



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
LAYYAH
AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
ACL	Audit Command Language
B&R	Building & Road
BHU	Basic Health Unit
CD	Community Development
CDR	Call Deposit Receipt
CLC	Community Literacy Center
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DFR	Departmental Financial Rules
DGA	Director General Audit
DO	District Officer
EDO	Executive District Officer
F&P	Finance and Planning
FCR	Final Completion Report
FD	Finance Department
ICR	Intermediate Completion Report
IPSAS	International Public Sector Accounting Standard
LG&CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
NAM	New Accounting Model
OFWM	On Farm Water Management
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PSC	Project Supervisory Consultants
RDA	Regional Director Audit
RHC	Rural Health Center

S&GAD	Services and General Administration Department
THQ	Tehsil Headquarters
TSE	Technical Sanction Estimate
W&S	Works & Services
XEN	Executive Engineer

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of receipts and expenditure of the Local Fund and Public Accounts of District Governments.

The report is based on audit of the accounts of various offices of the District Government, Layyah for the financial year 2014-15. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A 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 similar violations and irregularities.

The observations included in this report have been finalized in the light of written responses of the management concerned and DAC directives.

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 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly.

Islamabad

Dated:

(Rana Assad Amin)
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 D.G.Khan, a field audit office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Dera Ghazi Khan, Muzaffargarh, Layyah and Rajanpur.

The Regional Directorate has a human resource of 23 including officers and staff constituting 3,930 mandays and the budget amounting to Rs13.429 million was allocated in audit year 2015-16. The office is mandated to conduct regularity audit (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to relevant stakeholders for taking appropriate actions and measures where required.

The District Government, Layyah, conducts its operations under the Punjab Local Government Ordinance, 2001. The District Coordination Officer is the Principal Accounting Officer of the District Government and carries out functions of the District Government through group of offices 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 was 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 Layyah is administratively divided into three Tehsils, namely Layyah, Karor and Choubara.

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.

a. Scope of Audit

Out of total expenditure of the District Government, Layyah for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), D.G.Khan was Rs 5,469.295 million covering one PAO and 230 formations. Out of this, Regional Director Audit (District Governments), D.G.Khan audited an expenditure of Rs 3,911.930 million which, in terms of percentage, is 72% of total auditable expenditure and irregularities amounting to Rs 2,756.007 million were pointed out. Regional Director Audit planned and executed audit of 30 formations, i.e. 100% achievements against planned audit activities.

Total receipts of the District Government Layyah for the financial year 2014-15, were Rs 14.122 million. RDA D.G.Khan audited receipts of Rs 7.663 million which was 54% of total receipts and irregularities amounting to Rs 13.074 million were pointed out.

b. Recoveries at the Instance of Audit

Recovery of Rs 149.912 million was pointed out by Audit out of which Rs 87.426 million was not in the notice of the management before audit. An amount of Rs 4.498 million was recovered and verified during year 2015-16, till the time of compilation of the Report.

However, against the total recovery amount of Rs 141.837 million, pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this Report.

c. 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 were also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

The selection of the audit formations was made keeping in view the significance and risk assessment. Samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

d. Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the concerned departments, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts Committee has not discussed audit reports pertaining to District Governments for the year 2015-16.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government, Layyah was not found satisfactory during audit. Many instances of irregularities and weak Internal Controls have been highlighted during the course of audit which include some serious lapses like withdrawal of in admissible pay & allowances, non-realizing and misuse of Government receipts and unauthorized withdrawal of funds. Negligence on the part of District Government authorities may be captioned as one of the important reasons for weak Internal Controls.

According to Section 115-A (1) of PLGO, 2001, Nazim of each District Government and Tehsil/Town Municipal Administration shall appoint an Internal Auditor but the same was not appointed in District Government Layyah.

f. The key audit findings of the Report:

- i. There was one case pertaining to nonproduction of record –Rs 52.924 million¹.
- ii. Irregularities and non-compliance amounting to Rs 1,069.281 million were noted in 51 cases.²

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 for Departmental Accounts Committee (MFDAC) Annex-A.

g. Recommendations

PAO / District Government is required to:

- 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. Hold inquiries and fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Make efforts for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control systems and proper implementation of the monitoring systems.
- vi. Take appropriate action against persons held responsible for nonproduction of record and ensure providing record to Audit.
- vii. Rationalize budget with respect to utilization.

¹Para 1.2.2.1

²Para 1.2.2.1,1.2.2.2,1.2.2.3,1.2.2.4,1.2.2.5,1.2.2.6,1.2.2.7,1.2.2.8,1.2.2.9,1.2.2.10,1.2.2.11,1.2.2.12,1.2.2.13,1.2.2.14,1.2.2.15,1.2.2.16,1.2.2.17,1.2.2.18,1.2.2.19,1.2.2.20,1.2.2.21,1.2.2.22,1.2.2.23,1.2.2.24,1.2.2.25,1.2.2.26,1.2.2.27,1.2.2.28,1.2.2.29,1.2.2.30,1.2.2.31,1.2.2.32,1.2.2.33,1.2.2.34,1.2.2.35,1.2.2.36,1.2.2.37,1.2.2.38,1.2.2.39,1.2.2.40,1.2.2.41,1.2.2.42,1.2.2.43,1.2.2.44,1.2.2.45,1.2.2.46,1.2.2.47,1.2.2.48,1.2.2.49,1.2.2.50,1.2.2.51

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipts
1	Total Entities (PAOs) in Audit Jurisdiction	01	5,469.295	14.122
2	Total formations in audit jurisdiction	230	5,469.295	14.122
3	Total Entities (PAOs) Audited	01	3,911.930	7.663
4	Total formations Audited	30	3,911.930	7.663
5	Audit & Inspection Report	30	-	
6	Special Audit Reports	-	-	
7	Performance Audit Reports	-	-	
8	Other Reports (relating to District Government)	-	-	

Table 2: Audit Observations Classified by Category

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	1,069.281
3	Internal controls	-
4	Others	52.924
Total		1,122.205

Table 3: Outcome Statistics**(Rupees in Million)**

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total	Total Last Year
1	Total financial outlay	-	4,320.357	553.201	595.737	14.122	5,483.417	
2	Outlays Audited	-	2,937.430	535.727	438.773	7.663	3,919.593*	3,695.998
3	Amount Placed under Audit Observation/ Irregularities Pointed out	-	385.766	325.652	397.713	13.074	1,122.205	560.965
4	Recovery Pointed out at the instance of Audit	-	72.810	11.571	44.382	13.074	141.837	49.128
5	Recovery Accepted / Established at the instance of Audit	-	72.810	11.571	44.382	13.074	141.837	-
6	Recovery realized at the instance of Audit	-	4.076	0	0	0.422	4.498	-

* The amount mentioned against Sr. No. 2 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs 3,911.930 million.

Table 4: Irregularities Pointed Out

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	927.444
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-
3	Accounting errors (accounting policy departure from NAM ¹ , misclassification, over 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	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies	141.837
6	Nonproduction of record	52.924
7	Others, including cases of accidents, negligence, non accountal of store etc.	-
Total		1,122.205

Table 5: Cost-Benefit

(Rupees in Million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	3,919.593
2	Expenditure on Audit	0.280
3	Recoveries realized at the instance of Audit	4.498
4	Cost-Benefit Ratio	16.064

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

CHAPTER 1

1.1 District Government Layyah

1.1.1 Introduction:

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

The District Government is headed by Zila Nazim/ District Administrator. The District Government shall be competent to acquire, hold or transfer any property, movable 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 Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

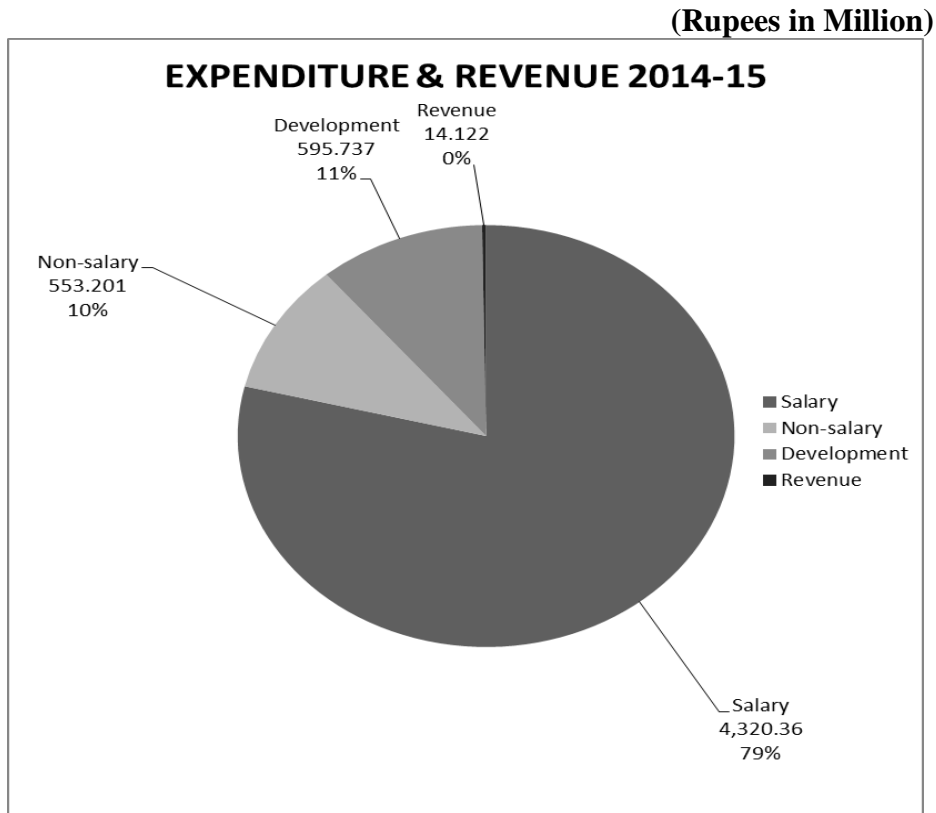
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate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

1.1.2 Comments on Budget and Accounts

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

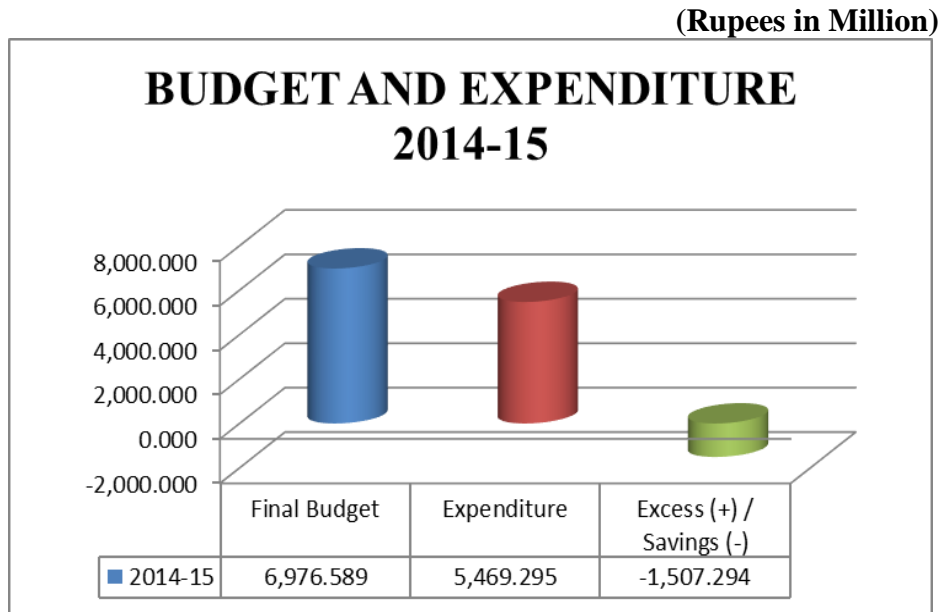
(Rupees in Million)

2014-15	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	4,812.000	4,320.357	-491.643	-10%
Non-salary	795.228	553.201	-242.027	-30%
Development	1,369.362	595.737	-773.625	-56%
Total	6,976.589	5,469.295	-1,507.294	-22%
Receipt	14.122	14.122		



As per the Appropriation Accounts 2014-15 of the District Government, Layyah, total original budget (Development and Non-Development) was Rs 6,232.310 million, supplementary grant of Rs 744.279 million was provided and the final budget was Rs 6,976.589 million. Against the final budget, total expenditure of Rs 5,469.295 million was incurred by the District Government

during 2014-15. A saving of Rs 1,507.294 million came to the notice of audit due to inefficient financial management in release of budget by EDO (F&P). No plausible explanation was provided by PAO and the management of District Government Layyah. (Annex-B)

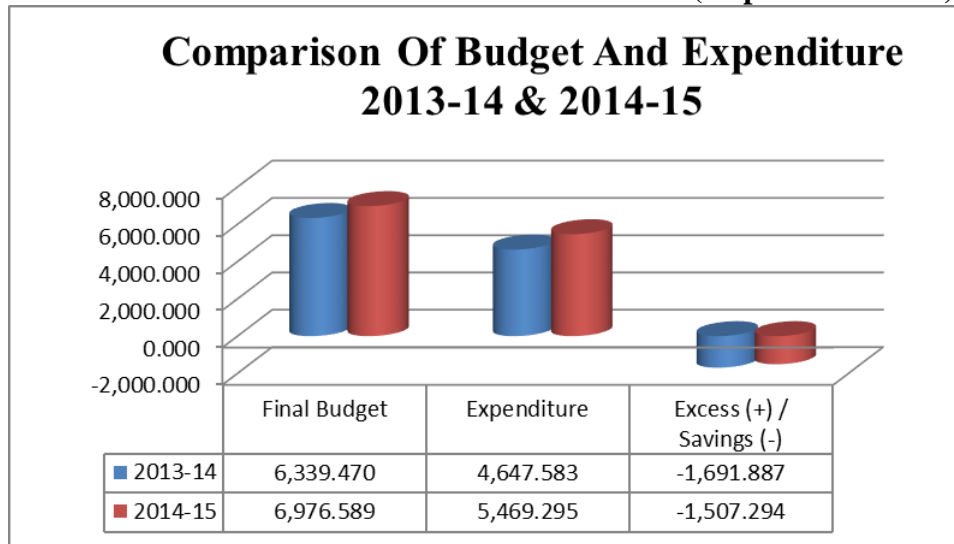


Due to inefficient financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- (i) An amount of Rs 34.749 million (40%) remained unutilized under Grant 24 “Civil Works” due to less development activities
- (ii) Excessive budget was blocked by allocating heavy amounts in Grant 36 “Development” which resulted in saving of Rs 773.625 million (56%).

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

(Rupees in Million)



There was 10% and 18% increase in Budget allocation and Expenditure respectively while there were overall savings of Rs 1,507.294 million during 2014-15.

1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2014-15

Audit paras reported in MFDAC of last year audit report which were not attended in accordance with the direction of DAC, have been reported in part-II of Annex-A

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	27	PAC not constituted
2	2003-04	21	PAC not constituted
3	2004-05	23	PAC not constituted
4	*July 2005 to March 2008 Special Audit Report	88	PAC not constituted
5	2009-10	43	PAC not constituted
6	2010-11	39	PAC not constituted
7	2011-12	25	PAC not constituted
8	2012-13	20	PAC not constituted
9	2013-14	30	PAC not constituted
10	2014-15	46	PAC not constituted

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non production of record – Rs 52.924 million

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

Following DDOs incurred expenditure of Rs52.924 million during 2014-15, but vouched accounts of the expenditure including cash book, vouchers, logbooks, non salary expenditure and stock registers of purchase of furniture were not produced for audit scrutiny in violation of the above Rule.

(Amount in Rupees)

Sr. No.	DDOs	Nature of Record	Amount
1	Dy. DEO(EE-W) Karor	Purchase of Furniture and Fixture Under SMC	8,869,515
2	DO (Livestock)	Pay and allowance	423,141
3	H.M. Special Education Center		821,326
4	MS THQ Hospital Kot sultan	Vouched Account	1,463,394
5	EDO (CD)	Complete record	3,798,000
6	DO (Health)	Vouched Account	2,612,075
7		Logbook	303,845
8	Dy.DEO (EE-M) Choubara	Non salary expenditure	19,806,975
9	MS DHQ Hospital	Logbook	14,046,831
10	DO (Roads)		779,220
Total			52,924,322

Audit is of the view that due to weak financial management, the auditable record was not produced for scrutiny.

Legitimacy of the expenditure of Rs 52.924 million could not be ascertained due to non-production of record.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that the record

was available. The reply was not tenable as no record was provided for verification. However, EDO (CD) and MS THQ Hospital Kot Sultan did not submit working papers. DAC directed the DDOs to produce the record at the earliest for necessary scrutiny. No progress was intimated to Audit till finalization of this report.

Audit recommends that responsibility be fixed and strict disciplinary action taken against the officials concerned for non-production of record, under intimation to Audit, and to ensure that the record is produced to Audit for scrutiny.

