



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

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

<b>ABBREVIATIONS AND ACRONYMS</b> .....	<b>i</b>
<b>Preface</b> .....	<b>ii</b>
<b>EXECUTIVE SUMMARY</b> .....	<b>iii</b>
<b>SUMMARY TABLES &amp; CHARTS</b> .....	<b>vii</b>
Table 1: Audit Work Statistics .....	vii
Table 2: Audit Observations Classified by Category .....	vii
Table 3: Outcome Statistics .....	viii
Table 4: Irregularities Pointed Out.....	ix
Table 5: Cost-Benefit .....	ix
<b>CHAPTER 1</b> .....	<b>1</b>
1.1 District Government Rajanpur .....	1
1.1.1 Introduction: .....	1
1.1.2 Comments on Budget and Accounts .....	2
1.1.3 Brief Comments on the Status of Compliance of MFDAC Audit Paras of Audit Report 2014-15.....	5
1.1.4 Brief Comments on the Status of Compliance with PAC Directives.....	5
<b>1.2 AUDIT PARAS</b> .....	<b>6</b>
1.2.1 Non Production of Record .....	7
1.2.2 Irregularities & Non Compliance.....	9
<b>ANNEX</b> .....	<b>36</b>
Annex-A .....	37
Annex-B .....	58
Annex-C .....	59
Annex-D .....	60
Annex-E .....	61
Annex-F .....	62
Annex-G .....	63
Annex-H .....	64
Annex-I .....	65
Annex-J .....	66

## **ABBREVIATIONS AND ACRONYMS**

AA	Administrative Approval
ACL	Audit Command Language
B&R	Building & Road
BHU	Basic Health Unit
CDR	Call Deposit Receipt
CLC	Community Literacy Center
CPW	Central Public Works
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DGA	Director General Audit
EDO	Executive District Officer
F&P	Finance and Planning
FCR	Final Completion Report
FD	Finance Department
IPSAS	International Public Sector Accounting Standard
LG&CD	Local Government & Community Development
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MLC	Medical Legal Certificate
MS	Medical Superintendent
NAM	New Accounting Model
OFWM	On Farm Water Management
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PSC	Project Supervisory Consultants
RDA	Regional Director Audit
RHC	Rural Health Center
S&GAD	Services and General Administration Department
THQ	Tehsil Headquarters
TSE	Technical Sanction Estimate
XEN	Executive Engineer

## **Preface**

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

The report is based on audit of the accounts of various offices of the District Government, Rajanpur for the financial year 2014-15. The Directorate General of Audit District Governments Punjab (South), Multan conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**

**Dated:**

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit, District Governments D.G.Khan, a field audit office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Dera Ghazi Khan, Muzaffargarh, Layyah and Rajanpur.

The Regional Directorate has a human resource of 23 including officers and staff constituting 3,930 mandays and the budget amounting to Rs 13.429 million was allocated in audit year 2015-16. The office is mandated to conduct regularity audit (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to relevant stakeholders for taking appropriate actions and measures where required.

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

District Rajanpur is administratively divided into three Tehsils, namely Rajapur, Jampur and Rojhan.

## **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, Rajanpur for the financial year 2014-15, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), D.G.Khan was Rs 4,547.895 million covering one PAO and 134 formations. Out of this, Regional Director Audit (District Governments), D.G.Khan audited an expenditure of Rs 3,217.309 million which, in terms of percentage, is 71% of total auditable expenditure and irregularities amounting to Rs 851.691 million were pointed out. Regional Director Audit planned and executed audit of 30 formations, i.e. 100% achievements against planned audit activities.

Total receipts of the District Government Rajanpur for the financial year 2014-15, were Rs 6.308 million. RDA D.G.Khan audited receipts of Rs 4.598 million which was 73% of total receipts and irregularities amounting to Rs 7.097 million were pointed out.

### **b. Recoveries at the Instance of Audit**

Recovery of Rs 141.118 million was pointed out by Audit out of which Rs 74.543 million was not in the notice of the management before audit. An amount of Rs 0.994 million was recovered and verified during year 2015-16, till the time of compilation of the Report.

However against the total recovery amount of Rs 65.812 million, pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this Report.

**c. Audit Methodology**

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

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

**d. Audit Impact**

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

**e. Comments on Internal Control and Internal Audit Department**

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

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

**f. The key audit findings of the Report:**

- i. There was one case pertaining to nonproduction of record –Rs 30.638 million<sup>1</sup>.
- ii. Irregularities and non compliance amounting to Rs 322.366 million were noted in 25 cases<sup>2</sup>.

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

**g. Recommendations**

PAO / District Government is required to:

- i. Conduct physical stock taking of the fixed and current assets.
- ii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Hold inquiries and fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Make efforts for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control systems and proper implementation of the monitoring systems.
- vi. Take appropriate action against persons held responsible for nonproduction of record and ensure providing record to Audit.
- vii. Rationalize budget with respect to utilization.

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<sup>1</sup>Para 1.2.1.1

<sup>2</sup>Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10, 1.2.2.11, 1.2.2.12, 1.2.2.13, 1.2.2.14, 1.2.2.15, 1.2.2.16, 1.2.2.17, 1.2.2.18, 1.2.2.19, 1.2.2.20, 1.2.2.21, 1.2.2.22, 1.2.2.23, 1.2.2.24, 1.2.2.25



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No.	Description	No.	Expenditure	Receipt
1	Total Entities (PAOs) in Audit Jurisdiction	01	4,547.895	6.308
2	Total formations in audit jurisdiction	134	4,547.895	6.308
3	Total Entities (PAOs) Audited	01	3217.309	4.598
4	Total formations Audited	30	3217.309	4.598
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	322.366
3	Internal controls	-
4	Others	30.638
<b>Total</b>		<b>353.004</b>

**Table 3: Outcome Statistics**

(Rupees in Million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Salary	Non-Salary	Civil Works	Receipts	Total	Total Last Year
1	Total financial outlay	42.300	2,993.940	313.045	1,198.610	6.308	4,554.203	3,722.550
2	Outlays Audited	29.925	2117.997	221.457	847.930	4.598	3221.907*	2,872.416
3	Amount Placed under Audit Observation/ Irregularities Pointed out	7.716	42.412	201.547	94.232	7.097	353.004	406.430
4	Recovery Pointed out at the instance of Audit	-	36.795	7.642	14.278	7.097	65.812	46.878
5	Recovery Accepted / Established at the instance of Audit	-	36.795	7.642	14.278	7.097	65.812	-
6	Recovery realized at the instance of Audit	-	0.994	-	-	-	0.994	-

\* The amount mentioned against Sr. No. 2 in column of "Total" is the sum of expenditure and receipt whereas the total expenditure was Rs 3,217.309 million.

**Table 4: Irregularities Pointed Out**

(Rupees in Million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	256.554
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-
3	Accounting errors (accounting policy departure from NAM <sup>1</sup> , 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	Qualification of weakness of internal control system	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies	65.812
6	Nonproduction of record	30.638
7	Others, including cases of accidents, negligence, non accountal of store etc.	-
<b>Total</b>		<b>353.004</b>

**Table 5: Cost-Benefit**

(Rupees in Million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 2 Table 3)	3,221.906
2	Expenditure on Audit	0.280
3	Recoveries realized at the instance of Audit	0.994
4	Cost-Benefit Ratio	3.550

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

## **CHAPTER 1**

### **1.1 District Government Rajanpur**

#### **1.1.1 Introduction:**

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

The District Government is headed by Zila Nazim/ District Administrator. The District Government shall be competent to acquire, hold or transfer any property, movable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

