



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
MUZAFFARGARH
AUDIT YEAR 2014-15**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ACL	Audit Command Language
B&R	Building & Road
CA	Conveyance Allowance
CD	Community Development
CPW	Central Public Work
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DGA	Director General Audit
DO	District Officer
EDO	Executive District Officer
F&P	Finance and Planning
HSRA	Health Sector Reform Allowance
IPSAS	International Public Sector Accounting Standards
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
PTC	Primary Teaching Certificate
RDA	Regional Director Audit
RHC	Rural Health Center
S&GAD	Services and General Administration Department
THQ	Tehsil Headquarters
TS	Technical Sanction
W&S	Works & Services

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, Muzaffargarh for the financial year 2013-14. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2014-15 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 1.00 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 such violations and irregularities.

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

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

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit, District Governments 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 officers and other staff constituting 3,939 mandays and the budget amounting to Rs 12.179 million was allocated in audit year 2014-15. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to relevant stakeholders for taking appropriate actions and measures where required.

The District Government, Muzaffargarh, conducts its operations under the Punjab Local Government Ordinance, 2001. The DCO is the Principal Accounting Officer of the District Government and carries out functions of the District Government through group of 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 Muzaffargarh is administratively divided into four Tehsils namely Muzaffargarh, Kot Addu, Alipur and Jatoi.

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, Muzaffargarh for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), Muzaffargarh was Rs 7,035.037 million covering one PAO and 215 formations. Out of this, Regional Director Audit (District Governments), Muzaffargarh audited an expenditure of Rs 2,550.661 million which, in terms of percentage, is 36% of total auditable expenditure.

Total receipts of the District Government Muzaffargarh for the financial year 2013-14, were Rs 13.472 million. RDA D.G.Khan audited receipts of Rs 11.451 million which was 85% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 437.394 million was pointed out by Audit out of which Rs 185.690 million was not in the notice of the management before audit.

However against the total recovery, an amount of Rs 357.065 million pertained to paras (over one million) drafted in this report, an amount of Rs 10.416 million was 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 was 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 2014-15.

e. Comments on Internal Control and Internal Audit Department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve its objectives, safeguard assets, ensure accuracy, timelines, reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System is Internal Audit, which is a tool for investigating and appraising the management about the efficiency and performance of various activities of the Department. In this regard Internal Audit has a significant role to play requiring proper assessment, effective monitoring and implementation of the policies, rules and regulations for achieving targets and objectives. Internal Control System reports directly to the PAO.

The District Government should ensure existence of:

- i) Effective internal control system;
- ii) Department procedures and manuals;
- iii) Delegation of powers;

iv) Effective Management Information System;

It was noted that an internal auditor has not yet been appointed as required in terms of Section 115A of PLGO 2001. Therefore, internal control system is weak as evident from the following:

- Non-realization of recoveries, overpayments, government dues etc.
- Violation of applicable laws, rules and regulations, and government instructions.
- Audit observations were not timely responded by the auditee.

f. The key audit findings of the Report:

- i. There was one case pertaining to nonproduction of record –Rs 143.499 million¹.
- ii. There were nineteen cases of irregular expenditure / payments and violation of rules / financial propriety amounting to Rs 421.012 million.²
- iii. There were fourteen cases of no recovery of overpayment – Rs 357.065 million.³
- iv. While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized to the optimum.

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.

¹1.2.2.1

²1.2.2.2, 1.2.2.4, 1.2.2.5, 1.2.2.6, 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, 1.2.2.17, 1.2.2.19, 1.2.2.22, 1.2.2.23, 1.2.2.25, 1.2.2.28, 1.2.2.33

³1.2.2.1,1.2.2.3,1.2.2.7, 1.2.2.16, 1.2.2.18, 1.2.2.20, 1.2.2.21, 1.2.2.24, 1.2.2.26,1.2.2.27, 1.2.2.29, 1.2.2.30, 1.2.2.31, 1.2.2.32

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. Inquiries be held and responsibility fixed for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Efforts be made for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control 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.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)			
Sr. No.	Description	No.	Budget / Expenditure
1	Total Entities (PAOs) in Audit Jurisdiction	01	8,543.247
2	Total formations in audit jurisdiction	215	8,543.247
3	Total Entities (PAOs) Audited	01	7,035.037
4	Total formations Audited	30	7,035.037
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	357.065
3	Internal controls	421.012
4	Others	143.499
Total		921.576

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	Outlays Audited		4,578.048	195.354	902.384	13.472	5,689.258	6,257.318
2	Amount Placed under Audit Observation/ Irregularities by Audit	-	40.864	626.013	254.699	-	921.576	362.032
3	Recovery Pointed out at the instance of Audit	-	19.528	243.203	94.334	-	357.065	50.913
4	Recovery Accepted / Established at the instance of Audit	-	19.528	243.203	94.334	-	357.065	50.913
5	Recovery realized at the instance of Audit	-	2.953	0.462	0.254	6.747	10.416	5.533

* The amount mentioned against Sr. No. 1 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs 5,675.786 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.	421.012
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	357.065
6	Nonproduction of record	143.499
7	Others, including cases of accidents, negligence, non accountal of store etc.	-
Total		921.576

Table 5: Cost-Benefit

(Rupees in Million)		
Sr. No.	Description	Amount
1.	Outlays Audited (Items 1 Table 3)	5,689.258
2.	Expenditure on Audit	9.916
3.	Recoveries realized at the instance of Audit	10.416
4.	Cost-Benefit Ratio	1.051

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

CHAPTER 1

1.1 District Government Muzaffargarh

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.

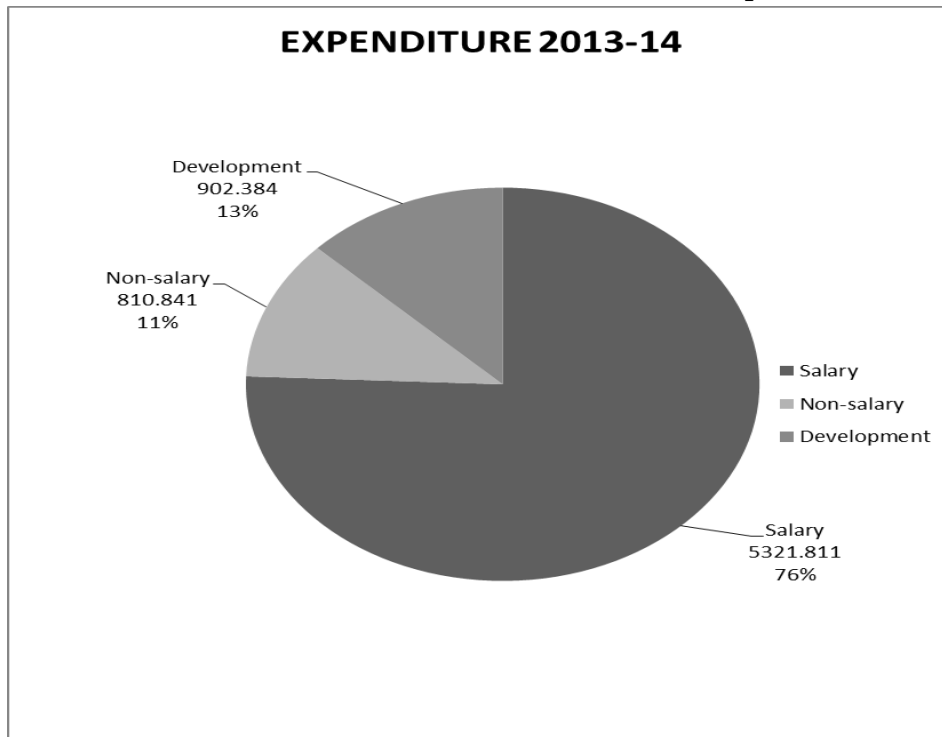
1.1.2 Comments on Budget and Accounts

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

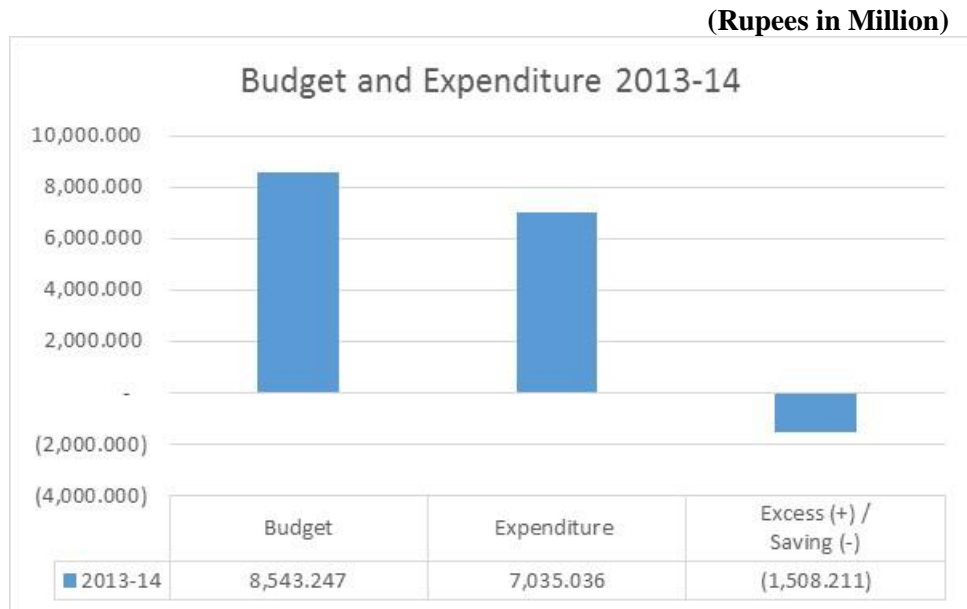
(Rupees in Million)

2013-14	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	5,661.023	5,321.811	(-)339.212	(-)05.99%
Non-salary	1,701.884	810.841	(-)891.043	(-)52.36%
Development	1,180.340	902.384	(-)277.956	(-)23.55%
Total	8,543.247	7,035.036	(-)1,508.21	(-)17.65%
Receipts	15.784	13.472	(-)2.312	(-)15.00%

(Rupees in Million)



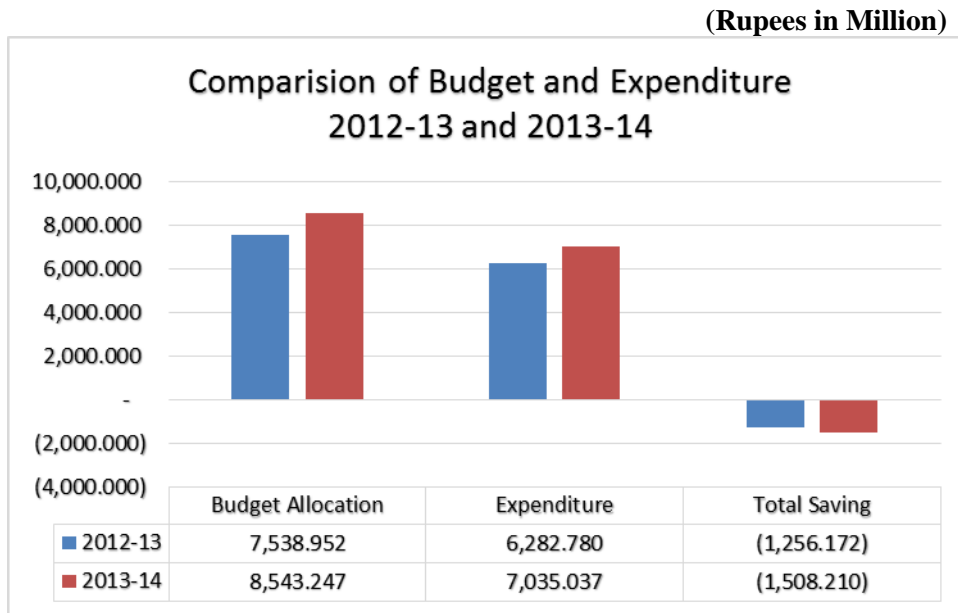
As per the Appropriation Accounts 2013-14 of the District Government, Muzaffargarh, total original budget (Development and Non-Development) was Rs 7,941.662 million, supplementary grant of Rs 601.585 million was provided and the final budget was Rs 8,543.247 million. Against the final budget, total expenditure of Rs 7,035.036 million was incurred by the District Government during 2013-14. **(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 277.957 million (24%) remained unutilized under Grant 36 “Development” due to less development activities
- (ii) Excessive budget was blocked by allocating heavy amounts in Grant General Administration which resulted in saving of Rs 13.060 million (13%).