[AIR Paras:15,8,4,13,1,28,24,19,6,2]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Mis-procurement of schemes - Rs 368.937 million

According to Rule 12(1) of PPRA 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority. Further, Rule 27 of ibid States that the procuring agency may require the bidders to furnish a bid security not exceeding five per cent of the bid price. Moreover, Rule 30(1) describes that the date for opening of bids and the last date for the submission of bids shall be the same; and, bids shall be opened at the time specified in the bidding documents which shall not be less than thirty minutes after the closing time for the submission of the bids.

District officer (Buildings) did not advertise on PPRA's website except local newspapers the tenders for works of development schemes worth Rs 368.937 million during 2014-15. Further, as per advertisement two alternate dates were given for opening of bids. Bid security @ 5% was also not received from the contractor in violation of above rule.

(Amount in Rupees)

Advertisement Date	Tender opening date	Tender received date	Tender received time	Tender opening time	No. of Schemes	TS Amount
06.10.2014	29.10.2014	29.10.2014	1:30	1:30	39	78,430,000
10.11.2014	29.11.2014	29.11.2014	1:00	1:30	303	207,490,440
13.12.2014	02.01.2015	02.01.2015	1:30	2:00	28	27,776,000
27.01.2015	12.02.2015	12.02.2015	1:50	2:00	15	36,750,000
04.04.2015	21.04.2015	21.04.2015	1:50	2:00	39	14,078,100
07.05.2015	26.05.2015	26.05.2015	1:50	2:00	4	4,413,000
Total						368,937,540

Audit is of the view that due to weak internal controls, the procurement rules were not observed.

Non-observance of the procurement rule resulted in irregular expenditure amounting to Rs 368.937 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 2]

1.2.2.2 Purchase of medicines through rate contract– Rs 96.636 million

According to instructions issued by the Government of the Punjab, S&GAD Department, MD PPRA's letter No. MD (PPRA)12-21/2010 dated 01.10.2011, rate contract is not allowed. Further Rule 15 (1) of PPRA Rules 2014, a procuring agency may procure goods, services or works through framework contract in order to ensure uniformity in the procurement.

Following DDOs of Health Departments purchased medicines amounting to Rs 96.636 million during 2014-15 on the basis of rates contract, finalized by EDO (Health), in violation of above quoted the Government instructions.

(Amount in Rupees)

Sr. No.	DDOs	Amount
1	EDO (Health)	49,925,000
2	D.O (Health)	11,529,161
3	MS DHQ Hospital	18,783,705
4	MS THQ Hospital Chowk Azam	2,869,771
5	MS THQ Hospital Kot Sultan	2,319,880
6	MS THQ Hospital Choubara	1,799,727
7	MS THQ Hospital Karor	2,185,595
8	SMO RHC Jaman Shah	2,472,265
9	MS THQ Hospital Fateh Pur	2,799,220
10	SMO RHC Miran	1,951,821
Total		96,636,145

Audit is of the view that due to weak internal controls, irregular purchase of medicines was made on rate contract.

Purchase of medicines on rate contract resulted in irregular expenditure amounting to Rs 96.636 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that purchase process was finalized by the EDO (Health). EDO (Health) explained that to

facilitate the small health units purchase process was centralized. The explanation was not justified as the violation of PPRA rule could not be tolerated. DAC directed the DDOs to get the expenditure regularized. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 9,2,7,6,12,8,7,6,5,9]

1.2.2.3 Payment of securities before completion of work-Rs 65.592 million

According to Clause 50(a) of Contract Agreement, the amount retained as security deposit shall not be refunded to the contractor before the expiry of six month in case of original work valuing up to Rs 5 million and twelve month in case of work valuing more than Rs 5.00 million after the issue of certificate of completion of work.

District Officer (Buildings) refunded the performance security against 11 schemes amounting to Rs 65.592 million during 2014-15, to the contractors even before the completion of schemes.

Audit is of the view that due to weak financial controls, the security deposits were refunded without completion of schemes.

Refund of security deposit amounting to Rs 65.592 million before completion of schemes resulted in violation of the Government rules and loss to the Government.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 65.592 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 16]

1.2.2.4 Rejection of bids without justification and defective advertisement - Rs 65.049 million

According to Rule 34 of PPRA 2014, no procuring agency shall introduce any condition, which discriminates between bidders or which is difficult to meet. Further, Rule 29 of ibid States that procuring agencies shall formulate an appropriate evaluation criterion listing all the relevant information against which a bid is to be evaluated. Such evaluation criteria shall form an integral part of the bidding documents. Failure to provide for an unambiguous evaluation criteria in the bidding documents shall amount to mis-procurement.

Following DDOs of Education department incurred an expenditure of Rs 65.049 million on account of purchase of IT equipment and furniture during 2014-15. Scrutiny of purchase process revealed that majority of the bids were rejected on the basis of submitting the same through courier instead of Pakistan Post. Technical evaluation committee formulated its own criteria instead of as given in bidding document.

(Rupees in Million)

Sr. No.	DDOs	Description	Amount
1	EDO (Education)	IT equipment	43.414
2	Dy. DEO (W-EE) Layyah	Furniture	13.281
3	Dy. DEO (M-EE) Layyah		8.354
Total			65.049

Audit is of the view that due to weak internal control, the purchase process was finalized without following the prescribed rules.

Non observance of prescribed rules resulted in irregular expenditure amounting to Rs 65.049 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that all the PPRA formalities were observed. DDOs did not provide documentary evidences in support of reply. DAC directed the DDOs to get the matter regularized from the competent authority. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 13,5,12]

1.2.2.5 Unauthorized delayed acceptance of tenders - Rs 58.800 million

According to Rule 63 (b) of PPRA 2014, procurement contract where the procuring agency requires signing of a written contract, from the date on which the signatures of both the procuring agency and the successful bidder are affixed to the written contract and such affixing of signatures shall take place within a reasonable time. Furthermore, according to (C&W) Department letter No.SOH-I(C&W)1-40/2000, dated 24th February, 2001, the time frame for acceptance of the lowest tender with the Executive Engineer is within 12 days.

District Officer (Buildings) accepted the tenders of 24 schemes having TS value of Rs 58.800 million during 2014-15 after the lapse of time frame granted to the authority as per above quoted Rule. So the acceptance of tender after the lapsed limit of time was unauthorized.

Audit is of the view that due to weak internal controls, the acceptance to the contractors was not granted as per above rule.

Acceptance of tenders after lapse of time limit resulted in unauthorized expenditure of Rs 58.800 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 14]

1.2.2.6 Irregular drawl of Adhoc Relief Allowance - Rs 50.667 million

According to the Government of the Punjab Finance Department Notification No.FD.PC.40-04/12 dated 17.04.2012, 50% adhoc allowance 2010 will also not be admissible to the employees of health department who are beneficiary of Health sector reform allowance and health professional allowance. However, the overpayment drawn till date will not be recovered in good faith.

Under the administrative control of Health departments following employees were drawing the allowance equal to or more than the basic pay of the scale. At the same time they were also drawing the 50% Adhoc Relief Allowance 2010 irregularly. It resulted in overpayment of Rs 50.667 million.

(Amount in Rupees)

Sr. No.	DDOs	No. of Employees	Period	Amount
1	DO (Health)	51	17.4.2012 to 31.8.15	6,658,795
2	MS THQ Hospital Chowk Azam	29		4,986,568
3	MS DHQ Hospital	124		17,868,847
4	MS THQ Hospital Kot Sultan	21		4,219,987
5	MS THQ Hospital Choubara	9		2,793,395
6	SMO RHC Jaman Shah	9		1,709,265
7	MS THQ Hospital Fateh Pur	20		3,719,192
8	SMO RHC Miran	7		749,250
9	MS THQ Hospital Karor	-		6,252,000
10	SMO RHC Jaman Shah	8		1,709,265
Total				50,666,564

Audit is of the view that due to weak financial controls, recovery of Adhoc Relief Allowance 2010 was not made.

Non recovery of Adhoc Relief Allowance 2010 resulted in loss to the Government amounting to Rs 50.667 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that all the allowances were granted in the light of Finance Department Notifications. The reply was not tenable as no compliance of above quoted letter was made. DAC directed the DDOs to ensure the recovery. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 50.667 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 1,1,1,1,1,1,1,1]

1.2.2.7 Irregular expenditure through splitting of schemes - Rs 35.083 million

According to para 2.70 of B&R Code and vide Finance Department letter No.FD(D-11)10(3)90 dated 27th June 1991, the splitting will have to be got approved from the Chief Engineer concerned. According to Punjab Delegation of Financial Power Rules, 2006, “Special Power to Communication and Works” Sr. No. 1(b) in case of ordinary and special repair of non-residential buildings, Executive Engineer up to Rs0.300 million in each case and in case of residential buildings, Executive Engineer can exercise power up to Rs 30,000 in each case.

District Officer (Buildings) incurred an expenditure of Rs 35.083 million during 2014-15 on repair and maintenance work of residential and non residential buildings by splitting up 16 schemes into 35 to avoid necessary approval from higher authority which resulted in unauthorized expenditure.

Audit is of the view that due to weak internal controls, the schemes were split up to avoid necessary approval from higher authority.

Execution of schemes beyond competency resulted in unauthorized expenditure of Rs 35.083 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 29]

1.2.2.8 Expenditure without advertisement – Rs 34.971 million

According to Rule 9 of Punjab Procurement Rules 2009, “A procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA’s web site”. Further, according to Sr. No.02 (b) (ii) of Delegation of Financial Power Rules 2006, the Officer in Category I and II was empowered to sanction expenditure on local

purchase / addition to stores up to Rs 0.800 million during the financial year for one article or class of similar articles of stores.

DDOs purchased various items valuing Rs 34.971 million during 2014-15, without advertisement. The proposed procurement was neither advertised in advance on the PPRA's website nor in two national newspapers. The officers incurred the expenditure on quotations basis by splitting the bills, to avoid sanction of the competent authority. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Article	Amount
1	DCO	Flags , Jhandi	4,924,850
2	MS DHQ Hospital	Store items	1,858,747
3			1,057,100
4	MS THQ Hospital Karor	Medicine	814,139
5		Store	864,525
6	Dy.DEO (EE-M) Karor	Furniture	8,030,000
7	Government Seed Farm Karor	Stores items	13,062,750
8	Headmaster Special Education Center Karor		2,605,635
9	Dy.DEO (EE-M) Choubara	Furniture	1,752,765
Total			34,970,511

Audit is of the view that due to weak financial controls, expenditure was incurred in violation of PPRA rules.

Violation of PPRA Rules resulted in irregular expenditure amounting to Rs 34.971 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that budget was released on quarterly basis due to which the routine purchases were not advertised. The reply was not tenable as no procurement planning was advertised on PPRA website and in most of the above cases the budget if divided into quarterly release, also falls within the limit of advertisement and tenders. DAC directed the DDOs to get the expenditure regularized from the competent authority. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 12,8,15,5,7,1,14]

1.2.2.9 Unauthorized payment in cash – Rs 34.030 million

According to Finance Department letter No. NO. FD (FR) V-6/75 (P) dated 17.9.2008, all the payments exceeding Rs 100,000 should be made through crossed cheque. Furthermore, according to Clause 37(1) of Part VIII of Local Government Accounts Manual 2003, employees shall be paid by direct credit into their bank account and may apply to be paid by cheque.

Following DDOs made payment to suppliers and others amounting to Rs 34.030 million during 2014-15 in cash instead of direct credit or through crossed cheques as required in above quoted Rule.

(Amount in Rupees)

Sr. No.	DDOs	Description	Period	Amount
1	District Officer (Roads)	Payment to supplier	2014-15	1,605,484
2	DCO			6,051,530
3	H.M Special Education Center	Stipend to student	2008-12	990,400
4	MS THQ Hospital Kot Sultan	Payment to supplier	2014-15	981,016
5	MS THQ Hospital Karor			498,600
6	Dy. DEO (EE-M) Karor			22,141,065
7	Dy. DEO (EE-M) Choubara			1,056,998
8	EDO (Health)			705,234
Total				34,030,327

Audit is of the view that due to weak financial management, miscellaneous cash payments were made, instead of direct credit or through crossed cheques.

Making payments in cash to payees instead of cheques, resulted in unauthorized payment of Rs 34.030 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that cash payments were made due to urgency. The reply was not tenable as violation of rule was not allowed. DAC directed the DDOs to get the matter regularized from the competent authority. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 15,4,7,32,14,17,20,19]

1.2.2.10 Irregular expenditure on repair and maintenance work- Rs 26.002 million

According to Rule 9 of Punjab Procurement Rules 2009, “A procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA’s website”. Further, according to B&R Code Para 2.82, no work shall be commenced unless Administrative Approval by competent authority is given and properly detailed design and estimate have been sanctioned. Secondly according to FD letter No. RO(TECH)FD-1-2/83-VI dated 29-03-05 technical sanction be issued before inviting tenders, the particulars of technical sanction i-e amount, No. and date of orders of technical sanction be mentioned in the tender inviting notice as well as in the letter of acceptance of tender to be issued to the contractor.

District Officer (Roads) executed the repair and maintenance of work of Rs 26.002 million during 2014-15. The proposed procurement was neither advertised on the PPRA’s website nor in two national papers. Administrative approval was also not obtained from competent authority and expenditure was split to avoid tendering and sanction of higher authority. In some cases total expenditure of one road (as per vouchers) was more than the expenditure shown incurred as per Form 27 which raised doubts about the authenticity of the expenditure.

Audit is of the view that due to weak internal controls and negligence on the part of management, the repair and maintenance work was executed without advertisement and without administrative approval

Execution of work of repair and maintenance without advertisement and administrative approval resulted in unauthorized and unauthentic execution of work.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 9]

1.2.2.11 Appointments without prescribed qualification–Rs20.336 million

According to the Government of Punjab, Services General Administration and Information Department Notification No.SOR-III-1-20-95 dated 01-02-1997, the prescribed qualification for the post of P.T.C Teacher was amended / enhanced as F.A/F.Sc. with Primary Teacher Certificate (PTC) from a recognized Institution. Further, as per PC-I Punjab Accelerated Functional Literacy and Non Formal Basic Education Project issued by Literacy & Non formal Basic Education Department, the Government of the Punjab “Minimum qualification of the CLC teacher will be Matric with skill diploma in relevant field”.

DDOs of Education Departments appointed teachers as PTC BPS 07 without observing the basic / requisite qualification i.e. F.A / F.Sc. which resulted in unauthorized appointments and payment of salaries worth Rs20.336 million. The detail is given as below:

(Amount in Rupees)

Sr. No.	DDOs	Designation	Prescribed qualification	Qualification of the employees	Period	Amount
1	Dy.DEO (EE-W) Layyah	PST	FA / FSc. + PTC	Matric. + PTC	01.11.2000 to 30.06.2015	1,876,764
2	EDO (Education)	Skill teacher	Matric. + skill diploma	Matric.	01.01.2014 to 30.12.2014	2,400,000
					2014-15	8,000,000
3	Dy.DEO (EE-M) Layyah	PST	FA / FSc. + PTC	Matric. + PTC	13.02.1997 to 30.06.2015	5,376,220
4	Dy.DEO (EE-M) Karor	PST	FA / FSc. + PTC	Matric. + PTC	13.02.1997 to 30.06.2015	1,347,900

Sr. No.	DDOs	Designation	Prescribed qualification	Qualification of the employees	Period	Amount
5	Dy.DEO (EE-M) Choubara	PST	FA / FSc. + PTC	Matric. + PTC	13.02.1997 to 30.06.2015	1,334,820
Total						20,335,704

Audit is of the view that due to negligence of Education Department, unauthorized appointments were made, causing unauthorized payments

The appointment of teachers having qualification less than specified and payment of salaries of Rs 20.336 million was unauthorized.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that matter had been forwarded to higher authorities for regularization. DAC directed the DDOs to get the expenditure regularized from the competent authority. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 18,10,1,13,9]

1.2.2.12 Unauthorized payment in excess of quantities provided in TSE - Rs 18.041 million

According to Paras 2.7, 2.12 and 2.80 of B&R Department code and FD letter No. FD (FR) 11-89, dated 27.03.1990, no change in specification / quantity provided in Technically Sanctioned estimate can be made without prior approval of the authority who accorded T.S.

District Officer (Buildings) allowed various items of work in excessive quantities against the provision in Technically Sanctioned Estimate without prior approval of the competent authority. This resulted in unauthorized payment of Rs 18.041 million to the contractor. (Annex-C)

Audit is of the view that due to weak financial management, the excess quantity than TSE was paid.

Payment of excess quantity than TSE resulted in unauthorized expenditure amounting to Rs 18.041 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 18.041 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 23]

1.2.2.13 Unjustified payment of earth work – Rs 12.328 million

According to Rule 7.17 (b) of DFR code, all measurements recorded in measurement book shall be accurate with complete facts and figures with location and based on actual quantity of work done.