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

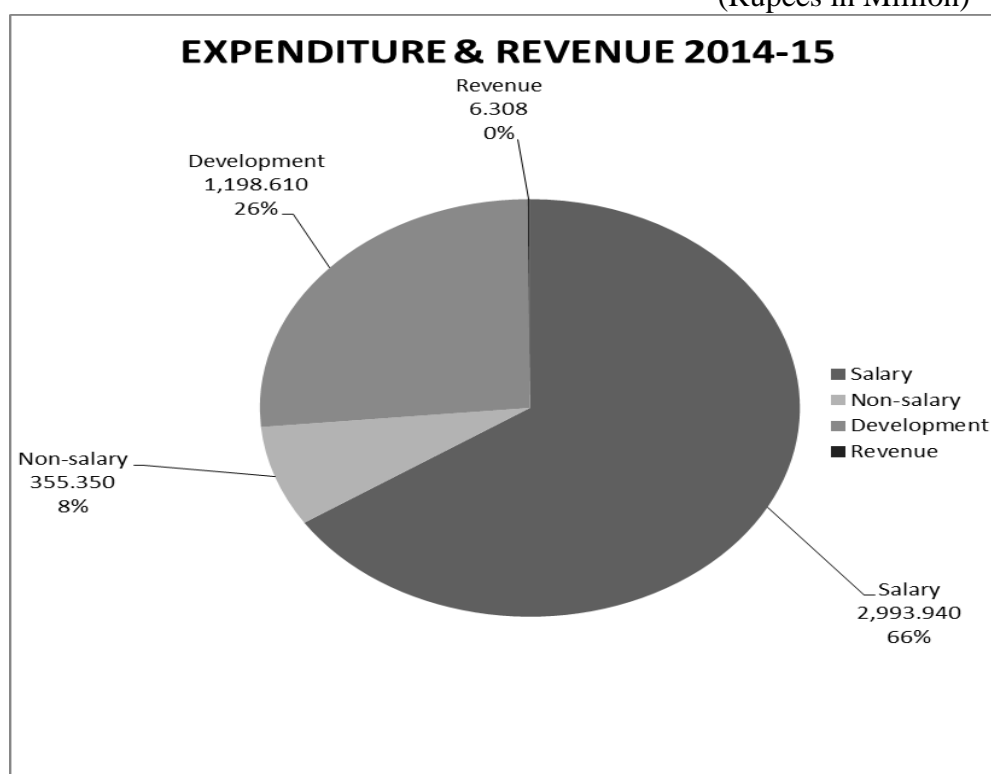
## 1.1.2 Comments on Budget and Accounts

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

(Rupees in Million)

2014-15	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	3,144.115	2,993.940	150.17	4.78
Non-salary	512.38	355.350	157.03	30.65
Development	1,574.34	1,198.610	375.74	23.87
<b>Total</b>	<b>5,230.834</b>	<b>4,547.895</b>	682.94	13.06
<b>Receipt</b>	<b>6.308</b>	<b>6.308</b>		

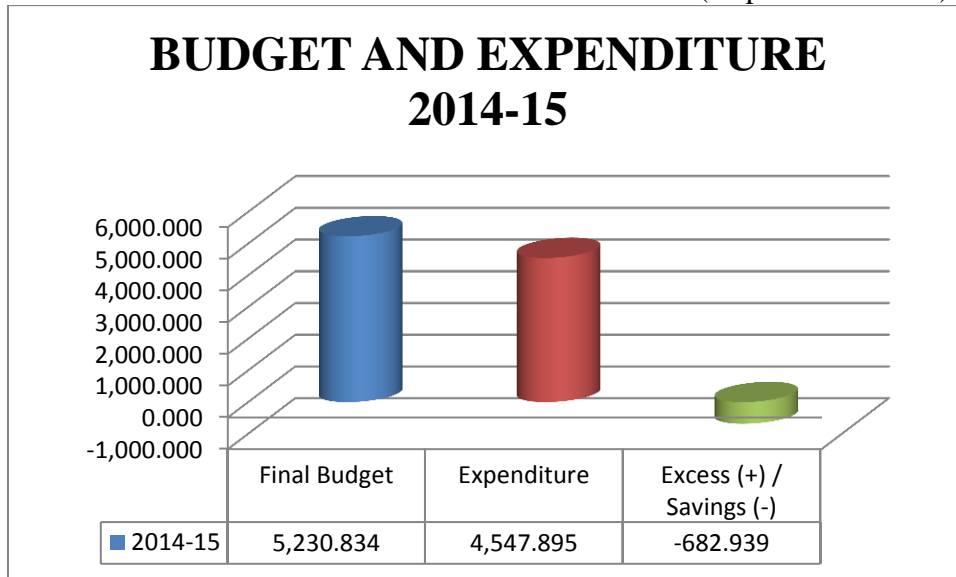
(Rupees in Million)



As per the Appropriation Accounts 2014-15 of the District Government, Rjanpur, total original budget (Development and Non-Development) was Rs 5,049.140 million, supplementary grant of Rs 181.694 million was provided and the final budget was Rs 5,230.834 million. Against the final budget, total expenditure of Rs 4,547.895 million was incurred by the District Government

during 2014-15. A saving of Rs 682.938 million came to the notice of audit due to inefficient financial management in release of budget by EDO (F&P). No plausible explanation was provided by PAO and the management of District Government Rajanpur. (Annex-B)

(Rupees in Million)

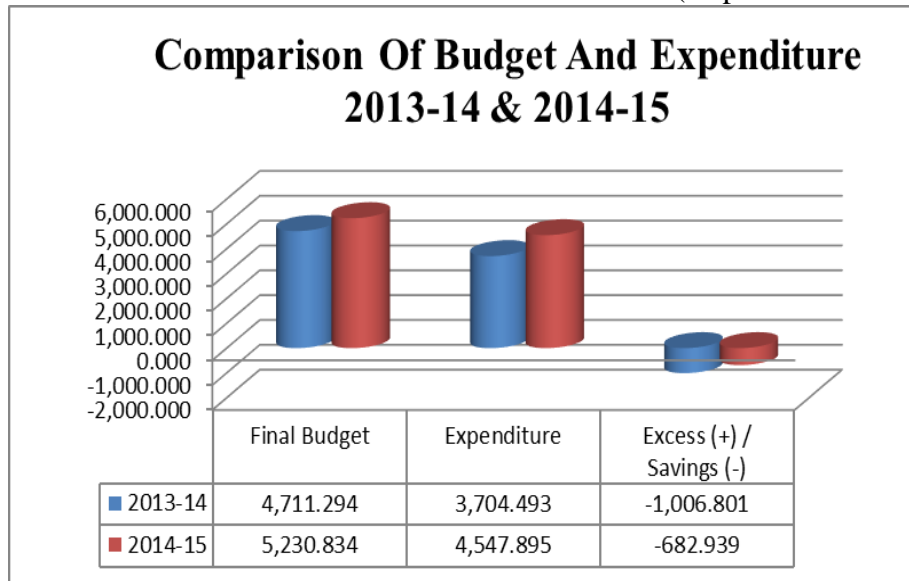


Due to inefficient financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- (i) An amount of Rs 242.872 million (30%) remained unutilized under Grant 36 due to less development activities
- (ii) Excessive budget was blocked by allocating heavy amounts in Grant 10 “General Administration” which resulted in saving of Rs 53.176 million (45%).

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

(Rupees in Million)



There was 10% and 19% increase in Budget Allocation and Expenditure respectively while there were overall savings of Rs 682.939 million during 2014-15.

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

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

### **1.1.4 Brief Comments on the Status of Compliance with PAC Directives**

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

#### **Status of Previous Audit Reports**

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

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



## **1.2 AUDIT PARAS**

## **1.2.1 Non Production of Record**

### **1.2.1.1 Nonproduction of record – Rs 30.638million**

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, the 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”.

DDOs of various departments did not produce record of expenditure of Rs 30.638 million incurred during 2014-15 under different objects / codes of classification. (Annex-C)

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

Legitimacy of expenditure amounting to Rs 30.638 million could not be ascertained due to non production of record.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, Dy.DEO (EE-W) Rojhan, SMO RHC Fazilpur, SMO RHC Muhammadpur and MS THQ Hospital Jampur did not attend the meeting. The other DDOs replied that the record was available which would be produced at the time of next audit. The reply was not tenable as the record was not provided for verification. DAC directed to provide the record complete in all respect within a month. No progress was intimated to Audit till the finalization of this Report.