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



There was 13% and 12% increases in Budget Allocated and Expenditure respectively, while there were overall savings of Rs 1508.210 million during 2013-14.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2013-14

Audit paras reported in MFDAC (Annex-1) of last year audit report which have not been attended in accordance with the directives 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	Not convened
2	2003-04	21	Not convened
3	2004-05	23	Not convened
4	Jul 2005 to March 2008 Special Audit Report	88	Not convened
5	2009-10	43	Not convened
6	2010-11	39	Not convened
7	2011-12	25	Not convened
8	2012-13	19	Not convened
9	2013-14	33	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record – Rs 143.499 Million

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

Following DDOs did not produce record of expenditure amounting to Rs 143.499 million during 2013-14 incurred under different objects / codes of classification, in violation of the above rules. The detail is given as below:

(Amount in Rupees)

Sr. No.	DDOs	Nature of Record	Amount
1.	DO (Sports)	Cash book, log book, voucher	23,948,993
2.	DO (Excise & Taxation)	Vouched Account	199,395
3.	Dy.DEO (MEE) Kot Addu	Cash book, log book, vouchers,	5,116,942
4.	DO(OFWM)	Auditable record	3,515,367
5.		Vouched Account	12,023,555
6.	EDO (F&P)	Contingencies	341,247
7.	Principal Nursing	Vouched Account	104,381
8.	School		2,023,179
9.	Dy. DEO (MEE) Ali Pur		223,380
10.	DCO		400,000
11.	MS DHQ Hospital		644,691
12.	MSTHQ Hospital Jatoi		2,003,857
13.			4,121,814
14.	DO (Building)	Log Book	122,029
15.		TS,MB, Agreement	40,415,324
16.	DO (Livestock)	Daily consumption Register	1,117,000

Sr. No.	DDOs	Nature of Record	Amount
17.	EDO Education	Bills, voucher, Payee receipt	41,609,994
18.	SMO RHC Shah Jamal	Vouched Account	5,426,083
19.	DO (Excise & Taxation)	Log book	142,081
Total			143,499,312

Audit is of the view that non-production of record reflected irresponsible attitude on the part of executives.

Legitimacy of expenditure amounting to Rs 143.499 million could not be ascertained due to non-production of record.

The matter was reported to the DCO and DDOs concerned in September, 2014. In the DAC meeting held during December, 2014, DDOs replied that record is available. However, the record as desired by audit was not produced for verification. Committee directed to get the record verified at the time of next Audit. No progress was intimated to Audit till the finalization of the report.

Audit recommends production of record for audit scrutiny besides fixing of responsibility for non-production of record and disciplinary action in terms of Clause 14(3) of AGP Ordinance under intimation to Audit.

[AIR Paras: 1,5,14,8,13,9,4,7,22,4,18,12,20,26,32,10,19,2,1]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Non Refund of District Government Money- Rs 216.819 Million

According to DDC minutes endorsed vide No.Min/DDC/MZG 259/DOP dated 9.06.2014, fund released on account of Recep Tayyip Erdgon Hospital (Non-salary and Development) shall be refundable from Finance Department. Further according to 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.

Executive District Officer (Finance & Planning) released Rs 216.819 million to EDO (Health) for further transfer for non-salary and development expenditure during 2013-14 meant for Recep Tayyip Erdgon Hospital. EDO (F&P) did not take up the matter with the Finance Department for refund till date of audit.

Audit is of the view that due to weak financial management, the case for refund could not be taken up with the Provincial Government.

Non refund of amount for Rs 216.819 million from the Provincial Government caused loss to District Government.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, EDO (F&P) explained that the matter has been taken up with the Finance Department. Committee directed EDO (F&P) to pursue the case vigorously. No progress was intimated to Audit till the finalization of the report.

Audit recommends early refunding from the Finance Department without further delay under intimation to audit.

[AIR Para: 3]

1.2.2.2 Mis-Procurement of Medicine – Rs 124.806 Million

According to Rule 29 of PPRA Rules 2009, 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 mount to mis-procurement. Further according to Rule 30(1) of ibid states that all bids shall be evaluated in

accordance with the evaluation criteria and other terms and conditions set forth in the prescribed bidding documents and no evaluation criteria shall be used for evaluation of bids that had not been specified in the bidding documents.

EDO (Health) advertised the procurement of medicine valuing Rs 124.806 million through rate contract for Health Centers of District Muzaffargarh during 2013-14. Criteria specified for bidders was to be manufacturer of medicine, registered with Income Tax and Sales Tax Department, registered with Ministry of Health. No evaluation criteria was given in bidding document. Ignoring the advertised criteria, subsequently bids were rejected on self formulated criteria which caused unhealthy competition. Further the rate contract was not allowed as per instructions issued by the Managing Director Punjab Procurement Regulatory Authority vide letter No. MD (PPRA) 12-21/2010 dated 01-10-2011. The detail of procurement is as below:

(Amount in Rupees)

Name of Health Facility	Amount
EDO (Health)	1,397,300
SMO Khair Pur Saddat	1,800,000
SMO Seet Pur	1,989,357
SMO Shaher Sultan	1,963,630
SMO Rohillanwali	1,796,867
SMO Khan Garh	1,797,227
SMO Shah Jamal	1,999,699
SMO Basira	1,991,956
SMO Sinawan	1,995,137
SMO Daira Din Pannah	1,999,028
SMO Sarwer Shaheed	1,799,990
SMO Rang Pur	1,799,080
SMO Gujrat	1,787,530
MS DHQ Hospital	43,218,256
MS THQ Hospital Kot Addu	8,999,417
MS THQ Hospital Ali Pur	7,000,000
MS DHQ Hospital TB Clinic	998,121
DO (Health) MHC	674,956
DO (Health) BHUs	29,994,728
DO (Health) OHDs	1,048,685
DO (Health) (Dispensaries Zila Council)	1,972,445
MS THQ Hospital, Jatoi	4,995,219
SMO RHC Muradabad	1,787,869
Total	124,806,497

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

Non following of prescribed purchase process resulted in mis-procurement of medicines valuing Rs 124.806 million.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, EDO (Health) replied that PPRA Rules were followed while procuring the medicine. The reply was not tenable as the bids were not evaluated as prescribed in PPRA Rules. Committee directed to get the matter regularized from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officers concerned for mis-procurement besides regularization of matter from the competent authority.

[AIR Para: 1]

1.2.2.3 Non Recovery of Departmental Charges – R s81.038 Million.

According to CPW codes Appendix-V, in case of deposit work, 17% departmental charges should be recovered from the agency for which work was to be carried out.

District Officer (Buildings) and (Roads) executed the schemes pertaining to deposit work during 2013-14. However 17% departmental charges amounting to Rs 81.038 million were not recovered from the client agency/departments as detailed below:

(Amount in Million)				
Sr. No.	DDO	No. of Scheme	Amount	17% Departmental Charges
1	DO (Buildings)	2	20.030	3.405
2	DO (Roads)	43	456.668	77.633
Total			476.698	81.038

Audit is of the view that due to weak financial control, 17 % departmental charges could not be recovered from client departments.

Due to non recovery of departmental charges, Government had to sustain a loss for Rs 81.038 million.

The matter was reported to the DCO and DDOs concerned in September, 2014. In the DAC meeting held during December, 2014 DO (Roads) replied that the schemes were executed on the written instruction of DCO and the schemes were approved from the DDC. The reply was not justified as the DCO performed only supervisory role. Committee directed to get the matter clarified from Finance Department. DO (Building) neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officer concerned besides recovery of the said amount

[AIR Paras: 29,23]

1.2.2.4 Unauthorized Payment of Works without entries in Measurement Books–Rs 62.841 Million

According to Para 2.86 of B&R Department Code(19), the measurement book must be looked upon as a most important record since it is the basis of all accounts of quantities, whether of work done by labour or by the piece or by contract, or of materials received, which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

Executive District Officer (Community Development) incurred an expenditure of Rs 62.841 million during 2009-10 on development/CCB projects without entering quantities in the measurement books.

Name of CCB	Project	Total Cost	Local Govt. Paid	Mode of Payment
Al- Noor CCB	Construction of road from Rehmat colony Sindhi Basti to Darkhan Wala Road Kot Addu	6,823,000	5,458,000	3 installments
Haron ul Rasheed CCB	Construction of mettaled road from Mehar Shah to Gulshan Niwat UC Sharif Chandia	7,322,000	5,857,600	-do-

Name of CCB	Project	Total Cost	Local Govt. Paid	Mode of Payment
Al-madni CCB UC Sharif Chhajra	Metaled Road	7,345,000	5,876,000	-do-
Al-Jannat CCB UC Sharif Chhajra	Construction of Metaled Road from pull Nala Mehar Pur (Sharif Chhajra) to Metalled Road Nooran Abraiend	6,530,000	5,224,000	-do-
Anwar-ul-Huda CCB	Walk through gates in Imam Bargah	631,500	505,200	-do-
Voice Principal Sardar Koray khan Public School	Construction of Academic Block	49,900,000	39,920,000	-do-
Total CCB (completed projects)			62,840,800	

Audit is of the view that due to weak internal controls, the payments amounting to Rs 62.841 million were made without entering detail of quantities in the measurement books.

The payment without detail of measurement resulted in unauthorized expenditure by the department.

The matter was reported to the DCO and DDO concerned in September, 2014. In the DAC meeting held in December, 2014, DDO neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility, besides regularization of expenditure from the competent authority.

[AIR Para: 4]

1.2.2.5 Purchase of Medicines through Rate Contract-Rs 59.414 Million

According to instructions issued by the Managing Director Punjab Procurement Regulatory Authority S&GAD vide letter No.MD (PPRA)12-21/2010 dated 01-10-2011, rate contract is not allowed.

Following DDOs of Health Department purchased medicines valuing Rs 59.414 million through rate contract finalized by the EDO (Health) during 2013-14 out of regular budget, in violation of above quoted instructions.

(Rupees in Million)

DDOs	Year	Description	Total Purchase
DO(Health)	2013-14	Purchase of medicine	20.950
SMO RHC Murad Abad			2.333
MS DHQ Hospital			33.351
MS THQ Hospital Jatoi			2.780
Total			59.414

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

Procurement of medicine at rate contract resulted in unauthorized expenditure for Rs 59.414 million.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that all the procurement was finalized by EDO (Health) as per PPRA rule. The reply was not tenable, as the purchase was made through rate contract. Committee directed to get the expenditure regularized from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends that the expenditure may be got regularized with the sanction of competent authority under intimation to audit.

[AIR Paras: 2,2,19,14]

1.2.2.6 Expenditure by Splitting to avoid Sanction by Higher Authority - Rs 42.773 Million

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 Rs 0.300 million in each case and in case residential buildings, Executive Engineer can exercise power up to Rs 30,000 in each case.

District Officer (Buildings) incurred an expenditure of Rs 42.773 million during 2013-14 on repair and maintenance work of residential and non residential buildings by splitting up schemes to avoid necessary approval from higher authority. It resulted an unauthorized incurrence of expenditure. (Annex-C)

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

The execution of schemes beyond competency resulted in unauthorized expenditure for Rs 42.773 million.

The matter was reported to the DCO and DDO concerned in September, 2014. In the DAC meeting held during December, 2014, DDO neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

Audit recommends proceedings of disciplinary action against the officer concerned regarding misuse of authority besides regularization of the expenditure.

[AIR Para: 12]

1.2.2.7 Outstanding Amount with Provincial Government-Rs 24.800 Million

According to Special Secretary Finance letter No. FD (DG) 1-40/2012 dated 17-6-2014 amount spent on VVIP visits will be reimbursed on production of vouched account.

