) concerned during December,2013.The Dy DEO (EE-M) Liaquat Pur replied that the teacher has been directed to provide his original appointment orders and relevant record. The DAC in its meeting dated held in December, 2013 directed the EDO (Education) to investigate the matter within 15 days.

No progress was intimated till finalization of the Report.

Audit recommends recovery of amount due besides taking action against the person(s) at fault, under intimation to Audit.

[AIR Para No.1]

## 1.2.2 Non Production of Record

### **1.2.2.1 Non Production of Record – Rs176.830Million**

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

Various offices under the control of EDO (Education), EDO (Health), EDO (Agricluture) and EDO (W&S) Rahm Yar Khan did not produce record of revenue realized or expenditure incurred under different objects / codes of classification, amounting to Rs176.830 million in violation of the above rules. The detail is given as **Annex – D**.

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 November and December, 2013. The DDO of DCO office Rahim Yar Khan replied that the District Rest House has been handed over to Additional District Collector Rahim Yar Khan. He is now custodian of the said Rest House and all relevant record is now with him. The DO (Buildings), DO (OFWM) and Dy. DEO (EE-W) Sadiq Abad replied that all the relevant record is available in the office. The Principal Government Boys Higher Secondary School Feroza replied that letters have been issued to the Ex-Principal to provide complete record and all the record will be produced during next regular audit and unserviceable stock / materials are being auctioned. The Principal Girls Model High School Rahim Yar Khan replied that stated record will be prepared which will be shown in next regular audit. The Dy. DEO (EE-W) Rahim Yar Khan did not submit reply of the audit observation. The Principal Government Boys Higher Sedonary School Khan Bela, Dy. DO (EE-W) Khan Pur, EDO (Education) Rahim Yar Khan, DO (Health) Rahim Yar Khan, SMO RHC Sanjar Pur, EDO (Agriculture) Extension Rahim Yar Khan, EDO (Works & Services) Rahim Yar Khan and DO (Roads) Rahim Yar Khan replied that the

relevant record is available in the office and the same will be produced during next regular audit. The DO (Live Stock) Rahim Yar Khan replied that all the relevant record was produced to audit during the course of audit. The DO (Civil Defence) replied that TA / DA bill and History Sheet is available and ready for verification further the Schedule of Payment is not being issued by the DAO despite several requests. The SMO of RHC Sanjar Pur replied that all the relevant record is available the same may please be checked at any time. The EDO (F&P) replied that all the record is maintained properly and ready for verification. The Principal GBHSS Feroza replied that a committee has been constituted to observe the serviceable stock / material / trees etc. The DAC in its meeting held in December, 2013 directed to get the record verified during next regular audit.

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: 4, 18, 8, 4, 11, 11, 23, 25, 17, 6, 14, 18, 20, 1, 4, 16, 17, 18, 19, 8, 9, 16, 18, 13, 11, 7, 23 & 22.]

### 1.2.3 Irregularity / Non Compliance



### 1.2.3.1 Irregular Expenditure on Purchase of Medicine without having DDO Powers - Rs40.898 Million

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

The EDO (Health) Rahim Yar Khan incurred expenditure of Rs40.898 million on purchase of medicines (under DDO Codes RN – 6089 & RY – 6025) during 2012-13. The expenditure was held irregular as the office of the EDO (Health) is an administrative post and donot have DDO powers of other health inistitutions working under his control.The detail is given below:

**(Amount in Rupees)**

Sr. No.	DDO Code	Object Code	A/C Head	Budget 2012-13	Expenditure
1	RN – 6089	A-03927	Purchase of Medicines	33,350,100	32,490,570
2	RY – 6025			8,440,000	8,407,814
<b>Total</b>					<b>40,898,384</b>

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

Incurring of expenditure without DDO powers resulted into irregular expenditure of Rs40.898 million.

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

No progress was intimated till finalization of this Report.

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

[AIR Para: 3]

### 1.2.3.2 Irregular Expenditure due to Non-compliance of PPRA Rules – Rs4.867 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 three (03) DDOs under the administrative control of EDO (Health) and EDO (W&S) Rahim Yar Khan incurred expenditure of Rs4.867 million on different purchases during 2007-13. The expenditure was held irregular as annual requirement of procurement opportunities was neither determined at start of relevant financial years nor the procurement opportunities were advertised on the website of PPRA, in violation of above rules. Moreover, the indents were split in order to avoid fair tendering process.

(Amount in Rupees)					
Sr. No.	Name of Formation	Description	No. of bills	Period	Amount
1	THQ Hospital Liaqat Pur	Purchase of Medicines and X-Ray films	5	2012-13	423,291
			2	2012-13	547,216
2	RHC Tranda Saway Khan	Purchase of Stationary etc	32	2007-13	1,415,885
3	Dy DEO (EE-M) Liaqat Pur	Purchase of Stationary etc	-	2011-13	423,781
4	DO (Civil Defence) Rahim Yar Khan	Purchase of uniforms	-	2009-13	2,057,418
<b>Total</b>					<b>4,867,591</b>

Due to non-compliance of procurement rules and ineffective financial and managerial controls, the financial indiscipline occurred, which resulted into irregular expenditure of Rs4.867 million.

The matter was reported to the DCO, EDOs and DDOs concerned during November and December, 2013. The Medical Superintendent of THQ Hospital Liaquat Pur replied that advertisement was made in the news papers as per requirement of PPRA. Tenders were called for purchase of L.P. medicines and X-Ray films were purchased at the end of financial year when financial budget was released. The Senior Medical Officer (SMO) of RHC Taranda Saway Khan replied that all the purchases were made on quotation basis as the value of items purchased was less than Rs 0.2 million. The Dy DEO (EE-M) Liaquat Pur replied that the items were purchased in small quantity and according to the requirements. The DO (Civil Defence) replied that purchases were made on need basis and there were no chances of misappropriation. Replies of DDOs were not tenable as annual requirement of procurement opportunities was neither determined at start of relevant financial years nor the procurement opportunities were advertised on the website of PPRA. The DAC in its meeting held in December, 2013 directed to get the irregularity condoned from the competent authority.

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 by the competent authority within a month, under intimation to Audit.

[AIR Paras: 1, 9, 11, 17 & 13]

### **1.2.3.3 Irregular Expenditure on Purchase of Ceiling Fans - Rs 14.749 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. Response time should not be less than 15 days.

The DO (Buildings) Rahim Yar Khan incurred expenditure of Rs14.749 million on procurement of 6,232 ceiling fans during 202011-13. The expenditure was held irregular as the procurement opportunity was neither advertised through press nor displayed on the website of PPRA, and response time of only two days (03.05.2011 to 05.05.2011) was allowed to the bidders, in violation of above rules. Tenders were shown issued to three suppliers but tender documents of only one supplier were complete and remaining firms even did not quote their rates in the tender form / bid document. In addition to this, time extension of one year (05.06.2011 to 30.05.2012) was granted to the supplier against the original time limit of only one month (10.05.2011 to 05.06.2011) without charging liquidated damages or imposing penalty for late supplies amounting to Rs5.047 million (14.022 million x 2% x 18 months). The situation clearly indicated that undue benefit was granted to the vender of own choice against the cannons of financial propriety.

Due to non-compliance of procurement rules and ineffective financial and managerial controls, the financial indiscipline occurred, which resulted into irregular expenditure of Rs14.749 million.

The matter was reported to the DCO, EDO (W&S) and DO (Buildings) concerned during December, 2013. The DDO replied that notice inviting tenders was given to four pre-qualified firms vide the letter No.8312-15 dated 27.04.2011. The interested firms received tender documents on 03.05.2011 and submitted on 05.05.2011. Three firms participated in the tendering process and also quoted their rates as shown in the comparative statement and the time extension was granted by the DDC on genuine grounds as the fans were being purchased on the rates of the preceding year. Reply of the DDO was not tenable as insufficient response time was allowed to the bidders and the procurement process was managed just to give benefit to the preceding year's supplier. Moreover, reasons of time extension and other substantiating record was not produced to Audit during verification. The DAC in its meeting held in December, 2013 directed to get the irregularity condoned from the competent authority.

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 & 14]

#### **1.2.3.4 Unauthorized Expenditure due to Appointment of PTC teachers below Prescribed Qualification – Rs4.537 Million**

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

Eleven (11) PTC teachers working under the control of following DDOs of Education Department Rahim Yar Khan were appointed on the basis of Matric + PTC during 1997 despite the fact that required qualification for that post was enhanced from Matric/PTC to FA/PTC wef 01.02.1997. The persons did not have required qualification at the time of appointment. Recruitment of persons who did not meet prescribed qualification and expenditure of Rs4.537 million on their pay & allowances was unauthorized. The detail is given at **Annex-E**.

(Amount in Rupees)

Sr. No.	Name of formation	No. of Employees	Period of Audit	Amount
1	Dy. DEO (EE-W) Khan Pur	3	2011-13	1,258,920
2	Government Girls High School (MC) Sadiqabad	2	2007-13	743,016
3	Government Boys Higher Secondary School Feroza	1	2001-13	446,930
4	Dy DEO (EE-M) Liaqat Pur	5	2011-13	2,088,200
<b>Total</b>		<b>11</b>		<b>4,537,066</b>

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 Rs4.537 million.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during November and December, 2013. The Dy. DEO (EE-W) Khan Pur replied that the applications from the candidates having the qualification of Matric PTC were invited by the then Secretary School Education Department

Punjab Lahore. The Principal Government Girls Higher Secondary (MC) School Sadiq Abad replied that the matter is being investigated by the concerned authority. The result / compliance will be shown at the earliest. The Principal Government Boys Higher Secondary School Feroza replied that the said teacher was appointed on 13.02.1997 while the Education Department enhanced the qualification vide circular dated 12.03.1997. Replies of Dy DEO (EE-W) Khan Pur and the Principal Government Boys Higher Secondary School Feroza were not tenable as qualification was increased by the Education Department, well before completion of recruitment process. The DAC in its meeting held in December, 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: 6, 14, 3 & 22]

#### **1.2.3.5 Unauthorized Expenditure due to Grant of Running Scale on the basis of Irrelevant Qualification – Rs3.979 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.

Three (03) teachers working under the control of following DDOs were appointed as untrained Drawing Master, PET & EST etc. during 2001-04, as the persons did not have prescribed professional qualification at the time of appointment and were required to obtain relevant qualification within three years. Later on, they were granted running scales on the basis of irrelevant qualifications / diploma, which resulted into unauthorized expenditure of Rs3.979 million as detailed below:

(Amount in Rupees)

Sr. No.	Name of Employee	Names of Teachers	Amount due from each Teacher	Total Amount
1	Government Boys Higher Secondary School Feroza	Mr. Arif Mehmood (D.M)	605,875	605,875
2	Government Girls Model High School Rahim Yar Khan	Mrs. Saeeda Akhtar (EST)	1,194,572	3,372,657
		Mrs. Bushra Begum (P.E.T)	2,178,085	
	<b>Total</b>		<b>3,978,532</b>	<b>3,978,532</b>

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

Unauthorized grant of running scale on the basis of irrelevant qualification resulted into unauthorized expenditure of Rs3.979 million.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during December, 2013. The Principal Government Boys Higher Secondary School Feroza replied that minimum qualification for the post of Drawing Master was Matric with relevant Diploma. The Principal Government Girls Model High School Rahim Yar Khan replied that both the teachers possess the required qualification and there is no discrepancy in their record. Replies of the DDOs were not tenable as required qualification for the posts of PET, EST and DM was enhanced w.e.f 25.08.1983 and the persons did not meet recruitment criteria. The DAC in its meeting held in December, 2013 directed to get the irregularity condoned from the competent authority within a month.

No progress was intimated till finalization of this Report.

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

[AIR Paras: 2 & 5]

#### **1.2.3.6 Irregular Expenditure on Development Works Executed through SDAs of DCO-Rs2.961 Million**

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 District Officer (Buildings) Rahim Yar Khan executed six development projects during 2012-13 and incurred expenditure of Rs8.960 million through the SDAs of the DCO. Later on, payments of Rs2.961 million were made to the contractors through District Government's account No.IV instead of the SDAs of the DCO. The detail is given below:

(Amount in Rupees)

Sr. No	Description	Expenditure through SDA	Expenditure through A/C-IV	Total Expenditure
1	Improvement / renovation of govt. girls secondary school sadiq town, Rahim Yar Khan	1,822,000	384,000	2,206,000
2	Improvement / renovation of govt. girls high school petrol pump Sadiq Abad	244,000	5,700	249,700
3	Improvement / renovation of govt. girls primary school peer shahidan no.1 ittafaq colony Rahim Yar Khan	2,527,000	1,482,000	4,009,000
4	Construction of boundary wall govt. girls primary school No. 111/1-1	641,000	471,000	1,112,000
5	Construction of boundary wall govt. girls primary high school chak no. 195/p	568,165	136,730	704,895
6	Construction of boundary wall govt. high school Bhong	3,158,593	481,916	3,640,509
<b>Total</b>		<b>8,960,58</b>	<b>2,961,346</b>	<b>11,922,104</b>

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

Incurring of expenditure through irrelevant account was unauthorized and not in line with the financial discipline.

The matter was reported to the DCO, EDO (W&S) and DO (Buildings) concerned during December, 2013. The DDO replied that initially the Finance Department released funds to the SDA of DCO and later on the funds were transferred to A/C –IV by the Government of the Punjab, Finance Department vide letter No. FD (W&M) 1-3/2012-13/269 dated 07.06.2013, in order to avoid lapse of funds. Reply of the department was not tenable as the letter dated 07.06.2013 was not produced in support of the reply. The DAC in its meeting held in December, 2013 directed to get the matter clarified from the Finance Department.

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 Para: 05]

### **1.2.3.7 Unauthorized Expenditure due to Recruitment of Personnel having Bogus Diploma/Qualifications – Rs2.481 Million**

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

The Dy. DEO (EE-W) Rahim Yar Khan recruited 98 teachers of different cadre (SST, EST, ESE, SESE etc.) during 2012-13. Review of merit lists and relevant record of recruitments revealed that names of four (04) persons appointed by the department were not available in both merit lists issued during January and August 2012. Moreover, educational degrees / certificates of twenty one (21) candidates were neither got verified from the issuing authority nor any correspondence in this regard was on record. Furthermore, copies of degrees/certificates of those candidates were not produced to audit in order to confirm that the marks obtained were truly reflected in the working sheets for preparation of merit lists and there was no error/fraud in the merit lists. In addition to this, salary of Rs2.481 million was paid to these teachers before getting their degrees verified, in violation of above instructions of the Government.

Due to ineffective financial and managerial controls and non-compliance of recruitment rules; unauthorized appointments were made; which caused unauthorized expenditure of Rs2.481 million.

The matter was reported to the DCO, EDO (Education) and DDO concered during November, 2013. The Dy. DEO (EE-W) Rahim Yar Khan neither submitted reply of the audit observation nor attended the DAC meeting. The DAC in its meeting held in December, 2013 directed the EDO (F&P) to inquire into the matter within 15 days.

No progress was intimated till finalization of this Report.

Audit recommends that the inquiry proceedings be finalized at the earliest and necessary action be taken against the person(s) at fault under intimation to Audit

[AIR Para: 18]

### 1.2.3.8 Irregular Expenditure on Pay & Allowances due to Change of Cadre – Rs1.549 Million

According to the Government of the Punjab Letter No. SOR-III-1/14/75 dated 17.10.1993; cadre of employees can only be changed after obtaining approval from the Chief Minister.

Two employees working under the administrative control of EDO (Education) Rahim Yar Khan and the Principal Government Girls Higher Secondary (MC) School Sadiq Abad were appointed as water carrier and PTC teacher but their cadre was changed as Naib Qasid and Arabic Teacher (AT) respectively without obtaining approval from the Chief Minister in violation of above referred instructions of the Government. This resulted into unauthorized change of cadre and irregular expenditure on Pay & Allowances of Rs1.549 million, as detailed below.

(Amount in Rupees)

Sr. No.	Name of Formation	Names of Persons	Original Designation	New Designation	Amount
1	EDO (Education) Rahim Yar Khan	Mr. Muhammad Husain	Water Carrier w.e.f 02.10.1986	Naib Qasid w.e.f 18.08.2008	369,135
2	Government Girls Higher Secondary (MC) School Sadiq Abad	Mrs. Shamim Akhtar	PTC Teacher w.e.f 27.04.1985	Arabic Teacher w.e.f 19.02.2010	1,187,064
<b>Total</b>					<b>1,548,999</b>

The irregularity occurred due to non observance of prevailing rules.

Above action of the management caused unauthorized change of cadre and irregular expenditure on pay & allowances Rs1.549 million.

The matter was reported to the DCO, EDO (Education) and concerned DDOs during November and December, 2013. The Principal Government Girls Higher Secondary School (MC) Sadiq Abad replied that the matter is being investigated by the concerned authority and compliance will be shown at the earliest, whereas the EDO (Education) Rahim Yar Khan did not reply to the audit observation. The DAC in its meeting held in December, 2013 directed to get the irregularity condoned from competent authority at the earliest.

No progress was intimated till finalization of this Report.

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

[AIR Paras: 8 & 5]

## 1.2.4 Weak Internal Controls

#### **1.2.4.1 Loss due to Encroachment of Land – Rs577.440 Million (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.

Two hundred and twenty four (224) acres agricultural land of Dy. DO (Agriculture) Rahim Yar Khan was illegally occupied and being cultivated by private persons. The Dy DO (Agriculture) did not make efforts to get the land vacated from the encroachers and lease it to tenants through open auction as it was very fertile land and could easily generate revenue at estimated rate of Rs40,000 per acre/year. Non vacation and non auction of the land resulted into revenue loss of Rs17.440 million during 2011-13 and illegal occupation of land having value of Rs560 million (2,500,000 x 224) approximately.

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

Non vacation and non auction of the land resulted into revenue loss of Rs17.440 million to the government and illegal occupation of land having value of Rs560 million (approximately).

The matter was reported to the DCO, EDO (Agriculture) and Dy DO (Agriculture) extension Rahim Yar Khan during December, 2013. The DDO replied that efforts for vacation of land cannot be made because this is government policy to give land to tenants. Reply of the department was not tenable as any such policy regarding encroachment or no realization of revenue was produced in support of the reply. The DAC in its meeting held in December, 2013 did not accept the reply and kept the para pending for compliance within fifteen days.