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

[AIR Paras:12,11,13,8,11,5,2,24,10,14,8,3,6,3,8,11,14,1]

## **1.2.2 Irregularities & Non-Compliance**

### 1.2.2.1 Unauthorized purchase of medicines through rate contract- Rs 99.175 million

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

Following DDOs of Health Departments purchased medicines valuing Rs 99.175 million through rate contract finalized by the EDO (Health) out of regular budget in violation of above quoted instructions.

(Rupees in Million)

Sr. No.	DDO	Year	Amount
1	EDO (Health)	2014-15	48.765
2	MS DHQ Hospital		13.206
3	MS THQ Hospital Rojhan		8.898
4	SMO RHC Fazilpur	2013-15	3.923
5	SMO RHC Kotmithan		5.932
6	SMO RHC Muhammad Pur		3.519
7	SMO RHC Bangla Icha		2.636
8	THQ Hospital Jampur	2014-15	12.296
Total			99.175

Audit is of the view that due to weak internal controls, medicines were purchased in violation of the Government instructions.

Procurement of medicines at rate contract resulted in unauthorized expenditure of Rs 99.175 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs, except MS DHQ Hospital, did not attend the meeting. MS DHQ Hospital replied that the purchases were made on the instruction of EDO (Health). The reply was not tenable as violation of the Government instruction was not justified. DAC directed to get the matter regularized from competent authority. No progress was intimated to Audit till the finalization of this Report.

Audit recommends fixing of responsibility besides regularization of expenditure from the competent authority under intimation to Audit.

[AIR Paras:1,9,2,6,10,3,5,6]

### **1.2.2.2 Unauthorized enhancement of administrative approval and re-appropriation of funds – Rs 57.536 million**

According to the Government of Punjab, Planning and Development Department letter No.12(2) RO(Coord)P&D/2010 dated 31.5.2010, the administrative approval could not be enhanced without prior approval of P&D Department. Further as per Paras 2.6, 2.7, 2.12, 2.82 and 2.86 of B & R Code read with Finance Department letter No. FD(FR)11-89 dated 27.03.1990, no change in specification and quantities approved in administrative approval and technical sanction is allowed without approval of the authority accorded technical sanction.

Following seven schemes were administratively approved and technically sanctioned by the DO (Roads) for the cost of Rs 48.562 million. Later on the administrative approval and TS estimate was revised with major modification in scope of the work and enhanced to Rs 57.536 million during 2014-15 without approval of the Planning and Development Department.

(Rupees in Million)

<b>Sr. No.</b>	<b>Name of work</b>	<b>Original Cost</b>	<b>Revised Cost</b>
1	Construction of Metalled Road from Mirren Pur Road Dera Dildar to Basti Shah Nawaz Khan Mazari	6.066	8.317
2	Construction of M/R from Hazarat Wala Road to Basti Rasheed Jhurrar	3.926	4.218
3	Rehabilitation/Improvement of M/R from Indus Highway zahid Road to Rojhan City	20.100	23.127
4	Construction of retaining wall /wing wall Bridge near Kashmir Point Rajanpur	1.200	2.289
5	Construction of M/R from Dars Ali-Ul-Murtaza Sahan Wala to Janaza Gah Near House Malik Tariq Saeed.	2.115	2.721
6	Rehabilitation/improvement of M/R from Malik Hazoor Bakhsh Dina to Basti Malik Mukhtar Nawaz	2	2.493
7	Rehabilitation/improvement of M/R from Qabool Chowk to Harrand	13.155	14.371
<b>Total</b>		<b>48.562</b>	<b>57.536</b>

Audit is of the view that due to weak internal control, cost of schemes was enhanced without approval of competent authority.

Expenditure of Rs 57.536 million without approval of authority resulted in unauthorized payment.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that all the payments were made on the basis of Administrative Approval. Reply was not tenable as the Government instructions were not observed before execution of schemes. Committee directed to get the matter regularized from the competent authority. No progress was intimated to Audit till the finalization of this Report.

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

[AIR Para:16]

### **1.2.2.3 Irregular payment in cash – Rs 38.865 million**

According to Finance Department letter No. 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 to suppliers of Rs 38.865 million in cash during 2014-15 instead of crossed cheque which resulted in irregular payment.

(Rupees in Million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	DCO	23.754
2	DO(Civil Defence)	2.362
3	DO(Livestock)	2.547
4	Dy.DEO (EE-W) Rajanpur	4.259
5	Dy.DEO (EE-W) Rojhan	0.892
6	MS DHQ Hospital	1.909
7	SMO RHC Muhammad Pur	0.617
8	Dy.DEO (EE-M) Rojhan	0.638

<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
9	DEO (SE)	1.887
<b>Total</b>		<b>38.865</b>

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

Irregular procedure of payment resulted in doubtful expenditure amounting to Rs 38.865 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DO(Livestock), SMO RHC Muhammad Pur and Dy.DEO(EE-W) Rojhan did not attend the meeting. The other DDOs replied that the payments were made as per requirement of the suppliers. The reply was not tenable as the violation of rule was not permitted. DAC directed to get the matter regularized from competent authority. No progress was intimated to Audit till the finalization of this Report.

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

[AIR Paras:12, 8,7,9,7,20,14,13,11]

#### **1.2.3.4 Overpayment due to irregular drawl of Adhoc Relief Allowance - Rs 19.301 million**

According to the Government of the Punjab Finance Department Notification No.FD.PC.40-04/12 dated 17.04.2012, 50% Adhoc Allowance 2010 will also not be admissible to the employees of Health Department who are beneficiary of Health Sector Reform Allowance and Health Professional Allowance. However the overpayment drawn till 17.4.2012 will not be recovered in good faith.

Under the administrative control of Health Department following employees were drawing the above quoted allowances which becomes equal to or more than the basic pay of the scale. At the same time they were also drawing the 50% adhoc allowance 2010 irregularly and resultantly overpayment of Rs 19.301 million was made.



(Amount in Rupees)

Sr. No.	DDOs	No. of Employees	Period	Amount
1	EDO (Health)	1	17.04.12 to 30.6.15	259,403
2	MS DHQ Hospital	26		6,133,620
3	MS THQ Hospital Rojhan	21		2,935,776
4	SMO RHC Fazilpur	7		1,006,240
5	SMO RHC Kotmithan	8		1,259,290
6	SMO RHC Muhammad Pur	10		1,559,292
7	SMO RHC Bangla Icha	2		643,851
8	MS THQ Hospital Jampur	31		5,503,615
<b>Total</b>				<b>19,301,087</b>

Audit is of the view that due to weak financial controls and negligence of health department, overpayment in shape of Adhoc Relief Allowance was made to employees.

Unauthorized payment of Inadmissible Allowance resulted in loss to the Government amounting to Rs 19.301million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs except MS DHQ Hospital did not attend the meeting. MS DHQ Hospital replied that the recovery had been started. DAC directed to ensure the recovery within six months. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 19.301 million from concerned besides fixing of responsibility against the concerned under intimation to Audit.

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

#### **1.2.2.5 Non-recovery of departmental charges from deposit work of sugar cess-Rs 11.487 million**

According to appendix-V of C.P.W code, departmental charges @ 17% should be recovered from the agency for which work was to be carried out. It includes 14 ½ % establishment charges, 1 ½ % charges of tools and plants and 1 % audit and accounts charges

DO (Roads) executed the schemes costing Rs 67.576 million from Sugar cess fund as deposit work but 17% departmental charges amounting to Rs 11.487

million were not recovered from sugar cess authorities. Detail of schemes is as under.