District Officer (Roads) executed the earth work with 1 feet average height amounting to Rs 12.328 million to meet the deficiency of berms of existing roads without execution of road edging, sub base and base course during the financial year 2014-15. The earth work with such height was unjustified as with so much deficiency of berms, road edging of 9” could not be in place.

Audit is of the view that due to weak internal financial controls unjustified expenditure was incurred by the department.

Unjustified payment resulted in unauthorized expenditure amounting to Rs 12.329 million

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 11]

1.2.2.14 Payment against Mild Steel bars without quality test - Rs 12.072 million

According to Additional Condition No.60 of Contract Agreement, the sample of the steel to be used in reinforced cement concrete work shall be got tested and contractor will have to bear the expenses for such test. Further, condition No.66 of the above states that reinforcing steel shall be of intermediate grade deformed bars with yield stress not less than 40000 Lbs. per square inch. This shall be supplied by M/S PEPCO, Lahore, M/S Abdul Qayyum Fazal Muhammad Limited Lahore or Ittafaq Industries Lahore or similar approved. Receipt for purchase from such supplier shall be enclosed with the bill.

District Officer (Buildings) paid an amount of Rs12.072 million in the 14 schemes against quantity of MS bar which were used in different works i.e RCC in raft/slab, RCC in roof schemes but the required strength test was not obtained before authorizing payment. Further, the proof for purchase of MS Bars from the supplier as given in above clause was not available.

Audit is of the view that due to weak internal controls, payments were made without required strength test.

Payments of Rs 12.072 million without test report resulted in irregular expenditure.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para:3]

1.2.2.15 Loss due to non deduction / depositing of GST / Income Tax - Rs 10.950 million

According to the Government of Pakistan (Revenue Division) CBR (Sales Tax and Federal Excise Wing) letter No. 4/2-STB/207)PT) dated 13-8-2007, Government /Department making purchase of goods liable to sales tax shall withhold sales tax @ 3% of the value of supply while remaining 12% of the sales

tax shall be paid to supplier and withheld amount of 3% will be deposited by the Government organization/ department itself. Further, 17% GST shall be imposed on supply items while Income tax 4% to 4.5 % on supply and 8% to 10% shall be deducted as per SOPs of Non Salary Budget (NSB) for the Year 2014-15.

DDOs of Education Departments incurred an expenditure of Rs 104.677 million but GST/Income Tax of Rs 10.950 million was not deducted/less deducted and not deposited in the Government revenue which resulted in loss to the Government. The detail is given below.

(Amount in Rupees)

Sr. No.	DDOs	Amount Paid	GST / Income Tax
1	Dy.DEO (EE-M) Layyah	4,462,970	1,004,175
2	EDO (Education)	4,501,849	157,565
3		2,326,930	638,840
4	Dy.DEO (EE-M) Karor	30,286,404	3,626,184
5		30,286,404	1,362,889
Total		104,676,920	10,949,963

Audit is of the view that due to weak financial controls, tax was not deducted/less deducted and not deposited into the Government treasury.

Non depositing of revenue in the Government Account resulted in loss to the Government amounting to Rs 10.950 million.

The matter was reported to the DCO and DDOs concerned in September, 2015. In DAC meeting held during November 2015, DDOs replied that efforts were being made to expedite the recovery. DAC directed the DDOs to ensure the recovery within a month. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 10.950 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 15,16,11,14,15]

1.2.2.16 Unauthorized advance payment on account of railway crossing charges - Rs 9.705 million

According to Rule 2.10 (b)(5) of PFR Vol-I, that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already,

been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

District Officer (Roads) made advance payment of Rs 9.705 million on account of maintenance charges of railway crossing, for dues outstanding up to 30.06.2015, without prior approval of Finance Department. Furthermore the document containing the detail of period, agreement with Pakistan Railways, demand from the Pakistan Railways and acknowledgement of recipient were not on record.

Audit is of the view that due to weak financial management, expenditure was incurred without observing the codal requirement and scrutinizing the detail of claim.

Payment without observing the requirement resulted in unauthorized expenditure of Rs 9.705 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 17]

1.2.2.17 Non credit of unclaimed securities into the Government treasury - Rs 9.685 million

According to Rule 12.7 of the Punjab Financial Rules Vol-I read with Section 399(1) of CPWA, all balances unclaimed for more than three complete account years will, at the close of June in each year, be credited to the Government by means of transfer entries.

District Officer (Buildings) did not credit the unclaimed securities of Rs 9.685 million which were kept in account for more than three years into the Government treasury in violation of above quoted Rule.

Audit is of the view that due to weak financial control, unclaimed securities were not credited to the Government treasury.

Non-crediting of unclaimed securities resulted in loss to the Government amounting to Rs 9.685 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends fixing of responsibility against the officers concerned besides depositing the amount of Rs 9.685 million in the Government treasury under intimation to Audit.

[AIR Para: 11]

1.2.2.18 Un-authorized revision of technical sanction estimates – Rs 9.553 million

According to Rule 2.7 of B&R Code, the procedure of the revision of administrative approval will also apply to modifications of the proposals originally approved, if likely to necessitate the eventual submission of a revised estimate, to material deviations from the original proposals even though the cost of the same may possibly be covered by savings on other items, and to cases where the detailed estimates, when prepared, exceed the amount administratively approval by more than 5%.

District Officer (Roads) enhanced and executed the detailed below schemes valuing Rs 9.553 million during 2014-15. The said schemes were enhanced up to 86% from the original agreement but neither the administrative approval of the schemes was got revised from the competent authority nor was the sanction of excess over revised estimates obtained from Finance Department.

(Amount in Rupees)

Name of Work	Authority	Ref.	original Agreement	Enhanced Amount	Difference
S/R M/R Pir Jagi Ghalu Road	2100/ 05.03.2013	MB 392/1055	999,748	2,991,516	1,991,768
Rehabi. w/I M/R Fawara Chowk to DCO Complex	2208/06.06.2014	MB 542/666, 380/1073	8,235,482	12,195,374	3,959,892
S/R M/R 438 TDA TO HAYYAT NAGAR	41/94 dated 11.07.13	MB 354/1097	1,000,091	2,960,641	1,960,550

Name of Work	Authority	Ref.	original Agreement	Enhanced Amount	Difference
S/R M/R Chowbara Nawan Kot road	2268/18.03.2013	MB 415/1908	842,248	2,483,337	1,641,089
Total			11,077,569	20,630,868	9,553,299

Audit is of the view that due to weak internal control, the works were enhanced and executed without obtaining administrative approval.

Enhancement and execution of schemes without observing codal requirements resulted in unauthorized expenditure amounting to Rs 9.533 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 26]

1.2.2.19 Doubtful issuance of bitumen – Rs 9.404 million

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

District Officer (Roads) issued and consumed bitumen amounting to Rs 9.404 million against resurfacing / annual repair (patch work) of roads. Scrutiny of relevant record revealed that bitumen was not utilized as per approved yard stick for repair of roads and proportionate bajri / wood was not purchased and issued for resurfacing of roads. Further log book of road rollers and other tools not showed resurfacing of roads and also acknowledgment of material issued was not on the record. The detail is below:

(Amount in Rupees)

Sr. No.	Name of Work	Tons	Amount
1	Resurfacing M/R Karor Bye Pass Road	7.63	615,871
2	Resurfacing M/R Karor Fatehpur road Chack 112 ML	48.95	3,951,097

Sr. No.	Name of Work	Tons	Amount
3	Resurfacing M/R DHQ to Alvi Chowk	1.55	125,111
4	Resurfacing M/R Eid Ghah road to college	9.35	754,704
5	Resurfacing M/R Gulraize hotel to DCO Complex	13.96	1,126,809
6	A/R Patch work Layya sub division	35.07	2,830,745
Total		116.51	9,404,338

Audit is of the view that due to weak internal and financial controls, bitumen was utilized without utilizing other tools for resurfacing of bitumen.

Expenditure amounting to Rs 9.404 million became doubtful due to using of bitumen without utilization of others tools.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 18]

1.2.2.20 Inadmissible grant of House Rent and Conveyance Allowances – Rs 8.143 million

According to the Government of Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 4.12.2012, the employees who have been sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance. Further, According to the Government of Punjab, Finance Department letter NO. FD (M-I) 1-15/82-P-I, dated 15-06-2000, a Government servant shall pay house rent allowance whether he lives there or not in case of availability of designated residence in the work premises.

DDOs of following Departments allowed House Rent Allowance and Conveyance Allowance to the employees, who were either residing in hospital colony or had designated residences without entitlement, in some cases employees were on leave but were drawing Conveyance Allowance which resulted in loss of Rs 8.143 million during 2014-15.

(Amount in Rupees)

Sr. No.	DDO's	Nature of Allowance	Amount
1	MS THQ Hospital Chock Azam	HRA	168,362
2	District Officer Road	CA	356,832
3	District Coordination Officer	HRA	240,704
4	MS DHQ Hospital	CA	372,378
5	MS THQ Hospital Kot Sultan	CA	313,812
6	MS THQ Hospital Choubara		120,000
7	SMO RHC Jaman Shah	CA/HRA	182,965
8	DO (Health)	HRA	1,327,906
9		CA	4,674,885
10	SMO RHC Jaman Shah	CA	162,766
11	Dy.DEO(EE-M) Layyah	Summer vacation	35,788
12		Leave on Full pay	49,938
13	Dy.DEO (EE-W) Layyah	Summer vacation	51,780
14	GGHS Kotla Haji Shah	Winter vacation	85,181
Total			8,143,297

Audit is of the view that due to weak financial controls, unauthorized Conveyance Allowance and House Rent Allowance were paid to employees without entitlement.

Inadmissible allowances were granted which resulted in loss to the Government amounting to Rs 8.143 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that DAO had been requested through change forms for necessary recovery. DAC directed the DDOs to expedite the recovery within shortest possible time. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 8.143 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 13,3,1,5,5,7,5,8,9,6, 7,10,15,6]

1.2.2.21 Loss due to non reducing of bricks rate - Rs 7.729 million

According to Market Rate System issued from 2005-06 to 2014-15 by the Government of Punjab Finance Department, (i) The composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used.

Following DDOs made payment to the contractors on account of construction of P/L pacca bricks for construction of buildings without lab test of brick from prominent laboratory for assessing the 1st, 2nd or 3rd class bricks and reducing the rate of brick from contractor bills which resulted in loss to the Government of Rs 7.729 million.

(Rupees in Million)

Sr. No.	DDOs	No. of Schemes	Amount of 14% deduction
1	DO (Buildings)	42	7.698
2	DO (Roads)	01	0.031
Total		43	7.729

Audit is of the views that due to weak financial control, the payment for bricks was made without accessing the quality and reducing the rate of bricks.

Non-reduction of bricks rate resulted in loss to the Government amounting to Rs 7.729 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 7.729 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 13,21]

1.2.2.22 Unauthorized payment of salaries without work – Rs 7.560 million

According to Rule 2.33 of the 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.

District Officer (Health) allowed payment of Rs 7.560 million on account of salaries to 31 computer operators working at BHUs. Neither any computer lab was available at BHUs nor was any computer related work assigned to them at their place of posting. Therefore, payment of salaries without work was unauthorized.

Audit is of the view that due to weak internal and financial controls salaries were paid without work.

Payment of salaries without work resulted in unauthorized payment amounting to Rs 7.560 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that payments were made according to sanction of higher authorities. The reply was not tenable as no documentary evidences were produced. DAC directed the DDO to produce the whole record of the employees. No progress was intimated to Audit till finalization of this report.

Audit recommends fixing of responsibility against the persons at fault besides assignment of work to computer operators under intimation to Audit.

[AIR Para: 17]

1.2.2.23 Non-deposit of CDRs in bank account – Rs 7.014 million

According to the Government of the Punjab, letter No. SO (P-III) Misc.1-3/2013 dated 02.05.2013, Bid security is 2% of the package price in the shape of Bank Guarantee or CDR. Bid security less than 2% shall not be acceptable. The performance guarantee will be 5% of the contract amount and the performance security shall be deposited in the shape of deposit at call/bank guarantee.

Executive District Officer (Health) did not deposit the amounts received in the form of CDRs on account of security deposit from the successful bidders of purchase of medicines into PLS saving account during 2014-15. It was revealed from the supply orders issued by EDO that an amount of Rs 7.014 million was received in the form of CDRs. Audit conducted a comparative analysis of these amounts that if these were placed in PLS saving account, a minimum income of Rs 350,689 could have been earned. The detail of possible income to the Government is calculated below:

(Amount in Rupees)

Particulars	Amount of CDRs	Interest Approx. @ 10% per Annum	Interest for six months
Medicines	7,013,788	701,378	350,689
Total			350,689

Audit is of the view that due to weak financial management, the securities / CDRs were not properly administered.

Non depositing of CDRs / security deposits amounting to Rs 7.014 million into bank account resulted in non-realization of income amounting to Rs 350,689 (Approx).

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that observation had been noted for future compliance. DAC directed the DDO to get the matter regularized from the competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends regularization, fixing of responsibility besides recovery of interest amounting to Rs 350,689 under intimation to Audit.

[AIR Para:10]

1.2.2.24 Unjustified and doubtful withdrawal on account of labour charges - Rs 6.926 million

According to Rule 2.33 of the 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.

District Officer (Forest) withdrew an amount of Rs 6.926 million on account of daily labour charges to private persons (1655 laborers charges) for cleaning of silts/khalas, weeding, sewing and planting work of plants, watering and look after of nursery but the same was held unjustified, irregular and doubtful owing to following reasons:

- I. There were 410 labour charges bills, out of which 307 bills were reduced and payment of Rs 6.926 million, instead of Rs 9.530 million was made which resulted in reduction of Rs 2.604 million. It depicts that muster

rolls were not genuine. Muster rolls were prepared on assumption basis with the view to utilize budgetary threshold.

- II. Orders of competent authority for the appointment/ hiring of private labour were not available on record.
- III. No particulars of laborers were on record. i.e CNIC, address etc.
- IV. No contract agreement was on record.
- V. Cash payments were made as per office record.
- VI. Expenditure was incurred without approval of competent authority.

Audit is of the view that due to weak internal and financial controls, doubtful payment of labour charges was made.

Non observance of the Government instructions resulted into irregular expenditure amounting to Rs 6.926 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends fixing of responsibility against the officers at fault besides inquiry and regularization under intimation to Audit.

[AIR Para:1]

1.2.2.25 Non deposit of performance security into the Government treasury - Rs 6.744 million

According to Section (107)(3)(b) of Punjab Local Government Ordinance 2001, all refundable deposits received by a Local Government shall be credited to Public Account of the respective Local Government. Further, Section 108 of ibid states that monies credited to Public Account shall be kept in State Bank, Government Treasury, a Post Office or a bank as specified by the Government from time to time and shall be operated through Accounts Officials.

District Officer (Buildings) did not credit performance security amounting to Rs 6.744 million, against 16 schemes, during 2014-15 into the Government treasury during 2014-15. So the Government exchequer faced loss in shape of non-credit into account.

Audit is of the view that due to weak financial controls, the performance security obtained from the contactors was not deposited into the Government treasury.

Non-credit of performance securities and earnest money amounting to Rs 6.744 million resulted in loss to the Government.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 6.744 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 15]

1.2.2.26 Irregular up-gradation of employees and overpayment - Rs 6.523 million

According to Rule 7(b & c) of District Government Rules of Business, an EDO shall duly execute the sanctioned policy and shall be official head of the groups of district offices and be responsible for the efficient administration and discipline, and for the proper conduct of business assigned to the Group of offices. Further,, as per the Government of Punjab Health Department notification No.SO(ND)7-11/2010 (Paramedical), the seniority list shall be issued in accordance with Appointment & Conditions of services rules 1974 and shall be governed by such rules that are framed from time to time and Punjab Health Department Paramedical Establishment services Rules 2003.

Executive District Officer (Health) allowed up gradation and promotion of employees to higher pay scales and the following shortcomings were found during previous year audit report, but compliance was not made and the pay of the employees was not discontinued, due to which the Government sustained loss of Rs 6.523 Million during 2014-15:

1. No up gradation criteria was defined/clarified and the Up-gradation process was different than other districts.
2. No promotion committee/DPC was constituted.

3. Employees having BPS-5 to 8 were upgraded to BPS-9 and further promoted to BPS-12 and BPS-14 on the same date without following laid down criteria for promotion by the Government.
4. All the promotion and up-gradation process was finalized by the Health Department without approval from the competent authority.
5. No budget and sanction was taken from the district Government (EDO F&P) for up-graded posts.
6. Neither scale audit register was maintained nor was internal audit conducted for verification of the process.
7. Seniority list of employees of District, after up gradation was not maintained and finalized.
8. The Provisional Seniority list was objected by the candidates and their grievances were not addressed by the authority. Final seniority list was not available.