District Coordination Officer, incurred an expenditure of Rs 24.800 million during 2013-14 on VVIP’s visits but did not submit vouched accounts to Punjab Finance Department for reimbursement and amount remained unreimbursed.

Audit is of the view that due to weak financial control, the amount remained unreimbursed.

Non reimbursement of District Government funds amounting to Rs 24.800 million caused loss to Government.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO replied that the matter has been taken up with the Provincial Government. Committee directed the DDO to pursue the matter for early refund of outstanding amount. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the person concerned besides immediate reimbursement of amount from the Provincial Government.

[AIR Para: 8]

1.2.2.8 Expenditure on Purchases without Advertisement – Rs 23.548 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.

Following DDO's purchased various items valuing Rs 23.548 million during 2013-14 without advertisement on the PPRA's website or in two national newspapers. The DDOs incurred the expenditure on quotations basis by splitting the bills to avoid sanction of the competent authority and healthy competition.

(Amount in Rupees)

Sr. No.	Name of Office	Article	Amount
1.	DO (Health)	Cost of others	2,434,011
2.	DO (Sports)	Purchase of sports material	2,755,197
3.	Dy.DEO(MEE) Kot Addu	Cost of others	557,343
4.	MS THQ Hospital Kot	Purchase of X-ray,COS	1,432,485
5.	Addu	Purchase of medicine	703,980

Sr. No.	Name of Office	Article	Amount
6.	EDO (CD)	Furniture & Fixture	145,696
7.	Principal Nursing School	Others	740,269
8.	Dy.DEO (MEE) Ali Pur	Furniture	3,806,523
9.	SMO RHC Murad Abad	Purchase of Medicine	1,538,298
10.	DCO	Purchase of CCTV camera	1,454,189
11.	MS THQ Ali Pur	X-Ray, Bedding clothing	617,993
12.	MS DHQ Hospital	Store item	1,850,375
13.	MSTHQ Hospital Jatoi	Purchase of Medicine	977,213
14.	SMO RHC Daira Din Pannah	Store Item	412,289
15.	SMO RHC Shah Jamal		4,122,108
Total			23,547,969

Audit is of the view that due to weak financial controls, expenditure was incurred without considering the tender process.

Procurement of stores without advertisement and splitting of bills resulted in uneconomical purchases for Rs 23.548 million.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that each bill was below the limit of advertisement. The reply was not tenable as the purchases were split to avoid the competition. Committee directed to get the expenditure regularized from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officer concerned for procurement of stores without observing the Procurement Rules and uneconomical purchases, besides regularization from competent authority.

[AIR Paras: 5,3,13,1,9,1,1,16,6,1,8,9,13,2,9,1]

1.2.2.9 Unauthorized Payment in Cash – Rs 19.320 Million

According to Finance Department letter No.FD (FR) V-6/75 (P) dated 17.9.2008, all the payment exceeding Rs 100,000 should be made through crossed cheque. Further 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.

The following DDOs of various Departments made payments of Rs 19.320 million to suppliers and employees in cash during 2013-14 instead of crossed cheques or direct credit to their accounts which resulted in unauthorized payment.

(Amount in Rupees)

Sr. No.	DDOs	Description	Amount
1.	DO (Health)	Pay & Contingencies	1,631,097
2.	DO (Social Welfare)		848,275
3.	DO (Sports)	Cash Award	1,989,460
4.	DO (Sports)	Contingencies	8,924,217
5.	Dy. DEO (MEE) Kot Addu		1,446,704
6.	EDO (Agriculture)		1,369,390
7.	DO (Livestock)	Contingencies	1,383,721
8.	DO (Civil Defence)		1,726,793
Total			19,319,657

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

The payment in cash resulted in unauthorized and doubtful expenditure for Rs 19.320 million.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that payment was made after proper acknowledgement. The reply was not tenable as the Finance Department and Accounts Manual directions were not followed. Committee directed to get the payments regularized from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officers concerned for non-observance of the rules, besides regularization of expenditure from the competent authority, under intimation to Audit.

[AIR Paras: 9,2,4,6,11,3,9,6]

1.2.2.10 Refund of Security to Contractors without Proof of Deduction – Rs 17.715 Million

According to Clause 48 of the Contract Agreement, at the time of making of any payments to the contractors, the engineer in charge shall retain from the amount so payable to contractor, amount of security deposit at specified percentage. The securities so deducted shall be refunded to contractors on satisfactory completion of work.

District Officer (Buildings) refunded an amount of Rs 17.715 million to contractors during 2013-14. Scrutiny of the security refund bills for the period 2013-14 and deposit data in SAP under Head G-10113 for the concerned previous years revealed that the securities were not deducted from the contractor's bills. The unverified deposits are annexed.

Audit is of the view that due to weak financial control and negligence of management, the refund of securities were allowed without proof of deduction from contractors' bills.

The refund of security to contractors without proof of deduction caused loss to Government amounting to Rs 17.715 million.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

Audit recommends that matter may be enquired and action should be taken against the officers/officials causing loss to Government besides recovery.

[AIR Para: 1]

1.2.2.11 Refund of Lapsed Securities – Rs 11.133 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 Government by means of transfer entries as lapsed deposit.

District Officer (Buildings) and (Roads) refunded the lapsed securities of Rs 11.133 million during 2013-14 to contractors instead of depositing into Government treasury.

(Amount in Rupees)

DDO	Period of deduction	Period of refund	Amount
DO (Buildings)	2005-10	2013-14	9,704,006
DO (Roads)	2010-11		1,429,050
Total			11,133,056

Audit is of the view that due to weak financial control, lapsed securities were refunded to contractor.

The refund of lapsed securities amounting to Rs 11.133 million was unauthorized.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DO (Roads) replied that the securities were refunded after due scrutiny. The reply was not tenable as the lapsed securities were refunded. DO (Building) did not attend the meeting. Committee directed to regularize the payments. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officers concerned besides recovering and depositing the amount in Government treasury.

[AIR Paras: 23,22]

1.2.2.12 Drawl of Pay against Posts not Sanctioned – Rs 10.253 Million

According to Delegation of Financial Power Rules 2006, the power to create posts rest with the Administrative Department subject to the concurrence of Finance Department. Further according to Rule 5.11(c) of PFR Vol-1, all orders revising sanctioned scales are sanctioning the creating or abolition the permanent or temporary posts should at once be communicated, by letter, to the Accountant General/District Accounts Office.

DDOs of various Departments allowed payment of Rs 10.253 million on account of pay and allowance during 2013-14. On comparing the SAP system payroll with the sanctioned posts in the budget book duly approved by the

competent authority, it was noticed that employees were drawing pay and allowances in excess of sanctioned posts. The drawl of pay and allowances was un-authorized as same was not sanctioned in the budget.

(Amount in Rupees)				
Sr. No	DDO's	BPS	No. of Excess posts	Amount
	EDO (W & S)	2	4	2,762,640
1.	MS THQ Kot Addu	16	1	139,825
2.	SMO RHC Murad Abad	16	1	982,344
3.		11	1	912,408
4.		12	1	499,632
5.	DO (Buildings)	2	3	741,168
6.		3	8	2,056,128
7.		5	4	1,158,384
8.		6	2	652,368
9.		8	1	347,832
Total				10,252,729

Audit is of the view that due to weak internal control, the payment of pay and allowance without sanction post was made which resulted in unauthorized payment.

The unauthorized payment of salaries amounting to Rs 10.253 million without sanctioned post caused loss to Government.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that various posts were upgraded by the Government which has not been upgraded in the budget book. Committee directed the EDO (F&P) to reconcile the post in SAP system with budget books. No progress was intimated to Audit till the finalization of the report.

Audit recommends that matter may be investigated besides regularization of the expenditure from competent authority under intimation to audit.

[AIR Paras: 3,15,14,14,34]

1.2.2.13 Unauthorized Payment to Work Charged Employees-Rs 9.152 Million

According to Para 1.107 of B&R Code, Works establishment is employed upon to actual execution of a specific work. The cost of such establishment must be shown as a separate sub head of the estimate for a work. Furthermore, according to Finance Department, Government of the Punjab letter No. FD (FR) II-2/89(P) dated 21st March 2009, conditions to be observed while sanctioning employment of work charged establishment.

- (a) Provision exists in the sanctioned estimates:
- (b) The power is exercised only when the order to commence the work has been received.

Following DDO's made payment of Rs 9.152 million during 2013-14 on account of wages of work charged employees, while no work was executed during the period. The payment was made unauthorizedly from "Others" or "Repair and Maintenance Funds meant for Government Buildings".

(Amount in Rupees)

Sr. No	DDO's	Amount
1	DO (Sports)	5,022,102
2	DO (Excise & Taxation)	25,500
3	DO (Buildings)	4,104,000
Total		9,151,602

Audit is of the view that due to mismanagement and financial indiscipline the payment was made to work charged establishment without actual execution of schemes.

The payment for Rs 9.152 million shown as paid to work-charged employees without execution of any scheme was unjustified.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DO (E&T) replied that work charged employees was recruited with the sanction of competent authority. The reply was not tenable as payment to work charged establishment without execution of specific work was unjustified. DO (Sports) and DO (Building) did not attend the meeting. Committee directed the DDO to get the expenditure

regularized from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends holding of enquiry into the matter of making payment to work charged employees, besides regularization from the competent forum.

[AIR Paras: 5, 6, 27]

1.2.2.14 Purchase of X-Ray Films and Bedding Clothing by Splitting – Rs 8.340 Million

According to Rule 2(b)(ii) Delegation of Financial Power Rules 2006 (as amended in 2010), the officer in category-II was empowered to sanction the expenditure on local purchase / addition to stores Rs 0.8 million during the financial year. Further 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”.

MS DHQ Hospital and MS THQ Hospital Jatoi incurred an amount of Rs 8.340 million during 2013-14 on account of purchase of X-Ray films and Bedding Clothing beyond competency and without tender advertisement on PPRA’s web site.

Sr. No.	DDO’s	Description	Amount
1	MS DHQ Hospital	X-Ray films	5,767,123
2		Bedding & clothing	1,074,110
3	MS THQ Hospital Jatoi	X-Ray films	1,498,775
Total			8,340,008

Audit is of the view that due to weak internal control and financial control, purchase of X-ray films and bedding clothing resulted in unjustified and unauthorized expenditure.

The purchase of X-ray films and bedding clothing for Rs 8.340 million without tender advertisement resulted in uneconomical purchases.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that expenditure was purchased as per requirement and with the sanction of competent authority. The reply was not justified as the rules quoted in criteria were not followed. Committee directed the DDOs to get the expenditure regularized from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility against the persons at fault besides regularization of expenditure with the sanction of competent authority.

[AIR Paras: 8,5]

1.2.2.15 Unauthorized Acceptance of Single Bid – Rs 7.174 Million

According to Government of Punjab Finance Department, Notification No.FD (FR) II-7/87 dated 2.10.2006, the single tender system may be adopted for small orders, or when the articles required are of a proprietary character and competition is not considered necessary.

Executive District Officer (Health) accepted and finalized single bids for procurement of medicines valuing Rs 7.174 million during 2013-14. Neither approval for acceptance of single bid was obtained from the higher authority nor procurement was re-advertised.

(Amount in Rupees)

Sr. No.	Item	Firm	Quantity	Rate	Amount
1	Blood Transfusion Set	M/S Munawar Pharma	3,520	80	281,600
2	Solution Chloroxylenol 5%/4.6%	M/S Pharma Wise Lab.	65	1,099	71,439
3	Inj. Insulin plain (70/30)	M/S Novo Nordisk Pharma	8,325	290	2,414,250
4	Inj. Polygelline 35g+ sodium ions 145ml	M/S Al Madina Surgico	1,270	269	341,630
5	Skin Lotion Povidone Iodine 500ml	M/S Pharma wise	5,200	155	806,000

Sr. No.	Item	Firm	Quantity	Rate	Amount
6	Tab. Vit. B Complex sugar coated	M/S Munawar Pharma	134,000	0.22	294,800
7	Eye Ointment Chloremphenical tube	M/S Munawar Pharma	25,000	13	325,000
8	Tab. Rampril5mg	M/S Caylex Pharma	118,000	10.80	1,274,400
9	Surgical Hupoallergenic Latex free	M/S Punjab Pharmacy	5,900	49.90	294,410
10	Tab. Calcium Carbonate 1250mg	M/S Theramed Pharma	500,000	0.99	495,000
11	Blood Tubing set	M/S Fresenius Pharma	3,000	192	576,000
Total					7,174,529

Audit is of the view that due to poor financial management, Rate Contract was finalized without competition.