(Rupees in Million)

Sr. No.	Name of the Scheme	T.S Amount	17% Departmental Charges
1	Construction of metalled road from Bait Sountra to Ginnue Creek (length = 1.00 Km) (2009-10).	17.175	2.920
2	Rehabilitation / Improvement of metalled road from Noor Pur to Ejaz Model Public School Length = 1.00 Km	10.072	1.712
3	Widening / Improvement 10' to 12' of metalled road from Basti Ahmad Yar Khan to Diesel Agency Mustafa Khan Gopang Length = 4.10 km	22.251	3.783
4	Construction of Brick Paved Service road along Indus Highway from Km No. 9 to 13 K.m front of Indus Sugar Mills Length = 4.00 km.	17.529	2.979
5	Rehabilitation / Improvement of metalled road from Basti Sharif Poly to Basti Kalo Arrain length = 1.00 Km	0.549	0.093
<b>Total</b>		<b>67.576</b>	<b>11.487</b>

Audit is of the view that due to weak internal controls, the departmental charges were not recovered.

Non recovery of departmental charges of Rs 11.487 million resulted in loss to the Government.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that all the payments were made on the basis of TS estimate. Reply was not justified as the sanctioning authority did not include the Departmental Charges in violation of rules. DAC directed to take up the matter with sugar cess authority. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 11.487 million besides fixing of responsibility against the concerned under intimation to Audit.

[AIR Para: 17]

### 1.2.2.6 Irregular award of contracts with defective advertisement – Rs 11.404 million

According to Rule 13(1) of PPRA Rules 2014, the procuring agency may decide the response time for receipt of bids or proposals (including proposals for pre-qualification) from the date of publication of an advertisement or notice, keeping in view the individual procurement's complexity, availability and urgency. However, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

District Officer (Roads) did not advertise the tenders for works of 04 development schemes worth Rs 11.404 million during 2014-15 on PPRA's website. The works were allotted on the basis of advertisements made in local newspapers to avoid fair competition. Further as per advertisement the response time for receipt and opening of bids was less than fifteen days, which resulted in violation of above Rule.

(Rupees in Million)

Sr. No.	Scheme	Advertisement Date	Tender opening date	T.S
1	Construction of Metalled road from Dajal road to Masjid Allah-o- Akber Jahagir Colony	06-06-2015	11-06-2015	2.790
2	Rehabilitation / Improvement of Metalled road from Kot Mithan road Qadra Canal to Basti Chaudhry Muhammad Akbar	06-06-2015	11-06-2015	1.900
3	Rehabilitation / Improvement of Metalled road from Kotla Naseer to Kot Mithan	06-06-2015	11-06-2015	2.992
4	Construction / Rehabilitation of Metalled road from Rajanpur Aqil Pur road to the Government Boys High School No.	06-06-2015	11-06-2015	3.722
<b>Total</b>				<b>11.404</b>

Audit is of the view that due to weak internal controls, irregular tendering process was adopted by the department.

Irregular invitation of tender resulted in uneconomical expenditure of Rs 11.404 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that the tenders were called in urgency. DAC directed to get the expenditure regularized from the competent authority. No progress was intimated to Audit till the finalization of this Report.

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

[AIR Para:19]

#### **1.2.2.7 Irregular expenditure on purchase of medical equipment – Rs 11.295 million**

According to Rule 10 of PPRA, Rules 2014, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage. Further according to Rule 15.4 of PFR Vol-I, all materials received should be examined, counted, measured and weighed as the case may be when delivery is taken and the same should be kept in charge of a responsible Government servant.

Executive District Officer (Health) purchased medical equipment worth Rs 11.295 million during 2014-15. Scrutiny of the record revealed that no technical scrutiny committee was constituted for technical evaluation of bids and thereafter to check the supplies that the same was as per advertisement. Without technical scrutiny of bids and technical inspection of the supplies expenditure could not be considered legitimate. (Annex-D)

Audit is of the view that due to weak internal controls, payments were made without any technical reports.

Payment without proof of its specification resulted in irregular expenditure of Rs 11.295 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO did not attend the meeting.

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

[AIR Para:4]

#### **1.2.2.8 Irregular expenditure without advertisement–Rs 11.002 million**

According to Rule 9 of Punjab Procurement Rules 2014, 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.

DDOs of various departments purchased different items valuing Rs 11.002 million during 2013-15 without advertisement. The proposed procurement was neither advertised in advance on the PPRA's website nor in two national newspapers. The officers incurred the expenditure on quotations basis by splitting the bills to avoid sanction of the competent authority. (Annex-E)

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 of Rs 11.002 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, MS THQ Hospital Jampur, SMOs Fazilpur, Muhammadpur and Bangla Iccha did not attend the meeting. Other DDOs replied that the purchases were made on emergency basis. DAC directed to get the matter regularized from competent authority. No progress was intimated to Audit till the finalization of this Report.

Audit recommends fixing of responsibility against the officer concerned for procurement of stores without observing the procurement rules besides regularization from competent authority under intimation to Audit.

[AIR Paras:6,4,2,4,16,10,16,9,2,1]

### **1.2.2.9 Non deposit of the Government receipts – Rs 7.097 million**

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

Officers of various Departments failed to recover the Government revenue amounting to Rs 7.097 million on account of Ambulance Charges, MLC fee, tender money, License fee, penalty challans, forest fines and professional tax during 2014-15, but did not deposit the same into the Government Treasury. (Annex-F)

Audit is of the view that due to weak internal controls, the Government receipts were not deposited.

Non deposit of Rs 7.097 million resulted in loss to the Government.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs replied that compliance would be shown at the time of next meeting. DAC directed to ensure the deposit within a month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 7.097 million besides fixing of responsibility against the concerned under intimation to Audit.

[AIR Paras:28,18.14,10,9,8,9,6,2,4,1,12,18]

### **1.2.2.10 Payment of inadmissible Conveyance Allowance during leave/vacation – Rs 6.341 million**

According to Rule 1.15 of the Punjab Traveling Allowance Rules 1976 stipulates that, conveyance allowance is not admissible during the period of leave of any kind or vacations.

DDOs of various Departments allowed conveyance allowance to the employees who were on leave with full pay (LFP) / availed winter vacation during 2014-15, which resulted in overpayment of Rs 6.341 million. (Annex-G)

Audit is of the view that due to weak internal controls and negligence the unauthorized payment was made.

Unauthorized payment of Rs 6.341 million resulted in loss to the Government.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs replied that the recovery had been started from the pay of the employees. DAC directed to ensure the recovery within a month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 6.341 million besides fixing of responsibility against the officer concerned under intimation to Audit.

[AIR Paras:2,3,2,3,3,6,11,1,3,1]

### **1.2.3.11 Unauthorized appointments without prescribed qualification—Rs 5.617 million**

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

Following Officers of Education Departments appointed teachers as PTC without observing the basic / requisite qualification i.e. F.A / F.Sc. which resulted in unauthorized appointments and payment of salaries worth Rs 5.617 million during the period.

(Amount in Rupees)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Designation</b>	<b>Prescribed qualification</b>	<b>Qualification of the employees</b>	<b>Period</b>	<b>Amount</b>
1	Dy.DEO (EE-W) Rajampur	PST	FA / FSc. + PTC	Matric. + PTC	12.02.1997 to 30.06.2015	1,203,431
2	Dy.DEO (EE-M) Jampur	PST	FA / FSc. + PTC	Matric. + PTC	12.02.1997 to 30.06.2015	1,075,244

Sr. No.	DDOs	Designation	Prescribed qualification	Qualification of the employees	Period	Amount
3	Dy.DEO (EE-w) Jampur	PST	FA / FSc. + PTC	Matric. + PTC	18.2.1997 to 30.06.15	938,382
4	EDO Education	Skill teacher	Matric. + skill diploma	Matric.	01.01.2014 to 30.12.2014	2,400,000
<b>Total</b>						<b>5,617,057</b>

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

Irregular appointment in violation of the Government instructions resulted in unauthorized payment of Rs 5.617 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, Dy. DEO (EE-M) did not attend the meeting. Other DDOs replied that the appointments were made on the basis of prevailing instruction. Reply was not justified as the rules were not observed while making the appointments. DAC directed to get the matter regularized from competent authority. No progress was intimated to Audit till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned for making unauthorized appointments, besides regularization of the same from the competent forum under intimation to Audit.