No progress was intimated till finalization of this Report.

Audit recommends recovering the amount of Rs17.44 million and depositing into treasury besides getting the land vacated from encroachers and initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 02]

#### **1.2.4.2 Unauthorized Retention of Cash Balances and Non Reconciliation with the Bank – Rs18.620 Million**

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

Cash book of Dy DEO (EE-M) Liaqat Pur revealed that there was closing balance of Rs4.369 million and Rs0.965 million as on 30.06.2012 and 30.06.2013 respectively whereas the bank statements indicated that cash balances of Rs7.55 million and Rs3.675 million on those dates. The situation indicated that there was difference of Rs3.182 million and Rs2.710 million respectively which was not reconciled by the department. Moreover closing balances of Rs 5.334 million (4,369,578+965,288) as on 30.06.2012 and 30.06.2013 also indicated that amounts were drawn from treasury without immediate disbursement in violation of above rules. Similarly the Principal Government Boys Higher Secondary School Khan Bela incurred expenditure of Rs12.727 million during 2008-09 but he did not get the expenditure statement reconciled /verified from the DAO.

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

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

The matter was reported to the DCO, EDO (Education) and Dy DEO (EE-M) Liaqat Pur and Principal Government Boys Higher Secondary School Khan Bela during December, 2013. The Dy DEO (EE-M) replied that all payments are made through cheques therefore the difference arises due to late clearance of cheques. The Principal Government Boys Higher Secondary School Khan Bela replied that the expenditure statement has been got verified from the DAO, but no documentary evidence was produced in support of the reply. The DAC in its meeting held in December, 2013 directed to reconcile the cash balances.

No progress was intimated till finalization of the Report.

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

[AIR Paras: 30 & 7]

#### **1.2.4.3 Loss due to Unauthorized Payment of Conveyance / Mobility Allowance – Rs16.019 Million**

According to letter No. FD-PC.38-8/77 dated 05-07-1977, issued by the Finance Department, Government of the Punjab, no Conveyance Allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle. Furthermore, rule 1.15 of the Punjab Traveling Allowance Rules 1976 stipulates that, Conveyance Allowance is not admissible during the period of leave of any kind or vacations. According to Government of the Punjab Education Department (School Wing) letter No. So (S-III) 1-2-16/2007 dated 24-09-2007, no mobility allowance is admissible during the period of leave.

In violation of above rules, various DDOs working under the control of EDO (Education), EDO (Health), EDO (Agriculture) and EDO (W&S) Rahim Yar Khan paid Conveyance Allowance amounting to Rs8.137 million to the officers /officials to whom government accommodations within premises of the office and/or Government vehicles were provided and payment of Rs7.88 million, on account of Conveyance Allowance, was made during the period of leave, summer or winter vacations. The detail is given as **Annex – F**.

Ineffective financial controls and negligence of the management resulted into unauthorized payment of conveyance allowance and loss of Rs16.019 million to government.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during November and December, 2013. The Dy. DEO (EE-W) Sadiq Abad replied that the officers who have not been sanctioned official vehicle and are availing vehicles of transport pool are entitled to conveyance allowance. As far as conveyance allowance during winter vacation and leave period is concerned the same will be recovered and deposited into Government Treasury.

The Principals Government Boys High School Chachran Sharif, Government Boys Higher Secondary School Feroza, Government Girls Model High School Rahim Yar Khan, Government Boys Higher Secondary School Khan Bela, Principal Government Girls Higher Secondary MC School Sadiq Abad, Dy. DEO (EE-W) Khan Pur, EDO (Education) Rahim Yar Khan, MS THQ Hospital Liaquat Pur and Senior Head Master Government High School Ajmal Bagh replied that efforts are being made to recover the stated amounts. The DO (Health) Rahim Yar Khan replied that officers who are issued Government Vehicles for Government duty are not drawing conveyance allowance. As far as conveyance allowance during leave period is concerned the reply of the same will be submitted during next regular audit. The EDO (Works & Services) replied that EDO had not drawn conveyance allowance however as far as the remaining amounts concerned the same were relate to DO (Roads) & (Buildings). The DO (Live Stock) replied that employees who are residing in Government residences are not drawing conveyance allowance. The residences available in RHC Sanjar Pur were not allotted to any employee. The DLO had also not allotted any residence nor he is using Government Vehicle for Pick & Drop. The DO (Roads) replied that there is no rule to deduct conveyance allowance during earned leave. Further, there are no designated residences available at Liaquat Pur and Rahim Yar Khan and both the DDOs are residing in their own residences. So there is no need to deduct HRA and Conveyance Allowance. The Dy. DEO (EE-W) Rahim Yar Khan did not submit reply to the audit observation. The Dy. DO (Agriculture) Rahim Yar Khan replied that all the officers / officials are residing in the old water works which do not belong to this office so there is no need to deduct conveyance allowance. The DAC in its meeting held in December, 2013 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs16.019 million be started within a month besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized payments, under intimation to Audit.

[AIR Paras: 2, 4, 12, 2, 4, 5, 19, 2, 7, 3, 4, 2, 5, 2, 8, 1, 11, 1, 1, 10, 3, 8, 11, 1, 2, 12, 13, 14, 8, 10 & 11,4]

#### 1.2.4.4 Loss due to Unauthorized Expenditure on TA/DA-Rs15.505 Million

According to the Punjab TA Rules, expenditure on traveling allowance should be so regulated that it does not become source of income for the recipient. A permanent monthly traveling allowance may be granted by a competent authority to any civil servant whose duties require him to travel extensively. Such an allowance is allowance granted in lieu of all other forms of traveling allowance for journeys within the civil Servant's sphere of duty and is drawn all the year round, whether the civil servant is absent from his headquarters or not.

Field Assistants and some other officers / officials working under the control of the Deputy District Officer (Agriculture) Rahim Yar Khan were drawing fixed TA/DA for performing duties in the field, as they were required to travel extensively. At the same time, the DDO passed TA/DA bills amounting to Rs15.505 million, in respect of these persons for performing duties within sphere of their duties, which was held irregular and unjustified. The detail is given below:

**(Amount in Rupees)**

Sr. No.	Period	DDO Code	Amount of TA/DA
1	2011-12	RN - 6475	48,000
		RN-6037	5,763,350
2	2012-13	RN - 6475	58,795
		RN-6037	9,635,375
<b>Total</b>			<b>15,505,520</b>

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

Grant of TA/DA for performing duties within sphere of the duties and with fixed traveling allowance was unauthorized, which resulted into loss of Rs15.505 million.

The matter was reported to the DCO, EDO (Agriculture) and Dy DO (Agriculture) extension Rahim Yar Khan during December, 2013. The DDO replied that the field staff firstly visit the area, meet the growers, collect record data and then come to office for preparation of their reports etc. Most of the area of the field is beyond 16 KMs. Reply of the DDO was not tenable as they are getting fixed TA for this purpose. Regular TA/DA shall only be admissible



if they visit any station outside the jurisdiction of Dy DO (Agriculture) Rahim Yar Khan. The DAC in its meeting held in December, 2013 directed to recover the amount and deposit into treasury.

No progress was intimated till finalization of this Report.

Audit recommends recovering the amount of Rs15.505 million and depositing into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 06]

#### **1.2.4.5 Overcharging of Purchee Fee – Rs8.523 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.

During the course of audit for the year 2012-13, an inspection team comprising the audit officer, District Live Stock Officer, Veterinary Officer and a Veterinary Assistant visited different veterinary Hospitals of District Rahim Yar Khan and found that officials / staff members of some hospitals showed consumption of veterinary medicines by maintaining fake/incorrect record. The situation indicated that the medicine was either not purchased or it was used by private clinics established by the veterinary officers. In addition to this, these persons were also charging fee in excess of the fee prescribed by the government and the amount over charged was misappropriated and not deposited into the treasury. The situation resulted into loss of Rs8.523 million approximately as worked out below:

- Prescribed Fee = Rs50 per treatment
- Fee being Charged = Rs300 per treatment
- Excess = Rs250 per treatment
- Total No. Of Treatments = 42,619 80 % =34,095
- Amount over charged = 34,095 \*250 = Rs8,523,800

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

Consumption of medicine through fake record and misappropriation of purchase fee (over charged amount) resulted into loss of Rs8.523 million (approximately).

The matter was reported to the DCO, EDO (Agriculture) and DO (Live Stock) concerned during December, 2013. The DDO replied that the staff provides door to door services in remote areas without provision of official vehicles, POL and TA/DA. Any deal between the staff and livestock breeder might be just to share the travelling cost. No complaint regarding overcharging of fee has been received from any corner. Reply of the department was not tenable as the officials were not entitled to receive excess amount. The DAC in its meeting held in December, 2013 directed the EDO (Agriculture) to investigate the matter within 15 days.

No progress was intimated till finalization of the Report.

Audit recommends recovering amount due and depositing into treasury, besides initiating disciplinary proceedings against the person(s) at fault, under intimation to Audit.

[AIR Para: 1]

#### **1.2.4.6 Un-justified Retention of Unclaimed Security Deposits – Rs8.072 Million**

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

Security deposits of Rs8.072 million were lying unclaimed; for more than 3 years in the accounts of DO (Roads) Rahim Yar Khan. The DDO did not make efforts to transfer the amounts to government treasury, in violation of above rule.

The irregularity occurred due to ineffective financial controls.

Due to above action of the management government sustained a loss of Rs8.072 million.

The matter was reported to the DCO, EDO (W&S) and DO (Roads) concerned during December, 2013. The DO (Roads) replied that all security

deposits relate to on-going works, so there is no need of crediting the deposits into government account. Reply of the DDO was not tenable as the schemes were completed and the deposits were not claimed by the contractors. The DAC in its meeting held in December, 2013 directed the DO (Roads) to review the list and transfer the amounts of un-claimed security deposits into government account within a week.

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: 01]

#### **1.2.4.7 Loss due to Non / Less Deduction of Income Tax and Sales Tax – Rs6.725 Million**

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 either did not or less deducted / recovered income tax of Rs1.734 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 Rs4.991 million due to non payment of GST by the following DDOs.

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Office</b>	<b>Period</b>	<b>Amount of Income Tax</b>	<b>Amount of GST</b>
1	Dy. DEO (EE-W) Sadiq Abad	2011-13	535,433	0
2	Dy. DEO (EE-W) Rahim Yar Khan	2012-13	245,525	1,122,400
3	Dy. DEO (EE-W) Khan Pur	2006-13	494,180	952,542
4	Dy DEO (EE-M) Liaqat Pur	2011-13	458,819	1,113,426
5	DO (OFWM) Rahim Yar Khan	2012-13	0	1,802,480
<b>Total</b>			<b>1,733,957</b>	<b>4,990,848</b>
<b>Grand Total</b>			<b>6,724,805</b>	

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

Government sustained a loss of Rs6.725 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 DDOs concerned during November and December, 2013. The Dy DEOs (EE-W) Sadiq Abad and Khan Pur replied that the expenditure incurred under SMC grants is not auditable, whereas the Dy DEO (EE-W) Rahim Yar Khan did not reply to the audit observation. Replies of Dy DEOs of Sadiq Abad and Khan Pur were not tenable as the Auditor General has full powers to audit the expenditure incurred out of public money. The DO (OFWM) replied that GST is paid on cement at factory level and the Nakkas have been purchased from registered firms under proper GST invoices. Reply of the DO (OFWM) was not tenable as GST is applicable on purchase of cement and GST invoices pertaining to purchase of Nakkas were not produced in support of the reply. The DAC in its meeting held in December, 2013 directed to recover the amount and deposit it into relevant head of account within a month.

No progress was intimated till finalization of this Report.

Audit recommends that amount of Rs6.725 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: 10, 14, 15, 3 & 7]

#### **1.2.4.8 Loss due to Non Recovery of HRA and M & R Charges – Rs6.503 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.

Staff of following eight (08) DDOs under the control of EDO (Health), EDO (Agriculture) and EDO (W&S) Rahim Yar Khan were provided with

government residences but the DDOs did not recover House Rent Allowance and / or M&R charges amounting to Rs6.503 million from officers / officials in violation of above directions of the government. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	Description	No. of Persons	Period	Amount
1	DO Health Rahim Yar Khan	House Rent Allowance	9	2012-13	977,062
2	THQ Hospital Sadiq Abad	House Rent Allowance	12	2012-13	368,128
3	RHC Ahmed Pur Lamma	House Rent Allowance	3	2012-13	151,836
4	RHC Sanjar Pur	House Rent Allowance	6	2008-13	588,318
		M & R Charges	1		125,283
5	RHC Tranda Sway Khan	HRA and M&R Charges	4	2007-13	552,672
		M & R Charges	5	2007-13	749,120
6	DO (Live Stock) Rahim Yar Khan	House Rent Allowance	4	2012-13	83,109
		House Rent Allowance	6		120,360
7	Dy DO (Agriculture) Rahim Yar Khan	House Rent Allowance	66	2011-13	2,640,064
8	DO (Roads) Rahim Yar Khan	House Rent Allowance	8	-do-	147,400
<b>Total</b>					<b>6,503,352</b>

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

Non recovery of HRA and M&R charges from allottees of government residences resulted into loss of Rs6.503 million.

The matter was reported to the DCO, EDOs and DDOs concerned during November and December, 2013. The SMO RHC Ahmed Pur Lamma replied that all the concerned officers had been directed to deposit the stated amount in the Government Treasury. The DO (Health) Rahim Yar Khan replied that the record is being scrutinized and thereafter necessary action will be taken. The MS THQ Hospital Sadiq Abad replied that the posts of Head Nurse and Charge Nurse had been upgraded as BS – 17 & 16 and there are no sanctioned residences available in office premises. The SMO RHC Sanjar Pur replied that the said quarters were not in residing condition during the period mentioned in audit observation. The SMO RHC Taranda Sway Khan replied that all the residences required heavy repair works. The detailed estimate has been

submitted to District Government for provision of funds for repair of residences. As far as 5% repair charges is concerned in this regard the Government of the Punjab allowed the facility of rent free accommodation to the employees of BHUs and RHCs. As far as the HRA is concerned the said Driver is residing in Class – IV quarter not in BS – 17 residences. The Dy. DO (Agriculture) Rahim Yar Khan replied that the said residences are very old and not in residing condition. The DO (Live Stock) replied that employees who have been allotted Government residences are not drawing House Rent Allowance. The residences of RHC Sanja Pur are not in resideable condition. The DO (Roads) replied that there are no designated residences for DDO Rahim Yar Khan and Liaquatpur and both the officers are residing in their own residences. The DAC in its meeting held in December, 2013 directed to recover the amount and deposit into treasury.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs6.503 million be started and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras:7,4,2,11,27,3,5,12,13,10,11]

#### **1.2.4.9 Loss due to Unauthorized Drawl of Adhoc Relief Allowance (2010) 50 % of Pay – Rs4.721 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 two (42) doctors working under the administrative control of EDO (Health) Rahim Yar Khan 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 Rs4.721 million. The detail is given below:-

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Doctors	Amount
1	DO (Health) Rahim Yar Khan	11	725,065
2	THQ Hospital Liaqat Pur	11	1,587,282
3	THQ Hospital Sadiq Abad	07	1,088,231
4	RHC Taranda Saway Khan	04	217,096
5	RHC Ahmed Pur Lamma	05	546,675
6	RHC Sanjar Pur	04	556,800
<b>Total</b>		<b>42</b>	<b>4,721,149</b>

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

Unauthorized drawl of Adhoc Relief Allowance resulted into loss of Rs4.721 million to the government.

The matter was reported to the DCO and EDO (Health) during December, 2013. The DO (Health) and SMO of RHC Ahmed Pur Lamma replied that the record is being scrutinized and action will be taken accordingly. SMO of RHC Sanjar Pur replied that some amount has been recovered. The Medical Superintendent of THQ Hospital Sadiq Abad replied that as per letter No.FD.PC-40-40/12 dated 17.04.2012 issued by the Finance Department, the doctors were not entitled to draw the Adhoc Relief Allowance, however overpayment drawn in good faith will not be recovered. Reply of M.S THQ Hospital Sadiq Abad was not tenable as the amount of recovery after 17.04.2012 was pointed out by Audit.The DAC in its meeting held in December, 2013 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends recovering the amount of Rs4.721 million and depositing into treasury besides fixing responsibility on the persons at fault, under intimation to Audit.

[AIR Paras: 5, 2, 1, 1, 1 & 10]

#### **1.2.4.10 Unauthorized Expenditure on Advance Increments of B. Ed. and M.A / M.Sc – Rs4.521 Million**

According to judgment of the Supreme Court of Pakistan CPLA No.3329-3235-L/2002 announced on 11.4.2003 and clarification issued by Government of the Punjab, Finance Department Vide letter No. FD-PR/21-

3/2004 dated 05.11.04, elementary school teachers drawing pay in BS-14 are not entitled to advance increments of B.Ed. and M.A. Overpayment prior to 08.05.1998 was waived off being cut off date for those middle school teachers, but over paid amount w.e.f. 08.05.1998 was to be recovered in easy installments besides refixing their pay.

Following five (5) DDOs working under the administrative control of EDO (Education) Rahim Yar Khan allowed twenty six (26) Elementary School Teachers (EST) and Senior Vernecular (SV) teachers to draw advance increments on acquiring qualifications of B.Ed and M.A / M.Sc. The advance increments were not admissible to these employees as they had already availed benefit of higher grade (BPS-14) on acquiring degrees of B.A/B.Sc. and increments of other qualifications i.e. B.Ed, M.A/M.Sc were not allowed w.e.f 08.05.1998. Moreover, the DDOs did not recover inadmissible payment of advance increments amounting to Rs4.521 million from 08.05.1998 to 30.06.2012, in violation of the judgment of the Honroable Supreme Court of Pakistan dated 11.4.2003. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Formation	No. of Teachers	Amount
1	Govt. B/H School Chachran Shrif	2	1,440,000
2	Govt. B/H Sec. School Feroza	4	640,132
3	Govt. G/Model High School Rahim Yar Khan	8	1,258,926
4	Dy. DEO (EE-W) Rahim Yar Khan	4	376,174
5	Dy. DEO (EE-W) Khan Pur	8	805,562
<b>Total</b>		<b>26</b>	<b>4,520,794</b>

Ineffective financial controls and negligence of the management resulted into unauthorized grant of advance increments and loss of Rs4.521 million to the government.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during November and December, 2013. The Principal Government Boys High School Chachran Sharif replied that the pay of said teachers has been re-fixed but the recovery has not been effected due to the decision of Honorable Supreme Court of Pakistan. The Principal Government Boys Higher Secondary School Feroza replied that advance increments were awarded to the concerned teacher on acquiring higher qualification as per rules. The Principal Government Girls Model High School Rahim Yar Khan replied that recovery



was not effected due to the orders of Honorable Supreme Court of Paksitan. Replies of the DDOs were not tenable as the advance increments were not admissible to the persons and no orders of the Honorable Supreme Court of Pakistan were produced in support of the replies. The Dy. DEO (EE-W) Khan Pur replied that efforts are being made to recover the stated amount, whereas the Dy. DEO (EE-W) Rahim Yar Khan did not submit reply to the audit observation. The DAC in its meeting held in December, 2013 directed to recover the stated amount and deposit into Government Treasury.