The purchases of medicine without competition could not be considered as economical and caused loss to Government.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO replied that the approval from the higher authority was obtained. The reply was not justified as the sanction from the higher authority was not provided. Committee directed the DDO to get the expenditure regularized from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officer concerned for non observance of Government instructions resulting in uneconomical procurement. Further the expenditure should be got regularized from competent authority.

[AIR Para: 2]

1.2.2.16 Non Recovery of Penalty for Delay in Completion of Work- Rs 5.970 Million

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

The following DDOs working under the administrative control of EDO (Works & Services), allotted (12) development projects to different contractors. The contractors did not work at the desired pace and abnormally delayed completion of the projects, in violation of terms of agreement. The District Officers did not take appropriate action to improve the pace of work. The contractors were also granted undue favour and penalty up to 10% of contract price amounting to Rs 5.970 million during 2013-14, was not imposed on the concerned contractors, despite the fact that in most of the cases time extension was neither sought nor granted.

(Amount in Rupees)

Sr. No.	DDOs	No. of scheme	Amount
1	DO (Buildings)	3	1,915,920
2	DO (Road)	2	973,577
		7	3,080,500
Total			5,969,997

Audit is of the view that due to ineffective financial and managerial controls, negligence of the management and undue favour to the contractors the development projects was abnormally delayed and the Government sustained loss.

Due to weak internal controls and negligence of the management, completion of the development projects was abnormally delayed and the Government Treasury sustained loss of Rs 5.984 million, due to non imposition of penalty.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DO (Roads) replied that the

works were under process, on completion the recovery will be made. DO (Buildings) did not attend the meeting. Committee directed the DDOs to recover the amount from the contractors at earliest. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officer concerned, besides recovery of penalty from the contractors who did not complete the work in time.

[AIR Paras: 5,15,20]

1.2.2.17 Acceptance of Tenders beyond Prescribed Time – Rs 5.885 Million

As per letter of (C&W) Department issued vide 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 from the receipt, Superintending Engineer within ten days from the receipt of recommendation from XEN.

District Officer (Buildings) accepted following tenders of the schemes having TS value of Rs 5.885 million during 2013-14 after the prescribed time frame granted to the authority as per above quoted rule. So the acceptance of tender after the limit of time was unauthorized.

(Amount in Rupees)

Scheme	Tender opening date	Acceptance No. / date	Accepting Authority	Amount of Work
Cons of Boundary Wall Graveyard Basti Lar	09.09.2013	173/CB 27.9.2013	DO (Buildings)	1,147,103
Cons of Boundary Wall Gravyard Basti Ajab Wala		159/CB 26.9. 2013		1,466,448
Cons of Boundary Wall Graveyard Purana Qureshi		162/Cb 26.9. 2013		1,039,380
Cons of Boundary Wall Graveyard		145/CB 26.9. 2013		1,152,220

Scheme	Tender opening date	Acceptance No. / date	Accepting Authority	Amount of Work
Peer Rahm Ali Shah				
Cons of Boundary Wall Graveyard Qaiser Ghazlani		147/CB 26.9. 2013		1,079,936
Total				5,885,087

Audit is of the view that due to weak managerial controls the acceptance of tenders was delayed.

The acceptance of tenders after prescribed time limit was unauthorized

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

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

[AIR Para: 11]

1.2.2.18 Non Credit of Lapsed Security Deposits –Rs 5.551 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 Government by means of transfer entries as lapsed deposit,.

District Officer (Roads) did not credit lapsed securities of 99 contractors amounting to Rs 5.551 million to Government account. The securities remained unclaimed for more than three years since 30.06.2011.

Audit is of the view that due to weak internal control a huge balance of old securities was not credited into Government account.

The non credit of lapsed securities into Government account resulted in loss to Government.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO replied that final bills of the contractors have not been passed due to which the securities could not be credited into Government. The reply was not tenable because as per contract agreement, the contractors have to submit the bills within a month of completion of work. Committee directed the DDO to transfer the security deposits into Government account without any delay. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility besides credit of securities into Government treasury.

[AIR Para: 19]

1.2.2.19 Unauthorized Payment of Non Schedule Items –Rs 4.892 Million

According to 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 far as possible.

District Officer (Buildings) granted technical sanction, schemes were advertised, acceptance was issued to contractors and payments for Rs 4.892 million on accounts of non schedule items were made during 2013-14 without necessary approval from the competent authority. (Annex-D)

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

Payment of Rs 4.892 million on account of non schedule items without approval from competent authority resulted into unauthorized expenditure.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officer/official concerned besides regularization of expenditure from the competent authority.

[AIR Para: 18]

1.2.2.20 Overpayment of Allowances after Regularization of Services – Rs 4.097 Million

According to Condition (J,K,L) of S&GAD Department's Notification No. DS (O&M)5-3/2004 contract (MF) dated 14th October, 2009, upon regularization of services, the salary shall be adjusted in accordance with the pay / scale (s) plus usual allowances prescribed for the post (s) against which they have been appointed.

Following DDO's of Education Department did not reduce / adjust allowances proportionate to new fixation of pay of the teachers whose services were regularized w.e.f. 19.10.2009. As per policy of regularization, the pay and allowances were to be adjusted / re-fixed after regularization. However, upon re-fixation of pay the allowances were not adjusted, which resulted in excess payment of Rs 4.097 million as detail below:

(Amount in Rupees)

Sr. No	DDO's	Allowance	Amount
1	Dy.DEO (MEE) Kot addu	50% Adhoc Allowance 2010	1,480,892
2	Dy.DEO (MEE) Kot addu	15% Adhoc Allowance 2011	577,812
		20% Adhoc Allowance	696,074
		10% Adhoc Allowance	348,037
3	Dy.DEO (WEE) Ali Pur	50% Adhoc Allowance 2010&15% Adhoc Allowance 2011	97,968
4	Dy.DEO (WEE) Kot Addu	50% Adhoc Allowance 2010	896,412
Total			4,097,195

Audit is of the view that due to weak internal controls and negligence of the controlling authorities, allowances were granted at higher rates to teachers after regularization.

Payment of Rs 4.097 million on account of allowances paid at higher rates resulted in excess payment to teachers which caused loss to Public Exchequer.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that the matter is subjudice. Committee directed the DDOs to pursue the matter in the light of rules. No progress was intimated to Audit till the finalization of the report.

Audit recommends that the department should pursue the court case actively.

[AIR Paras: 2,3,1,5]

1.2.2.21 Overpayment on Account of House Rent and Conveyance Allowances – Rs 3.916 Million

According to 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 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 Health and Agriculture Departments allowed house rent and conveyance allowance to the employees, who either were residing in hospital colony or having designated residences. Further the employees were also drawing Conveyance Allowance although they were living in the Government residence situated within work premises or were on leave which resulted in loss of Rs 3.916 million during 2013-14.

(Rupees in Million)

Sr. No.	DDOs	Description	Nos. of Employee	Amount
1.	DO(Health)	Conveyance Allowance	94	2.058

Sr. No.	DDOs	Description	Nos. of Employee	Amount
2.	MS THQ Hospital Kot Addu	House Rent Allowance	1	0.036
3.	MS THQ Hospital Kot Addu	Conveyance Allowance	5	0.105
4.	MS THQ Hospital Alipur		15	0.279
5.	MS THQ Hospital Jatoi		6	0.169
6.	MS THQ Hospital Jatoi	House Rent Allowance	8	0.229
7.	SMO RHC Muradabad		1	0.060
8.	SMO RHC Muradabad	Conveyance Allowance	2	0.057
9.	SMO RHC Shah Jamal		7	0.556
10.	SMO RHC Shah Jamal	House Rent Allowance and Maintenance charges	2	0.209
11.	SMO RHC Shah Jamal	Conveyance Allowance	4	0.055
12.	DO(Livestock)	House Rent Allowance	7	0.103
Total			152	3.916

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 caused overpayment and loss to the Public Exchequer for Rs 3.916 million.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that buildings are dangerous and are non reside able. The reply was not tenable as huge funds were being utilized by the DO(Building) every year for repair and maintenance. Committee decided that DO(Building) will enquire the matter and submit

detailed report within in a weak. No progress was intimated till finalization of this report. No progress was intimated to Audit till the finalization of the report.

Audit recommends that the overpaid amount on account of conveyance allowance and house rent allowance should be recovered, besides discontinuation of the pointed out allowances from the salary of the next month, under intimation to Audit.

[AIR Paras: 6,7,8,2,2,8, 7,8,4,11,14,12]

1.2.2.22 Purchases of Medicines in Excess of Requirement – Rs 3.863 Million

According to Government of Punjab Health Department notification No.SO (P-1)7-1/2010(Pt-1) dated 03.11.2010, bulk purchase of medicines, all procurements be made keeping in view the past utilization of the same item and estimated availability of the budget and where no past consumption data is available then, following parameters may be taken into consideration:

- i. Population and patient's attendance
- ii. Projected incidence of the disease
- iii. Standard treatment
- iv. Projected drug cost

MS DHQ Hospital and DO (Health) incurred an expenditure of Rs 3.863 million on purchase of medicines, bedding and clothing during 2013-14 without considering the requirements. The medicines were purchased in excess than the actual requirement. When the medicine reached near to expiry, the same were shown as transferred to EDO (Health). Whereas, a huge quantity of bedding and clothing existed in the stock when the new stock was purchased.

(Rupees in Million)

Sr. No.	DDO	Description	Amount
1	MS DHQ Hospital	Bedding & Clothing	1.074
		Medicine	1.010
2	DO(Health)		1.779
Total			3.863

Audit is of the view that due to negligence of management, the medicines were purchased in excess of requirement.

The unjustified purchases made by the DDOs in excess of requirement caused blockage of government money as well as loss to government for Rs 3.883 million.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that all purchases were made keeping in view the requirement of the hospital. The reply was not tenable as no documentary evidence for adherence to above quoted criteria was produced. Committee directed the DDOs to get the expenditure regularize from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends disciplinary action against the officers concerned for making purchase of medicines in excess of requirement.

[AIR Paras: 14,17,8]

1.2.2.23 Unjustified Payment of Tuff Tile without Lab Test Report- Rs 3.514 Million

According to Revised Rough Cost Estimate vide letter No. 5124/B dated 13.07.2012 (6) “the strength of tuff pavers should be 7000-PSI and these should be of approved manufacturers i.e. Tuff Pavers (Pvt) Ltd., Izhar Building Material (Pvt) Ltd”.

District Officer (Buildings) paid Rs 3.514 million during 2013-14 on account of 43,923 Sft “P/L Tuff Tiles Paver 60mm” (7000PSI) of Izhar Co. Texila” in work “Provision of Tuff Paver along with Drain in Saholat Bazar in Muzaffargarh City” allotted to Ghulam Yasin contractor. The payment was made without any lab test report. Further, gate pass of Izhar Co. Texila was not provided to ascertain that tiles were purchased from the recommended factory.

Audit is of the view that due to non-availability of gate pass and lab test report, an unjustified payment was made by the department.

The payment of tuff tile paver without gate pass, caused loss to Government for Rs 3.514 million.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

Audit recommends probing into the matter and fixing of responsibility on the officer / official concerned for making payment without any proof of desired quality material.

[AIR Para: 6]

1.2.2.24 Overpayment on Account of Pay – Rs 3.480 Million

According to conditions (J,K,L) of S&GAD Notification No. DS (O&M)5-3/2004 contract (MF) dated 14th October, 2009, upon regularization of services, the salary shall be adjusted in accordance with the pay / scale (s) plus usual allowances prescribed for the post (s) against which they have been appointed.