(Amount in Rupees)

Sr. No	No. of Employees	Existing BPS (after up gradation)	After Further, promotion BPS	Pay Due	Pay Drawn	Diff:	Period	Loss
1	19	12	16	14,500	22,000	7,500	2014-15	1,710,000
3	34	12	14	14,500	17,150	2,650		1,081,200
2	31	9	14	11,900	17,150	5,250		1,953,000
4	57	9	12	11,900	14,500	2,600		1,778,400
Total								6,522,600

Audit is of the view that due to weak management and financial controls, the pay of higher scale of employees was not discontinued.

Non discontinuation of pay of higher pay scale resulted in loss to the Government amounting to Rs 6.523 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that all the promotion / up gradations were made as per the Government policy. The reply was not tenable as no documentary evidences were produced. DAC directed the EDO (Health) to enquire the matter. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 6.523 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 11]

1.2.2.27 Loss to the Government due to illegal possession of the Government state land - Rs 5.670 million

According to Section 124(b) of Punjab Local Government Ordinance 2001, immovable properties of Local Government may be given on lease through competition by public auction.

Dy. DO Agriculture (Government Seed Farm) Karor did not receive the yield from the tenants of rectangle No-218, 219, 220, 221, 222, 223, and 224 for the period 2012-15. This resulted in approximate loss of Rs 5,670,000/- (@ Rs 30,000 per acre per year (Rs 30,000 x 63 Acre x 3 year) to the Government up till 30.06.2015. The detail is given below:

Sr. No.	Rectangle No	Acre No.	Area in Acres.
1	224	1-10	10
2	223	1-10	10
3	222	1-10	10
4	221	1-10	10
5	220	1-10	10
6	219	1-10	10
7	218	1-03	03
Total			63

Audit is of the view that due to weak internal controls, amount was not recovered from the tenants.

Non recovery of outstanding amounts resulted in loss to the Government of Rs 5.670 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that matter was sub-judice. DAC directed to pursue the matter in the Government interest. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 5.670 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para:2]

1.2.2.28 Unauthorized withdrawal of HSRA/PCA and CA-Rs 5.482 million

According to the Government of Punjab, Health Department PMU,PHSRP NO.PMU/PSRP/G.1-06/61/1770-340, dated 16.03.2007, the doctors and other staff posted at RHC & BHU and performing duties somewhere else, will not be entitled to Health Sector Reform Allowance. Further, vide letter No. PO (P&E-I)19-113/2004(V) dated 10.3.2007, the Specialist Doctors drawing HSR allowance will be allowed only hospital based practice after duty hours. And as per Finance Department Notification No.SOX (H-I) 6-91 2004-1 dated 14-07-2008, Health Sector Reforms Allowance is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Further, according to Letter No. SO. (WMO)MISC-/Allowance/10 dated 17-08-2010 Issued by the Health Department Government of the Punjab, all the staff who are undergoing their post grade training should be given Basic Salary and Regular Allowances

Two hundred and three (203) officers and staff under the administrative control of EDO (Health) drew Health Sector Reform Allowance, Practice Compensatory Allowance and Conveyance Allowance amounting to Rs5.482 million during 2014-15, while working at other than actual place of posting, on leave, going on training, having private practice or posted where the said allowance was not admissible. The employees were not entitled to draw the said Allowances. (Annex-D)

Audit is of the view that due to weak financial controls, unauthorized allowances were paid, which resulted in loss to the Government.

Payment of inadmissible allowances amounting to Rs 5.482 million resulted in loss to the Government.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that DAO had been requested through change forms for necessary recovery. DAC directed the DDOs to expedite the recovery within shortest possible time. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 5.482 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para:5,15,8,5,3,11,15,23,2,5,3,2,10,20]

1.2.2.29 Irregular payment of Social Security Benefit – Rs 5.161 million

According to Rule 2.33 of the 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.

District Officer (Health) allowed payment of Rs 5.161 million on account of Social Security Benefits @ 30% of pay to 98 employees whose services were regularized w.e.f 01.03.2013 which resulted in overpayment.

Audit is of the view that due to weak financial control Social Security Benefit @ 30% was allowed to employees after regularization.

Payment of SSB after regularization resulted in overpayment amounting to Rs 5.161 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that DAO had been requested through change forms for necessary recovery. DAC directed the DDOs to expedite the recovery within shortest possible time. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 5.161 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 6]

1.2.2.30 Unauthorized purchase of vehicles without tenders - Rs 4.631 million

According to Rule 12 of PPRA 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations. The procurement exceeding two million rupees shall be advertised on the website of the Authority, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Further, according to Rule 2.33

of the 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.

Executive District Officer (Education) made payment of Rs 4.631 million to Suzuki Multan Motor on account of purchase of vehicles during 2014-15. Scrutiny of relevant record revealed that the purchases were made on quotation basis without tender advertisement and without declaring the old vehicles unserviceable. Further, technical inspection of such purchases was not carried out. (Annex-E)

Audit is of the view that due to weak financial management, the procurements were made without observing the Rules.

Non observance of the Government Rule resulted in irregular expenditure amounting to Rs 4.631 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that as the specific brand i.e Suzuki was approved, then there was no need to advertise the procurement. The reply was not tenable as the vehicles were not purchased directly from the supplier or his authorized business branch. DAC directed the DDO to get the matter regularized from competent authority. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para:12]

1.2.2.31 Unjustified payment due to execution of works without detailed measurements – Rs 4.421 million

According to B & R Code Paragraph 4.5, No payment should be made without detailed measurement in the measurement book.

District Officer (Roads) incurred an expenditure of Rs 4.421 million on “Removal of sand dunes” and “Special Repair of Road Work” without any detailed measurements RD wise recorded in the measurement books. Further, there was no proof of whether work was started or not. The detail is as below:

(Amount in Rupees)

V. No.	Date	Contractor	Amount
70	26.01.15	M. Saeed Khalid	499,628
71	26.01.15	M. Saeed Khalid	498,366
72	26.01.15	M. Saeed Khalid	500,550
73	26.01.15	M. Saeed Khalid	499,889
76	26.01.15	Mahar Zafar Iqbal	499,849
77	26.01.15	Mahar Zafar Iqbal	499,548
78	26.01.15	Muneeb-ur-Rehman	499,148
79	26.01.15	Mahar Zafar Iqbal	499,468
-	-	Zafar Iqbal Lohanch	424,593
Total			4,421,039

Audit is of the view that due to weak internal and financial control, expenditure was incurred without detailed measurement.

Incurrence of expenditure without detailed measurement resulted in irregular expenditure amounting to Rs 4.421 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras:10,22]

1.2.2.32 Non recovery of penalty due to delay in completion of work - Rs 3.949 million

According to Clause 39 Contract Agreement, if contractor failed to complete the work within stipulated / extended period, he was required to be penalized @ 1% to 10% of the agreement amount for delayed completion of work.

District Officer (Buildings) and (Roads) did not impose penalty worth Rs 3.949 million during 2014-15 @ 1% to 10% on the contractors who failed to complete the schemes in time. (Annex-F)

Audit is of the view that due to ineffective internal controls on part of the department, penalty was not imposed on the contractor.

Due to non imposition of penalty on contractor, loss was sustained by the public exchequer.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 3.949 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 17,25]

1.2.2.33 Doubtful issuance of vaccine-Rs 3.831 million.

According to Letter No.1(57) SO (B&E) L&DD/2008-09 issued by the Government of the Punjab Livestock and Dairy Development Department dated 15-04-2009 that Identification of Beneficiaries (target beneficiaries) will be landless, widows, orphaned and destitute having 1-20 mixed livestock. A list of beneficiaries will be prepared with help of register of Food Stamp Scheme and Zakat Usher Committees of union councils. A card containing details of beneficiary himself and services and benefits availed will be issued to the beneficiaries. Complete record will be maintained at DLOs office.

District Officer (Livestock) issued vaccine valuing Rs 3.831 million during 2013-14, free of cost to various livestock holders without any registered beneficiaries and without preparing/maintaining the relevant record with consultation of register of Food Stamp Scheme and Zakat usher committees of union councils in violation of above quoted Rule. The detail of issuance of vaccine without any record is given below:

(Amount in Rupees)

Document No.	Document Date	Amount
1904418986	07.03.2015	417,500
5100259149	11.03.2015	750,000
5100259145	11.03.2015	675,000
5100259148	11.03.2015	687,500
5100259147	11.03.2015	684,770

Document No.	Document Date	Amount
5100259146	11.03.2015	616,050
Total		3,830,820

Audit is of the view that due to negligence of management, the vaccine was issued to unregistered beneficiaries.

Issuance of vaccine to unregistered beneficiaries resulted in unauthorized expenditure.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that vaccine was issued as per department policy. The reply was not tenable as no documentary evidence was produced. DAC directed the DDO to produce the whole record of issuance for verification. No progress was intimated to Audit till finalization of this report.

Audit recommends fixing of responsibility against the person concerned besides enquiring the matter into under intimation to Audit.

[AIR Para: 2]

1.2.2.34 Purchase of medicines on higher rates than adjacent districts- Rs 3.405 million

According to Clause 9 of purchase contract for the financial year 2014-15 finalized by EDO (Health) Layyah, the supplier will furnish certificate to the effect that the rates are not more than the prices charged from any other Government Office / Institutions in the provinces and in case of any discrepancy detected, the amount over charged will be recovered from the contractor along with further proceeding.

Following DDOs of Health Department purchased the medicine under the rate contract awarded by the Executive District Officer (Health). As compared to the adjacent District, the higher rates were approved in the same financial year for the same articles of medicine which resulted in loss to the Government for Rs3.405 million during 2013-14.

(Rupees in Million)

Sr. No	DDOs	Amount
1	E.D.O (Health)	2.296
2	MS THQ Hospital Chock Azam	0.169
3	MS DHQ Hospital	0.940
Total		3.405

Audit is of the view that due to weak financial management, the medicines were purchased at higher rate than adjacent district.

Purchase of medicine on higher rate resulted in loss to the Government amounting to Rs 3.405 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that all the purchases were made as per PPRA rules. The reply was not tenable as the reasonability of rates was not watched before finalizing the contract. DDOs were directed to recover the overpaid amount. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 3.405 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras:1,22,1]

1.2.2.35 Loss due to non receipt of store - Rs 2.847 million

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation. Further, according to rule 2.33 of the 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.

Deputy District Education Officer (M-EE) Karor and Choubara incurred an expenditure of Rs 2.847 million on account of purchase of store item during 2014-15. Scrutiny of stock register revealed that neither the stock was received nor its issuance/utilization was available on record, without which authenticity of purchase could not be verified. The detail is below.

(Amount in Rupees)

Sr.No.	DDOs	Description	Amount
1	Dy.DEO (EE-M) Karor	Store items	1,788,856
2	Dy.DEO (EE-M) Choubara		1,057,898
Total			2,846,754

Audit is of the view that due to weak internal financial controls, expenditure was incurred without receipt of store.

Non receipt of store items resulted in loss to the Government amounting to Rs 2.847 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that store items had been entered in the relevant stock register. The reply was not tenable as the stock registers were not produced for verification. DAC directed to produce the record for verification. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras:10,13]

1.2.2.36 Overpayment due to excessive use of steel - Rs 2.834 million

According to technical sanctioned estimate based on design 6.75 pounds of steel or 3.06 kg (6.75x 0.454) was required to be consumed in one Cft area for reinforced cement concrete work.

District Officer (Buildings) awarded the schemes during the financial year 2014-15. Scrutiny of relevant record revealed that excess quantity of Mild Steel Bar i.e (above 3.06 kg) was shown to be used against R.C.C in roof slab. While as per design/technically sanctioned estimate, steel was required to be used 3.06 kg per cft. Non-observance of required ratio and consumption of excessive steel in reinforced cement concrete work resulted in overpayment of Rs 2.834 million to the contractor. (Annex-G)

Audit is of the view that due to weak financial and managerial controls, the overpayment on account of mild steel was unjustified.

Payment of Fabrication of Mild Steel resulted in loss to the Government amounting to Rs 2.834 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends that matter may be enquired and action should be taken against the officer/official besides recovery of overpayment amounting to Rs 2.834 million under intimation to Audit.

[AIR Para: 6]

1.2.2.37 Non availability of stores- RS 2.739 Million

According to Rule 15.4 of PFR Vol-I, "All materials received should be examined, counted, measured and weighed as the case may be when delivery is taken and the same should be kept in charge of a responsible Government servant." Further, according to Rule 15.5, "When materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

District Officer (Roads) purchased 148 Metric Ton bitumen amounting to Rs 12.874 million out of which 116.51 ton was shown consumed. Balance quantity of 31.49 Metric Ton bitumen amounting to Rs 2.739 million was neither entered into stock register nor available in the store as detailed below:

(Amount in Rupees)

V. No.	Date	M. Ton	Amount
37	24.12.14	68	6,417,024
19	24.06.15	80	6,457,360
	Total	148	12,874,384
	Consumed	116.51	10,135,098
	Balance	31.49	2,739,286

Audit is of the view that due to weak financial controls, bitumen was neither entered in the stock register nor available in store.

Non availability of store resulted in loss to the Government amounting to Rs 2.739 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 2.739 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 20]

1.2.2.38 Loss due to non deduction of cost of old material - Rs 2.730 million

According to Rule 2.33 of the 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.

District Officer (Buildings) executed re-construction of dangerous building during 2014-15. However, while preparing the estimate neither the value of old material was calculated nor deducted in the measurement book. Further, to conceal the old material, dismantling was also not recorded. Keeping in view the items of old material, estimated value of old material is as below: (Annex-H)

Second Hand Brick	20,000 bricks @2,000/1,000 =40,000
MS Door	1 door (50 kg) @Rs 50/kg =2,500
MS Window	5 windows (ten kg each) @50/kg=2,500
Girders 18'	4 girders (80 kg each) @ 50/kg=16,000
T. Iron 28'	17 T. Iron(20 kg each) @ 50/kg=17,000
Total value of old material for each room=	78000
Value of old material for two class rooms=	78,000x2=156,000
Value of old material for four class room=	78,000x4=312,000

Audit is of the view that due to weak financial management, the cost of old material was not recovered from the contractors.

Non deduction of cost of old material resulted in loss to the Government amounting to Rs2.730 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 2.730 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 5]

1.2.2.39 Non-obtaining of performance guarantee from suppliers – Rs 2.496 million

According to the Government of the Punjab, Health Department letter No. SO (P-III) Misc.1-3/2013 dated 02.05.2013 “Bid security is 2% of the package price in the shape of Bank Guarantee or CDR. Bid security less than 2% shall not be acceptable. The performance guarantee will be 5% of the contract amount and the performance security shall be deposited in the shape of deposit at call/bank guarantee.

Executive District Officer (Health) awarded rate contract for purchase of medicines to be supplied to the hospitals under his administrative control without obtaining prescribed performance guarantee amounting to Rs2.496 million from the suppliers during 2014-15 in violation of above mentioned the Government instructions. The detail is as below;

(Amount in Rupees)

Sr. No.	Name of institution	Total Purchase	5% P Guarantee
1	EDO (Health)	1,318,228	65,911
2	DO (Health)	15,676,332	783,817
3	DHQ Hospital	17,654,385	882,719
4	THQ Karor	2,245,240	112,262
5	THQ Chowbara	1,689,941	84,497
6	THQ Kot Sultan	2,879,109	143,955
7	THQ Fete pur	2,802,705	140,135
8	THQ Chowk Azam	2,784,861	139,243
9	RHC Jaman Shah	1,172,650	58,633
10	RHC Mirhan	909,358	45,468
11	RHC Paharpur	791,896	39,595
Total		49,924,705	2,496,235

Audit is of the view that due to weak internal controls, the performance guarantees were not obtained.

Non-receipt of performance guarantee amounting to Rs 2.496 million resulted in violation of Rules.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that the all the procurement formalities were observed in letter and spirit. The reply was not tenable as the performance guarantee was not obtained. DAC directed the DDO to get the matter regularized from the competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility against the concerned besides recovery of performance guarantee amounting to Rs 2.496 million under intimation to Audit

[AIR Para:6]

1.2.2.40 Payment of salaries without performing duties-Rs 2.400 million

According to PC-I Punjab Accelerated Functional Literacy and Non Formal Basic Education Project issued by Literacy & Non formal Basic Education Department, Government of the Punjab, EDO Literacy will provide the Sewing and cutting Machine and embroidery machine and allied accessories to run the community learning centers for income saving and income generating skills.

Executive District Officer Education (Literacy Wing) paid an amount of Rs 2.400 million on account of pay to 80 CLC teachers on establishing 40 Community Learning Centers in the District during 2014-15. But the necessary machines and allied accessories were neither provide nor purchased during the financial year. Due to non availability of necessary machinery and equipment, teachers withdrew the salaries without performing duties.

Audit is of the view that due to weak financial control and negligence of the management, the payment of salaries without performing duties was made.

The payment of salaries amounting to Rs 2.400 million without performing duties was unauthorized.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that appointments were made as per PC-1 of the Literacy Project. The reply was not tenable as the above quoted important condition was not observed while appointing the CLC teachers. It was directed to get the matter regularized from competent authority. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 5]

1.2.2.41 Non deposit of the Government receipts – Rs 2.124 million

According to Rule 7(1) of Punjab Treasury Rules, all money received on behalf of the Government should be deposited into the Government Treasury without any delay.