No progress was intimated till the finalization of this Report.

Audit recommends that recovery of Rs4.521 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay; besides initiating disciplinary proceedings against the person(s) held responsible for granting double benefit of the same qualification and making unauthorized payments, under intimation to Audit. Further, payment of advance increment be stopped forthwith.

[AIR Paras: 7, 1, 1, 20 & 4]

#### **1.2.4.11 Unauthorized Expenditure on Payment of Health Sector Reforms Allowance (HSRA) to the Doctors Posted at Attractive Stations- Rs3.832**

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

The Medical Superintendent of THQ Hospital Sadiq Abad allowed to draw Health Sector Reforms Allowance (HSRA) to 26 doctors and other staff members during 2012-13. The expenditure of Rs3.832 million was unauthorized the allowance was admissible to the doctors only who were posted at less attractive hospitals whereas the THQ hospital Sadiq Abad do not fall into this category. The detail is given as **Annex – G**.

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

Government sustained loss of Rs3.832 million due to unauthorized expenditure on HSRA.

The matter was reported to the DCO, EDO (Health) and the Medical Superintendent of THQ Hospital Sadiq Abad during December, 2013. The M.S replied that the THQ Hospital Sadiq Abad is included in the category of less attractive hospitals vide Government of the Punjab, letter No. PO (P&E-1) 19-113/2004 (v) dated 10.03.2007 and no unauthorized / excess payment has been made. Reply of the department was not tenable as no evidence in support of the reply was produced to audit. The DAC in its meeting held in December, 2013 directed to get clarification from the Finance Department.

No progress was intimated till finalization of the Report.

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

[AIR Para: 3]

#### **1.2.4.12 Unjustified Expenditure through Incorrect / Fictitious Billing – Rs3.148 Million**

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

The EDO (Agriculture) Rahim Yar Khan incurred expenditure of Rs508,548 on account of contingent expenditure during 2009-13. The expenditure was not justified as serial numbers of invoices contradict with dates of bills i.e. bills No.124 and 135 were issued by the supplier on 27.08.2009 and 17.09.2009 respectively, therefore bill No.133 could not be issued on 03.07.2009 which indicated that either bill No. 124 and 135 or the bill having No. 133 were incorrect /fake. Similar situation was also observed in a lot of transactions of the DO (Health) Rahim Yar Khan. The detail is given as **Annex – H**.

<b>(Amount in Rupees)</b>		
<b>Sr. No</b>	<b>Name of Formation</b>	<b>Amount</b>
1	DO (Health) Rahim Yar Khan	712,267
2	THQ Hospital Sadiq Abad	1,927,586
3	EDO (Agriculture) Rahim Yar Khan	508,548
<b>Total</b>		<b>3,148,401</b>

The loss occurred due to ineffective financial controls and malafide intention of the management, which resulted in misappropriation of financial resources worth Rs3.148 million.

The matter was reported to the DCO, EDOs and DDOs concerned during November and December, 2013. The DO (Health) Rahim Yar Khan replied that the firms have two books or keep blank invoice for want of items received to him required by Department. All the items mentioned in the list have been entered and can be verified. The Medical Superintendent THQ Hospital Sadiq Abad replied that the firms use two or more bill books at a time and Sr. No. of bills were not checked at the time of purchase. Funds were not misappropriated by the department. The EDO (Agriculture) Extension replied that all the record is available and there is no fictitious billing. Replies of DDOs were not tenable as there was contradiction in serial numbers of bills and the dates. The DAC in its meeting held in December, 2013 directed the EDO (CD) to investigate the matter within 15 days.

No progress was intimated till finalization of this Report.

Audit recommends that amount of Rs3.148 million be recovered within a month and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to audit

[AIR Paras: 9, 5 & 6]

#### **1.2.4.13 Non-accountal into Stock Register – Rs2.995 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.

Following three DDOs incurred expenditure of Rs2.995 million on account of purchase of mobil oil, stationery and other store items during 2011-13 but such items were not entered / accounted for in relevant stock registers/ log books.

(Amount in Rupees)

Sr. No.	Name of Office	Head of Account	Period	Amount
1	DCO Rahim Yar Khan	Purchase of Mobil Oil	2012-13	100,688
2	Dy. DEO (EE-W) Khan Pur	Purchase of different stores out of SMC fund	2011-13	1,198,997

3	Dy DEO (EE-M) Liaqat Pur	Purchase of different stores out of SMC fund	2011-13	1,695,364
<b>Total</b>				<b>2,995,049</b>

The loss occurred due to ineffective financial and managerial controls.

Non accountal of stores indicated that the items were not purchased and public money of Rs2.995 million was misappropriated.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during December, 2013. The DDO of DCO office replied that stock register has been maintained. The Dy. DEO (EE-W) Khan Pur replid that all the purchases were made through School Council and School Council Fund is exempted from regular audit. The DAC in its meeting held in December 2013, directed to recover the stated amount and deposit into Government Treasury.

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: 7, 10 & 10]

#### **1.2.4.14 Loss due to Non Recovery of Penal Rent– Rs2.867 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.

Four (04) residences of THQ Hospital Sadiq Abad, RHC Ahmed Pur Lamma and DCO office were occupied by unauthorized persons. The DDOs of said formations 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 Rs2.867 million was not recovered from illegal occupants, in violation of above rules. The detail is given below:

<b>(Amount in Rupees)</b>					
<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Names of Persons</b>	<b>Designation</b>	<b>Period</b>	<b>Amount</b>
1	DCO Rahim Yar Khan	Mrs. Rashida Kamil	Dy DEO (EE-W) Sadiq Abad	2010-13	820,800
2	RHC Ahmed Pur Lamma	Mr. Muhammad Afzal	SHO (Police Department)	2008-13	1,890,600

3	THQ Hospital Sadiq Abad	Mst. Nasreen Tahira	Head Nurse	27.03.13 to 30.06.13	156,000
		Mr. Zaheer Ahmed	Dispenser	23.02.13 to 30.06.13	
<b>Total</b>					<b>2,867,400</b>

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 Rs2.867 million.

The matter was reported to the DCO, EDOs and DDOs concerned during November and December, 2013. The DDOs replied that efforts are being made to recover the amount due and/or get the residences vacated. The DAC in its meeting held in December, 2013 directed to recover the amount at the earliest.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs2.867 million be started within a month 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, 4 & 7]

#### **1.2.4.15 Non Accountal of Receipts into Cash Book and Non Verification of Deposits – Rs2.723 Million**

According to rule 13.4 of the Punjab Budget Manual and rule 2.25 of Subsidiary Treasury Rules, read with Government of Punjab, Finance Department's letter No. IT (FD) 3-4/2002-Vol-IV dated 18-03-2003, month to month reconciliation of all payments and receipts figures is required with the District Accounts Office.

The DO (Live Stock) Rahim Yar Khan received purchase fee and other prescribed dues amounting to Rs2.323 million from 58 veterinary hospitals, dispensaries and centers during 2012-13. The receipts were neither accounted for in relevant cash books nor the deposit challans were got verified from the DAO, as a result realization of revenue and deposit of government money into treasury could not be ensured. Similarly the SMO of RHC Ahmed Pur Lamma realized revenue of Rs400,515 during 2008-2013 but the receipts were neither

accounted for in relevant cash book nor the deposit challans were got verified from the DAO.

The irregularity occurred due to ineffective financial and managerial controls.

Due to non Accountal of receipts into cash book and non verification of deposit challans, realization revenue and deposit of government money into treasury could not be ensured.

The matter was reported to the DCO, EDO (Agriculture), EDO (Health) and DO (Live Stock) and SMO of RHC Ahmed Pur Lamma during December, 2013. The DO (Live Stock) replied that all deposits have been got verified from the DAO and non Accountal into cash book is regretted, but no relevant record was produced in support of the reply. The SMO of RHC Ahmed Pur Lamma replied that the matter is under investigation, compliance will be shown in next audit. The DAC in its meeting held in December, 2013 directed to get the deposits verified from the DAO Rahim Yar Khan.

No progress was intimated till finalization of the Report.

Audit recommends proper recording of receipts and verification of deposits from the DAO, besides initiating disciplinary proceedings against the person(s) at fault, under intimation to Audit.

[AIR Para: 15 &13]

#### **1.2.4.16 Loss due to Abnormal Delays in Completion of Projects and Non-Imposition of Penalty – Rs2.544 Million**

According to clauses 37 and 39 of the contract agreement, the contractor shall pay as compensation an amount up to 10 % of the estimated cost of work if the work is not completed within stipulated period of time. Moreover, Government of the Punjab, C&W Department's letter dated 20.04.2009 stipulates that a copy of the extension order shall be endorsed to the Superintending Engineer, Chief Engineer and Special Secretary C&W, for their information and record.

The DO (Buildings) Rahim Yar Khan allotted 14 development projects to different contractors for Rs25.663 million. 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 nominal amount of penalty was imposed upon the contractors despite the fact that in most of the cases time extensions were granted on unjustified reasons. Moreover their requests for grant of time extension were not on record .In addition to this, copies of time extensions granted were not endorsed (communicated) to the Special Secretary (C&W) in violation of above rules. The detail is given at **Annex – I**.

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 Rs2.544 million due to non imposition of penalty.

The matter was reported to the DCO, EDO (W&S) and DO (Buildings) Rahim Yar Khan during December, 2013. The DO (Buildings) replied that the Engineer-in-charge has full powers to decide amount of penalty. In all these cases, penalty was imposed on merit and no price variation has been paid to the contractors. Reply of the DDO was not tenable as requests of the contractors were not available in most of the cases and 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 on in December, 2013 directed to, directed to get complete record verified from audit.

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 Rs2.544 million be recovered within one month and deposited into relevant head of account, under intimation to Audit.

[AIR Paras: 21]

#### **1.2.4.17 Loss due to payment of Salary of Teachers of Shelter less Ghost Schools – Rs2.304 Million**

According to Rule 2.10 (a) (1) of PFR Vol – 1, “the same vigilance should be exercised in respect of expenditure incurred from Government

revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.”

Record of the Dy DEO (EE-W) Sadiq Abad revealed that salary of Rs2.304 million was paid to four (4) teachers working in shelterless schools as detailed below. The schools were neither established in any allotted land nor were found running during an inspection made by the audit team. The matter indicated that public money was being spent on ghost schools.

**(Amount in Rupees)**

Sr. No.	Name of School	Period	No. Of Teachers	Amount
1	Government Girls Primary School Mamdain	2001-13	1	576,000
2	Government Girls Primary School Dhok Qadeem	2001-13	1	576,000
3	Government Girls primary School Jam jandu Indhar	2001-13	1	576,000
4	Government Girls Primary School Kot Fazil	2001-13	1	576,000
<b>Total</b>			<b>4</b>	<b>2,304,000</b>

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

Above action of the management caused loss of Rs2.304 million.

The matter was reported to the DCO, EDO (Education) and Dy DEO (EE-W) Sadiq Abad during December, 2013. The Dy DEO (EE-W) Sadiq Abad replied that the schools were established in private buildings provided by the inhabitants of the area, but no documentary evidence was produced to Audit. The DAC in its meeting held in December, 2013 directed the EDO (F&P) to investigate the matter within 15 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 on the person(s) at fault (if any), under intimation to audit

[AIR Para: 13]

#### **1.2.4.18 Loss due to Theft of Electricity – Rs1.470 Million**

According to Government of the Punjab, Health Department’s letter No.SO (B&A)1-1/91-92 dated 12.05.1992, the government servants provided with residential accommodation in the hospital premises would arrange separate meters for electricity. The occupants who did not arrange separate meters for



electricity were required to pay electric charges at rates specified for each grade.

Ten (10) doctors and other staff members of RHC Ahmed Pur Lamma were occupying government residences within premises of the hospital. They did not arrange separate meters for electricity instead were using electricity from the main meter of the hospital. Furthermore, they did not pay electric charges amounting to Rs1.470 million at specified rates. The detail is given below:

(Amount in Rupees)						
Sr. No.	Name of Officer / Official	Designation	Period	No. of Months	Rate / Month	Total
1	Dr. Ehsan-ul-Haq	SMO	05.05.2008 to 08.11.2010	30	10,000	300,000
2	Dr. Rahim Din	SMO	11.11.2010 to 02.08.2011	10	10,000	100,000
3	Dr. Manzoor Ahmed	MO	02.08.2011 to 06.04.2012	09	10,000	90,000
4	Dr. Sheikh Muzaffar Mehmood	SMO	06.04.2012 to 04.08.2012	20	10,000	200,000
5	M. Afzal Lodhi	SHO	Before 2008 to date	60	10,000	600,000
6	Asia Bahar	LHV	April 2008 to date	60	1,000	60,000
7	Fida Husain	Ward Servant	April 2008 to date	60	500	30,000
8	Zulfiqar Ali	Dispenser	April 2008 to date	60	500	30,000
9	Allah Ditta	Naib Qasid	April 2008 to date	60	500	30,000
10	Ghulam Farid	Sanitary Worker	April 2008 to date	60	500	30,000
<b>Total</b>						<b>1,470,000</b>

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

Non recovery of electric charges from users of electricity of the hospital resulted into loss of Rs1.470 million to the government.

The matter was reported to the DCO, EDO (Health) and SMO of RHC Ahmed Pur Lamma during December, 2013. The SMO replied that the matter is under investigation, due amount (if any) will be recovered soon. The DAC in its

meeting held in December 2013, directed to recover the amount within a month.

No progress was intimated till finalization of the Report.

Audit recommends recovery of Rs1.470 million besides, besides initiating disciplinary proceedings against the person(s) at fault, under intimation to Audit.

[AIR Para: 5]

#### **1.2.4.19 Loss due to Non / Less Realization of Revenue and Arrears – Rs1.450 Million**

According to rule 76 of the Punjab District Governments & TMA (Budget) Rules, 2003, “the collecting officers should see that all revenue due is claimed, realized and checked against demands and that they are deposited into relevant head of account.”

The Dy DO (Agriculture) Rahim Yar Khan did not make due efforts during 2011-13 to recover / realize revenue of Rs1.450 million from tenants for lease of agricultural land in violation of above rule. The detail is given as **Annex – J**.

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

Above action of the management caused less collection of revenue of Rs1.450 million.

The matter was reported to the DCO, EDO (Agriculture) and DDO concerned during November, 2013. The Dy DO (Agriculture) Rahim Yar Khan replied that the amount will be recovered soon after they harvest any major crop like wheat and cotton. The DAC in its meeting held in December, 2013 directed to recover the amount within a month.

No progress was intimated till finalization of this Report.

Audit recommends that the amount of Rs1.450 million be recovered within a month and deposited into treasury, under intimation to Audit.

[AIR Paras: 15]

#### **1.2.4.20 Loss due to Purchase of Medicines at Higher Rates – Rs1.020 Million**

According to Rule 38 of Purchase Manual, if supply was made at higher rates to one office and at lower rate to other office for the goods of same specification, the supplier will refund the excess amount charged by him.

The EDO (Health) Rahim Yar Khan purchased and consumed different drugs and medicines at excessive rates than the rates compared with other offices of the region. The situation indicated a loss of Rs1.020 million. The detail is given as **Annex – K**.

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

Purchase of medicines at excessive rates caused loss of Rs1.020 million to the government.

The matter was reported to the DCO and EDO (Health) during December, 2013. The DDO replied that letters have been issued to the suppliers for recovery of excess amount. The DAC in its meeting held in December, 2013 directed to recover the amount at the earliest.

No further progress was intimated till finalization of this report.

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

[AIR Para: 01]

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

### 1.2.5.1 Unauthorized Expenditure due to Appointment of PTC teachers below Prescribed Qualification and Grant of Running Scale / Annual Increments Thereon – Rs4.724 Million

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

Twelve (12) PTC teachers working under the control of following DDOs of Education Department Rahim Yar Khan were appointed on the basis of Matric + PTC despite the fact that required qualification for that post was F.A + PTC. As the persons did not have prescribed qualification, they were required to be treated as PTC (untrained) and running scale BPS-7 should not have been allowed to them until and unless they acquire minimum qualification prescribed for the post of PTC teachers (F.A + PTC). Inadmissible grant of running scale and annual increments thereon resulted into unauthorized expenditure/ overpayment of Rs4.724 million as detailed below:

**(Amount in Rupees)**

Sr. No.	Name of formation	No. of Employees	Period of Audit	Amount
1	Dy. DEO (EE-M) Khan Pur	03	2010-12	2,372,070
2	Dy. DEO (EE-M) Sadiq Abad	09		2,351,970
<b>Total</b>		<b>12</b>		<b>4,724,040</b>

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

Above action of the management caused excess payment of pay & allowances worth Rs4.724 million.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during November and December 2012. The Dy DEO (EE-M) Khanpur replied that the case has been submitted to the DEO (EE-M) for regularization, whereas the Dy DEO (EE-M) Sadiq Abad replied that the recruitment was made as per advertisement issued by the Secretary (Education). Reply of Dy DEO (EE-M) Sadiq Abad was not tenable as qualification was increased by the Education Department, well before completion of recruitment

process. The DAC in its meeting held in January, 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: 6 & 4]

#### **1.2.5.2 Unauthorized Expenditure due to Unauthorized Grant of Running Scale on the basis of Irrelevant Qualification – Rs731,177**

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.