Deputy District Education Officer (EE-M) Kot Addu allowed excess payment of Rs 3.480 million on account of basic pay of 121 teachers / employees for the period 2013-14. Scrutiny of HR data of the teachers / employees revealed that ESE, SESE, SSE and Class-IV, were appointed on contract in 2002, 2003, 2004, 2006 and 2009 and their services were regularized w.e.f. 19.10.2009, but the basic pay was not re-fixed on the initial stage of their respective pay scale.

Audit is of the view that due to weak internal control and negligence of Education authorities pay of the teachers whose services were regularized was not re-fixed.

Non fixation of pay, resulted in overpayment for Rs 3.480 million.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDO replied that the matter is subjudice. Committee directed the DDO to pursue the matter in the light of rules. No progress was intimated to Audit till the finalization of the report.

Audit recommends that the department should pursue the court case actively.

[AIR Para: 1]

1.2.2.25 Enhancement of Work without Approval – Rs 3.376 Million

According to Government of Punjab, Planning and Development Department letter No.12(2) RO (Coord) P&D /2010 dated 31.5.2010, prior clearance from P&D Department would be obtained before according revised Administrative Approval.

District Officer (Buildings) enhanced the scope of work “Construction of Midwifery School cum Hostel in DHQ Hospital” from Rs 8.534 million to Rs 11.910 million with a difference of Rs 3.376 million during 2013-14 without getting it approved from the competent authority, which resulted in unauthorized execution of work.

Audit is of the view that due to weak internal controls, development schemes were enhanced without approval of the competent authority.

The scope of development schemes was enhanced without approval, which resulted in unauthorized execution of work for Rs 3.376 million.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the officer concerned, besides regularization of the expenditure from the competent authority.

[AIR Para: 28]

1.2.2.26 Unauthorized Withdrawal of HSRA/ PCA – Rs 2.785 Million

According to 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.

The forty three (43) officers and staff of Health Department were granted Health Sector Reform Allowance (HSRA) and Practice Compensatory Allowance (PCA) amounting to Rs 2.785 million during 2013-14, while working at other than actual place of posting, having private practice, on leave or posted where the said allowance was not admissible. The detail is given as below:

(Amount in Rupees)				
Sr. No.	DDOs	Description	Nos. of doctors/ Employee	Amount
1.	MS THQ Hospital Kot Addu	HSRA	7	1,260,000
2.	MS THQ Hospital Kot Addu		3	55,812
3.	Principal Nursing School		1	55,944
4.	SMO RHC Murad Abad		4	151,196
5.	SMO RHC Murad Abad	PCA	1	35,000
6.	MS THQ Hospital Ali Pur	HSRA	4	189,576
7.	MS THQ Hospital Ali Pur		3	792,000
8.	MS DHQ Hospital	HSRA/CA	18	209,586
9.	MS DHQ Hospital	HSRA	2	35,424
Total				2,784,538

Audit is of the view that due to ineffective financial controls of the management inadmissible allowances were drawn by the employees and government sustained loss.

Due to weak financial management, the inadmissible allowances amounting to Rs 2.785 million were drawn by the employees.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that recovery was in process. Committee directed to expedite the recovery. No progress was intimated to Audit till the finalization of the report.

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

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

1.2.2.27 Payment of Conveyance Allowance during Leave / Vacation – Rs 2.302 Million

According to Rule 1.15 of the Punjab Traveling Allowance Rules 1976, Conveyance Allowance is not admissible during the period of leave of any kind or vacations. Furthermore, as per Government of Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 4.12.2012, conveyance allowance is allowed for traveling from house to office and vice versa.

The following DDOs of Education Department allowed conveyance allowance to the teachers who were on leave with full pay (LFP) or for the period of winter vacation during 2013-14, which resulted in unauthorized payment of Rs 2.302 million. The detail is given below:

(Amount in Rupees)

Sr. No.	DDOs	Description	Amount
1.	Dy. DEO (MEE) Kot Addu	Leave on full pay	86,577
2.	Dy. DEO (MEE) Kot Addu	Conveyance Allowance during winter vacation	622,720
3.	Dy. DEO (WEE) Kot Addu		617,330
4.	Dy. DEO (MEE) Ali Pur		244,698
5.	Dy. DEO (WEE) Ali Pur		311,196
6.	Dy. DEO (WEE) Kot Addu	Leave on full pay	419,606
Total			2,302,127

Audit is of the view that due to ineffective financial controls and negligence of the management resulted in unauthorized payment of conveyance allowance during leave and vacations.

The payment of inadmissible conveyance allowance resulted in loss of Rs 2.302 million to Government.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that the concerned employees have been directed to deposit the amount. Committee directed the DDOs to expedite the recovery. No progress was intimated to Audit till the finalization of the report.

Audit recommends that overpaid amount on account of conveyance allowance during leave should be recovered and deposited into Government Treasury.

1.2.2.28 Appointment of a PTC Teacher below Prescribed Qualification – Rs 1.931 Million

According to 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.

A PTC teacher working under the control of the Deputy District Education Officer (EE-M) Muzaffagarh was appointed on 13.02.1997 on the basis of Matric and PTC, despite the fact that required qualification for that post was F.A and PTC. Recruitment without prescribed qualification and expenditure of Rs 1.931 million, w.e.f 13.2.1997 to 30.6.2014 on salary was unauthorized.

Audit is of the view that due to non-compliance of relevant rules and ineffective internal controls the above irregularities occurred.

Due appointment of teacher of below qualification, the appointment as well as payment of salaries was unauthorized.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO replied that in the advertisement for the post, prescribed qualification was stated as Matric and PTC. The reply was not tenable as qualification was enhanced before selection. Committee directed the DDO to get the matter regularized from competent authority. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility on the persons concerned, besides regularization of appointments from the competent forum.

[AIR Para: 4]

1.2.2.29 Payments of Salaries for Absence Period- Rs 1.648 Million

According to 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.

Senior Medical Officer Rural Health Center Shah Jamal paid an amount of Rs 1.648 million during 2011-14 on account of pay and allowances to Dr. Bushra Qadir Dental Surgeon. Scrutiny of relevant record revealed that Dr. Busra Qadir was posted on temporary duty at THQ Hospital Jatoi. Later on her order of temporary posting was canceled, but after some time she was again posted on temporary duty at THQ hospital Jatoi. Dr. Bushra Qadir remained absent from duty during the time of cancelation of her temporary duty but she kept drawing her pay without justification. The detail of drawl is as below:

(Amount in Rupees)

Period	Rate P/M	Months	Amount
20.01.2011 to 30.06.2011	25,000	5 M & 10 D	133,333
01.07.2011 to 30.11.2011	45,000	5	225,000
01.12.2011 to 30.06.2012	50,000	7	350,000
01.07-2012 to 06.10.2012	66,603	3 M & 6 D	213,130
12.09.2013 to 30.11.2013	75,298	2 M & 12 D	180,715
01.12.2013 to 30.06.2014	78,058	7	546,406
Total			1,648,584

Audit is of the view that due to weak internal control and mismanagement caused unjustified payment of salaries.

The drawl of pay and allowances during absent period caused loss to Government exchequer.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO replied that the doctor concerned has been directed to deposit the amount. Committee directed the DDO to recover the amount from the pay of the doctor concerned. No progress was intimated to Audit till the finalization of the report.

Audit recommends that matter may be enquired and the necessary action may be taken against the person responsible.

1.2.2.30 Purchase of Furniture on Higher Rates-Rs 1.584 Million.

According to Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Head Masters of Middle Schools and Primary Schools under the administrative control of Deputy District Education Officer (EE-M) Ali Pur purchased furniture through quotations during 2013-14. Comparison of the rates of M/s Shan Traders Govt. Contractor Ali Pur with M/s Malik M Shafiq & Brothers and TEVTA, revealed that furniture was supplied by the Shan Traders on lower rates in various Schools of Alipur Tehsil, while the remaining schools purchased furniture of same specification from Shafiq Brothers Bahawalpur and TEVTA Kot Adu at higher rates. It resulted in loss to Government valuing Rs 1.584 million. (Annex-E)

Audit is of the view that due to weak internal control and negligence on the part of management, furniture was purchased at higher rate.

The purchase of furniture at higher rate, resulted in loss of Rs 1.584 million.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO replied that the furniture was purchased by the School Management Committee which is independent. The reply was not tenable as SMC is also auditable. Committee directed to probe into the matter and take necessary action. No progress was intimated to Audit till the finalization of the report.

Audit recommends enquiring the matter and fixation of responsibility on officer concerned for purchase of furniture on higher rates and recovery thereof.

1.2.2.31 Overpayment of Conveyance Allowance – Rs 1.300 Million

According to instruction issued by the Government of the Punjab Finance Department letter No.FD.PC-2-1/2008 dated 11-07-2008, a Government servant

availing the facility of Government vehicle/pick & drop will not be allowed conveyance allowance.

District Officer (Health) and Deputy District Education Officer (EE-M) Ali Pur allowed conveyance allowance of Rs 1.300 million during 2013-14 to the employees to whom motor cycles were allotted and POL was also being paid from the Government account.

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

Inadmissible allowance to officials caused excess payment.

The matter was reported to the DCO and DDOs concerned in September, 2014. In DAC meeting held during December, 2014, DDOs replied that motor cycles were allotted for field duty. The reply was not tenable as it was not in consonance with the Government directives. Committee directed the DDOs to recover the amount from the employees. No progress was intimated to Audit till the finalization of the report.

Audit recommends that the overpaid amount on account of conveyance allowance should be recovered, besides exclusion of the pointed out allowance from the salary of the next month.

[AIR Paras: 4,3]

1.2.2.32 Excess Transfer of Government Money to Water User Association-Rs 1.180 Million

According to Rule 4.1 of PFR Vol-1, the departmental controlling officer should see that all sums due to Government are regularly received and checked against demand and that they are paid into treasury.

District Officer (On Farm Water Management), transferred an amount of Rs 1.180 million during 2013-14 to water users association in excess of work done as verified in Final Completion Reports. But after lapse of considerable time the overpayment was not recovered till the date of audit. (Annex-F)

Audit is of the view that due to weak financial control, excess amount was transferred to water users associations.

The overpayment caused loss to Government exchequer.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December 2014, DDO replied that efforts are being made to recover the amount. Committee directed the DDO to expedite the recovery. No progress was intimated to Audit till the finalization of the report.

Audit recommends that un-recovered balance should be recovered and deposited into government treasury without further delay.

[AIR Para: 9]

1.2.2.33 Unauthorized Expenditure on Provision of Luxury Items - Rs 1.052 Million

According to Government of Punjab, Communication and Works Department letter No. SOB-I (C&W) 5-1/2008 dated 07.07.2008, Chief Minister has been pleased to desire that granite stone cladding work and affixing of all kind of luxury and imported stone /tile on all the under construction Government buildings be stopped forthwith. It has further been desired that such provision in the projects at planning be revised and the money be diverted towards providing facilities toward public welfare.

District Officer (Buildings) allowed the luxury item i.e. fixing of granite tile 16"x16" against Rehabilitation/Renovation of ladies club, Renovation / Improvement of residence No.A-3 ADC, M/R GHS Shehr Sultan, M/R DOH Office which resulted in unauthorized payment of Rs 1.052 million during 2013-14, in violation of the above rule.

(Amount in Rupees)

MB: Page No.	Scheme	Description of items	Quantity paid (sft)	Rate per Sft	Amount
1603/902 - P173	Rehabilitation / Renovation of ladies club M.Garh	P/L of Granite Tiles	3,939	148	582,972
2020/5374 34 to 63	Ren/Improvement of residence No. A-3 ADC House	P/L Granite Tiles	1,061	140	148,540
29/729 123	M/R GHS S Sultan	P/L Granite	304	148	44,992

MB: Page No.	Scheme	Description of items	Quantity paid (sft)	Rate per Sft	Amount
29/729 99	M/R DOH Office	Tiles	337	148	49,876
29/729 111			336	148	49,728
185/1635 109			1,116	158	176,328
Total					1,052,436

Audit is of the view that due to weak internal controls, instructions of Chief Minister were set aside, which caused an unauthorized payment to the contractors.