Following DDOs of various Departments had realized the Government revenue of Rs 2.124 million on account of OPD, Lab, Indoor, Ambulance Charges, MLC fee, Canteen / Cycle Stand fees during 2014-15, but did not deposit the same into the Government Treasury.

(Amount in Rupees)

Sr. No.	DDOs	Nature of receipt	Amount
1	MS THQ Chowk Azam	Purchase fee, Indoor, Lab charges	121,966
2		MLC Fee	34,650
3		Ambulance Charges	60,694
4	DO (Roads)	Lease of petrol pump approaches	185,000
5		Professional Tax	140,000
6	DO (Livestock)	Purchase fee	415,719
7	MS THQ Hospital Kot Sultan	MLC, Lab, X-ray	25,520
8	MS THQ Hospital Choubara	Ambulance Charges	15,626
9	SMO RHC Jaman Shah	MLC fee	18,723
10	MS DHQ Hospital	Canteen / Cycle stands fee	1,106,500
Total			2,124,398

Audit is of the view that non deposit of the Government money into the Government account was due to negligence on the part of management.

Non deposit of the Government money resulted in loss to the Government amounting to Rs 2.124 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDOs replied that efforts were being made to collect the recovery from the concerned. MS THQ Hospital Chowk Azam, Kot Sultan, Choubara and DO (Roads) did not submit reply. DAC directed to effect the recovery without further delay. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 2.124 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras:2,6,11,5,3,24,16,12,9]

1.2.2.42 Non-deposit of pension contribution on account of Zila Council employees – Rs 2.074 million

According to the Government of the Punjab Local Government & Rural Development Department letter No. SO-IV(LG)1-10/2002 dated 15.03.2003, the pension contribution in respect of the employees of erstwhile urban local councils and Zila Councils, adjusted in TMAs/UAs, shall be made by the respective TMAs/UAs to the parent successor local Government i.e District Government.

District Officer (Health) failed to deposit the pension contribution of Zila Council employees of Rs 2.074 million into the Government treasury. Neither the amount of pension contribution was deposited nor was any action taken to deposit the same into pension account.

Audit is of the view that due to weak management controls, pension contribution of employees was not deposited into pension contribution account.

Due to non-deposit of pension into pension contribution account, the Government had to sustain loss of Rs 2.074 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that amount will be deposited soon. DAC directed to deposit the amount without further delay.

Audit recommends fixing of responsibility against the officer / official at fault besides deposit of pensioner contribution under intimation to Audit.

[AIR Para:23]

1.2.2.43 Unjustified finalization of works - Rs 2.060 million

According to Para 2.87 of B & R Code , the sanction to an estimate for a public work will ordinary cease to operate after a period of five years from the date upon which it was accorded.

District Officer (Roads) completed and finalized the schemes of works valuing Rs 2.060 million during 2014-2015. The works remained in process for more than five years. Due to inordinate delay in completion of work, the technical sanctions of the estimates were lapsed.

(Amount in Rupees)

Name of Work	V. No.	Date	Work Started	Amount of Last Bill
Const. of M/R Wara Sehran to Shadi Hall	8	01.01.15	Authority DOR 2712/13.04.04	1,609,677
const. of M/R Qazi Abad tail Indus to Basti Ch. Ilyas	9	01.01.15	Authority DOR 3540/24.06.05	450,138
Total				2,059,815

Audit is of the view that due to weak internal controls, works were finalized on the basis of expired Technically Sanctioned Estimates.

Completion of schemes of works on expired TSE resulted in unauthorized expenditure amounting to Rs 2.060 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para:12]

1.2.2.44 Non verification of deposits – Rs 2.030 million

According to Rule 2.4 & 2.6 of PFR Vol.1, all deposits made into treasury should be got verified from the District Accounts Office.

District Officer (Forest) withdrew an amount of Rs 2.030 million under head “A06-Transfer” from District Government Funds on account of Abiana for the period 2013-14 and 2014-15 and deposited the said amount into treasury in favour of Revenue Department in concerned Tehsils. However, the deposit was not got verified from the District Accounts Office Layyah. The detail is below:

(Amount in Rupees)

Date	Document No.	Detail	Nature	Amount
06.09.2013	1903399973	Layyah	Rabi 2013	64,185
08.04.2014	1903809492	Layyah	Kharif 2013	119,908
08.04.2014	1903857210	Karor	Kharif 2013	405,586
24.06.2014	1904094665	Layyah	Rabi 2014	70,247
24.06.2014	1904094666	Choubara	kharif& Rabi	190,826
24.06.2014	1904099684	Karor	Rabi 2014	251,866
08.04.2015	1904411888	Karor	kharif 2014	414,381
23.06.2015	1904775103	Karor	Rabi 2014	212,968
18.06.2015	1904719428	Choubara	kharif 2014	118,955
04.05.2015	1904550317	Layyah	kharif 2014	108,628
30.12.2014	1904326432	Choubara	Rabi 2014	72,623
Total				2,030,173

Audit is of the view that due to weak management controls, verification of deposits from Account office was not obtained.

Non verification of deposit caused doubtful transfer of payment amounting to Rs 2.030 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends fixing of responsibility against the person concerned besides deposits must be got verified from District Accounts Office Layyah under intimation to Audit.

[AIR Para:5]

1.2.2.45 Non delivery of furniture by the suppliers – Rs 1.934 million

According to Rule“17.19 of PFR Vol-1” It is not permissible to draw advance from the government treasury to prevent the lapse of appropriations.

Under the Administrative control of Deputy District Education Officer (M-EE) Layyah, Head Teachers of Elementary/Primary Schools issued supply orders to the different suppliers on 26.12.2014 for the purchase of furniture, but till the date of audit furniture was not delivered. Non delivery of furniture resulted in blockage of the Government funds and deprived the students from the facilities. Neither any action was taken for blacklisting the defaulting firms nor was earnest money and performance guarantee/security forfeited. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of School	Description	Supply Order No.	Amount
1	GMS 132/TDA	1 Chair	No. 29 dated 26-12-2014	4,000
2	GMS 154-A/TDA	24 Desk & 1 Chair	No. 60 dated 26-12-2014	244,000
3	GMS 153/TDA	18 Desk & 1 Chair	No. 312 dated 26-12-2014	186,000
4	GPS Asghar Abad	52 Desk	No. 159 dated 26-12-2014	500,000
5	GPS 148-A/TDA	52 Desk	No. 206 dated 26-12-2014	500,000
6	GPS Ward No.3 (Chowk Azam)	52 Desk	No. 101 dated 26-12-2014	500,000
Total				1,934,000

Audit is of the view that due to weak management control, no action was taken against the defaulting firms.

Non forfeiture of earnest money and performance security caused late delivery of furniture amounting to Rs 1.934 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that efforts were being made to collect the furniture from the concerned supplier. DAC directed immediate delivery of furniture from the concerned. No progress was intimated to Audit till finalization of this report.

Audit recommends fixing of responsibility against the person concerned besides forfeiture of earnest money and blacklisting of firms / supplier due to non supply of furniture under intimation to Audit.

[AIR Para:13]

1.2.2.46 Un-authorized drawal of salaries after transfer –Rs 1.758 million

According to Rule 2.33 of the 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.

Head Mistress Government Girls High School Kotla Haji Shah allowed payment of Rs 1.758 million on account of pay and allowances during 2014-15. Scrutiny of payroll revealed that detailed below employees were transferred to another institute but they were drawing pay from the said school unauthorizedly. Further, there was chance of dual drawl of salaries. The detail is below:

(Amount in Rupees)

No. of teachers transferred	Period	Transferred To	Amount
03 PSTs	01.09.2014 to 30.06.2015	GGHS TDA Colony	946,410
01 EST	18.08.2014 to 30.06.2015	GGPS Basti Kohna	412,578
01 EST		GGHS 139/TDA	399,443
Total			1,758,431

Audit is of the view that due to weak financial controls, pay and allowances were allowed to transferred employees.

Payment of salaries after transfer of employees resulted in unauthorized expenditure amounting to Rs 1.758 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that DAO had been requested to discontinue the pay of transferred employees. DAC directed the EDO (Education) to enquire the matter. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para:12]

1.2.2.47 Unauthorized payment for non schedule items - Rs 1.481 million

According to the Government of Punjab Communication and Works Department letter No.P.A/SECY(C&W)/2008 dated 17.11.2008, the tendency of usage of non-schedule item is curbed and only such items are included without which an important component of building is likely to adversely suffer. Superintendent Engineer will prepare cost estimate of non-schedule items to reduce/eliminate the non schedule items as soon as possible.

District Officer (Buildings) authorized payments to contractors on accounts of non schedule items amounting to Rs 1.481 million, used in 10 different schemes, during 2014-15 without necessary approval from the competent authority.

Audit is of the view that due to weak financial management, the payments were made without necessary approval.

Execution of schemes without observing codal requirements resulted in unauthorized expenditure amounting to Rs 1.481 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 21]

1.2.2.48 Un-authorized drawl of SHSRA by the specialist doctors having private practice - Rs 1.320 million

According to clarification issued by the Health Department vide letter No.PO(P&E-I) 19-113/2004(V) dated 10-03-2007, the specialist doctors drawing HSRA will be allowed only hospital based practice after duty hours.

DDOs of Health Department allowed Rs 1.320 million on account of Special Health Sector Reform Allowance during 2014-15 to specialist doctors/ doctors having practice at private clinic/hospital after duty hours. Unauthorized payment caused loss to the Government Exchequer. The detail is below.

(Amount in Rupees)

Sr. No.	DDOs	No. of Doctors	Period	HSRA /Month	Recovery
1	MS THQ Chowk Azam	02	2014-15	22,000	528,000
2	MS THQ Fateh Pur	03	2014-15	22,000	792,000
Total					1,320,000

Audit is of the view that due to poor financial controls, unauthorized payment was made to doctors.

Payment of unauthorized allowance caused loss to the Government amounting to Rs 1.320 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In DAC meeting held during December 2015, DDO replied that DAO had been requested through change forms for necessary recovery. MS THQ Hospital Chowk Azam did not submit the reply. DAC directed the DDOs to expedite the recovery within shortest possible time. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 1.320 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras: 7,4]

1.2.2.49 Unjustified and irregular procurement of fixed / assets - Rs 1.217 million

According to the Government of Punjab Finance Department notification No.FD.SO(GOODS)44-4/2011(A) dated 11.09.2014, purchase of furniture & fixture, procurement of items of machinery and equipment including IT equipment, Software(s), Printers, fax machine, Photocopier, Generators, Air Conditioners and Luxury items etc. shall not be allowed except with the prior concurrence of the Austerity Committee constituted for the purpose.

District Officer (Forest) incurred an expenditure of Rs 1.217 million on account of purchase of physical asset during 2014-15 but following serious irregularities were observed:

1. The expenditure was incurred on purchase of physical assets without approval of the Austerity Committee.

2. Advertisement was made in Newspapers published from Multan but major procurement was made from Faisalabad. Audit is of view that Newspapers published from Lahore have wide circulation at Faisalabad instead of Multan.
3. Tendered rate of following items was Rs 1.413 million while department made payment of Rs 1.217 million after completion of tending process which depicts that tender process was not genuine because it was not possible in fair competition.
4. As per advertisement it is mentioned that “Purchase Committee reserves the right to purchase or drop any item as per need and to increase or decrease the quantity without assigning any reason”. Any change in tender conditions, specification and quantity after bid opening by procuring agency is not allowed as per PPRA Rules.-69
5. Payment of Rs 547,000 as pointed out by serial No.4&5 was not found in FI data or was not punched by DAO as per SAP system.
6. No dead stock register was maintained.

(Amount in Rupees)

Sr. No	Date	Document No./ Cheque No.	Detail	Tendered Rate on 30.04.15	Paid Amount
1	20.06.15	1904654686	Trolly for tractor	449,900	449,900
2			Post Hole digger	191,000	100,000
3	19.06.15	1904645998	4 Nos. tyre	175,980	120,000
4	10.06.15	27089901	Water tanker	447,000	447,000
5			Chisel Plough	149,000	100,000
Total					1,216,900

Audit is of the view that due to weak management controls, physical assets were purchased without prior approval of austerity committee.

Purchase of physical asset without approval resulted in unauthorized expenditure amounting to Rs 1.217 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para:7]

1.2.2.50 Unjustified and doubtful expenditure on repair and maintenance of buildings - Rs 1.201 million

According to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part. Further, as per delegation of financial power rules 2009, "Communication and Works" Sr. No. 1(b) in case of ordinary and special repair of non-residential buildings, Executive Engineer up to Rs. 0.300 million in each case and in case of residential buildings, Executive Engineer can exercise power up to Rs. 30,000 in each case.

District Officer (Buildings) incurred an expenditure of Rs 1.021 million on repair and maintenance of DCO Office, BHUs Ladhana and DDO (OFWM) Layyah. Following short comings were noticed:

1. All the expenditure was incurred against quotations. No tender was invited.
2. The TS power of the DO for residential building is up to 30,000, so the expenditure was split up to avoid the sanction of higher authority.
3. No requisition and completion certificate by the resident was on record.
4. Same work was done in multiple bills which makes the expenditure doubtful.

Audit is of the view due to weak internal controls, repair and maintenance of building were made on quotations instead of tender process.

Violation of rules resulted in unauthorized expenditure amounting to Rs 1.201 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends regularization of the expenditure besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para:18]

1.2.2.51 Overpayment due to decrease in price of bitumen/ diesel – Rs 1.006 million

As per Clause 55 of Contract Agreement, where any variation (increase or decrease), to the extent of 5% or more in the price of any of item mentioned in sub-Clause (2) below take place after the acceptance of tender and before the completion of contract, the amount payable under the contract shall be adjustable to the extent of the actual variation in the cost of the item concerned.

District Officer (Buildings) did not deduct price variation amounting to Rs 1.006 million during 2014-15 from the contractor bills in 71 schemes where price of High Speed Diesel was reduced more than 5% from the base price.

Audit is of the view that due to weak financial controls, the unjustified payment was made to the contractors.

Excess payment to contractors resulted in loss to the Government amounting to Rs 1.006 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In DAC meeting held during December 2015, DDO did not submit the reply. No progress was intimated to Audit till finalization of this report.

Audit recommends recovery of Rs 1.006 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Para: 1]

ANNEX

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras pertaining to
current Audit Year 2014-15****(Rupees in Million)**

Name of Formations	Sr. No.	Para No.	Subject	Amount
DCO	1	2	Loss due to non recovery of house rent allowance	0.195
	2	3	Loss due to less deduction of income tax	0.600
	3	4	Loss due to non recovery of withholding and income tax on services	0.920
	4	8	Unauthorized expenditure of stationery	0.919
	5	9	Unjustified purchase of tonners / cartridge	0.533
	6	14	Loss due to non recovery of withholding tax on services	0.075
	7	15	Loss on account of conveyance allowance	0.035
	8	16	Non-verification of general sales tax deposit into government treasury	0.423
	9	17	Unauthentic excessive expenditure of POL without 15% economy cut	2.592
EDO (F&P)	10	2	Unauthorized Advance Payment of Funds without Execution of Schemes	20.000
	11	6	Unjustified Allocation of Funds against Nil Budget in Original Appropriation	213.055
	12	12	Un-justified budget allocation resulted unspent balances	1195.133
DO (OFWM)	13	12	Loss due to Less deduction of Income Tax	0.212
	14	15	Unauthorized payment of Conveyance Allowance	0.145
	15	16	Recovery of un authorized payment of Conveyance allowance Leave Period	0.021
	16	23	Loss due to Less deduction of Income Tax	0.050
DO (Forest)	17	2	Unjustified and doubtful withdrawal on Sowing and Planting	0.835
	18	3	Irregular Payment Of Rent Of Office Building	0.437
	19	4	Non-recovery of Government Receipt and non-maintenance of record	0.244
	20	6	Breach of Financial Rule While Making the Payment Owing To Rush of Expenditure in	2.385