Three (03) teachers working under the control of following DDOs were appointed as untrained Physical Education Teacher (PET) and Drawing Master etc. During 2001-04 as the persons did not have prescribed professional qualification at the time of appointment and were required to obtain relevant qualification within three years. Later on, they were granted running scales on the basis of irrelevant qualifications / diploma, which resulted into unauthorized expenditure of Rs731,177 as detailed below:

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Employee</b>	<b>No. of Teachers</b>	<b>Period</b>	<b>Amount</b>
1	Dy. DEO (EE-M) Khan Pur	02	Oct. 1989 ToDec. 2011	160,293
2	Dy. DEO (EE-M) Sadiq Abad	01	Mar. 1987 ToDec. 2011	570,884
<b>Total</b>				<b>731,177</b>

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

Unauthorized grant of running scale on the basis of irrelevant qualification resulted into unauthorized expenditure of Rs731,177.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during November and December 2012. The DDOs replied that the

matter has been referred to the DEO (EE-M) for necessary guidance. The DAC in its meeting held in January, 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&7]

### **1.2.5.3 Over Payment due to Non-reduction of Composite Rates of Concrete – Rs711,965**

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) Rahim Yar Khan incurred expenditure of Rs711,965 during 2011-12 for 50,179 CFT of RCC work in (23) development schemes. Composite rates of RCC were not reduced to the stated extent, in violation of the above cited instructions, as locally available sand (Pit sand) was used instead of purchasing the same from “Hairo, Tehsil Hassan Abdal, District Attock”. This resulted in loss due to over payment of Rs711,965.

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

Overpayment of Rs711,965 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, EDO (W&S) and DO (Buildings) during November, 2012. The DO (Buildings) replied that no pit sand was used and the para is based on assumption. Reply of the DDO was not tenable as no substantiating evidence was produced to confirm that sand from “Hairo, Tehsil Hassan Abdal” was got purchased and utilized in the projects. The DAC in its meeting held in January, 2013 directed the DO (Planning) to investigate the matter within a week.

The DO (Planning) did not submit the inquiry report till finalization of this Report.

Audit recommends that inquiry proceedings be finalized at the earliest and /or amount of Rs711,965 be recovered and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para: 12]

#### **1.2.5.4 Non Recovery of Motor Cycle Advance From Terminated Employees – Rs741,315**

According to the terms of agreement with the employees “outstanding balance of motor cycle advance shall be recovered in full if the person resigns from service or his services are terminated”.

The District officer (OFWM) Rahim Yar Khan did not recover motor cycle advance of Rs741,315 from 37 employees who were terminated by the department and /or were no more in service due to resignation etc, which resulted in loss of stated amount to the Government.

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

Non recovery of motory cycle advance from ex-employees resulted in loss of Rs741,315 to the Government.

The matter was reported to the DCO, EDO (Agriculture) and DO (OFWM) during the month of November 2012. The DO (OFWM) replied that recovery will be effected from the concerned. The DAC in its meeting held in January, 2013 directed to recover the amount from the concerned at the earliest.

No recovery was effected 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 Para- 12]



### 1.2.5.5 Loss due to Unauthorized Award of Advance Increments to PTC Teachers– Rs528,891

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

Following Dy. DEOs under the control of EDO (Education) Rahim Yar Khan allowed (10) PTC teachers to draw two advance increments on acquiring qualification of F.A / F.Sc. Advance increments on passing “Intermediate Examination ”were not admissible to these teachers as required qualification for the post of PTC teachers was enhanced from Matric / PTC to F.A/PTC w.e.f 01.02.1997. The persons did not have required educational qualification at the time of appointment and they passed intermediate examination after entering in to government service as PTC teacher. Recruitment of persons who did not meet prescribed qualification was unauthorized and grant of advance increments on acquiring qualification of F.A/F.Sc. was not admissible as the qualification was not above the prescribed qualification for the post of PTC teachers. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of formation	No. of Employees	Period	Amount
1	Dy. DEO (EE-M) Khan Pur	02	01.02.1997 To 30.09.2012	106,819
2	Dy. DEO (EE-W) Sadiq Abad	08		422,072
3	Dy DEO (EE-M) Liaqat Pur	04		271,068
<b>Total</b>				<b>528,891</b>

Recruitment of persons who did not meet prescribed qualification resulted in unauthorized appointments and grant of inadmissible advance increments resulted into loss of Rs528,891.

The matter was reported to the DCO, EDO (Education) and DDOs concerned during November and December 2012. The Dy DEO (EE-M) Khanpur replied that the matter has been referred to the DEO (EE-M) for regularization, whereas the Dy DEO (EE-M) Sadiqabad replied that the amount has been recovered and deposited into treasury, but no substantiating evidence

(copies of pay slips or deposit challans) was produced to Audit. The DAC in its meeting held in January, 2013 directed to to recover the amount from the person(s) concerned and deposit into relevant head of account.

No progress was intimated till finalization of this Report.

Audit recommends that recovery of Rs528,891 million be started within a month and amount be recovered in easy instalments; equal to 1/3<sup>rd</sup> of pay; besides initiating disciplinary proceedings against the person(s) held responsible for making unauthorized appointments and granting inadmissible advance increments, under intimation to Audit.

[AIR Paras: 3, 3 & 11]

#### **1.2.5.6 Unauthorized Sanction of Leave for 1,792 days and Payment of Time Barred Claims – Rs324,870**

According to revised leave rules 1981, maximum period of leave on full pay that may be granted at one time shall be as follows:

- |  |          |
|--|----------|
| a) Without medical certificate                                 | 120 days |
| b) With medical certificate                                    | 180 days |
| PLUS   |          |
| c) On medical certificate from leave account in entire service | 365 days |

The EDO (Health) granted medical leave on full pay for 180 days to an employee of DO (Health) Rahim Yar Khan w.e.f 30.08.2002 to 26.02.2003. The said employee was also granted leave on half pay for 1,614 days wef 27.02.2003 to 06.11.2007. The leave was sanctioned by the EDO on 23.06.2008 i.e. after six years of availing the leave without any justification and without getting verification of medical fitness certificate of the person. Moreover, pay bills of Rs324,870 for above mentioned period were got passed from the District Accounts Office during November 2011 vide token No.329 dated 21.11.2011 i.e. after 41 months of sanctioning the leave. Furthermore, neither sanction of time barred claims was obtained from the competent authority nor was additional budget obtained for making this payment. The bill was got cleared from the DAO without making compliance of different objections raised by his office during pre-audit of the claim.

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

Above actions of the management resulted into unauthorized sanction of leave and unjustified expenditure of Rs324,872.

The matter was reported to the DCO, EDO (Health) and DO (Health) during the month of November 2012. The DO (Health) replied that the observation has been noted for compliance. The DAC in its meeting held in January, 2013 directed the EDO (Health) to inquire into the matter within 15 days.

The EDO (Health) did not submitted the inquiry report till finalization of this Report.

Audit recommends that inquiry proceedings be finalized at the earliest and /or amount of Rs324,872 be recovered and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para- 19]

#### **1.2.5.7 Shortage of Stock – Rs250,000**

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

The EDO (Health) provided, on 28.02.2008, a diesel generator (Denyo Power –DA-2800 SL No.2921396) to the DO (Health) for use at mobile Cholistan Dispensary Rahim Yar Khan. The said generator costing Rs250,000 was taken back by the EDO (Health) on 17.07.2008 without any reason. Moreover, neither the generator was taken into stock register by the EDO (Health) nor was it physically available in the office of the DO (Health), EDO (Health), DHDC etc. The store keeper replied that it was installed at the residence of the EDO (Health) but a physical verification by the audit team revealed that it was not available in the residence of the EDO (Health) as well.

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

Shortage / misappropriation of diesel generator resulted in loss of Rs250,000 to the Government.

The matter was reported to the DCO, EDO (Health) and DO (Health) during the month of November, 2012. The DO (Health) replied that the generator of mobile dispensary was taken back for repair and after necessary repairs; it was installed at the residence of EDO (Health). Reply of the DDO was not tenable as it was not available in the residence as physically verified by the audit officer. The DAC in its meeting held in January, 2013 directed the EDO (Health) to inquire into the matter within 15 days.

The EDO (Health) neither submitted the inquiry report nor was availability of the diesel generator reported to Audit till finalization of this Report.

Audit recommends that inquiry proceedings be finalized at the earliest and /or amount of Rs250,000 be recovered and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Para- 02]

#### **1.2.5.8 Unjustified Expenditure through Fictitious Billing – Rs111,518**

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 EDO (Health) Rahim Yar Khan incurred expenditure of Rs111,518 on account of contingent expenditure during 2011-12. The expenditure was not justified as serial numbers of invoices contradict with dates of bills i.e. bills No.880 and 888 were issued by the supplier on 25.07.2011 and 02.08.2011 respectively, therefore bills No.899 could not be issued on 30.07.2011 which indicated that either bills No. 880 and 888 or the bill having No. 899 were incorrect /fake.

The loss occurred due to ineffective financial controls and malafide intention of the management, which resulted in misappropriation of financial resources worth Rs111,518.

The matter was reported to the DCO and EDO (Health) during November, 2012. The EDO (Health) replied that the purchases were made after

completing all codal formalities. All the items were duly received and consumed. There is no loss to the government. The DAC in its meeting held in January, 2013 directed the EDO (F&P) and DMO to inquire into the matter within 15 days regarding drawl of bills through fake invoices.

No inquiry report was received till finalization of this Report.

Audit recommends that inquiry proceedings be finalized at the earliest and /or amount of Rs261,935 be recovered and deposited into treasury besides initiating disciplinary action against the person(s) at fault, under intimation to Audit.

[AIR Paras: 06]

# ANNEX

## [Annex – “I”]

(Rs. in Million)

Sr. No.	Para No.	Subject	Amount	Nature of Irregularity
		<b>DY.DEO(EE-W) Rahim Yar Khan</b>		
1	13	loss to govt. due to purchase of store items on higher rates	0.061	Over Payment
		<b>DO (Health) Rahim Yar Khan</b>		
2	10	Loss to Govt. due to Purchase of Store Items on Higher Rates	0.103	Over Payment
		<b>THQ Hospital Khan Pur</b>		
3	12	Loss to Govt. due to purchase of Medicine on Higher Rates,	0.469	Over Payment
		<b>THQ Hospital Sadiq Abad</b>		
4	16	Irregular Expenditure on Repair of Vehicles – Rs 156,247 and Excess Payment due to Higher Rates and Purchase of Extra Tyres Rs 73,978	0.230	Over Payment and Irregularity
		<b>EDO (Agriculture) Rahim Yar Khan</b>		
5	03	Unjustified repair of machinery	0.204	Irregularity
		<b>Dy DO (Agriculture) Rahim Yar Khan</b>		
6	03	Purchase of plants and machinery without approval of the austerity committee	0.099	Irregularity
7	05	Unjustified drawl of fixed TA	0.462	Irregularity
		<b>DO (OFWM) Rahim Yar Khan</b>		
8	11	Doubtful expenditure on repair of plant & machinery	0.340	Irregularity
9	16	Non recovery of Motor Cycle advances Rs.	0.737	Recovery
		<b>Dy DEO (EE-W) Sadiq Abad</b>		
10	16	Doubtful distribution of stipend	0.300	Over Payment
		<b>Dy DEO (EE-W) Khan Pur</b>		
11	02	Loss to Government due none recovery of Pay and Allowance on account withdrawn of pay package and Selection Grade	0.110	Over Payment
12	05	Loss due to misappropriation of funds	0.600	Irregularity
13	07	Doubtful issuance of consumable items	0.130	Irregularity
14	16	Doubtful payment of stipend	0.157	Over Payment
15	19	Irregular award of annual increment recovery	0.108	Over Payment
		<b>Dy DEO (M) Liaqat Pur</b>		
16	5	Irregular appointment of o.t and award of bps-15 recovery and unauthorized drawn of advance increments.	0.508	Over Payment
17	09	Ambigious issuance of consumable items	0.552	Irregularity
18	11	Irregular grant of increments to teachers	0.271	Over Payment
19	21	Non recovery of penalty	0.139	Over Payment
20	26	Irregular award of advance increments to elementary school teachers on account of B.Ed & M.A	0.124	Over Payment
21	28	irregular award of annual increment recovery	0.108	Over Payment
		<b>Government High School Feroza</b>		
22	4	Irregular award of BPS-15 to O.T teacher	0.157	Irregularity
23	11	Loss due to theft of assets	0.600	Recovery
24	12	Non verification of income challans	1.200	Irregularity

25	13	Non verification of expenditure statement	58.701	Irregularity
		<b>Government Boys Higher Secondary School Khan Bela</b>		
26	13	Non deduction of GP Fund Advance	0.746	Recovery
27	16	Unauthorized expenditure on scientific materials due to non compliance of provisions of purchase manual	0.407	Irregularity
		<b>Government Girls High School (MC) Sadiq Abad</b>		
28	11	Unjustified expenditure on repair of school building	0.200	Irregularity
		<b>DO (Health) Rahim Yar Khan</b>		
29	14	Loss due to unjustified consumption of Anti-Rabbies vaccine	0.158	Recovery
		<b>THQ Hospital Liaqat Pur</b>		
30	14	Purchase of store items without observing codal formalities	0.446	Irregularity
		<b>THQ Hospital Khan Pur</b>		
31	03	Non submission of fee into treasury and shortage of store items	0.029	Recovery
32	05	Loss due to unjustified / fake tours of ambulance	0.146	Recovery
33	06	Excess expenditure on L.P medicine and purchase without rate contract	0.751	Irregularity
34	12	Expenditure on purchase of medicine at higher rates	0.469	Over Payment
		<b>RHC Taranda Saway Khan</b>		
35	04	Loss to Govt. due to irregular payment of PCA	0.622	Over Payment
36	07	Theft of electricity and Recovery	0.646	Recovery
37	10	Irregular expenditure on purchase of L.P medicine	0.601	
38	20	Non-deposit of Hospital Receipts –	0.177	Recovery
		<b>RHC Sanjar Pur</b>		
39	08	Payment without supporting evidence	0.624	Irregularity
40	09	Irregular purchase of X-Ray films	0.733	Irregularity
41	18	Purchase of medicine from same company with different names	0.334	Irregularity
		<b>EDO (Works &amp; Services) Rahimyarkhan</b>		
42	03	Loss to Govt. Treasury due to Non-Recovery of Pay & Allowances Regarding Leave without Pay and Leave on Half Pay,	0.386	Over Payment
		<b>DO (Roads) RahimYar Khan</b>		
43	03	Non Recovery of Lease Rent for approaches to Petrol Pumps	0.605	Recovery
		<b>DO (Buildings) RahimYar Khan</b>		
44	03	Unjustified allotment an expenditure of Rs854,354 on Buildings/Offices of Provincial Government	2.244	Irregularity
45	13	Doubtful Disbursement of Ceiling Fans	0.980	Irregularity



**MFDAC PARAS**

(Rs. in Million)

Sr. No.	Para No.	Subject	Amount
<b>DCO Rahim Yar Khan</b>			
1	02	Repair of vehicle without observing codal formalities.	0.194
2	10	Non utilization of Budget / unspent Budget	2.746
3	11	Unjustified drawl of Pay & Allowances.	0.429
4	13	Wastage of Government property	1.000
<b>EDO (F&amp;P) Rahim Yar Khan</b>			
5	1	Irregular released of fund for schemes	399.765
6	2	Abnormal delay in release of funds resulting lead to price escalation	156.761
7	3	Irregular releases before utilization of 1st release / installment – Rs	12.464
8	6	Non accountal of assets liabilities valuing in millions instead of allocation of budget and occurring of expenditure	1.124
<b>DO (Civil Defence) Rahim Yar Khan</b>			
9	2	Loss to Government due to unjustified expenditure on uniforms	2.057
10	10	Doubtful expenditure on repair of Motor Cycle	0.146
<b>EDO (Agriculture) Rahim Yar Khan</b>			
11	02	Loss to Government. due to showing un-justified repairs of vehicles	0.279
12	03	Purchase of machinery without approval of austerity committee	0.099
<b>Dy DO (Agriculture)Rahim Yar Khan</b>			
13	01	Loss to Govt due to reduction in income in 2012-13	0.631
14	03	Loss to Govt due unjustified repair of machinery	.204
15	04	Distribution of seed in excess as per requirement	0.253
16	05	Unjustified fixed TA	0.462
17	12	Misappropriation in crops	0.301
<b>DO (Live Stock)Rahim Yar Khan</b>			
18	5	Loss to Govt. due to missing medicines given to Distt. Govt. Bahawalpur on loan basis,	0.421
19	6	Loss to Govt. due to unjustified purchase of medicines,	2.508
<b>DO (OFWM) Rahim Yar Khan</b>			
20	05	Unjustified/ doubtful expenditure on construction of various Water Courcces	7.951
21	06	Loss to Govt due to overpayment of Labour Charges	0.103
22	07	Loss to Govt due to less construction of Water Courcces as per payment of construction	0.981
23	09	Non-achievement of target of completion of works – Rs	3.788
24	15	Loss to Govt. treasury due to different “per cubic meter” (m3) rates, amounting to Rs.	0.954
25	16	Non recovery of motor cycle advance	0.738
<b>DY.DEO(EE-W) Sadiq Abad</b>			
26	03	Un authorized drawl of Integrated allowance	0.166
27	6	Unjustified Expenditure on POL	0.243