[AIR Paras:7,1,18,8]

#### **1.2.2.12 Purchase of medicines on higher rates than adjacent districts- Rs 5.591 million**

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



Following DDOs of Health Department purchased medicines through rate contract during 2014-15. Medicines were purchased on higher rates as compared to the adjacent District in the same financial year for the same articles of medicine which resulted in overpayment of Rs 5.591 million.

(Rupees in Million)

Sr. No.	DDOs	Overpayment
1	EDO (Health)	0.761
2		3.223
3	MS DHQ Hospital	0.263
4	MS THQ Hospital Jampur	0.279
5	MS THQ Hospital Rojhan	0.764
6	SMO RHC Muhammadpur	0.221
7	SMO RHC Kotmithan	0.080
<b>Total</b>		<b>5.591</b>

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

Purchase of medicine on higher rate, resulted in loss of Rs 5.591 million to the Government.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs, except MS DHQ Hospital, did not attend the meeting. MS DHQ Hospital replied that the purchases were made by the EDO (Health). The reply was not tenable because all the purchases were made by the MS DHQ Hospital. DAC directed the DDOs to take up the matter with the EDO (Health) for recovery. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 5.591 million besides fixing of responsibility against the concerned under intimation to Audit.

[AIR Paras:2,5,26,22,8,2,4]

### **1.2.2.13 Unauthorized splitting of works – Rs 4.965 million**

According to Para 2.77 of PWD code, work cannot be split into groups, if urgency so demands then the sanction of the Chief Engineer is must and the

acceptance of tender rest with the authority who is competent to accept the tender of the scheme as a whole in case of each group also

DO (Buildings) splitted single scheme valuing Rs 4.965 million into two schemes during 2014-15 for which administrative approval and technical sanction was given within a period of one month to avoid sanction from higher authority.

(Amount in Rupees)

Sr. No.	Name of Scheme	Letter No.	Amount
1	Rehab./improvement of District Government complex Rajanpur	9597/CB dated 18.05.2015	2,898,352
2	Rehab./raising of B/wall at District Complex Rajanpur, farooq	9774/CB dated 10.06.2015	2,066,561
<b>Total</b>			<b>4,964,913</b>

Audit is of the view that due to weak internal controls, the Government instructions were not followed.

Non observance of the Government instructions resulted in incurrence of unauthorized expenditure amounting to Rs 4.965 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that all the payments were made on the basis of Administrative Approval. Reply was not tenable as the rules were not observed. DAC directed to get the expenditure regularized from competent authority. No progress was intimated to Audit till finalization of this Report.

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

[AIR Para:23]

#### **1.2.2.14 Unauthorized purchase of vehicles without tenders - Rs 4.625 million**

According to Rule 12 of PPRA 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations. The procurement exceeding two million rupees shall be advertised

on the website of the Authority, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

Executive District Officer (Education) made payment of Rs 4.625 million to Suzuki Multan Motor on account of purchase of vehicles. Scrutiny of relevant record revealed that the purchases were made on quotation basis without tender advertisement and without declaring the old vehicles unserviceable. Further technical inspection of such purchases was not carried out. The detail is below:

(Amount in Rupees)

Vehicle	Qty	Price	Total Amount
Suzuki Bolan VX	3	695,000	2,085,000
Suzuki Mehran VXR EII	4	635,000	2,540,000
<b>Total</b>			<b>4,625,000</b>

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

Procurement in violation of the Government Rules resulted in unauthorized expenditure amounting to Rs 4.625 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that the purchase was made against the sole brand approved by the Education Department. The reply was not justified as in the approval, it was directed to observe all codal formalities. DAC directed to get the matter clarified from PPRA in such case. No progress was intimated to Audit till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned besides regularization of expenditure from the competent authority under intimation to Audit.

[AIR Para:4]

#### **1.2.2.15 Overpayment on account of basic pay – Rs 3.528 million**

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

Service book of the teachers under the administrative control of Deputy District Education Officer (EE-M) and (EE-W) Jampur revealed that the services of the said teachers were regularized w.e.f. 19.10.2009, but the basic pay was not fixed on the initial stage of their respective pay scale. Due to non fixation of pay, the Government had to sustain loss to the extent of Rs 3.528 million. The detail is given as below.

(Amount in Rupees)			
Sr. No.	DDOs	Period	Amount
1	Dy.DEO (EE-M) Jampur	01.11.09 to 30.6.15	1,039,040
2	Dy.DEO (EE-W) Jampur		2,489,480
<b>Total</b>			<b>3,528,520</b>

Audit is of the view that due to weak internal control and negligence of Education authorities, overpayment on account of pay was made to employees.

Overpayment of pay resulted in loss to the Government amounting to Rs 3.528 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, Dy. DEO (EE-M) Jampur did not attend the meeting. Dy. DEO (EE-W) Jampur replied that the recovery had been started. DAC directed to ensure the recovery within three months. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 5.328 million besides fixing of responsibility against the person concerned under intimation to Audit.

[AIR Paras:2,1]

#### **1.2.2.16 Wasteful expenditure on construction of road without NOC from railways - Rs 3.106 million**

According to Rule 2.22 of B&R Code, whenever the alignment of a new road, drain, pipe-line or sewer, etc. passes close to, or involves any alteration to or diversions of pre-existing railways or canals or interfere with any works or land appertaining to the same, the written acceptance of the authorities in charge of such railways or irrigation work to the proposals involved by the construction of the new road, drain, pipe-line or sewer, etc., must invariably be obtained

before any work thereon is put in hand and copy of such concurrence be attached with the estimate.

DO (Roads) surveyed, technically sanctioned the estimate and executed the schemes "Construction of M/R from Basti Bismillah to Government Poly Technical college" linking two vicinities divided by railway line. As per detailed estimate after RD-750 there was a proposed railways crossing and out of total cost of Rs 7,306,142, an amount of Rs 4,200,000 was allocated and also included in TS estimate for railways crossing. The road from RD 00-750 & RD 800-1500 was executed and paid accordingly vide MB # 779/9678 page 66-73 for Rs 3,106,142 during 2014-15. However Pakistan Railways did not grant the approval for construction of railways crossing by replying the same was not as per railways policy. So the execution of road work on both sides of railway line without railways crossing resulted in wastage of the Government Funds.

Audit is of the view that due to weak internal controls, the NOC from the Pakistan Railways was not obtained.

Non observance of rules and non obtaining of NOC resulted in wasteful expenditure of Rs 3.106 million

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that scheme was executed on the basis of Administrative Approval. Reply was not justified as the Departmental rules were not followed before initiating the schemes. DAC directed to investigate the matter for fixing of responsibility. No progress was intimated to Audit till the finalization of this Report.

Audit recommends fixing of responsibility beside regularization of the expenditure under intimation to Audit.

[AIR Para:1]

#### **1.2.2.17 Doubtful purchase of I.T equipment - Rs 3.091 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.

Executive District Officer (Education) made payment of Rs 3.091 million on account of purchase of computer tables, chairs and UPS during 2014-15. Scrutiny of relevant record revealed that the purchases were doubtful because the supplier bills were dateless, without supply order number and the receiving of equipment was on the white paper and in most cases date of receiving and stamp was not available on receiving of equipment. The detail is as below:

(Amount in Rupees)

Sr. No.	Document	Date	Items	Amount
1	5100163236	23.06.2015	Computer Chair	636,350
2	5100183339	25.06.2015		597,190
3	1904783278	24.06.2015		122,375
4	5100165233	23.06.2015	Table, USB, UPS	748,000
5	5100227245	25.06.2015		802,000
6	1904748776	24.06.2015		185,000
<b>Total</b>				<b>3,090,915</b>

Audit is of the view that due to weak internal controls, payments were made without scrutiny of records/ bills.

Payment without formal record resulted in doubtful expenditure amounting to Rs 3.091 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that purchases were made after observing all codal formalities. The reply was not tenable as the shortcomings pointed out by audit were not addressed. DAC directed the EDO (Health) to enquire the matter and report within a month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends inquiring besides responsibility be fixed on the persons at fault under intimation to Audit.