Name of Formations	Sr. No.	Para No.	Subject	Amount
			last months	
	21	8	Loss due to non-auction of Munj/Kana Amounting	0.383
	22	9	Recovery of Government Receipt of Offence Cases	0.059
	23	10	Irregular auction of date farm recovery of outstanding	0.078
	24	11	Non Production Of Sales Tax Invoices>Returns Worth	0.072
DO (Livestock)	25	1	Unauthorized purchase of Medicine from non qualified suppliers	0.559
	26	4	Un-proved/Recorded Utilization of Medicine	-
	27	6	Loss on account of conveyance allowance	0.020
	28	7	Non deduction of Conveyance Allowance during Leave	0.005
	29	9	Non deduction of House Rent Allowance and maintenance charges	0.048
EDO Education	30	1	Loss to Govt. Due to Unauthorized payment of Stipend	0.170
	31	6	Loss to Govt. due to Non Recovery of Annual Inspection Fee from Private Registered Schools	0.046
	32	7	Non Recovery of Registration Fee From Un-Registered Schools	0.051
	33	8	Recovery of Unauthorized Drawl of TA/DA	0.116
	34	14	Non production of sales tax invoices/returns	7.676
	35	15	Rejection of Bids without justification and defective advertisement and evaluation resulting in Mis-procurement	75.176
	36	16	Loss to Govt. Due to non deduction/less deduction of Income Tax from the supplier/contractor	0.639
	37	17	Loss on account of conveyance allowance	0.010
DO (Civil Defence)	38	1	Doubtful consumption of POL	1.253
	39	2	Unjustified drawl of rent than actual need resulting Irfructous Expenditure	0.170
	40	3	Misappropriation on purchase of Fire Extinguisher without Receipt of Stores	0.070
	41	4	Recovery of HRA from unauthorized occupants	0.355

Name of Formations	Sr. No.	Para No.	Subject	Amount
	42	5	Bogus & fraudulent drawl of POL against the Boats	0.370
	43	6	Irregular drawl of salaries against contingent paid staff	0.483
	44	7	Poor performance due to non-purchasing of Bomb Disposal Machinery & Equipment	2.5
	45	8	Non verification of GST paid to Supplier	0.070
	46	9	Irregular purchase through calling quotations	0.708
	47	10	Loss on account of conveyance allowance	0.074
	48	11	Doubtful Repair of Boat	0.175
Dy. DEO (EE-W) Choubara	49	1	Recovery of overpayment on Account of Basic Pay	0.497
	50	2	Recovery of un authorized payment of Pay and Allowances during LWOP	0.091
	51	3	Recovery of un authorized payment of Charge allowance	0.015
	52	4	Unjustified Drawal of Pay and Allowances of Educators Without Verification of Credentials/Degrees	0.520
	53	8	Recovery of Self Retained GST	0.101
	54	9	Recovery on account of pay & allowances due to irregular Grant of BS-09 to P.T.C Teachers	0.378
	55	10	Unjustified Expenditure on COS	0.038
	56	11	Expenditure Misclassified by Improper Object Head	0.279
	57	12	Recovery on account of sales tax from supplier as Non deposited	0.150
Dy. DEO (EE-M) karor	58	2	Overpayment on Account of Qualification Allowance to ESE & S.E.S.E.	0.050
	59	3	Loss on account of conveyance allowance	0.111
	60	4	unjustified drawl inspection allowance of schools	0.076
	61	5	Unauthorized drawl of inadmissible allowances	0.190
	62	9	overpayment due to double benefit of higher qualification	0.077
	63	11	un-authorized promotion of PTC teachers without prescribed academic qualification	0.071
Headmaster Special	64	2	purchase of uniforms on higher rates	0.010
	65	3	doubtful issuance of store valuing	0.853

Name of Formations	Sr. No.	Para No.	Subject	Amount
Education Center Karor	66	5	Doubtful consumption of POL	4.136
	67	6	payment of building rent beyond competency and without obtaining of NAC	0.673
	68	9	Incurrence of Expenditure beyond Competency	1.679
	69	10	Non deduction of income tax	0.043
	70	11	over payment on account of conveyance allowance drawn during winter vacations	0.004
	71	12	loss of govt. due to misappropriation of pol	0.029
	72	13	un-authorized payment of previous years liabilities	0.122
	73	14	overpayment due to payment of higher rates of pol than notified by OGRA	0.083
	74	15	irregular expenditure on repair of vehicle	0.361
	75	16	non production of sales tax returns	0.020
Dy.DEO (EE-W) Karor	76	17	misclassification of expenditure	0.221
	77	12	overpayment due to irregular award selection grade to class iv	0.029
Dy.DEO (EE-M) Layyah	78	13	unjustified expenditure on account of purchase of metal detectors	0.179
	79	2	recovery of over payment on account of basic pay	0.036
	80	4	payment of salaries against the period of leave without pay	0.057
	81	5	unauthorized drawl of inadmissible allowances	0.157
	82	6	overpayment on account of qualification allowance to ESE and SESE	0.015
	83	8	unauthorized drawl of government money against inspection of schools	0.400
	84	9	Un-authorized payment of Social Security Benefit to Permanent Employees	0.259
	85	11	Loss on account of conveyance allowance	0.050
Dy.DEO (EE-W) Layyah	86	14	Recovery of overpayment due to unauthorized allowing increment	0.073
	87	1	overpayment due to irregular award of m. a. increments to EST/secondary school teachers	0.374
	88	2	Recovery of overpayment on account of basic pay	0.768
	89	3	Non refund of one month salary after termination of contract	0.037

Name of Formations	Sr. No.	Para No.	Subject	Amount
	90	4	over payment on account of 50% adhoc allowance 2010	0.182
	91	6	recovery of over payment on account of allowance	0.371
	92	7	un-authorized expenditure beyond competency on rent of building	0.144
	93	8	non deduction of G. P.fund, B. fund and group insurance from employees salaries	0.422
	94	11	un-authorized grant of charge allowance and recovery	0.042
	95	12	less deduction of group insurance from employees salaries	0.144
	96	14	unauthorized drawl of inadmissible allowances	0.033
	97	16	unauthorized award of 2 advance increment and b-9 on acquiring same qualification recovery	0.155
	98	17	overpayment due to grant of annual increment without completing six month service and recovery	0.283
	99	19	Unauthorized regularization of adhoc appointments	3.672
	100	20	overpayment due to irregular award selection grade to class iv	0.035
	101	21	overpayment on account of qualification allowance to ESE	0.019
	102	22	unauthorized award of 3 advance increment and b-14 on acquiring same qualification recovery	0.320
	103	23	overpayment due to award of B.Ed increments to English teacher	0.073
	104	24	overpayment due to irregular award of qualification allowance	0.036
	105	25	withdrawl of pay and allowances after superannuation	0.038
Dy.DEO(E E-M) Choubara	106	2	unauthorized drawl of inadmissible allowances	0.216
	107	3	overpayment on account of payment of unauthorized allowances	0.016
	108	4	Unjustified drawl inspection allowance of schools	0.040

Name of Formations	Sr. No.	Para No.	Subject	Amount
	109	5	unauthorized award of b-9 on acquiring already awarded 2 advance increments against same qualification	0.145
	110	6	overpayment due to un-authorized award of MA/B.Ed increments recovery	0.140
	111	7	Unauthorized regularization of adhoc appointments	1.665
	112	8	non-recovery of conveyance allowance	0.070
	113	11	un-authorized drawl of charge allowance recovery	0.198
	114	12	overpayment due to double benefit of higher qualification	0.107
	115	16	un-justified sale of trees non-recovery	0.165
	116	17	non-deduction of sales taxes and income tax	0.201
	117	21	over payment on account of conveyance allowance drawn during summer vacations	0.007
Headmistresses GGHS Kotla Haji Shah	118	1	misappropriation of faroogh-e-ttaleem fund	0.155
	119	2	overpayment due to un-authorized award of m. a/b. ed increment to teachers	0.131
	120	3	non recovery of house building advance	0.048
	121	4	overpayment due to grant of annual increment without completing six month service and recovery	0.064
	122	5	over payment due to un-authorized award bs-9	0.098
	123	8	non-production of vouched account	0.277
	124	9	Unauthorized regularization of service of untrained teachers	1.497
	125	10	unauthorized drawl of inadmissible allowances	0.060
	126	13	expenditure on repair and maintenance of building without estimate and measurement	0.320
	127	14	non accountal of stores and doubtful issuance	0.069
	128	15	drawl of mobility allowance and conveyance allowance during summer vacations	0.039
	129	16	misclassification of expenditure	0.144
EDO (Health)	130	3	Loss to govt. due to non issuance of license to pharmacies and medical stores	0.035
	131	4	loss to Government due to non registration of health care establishment and hospitals	0.640

Name of Formations	Sr. No.	Para No.	Subject	Amount
	132	5	Non-blacklisting of defaulting firms and non-forfeiture of security deposit and performance guarantee	0.075
	133	8	Short Supply of Medicines	1.0725
	134	9	Award of Contract to Unregistered Manufacturer Distributor	0.747
	135	12	recovery of unauthorized payment during ex-Pakistan study leave	0.106
	136	13	Loss to Government due to purchase of pol at higher rates than the rates fixed by OGRA	0.017
	137	16	non recovery of stipend from student who left the training course of community mid wives	0.101
	138	17	Loss on account of conveyance allowance	0.115
	139	18	un-authorized payment of previous years liabilities	0.140
MS DHQ Hospital	140	10	Loss on account of house rent allowance	0.112
	141	11	Unauthorized inclusion of sales tax in electricity bills	1.518
	142	12	recovery of un authorized payment of conveyance allowance and HSRA during leave on full pay	0.147
	143	13	non recovery of liquidated damages due to late supply	0.701
	144	18	irregular expenditure on repair of machinery and equipment	0.854
	145	19	irregular expenditure on repair of vehicles	0.399
	146	21	overpayment due to non-adjustment of 30% SSB after regularization of services	0.047
	147	22	non deduction of 5% house maintenance charges recovery	0.068
MS THQ Chowk Azam	148	3	doubtful consumption/issuance of medicine insulin regular / mixtard	0.190
	149	4	payment of HSRA in excess of admissible rate	0.648
	150	10	un-authorized drawl of Government money without receipt of medicines	0.071
	151	12	Un-authorized payment of Social Security Benefit to Permanent Employees	0.158
	152	14	Unauthorized drawal of Pay and allowances during absent Period	0.032

Name of Formations	Sr. No.	Para No.	Subject	Amount
	153	16	Purchase of different Batches of Medicines without DTL	0.217
	154	17	Un-authorized payment of previous years liabilities	0.135
	155	18	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.019
	156	19	Misappropriation of Lab Test Fee	0.059
	157	20	irregular expenditure on repair of vehicles	0.139
	158	21	loss of house rent due to non vacation of hospital residences from un-authorized occupants	0.186
MS THQ Hospital Choubara	159	3	Doubtful consumption/issuance of medicine insulin regular / mixtard	0.148
	160	4	Misappropriation Of Medicines Due To Non Availability Of Proof Of Consumption	0.123
	161	6	Recovery of unauthorized payment of 50% Adhoc Allowance-2010 on higher rates	0.106
	162	8	Drawl Of Government Money Without Receipt Of Medicineo.71	
	163	9	Un-authorized drawl of health professional allowance and HSRA during training period	0.194
	164	10	Unauthorized drawal of Pay and allowances during absent Period	0.017
	165	11	Unjustified consumption of POL for Generator	0.160
	166	13	Purchase Of Medicines On Higher Rates Than Adjacent District	0.153
	167	14	Unjustified payment of conveyance Allowance and HRA during Training Course	0.048
	168	15	Non Recovery Of Liquidated Damages	0.035
169	17	Un-authorized drawl of special health sector reform allowance by the specialist doctors having private practice	0.360	
MS THQ Hospital Karor	170	2	Misappropriation of Receipt of Private Room Charges	0.107
	171	3	Doubtful Procurement of X-Ray Films	0.326
	172	4	Doubtful Expenditure on Repair of Machinery and Equipment	0.347
	173	6	Purchase of Medicines on Higher Rates	0.081
	174	11	Unauthorized Purchase of Medicine	0.715

Name of Formations	Sr. No.	Para No.	Subject	Amount
	175	16	Non Recovery of Liquidated Damages Due to Late Supply	0.044
	176	17	Loss to Govt Due to heavy Electricity Bill	0.334
	177	19	Loss to Government due to purchase of POL at Higher rates than the rates fixed by OGRA	0.027
	178	22	Loss of House rent on account of designated Residencies	0.155
THQ Hospital Kot Sultan	179	1	Payment of HSRA in excess of admissible rate	0.540
	180	3	Doubtful consumption /issuance of medicine insulin	0.063
	181	4	Purchase of medicines on higher rates from same supplier and than adjacent district	0.074
	182	7	Misappropriation of government money on account of local purchase of medicine	0.193
	183	8	Loss due to unjustified purchase of medicines without requirement	0.263
	184	9	Misappropriation of Government Money	1.452
	185	10	Un-authorized drawl of Government Money without receipt of stores	0.175
	186	12	Loss on account of transportation charges	0.036
	187	14	Loss on account of house rent allowance	0.150
	188	16	Non deduction of 5% house maintenance charges	0.054
	189	17	non recovery of penal rent from the un-authorized occupant	0.242
	190	18	Mis-appropriation of medicines due to non availability of proof of consumption	0.355
	191	19	non forfeited of 3% earnest money due to late supply	0.069
	192	20	unauthorized utilization of budget on local purchase of medicines	0.443
	193	21	misclassification of expenditure	0.629
	194	22	un-authorized payment made for supply of medicines without obtaining report of drug testing laboratory	0.020
	195	25	Misappropriation of medicine due to balance not brought forward to next year	0.163
	196	26	Non accountal of stores and doubtful	0.040

Name of Formations	Sr. No.	Para No.	Subject	Amount
			issuance	
	197	27	Non-obtaining of performance guarantee from suppliers	0.116
	198	28	Un-authorized payment of previous years liabilities	0.021
	199	29	Loss to government due to non obtaining of discount against local purchase of medicines	0.027
	200	30	Loss of Government due to misappropriation of POL	0.060
	201	31	Unauthorized retention of public money into account of DDO	0.472
	202	33	Overpayment due to higher rates of pol than notified by OGRA	0.028
	203	34	misappropriation of Government money on account of repair of vehicle	0.046
	204	35	Non accountal of government money	5.409
	205	36	non deduction/verification of GST paid	0.033
	206	37	variation in fi data and departmental figures	2.840
	207	4	Irregular payment of NPA	0.292
DO (Health)	208	10	Recovery On Account Of Un-Authorize Drawl of Practice Compensatory Allowance Recovery	0.092
	209	12	Non-recovery of liquidated damages	0.317
	210	14	Un-authorized incurrence of expenditure on Printing at Private Press	0.259
	211	15	Irregular payment on account of computer allowance	0.014
	212	16	Loss on account of conveyance allowance	0.643
	213	19	Non-recovery of conveyance allowance	0.120
	214	20	Loss Due to Payment of Inadmissible Health Sector Reforms	0.159
	215	21	Unjustified payment of Sales Tax without obtaining of sales tax Invoices and deposit challan	0.160
	216	26	Unjustified allowance of Health Sector Reform allowance to the staff Working at Dispensaries	0.280
	217	27	Recovery of over payment of Allowances	0.254
	218	29	Unjustified expenditure on account of transportation charges	0.153

Name of Formations	Sr. No.	Para No.	Subject	Amount
SMO RHC Mirhan	219	2	Loss Due to Payment of Inadmissible Health Sector Reforms Allowance	0.023
	220	3	Purchases Excess then requirement	0.104
	221	4	recovery of un authorized payment of conveyance allowance and hsra during leave on full	0.060
	222	5	Unauthorized payment of Non Practicing Allowance	0.168
	223	8	Unjustified Bulk Purchase of Medicines without prescribed ratio	0.488
	224	10	Payment to Medicine Suppliers without D.T.L Reports	0.268
	225	11	Drawl without receipt of medicines	0.183
	226	12	Unauthorized payment Due to non deduction of maintenance charges	0.094
	227	13	Unjustified payment of Sales Tax without obtaining of sales tax Invoices and deposit challan	0.045
	228	14	Misuse of Electricity and Non Recovery of Residential Electricity Charges	0.033
	229	15	Non-recovery of liquidated damages	0.031
	230	16	Non-recovery of 30% of Social Security Benefits	0.438
	231	17	unjustified expenditure on repair of machinery & equipment	0.050
	232	18	Un-justified payment of electricity bill	0.350
MS THQ Fatehpur	233	2	payment of HSRA in excess of admissible rate	0.696
	234	5	Recovery On Account Of Un-Authorize Drawl Of Practice Compensatory Allowance	0.015
	235	7	un-authorized drawl of Government money without receipt of medicines	0.231
	236	8	Recovery due to Non Deduction of Conveyance Allowance, HSRA and Mess Allowance during Leave (LFP)	0.132
	237	9	Purchase of different Batches of Medicines without DTL	0.082
	238	11	Misappropriation of Medicines	0.002
	239	15	Un-authorized payment of Social Security Benefit to Permanent Employees	0.056