28	7	Irregular payment of arrears of pay and allowances without additional Budget	7.017
29	8	Doubtful Expenditure on Repair of Vehicle –	0.093
30	9	Non utilization of SMC Grant	1.505
31	14	Non Utilization of Budget	13.046
32	16	Stipend distribution without attendance assessment	0.300
33	17	Non Observance of Financial Discipline	0.108
<b>Dy DEO (EE-W) Khan Pur</b>			
34	02	Non recovery of pay and allowances	.110
35	05	Misappropriation of funds	.600
36	07	Doubtfull distribution of consumable items	.130
37	08	Irregular payment of arrears of pay and allowances without additional budget amounting to Rs	3.947
38	09	Non provision of record – Rs.	5.840
39	12	Non utilization of budget / unspent budget Rs.	135.455
40	14	Excess payment of Sale tax and non verification of sale tax deposits	0.101
41	15	Payment through SMC	0.059
42	16	Payment of stipend	0.157
43	18	Loss to Government due to irregular award of stipend	0.017
44	19	Irregular Award of annual increment	.108
45	20	None recovery of over payment	0.064
46	21	None deposit of ferog-e-taleem funds	0.005
47	22	Un-authorized drawl	0.168
48	23	Un-authorized expenditure out of SMC	0.028
49	24	Likely miss-appropriation of SMC funds	0.191
<b>Dy DEO (EE-M) Liaqat Pur</b>			
50	2	Ambiguous expenditure on repair of furniture, machinery, equipment and	0.220
51	3	Drawal of TA/DA without observing austerity measure recovery rs144153and non provision / concealment of record rs	0.267
52	5	Irregular appointment of OT	0.508
53	8	Non observation of financial discipline recovery	0.449
54	09	Doubtfull distribution of consumable items	0.055
55	11	Irregular Award of advance increment	0.271
56	13	Irregular payment of arrears of pay and allowances without additional budget	0.808
57	15	Un-authorized payment of integrated allowance	0.200
58	16	Fraudulent drawl of Rs on accounts of purchase of sweet during summer vacation at the event of 14 august and during holy month of ramzan	0.086
59	18	Drawl of TA/DA bills without observing codal formalities and without approval / counter signature of the competent authority	0.332
60	19	Expenditure beyond competency Rs.95,122 and non deduction of income tax -	0.008
61	20	Non utilization of budget / unspent budget	76.635
62	21	Non recovery of penalty	.139
63	23	Irregular payment of TA/DA recoveries. 141934 and payment of without observing codal formalities	0.302
64	24	Expenditure by mis-classification	0.170
65	25	Irregular purchase out of s.m.c	0.143

66	26	Irregular Award of advance increment	.124
67	27	Non maintenance of history sheet of machinery and equipment	0.275
68	28	Irregular Award of annual increment	.108
69	29	Mis-appropriation of smc funds	0.768
70	31	Unauthorized drawl of amounts	0.066
71	32	Unjustified expenditure out of smc	0.039
<b>Government High School Ajmal Bagh</b>			
72	4	Unauthorized drawl of pay and allowances during study leave. recovery	0.150
73	6	Unauthorized drawl of pay and allowance after appointment on regular basis	0.118
<b>Government High School Feroza</b>			
74	4	Irregular appointment of OT	0.157
75	6	unauthorized drawl of pay due to wrong fixation	0.071
76	7	Unauthorized drawl of pay and allowances during study leave. recovery	0.023
77	8	unauthorized drawl of pay and allowance after appointment on regular basis	0.077
78	9	misappropriation in smc fund	0.121
79	10	Non deduction of GST& income tax on purchase & repair from market recovery.	0.027
80	11	loss to government due to theft and firing of assets	0.600
81	12	non verification of income challans	1.280
82	13	non verification of expenditure of rs	58.701
83	14	advance out of student fund – not refunded	0.095
84	15	less deposit of tuition fee and student fund	0.082
85	16	non disposal of old news papers	0.002
86	17	non utilization of smc grant –	0.400
87	18	Record of unserviceable stock	1.000
<b>Government Girls Model High School Rahim Yar Khan</b>			
87	6	Irregular Award of advance increment	0.242
88	8	Unauthorized drawl of Pay and allowances. Recovery	0.090
89	9	Irregular expenditure on repair of building	0.250
90	10	Purchase of Machinery & Furniture without approval of austerity commite	.292
<b>Government Boys High School Chachran Sharif</b>			
91	5	Unauthorized drawl of Integrated Allowance	0.018
92	10	Unjustified Expenditure on repair and maintenance of school building	0.100
93	13	Loss to Government Due to Unjustified Repair Work of Furniture	0.074
94	14	Irregular payment of arrears of pay and allowances without additional Budget -	0.382
<b>Government Boys Higher Secondary School Khan Bela</b>			
95	1	Non auction / sale of old dry trees -	0.050
96	3	Loss to Government due to Misuse of Electricity –	0.006
97	8	Non Disposal of Unserviceable Stock –	0.060
98	12	Loss to Government due to Wrong Fixation of Pay & Allowances	0.096
99	13	Non deduction of GPF	0.746
100	14	Defective Maintenance of Service Books	0
101	16	Doubtful expenditure on POL charges for Watering Plants and Non Selling of used Mobil-oil resulting Loss to Government –	0.159
102	17	Loss to Government Due to Unjustified Repair Work -	0.026

103	18	Expenditure on scientific material	0.407
104	19	Loss to Government due to Unnecessary Expenditure-	0.014
105	20	Doubtful Expenditure on Postage	0.066
106	21	Unjustified Expenditure on Repair & Maintenance of School Building –	0.250
107	22	Unjustified Expenditure on Plantation –	0.030
108	23	Doubtful Expenditure on Hot & Cold	0.009
109	24	Loss to Government due to Doubtful purchase of stationary items –	0.054
110	26	Loss to Government due to doubtful payment of TA/DA-	0.013
111	27	Non verification of Sales Tax Payment-	0.005
112	28	Non Utilization of Budget –	0.594
113	29	Irregular payment of arrears of pay and allowances without additional Budget -	0.743
<b>Government Girls High School (M.C) School Sadiqbad</b>			
114	7	Non verification of Sales Tax Payment-	0.006
115	9	Irregular payment of arrears of pay and allowances without additional Budget –	0.063
116	11	Repair and maintenance of school building	.200
117	13	Loss to Government due to Wrong Fixation of Pay & Allowances	0.010
<b>EDO (Health) Rahim Yar Khan</b>			
118	06	Excess drawl of pay and allowances	0.035
119	09	Non utilization of medicine	14.518
120	10	Doubtful consumption of stationery and other store items	0.301
<b>DO (Health) Rahim Yar Khan</b>			
121	10	Purchase of store items on higher rates	0.052
122	11	Loss to Govt. due to Un-Justified Expenditure regarding Flower Show,	0.132
123	12	Loss to Govt. due to Payment of Conveyance Allowance and Private Use of Electricity LHV's at MCH Centers,	0.391
124	14	Unjustified consumption of vaccines rabies	.158
125	15	Loss to Govt. due to Misappropriation of Store Items by Showing / Recording Un-Justified Consumption,	0.098
<b>THQ Hospital Liaqat Pur</b>			
126	3	Purchase with out requirement	0.815
127	5	Loss to Govt. due to not allotment of Govt. Residences	0.560
128	7	Excess expenditure than sanctioned budget..	1.730
129	8	Drawl of pay against redundant post irregular expenditure	0.662
130	11	Non utilization of budget / unspent budget	7.729
131	13	Purchase of Refrigerator without approval of austerity committee.	0.026
132	14	Purchase of store items without observing codal formalities	0.446
<b>THQ Hospital Khanpur</b>			
133	01	Un-Justified drawl of Adhoc Allowance 2010 (50%) by the Doctors,.	0.055
134	02	Loss to Govt. Treasury due to Un-Justified Payment of Allowances during Leave Periods, Recovery	0.441
135	3	Non submission of fee	0.029
136	5	Fake tours of ambulance	0.146
137	6	Expenditure on L.P	0.751
138	07	Loss to Govt. due to showing Un-Justified Free Tours of Ambulances in respect of “Road Side Accidents”,.	0.313
139	08	Loss to General Public due to Non Utilization of Ultrasound	0.852

		Machine by Mismanagement,	
140	09	Loss to Govt. due to Misuse of Side Rooms,	0.438
141	10	Loss to Govt. due to Fictitious Running of Main Generator 110 KV,	2.183
142	12	Purchase on excess rate	.469
<b>THQ Hospital, Sadiqabad</b>			
143	06	Irregular Drawl of HSRA	0.013
144	08	Unauthorized drawl of Practice Compensatory Allowance by the Doctor	0.051
145	11	Unauthorized Drawl of Allowances during Leave of –	0.084
146	14	Loss to Govt. Due to Misappropriation of POL through Fake Road Side Accidents –	0.287
147	16	Irregular expenditure on repair of vehicle	0.230
148	17	Irregular Expenditure on Repair of Generator and other Machinery	0.258
149	18	irregular on purchase of x-ray films and other items–	1.456
<b>RHC Taranda Sawae Khan</b>			
150	04	Irregular payment of PCA	.622
151	06	Unauthorized drawl of allowances during Leave.	0.101
152	07	Theft of electricity	0.646
153	08	Irregular payment of HSRA	0.208
154	09	Irregular expenditure on purchase of MSD Medicines	0.553
155	10	Expenditure on L.P	.601
156	13	Loss to Govt. due to non obtaining discount on Local Purchase of Medicine	0.027
157	14	Irregular drawl of pay and allowances	0.999
<b>RHC Ahmed Pur Lamma</b>			
158	3	Irregular drawl of Compensatory allowance	0.077
159	6	Loss to Government due to non deduction of Dress/ Mess allowance for leave periods	0.123
160	7	Loss to Government due to non deduction of HSRA, Professional allowance	0.180
161	8	Irregular payment to Mst. Nusrat Bibi	0.414
162	10	Misappropriation of Funds due to Non – accountal of stock	0.099
163	11	Unjustified expenditure on carriage of medicine	0.026
164	12	Irregular/Unjustified expenditure on repair of Machinery/Equipment	0.044
<b>RHC Shanjar Pur</b>			
165	01	Payment of previous year expenditure from the budget of current year	1.44
166	05	Bogus Purchase of different Items	0.024
167	06	Irregular Expenditure on Repair of Machinery & Furniture	0.134
168	07	Irregular Expenditure on Repair of Vehicles	0.181
169	09	Purchase of X-Ray film	.624
170	12	Unauthorized Drawl of Allowances during Leave	0.045
171	13	Unauthorized Drawl of Pay and Allowances without Performing Duties of the Post –	0.125
172	14	Misappropriation in Purchase and Consumption of Developer	0.051
173	15	Non Resale of Waste of Fixer	0.028
174	16	Doubtful Manufacturing and Expiry of Medicine –	0.156
175	17	Non Collection of Water Charges from the Residents of RHC	0.120
176	18	Doubtful purchase of medicine	0.334
177	20	Non deposit of hospital fee	.334

178	21	Purchase in Excess of Requirement	0.055
179	23	Non Deduction of L.D Charges –	0.051
180	25	Loss to Govt. Due to Fictitious Consumption –	0.488
<b>EDO (Works &amp; Services) Rahim Yar Khan</b>			
181	03	Non recovery of pay and allowances	.386
182	05	Possible misappropriation of Funds through Fictitious Billing,	0.084
183	06	Loss due to Charging Less Rates of enlistment / renewal of enlistment Rs436,250 and Non- Verification of deposit challans	0.436
<b>DO (Roads) Rahim Yar Khan</b>			
184	2	Non recovery of professional Tax Rs.	0.176
185	3	Lease rent to petrol pumps	.680
186	4	Overpayment of due to non deduction of shrinkage	0.470
187	6	Over payment due to non-reduction of composite rates of concrete-	0.074
188	7	Doubtful Difference between Departmental Expenditure Statement and FI Data Maintained in District Accounts Office	0.471
189	9	Irregular Payment due to non collection of GST invoices from the contractors regarding purchase of construction materials	115.956
190	12	Unauthorized Refund of Additional Performance Securities before Prescribed Period	20.967
191	13	Unjustified Releases of Securities (completion certificates issued without inspection of projects as vehicle of engineer did not travel to that site on the day of inspection)	17.283
192	14	Loss to Govt. due to less recovery of penalty on account of late renewal of Contractor	0.058
193	15	Unjustified expenditure on TA/DA	0.455
194	17	Unjustified payment of Earth Work	0.109
195	18	Overpayment due to allowing Unjustified lead on Crushed Stone	0.207
196	19	Irregular allotment of works due to negotiation with the contractors and expenditure thereof	28.170
197	20	Unjustified / excess payment	0.468
198	22	Irregular expenditure on POL	0.254
<b>DO (Buildings) Rahim Yar Khan</b>			
199	03	Unjustified allotment of residence	1.390
200	06	Irregular Payment due to non collection of GST invoices from the contractors regarding purchase of construction materials	14.499
201	09	Non-imposing of penalty for abnormal delay in completion of projects	0.453
202	10	Unjustified payment due to “NIL” payment in final bill	1.498
203	13	Disbursement of ceiling fans	4.030
204	16	Irregular expenditure of on Civil Works	0.047
205	17	Irregular allotment of works due to negotiation with the contractors and expenditure thereof	24.418
206	18	Over payment due to non-reduction of composite rates of concrete-	0.133
207	19	Loss to Govt. by awarding price variation due to poor Management	1.114
208	21	Illogical time extention against work	25.644
209	23	Unjustified Expenditure on Repair of Transport	0.119
210	24	Unjustified Expenditure on Repair of Generator	0.049
211	26	Payment to Contractor without Sanction of Competent Authority	0.171
EDO (EDU) RYK			

212	2	loss to govt. due to non realization of inspection fee from private registered schools	0.604
213	3	loss to government due to irregular award of stipend	0.497
214	5	non production of record	8.194
215	6	non observation of discipline recovery	0.220
216	7	un-authentication of payment of stipend	0.583
217	9	irregular change of cadre, un-authorized drawl pay on erratic posts	0.362
218	10	irregular promotion against 20% quota	1.410
219	11	non utilization of budget / unspent budget	60.3411
220	12	consumption of pol without approval of tour program	0.416
221	13	non recording of receipts into cash book and verification from DAO	0.290
222	14	irregular drawl of post of pet irregular expenditure	0.509
223	15	wastage of government property	0.120
224	16	non Accountal / completion of cash book of stipend and non maintenance record	27.262
225	17	non payment of stipend	0.049
<b>DDEO(W)RYK</b>			
226	1	Loss to Govt. due to Misappropriation on the behalf of Schools	0.445.
227	2	Loss to Govt. Treasury due to Payment of Irrelevant Allowance, Recovry	0.043.
228	5	Loss to Govt. Treasury due to Undue favor to the Teacher	0.210
229	6	Loss to Govt. Treasury due to Unnecessary White Washing,Painting & Coloring of School Buildings	1.839
230	7	Loss to Govt. Treasury due to Un-Justified Expenditure regarding Repair of School Buildings,	2.035
231	8	Doubtful Drawl of Pay & Allowances through Arrear Bills,	1.047
232	9	Loss to Govt. Treasury due to irregular Sale of Assets,	0.117
233	10	Loss to Govt. due to showing Un-Justified Repairs of Vehicles,	0.042
234	11	Misappropriation of Funds through Fictitious Billing,	0.434
235	12	Loss to Govt. due to Purchase of Store Items on Higher Rates,	0.061
236	13	Irregular Collection of "School Registration Fee" & "Red Cross Fund" from Students,	0.142
237	16	Loss to Govt. due to Un-Justified Expenditure Shown regarding Repair of Shelter Less, Rented Buildings & Dangerous Declared School Buildings,	0.099
238	17	Loss to Govt. Treasury due to Unjustified Payment of Integrated Allowance, Recovery of	0.101
239	19	Loss to Govt. Treasury due to Unjustified Drawl from SMC,	0.095
240	21	Illogical Higher / Further Qualifications and Doubtful Drawl of Qualification Allowance	0.200
241	22	Loss to Govt. Treasury and Education Cause due to Misuse of Authority, amounting to Rs. 720,000+ approximately	
<b>EDO (Community Development)</b>			
242	1	Unauthorized drawl of Integrated allowance	0.012
243	2	Doubtful Expenditure on Fair Exhibition	0.009
244	3	Abnormal Delays in Construction Work of and	9.014

		Non-Imposing of Penalty	
245	4	Non-recovery of Conveyance allowance during leave	0.087
246	5	Non Production of Record-	0.097
247	6	Non Deposit Of Pension Contribution In Govt Accounts	0.113
248	7	Doubtful Expenditure on Repair of Vehicle –	0.172
249	8	Non Utilization of Budget –	0.116
250	9	Non verification of Sales Tax Payment-	0.011



**Annex – B**

**Summary of Budget & Expenditure of the Finencil Year 2012-13**

**(Amount in Rupees)**

Name of Office	Budget			Expenditure			Excess(+) / Saving(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
Zila Nazim	2,379,520	2,972,688	5,352,208	2,212,857	2,479,164	4,692,021	660,187	1233.49%
Zila Naib Nazim	2,819,246	2,882,406	5,701,652	2,649,246	2,581,629	5,230,875	470,777	825.69%
DCO	12,117,528	32,754,422	44,871,950	10,039,362	29,567,249	39,606,611	5,265,339	1173.41%
EDO (F&P)	19,162,402	195,518,867	214,681,269	18,535,396	72,420,924	90,956,320	123,724,949	5763.19%
EDO (W&S)	49,116,320	938,136,525	987,252,845	63,622,881	324,038,831	387,661,712	599,591,133	6073.33%
EDO(Education)	2,472,929,644	2,757,841,577	5,230,771,221	2,738,653,295	2,663,735,126	5,402,388,421	-171,617,200	-328.09%
EDO (Health)	265,428,757	720,896,633	986,325,390	317,365,979	643,590,209	960,956,188	25,369,202	257.21%
EDO (CD)	81,757,487	799,593,653	881,351,140	84,609,844	118,997,765	203,607,609	677,743,531	7689.82%
EDO(Agriculture)	133,113,435	434,662,327	567,775,762	131,512,907	406,658,933	538,171,840	29,603,922	521.40%
<b>Total Current Expenditure</b>			<b>8,924,083,437</b>			<b>7,633,271,597</b>	1,290,811,840	1446.44%
<b>Development Expenditure</b>			2,061,120,000			442,499,286	1,618,620,714	7853.11%
<b>Grant Total of Expenditure</b>			<b>10,985,203,437</b>			<b>8,075,770,883</b>	2,909,432,554	2648.50%
<b>Surrender / Withdrawal</b>			<b>0</b>				0	#DIV/0!
<b>Grant Total of Expenditure</b>			<b>10,985,203,437</b>			<b>8,075,770,883</b>	2,909,432,554	2648.50%

2012-13	Budget	Expenditure	Saving
Salary	3,038,824,339	3,369,201,767	-330,377,428
Non Salary	5,885,259,098	4,264,069,830	1,621,189,268
Development	2,061,120,000	442,499,286	1,618,620,714
<b>Total</b>	<b>10,985,203,437</b>	<b>8,075,770,883</b>	<b>2,909,432,554</b>