[AIR Para:7]

### **1.2.2.18 Unauthorized withdrawal of allowances - Rs 3.018 million**

According to the Government of Punjab, Health Department PMU,PHSRA NO.PMU/PSRP/G.1-06/61/1770-340, dated 16.03.2007, the doctors and other staff posted at RHC & BHU and performing duties somewhere else, will not be entitled to Health Sector Reform Allowance. Further, vide letter

No. PO (P&E-I)19-113/2004(V) dated 10.3.2007, the Specialist Doctors drawing HSR allowance will be allowed only hospital based practice after duty hours. And as per Finance Department Notification No.SOX (H-I) 6-91 2004-1 dated 14-07-2008, Health Sector Reforms Allowance is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Further according to Letter No. SO. (WMO)MISC-/Allowance/10 dated 17-08-2010 issued by the Health Department Government of the Punjab, all the staff who are undergoing their post grade training should be given Basic Salary and Regular Allowances.

One hundred and fourteen (114) officers and staff under the administrative control of EDO (Health) drew Health Sector Reform Allowance, Practice Compensatory Allowance and Conveyance Allowance amounting to Rs 3.018 million, while working at other than actual place of posting, on leave, going on training, having private practice or posted where the said allowance was not admissible. The employees were not entitled to draw the said allowances. (Annex-H)

Audit is of the view that due to weak financial controls, unauthorized allowances were paid.

Payment of inadmissible allowances resulted in loss to the Government amounting to Rs 3.018 million.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs, except MS DHQ Hospital, did not attend the meeting. MS DHQ Hospital replied that recovery had been started. DAC directed to ensure the recovery within six month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 3.018 million besides fixing of responsibility against the person concerned under intimation to Audit.

[AIR Para:27,11,11,13,16,1,3,1,10,11,12,3,7]

#### **1.2.2.19 Recovery of House Rent and Conveyance Allowances – Rs 2.987 million**

According to Finance Division OM No.F.3 (1)-R.5/90 dated 18.11.1990 employees not residing within their work premises are entitled to the conveyance

allowance. Further according to the Government of Punjab, Finance Department letter NO. FD (M-I) 1-15/82-P-I, dated 15-06-2000, a Government servant shall pay house rent allowance whether he lives there or not in case of availability of designated residence in the work premises.

DDOs of Health and Agriculture departments allowed payment of Rs 2.987 million on account of House Rent Allowance and Conveyance Allowance to the employees, who were either residing within work premises or had designated residences. (Annex-I)

Audit is of the view that due to weak financial controls, unauthorized Conveyance Allowance and House Rent Allowance were paid to employees.

Grant of inadmissible allowances of Rs 2.987 million resulted in loss to the Government.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs, except MS DHQ Hospital, did not attend the meeting. MS DHQ Hospital replied that recovery had been started. DAC directed to ensure the recovery within six month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 2.987 million besides fixing of responsibility against the concerned under intimation to Audit.

[AIR Paras:25,17,18,5,8,7,9,2,14,4,5,11,13,2]

#### **1.2.2.20 Un-authorized expenditure on provision of luxury items – Rs 2.943 million**

According to the Government of Punjab, Communication and Works Department letter No. SOB-I (C&W) 5-1/2008 dated 07.07.2008, Chief Minister has been please 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 toward providing facilities toward public welfare.

DO (Buildings) technically sanctioned and executed the fixing of luxury item i.e. fixing of granite tile and Marble Ziarat White tiles in different places in



the buildings instead of utilization of funds amounting to Rs.2.943 million towards providing facilities of public welfare. The detail is given below:

(Amount in Rupees)

Sr. No.	Name of Scheme	MB No.	Quantity	Rate of applied	Amount of recovery
1	Const. of EDO (Agriculture) Office Rajanpur	5028/4294 Granite tiles	844 Sft	230	194,120
2	Provision of missing facilities at Darbar Hazrat Khawaja Noor Muhammad Naro Wala, Haji Pur Sharqi	3060/ 3375 (Ziarat white tile)	14938 Sft	172 P.Sft	2,569,336
3		Granite tile	1255 Sft	143 P.Sft	179,465
<b>Total</b>					<b>2,942,921</b>

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

Non observance of the Government instructions resulted in unauthorized expenditure of Rs 2.943 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that all the payments were made on the basis of TS estimate. The reply was not justified as government instructions were not observed. DAC directed to get the expenditure regularized from competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing of responsibility against the persons under intimation to Audit.

[AIR Para:30]

#### **1.2.2.21 Non-supply of medicines and non black listing of defaulting suppliers - Rs 2.930 million**

According to Para 10 of agreement “(i) Wherein the supplier fail to make deliveries as per purchase order and within the stipulated time frame specified in the Schedule of Requirement, the Contract to the extent of non-delivered portion of supplies shall stand cancelled. (ii) After the cancellation of the Contract no supplies shall be accepted and the amount of Performance Guaranty / Security to

the extent of non-delivery of supplies shall be forfeited. (iii) If the firm fails to supply the whole consignment and is not able to deliver to any district, the entire amount of performance guaranty / security shall be forfeited to the Government Account and the firm shall be blacklisted for a minimum period of two years for future supply”.

Following DDOs of Health department issued supply orders to different suppliers for supply of medicines on rate contract finalized by EDO (Health) valuing Rs 2.930 million during 2014-15, but same were not supplied. Neither security deposit amounting to Rs 292,979 was forfeited nor was action taken for black listing of the supplier.

(Amount in Rupees)

Sr. No.	DDOs	Period	Amount	Security Deposit
1	MS THQ Hospital Rojhan	2014-15	881,000	88,100
2	EDO (Health)		242,592	24,259
3	MS DHQ Hosital		1,806,200	180,620
<b>Total</b>			<b>2,929,792</b>	<b>292,979</b>

Audit is of the view that due to weak internal controls, neither the medicine were received nor the security deposit was forfeited.

Non supply of medicines valuing Rs 2.929 million deprived the public from the basic health facilities.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, EDO (Health) did not attend the meeting. MS DHQ Hospital and MS THQ Hospital Rojhan replied the rate contract was finalized by the EDO (Health) and all the security deposit was with him. The reply was not tenable as the DDOs did not take proper action for black listing of firms. DAC directed the DDOs to approach EDO (Health) for forfeiture of securities and black listing of defaulter suppliers. No progress was intimated to Audit till the finalization of this Report.

Audit recommends fixing of responsibility against the officer concerned besides recovery and black listing of default suppliers under intimation to Audit.

[AIR Paras:5,6,22]

### 1.2.2.22 Non-recovery of penal rent from the unauthorized occupants of the Government residences - Rs 2.051 million

According to the Government of the Punjab Finance Department (Monitoring Wing) Notification No.FD(M.1)1-15/82-P-J dated 15/01/2002 and Government of Punjab allotment policy at district level dated 10/2002, a Government servant occupying a house un-authorisedly and illegally be charged penal rent @ 60% of his basic salary. According to the Government of the Punjab Finance Department letter No. SO(W) Misc.-93 dated 05.11.1993, in order to discourage unauthorized occupation of the Government residential buildings, penal rent @ 60% of pay is recoverable from the un-authorized occupants.

Following DDOs of Health Department failed to recover penal rent amounting to Rs 2.051 million from unauthorized persons occupying the hospital residences.

(Amount in Rupees)

Sr. No.	DDOs	Period	Amount
1	MS THQ Hospital Jampur	2014-15	453,600
2	SMO RHC Kotmithan	2013-15	1,314,000
3	SMO RHC Muhammadpur		284,112
<b>Total</b>			<b>2,051,712</b>

Audit is of the view that due to weak internal controls, penal rent was not recovered from persons occupying the Government residences.

Non recovery of penal rent amounting to Rs 2.051 million resulted in loss to the Government.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs did not attend the meeting.

Audit recommends recovery of Rs 2.052 million besides fixing of responsibility against the concerned under intimation to Audit.

[AIR Paras:17,3,20]

### **1.2.2.23 Unauthorized payment of Conveyance Allowance – Rs 1.620 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 the Government vehicle/pick & drop will not be allowed conveyance allowance.