Allowing of luxury items caused unauthorized execution of development work.

The matter was reported to the DCO and DDO concerned in September, 2014. In DAC meeting held during December, 2014, DDO neither submitted any reply nor attended the meeting. No progress was intimated to Audit till the finalization of the report.

Audit recommends fixing of responsibility besides regularization of expenditure from competent authority.

[AIR Para: 5]

Annexes

Annex-A

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

(Amount in Million)

Name of Formations	Sr. No.	Para No.	Subject	Amount
District Coordination Officer	1.	1	Expenditure without calling tenders	1.454
	2.	3	Expenditure on the construction of protection bund	0.704
	3.	4	Non availability of vouched accounts	0.400
	4.	6	Non deposit of balance amounts disbursed for Ramzan package out of revolving funds	0.440
	5.	7	Unreconciled closing balance of	34.410
	6.	8	Outstanding amount with provincial government	24.800
	7.	9	Un-authorized incurrence of expenditure on repair of vehicles	0.506
	8.	10	Un-authorized incurrence of expenditure beyond competency	0.500
EDO (F&P)	9.	1	Unauthorized Supplementary Grant	0.000
	10.	2	Unauthorized allocation of funds against nil budget in original appropriation without token grant	175.052
	11.	4	Unauthorized Purchase of Stationery	0.193
	12.	5	Unjustified budget allocation	29.398
	13.	8	Unauthorized release of funds to Assistant Director Local Govts.	218.000
	14.	10	Non Recovery of Lease Payment from Tenants	1.258
DO (Civil Defence)	15.	13	Unjustified Expenditure on Photostat Charges	0.057
	16.	1	Unauthorized Recruitment of Staff Beyond 60 Years Age Resulted Expenditure	0.454
	17.	2	Poor performance due to non purchase of bomb disposal vehicle	3.500
	18.	3	Non Recovery of Penalty Challans	0.123
	19.	4	Purchase of stores without advertisement	0.358
	20.	5	Equipment not physically verified	0.074
DO (E&T)	21.	7	Irregular payment on account Of Salaries Of Contingent Paid Staff	1.130
	22.	2	Loss of government due to misappropriation of POL	0.024

Name of Formations	Sr. No.	Para No.	Subject	Amount
	23.	3	Doubtful expenditure on repair of vehicle	0.074
	24.	4	Non accountal of stores	0.031
	25.	7	Unauthorized Payment of Rent of Sub-Offices	0.276
EDO (Health)	26.	2	Purchase of Medicines on Higher Rates than Adjacent Districts	0.665
	27.	11	Loss due to Non Supply of medicines	0.112
	28.	12	Loss to Government due to non registration of medical stores and pharmacies	0.520
DO (Health)	29.	1	Non Recovery Of Liquidated Damages	0.173
	30.	3	Purchase of Medicines on Higher Rates	0.260
	31.	7	Un-authorized incurrence of expenditure on Purchase of stationery	1.021
	32.	14	Non-maintenance of Cash book	9.964
	33.	16	Misappropriation and doubtful consumption of POL	0.094
MS DHQ Hospital	34.	1	Un-authorized incurrence of expenditure on Purchase of stationery	0.613
	35.	2	Purchase of Medicines on Higher Rates than Adjacent District	0.740
	36.	3	Non-recovery of liquidated damages	0.241
	37.	4	Local Purchase of Medicines at Higher Rates, Loss of Government due to non deduction of discount Rate	0.255
	38.	7	Un-authorized incurrence of expenditure on Printing at Private Press	0.627
	39.	10	Non-deposit of Government share on account of MLC fee	0.045
	40.	13	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.133
	41.	15	Un-justified utilization of POL	1.195
	42.	21	Unjustified expenditure on repair of machinery & equipment	0.918
MS THQ Hospital Jatoi	43.	1	Non deposit of Government receipt	0.032
	44.	4	Payment of HSRA in excess of admissible rate	0.216
	45.	6	Non deduction of maintenance charges resulting overpayment	0.040
	46.	7	Unjustified payment of Sales Tax without obtaining of sales tax Invoices and deposit challan	0.147
	47.	9	Purchases Excess then requirement	0.087

Name of Formations	Sr. No.	Para No.	Subject	Amount
	48.	10	Non-recovery of liquidated damages	0.091
	49.	11	Payment to Medicine Suppliers without D.T.L Reports	0.380
	50.	15	Purchase of Medicines on Higher Rates than Adjacent District	0.183
MS THQ Hospital Kot Addu	51.	4	Unauthorized drawl of salaries after transfer	0.339
	52.	5	Recovery of un authorized payment of Conveyance allowance during Leave	0.030
	53.	10	Un-authorized payment of previous years liabilities	1.021
	54.	11	Un-authorized purchase of bedding clothing without floating tenders	0.313
	55.	12	Irregular expenditure on repair of machinery and equipment	0.195
	56.	13	Irregular expenditure on repair of vehicles	0.161
	57.	14	Loss due to Local Purchase of Medicine for outdoor Patients	0.049
	58.	16	Misappropriation of medicines	0.239
SMO RHC Murad Abad	59.	1	Purchase of medicines on higher rates than adjacent district	0.038
	60.	3	Loss to government due to non deduction of discount against local purchase of medicines	0.156
	61.	4	Non recovery of liquidated damages due to late supply	0.091
	62.	9	Un-authorized payment made for supply of medicines without obtaining report of drug testing laboratory	1.237
	63.	10	Doubtful issuance of medicines due to non availability of proof of consumption	0.143
	64.	11	Overpayment due to non-adjustment of 30% SSB after regularization of services	0.041
	65.	12	Recovery of un authorized payment of conveyance allowance, HSRA and mess allowance during leave on full pay	0.039
	66.	13	Un-authorized drawl of govt. Money without receipt of stores	0.071
	67.	15	Loss of govt. due to misappropriation of POL	0.052
	68.	16	Non deposit of hospital receipts into government treasury	0.014
	69.	17	Non deduction/verification of GST paid	0.164

Name of Formations	Sr. No.	Para No.	Subject	Amount
	70.	18	Irregular expenditure on repair of vehicles	0.240
	71.	19	Un-authorized payment of previous years liabilities	0.100
	72.	20	Un-authorized purchase of bedding clothing without floating tenders	0.136
	73.	21	Misclassification of expenditure	0.016
	74.	3	Expenditure on the construction of protection bund	0.704
	75.	6	Non Deposit of Balance Amounts Disbursed for Ramzan Package out of Revolving Funds	0.440
	76.	7	Unreconciled closing balance	34.410
	77.	9	Un-authorized incurrence of expenditure on repair of Vehicles	0.506
	78.	10	Un-authorized incurrence of expenditure beyond competency	0.500
SMO RHC Daira Din Panah	79.	4	Loss to Government due to non-recovery of Penal Rent from the Unauthorized occupants of Govt. Residences	0.300
	80.	5	Non-deposit of government share on account of MLC	0.026
	81.	6	Non-deposit of government receipt	0.062
	82.	7	Loss to government due to non deduction of discount rate on local purchase	0.043
	83.	8	Irregular Expenditure on Repair of Vehicles	0.249
	84.	10	Overpayment due to Local Purchase of Medicine on Higher Rates	0.017
	85.	11	Non Recovery Of Liquidated Damages	0.073
	86.	12	Overpayment due to payment of higher rates of POL than notified by OGRA	0.012
MS THQ Hospital Alipur	87.	7	Overpayment due to Local Purchase of Medicine on Higher Rates	0.253
	88.	10	Overpayment due to payment of higher rates of POL than notified by OGRA	0.059
	89.	12	Non Recovery Of Liquidated Damages	0.067
	90.	13	Purchase of Medicines on Higher Rates than Adjacent District	0.133
SMO RHC Shah Jamal	91.	5	Loss to government due to non deduction of discount rate on local purchase	0.114
	92.	6	Misappropriation due to non accountal and	0.153

Name of Formations	Sr. No.	Para No.	Subject	Amount
			proof of consumption of medicines	
	93.	8	Un-authorized payment of outstanding liabilities	1.463
	94.	9	Doubtful expenditure on repair of vehicle	0.000
	95.	10	Unjustified consumption of POL &	1.182
	96.	11	Recovery on account of house rent allowance & maintenance charges	0.209
	97.	13	Non verification of GST paid	0.581
	98.	15	Non-deposit/proof of deposit of government share for issuance of medicolegal certificate recovery	0.123
	99.	16	Non proof of deposit of hospital receipts into government treasury	0.108
EDO (CD)	100.	2	Doubtful And Unjustified Purchase of Imported Publications	0.390
	101.	3	Wasteful Expenditure due to Uncompleted Projects of CCB's	8.352
	102.	5	Recovery Pointed Out by DAO Muzaffargarh	0.011
	103.	6	Non Deduction of Income Tax	4.271
DO (Social Welfare)	104.	1	Unauthorized clearance of outstanding liabilities	0.229
	105.	3	Unjustified Payments under object Head Exhibitions and Fairs	0.229
	106.	4	Non-maintenance of dead/durable stock register	0.239
	107.	5	Unjustified and doubtful expenditure	0.217
	108.	6	Overpayment on Account of income tax to suppliers/Firms	0.019
	109.	7	Loss due to non- recovery of renewal fee from the NGOs	0.022
	110.	8	Loss due to non- depositing of sales tax/ non production of sales tax invoices/returns	0.043
	111.	9	Doubtful and Unjustified expenditure on account repair of vehicle No. DGA-830	0.372
	112.	10	Recovery on account of CA and non-deduction of GPF, BF and Group Insurance Fund from the employees	0.058
DO (Sports)	113.	2	Incurrence of doubtful and unjustified expenditure on Panaflex	1.000
	114.	7	Misappropriation on account of Pana flex	0.197

Name of Formations	Sr. No.	Para No.	Subject	Amount
			sheets	
	115.	8	Unjustified payment of TA/DA to unauthorized persons	1.149
	116.	9	Unauthorized and unjustified expenditure on account of grass of sports ground amounting	0.586
	117.	10	Unjustified and unauthorized payment on account of sports activity	1.887
	118.	11	Misappropriation of public money	0.172
	119.	12	Doubtful Expenditure on Jashan-E-Bhran	0.500
	120.	13	Recovery of inadmissible special allowance	0.051
	121.	14	Irregular and unjustified expenditure on hiring of tentage	0.375
	122.	15	Loss due to non- depositing of sales tax/ non production of sales tax invoices/returns	0.158
	123.	16	Non-maintenance of dead/durable stock register	0.377
EDO (W&S)	124.	1	Non accountal of stores	0.162
	125.	2	Un justified incurrence of expenditure against Repair of vehicle and POL consumption	0.078
	126.	4	Overpayment on Account of income tax to suppliers/Firms	0.018
	127.	5	Non production of sales tax invoices/returns	0.026
DO (Buildings)	128.	2	Misappropriation in repair of building	0.726
	129.	3	Overpayment by providing unjustified quantity of M.S D. bar for RCC work	0.276
	130.	4	Overpayment due to execution of work with below specification	0.212
	131.	7	Unjustified provision of wastage on tuff pavers	0.107
	132.	8	Un-authorized payment against weather shield	0.409
	133.	9	Overpayment due to payment of rates higher than accepted by the contractor	0.028
	134.	10	Executing of item not in provided and approved in TSE	0.265
	135.	13	Overpayment on account of use of local sand	0.336
	136.	14	Unjustified payment by violating the instructions of chief engineer	2.252
	137.	15	Loss to government due to non-adjustment of available earth	0.017
	138.	16	Unauthorized payment in excess of quantities provided in TSE	0.480