## 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
<b><u>NON-DEVELOPMENT</u></b>						
3	Provincial Excise.	8,095,000	438,235	8,533,235	7,389,856	(-) 1,143,379
5	Forests	5,770,000	194,954	5,964,954	4,643,730	(-) 1,321,224
7	Charges on A/c of M. V. Act.	3,555,000	107,444	3,662,444	2,889,088	(-) 773,356
8	Other Taxes & Duties.	18,035,000	641,856	18,676,856	16,520,051	(-) 2,156,805
10	General Administration.	178,763,000	90,557,422	269,320,422	98,484,327	(-) 170,836,095
15	Education.	6,026,920,998	745,257,458	6,772,178,456	5,916,743,304	(-) 855,435,152
16	Health Services.	927,600,000	120,140,747	1,047,740,747	942,184,633	(-) 105,556,114
17	Public Health.	2,450,000	290,162	2,740,162	2,328,335	(-) 411,827
18	Agriculture.	198,414,000	23,007,111	221,421,111	198,687,341	(-) 22,733,770
19	Fisheries.	2,360,000	110,000	2,470,000	1,338,525	(-) 1,131,475
20	Veterinary.	144,357,000	4,854,178	149,211,178	97,714,364	(-) 51,496,814
21	Co-operative.	31,250,000	1,365,830	32,615,830	30,320,870	(-) 2,294,960
22	Industries.	2,800,000	0	2,800,000	1,911,780	(-) 888,220
23	Miscellaneous Departments.	5,580,000	246,200	5,826,200	3,971,507	(-) 1,854,693
24	Civil Works.	68,880,000	7,394,000	76,274,000	61,842,933	(-) 14,431,067
25	Communications.	225,365,000	34,243,247	259,608,247	213,945,697	(-) 45,662,550
31	Miscellaneous.	32,476,000	3,253,515	35,729,515	25,125,020	(-) 10,604,495
32	Civil Defence.	7,980,000	1,330,080	9,310,080	7,230,236	(-) 2,079,844
<b>Total Non-Development :</b>		<b>7,890,650,998</b>	<b>1,033,432,439</b>	<b>8,924,083,437</b>	<b>7,633,271,597</b>	<b>(-) 1,290,811,840</b>
<b><u>DEVELOPMENT</u></b>						
36	Development.	1,613,248,000	447,872,000	2,061,120,000	442,499,286	(-) 1,618,620,714
<b>Total Development :</b>		<b>1,613,248,000</b>	<b>447,872,000</b>	<b>2,061,120,000</b>	<b>442,499,286</b>	<b>(-) 1,618,620,714</b>
<b>Grand Total :</b>		<b>9,503,898,998</b>	<b>1,481,304,439</b>	<b>10,985,203,437</b>	<b>8,075,770,883</b>	<b>(-) 2,909,432,554</b>

**Annex – D**  
**[Para 1.2.2.1]**

**Non Provision of Record**

**(Amount in Rupees)**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Period of Audit</b>	<b>Particulars</b>	<b>Amount</b>	<b>AP No.</b>
1	DCO Rahim Yar Khan	2012-13	Record of revenue realized from District Rest House and expenditure incurred thereon.	1,095,000	4
2	EDO (F&P) Rahim Yar Khan	2012-13	Copy of budget, release orders, detail of serviceable / un-serviceable machinery and equipment, tour programs, history sheets, list of staff and detail of government residences occupied by them, personal files, service books, record of long leaves, record of enquiries / disciplinary proceedings, record of TA bills, details of PLAs/SDAs, schedule of authorized expenditure, bank statement of A/C-IV and its reconciliation, detail of funds received from provincial govt. details of posts created and its sanction from Finance Department etc	-	18
3	DO (Civil Defence) Rahim Yar Khan	2011-13	Vouched account of TA/DA, history sheet of motor cycle No.RNV-5006 and schedule of payments	44,396	8
4	EDO (Education) Rahim Yar Khan	2012-13	Complete record of stipend paid to the students etc	8,194,200	4
5	Dy. DEO (EE-W) Sadiqabad	2011-13	TA / DA Register, Cassettes Regarding Fraud, Misappropriation, Schedule of Payment and History Sheets	700,000	11
6	Government Girls Model High School Rahim Yar Khan	2004-13	Schedule of Payment and Reconciled Expenditure Statement etc.	26,891,762	11
7	Dy. DEO (EE-W) Rahim Yar Khan	2012-13	Service Books, Schedule of Payment, Dead Stock Register and Assets Register etc.	-	23
8	Govt. B/H Sec. School Khan Bela	1997-13	Expenditure Statement, Tree Register, Stock Register, Log Book and History Sheet Register etc.	50,000	25
9	Dy. DEO (EE-W) Khan Pur	2011-13	Record regarding utilization of SMC funds	912,600	17
10	Dy DEO (EE-M) Liaquat Pur	2011-13	Record regarding utilization of SMC funds	5,680,000	6
11	Dy DEO (EE-M) Liaquat Pur	2011-13	Service books and relevant record of pay & allowances	72,408,000	14
12	Government Boys Higher Secondary School Feroza	2001-13	Un-serviceable materials, stock and trees	1,000,000	18
			Complete record for the period 21.08.2007 to 10.04.2012, verified deposit challans, copy of budget and expenditure statements, detail of serviceable / un-serviceable machinery, detail of disciplinary proceedings against any staff member, details of frauds, defalcation, misappropriation etc	-	20

13	DO (Health) Rahim Yar Khan	2012-13	POL. Stationary, Othres, TA/DA & etc	16,076,178	1
			TA/DA bills of vaccinators and relevant record	1,998,467	4
			Vouched account regarding expenditure on POL and relevant record including tour programs, log books etc	13,065,664	16
			Stock entry, sanction, special budget, consumption/distribution record of old bills (arrears of 2010 and 2011) drawn during 2012-13	382,570	17
			Service Books, Dead Stock Register etc	0	18
14	RHC Sanjar Pur	2009-13	POL, Arrear Bills etc.	5,822,887	19
			Supporting record / evidences pertaining to expenditure on pay and allowances and L.P medicine	624,329	8
15	EDO (Agriculture) Rahim Yar Khan	2009-13	Record of enquiries, cases of thefts etc.	-	9
16	DO (Live Stock) Rahim Yar Khan	2012-13	Schedule of Payment, record of TA/DA and record maintained by veterinary centres located at Haji Pur, Jhoran and Dashi.	-	16
17	DO (OFWM) Rahim Yar Khan	2012-13	Copy of budget, release orders, detail of serviceable / un-serviceable machinery and equipment, tour programs, history sheets, list of staff and detail of government residences occupied by them, personal files, service books, record of long leaves, record of enquiries / disciplinary proceedings, record of TA bills etc	-	18
			Non provision of vouched accounts of WUAs in order to confirm that purchases were made from GST registered suppliers	1,802,480	13
			Request of driver regarding repair of vehicle, approval / certificate of MVE, record of old spare parts etc	340,592	11
18	EDO (W&S) RY Khan	-do-	Schedule of Payment, Service Books, Personal Files, Dead Stock Register, Asset Register etc.	-	7
19	DO (Roads) RY Khan	-do-	Contract Ledger, Reister of Advances, Machinery Registr, Call Deposit Registr, Contingent Bills, Tour Programes, Stock Register, Log Books, Vehicle Repair History Sheet, Personal Files, Schedule of Rates etc.	19,029,568	23
20	DO (Buildings) Rahim Yar Khan	2012-13	Log books of vehicles and generator, tour programs of the officers and officials.	711,795	22
<b>Total</b>				<b>176,830,488</b>	

**Annex – E**  
**[Para 1.2.3.4]**

**Un-authorized Payment of Conveyance and Mobility Allowance**

(Amount in Rupees)

Sr. No.	Name of formation	Period of Audit	Amount
	<b>Dy. DEO (EE-W) Khan Pur</b>		
1	Mrs. Musarat Mukhtar (PTC Teacher)	1997-2013	417,640
2	Mrs. Farhat Naseem (PTC Teacher)	1997-2013	417,640
3	Mrs. Musarat Shaheen (PTC Teacher)	1997-2013	417,640
	<b>Government Girls High School (MC) Sadiqabad</b>		0
4	Mrs. Shamim Akhtar (PTC Teacher)	2007-2013	371,508
5	Miss Rashida Perveen (PTC Teacher)	2007-2013	371,508
	<b>Government Boys Higher Secondary School Feroza</b>		0
6	Mr. Muhammad Akram (PTC Teacher)	1997-2013	446,930
	<b>Dy DEO (EE-M) Liaqat Pur</b>		0
7	Mr. Ayaz Muhammad Sabir (PTC Teacher)	1997-2013	417,640
8	Mr. Muhammad Khubaib Mubeen (PTC Teacher)	1997-2013	417,640
9	Mr. Noor Ahmed(PTC Teacher)	1997-2013	417,640
10	Mr. Tariq Amin (PTC Teacher)	1997-2013	417,640
11	Mr. Abdul Sattar (PTC Teacher)	1997-2013	417,640
<b>Total</b>			<b>4,531,066</b>

**Annex – F**  
**[Para 1.2.4.3]**

**Un-authorized Payment of Conveyance and Mobility Allowance**

(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	Dy. DEO (EE-W) Sadiqabad	1	2011-13	0	0	0	89,760
		1,209		0	1,019,133	0	0
		51		150,085	0	0	0
2	Govt. B/H School Chachran Sharif	32	2010-13	0	54,840	0	0
		9		21,110	0	0	0
3	Govt. B/H Sec. School Feroza	52	2010-13	0	103,904	0	0
		19		48,804	0	0	0
4	Govt. G/Model High School Rahim Yar Khan	131	2004-13	95,999	0	0	0
		8		0	103,133	0	0
5	Dy. DEO (EE-W) Rahim Yar Khan	245	2012-13	797,966	0	0	0
		1,516		0	825,110	0	0
6	Govt. B/H Sec. School Khan Bela	70	2006-13	0	93,301	0	0
		12		26,902	0	0	0
7	Govt. G/H Sec. MC School Sadiq Abad	59	2006-13	0	134,365	0	0
		11		17,141	0	0	0
8	Dy. DEO (EE-W) Khan Pur	306	2011-13	425,745	0	0	0
		1,030		0	1,002,692	0	0
9	Govt. B/H School Ajmal Bagh Sadiq Abad	16	2001-13	0	0	0	37,169
10	EDO (Education) Rahim Yar Khan	151	2012-13	945,664	0	0	0
11	THQ Hospital LQP	1	2012-13	0	0	28,900	0
12	DO (Health) RY Khan	108	2012-13	0	0	0	2,395,200
		68		231,919	0	0	0
13	Dy. DO (Agri.) RYK	66	2011-13	0	0	4,202,776	0
14	EDO (W&S) RY K	42	2009-13	157,458	0	0	0
		5		0	0	0	386,000
15	DO (Live Stock) RYK	9	2012-13	5,655	0	191,880	0
		--		0	0	139,140	0
		2		20,400	0	0	60,000
16	DO (Roads) RY Khan	39	2012-13	148,710	0	0	0

		2		0	0	0	219,520
		10		0	0	79,880	307,400
17	Dy DEO (EE-M) Liaqat Pur	811	2011-13	0	1,269,499	0	0
18	Dy DEO (EE-M) Liaqat Pur			182,529	0	0	0
<b>Total</b>				<b>3,276,087</b>	<b>4,605,977</b>	<b>4,642,576</b>	<b>3,495,049</b>
<b>Grand Total</b>				<b>16,019,689</b>			

**Annex – G**  
**[Para 1.2.4.11]**

**Unauthorized Payment of Health Sector Reform Allowance**

(Amount in Rupees)

Sr. No.	Pers.no.	Name of Employee	Job Title	HSRA per Month	Total Months	Amount
1	30829597	WAZIR HUSSAIN	<b>CHOWKIDAR</b>	1,240	16	19,840
2	30837255	ABUL HASSAN SHAH	DENTAL SURGEON	5,000	16	80,000
3	30851468	ABDUL SHKAOOR	<b>SENATORY WORKER</b>	1,390	16	22,240
4	30851917	HINA SHAHID	WOMEN MEDICAL OFFICER	6,000	16	96,000
5	30853406	RAHEELA SAFI	SENIOR CONSULTANT	23,000	16	368,000
6	30853425	DR. HAFIZ NISAR AHMED	SENIOR MEDICAL OFFICER	5,000	16	80,000
7	30853429	ZAHOOR UL HASSAN	SENIOR MEDICAL OFFICER	5,000	16	80,000
8	30853444	QAMAR UL QAYYUM TARIQ	MEDICAL SUPERINTENDENT	7,000	16	112,000
9	30853483	IMRAN AZAM	MEDICAL OFFICER	5,000	16	80,000
10	30853491	NIAZ AHMED	ANESTHETIST	23,000	16	368,000
11	30853549	LIAQUAT ALI CHOCHAN	MEDICAL OFFICER	5,000	16	80,000
12	30853559	HAFIZ BABER ALI	MEDICAL OFFICER	5,000	16	80,000
13	30853566	WASEEM KHALIQ ARAIN	MEDICAL OFFICER	5,000	16	80,000
14	30853601	MOHAMMAD MUSLIM	MEDICAL OFFICER	5,000	16	80,000
15	30942009	WAQAR MEHMOOD	<b>DISPENSER</b>	1,869	16	29,904
16	30942411	KHAWAR SADDIQUE	EYE SPECIALIST	15,000	16	240,000
17	30958755	SHOAIB ANJUM YASIN	MEDICAL OFFICER	5,000	16	80,000
18	31080024	SHAZIA AKBAR	WOMEN MEDICAL OFFICER	6,000	16	96,000
19	31157834	BUSHRA SALAM	GYNECOLOGIST	15,000	16	240,000
20	31157837	SAMINA SALEEM	WOMEN MEDICAL OFFICER	6,000	16	96,000
21	31493836	SAIMA MANZOOR	GYNECOLOGIST	15,000	16	240,000
22	31505008	RASHID AHMED	ORTHOPEDIC SURGEON	15,000	16	240,000
23	31530146	SAJID IQBAL	PEDIATRIACIAN	15,000	16	240,000
24	31549585	LAEEQ UR REHMAN	ENT SPECIALIST	15,000	16	240,000
25	31568215	BEENISH MANZOOR	WOMEN MEDICAL OFFICER	6,000	16	96,000
26	31572798	ABID HUSSAIN	CONSULTANT ANESTHETIST	23,000	16	368,000
		<b>Total</b>				<b>3,831,984</b>



**Annex – H**  
**[Para 1.2.4.12]**

**Detail of Fictitious Bills of DO (Health) Rahim Yar Khan**

(Amount in Rupees)

<b>RN</b>	<b>Head</b>	<b>Name of Supplier</b>	<b>Date</b>	<b>Bill No.</b>	<b>Amount (Gross)</b>	<b>Detail of Expenditure</b>
6093	ROV	M/S Ahmad Autos	11.12.2011	1	19,824	RNV-1919
6093	ROV	M/S Ahmad Autos	10.7.2011	25	25,746	X-67-AF-11
6093	ROV	M/S Ahmad Autos	18.8.2011	59	97,411	X-68-AF-3
6093	ROV	M/S Ahmad Autos	28.7.2011	98	9,814	X-67-AF-11
6093	ROV	M/S Khalil Motors	4.5.2013	111	1,601	Generator
6093	ROV	M/S Khalil Motors	21.5.2013	117	1,601	Generator
6093	ROV	M/S Khalil Motors	23.4.2013	392	3,500	X-66-AF-1
6093	ROV	M/S Khalil Motors	23.4.2013	392	11,207	X-66-AF-1
6093	ROV	M/S Khalil Motors			10,500	X-66-AF-1
6093	Other	M/S M.Y Traders	5.3.12	426	8,236	Flower Gamlas (Artificial)
6094	COS	M/S M.Y Traders	27.2.2012	634	24,440	Phenyle (2.75 Lit)
6097	COS	M/S M.Y Traders	6.2.2012	650	24,500	Finis Oil Spray (2.75 Lit Pack)
6098	COS	M/S M.Y Traders	9.2.2012	665	21,200	Brightoline Floor & Bath Room Cleaner
6093	Other	M/S M.Y Traders	22.08.2011	889	22,300	Flyphone Oil Spray (4 Lit)
6098	COS	M/S Maqbool Ibrar	20.9.2013	177	17,784	Strychnine Hydrochlorid (bottle of 50g)
6094	ROM	M/S Maqbool Ibrar	20.9.2013	177	10,350	Repair of Generator
6094	Printing	M/S Maqbool Ibrar	14.12.2012	672	14,250	File Covers
6476	Stationary	M/S Maqbool Ibrar	15.12.2012	674	8,520	Computer Paper 80g
6094	Stationary	M/S Maqbool Ibrar	17.12.2012	676	1,440	Computer Paper 80g
6094	Printing	M/S Maqbool Ibrar	14.12.2012	678	14,250	File Covers
6094	Stationary	M/S Maqbool Ibrar	18.12.2012	680	14,400	Computer Paper 80g
6095	Other	M/S Maqbool Ibrar	19.12.12	682	13,388	Phenyle (2.75 Lit)
6095	Stationary	M/S Maqbool Ibrar	20.12.2012	686	14,200	White Paper 68g
6097	Stationary	M/S Maqbool Ibrar	22.12.2012	691	11,400	White Paper 68g
6093	Computer St.	M/S Maqbool Ibrar	25.4.13	999	24,882	Catridge
6093	Computer St.	M/S Maqbool Ibrar	23.4.13	1000	24,215	Computer Paper 80G
6093	Hardware	M/S Maqbool Ibrar	5.6.2013	1043	14,906	DVD Room
6093	COS	M/S Maqbool Ibrar	28.12.11	1138	35,370	Black Paint 3.64 Lit
6095	Stationary	M/S Muhammadia Traders	21.3.2013	664	9,918	Computer Paper A-4
6094	Stationary	M/S Muhammadia Traders	21.3.2013	665	7,830	Printer Catridge
6093	ROV	M/S Muhammadia	26.2.2013	681	9,800	X-67-AF-5