DDOs of various departments allowed Conveyance Allowance of Rs 1.620 million during 2014-15, to the employees. Conveyance Allowance was allowed to the employees to whom vehicle / motor cycles were allotted and POL was also paid from the Government account. (Annex-J)

Audit is of the view that due to weak financial controls, unauthorized allowance was paid.

Payment of unauthorized conveyance allowance to officials amounting to Rs 1.620 million resulted in loss to the Government.

The matter was reported to the DCO and DDOs concerned in November, 2015. In the DAC meeting held during December, 2015, DDOs replied that the recovery was under process. DAC directed to recover the amount within six months. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 1.620 million besides fixing of responsibility against the concerned under intimation to Audit.

[AIR Paras:5,4,9,9,6,3,4,2,1,11,7,27]

### **1.2.2.24 Overpayment due to non deduction of shrinkage – Rs 1.503 million**

According to the direction in chapter 3 of MRS “Earthwork (Excavation and Embankment)” for Earth Work (Excavation & Embankment at Serial No. 2(b), deduction for settlement from the bank measurement when the earth work is done by machines, deduction of shrinkage between 3% to 6% should be agreed to with the contractor.

DO (Roads) did not deduct shrinkage of earthwork between 3% to 6% from contractors’ bills during 2014-15 against thirty one (31) different schemes, which resulted in loss of Rs 1.503 million.

Audit is of the view that due to weak internal controls, the shrinkage from the earthwork was not deducted.

Non deduction of shrinkage factor resulted in loss to the Government amounting to Rs 1.503 million.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that all the payments were made on the basis of TS estimate. The reply was not tenable as provision for shrinkage was required to be given in the TSE as well as deduction from the bill. DAC directed to recover the amount within a month. No progress was intimated to Audit till the finalization of this Report.

Audit recommends recovery of Rs 1.503 million besides fixing of responsibility against the persons concerned under intimation to Audit.

[AIR Para:20]

#### **1.2.2.25 Overpayment of the Government funds by recording excess quantities – Rs 1.288 million**

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

DO (Roads) allotted the work “Rehabilitation & Improvement of Metalled Road from Lanjwani Daff to Basti Isran (Muhammadpur Dajal Road)” vide acceptance No.2978 dated 07-05-2014. It was observed from MB-479/772 page 49 to 85 that from RD-00-32820 road work was completed up to TST level and payment was made accordingly. Later on MB page 86 showed that in the same reaches an overall measurement of earthwork was made and increased the quantity of earth work up to 387,869 cft. Increasing of quantity after completion of work, without any actual execution was unjustified and loss to the Government of Rs 1,287,950 (387,869Cft@Rs.3320.58o%).

Audit is of the view that due to weak financial controls, payment was made through recording of excessive quantities.

Excess payment of Rs 1.288 million resulted in loss to the Government.

The matter was reported to the DCO and DDO concerned in November, 2015. In the DAC meeting held during December, 2015, DDO replied that all the payments were made on the basis of TS estimate. The reply was not justified as in the Measurement Book, the execution could not be proved. DAC directed to enquire the matter. No progress was intimated to Audit till the finalization of this Report.

Audit recommends holding of enquiry at higher level and responsibility be fixed against the concerned besides recovery of overpaid amount under intimation to Audit.

[AIR Para:3]

# **ANNEX**

**Annex-A****Part-I****Memorandum for Departmental Accounts Committee Paras  
pertaining to Current Audit Year 2015-16****(Rupees in Million)**

<b>Name of Formation</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
DCO Rajanpur	1	4	Un-Justified Expenditure For Purchase Of Cattle On The Eve Of Eid-UI-Azha Out Of Flood Relief Funds	0.918
	2	9	Loss Due To Non Recovery Of Income Tax	2.241
	3	13	Loss on account of house rent allowance	1.102
	4	14	Loss to government due to non-recovery of rent from the officer residing in circuit house	0.097
	5	18	Doubtful expenditure on purchase of POL due to non maintenance of log books.	0.153
	6	19	Irregular expenditure on repair of machinery and equipment	0.365
	7	21	Non deduction/verification of GST paid	0.161
EDO (F&P)	8	5	Unjustified allocation of Budget of Computer Allowance in schools and Recovery of	0.253
	9	10	Unjustified transfer of Civil Pension	4.50
	10	12	Unjustified Budget Allocation resulted Unspent Balances	113.211
	11	13	Non Maintenance of the Receipt Record of Pension Contribution	0
DO (Civil Defence)	12	1	Recovery of Overpayment of Allowances after Regularization	0.023
	13	3	Unauthorized Drawl by the Official without DDO Powers and misappropriation	0.227
	14	5	Misappropriation on account of contingent paid staff without orders of appointment	0.124
	15	6	Doubtful consumption Of POL	0.69
	16	7	Equipment/Stores Not Physically Verified	0.305
	17	9	Irregular Payment of on Account Of Salaries of Contingent Paid Staff	1.894
	18	10	Unjustified payment of Honoraria to Volunteers/ Razakar	0.106
	19	11	Recovery of un authorized payment of Conveyance allowance during LFP	0.003
Dy. DEO (MEE) Rajanpur	20	1	Over payment on account of conveyance allowance drawn during winter vacations	1.321
	21	2	Payment of salaries against the period of leave without pay.	0.047



Name of Formation	Sr. No.	Para No.	Subject	Amount
	22	5	Un-Authorized Grant of Charge Allowance and Recovery Thereof	0.126
	23	7	Recovery of Over payment on account of 50% Adhoc allowances 2010 and AR 2011–	0.043
	24	9	Unauthorized payment of Pay of BPS-16 to Elementary School Teacher working in BPS-14 -	0.067
	25	11	Less deduction of group insurance from employees salaries	0.054
	26	12	Un-authorize retention of public money in DDO Account	1.506
	27	13	Unauthorized Payments in cash worth –	0.750
	EDO (Education)	28	1	Mis procurement of stores worth
29		5	Irregular expenditure without prior approval of austerity committee	4.625
30		6	Non verification of general sales tax deposit into government treasury	1.212
31		7	Doubtful purchases of IT equipment	3.091
32		9	Unauthorized payment of pay without performing duties	2.4
33		10	Unjustified payment of previous years liabilities	0.853
34		11	Loss to Govt. due to non recovery of registration free from un registered schools	0.075
35		12	Misappropriation of stipend amounting to	0.326
36		13	Unauthorized incurrence of expenditure on seminar/conference beyond competency	0.322
37		14	Non deduction of income tax	0.342
38		15	Loss to government due to purchase of printer below specification	0.212
39		18	Doubtful expenditure on repair of vehicle worth	0.149
40		19	Unverified consumption of POL	0.117
41		22	Non deposit of tender money	0.023
42		23	Loss to Govt. due to misappropriation of POL	0.018
43		25	Loss on account of conveyance worth	0.060
Dy. DEO (WEE) Rajanpur	44	1	Recovery of Overpayment of 50% Adhoc Allowance-2010	0.238
	45	3	Over Payment On Account Of Conveyance Allowance Drawn During Winter Vacations	1.181
	46	4	Less Deduction Of Group Insurance From Employees Salaries	0.089
	47	6	Non-Refund Of Salary During The Period Of Leave Without Pay Worth	0.044
	48	8	Recovery Of Overpayment Amounting To due to un-authorized award of B. Ed increments to SVT.	0.124
	49	10	Recovery of inadmissible allowances–	0.013