Name of Formations	Sr. No.	Para No.	Subject	Amount
	139.	19	Unauthorized payment of securities before completion of work	1.676
	140.	21	Un-authorized clearance of outstanding liabilities	6.360
	141.	22	Non forfeiture of earnest money due to delay in start of work	0.420
	142.	24	Unjustified and doubtful expenditure on repair and maintenance of DCO house	5.997
	143.	25	Un-authorized expenditure on repair of jeeps out of repair and maintenance grant 24	0.149
	144.	30	Unjustified expenditure on repair of buildings not owned by the district government	2.818
	145.	33	Rush of expenditure under development grants at the close of financial	30.020
	146.	35	Un-authorized payment of utility bills of various tears of district government by the DCO	1.131
DO (Roads)	147.	3	Overpayment due to unjustified measurement	0.240
	148.	4	Unjustified payment of earth work	0.334
	149.	5	Overpayment due to non-relaying of sand material	0.701
	150.	8	Non-recovery of secured advance	1.978
	151.	10	Non recovery on account of lease of petrol pumps approaches	0.065
	152.	12	Overpayment due to allowance of unjustified earth	0.224
	153.	18	Unauthorized Payment due to Allowing Excessive Measurements	0.084
	154.	21	Overpayment due to allowance of unjustified items	0.173
	155.	25	Un-justified payment without earthwork	0.553
	156.	26	Loss to government due to non-adjustment of available earth	0.501
	157.	27	Non recovery of professional tax	0.256
	158.	28	Non-auction of machinery/vehicles valuing	6.270
	159.	30	Irregular arrear claim of pay and allowances	0.056
Dy. DEO (MEE) M.Garh	160.	5	Recovery of inadmissible allowances	0.048
	161.	7	Irregular and Unauthorized Procurement by Splitting and Violating PPRA Rules	0.215
	162.	8	Non verification of GST paid to suppliers	0.651

Name of Formations	Sr. No.	Para No.	Subject	Amount
Dy. DEO (WEE) M.Garh	163.	4	Over payment of Salaries due to Regularization of Services of Staff	0.215
	164.	6	Unjustified Expenditure Out of School Fund	1.171
Dy.DEO (MEE) Ali Pur	165.	2	Overpayment due to irregular award of M. A. M. Ed increments and qualification allowance by secondary school teachers	0.721
	166.	4	Unauthorized award of BPS-9 on acquiring already awarded 2 advance increments against same qualification recovery	0.137
	167.	5	Un-authorized drawl of charge allowance recovery	0.034
	168.	6	Non deduction of G.P.Fund, B. Fund and group insurance from employees' salaries	0.490
	169.	7	Overpayment due to un-authorized award of MA/B. Ed increment to middle school teachers recovery thereof	0.239
	170.	10	Overpayment due to grant of annual increment without completing six month service and recovery thereof	0.090
	171.	11	Overpayment due to irregular award of selection grade to class IV	0.100
	172.	12	Over payment of due to un-authorized award of advance increments	0.073
	173.	13	Unauthorized drawl of inadmissible allowances	0.035
	174.	15	Overpayment on account of qualification allowance to ESE and S. E.S.E	0.158
	175.	17	Overpayment due to double benefit on higher qualification	0.119
	176.	19	Non deduction of income tax	0.270
	177.	20	Non production of sales tax invoices/returns	0.661
	178.	21	Recovery of overpayment due to non adjustment of pay and allowance	0.032
Dy.DEO (WEE) Ali Pur	179.	2	Embezzlement of public Money	0.129
	180.	4	Recovery of unauthorized payment of SSB after Regularization	0.039
	181.	8	Irregular Expenditure Beyond Competency	1.672
	182.	9	Unreconciled closing balance	0.823
Dy.DEO (MEE) Kot addu	183.	4	Unauthorized Purchase of Furniture	0.638
	184.	5	Unauthorized retention of Public Money into Account of DDO	20.665

Name of Formations	Sr. No.	Para No.	Subject	Amount
	185.	6	Unauthorized Payment of pay and Allowances after Resignation Recovery	0.052
	186.	9	Non Deduction of Sales Tax and Income Tax	1.248
	187.	10	Misclassification of Expenditure	0.269
	188.	12	Doubtful/fictitious expenditure out of NSB grant	0.272
Dy.DEO (WEE) Kot addu	189.	1	Recovery of un authorized payment of Salaries	0.078
	190.	3	Loss to Govt. Due to Drawl Of Inadmissible Allowances	0.044
	191.	4	Recovery of un authorized payment of Charge allowance	0.092
	192.	6	Recovery of unauthorized payment of Basic Pay on Higher rates	2.117
	193.	7	Non deduction of Group Insurance, Benevolent Fund and GPF from the pay of Permanent Employees	1.096
	194.	8	Doubtful Expenditure Out of SMC/NSB Fund	1.226
	195.	9	Non Deposit Of Sales Tax	0.159
	196.	10	Loss to Govt. Due to Non Deduction of Income Tax from the Supplier/Contractor	0.111
	197.	12	Recovery of Pay during Absent Period	0.016
EDO (Education)	198.	3	Unauthorized Payment of Pay and Allowances after expiry of Contract	0.030
	199.	4	Unauthorized Payment of Pay and Allowances without performing duties in the Project	0.219
	200.	5	Recovery of unauthorized payment of SSB after Regularization and 50% Adhoc Allowance-2010	0.059
	201.	6	Unauthorized Release of Funds to High School for purchase of Furniture	23.600
	202.	8	Unjustified Expenditure on Account of Photocopies	0.166
	203.	9	Non deduction of Group Insurance, Benevolent Fund and GPF from the pay of Permanent Employees	0.179
	204.	11	Unauthorized retention of public Money	16.813
	205.	12	Loss to Govt. Due to Unauthorized payment of Stipend	0.050
	206.	13	Non-Receiving of Literacy Kit From Closed NFBE Schools	0.057

Name of Formations	Sr. No.	Para No.	Subject	Amount
	207.	14	Unjustified Transfer of amount of Sardar Koray Khan Scholarships	0.161
	208.	15	Non verification of payment of GST	0.484
	209.	16	Non Recovery Of Liquidated Damages	0.070
	210.	17	Non-Functional NFBE schools due to poor performance and wasteful Expenditure of	4.100
EDO (Agriculture)	211.	1	Non Disbursement of rebate amount of green tractor scheme	0.270
	212.	3	Un-authorized incurrence of expenditure on Fair & Exhibition	0.238
	213.	6	Doubtful expenditure on repair of vehicle	0.155
	214.	7	Un-authorized payment of Social Security Benefit after Regularization	0.017
	215.	8	Misappropriation of POL due to Misuse of two vehicles	0.010
DO (OFWM)	216.	1	Non recovery of misappropriated amount	0.581
	217.	2	Un-authorized incurrence of expenditure on repair of vehicles	0.318
	218.	3	Un-authorized clearance of outstanding liabilities	0.357
	219.	4	Loss of govt. due to misappropriation of POL	0.056
	220.	10	Purchase of bricks at the rate higher than fixed by DRC	0.052
	221.	11	Blockage of government due to non execution of water course work	1.610
	222.	12	Non verification of GST paid to supplier by WU,s	0.095
DO (Livestock)	223.	3	Doubtful Purchase of Medicines	0.165
	224.	6	Doubtful expenditure on repair of vehicles	0.812
	225.	8	Unauthorized Payment of Vaccine Liabilities	2.700
	226.	14	Unjustified Expenditure of POL	1.015

Part-II

[Para 1.1.3]

**Memorandum for Departmental Accounts Committee Paras for the
Audit Year 2013-14**

(Rupees in Million)

Name of Formations	Sr. No	Para No.	Subject	Amount	Nature of Para
DCO	1	6	Non deduction of Income Tax	82,200	Violation of rule
DO (Agri.Ext.)	2	5	Misappropriation of Store items	28,500	Misappropriation
DO (Forest)	3	7	Non Receipt of pending offence cases	162,840	Recovery
DO (Livestock)	4	4	Misappropriation of POL	29,667	Misappropriation
Dy. DEO (MEE) Kot Addu	5	1	Recovery of overpayment of pay and allowances	269,166	Recovery
DO (Roads)	6	6	Non forfeiture of earnest money	311,776	Violation of rule
DO (Roads)	7	24	Non Recovery of lease of petrol pump approaches	65,000	Recovery

Annex-B

Summary of Appropriation Accounts by Grants and Appropriation for the Financial Year 2013-14

(Amount in Rupees)

Grant No.	Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation (+) Excess (-) Saving
MH21C03	Provincial Excise.	4,465,000	0	4,465,000	3,721,339	-743,661
MH21C05	Forests.	25,454,000	0	25,454,000	21,972,503	-3,481,497
MH21C07	Charges on A/c of M. Vehicles Act.	1,737,000	0	1,737,000	1,503,131	-233,869
MH21C08	Other Taxes & Duties.	4,925,000	0	4,925,000	3,431,808	-1,493,192
MH21C10	General Administration.	104,056,000	35,344,000	139,400,000	126,340,250	-13,059,750
MH21C15	Education.	5,164,218,000	0	5,164,218,000	4,175,542,816	-988,675,184
MH21C16	Health Services.	1,053,620,000	222,463,000	1,276,083,000	1,220,483,520	-55,599,480
MH21C17	Public Health.	3,302,000	0	3,302,000	2,976,316	-325,684
MH21C18	Agriculture.	154,673,000	0	154,673,000	149,830,709	-4,842,291
MH21C19	Fisheries.	3,483,000	11,000	3,494,000	3,477,848	-16,152
MH21C20	Veterinary.	190,498,000	0	190,498,000	168,487,592	-22,010,408
MH21C21	Co-operation.	28,819,000	0	28,819,000	26,280,766	-2,538,234
MH21C22	Industries.	1,469,000	0	1,469,000	1,389,669	-79,331
MH21C23	Miscellaneous Departments.	5,585,000	0	5,585,000	3,616,338	-1,968,662
MH21C24	Civil Works.	106,776,000	0	106,776,000	77,574,861	-29,201,139
MH21C25	Communications.	148,396,000	1,553,000	149,949,000	116,124,823	-33,824,177
MH21C31	Miscellaneous.	29,200,000	320,000	29,520,000	25,612,322	-3,907,678
MH21C32	Civil Defence.	4,328,000	33,000	4,361,000	4,286,474	-74,526
	Financial Assistance.	25,000,000	0	25,000,000	0	-25,000,000
	Liabilities Tied Grants.	43,179,000	0	43,179,000	0	-43,179,000
Total Non-development		7,103,183,000	259,724,000	7,362,907,000	6,132,653,085	-1,230,253,915
Development						
MH22C36	Development.	667,552,445	341,861,434	1,009,413,879	737,822,236	-271,591,643
MH12C41	Highways, Roads & Bridges.	148,605,833	0	148,605,833	144,680,403	-3,925,430
MH12C42	Government Buildings.	22,320,600	0	22,320,600	19,880,963	-2,439,637
Total Development		838,478,878	341,861,434	1,180,340,312	902,383,602	-277,956,710
Grand Total		7,941,661,878	601,585,434	8,543,247,312	7,035,036,687	-1,508,210,625

Annex-C

[Para 1.2.2.6]

Expenditure by Splitting to avoid Sanction by Higher Authority

(Amount in Rupees)

Name of Work	Expenditure up to June 2014
M/R to D.O. (B) Office	1,050,964
M/R Pooled type colony M Garh	2,493,432
M/R Circuit House M Garh	2,595,617
M/R Circuit House Alipur	99,457
M/R Civil Rest House Alipur	109,505
M/R Kh Fareed Colony M Garh	736,891
M/R Soil Testing Labortary	346,750
M/R Turkish Colony M Garh	1,879,568
M/R DCO Office M Garh	3,694,617
M/R DCO House	1,272,529
M/R DCO Camp office House	4,911,809
M/R GA Building M. Garh	1,088,030
M/R DHQ Hospital M. Garh	5,021,051
M/R THQ Alipur	1,566,074
M/R THQ K Adu	1,926,052
M/R Distt Accounts Office	446,723
M/R Circle Office Anti Corruption M.Garh	367,492
Reh. Of RHC Rohilanwali	3,396,822
M/R RHC Rohilanwali	342,106
M/R EDO Agr Residance	546,535
M/R DDO Agri Office M Garh	396,882
M/R DDO Agri Res K Adu	119,061
M/R Buliding staff colony	298,531
M/R Zila Council Residances	765,580
M/R Faisal Stadium M Garh	440,948
A/R CVH Shahjamal	387,850
M/R RHC Sinawan	408,413
S/R GBHS Rohilanwali	1,163,686
M/R Staff quarter	96,792
M/R DO Health Office	720,339