		Traders				
6089	Other	M/S Muhammadiyah Traders	2.3.2013	689	24,882	Paniri with Gamla
6093	COS	M/S Muhammadiyah Traders	2.3.2013	694	14,610	Strychnine Hydrochlorid (bottle of 50g)
6095	Other	M/S Muhammadiyah Traders	2.3.2013	695	24,789	Flower Interiam Small
6095	COS	M/S Muhammadiyah Traders	5.3.2013	696	17,848	Phenyle (2.75 Lit)
6094	COS	M/S Muhammadiyah Traders	5.3.2013	699	14,610	Strychnine Hydrochlorid (bottle of 50g)
6093	ROF	M/S Muhammadiyah Traders	6.3.2013	701	15,160	Chair
6097	COS	M/S Muhammadiyah Traders	7.3.2013	703	17,848	Phenyle (2.75 Lit)
6097	Other	M/S Muhammadiyah Traders	2.3.2013	704	24,708	Flower Ashaim
6094	Other	M/S Muhammadiyah Traders	2.3.2013	708	24,940	Flower Patonia
6095	COS	M/S Muhammadiyah Traders	7.3.2013	710	17,848	Phenyle (2.75 Lit)
6098	COS	M/S Muhammadiyah Traders	7.3.2013	712	14,610	Strychnine Hydrochlorid (bottle of 50g)
6093	COS	M/S Muhammadiyah Traders	8.3.2013	714	24,300	Finis Oil Spray (2.75 Lit Pack)
6093	Other	M/S Muhammadiyah Traders	8.3.2013	715	22,840	Tube Rod (Philips)
6093	Other	M/S Muhammadiyah Traders	2.3.2013	717	24,882	Flower Arokeria
6093	ROM	M/S Muhammadiyah Traders	15.3.2013	739	14,700	Repair of Generator
6093	Other	M/S Muhammadiyah Traders	30.5.2013	785	3,062	Energy Saver
6093	ROV	M/S Muhammadiyah Traders	6.7.2012	869	23,499	X-68-AF-1
6093	ROV	M/S Muhammadiyah Traders	8.6.2013	1571	38,945	RND-1429
6093	ROV	M/S Muhammadiyah Traders	7.6.2013	1573	55,878	X-67-AF-2
6093	ROV	M/S Muhammadiyah Traders	7.6.2013	1574	59,050	RND-1429
6093	ROV	M/S Muhammadiyah Traders	5.6.2013	1575	92,397	X-67-AF-1
6093	ROV	M/S Muhammadiyah Traders	8.6.2013	1576	75,641	X-67-AF-5
6093	ROV	M/S Muhammadiyah Traders	8.6.2013	1577	65,728	RND-1138
6093	ROV	M/S Muhammadiyah Traders	5.6.2013	1579	99,900	X-67-AF-8
6093	ROV	M/S Muhammadiyah Traders	8.6.2013	1580	49,863	RND-1429
6093	ROV	M/S Muhammadiyah Traders	2.6.2013	1586	24,500	X-67-AF-4

6093	ROV	M/S Muhammadiyah Traders	7.6.2013	1587	5,500	X-67-AF-4
6093	ROV	M/S Muhammadiyah Traders	12.6.2013	1591	24,785	RND-1429
<b>Total</b>					<b>712,267</b>	

### Detail of Fictitious Bills of THQ Hospital Sadiq Abad

(Amount in Rupees)

Head Code	Cheque No.	Date	Bill No	Date	Supplier	Gross Amount
AO3970 X-RAY	2192717	24.5.13	18	9.5.13	A-Rahman Enterprises R.Y.K	342,060
AO13001ROV	2193594	10.06.2013	29	28.05.13	A-Rahman Enterprises RYK	62,060
AO3970 other	2193594	10.06.2013	31	25.05.13	A-Raham Enterprises R.Y.K	68,335
AO3970 other	2193594	10.06.2013	39	28.05.13	A-Rahman Enterprises RYK	23,200
AO3942 COS	2193594	10.06.2013	40	03.06.13	A-Rahman Enterprises RYK	45,820
AO3942 COS	2193594	10.06.2013	41	02.06.13	A-Rahman Enterprises RYK	99,354
A13101 ROME	2139591	10.06.2013	43	31.05.13	A-Raham Enterprises R.Y.K	15,976
AO3901 STY	2193594	10.06.2013	45	04.06.13	A-Rahman Entrprises RYK	67,700
A13101 ROME	2193594	10.06.2013	54	04.06.13	A-Rahman Entrprises RYK	21,895
AO3902 Printing	2193594	10.06.2013	61	04.06.13	A-Rahman Entrprises RYK	64,496
A03901 sty	2118109	21.06.2013	73	17.06.13	A. Rehman Enterprises RYK	19,453
A13001 ROV	2218106	21.06.2013	86	22.05.13	A. Rehman Enterprises RYK	11,237
A03942 COS	2118109	21.06.2013	89	17.06.13	A. Rehman Entepriees RYK	34,974
A13101 ROME	2118109	21.06.2013	90	17.06.13	A. Rehman Enterprises RYK	99,992
A03942 COS	2234722	27.06.2013	114	27.06.2013	A. Rehman Enterprises RYK	4,680
AO13101 ROME	1917048	16.8.2012	745	6.8.2012	Ali Trader Rahimyarkhan	9,892
Ao3942COS	1917051	16.8.2012	744	6.8.2012	Ali Trader Rahimyarkhan	18,792
A03970	19823	22.10.2012	743	05.06.12	Ali Trader Rahimyarkhan	21,146
A03942	1977579		825	29.09.12	Muhammadia Traders	37,323
A03902	1977099	22.09.2012	826	01.07.12	Muhammadia Traders	11,994
A03970 X-Ray	2011298	06.12.2012	831	24.11.12	Muhammadia Traders	79,112
A03942	2011298	06.12.2012	846	28.11.12	Muhammadia Traders	54,250
A130101	2041431	19.01.13	851	22.11.12	Muhammadia Traders	4,640
A13001	2042016	04.02.13	858	05.01.13	Muhammadia Traders	69,600
AO3970 X-Ray	2174744	8.5.13	859	06.2.13	Muhammadia Traders R.Y.K	85,100
A03942	2164274	12.4.2013	876	1.3.2013	Muhammadia Traders RYK	21,692
A03970	2164274	12.4.2013	883	15.3.2013	Muhammadia Tradrs RYK	12,760
A03942 COS	2164451	17.4.2013	893	9.4.2013	Muhammadia Traders RYK	14,894
A13101 ROME	2174540	29.4.2013	894	22.4.2013	Muhammadia Traders RYK	46,102
AO13101 ROME	2174544	29.4.2013	1162	23.4.2013	Muhammadia Traders RYK	6,960
A)3942 COS	2174544	29.4.2013	1163	18.3.2013	Muhammadia Traders RYK	99,319
A03970 Other	2174544	29.4.2013	1168	24.4.2013	Muhammad Traders RYK	6,497
AO13001	2174746	8.5.13	1170	27.8.12	Muhammadia Traders R.Y,K	4,100
AO3942.COS	2174744	8.5.13	1172	30.4.13	Muhammadia Traders R.Y,K	32,915
AO3970 X-Ray	2174744	8.5.13	1177	29.4.13	Muhammadia Traders R.Y,K	75,350
AO3927 LP	2174744	8.5.13	1178	30.4.13	Muhammadia Traders R.Y,K	21,470
AO3902 Prnting	2192717	24.5.13	1179	13.5.13	Muhammadia Traders R.Y,K	86,768
AO3942 COS	2192717	24.5.13	1183	15.5.13	Muhammadia Traders R.Y,K	9,330
A13001 ROV	2192717	24.5.13	1186	27.2.13	Muhammadia Traders R.Y,K	4,060

A)3970 Other2174544	2174544	29.4.2013	1.16612E+11	4.3.2013	Muhammadia Traders RYK	46,284
AO3970 Other	2192717	24.5.13	1185 to 1190		Muhammadia Traders R.Y,K	66,004
						<b>1,927,586</b>

## Detail of Fictitious Bills of EDO (Agriculture) Rahim Yar Khan

(Amouontin Rupees)

Year	RN	Head	Name of Supplier	Date	Bill No.	Amount (Gross)	Detail of Expenditure	Sub-Detail
2009-10	6035	COS	AU& Company RYK	23.12.2009	31	1,929	Phynael(3 liters)	
2009-10	6035	Stationery	AU& Company RYK	28.01.2010	112	9,976	Paper rim legal	Computer
2009-10	6035	Stationery	AU& Company RYK	28.01.2010	112	9,976	Paper rim legal	Computer
2009-10	6035	COS	AU& Company RYK	01.02.2010	126	3,134	Phynael(3 liters)	
2009-10	6035	Stationery	AU& Company RYK	15.02.2010	167	4,732	Flaper	
2009-10	6035	COS	AU& Company RYK	02.03.2010	239	2,372	Phynael(3 liters)	
2009-10	6035	Stationery	AU& Company RYK	04.03.2010	253	6,032	Tunner	Photostate machine
2009-10	6035	Other	AU& Company RYK	04.03.2010	260	7,325	Paint red (bucket)	
2009-10	6035	Other	AU& Company RYK	04.03.2010	261	6,971	Electric tube rod	
2009-10	6035	Other	AU& Company RYK	06.04.2010	318	4,605	Electric tube rod	
2009-10	6035	Other	AU& Company RYK	22.04.2010	327	6,229	Garden pipe (ft)	
2009-10	6035	COS	AU& Company RYK	22.04.2010	336	2,054	Phynael(3 liters)	
2009-10	6035	Other	AU& Company RYK	13.05.2010	355	13,340	Gamlas 12"	
2009-10	6035	Stationery	AU& Company RYK	04.07.2009	751	5,100	Tunner	Photostate machine
2009-10	6035	Other	AU& Company RYK	04.07.2009	752	2,365	Energy saver 25 w	
2009-10	6035	Other	AU& Company RYK	21.10.2009	975	13,676	Electric tube complete	
2009-10	6035	Stationery	Khan Traders RYK	27.8.2009	124	696	Markar black (permanent)	
2009-10	6035	ROT	Khan Traders RYK	3.7.2009	133	12,064	LHR-5891	Mechanical work
2009-10	6035	ROT	Khan Traders RYK	17.09.2009	135	4,152	LHR-5891	Mechanical work
2009-10	6035	ROT	Khan Traders RYK	22.7.2009	138	4,831	LHR-5891	Mechanical work
2009-10	6035	ROT	Khan Traders RYK	17.09.2009	193	2,472	LHR-5891	Oil change
2009-10	6035	Stationery	Khan Traders RYK	09.10.2009	199	4,848	Sign marker	
2009-10	6035	ROT	Khan Traders RYK	05.11.2009	263	46,168	LHR-5891	Tyre tbue less
2009-10	6035	COS	Khan Traders RYK	04.11.2009	269	2,746	Phynael (3 liters)	
2009-10	6035	COS	Khan Traders RYK	24.11.2009	316	2,187	Phynael(3 liters)	
2009-10	6035	Other	Khan Traders RYK	24.11.2009	319	3,491	Electric tube rod	
2009-10	6035	Other	Khan Traders RYK	23.11.2009	355	7,424	Matal detector	
2009-10	6035	ROT	Khan Traders RYK	26.10.2009	356	2,472	LHR-5891	Oil change
2009-10	6035	ROT	Khan Traders RYK	14.04.2010	547	24,469	LHR-5891	Electric work
2009-10	6035	ROT	M.Y.Traders RYK	01.03.2010	79	16,884	LHR-5891	Mechanical

								work
2009-10	6035	Other	M.Y.Traders RYK	05.04.2010	125	5,336	Cup, Pirch	
2009-10	6035	Other	M.Y.Traders RYK	07.04.2010	131	12,204	Parda cloth complete	Parda cloth complete
2009-10	6035	Stationery	M.Y.Traders RYK	07.04.2010	132	6,960	Tunner	Photostate machine
2009-10	6035	Other	M.Y.Traders RYK	08.04.2010	133	1,479	Khus pad (set)	Air Cooler
2009-10	6035	Stationery	M.Y.Traders RYK	08.04.2010	139	10,887	Paper rim legal	Computer
2009-10	6035	COS	M.Y.Traders RYK	10.08.2009	148	1,880	Phynael (3 liters)	
2009-10	6035	COS	M.Y.Traders RYK	17.05.2010	197	3,112	Phynael(3 liters)	
2009-10	6035	Other	M.Y.Traders RYK	13.05.2010	199	14,268	Gas heater	
2009-10	6035	Other	M.Y.Traders RYK	13.05.2010	205	12,460	Stepler machine	
2009-10	6035	Other	M.Y.Traders RYK	17.05.2010	206	7,449	Electric tube rod	
2009-10	6035	ROT	M.Y.Traders RYK	18.05.2010	207	30,374	LHR-5891	Battery
2009-10	6035	ROT	M.Y.Traders RYK	19.05.2010	250	30,374	LHR-5891	Mechanical work
2009-10	6035	Other	M.Y.Traders RYK	20.05.2010	276	7,998	Telephone set	Steno set
2009-10	6035	Stationery	M.Y.Traders RYK	05.09.2009	3750	9,976	Paper rim legal (80gm)	Computer
2009-10	6035	ROT	M.Y.Traders RYK	27.04.2009	3755	5,975	LHR-5891	Battery
2009-10	6035	Printing	M.Y.Traders RYK	29.10.2009	3790	9,994	File cover double	
2009-10	6035	ROT	M.Y.Traders RYK	17.11.2009	3882	2,472	LHR-5891	Oil change
2009-10	6035	Other	M.Y.Traders RYK	22.02.2010	3960	75,140	Sui gas fitting work	Iron pipe,Handle wale, L.bow, Hooks, Tiffen tape, Union
<b>Total (of Fictitious Bills Only)</b>						<b>64,120</b>		

Year	RN	Head	Name of Supplier	Date	Bill No.	Amount (Gross)	Detail of Expenditure	Sub-Detail
2010-11	6035	Stationery	M.Y.Traders RYK	30.12.2010	80	29,519	Paper rim legal	Computer
2010-11	6035	ROT	M.Y.Traders RYK	10.06.2011	139	13,455	RNF-66	Tyre tubeless
2010-11	6035	ROT	M.Y.Traders RYK	11.06.2011	143	8,067	RNF-66	Radiator box
2010-11	6035	ROT	M.Y.Traders RYK	11.01.2011	229	8,850	RNF-66	Electricitions work
2010-11	6035	ROT	M.Y.Traders RYK	09.01.2011	235	12,870	RNF-66	Stairing box
2010-11	6035	Others	M.Y.Traders RYK	17.06.2011	237	8,892	Gamla	
2010-11	6035	Others	M.Y.Traders RYK	17.06.2011	238	8,301	Paint red colour (bucket)	
2010-11	6035	Others	M.Y.Traders RYK	13.06.2011	239	6,201	Garden Pipe (ft)	
2010-11	6035	ROT	M.Y.Traders RYK	02.02.2011	265	10,620	RNF-66	Mechanical work
2010-11	6035	ROM	M.Y.Traders RYK	29.06.2011	303	745	Oil Filter	Oil Filter
2010-11	6035	Stationery	M.Y.Traders RYK	29.06.2011	307	10,677	Photo state mechine	Tunner

2010-11	6035	H&C	M.Y.Traders RYK	06.01.2011	445	5,616	Koyla+Lakri (bag)	
2010-11	6035	COS	M.Y.Traders RYK	21.01.2011	454	2,107	Phynael(3 liters)	
2010-11	6035	Other	M.Y.Traders RYK	22.02.2011	485	5,909	Electric tube rod	
2010-11	6035	Stationery	M.Y.Traders RYK	23.02.2011	486	6,632	Paper pin (pak)	
2010-11	6035	COS	M.Y.Traders RYK	23.02.2011	487	3,909	Lock china	
2010-11	6035	Printing	M.Y.Traders RYK	23.02.2011	488	9,996	File cover simple	
2010-11	6035	ROT	M.Y.Traders RYK	18.09.2010	704	585	RNF-66	Oil change
2010-11	6035	ROT	M.Y.Traders RYK	10.01.2011	715	2,470	RNF-66	Oil change
2010-11	6035	ROT	M.Y.Traders RYK	01.02.2011	726	1,170	RNF-66	Oil change
2010-11	6035	ROT	M.Y.Traders RYK	24.03.2011	733	149,314	RNF-66	Mechanical work (general overhauling)
2010-11	6035	ROM	M.Y.Traders RYK	26.02.2011	737	760	Computer	CD ROM
2010-11	6035	Others	M.Y.Traders RYK	28.02.2011	740	4,084	Glass	
2010-11	6035	Other	M.Y.Traders RYK	28.02.2011	741	8,108	Change Over	
2010-11	6035	Stationery	M.Y.Traders RYK	28.02.2011	744	8,190	Photo state mechine	Tunner
2010-11	6035	Stationery	M.Y.Traders RYK	30.04.2011	785	421	Register	
2010-11	6035	Others	M.Y.Traders RYK	03.05.2011	795	3,447	Energy Sever	
2010-11	6035	ROT	M.Y.Traders RYK	23.05.2010	899	27,354	LHR-5891	Mechanical work
2010-11	6035	ROT	M.Y.Traders RYK	18.05.2011	933	745	RNF-66	Oil change
2010-11	6035	Stationery	M.Y.Traders RYK	14.05.2011	936	13,619	Paper rim legal	Computer
2010-11	6035	COS	M.Y.Traders RYK	14.05.2011	937	5,177	Khas Pad (set)	
2010-11	6035	Stationery	M.Y.Traders RYK	03.02.2011	984	10,940	Photo state mechine	Tunner
2010-11	6035	Other	M.Y.Traders RYK	03.02.2011	1983	12,636	Electric tube rod 40w	
2010-11	6035	COS	M.Y.Traders RYK	03.02.2011	1986	4,295	Towel	
2010-11	6035	Others	Super Photostate	16.06.2011		3,988	Photocopy	
<b>Total (of Fictitious Bills Only)</b>						<b>124,333</b>		