Name of Formations	Sr. No.	Para No.	Subject	Amount
SMO RHC Jaman Shah	240	2	Un-authorized payment of Social Security Benefit to Permanent Employees	0.245
	241	4	Recovery of Overpayment on account of Basic Pay	0.057
	242	8	un-authorized payment against supply of medicines without obtaining report of drug testing laboratory	0.460
	243	9	Recovery against Absent Period	0.021
	244	10	non recovery of liquidated damages due to late supply	0.046
	245	13	Recovery of overpayment owing to erroneous salaries	0.016
DO Building	246	4	Non Deposit of Forfeited Earnest Money Chances of Misappropriation	0.230
	247	7	Drawal of Government money through factious entries in the Measurement Books	0.136
	248	8	Overpayment due to charging of excess rate	0.082
	249	9	Overpayment Due to Excessive Use of Steel & Rate by changing in Specification	0.379
	250	10	Unjustified execution of original works out of repair and maintenance funds	3.849
	251	18	Unjustified expenditure on cement pointing below DPC	0.500
	252	19	Overpayment on account of Cement Pointing	0.019
	253	20	Overpayment on account of use of local sand	0.459
	254	24	unjustified payment of tuff tile pavers	0.836
	255	25	Overpayment due to allowing of unjustified carriage	0.157
	256	26	Overpayment due to allowing of unjustified 5% wastage & contractor profit on carriage	0.052
	257	27	Loss due to non Black Listing Of Defaulting contractor	0.513
	258	28	Overpayment Due to Excessive Use of Steel by changing in Specification and excess quantity as per TS Estimate	0.310
259	30	Overpayment on account of conveyance Allowance	0.104	
DO (Roads)	260	1	Rush of Expenditure of Repair and Maintenance at the Close of Financial Year	19.698
	261	4	securities not credited to revenues	-

Name of Formations	Sr. No.	Para No.	Subject	Amount
	262	8	Recovery of un authorized payment of Conveyance allowance Leave Period	0.011
	263	13	un-reconciled closing balance of security deposits, difference	6.077
	264	14	Non maintenance of important record	-
	265	15	Loss on account of conveyance allowance	0.051
	266	16	unauthorized clearance of outstanding liabilities	0.843
	267	19	Non deposit of cost of empty drum of bitumen	0.282
	268	23	Loss to government due to non relaying of dismantled material as sub base coursers	
	269	24	Overpayment due to non-deduction of sewer pipe	0.017
	270	27	Overpayment due to non deduction of shrinkage	0.445

Part-II

[Para 1.1.3]

**Memorandum for Departmental Accounts Committee Paras pertaining to
Audit Year 2014-15**

(Rupees in Million)

Name of Formations	Sr. No.	Para No.	Subject	Amount
DCO	1	1	Unauthorized and Unjustified incurrence of expenditure on purchase of walk through Gates	0.790
	2	2	Expenditure Beyond Competency	0.714
	3	3	Outstanding Amount with Court, Incurrence Of expenditure on purchase of walk through Gate	3.950
	4	4	Unjustified Advance Withdrawal of Rs 1.200 Million and Unjustified Expenditure	0.486
	5	5	Unauthorized and Unjustified incurrence of expenditure on hiring of CCTV Cameras	0.406
	6	6	Outstanding amount with provincial government, expenditure incurred during Ramzan	4.000
	7	7	Unauthorized clearance of outstanding liabilities	0.549
	8	8	Unjustified incurrence of expenditure on repair of Vehicle	0.244
	9	9	Overpayment due to payment of higher rates of POL than notified by OGRA	0.827
	10	10	Unjustified drawl and delay in refunding of fair price shops amount due to poor performance	0.450
	11	11	Non accountal of stores	0.426
	12	12	Misclassification of expenditure	2.155
	13	13	Unauthorized expenditure on purchase of fixed assets	0.121
	14	14	Non-maintenance of dead/durable stock register	0.182
EDO (F&P)	15	1	Un-justified re-appropriation resulted excess expenditure	10.162
	16	2	Unauthorized supplementary grant	89.770
	17	3	Loss due to un-justified budget allocation and	1.721

Name of Formations	Sr. No.	Para No.	Subject	Amount
			expenditure under object code	
	18	4	Unjustified supplementary grant of pol	7.277
	19	5	Unjustified re-appropriation out of M&R funds	4.000
	20	6	Unauthorized allocation of funds without token grant	156.364
	21	7	Un-authorized payment of utility bills of	23.275
	22	8	Un-justified budget allocation resulted unspent balances	257.262
	23	9	irregular expenditure on repair of vehicles worth	1.338
	24	11	Un-justified payment of salaries	0.389
	25	12	Irregular payment of salaries without verification of degrees	0.586
DO (OFWM)	26	3	Less deduction of income tax	3.678
	27	4	Less deduction of Sales Tax	1.753
	28	5	Purchase of bricks at the rate higher than fixed by DRC	0.123
	29	6	Non-deduction of Sales Tax	0.956
	30	7	Purchase of bricks at higher rate than fixed by DRC	0.248
	31	8	Unjustified closing balance of cash book	1.600
	32	13	Un-authorized payment of rent of office buildings	0.504
EDO (Agri)	33	1	Unjustified excessive expenditure of POL	0.417
	34	2	Unauthorized clearance of outstanding liabilities	0.964
	35	3	Breach of Financial Rule While Making the Payment Owing To Rush of Expenditure in last months	1.290
	36	4	Unjustified incurrence of expenditure on repair of Vehicle	0.131
	37	5	Unjustified drawl of Travelling Allowance	1.265
DO (Livestock)	38	1	Over payment on account of purchase of medicine	0.048
	39	2	Overpayment due to purchases medicines at excessive rates amounting	0.065
	40	5	Misappropriation / non availability of proof of consumption of medicines	0.836
	41	6	Un-authorized payment for supply of	0.506

Name of Formations	Sr. No.	Para No.	Subject	Amount
			medicines without obtaining report of DTL	
	42	7	Recovery of overpayment due to non adjustment of pay and allowance	0.298
	43	10	Unjustified issuance of medicines to para veterinary school not owned by the district government	0.101
	44	11	Mis-appropriation of POL valuing	1.255
	45	14	Un-authorized payment of outstanding liabilities	0.071
	46	15	Misclassification of expenditure	0.020
	47	17	Loss of Government due to misappropriation of POL	0.158
EDO Education	48	4	Loss to Government due to non recovery of registration fee from un-registered schools	0.713
	49	7	Mis-appropriation of POL valuing	0.185
	50	8	Doubtful expenditure on repair of vehicle	1.946
	51	9	Unauthorized drawl of inadmissible allowances	0.015
	52	10	Loss of Government due to misappropriation of POL	0.013
	53	11	Unauthorized retention of public money	3.346
	54	12	Un-authorized clearance of outstanding liabilities	0.153
	55	14	Drawl of TA/DA without approved tour program	0.060
	56	15	Irregular expenditures without prior approval of austerity committee	13.809
	57	16	Misclassification of expenditure	0.240
	58	17	Non production of sales tax invoices/returns	2.088
	59	18	Overpayment due to irregular award selection grade to class iv	1.000
	60	19	Loss to Government due to non recovery of overpayment	0.021
	61	21	Irregular expenditures due to non-observation of economic cut of 15% on non-salary budget	0.391
	62	22	Irregular payment of salaries without verification of degree	1.238
63	23	Non-deduction of income tax	0.015	
DEO (SE)	64	1	Un-justified payment of TA/DA claim	0.058
	65	2	Un-justified payment of prizes	6.918

Name of Formations	Sr. No.	Para No.	Subject	Amount
	66	3	Unjustified expenditure on repair of machinery & equipment	0.238
	67	4	Unjustified to Government due to unjustified claim of TA/DA	0.065
	68	5	Un-justified expenditure on advertisement	0.309
	69	7	Stock found short	0.060
	70	8	Un-justified payment of transportation charges	0.096
	71	9	Un-justified payment of merit scholarship	8.899
Dy. DEO (EE-W) Choubara	72	3	Overpayment of 50% Ad-hoc allowance-2010	0.062
	73	4	Un-justified payment of allowances	0.032
	74	6	Unauthorized grant of charge allowance	0.018
Dy. DEO (EE-M) karor	75	1	Recovery of overpaid pay& Allowances	1.020
	76	2	Overpayment of on account of qualification allowance	0.130
	77	6	Recovery of over payment on account of Basic Pay	0.100
	78	8	Over payment of Social Security Benefit after regularization	0.014
DEO (EE-M)	79	2	Misappropriation due to misuse of Government vehicles	0.035
	80	4	Doubtful and Unjustified expenditure on account repair of vehicle	4.581
	81	5	Unauthorized retention of Public Money into Account of DDO	1.523
	82	6	Un-authorized payment of previous year liabilities	0.042
	83	7	Doubtful Purchase OF Store Item	1.614
	84	8	Unauthorized Pay of Arrears of Pay & Allowances	0.189
	85	9	Misappropriation of POL	0.012
	86	10	Doubtful expenditure	2.240
DO (social welfare)	87	2	Unjustified expenditure on Account of POL	0.251
	88	3	Doubtful and Unjustified expenditure on account repair of vehicle No. Ly-53	0.330
	89	4	Un-authorized expenditure due to misuse of Government vehicles	1.000
	90	5	Misappropriation of POL	0.026
	91	6	Unjustified Payments Of under object Head	0.050

Name of Formations	Sr. No.	Para No.	Subject	Amount
			Exhibitions and Fairs	
	92	8	Misappropriation of public money	0.162
	93	9	Misclassification of expenditure	0.032
Dy.DEO (EE-W) Karor	94	1	Recovery of overpayment owing to erroneous salaries	0.577
	95	2	Recovery of un authorized payment of Social Security Benefit	0.360
	96	3	Recovery of inadmissible allowances	0.030
	97	4	Recovery of inadmissible allowances	0.085
	98	7	Irregular Expenditure Through SMC Beyond Competency	1.303
Dy.DEO (EE-M) Layyah	99	1	Recovery of un authorized payment of Social Security Benefit	0.180
	100	2	Recovery of un authorized payment of Charge Allowance	0.334
	101	5	Recovery of overpayment owing to erroneous salaries	0.054
	102	7	Recovery of Inadmissible Allowance	0.014
	103	8	Recovery of pay and allowances against absent period	0.185
	104	9	Recovery of Pay During Leave Without Pay	0.602
	105	10	Irregular Expenditure Through SMC Beyond Competency	3.179
	106	11	Recovery of Overpaid Increments	0.424
	107	12	Misappropriation against Auction of Trees	0.750
	108	13	Non Deduction of GST and Income Tax	0.014
Dy.DEO (EE-W) Layyah	109	5	Recovery of Over payment on account of Basic Pay	0.149
	110	6	Recovery of Over payment on account of 50% Adhoc allowances2010	1.273
	111	8	Unauthorized retention of Public Money into Account of DDO	2.812
	112	9	Payment of salaries against the period of leave without pay	0.068
	113	10	Difference in Expenditure Between F.I Data and Expenditure Statement	3.645
	114	11	Unauthorized drawl of inadmissible allowances	0.417
	115	12	Overpayment on account of qualification allowance to ESE and S.E.S.E	0.031

Name of Formations	Sr. No.	Para No.	Subject	Amount
Dy.DEO(EE-M) Choubara	116	2	Unauthorized award of BPS-9 on acquiring already awarded 2 advance increments against same qualification recovery	0.138
	117	4	Overpayment due to un-authorized award of MA / B.Ed increment to middle school teachers recovery thereof	5.472
	118	6	Un-authorized grant of charge allowance and recovery	0.216
	119	7	Overpayment due to grant of annual increment without completing six month service and recovery thereof	0.289
	120	8	Payment of salaries against the period of LFP not entitled	5.678
	121	9	Over payment of due to un-authorize award advance increments	0.073
	122	10	Unauthorized drawl of inadmissible allowances	0.058
	123	11	Un-authorized drawl of charge allowance recovery of	0.359
	124	12	Overpayment of on account of qualification allowance to ESE and S.E.S.E	0.036
	125	13	Withdrawl of pay and allowances after superannuation	0.048
	126	14	Overpayment due to double benefit on higher qualification	0.400
	127	15	Non refund of one month salary after termination of contract by employees recovery	0.056
	128	16	Unauthorized regularization of service of untrained teachers	1.567
	129	18	Un-authorized payment against weather shield	0.088
	130	20	Overpayment on account of conveyance allowance drawn during summer vacations	0.138
Headmistress GGMH School Layyah	131	2	Overpayment due to double benefit on higher qualification	0.094
	132	4	Overpayment due to irregular award of qualification allowance	0.026
	133	5	Irregular Procurement of Furniture	4.930
	134	6	Wasteful Expenditure Against Vocational	0.275

Name of Formations	Sr. No.	Para No.	Subject	Amount
			Items	
	135	7	Recovery of overpayment owing to erroneous salaries	0.185
	136	8	Irregular award of advance increments to Elementary School Teacher based on higher qualification and recovery	2.921
	137	9	Recovery of Inadmissible allowance	0.016
EDO (Health)	138	1	Non purchase of CT Scan Machine since ADP 2006-07 due to Poor Performance and Loss to Government	50.514
	139	2	Irregular and Unjustified Up-gradation and Promotion of Employees and Loss	16.850
	140	5	Loss to Government due to non issuance of license to pharmacies and Medical Stores	0.112
	141	6	Loss to Government Due to Non Registration of health Care Establishment and Hospitals	0.082
	142	9	Doubtful and Wasteful expenditure on repair of Vehicle	2.089
	143	10	Recovery of Unauthorized payment during Ex-Pakistan Study Leave	0.277
	144	13	Recovery of overdrawal of Health Professional Allowance	0.024
	145	14	Inadmissible grant of Conveyance and House Rent Allowance	0.111
	146	15	Un-justified expenditure on vehicles not owned by the entity likely misappropriation	2.306
	147	16	Unjustified Expenditure on POL	1.010
	148	18	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.021
	149	20	Possible Misappropriation of Durable Stores & Stock due to Non-Maintenance of Property Register of EDO Health Office since Devolution	0
	150	22	Unauthorized clearance of outstanding liabilities	0.173
	151	23	Unjustified Purchase of Stationery on Higher Rates	0.018
	152	24	Unjustified Expenditure on Account of Photocopies	1.102
153	25	Unjustified Expenditure on Account of POL	0.084	

Name of Formations	Sr. No.	Para No.	Subject	Amount
MS DHQ Hospital	154	3	Recovery of Pay and Allowances due to irregular Upgradation and Promotion of Employees	2.211
	155	5	Unauthorized inclusion of Sales Tax in Electricity bills	1.157
	156	6	Misappropriation on account of purchase of vehicle tyres	0.067
	157	7	Misappropriation of store items	0.092
	158	9	Unjustified Payment and use of medicines without Expiry Date and DTL report	0.318
	159	10	Non-Forfeiture of Security Deposit and Black Listing of Defaulting Suppliers	0.909
	160	12	Non Recovery Of Liquidated Damages	9.556
	161	16	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.816
	162	17	Misclassification Of Expenditure	0.184
	163	18	Unjustified Expenditure On Repair Of Machinery & Equipment	5.984
	164	21	Non Deduction Of Maintenance Charges Resulting Overpayment	0.034
	165	22	Recovery of pay due to sanction of leave without pay	0.481
	166	23	Unauthorized drawal of pay and allowances during absent period	0.051
167	25	Drawl of pay & allowances of BS-18 instead of BS-17 by the Medical Officer and overpayment	0.033	
MS THQ Chowk Azam	168	6	Recovery of Pay and Allowances due to irregular Upgradation and Promotion of Employees	0.253
	169	7	Un-Authorized Drawl of inadmissible Health Sector Reforms Allowance	2.050
	170	11	Loss to Government due to purchase of POL at higher rates than the rates fixed by OGRA	0.039
	171	13	Unauthorized drawal of Pay and allowances during absent Period	0.043
	172	15	Un-authorized payment of previous years liabilities	0.719
	173	16	Non Recovery Of Liquidated Damages	0.060
MS THQ	174	1	Recovery of overpayment on account of	0.064

Name of Formations	Sr. No.	Para No.	Subject	Amount
Hospital Fatehpur			Basic Pay	
	175	3	Non Recovery Of Liquidated Damages	0.132
	176	4	Unjustified blockage of fund due to bulk Purchase of Syringe	0.233
	177	5	Unjustified withdrawal of fund without functional of Trauma center	0.404
	178	6	Unauthorized clearance of outstanding liabilities	1.813
	179	7	Misclassification Of Expenditure	0.198
	180	8	Purchase Of Medicines on Higher Rates	0.102
	181	10	Overpayment due to payment of higher rates of POL than notified by OGRA	0.230
	182	11	Unjustified consumption of Diesel (POL)	0.000
	183	13	Loss due to non- deduction of income tax	0.023
	184	15	Misappropriation Of X-Ray Films	0.155
	185	16	Irregular and Unjustified Up gradation and Promotion of Employee and Loss	0.513
MS THQ Hospital Karor	186	5	Un-authorized payment against supply of medicines without obtaining report of drug testing laboratory	1.021
	187	6	Loss of against Residential charges	1.614
	188	7	Misappropriation of Glassinomer (Dental Item)	0.018
	189	8	Recovery against Absent period	0.026
	190	10	Overpayment due to payment of higher rates of POL than notified by OGRA	0.440
	191	11	Doubtful issuance of medicines due to non availability of proof of consumption	0.081
	192	15	Unjustified purchase of stores without requirement	0.211
	193	16	Recovery of Inadmissible Allowances	0.223
	194	17	Poor Performance due to non repair of Hospital Machinery	
	195	18	Unjustified Withdrawal of Pay and Allowances and Doubtful issuance of Medicine by Homeo and Tibb Staff	1.243
	196	19	Expenditure Misclassified by Improper Object Head	9.530
	197	20	Drawal of pay by doctor due to non stoppage of pay	0.580