Name of Work	Expenditure up to June 2014
M/R RHC Jatoi	824,007
M/R RHC shahjamal	377,765
M/R RHC Basira	420,525
M/R EDO (W&S) Residance	116,202
M/R Special Education School M Garh	305,753
M/R EDO Education Complex	837,468
A/R EDO Education Complex	691,152
M/R GES Ali Daha	461,257
M/R Res S. Engineer Roads	48,480
Total	42,772,715

,

Annex-D

[Para1.2.2.19]

Unauthorized Payment of Non Schedule Items

DO (Buildings)

(Amount in Rupees)

Scheme	item	Quantity	unit	rate	Amount	MB / Page	
Cons of M. Wifery school Hostel DHQ Hospital	19	P/F aluminium windows amonized	1020	sft	559	570,180	190/1640 pg 113
	20	P/F MS grill having MS Box	1020	sft	260	265,200	190/1640 pg 114
	24	P/F fair face gutka clading	6340	sft	115	729,100	190/1640 pg 116
	42	P/F main electric panal board	2	each	20000	40,000	190/1640 pg 126
	58	P/L Granite Tile 400mmx400mm	6244	sft	148	924,112	190/1640 pg 132
	59	P/L Granite Tile 400mmx400mm	4661	sft	148	689,828	190/1640 pg 133
	66	Making & Fixing heavy duty Alluminum door	115	sft	750	86,250	190/1640 pg 136
	67	RCC Jali 3"	116	sft	100	11,600	190/1640 pg 137
	74	Sui Gas Gayzer 35 galon	2	each	20000	40,000	190/1640 pg 139
	75	Sui gas burner	2	each	3000	6,000	190/1640 pg 140
	76	Sui gas room accessories	1	each	12000	12,000	190/1640 pg 140
	77	Cooking range burners	1	each	35000	35,000	190/1640 pg 141
	80	P/L Tuff paving 60mm thick	2512	sft	80	200,960	190/1640 pg 143
Graveyard CS Shaheed	4	P/F Pre cast grider 9"X4"	2624	Rft	76	199,424	
Do	5	Do	2656	Do	79	209,824	
Graveyard Peer A Hakim	3	Do	1512	Do	82.72	125,073	8085/895 pg 117
Do	5	Do	1429	Do	79.20	113,177	Do
Graveyard Eid Gah K Adu	4	Do	4096	Do	78.96	323,420	238/3440 pg44
Do	5	Do	4112	Do	75.60	310,867	Do
Total						4,892,015	

Annex-E

[Para1.2.2.30]

Loss to Govt. due to Purchase of Furniture on Higher Rates

(Amount in Rupees)

School	Date	Item	Quantity	Rate paid	Rate of Shan	Diff	Loss
E/S Chowki Gabool	1.12.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	54	5250	3419	1831	98,874
do	do	S Chairs 25x25mm	5	1870	1200	670	3,350
do	do	Exe Chair 25x25mm	1	4500	2500	2000	2,000
do	do	Diice 550x410x1200mm H	1	2670	2100	570	570
P/S Baz wala	7.11.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	16	7738	3419	4319	69,104
do	do	S Chairs 25x25mm	0	1870	1200	670	0
do	do	Exe Chair 25x25mm	2	3398	2500	898	1,796
do	do	Diice 550x410x1200mm H	1	4410	2100	2310	2,310
E/S A Pur	do	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	16	5210	3419	1791	28,656
E/S A Pur	do	Diice 550x410x1200mm H	1	2100	2100	0	0
E/S Azmat Pur	4.12.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	69	5250	3419	1831	126,339
do	do	Diice 550x410x1200mm H	9	2670	2100	570	5,130
do	do	Exe Chair 25x25mm	1	4500	2500	2000	2,000
P/S Bait Moziz	24.12.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	37	5000	3419	1581	58,497
P/S Sialan	12.11.13	do	20	7738	3419	4319	86,380
P/S Bait Mulan Wali	19.11.13	do	23	7738	3419	4319	99,337
P/S Bait Mulan Wali	20.9.13	do	32	7738	3419	4319	138,208
E/S Tibi Arrain	18.11.13	do	15	7738	3419	4319	64,785
do	do	Exe Chair 25x25mm	6	3398	2500	898	5,388
do	do	Diice 550x410x1200mm H	1	4410	2100	2310	2,310
P/S Merani	7.11.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	22	7738	3419	4319	95,018
do	do	Exe Chair 25x25mm	5	3398	2500	898	4,490
P/S Mohib Faqir	30.6.14	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	18	7738	3419	4319	77,742
do	do	Exe Chair 25x25mm	2	3398	2500	898	1,796
P/S Tiba	6.11.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	20	7798	3419	4379	87,580
do	do	Exe Chair 25x25mm	5	3398	2500	898	4,490
do	do	Ex table 1200x600x760mm H	2	7986	3500	4486	8,972
E/S Phulan	18.11.13	Exe Chair 25x25mm	8	3398	2500	898	7,184
do	do	Ex table 1200x600x760mm H	2	7986	3500	4486	8,972
P/S Qundrala	21.10.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	28	7738	3419	4319	120,932
do	do	Ex table 1200x600x760mm H	1	7986	3500	4486	4,486

School	Date	Item	Quantity	Rate paid	Rate of Shan	Diff	Loss
do	do	Exe Chair 25x25mm	4	3398	2500	898	3,592
P/S azim Shah	6.11.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	15	7738	3419	4319	64,785
do	do	Exe Chair 25x25mm	3	3398	2500	898	2,694
do	do	Ex table 1200x600x760mm H	1	7986	3500	4486	4,486
P/S Kahiri	6.11.13	Exe Chair 25x25mm	5	3398	2500	898	4,490
do	do	Ex table 1200x600x760mm H	3	7986	3500	4486	13,458
E/S Panjnand	15.12.13	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	40	5000	3419	1581	63,240
E/S Sial	12.10.13	do	52	4357.5	3419	938.5	48,802
P/S Walvet	18.11.13	do	20	7738	3419	4319	86,380
do	do	Ex table 1200x600x760mm H	1	7986	3500	4486	4,486
do	do	Exe Chair 25x25mm	1	3398	2500	898	898
do	do	Diice 550x410x1200mm H	1	4410	2100	2310	2,310
P/S Murad Pur	30.6.14	3 seater Bench H23" W48" Depth14" Frame pipe 20x20mm 18 gauge	6	9053	3419	5634	33,804
E/S Gagrey Wali	11.11.13	do	17	5250	3419	1831	31,127
do	do	Diice 550x410x1200mm H	5	2670	2100	570	2,850
						Total	1,584,098

Annex-F

[Para1.2.2.32]

**Non Recovery of Excess Transfer of Government Money to Water
User Association**

(Amount in Rupees)

Recovery of Unspent Balance to be Recovered from WUAs in Tehsil Kot Addu from W/Cs Improvement under NPIW & PIPIP w.e.f 2004-05 to 2012-13 Dated 30.06.2014										
W/Cs No	Mouza	Tehsil	Year of Imp:	Amount released to WUA	Amount Certified by PWMC	Total unspent Balance	Income Tax deducted	Net Amount to be recovered	Amount Recovered	Balance Amount
2	3	4	6	5	6	7	8	9(7-8)	10	11(9-10)
44200/L	Patti Khar	Kot Addu	2006-07	757998	689830	68168	2386	65782	41,336	24,446
4775/R	Downa	Kot Addu	2006-07	189868	152750	37118	1299	35819	0	35,819
29400/R	Hinjrai mus.Sh	Kot Addu	2006-07	461076	384895	76181	2666	73515	34,000	39,515
11828/R	P.D.Chokha	Kot Addu	2006-07	646040	623745	22295	780	21515	0	21,515
23700/L	Fatu Mal	Kot Addu	2006-07	434403	354733	79670	2788	76882	50,000	26,882
50803/R	Patti Daya Chokha	Kot Addu	2007-08	409362	388845	20517	718	19799	0	19,799
52065/R	Lal Meer	Kot Addu	2007-08	602490	539370	63120	2209	60911	0	60,911
12610/R	Bait Qaim Wala	Kot Addu	2007-08	322735	297078	25657	897	24760	0	24,760
49378/L	Gujrat	Kot Addu	2012-13	746000	610884	135116	0	135116	115,000	20,116
			Total:-	4569972	4042130	527842	13743	514099	240,336	273,763
Recovery of Unspent Balance to be Recovered from WUAs in Tehsil M/Garh from W/Cs Improvement under NPIW and PIPIP w.e.f 2004-05 to 2012-13 dt 30.06.2014										
W/Cs No	Mouza	Tehsil	Year of Imp:	Amount released to WUA	Amount Certified by PWMC	Total unspent Balance	Income Tax deducted	Net Amount to be recovered	Amount Recovered	Balance Amount
2	3	4	6	5	6	7	8	9(7-8)	10	11(9-10)
40405/R	Nohin Wali	M/Garh	2005-06	2358822	1606692	752130	26324	725806	455806	270,000
5835/L	Essa Bhaba	M/Garh	2005-06	503742	483941	109801	3843	105958	0	105,958
7238/R	Panwar Sh/Budh	M/Garh	2006-07	730116	592940	137176	4801	132375	50000	82,375
8517/R	Dawana	M/Garh	2006-07	486870	422765	64105	2244	61861	39300	22,561
13924/R	Fateh Surani	M/Garh	2006-07	317565	256825	60840	2129	58711	0	58,711
13525/L	Fateh Surani	M/Garh	2006-07	264144	232633	31511	1103	30408	8500	21,908
21900/R	Panjin Wlala	M/Garh	2007-08	496322	396650	99672	3489	96183	12257	83,926
14740/L	G.H. Surani	M/Garh	2007-08	626664	517665	108999	3815	105184	102290	2,894
10000/TL	Rao Baila Sharqi	M/Garh	2007-08	434702	404026	30676	1074	29602	0	29,602
12960/R	Bakhar Noon	M/Garh	2007-08	290774	231210	59564	2085	57479	0	57,479
8860/L	Downa	M/Garh	2007-08	413315	382895	30420	1065	29355	3325	26,030
			Total:-	6923036	5528242	1484894	51972	1432922	671478	761,444
Recovery of Unspent Balance to be Recovered from WUAs in Tehsil Jatoi from W/Cs Improvement under NPIW w.e.f 2004-05 to 2012-13 dated 30.06.2014										

W/Cs No	Mouza	Tehsil	Year of Imp:	Amount released to WUA	Amount Certified by PWMC	Total unspent Balance	Income Tax deducted	Net Amount to be recovered	Amount Recovered	Balance Amount
2	3		4	5	6	7	8	9(7-8)	10	11(9-10)
92200/R	Shehbaz Pur	Jatoi	2011-12	496352	431493	64859	0	64859	62589	2270
				496352	431493	64859	0	64859	62589	2270
Recovery of Unspent Balance to be Recovered from WUAs in Tehsil Alipur from W/Cs Improvement under NPIW w.e.f 2004-05 to 2012-13 dated 30.06.2014										
W/Cs No	Mouza	Tehsil	Year of Imp:	Amount released to WUA	Amount Certified by PWMC	Total unspent Balance	Income Tax deducted	Net Amount to be recovered	Amount Recovered	Balance Amount
2	3		4	5	6	7	8	9(7-8)	10	11(9-10)
13563/L	Nabbi Pur	Ali Pur	2012-13	327660	286530	41130	0	41130	41130	0
				327660	286530	41130	0	41130	41130	0
			G.Total:-	12317020	10288395	2118725	65715	2053010	1015533	1,037,477
4622/R	Mithan Wali	Ali Pur	2013-14			52476				52,476
17400/R	Hamzay Wali	Ali Pur	2013-14			50615				50,615
6640/L	Bunday Shah	Ali Pur	2013-14			36073				36,073
11266/L	Chun Wala	M.Garh	2013-14			3828				3,828
Sub Total										142,992
Grand Total										1,180,469