Year	RN	Head	Name of Supplier	Date	Bill No.	Amount (Gross)	Detail of Expenditure	Sub-Detail
2011-12	6035	COS	Khan Traders RYK	13.06.2012	131	2,893	Phynael(3 liters)	
2011-12	6035	Other	Khan Traders RYK	13.06.2012	132	2,842	Bucket Iron	
2011-12	6035	Other	Khan Traders RYK	16.06.2012	137	4,618	Energy saver 25w	
2011-12	6035	Stationery	Khan Traders RYK	14.06.2012	138	5,881	Paper rim legal	Computer
2011-12	6035	Other	Khan Traders RYK	16.06.2012	164	9,999	Steno set telephone	
2011-12	6035	Other	Khan Traders RYK	13.06.2012	180	16,664	Change over	
2011-12	6035	Stationery	Khan Traders RYK	19.06.2012	202	1,062	Sign marker (pak)	
2011-12	6035	ROT	Khan Traders RYK	28.01.2012	951	38,315	LHR-5891	Mechanical work
2011-12	6035	Other	Khan Traders RYK	13.04.2012	966	5,000	Emergency light wall	

2011-12	6035	Other	Khan Traders RYK	12.04.2012	968	5,104	Garden pipe (ft)	
2011-12	6035	Other	Khan Traders RYK	13.04.2012	971	5,394	Krockery	
2011-12	6035	Other	Khan Traders RYK	14.04.2012	972	5,290	Paints and brush	
2011-12	6035	Other	M.Y.Traders RYK	14.12.2011	109	1,149	Plastic pipe for sui gas (ft)	
2011-12	6035	Stationary	M.Y.Traders RYK	15.12.2011	114	4,118	Printer HP-1300	Tunner
2011-12	6035	Stationary	M.Y.Traders RYK	29.12.2011	130	6,554	Office stationery	
2011-12	6035	Other	M.Y.Traders RYK	13.01.2012	135	2,621	Energy saver	
2011-12	6035	COS	M.Y.Traders RYK	01.02.2012	374	2,552	Phynael(3 liters)	
2011-12	6035	Other	M.Y.Traders RYK	08.03.2012	459	1,856	Electric kettle	
2011-12	6035	Stationary	M.Y.Traders RYK	16.03.2012	472	14,511	Paper rim legal	Computer
2011-12	6035	COS	M.Y.Traders RYK	16.03.2012	474	3,746	Phynael(3 liters)	
2011-12	6035	Stationary	M.Y.Traders RYK	21.03.2012	476	6,032	Photostate machine	Tunner
2011-12	6035	Other	M.Y.Traders RYK	21.03.2012	479	8,410	Energy saver 25w	
2011-12	6035	COS	M.Y.Traders RYK	16.06.2011	494	1,179	Phynael(3 liters)	
2011-12	6035	Stationary	M.Y.Traders RYK	25.07.2011	522	4,408	Printer HP-1005	Tunner
2011-12	6035	Stationary	M.Y.Traders RYK	11.08.2011	526	5,568	Photostate machine	Tunner
2011-12	6035	Stationary	M.Y.Traders RYK	09.09.2011	662	5,568	Photostate machine	Tunner
2011-12	6035	Other	M.Y.Traders RYK	04.10.2011	797	2,158	Kussi complete	
2011-12	6035	Other	M.Y.Traders RYK	28.09.2011	799	2,355	Krockery	
2011-12	6035	COS	M.Y.Traders RYK	05.10.2011	801	3,226	Phynael(3 liters)	
2011-12	6035	Other	M.Y.Traders RYK	12.10.2011	802	4,379	Energy saver	
2011-12	6035	Stationary	M.Y.Traders RYK	12.10.2011	805	14,964	Office stationery	
2011-12	6035	Printing	M.Y.Traders RYK	12.10.2011	806	9,998	Printing	File cover double
2011-12	6035	Other	M.Y.Traders RYK	12.11.2011	951	2,349	Energy saver 23w	
2011-12	6035	Stationary	M.Y.Traders RYK	23.11.2011	952	9,884	Office stationery	
2011-12	6035	Other	M.Y.Traders RYK	19.11.2011	959	9,570	Gamla 12"	
2011-12	6035	Other	M.Y.Traders RYK	24.11.2011	962	5,612	Paints and brush	
2011-12	6035	COS	M.Y.Traders RYK	25.11.2011	967	2,685	Phynael(3 liters)	
2011-12	6035	ROT	M.Y.Traders RYK	09, 15.07.2011	448, 456, 457	46,371	RNF-66	Mechinal work
2011-12	6035	Other	M.Y.Traders RYK	07, 27.07.2011	481, 560	5,959	Energy saver 45w	
2011-12	6035	ROT	M.Y.Traders RYK	22.06, 03.09, 07.2011	535, 527, 531	3,422	RNF-66	Oil change & Horn set
2011-12	6035	Other	M.Y.Traders RYK	02, 12, 26/11/2011		6,392	Table glass, computer cover etc	
<b>Total (Fictitious Bills Only)</b>						<b>101,718</b>		

Year	RN	Head	Name of Supplier	Date	Bill No.	Amount (Gross)	Detail of Expenditure	Sub-Detail
2012-13	6035	ROT	Khan Tarders RYK	07.04.2012	161	57,803	LHR-5891	Mechanical work
2012-13	6035	Stationery	Khan Tarders RYK	2.8.2012	360	12,644	Paper Rim Legal 80gm	Computer
2012-13	6035	Other	Khan Tarders RYK	30.7.2012	361	6,218	Bleezer	Table cloth
2012-13	6035	Stationery	Khan Tarders RYK	30.7.2012	362	3,248	Printer	Tunner
2012-13	6035	Stationery	Khan Tarders RYK	30.7.12	362	3,248	Printer	Tunner
2012-13	6035	ROT	Khan Tarders RYK	2.8.12	365	24,152	LHR-5891	Battery
2012-13	6035	COS	Khan Tarders RYK	8.8.2012	366	2,869	Phynael (3 liters)	
2012-13	6035	Other	Khan Tarders RYK	19.9.12	411	3,851	Bleezer	Table cloth
2012-13	6035	ROT	Khan Tarders RYK	31.7.2012	412	4,060	LHR-5891	Oil change
2012-13	6035	Other	Khan Tarders RYK	22.9.12	413	2,425	Tab Plastic	
2012-13	6035	Stationery	Khan Tarders RYK	19.7.12	414	13,386	Paper Rim Legal	Photostate
2012-13	6035	Other	Khan Tarders RYK	19.9.012	415	4,344	Eletric wire (m)	
2012-13	6035	COS	Khan Tarders RYK	19.9.12	416	2,692	Phynael (3 liters)	
2012-13	6035	ROT	Khan Tarders RYK	30.08.12	427	4,060	LHR-5891	Disel Filtre
2012-13	6035	ROT	Khan Tarders RYK	13.9.12	433	9,675	LHR-5891	Mechanical work
2012-13	6035	Other	Khan Tarders RYK	8.11.12	443	5,638	Eletric Cable 7/29 (m)	
2012-13	6035	COS	Khan Tarders RYK	8.11.12	444	4,333	Phynael (3 liters)	
2012-13	6035	Other	Khan Tarders RYK	8.11.12	447	1,392	kasi with dasta	
2012-13	6035	Printing	Khan Tarders RYK	8.11.12	451	5,916	Printing	File cover simple
2012-13	6035	ROT	Khan Tarders RYK	14.9.12	500	4,060	LHR-5891	Oil change
2012-13	6035	ROT	Khan Tarders RYK	4.7.12	539	58,696	LHR-5891	Tyer Bolax 215-75-R15
2012-13	6035	ROM	Khan Tarders RYK	12.2.13	628	23,780	Photostate machine	Drum
2012-13	6035	Stationery	Khan Tarders RYK	12.2.13	629	6,032	Photostate machine	Tunner
2012-13	6035	ROT	Khan Tarders RYK	23.4.13	639	43,152	LHR-5891	Tyer Yokohama
2012-13	6035	Stationery	Khan Tarders RYK	14.5.13	648	6,032	Photostate machine	Tunner
2012-13	6035	Stationery	Khan Tarders RYK	15.5.13	650	14,409	Paper roll	Fax
2012-13	6035	ROT	Khan Tarders RYK	18.5.13	652	23,722	LHR-5891	Radiator New
2012-13	6035	COS	M Y Tarders RYK	21.3.13	142	2,964	Phynael (3 liters)	
2012-13	6035	Stationery	M Y Tarders RYK	30.3.13	174	10,585	Fil Cover simple	
2012-13	6035	Stationery	M Y Tarders RYK	8.5.13	512	8,502	Printer HP 1300	Tunner
2012-13	6035	Stationery	M Y Tarders RYK	8.5.13	517	6,496	Peper Rim Legal 80gm	Computer
2012-13	6035	COS	M Y Tarders RYK	23.4.13	520	1,937	Phynael (3 liters)	
2012-13	6035	COS	M Y Tarders RYK	10.5.13	563	13,571	Phynael (3 liters)	
2012-13	6035	Other	M Y Tarders RYK	10.5.13	565	7,470	Change over	
2012-13	6035	ROM	M Y Tarders RYK	14.5.13	566	5,684	Computer	Computer



								supply
2012-13	6035	COS	M Y Tarders RYK	20.5.13	705	3,769	Phynael (3 liters)	
2012-13	6035	ROT	M Y Tarders RYK	7.5.13	777	62,431	LHR-5891	Mechanical work
2012-13	6035	Other	M Y Tarders RYK	21.11.12	907	2,135	Table Glass 4x3	
2012-13	6035	Stationery	M Y Tarders RYK	2.1.13	908	2,784	Printer HP-1005	Tunner
2012-13	6035	Other	M Y Tarders RYK	22.1.13	916	5,104	Garden pipe (ft)	
2012-13	6035	COS	M Y Tarders RYK	22.1.13	917	3,834	Phynael (3 liters)	
2012-13	6035	Other	M Y Tarders RYK	22.1.13	918	6,090	Cup with pirch	
2012-13	6035	ROT	M Y Tarders RYK	2.2.13	924	45,008	LHR-5891	Vehicle Rim
2012-13	6035	Stationery	M Y Tarders RYK	26.1.13	932	21,228	Paper Rim Legal 68gm	Photostate
2012-13	6035	COS	M Y Tarders RYK	12.2.13	942	2,795	Phynael (3 liters)	
2012-13	6035	Other	M Y Tarders RYK	12.2.13	943	7,470	Energy Saver 45 wat	
2012-13	6035	Printing	M Y Tarders RYK	12.2.13	944	4,455	Printing	File cover double
2012-13	6035	Other	M Y Tarders RYK			19,094	Gamla mati	
2012-13	6035	ROT	M Y Tarders RYK	9.5.13		37,000	LHR-5891	Mechanical work
<b>Total (of Fictitious Bills Only)</b>						<b>218,377</b>		

**Annex – I**  
**[Para 1.2.4.16]**

**Abnormal Delay in Completin of Project and Non imposing Penalty**

(Amount in Rupees)

Sr. No.	Name of Work	Actual Time	Extension in Time	Cost Value of work	Penalty Imposed	Date
1	Imporvement/Renovation of BHU Chak No.45/P Khanpur.	03 months	09 months 09-08-2010 to 20-03-2011	1,973,000	1000	09-02-2013
2	Imporvement/Renovation of BHU Chak No.225/A LQP.	(3)Months 23-04-2010	06 months 23-07-2010 to 30-06-2011	848,000	1000	18-01-2013
3	Imporvement/Renovation of BHU Haroon Abad LQP	(2)Months 05-04-2010	08 months 04-06-2010 to 11-11-2010	600,000	500	18-02-2013
4	Construction of GGES to High level at Chak No.14/A LQP.	(8)Months 03-01-2011	10 months 02-09-2011 to 12-06-2012	4,476,380	1000	02-02-2013
5	Construction of Labour Room GBHS Chak No.99/P RYK.	(1) Months 01-03-2011	03 months 01-04-2011 to 10-06-2011	563,436	300	09-02-2013
6	Imporvement/Renovation of BHU Chak No.235/P RYK.	(3) Months 05-03-2010	11 months 05-06-2010 to 19-04-2011	1647,680	300	30-01-203
7	Up-gradation of GGES Trinda Ali Murad RYK.	(8) Months 10-10-2010	09 months 10-10-2010 to 20-06-2012	4607,381	500	31-01-2013
8	Imporvement/Renovation of BHU Chak No.25/P LQP.	(2) Months 13-03-2010	13 months 12-05-2010 to 14-06-2011	717,910	1795	01-02-2013
9	Imporvement/Renovation of BHU Begar Garhi SDK.	(2) Months 13-03-2010	13 months 12-05-2010 to 13-06-2011	821,006	500	29-01-203
10	Up-gradation of GGES Chak No.4/A Basti Hakim Ali LQP.	(4) Months 02-03-2009	10 months 01-07-2009 to 18-05-2010	2,450,268	2000	07-01-2013
11	Imporvement/Renovation of BHU Shahbaz Pur LQP.	(3) Months 08-04-2010	20 months 07-07-2010 to 30-02-2012	894,000	1000	07-01-2013
12	Construction of GBHS Jan Pur Tehsil LQP.	(4) Months 16-06-2009	08 months 15-10-2009 to 30-05-2010	2,205,566	2000	07-01-2013
13	Construction of New Building GGPS Jam Manzoor Lar LQP.	(4) Months 16-06-2009	29 months 15-10-2009 to 31-03-2012	1,790,000	8950	31-05-2013
14	Construction of Rural Dispensary Trinda Meer Khan LQP.	(4) Months 26-02-2010	31 months 25-06-2010 to 31-12-2012	2,069,000	1000	16-01-2013
<b>Total</b>				<b>25,663,627</b>	<b>21,845</b>	

**Non / Less realization of Revenue**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Pattadar</b>	<b>Recovery</b>
1	Abdul Rashid s/o Muhammad Bukhash	84
2	Ahmad Bux s/o Siraj Din	48,567
3	Akbar Ali s/o Allah Ditta	62,202
4	Akbar Ramzan Ali s/o Muhammad Hussain	86,589
5	Akthar Ali s/o Ghulam Nabi	52,025
6	Tanvir Lal	16,950
7	Amjad Bajwa s/o Abdul Hameed	98,034
8	Gul Muhammad s/o Murad Ali	92,752
9	Haji Ramzan s/o Abdullah	170,451
10	Javid Hussain s/o Abdul Kareem	54,962
11	Khushal s/o Siraj Din	57,019
12	Muhammad Akram s/o Muhammad Idress	64,684
13	Muhammad Sharif s/o Muhammad Bukash	41,347
14	Muhammad Siddique s/o Muhammad Bukhash	37,568
15	Rais Ayoub s/o Wadaira	95,510
16	Rais Riaz s/o Nehal	334,139
17	Rashid Ahmad s/o Barkat Ali	38,524
18	Sajjid Akthar Ali s/o Rehmat Ali	30,817
19	Yousaf Ali s/o	5,651
20	Zahid Mahmood s/o Abdul Kareem	62,245
<b>Total</b>		<b>1,450,120</b>

**Annex – K**  
**[Para 1.2.4.20]**

**Purchase of Medicine at Higher Rate**

(Amount in Rupees)

Name of Medicine	Name of Firm	Bill No.	Date	Rate (Rs.)	Qty	Amount (Rs.)	BWP Rates (Rs.)	BWN Rates (Rs.)	Excess Rates (Rs.) BWP	Excess Rates (Rs.) BWN	BWP Recovery (Rs.)	BWN Recovery (Rs.)	Total Recovery
Susp. Metronidazole 200mg + Diloxanide Furoate 250mg, Bottle of 60ml packed in carton with leaflet.	M/S Synchro Pharma	SP/13 /0003 7	20-05-13	19.89	68,500	1,362,465	17.85	20.00	2.04	-	139,740	-	139,740
Tab. Metronidazole 400mg + Diloxanide Furoate 500mg, Blister pack, Pack of 20 or less. packed in carton with leaflet.	M/S Reko Pharma	12-01906 -B	23-02-13	2.79	250,000	697,500	2.49	2.93	0.3	-	75,000	-	75,000
Susp Cotrimoxazole DS.(Sulphamethoxazole 400 mg + Trimethoprim 80 mg /5ml) Bottle of 50ml. Individually Packed in carton with leaflet.	M/S Munawar Pharma	0465/2012	02-05-13	25	60,100	1,502,500	16.64	25.00	8.36	-	502,436	-	502,436
Syp. Metoclopramide 5mg/5ml. Bottle of 60ml or less. individually packed in carton & leaflet	M/S Munawar Pharma	0316/2012	15-04-13	12	26,000	312,000	9.37	12.00	2.63	-	68,380	-	68,380
Inj. Metoclopramide 5mg/ml. Amp of 2ml Box of 10, Packed in carton with leaflet.	M/S Mehran International	66	17-02-13	2.69	28,000	75,320	2.4	4.00	0.29	-	8,120	-	8,120
Tab. Paracetamol 500mg Blister pack, Pack of 250 or less. Packed in carton with leaflet.	M/S Hammaz Pharma	17542	26-02-13	0.45	1,250,000	562,500	0.428	0.52	0.022	-	27,500	-	27,500
Tab Albendazole 200mg. Blister pack, packed in carton with leaflet.	M/S Pharmawise	02	26-01-13	1.7	41,100	69,870	1.49	0.95	0	0.75	-	30,825	30,825
Tab. Ofloxacin 200mg. Blister pack, Pack of 10.	M/S Reko Pharma	12-02430	03-05-13	1.59	35,400	56,286	0	1.50	0	0.09	-	3,186	3,186

packed in carton with leaflet.													
Disposable Syringe 3ml with needle. (Blister pack).	M/S Silver Surgical	417	14-05-13	3.3	260,000	858,000	3.15	3.65	0.15	-	39,000	-	39,000
Disposable syringe 5ml with needle. (Blister pack).	M/S Silver Surgical	415	14-05-13	3.3	678,300	2,238,390	3.20	3.75	0.1	-	67,830	-	67,830
		414	14-05-13	3.3	29,400	97,020	3.20	3.75	0.1	-	2,940	-	2,940
Absorbent Cotton wool BPC Pack of 500g.	M/S Surgical Fiber	15	20-04-13	132	18,500	2,442,000	135	129.00	0	3.00	-	55,500	55,500
<b>Total</b>						<b>10,273,851</b>					<b>930,946</b>	<b>89,511</b>	<b>1,020,457</b>