Name of Formations	Sr. No.	Para No.	Subject	Amount
	198	21	Unjustified Purchase of Injections	0.651
	199	22	Recovery of Social Security Benefit, HSRA and Adjustment of ARA2010	0.739
	200	23	Non recovery of liquidated damages due to late supply	0.048
THQ Hospital Kot Sultan	201	2	Misappropriation of Govt Money	0.500
	202	5	Loss to Government due to Expired Medicines	3.826
	203	6	Payment of HSRA in excess of admissible rate amounting to	0.624
	204	8	Purchase of medicines on higher rates from suppliers than adjacent district	0.197
	205	9	Un-authorized drawl of health professional allowance during training period	1.800
	206	10	Un-authorized drawl of health sector reforms allowance not admissible	0.894
	207	12	Irregular and Unjustified Up gradation and Promotion of Employee and Loss of	0.054
	208	13	Un-authorized payment of previous years liabilities worth	2.042
	209	14	Misclassification of expenditure	0.054
	210	16	Recovery of Over payment on account of Basic Pay	0.050
DO (Health)	211	2	Purchase Of Medicines on Higher Rates	3.441
	212	4	Non Recovery Of Liquidated Damages	0.312
	213	8	Misappropriation of POL	0.030
	214	15	Recovery of un authorized payment of conveyance allowance and HSRA during leave on full pay	2.695
	215	16	Non Deposit Of Hospital Receipts into Government Treasury	0.005
	216	17	Misappropriation of medicines	0.119
	217	18	Unauthorized drawl of salaries after resignation	3.369
	218	19	unauthorized drawl of salaries during absent period	0.137
	219	22	Irregular and Unjustified Up gradation and Promotion of Employee and Loss of	0.656
Principal	220	1	Un-justified allowance of health risk	5.490

Name of Formations	Sr. No.	Para No.	Subject	Amount
Nursing School Layyah			allowance	
	221	2	Recovery of over payment of 50% Adhoc Allowance-2010	0.079
	222	3	Recovery of over payment of Allowances	0.050
	223	4	Overpayment of due to allowance of unjustified rate of dress/uniform and mess allowance	0.440
	224	5	Overpayment of due to allowance of unjustified dress/ uniform and mess allowance	0.241
SMO RHC Pahar Pur	225	1	recovery of unauthorized payment of health risk allowance	0.054
	226	4	Irregular, Unjustified Up gradation and Promotion of Employee	
	227	6	Recovery of Unauthorized payment of HSRA and Conveyance Allowance	0.032
	228	8	Un-authorized Purchase of Medicines on rate contract	0.441
	229	9	Misclassification of expenditure	0.026
MS THQ Chowbara	230	1	Overdrawl of government money	0.048
	231	2	Drawl of public money on account of pol without consumption	0.351
	232	6	Purchase of medicines on higher rates than adjacent district	0.424
	233	8	Misappropriation of Government receipt	0.032
	234	10	Loss due to issuance/shifting of medicines near to expire	0.339
	235	12	Recovery of un authorized payment of conveyance allowance and mess allowance during leave on full pay	0.089
	236	14	Loss of Government due to misappropriation of pol	0.316
	237	15	Unjustified payment of conveyance, mess, dress allowance and HRA during training period	0.310
	238	16	Loss on account of house rent allowance	0.096
	239	18	Overpayment due to payment of higher rates of POL than notified by OGRA	0.015
	240	19	Misclassification of expenditure	1.706
	241	20	Un-authorized payment of previous years liabilities worth	0.124

Name of Formations	Sr. No.	Para No.	Subject	Amount
DO (Buildings)	242	1	Non Deposit of Forfeited Earnest Money Chances of Misappropriation	0.107
	243	2	Unauthorized acceptance of Single Tender	8.624
	244	4	Unauthorized payment of securities before completion of work	0.488
	245	8	Rush of Expenditure under Development Grants at the Close of Financial Year	44.369
	246	9	Misappropriation by Diverting the Contingencies Provided in Estimate	3.390
	247	12	Unauthorized payment to work charged employees	7.435
	248	13	Un-authorized Enhancement of Agreement	0.968
	249	15	Unauthorized Utilization of Vehicle during additional Charge	0.428
	250	16	Recovery of Conveyance Allowance	0.600
	251	17	Fraudulent drawl of Government money on account of Providing and Fixing of Tuff Tiles	0.279
	252	20	Overpayment on account of use of local sand	0.047
DO (Roads)	253	2	Overpayment due to un-justified laying of base course and TST	8.770
	254	3	Non forfeiture of Earnest money due to delay in start of work	0.120
	255	4	Loss to government due to non relaying of dismantled material as sub base course	0.180
	256	5	Unjustified payment of earth work	6.928
	257	7	Loss to Government due to Unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	0.079
	258	8	Overpayment due to charging of excess rate than the agreed / accepted rate.	0.059
	259	11	Non recovery on account of lease of petrol pumps approaches	1.850
	260	13	Non recovery of professional tax	0.140
	261	14	Recovery of conveyance & house rent allowance	1.746
	262	17	Unjustified expenditure on repair and maintenance work	3.422
	263	18	Un-authorized revision of TSE by without approval of finance department	1.960
	264	19	Stock found short	0.940

Annex-B

**Summary of Appropriation Accounts by Grants and Appropriation
for the Financial Year 2014-15**

(Amount in Rupees)

Grant No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
						(+) Excess	(-) Saving
3	Provincial Excise.	6,152,000	119,000	6,271,000	4,996,458	(-)	1,274,542
5	Forests.	19,749,000	59,000	19,808,000	18,678,113	(-)	1,129,887
7	Charges on A/c of Motor Vehicles Act.	3,709,000	0	3,709,000	2,839,258	(-)	869,742
8	Other Taxes & Duties.	3,105,000	0	3,105,000	2,265,637	(-)	839,363
10	General Administration.	155,084,000	0	155,084,000	74,577,468	(-)	80,506,532
15	Education.	3,934,678,000	96,973,315	4,031,651,315	3,619,932,435	(-)	411,718,880
16	Health Services.	861,148,000	0	861,148,000	739,969,631	(-)	121,178,369
17	Environment Protection.	3,725,000	0	3,725,000	2,132,638	(-)	1,592,362
18	Agriculture.	107,236,000	1,700,000	108,936,000	102,610,979	(-)	6,325,021
19	Fisheries.	1,737,000	0	1,737,000	1,068,585	(-)	668,415
20	Veterinary.	104,771,000	5,463,407	110,234,407	105,278,985	(-)	4,955,422
21	Co-operation.	15,931,000	0	15,931,000	14,642,927	(-)	1,288,073
22	Industries.	1,124,000	209,000	1,333,000	1,119,518	(-)	213,482
23	Miscellaneous Departments.	2,661,000	0	2,661,000	1,614,452	(-)	1,046,548
24	Civil Works.	75,967,000	10,000,000	85,967,000	51,217,556	(-)	34,749,444
25	Communications.	103,469,000	24,890,000	128,359,000	105,675,678	(-)	22,683,322
31	Miscellaneous.	24,241,000	0	24,241,000	20,540,954	(-)	3,700,046
32	Civil Defence.	8,327,000	0	8,327,000	4,397,070	(-)	3,929,930
	Block Allocation (Financial Assistance).	35,000,000	0	35,000,000	0	(-)	35,000,000
Total Non-Development		5,467,814,000	139,413,722	5,607,227,722	4,873,558,342		733,669,380
36	Development	764,496,000	604,865,612	1,369,361,612	595,736,979	(-)	773,624,633
Total Development		764,496,000	604,865,612	1,369,361,612	595,736,979	(-)	773,624,633
Grand Total		6,232,310,000	744,279,334	6,976,589,334	5,469,295,321	(-)	1,507,294,013

Annex-C

[Para 1.2.2.12]

Unauthorized Payment in Excess of Quantities Provided in TSE

(Amount in Rupees)

MB: Page No.	Scheme	Description of items	Quantity paid	Quantity authorized	Excess Qty	Rate	Amount
1988/3189 P86	Up-Gradation of GMS at Chak No. 128-A/TDA.	Dry.rammed brick or stone blost	2395 CFT	485 CFT		2752.2	52,567
-do-		P/L DPC of CC 1:2:4	1327	841	486	4065	19,472
-do-		Fibrication of Mild Steel in RCC	12276	7597	4679	11939	534,295
2121/407 p87-106	Up-Gradation of GMS at Chak No. 148/TDA.	Cement concrete 1:6:12	2395	2180	215	8420.55	18,104
		P/L DPC of C.Con: 1:2:4	841	1327	486	4000	19,440
		Pacca Brick Work in Ground Floor 1:6	8202	5083	3119	16274.5	507,601
		Fibrication of Mild Steel in RCC	12318.08	7604	4714.08	11939	562,814
		RCC	3156.52	2483	4714.08	211.95	562,814
		Single layer of tiles 9"x4-1/2x1-1/2 over thick 4"	5340	4366	974	6300.2	61,364
Total							1,804,176

Annex-D**[Para 1.2.2.28]****Unauthorized withdrawal of HSRA/PCA and CA**

(Amount in Rupees)

Sr. No.	DDOs	Description	Nos. of doctors/ Employee	Amount
1	THQ Hospital Chowk Azam	HSRA	60	1,608,836
2		PCA	1	48,000
3		HSRA/CA	11	84,877
4		SHRA	2	528,000
5	MS DHQ Hospital	HSRA	7	100,043
6	MS THQ Hospital Kot Sultan	HSRA/CA	10	97,048
7		HSRA	48	516,964
8		HSRA	1	258,867
9	MS THQ Hospital Choubara	HSRA	5	109,572
10		HSRA/CA	7	1,117,741
11	SMO RHC Jaman Shah	PCA	1	60,000
12	DO (Health)	HSRA	23	533,811
13		PCA	5	92,500
14		HSRA	16	158,952
Total				5,481,644

Annex-E**[Para 1.2.2.30]****Unauthorized purchase of vehicles without tenders**

(Amount in Rupees)

Document Date	Document No.	Posting Date	Descr	Payment to Suzuki Multan Motors	Suzuki United Motors Vehari Rate	Jani Motors Mianwali Rate	Excess Paid
20.01.2015	5100323100	20.01.2015	1 Cultus vxr	1,075,400	1,051,800	1046300	29,100
20.01.2015	5100317083	20.01.2015	3 Mehran vxr	2,125,200	2,084,400	2067900	57,300
20.01.2015	5100317084	20.01.2015	2 Bolan vx	1,430,800	1,423,600	1412600	18,200
Total				4,631,400	4,559,800	4,526,800	104,600

Annex-F

[Para 1.2.2.32]

Non recovery of penalty due to delay in completion of work

(Amount in Rupees)

sr. No.	DDOs	Name of Scheme	TS Amount	Date of acceptance	Acceptance No.	Date due for completion	Amount of Penalty
1	DO (Buildings)	Const. of 3 No. Dangerous C/Room in GMS at Fateh Pur No. 1.	2530,000	24-12-2014	2352	20-02-2015	253,000
2	-do-	Const. of 3 No. C/Room in GHS at Bahawal Bhund Wala.	3210,000	26-12-2014	2626	26-04-2015	321,000
3	-do-	Up-Gradation of GMS at Chak No. 128-A/TDA.	6100,000	20-11-2014	755	20-05-2015	610,000
4	-do-	Re-const. of 3 No. Dangerous C/Room in GMS at 153-A/TDA.	2530,000	20-11-2014	785	20-02-2015	253,000
5	-do-	Re-const. of 1 No. Dangerous C/Room in GGMS at Shehin Wala.	880000	20-11-2014	779	20-01-2015	88,000
6	-do-	Const. of 2 No. C/Room in GPS Shah Wala Shumali.	1720000	20-11-2014	683	20-01-2015	172,000
7	-do-	Const. of Buildings for GGPS Bait Gujji.	2560000	20-11-2014	773	20-03-2015	256,000
8	-do-	Re-const. of 4 No. Dangerous C/Room in GHS at Kot Sultan.	4440000	7/11/2014	566	5/5/2015	444,000
9	-do-	Re-const. of 2 No. C/Room at GGMS Chak		12/2/2015		12/4/2015	176,,800

sr. No.	DDOs	Name of Scheme	TS Amount	Date of acceptance	Acceptance No.	Date due for completion	Amount of Penalty
		No. 115-B/TDA Kot Atta Muhammad.					
10	-do-	Re- habilitation/major repair in GGMS Bait Wasava Shumali.	1562000	20-11- 2015		20-02-2015	156,200
11	DO (Roads)	Re- habilitation/W/I of M/road from Fawara chowk to DCO complex	12,195,374	06.06.2014	-	06.09.2014	1,219,537
Total							3,773,713

Annex-G

[Para 1.2.2.36]

Overpayment due to excessive use of steel

(Amount in Rupees)

Name of Scheme	Quantity of Miled Steel Used (Kgs)	Rate MS (%Kg)	Quantity of RCC	Quantity MS to be Used(Quantity of RCCx3.06)	Excess Quantity	Amount	MB No. & Page
Construction of Buildings in GHS Laskani Wala	23524.19	11224.75	6397.27	19575.65	3948.54	443214	2024/362 161-193
Construction of Buildings in GES Bait Gujji	14416.53	11224.75	2652.13	8115.52	6301.01	707273	
Construction of Buildings for shelterless GPS Chak No. 115-A/TDA (Cheema Wala)	6762.42	11224.75	1311.75	4013.96	2748.47	308508	1855/373 2 p17-55
Const. of 3 No. Dangerous C/Room in GMS at Fateh Pur No. 1.	4694.34	11939.3	1123.91	3439.16	1255.18	149859	2245/262 1 p36-51
Const. of 3 No. C/Room in GHS at Bahawal Bhund Wala.	5942.45	11939.3	1409.31	4312.49	1629.96	194606	2232/281 6 p 35-51
Construction of Building in Govt. High School at Laskani Wala Tehsil Karor	23524.19	11224.75	6400.92	19586.82	3937.37	441960	2024/362 161-193
Up-Gradation of Govt: Girls P/School Ramzan Abad Tehsil Karor.	8682.09	11939.35	1858.75	5687.78	2994.32	357502	2124/410 P 81-93
Construction of Building at GPS Shah wala instead of shikani wala	8826.22	11263.7	2212.15	6769.18	2057.04	231699	1983/294 7 P 116
Total						2834621	

Annex-H**[Para 1.2.2.38]****Loss due to non deduction of cost of old material**

(Amount in Rupees)

Sr. No. as Form 27	Name of Scheme	Total Expenditure	TS Amount	Estimated value of old material
18	Re-Construction of 1-Dangerous C/Room in GPS Choubara.	921,464	880,000	78,000
25	Re-construction of 1 C/Room GGMS at Chak No. 101/TDA	695,300	880,000	78,000
26	Re-construction of 2 C/Room GGPS at Tibba Dastian Wala.	1,233,388	1,720,000	156,000
27	Re-Constn: of 2-C/Room GGPS Gut Nashib.	1,365,742	1,720,000	156,000
28	Constn: of 2-C/Room in GPS Boring Irshad Shah Wala.	1,666,680	1,720,000	156,000
30	Constn: of 01-C/Room in GPS Rakhwan.	746,640	880,000	78,000
50	Const. of 1 No. C/Room in GBPS Kalhoray Wala.	746,804	880,000	78,000
73	Const. of 1 No. Dangerous C/Room in GGMS at Basti Pitafi.	657,044	880,000	78,000
202	Const. of 3 No. Dangerous C/Room in GMS at Fateh Pur No. 1.	1,570,461	2,530,000	234,000
209	Re-const. of 2 No. Dangerous C/Room in GMS at Soney Wala.	1,409,625	1,720,000	156,000
224	Re-const. of 3 No. Dangerous C/Room in GMS at 153-A/TDA.	43,520	2,530,000	234,000
225	Re-const. of 1 No. Dangerous C/Room in GGMS at Shehin Wala.	14,432	880,000	78,000
226	Re-const. of 3 No. C/Room in GGMS at 153/TDA.	1,960,224	2,530,000	234,000
258	Re-const. of 4 No. Dangerous C/Room in GHS at Kot Sultan.	3,070,051	4,440,000	312,000
265	Const. of 1 No. Dangerous C/Room in GPS at Bait Thori.	923,630	880,000	78,000
267	Re-const. of 2 No. C/Room at GGMS Chak No. 115-B/TDA Kot Atta Muhammad.	815,839	1,720,000	156,000
377	Re-const. of Dangerous Building at GPS Chak No. 96/ML.	618,904	880,000	78,000
	Const. of 3 No. Dangerous C/Room in GMHS Layyah			312000
Total				2,730,000