Name of Formation	Sr. No.	Para No.	Subject	Amount
	50	11	Recovery Of Overpayment Amounting To due to un-authorized award of B. Ed increments to SVT.	0.131
	51	13	Unjustified expenditure of on account of purchase of metal detectors	0.135
	52	14	Unjustified and Doubtful Expenditure Out Of SMC Fund	4.198
	53	15	non depositing of income tax worth	0.230
Dy. DEO (MEE) Jampur	54	3	Over payment on account of conveyance allowance drawn during winter vacations	1.056
	55	4	Payment of salaries against the period of leave without pay	0.076
	56	5	Unauthorized drawl of inadmissible allowances	0.105
	57	6	Unauthorized drawl of government money against inspection of schools	0.400
	58	7	Un-authorized payment of Social Security Benefit to Permanent Employees	0.126
	59	10	Unauthorized Purchase of Furniture	0.706
	60	11	Less deduction of Group Insurance from the pay of the Employees	0.227
	61	12	Unauthorized Drawl of Hill Allowance	0.073
	62	13	Overpayment due to un-authorized award of M.A and B. Ed increment to middle school teacher	0.039
	63	14	Un-authorized grant of charge allowance and recovery thereof	0.018
	64	15	Recovery of Over payment on account of 50% Adhoc allowances 2010 –	0.261
	65	16	Recovery of Over payment on account of Allowances	0.235
Dy. DEO (WEE) Jampur	66	2	Non-refund of salary during the period of leave without pay worth	0.057
	67	3	Overpayment of due to un-authorized award of m. A/b. Ed increment to teachers recovery thereof	0.065
	68	4	Non refund of one month salary after termination of contract recovery worth	0.034
	69	5	Over payment on account of 50% adhoc allowance 2010 –	0.485
	70	7	Recovery of over payment on account of allowances –	0.543
	71	10	Non deduction of G. P.fund, b. Fund and group insurance from employees salaries	0.097
	72	11	Over Payment On Account Of Conveyance Allowance Drawn During Winter Vacations	1.175
	73	12	Non deposit of auction money into govt. Treasury, un-authorized auction of trees and recovery of	0.110

Name of Formation	Sr. No.	Para No.	Subject	Amount
	74	14	Unauthorized drawl of inadmissible allowances	0.159
	75	15	Unauthorized award of 2 advance increment and b-9 on acquiring same qualification recovery of	0.411
	76	16	Overpayment due to grant of annual increment without completing six month service and recovery thereof	0.110
	77	17	Unauthorized Award Of B-9 On Acquiring Already Awarded 2 Advance Increments Against Same Qualification Recovery of	0.137
	78	20	Overpayment due to Un-Authorized award Pre Mature Increment	0.047
Dy. DEO (MEE) Rojhan	79	4	Unauthorized Payment of Inspection Allowance	0.030
	80	5	Recovery on Account of Unauthorized Payment of Advance Increment	0.037
	81	6	Recovery due to Payment of Inadmissible Allowances	0.038
	82	7	Recovery of un authorized payment of Charge Allowance	0.050
	83	8	Recovery of with held increment	0.008
	84	9	Unauthorized payment of Hill allowances	0.100
	85	10	Recovery of Unauthorized payment of Qualification Allowance to SST	0.040
Dy. DEO (WEE) Rojhan	86	12	Less Deduction Of Group Insurance From Employees Salaries	0.032
	87	3	Recovery of unauthorized payment of Charge allowance	0.056
	88	5	Less Deduction Of Group Insurance From Employees Salaries	0.019
	89	6	Non Recovery Of Penalty/Fine Imposed During Absent Period	0.069
	90	8	Unauthorized and doubtful payment of salary due to owing of restoration of service	0.736
	91	9	Unauthorized appointment of overage candidates and payment of salaries	0.619
	92	10	Unauthorized and doubtful payment of salary due to owing of restoration of service	0.785
	93	12	Doubtful consumption of POL worth	0.125
DEO (SE)	94	14	Non Depositing Of Income Tax	0.045
	95	3	Un-Authorized Grant of Additional Allowance and Recovery Thereof	0.034
	96	4	Recovery of Over payment on account of 50% Adhoc allowances 2010 and AR 2011	.007
	97	5	Double Drawl of POL	0.036
	98	7	Doubtful Consumption of POL worth	0.129

Name of Formation	Sr. No.	Para No.	Subject	Amount
	99	8	Overdrawal on account of TA/DA	0.020
	100	12	Un-authorize retention of public money in DDO Account	1.306
	101	13	Non Disbursement of Scholarship	0.009
EDO (Health)	102	7	Unauthorized Acceptance of Single Bids	2.932
	103	9	Loss to Govt. Due to Non Registration of health Care Establishment and Hospitals/ Clinics	0.770
	104	11	Possible Misappropriation of Durable Stores & Stock due to Non-Maintenance of Property Register of EDO Health Office since Devolution	0
	105	12	Unauthorized Drawl of Project Allowance	0.460
	106	13	Misclassification of the Expenditure	0.336
	107	15	Unauthorized Expenditure On TA/DA	0.393
	108	16	Non Recovery Of Stipend From Student Who Left The Training Course Of Community Mid Wives	0.115
	109	17	Over payment of Incentive Allowance	0.006
	110	18	Over Payment of Stipend during Absent Period	0.006
DO (Health)	111	1	Overpayment Of Due To Irregular Drawl Of Adhoc Relief Allowance-2010.	3.431
	112	2	Recovery On Account Of Conveyance Allowance	0.973
	113	3	Recovery Of Overpayment On Account Of Basic Pay	0.657
	114	4	Unauthorized drawl of house rent allowance	1.447
	115	5	Over payment on account of 50% adhoc allowance 2010	0.485
	116	6	Un-authorized drawl of in-admissible conveyance allowance recovery worth	3.101
	117	7	Recovery of over payment on account of allowances	0.276
	118	8	Loss due to payment of conveyance allowance and HSRA during LFP period	0.128
	119	9	Loss of due to non deduction of maintenance charges	0.158
	120	10	Recovery of inadmissible conveyance allowance	0.480
	121	11	Unjustified allocation and transfer of funds to PRSP	35.199
	122	12	Less deduction of group insurance from employees salaries	0.133
	123	13	Loss due to payment of inadmissible allowances	0.113
	124	14	Non verification of GST paid	0.066
	125	15	Un-authorized payment of social security benefit to permanent employees	0.050
	126	16	Un-authorized payment of previous years liabilities worth	1.297
	127	17	Un-authorized expenditure paid for pol bills of vehicles of another formations worth	0.195
	128	18	Unjustified Payment Of Health Sector Reform Allowance To The Staff Working At Dispensaries.	0.035

Name of Formation	Sr. No.	Para No.	Subject	Amount
MS DHQ Hospital	129	2	Recovery of Inadmissible Conveyance Allowance and mess allowance	0.379
	130	3	Recovery of unauthorized payment of Salary to resigned doctor	0.291
	131	4	Unauthorized payment of Salary to teacher	0.404
	132	5	Irregular payment of on account of Salaries of Contingent Paid Staff	1.299
	133			
	134	7	Recovery of Overpayment of 50% Adhoc Allowance-2010	0.110
	135	8	Overpayment Due To Grant Of Annual Increment Without Completing Six Month Service And Recovery Thereof	0.064
	136	10	Non Recovery Of Liquidated Damages	0.130
	137	12	Unauthorized Drawl of Pay and Allowances without performing duties	0.237
	138	13	Unjustified payment of salary and Loss of on account of payment to contingent paid tube operator despite availability of own staff.	0.193
	139	14	Overpayment due to Award of Inadmissible Allowances /salary	0.184
	140	15	Less Deduction Of Group Insurance from employees Salaries	0.015
	141	16	Unjustified payment of salary and Loss of on account of payment to contingent paid staff due to non-adjustment of own staff/resources.	0.183
	142	17	Unauthorized inclusion of Sales Tax in Electricity bills	0.331
	143	19	Deposit Of Hospital Receipts into Provincial Government	0.408
	144			
	145	21	Overpayment due to payment of higher rates of POL than notified by	0.077
	146	23	Un-Authorized Clearance Of Outstanding Liabilities	1.834
	147	24	Loss Of House Rent Due To Non Vacation Of Hospital Residences from Un-Authorized Occupants	0.177
	148	29	Unjustified consumption of POL worth	0.838
149	30	Loss due to Unjustified and higher rate	0.070	
150	31	Improper maintenance proper record of medicines	2.954	
THQ Hospital Jampur	151	3	Overpayment due to allowing of unjustified allowances	0.057
	152	8	Payment to Medicine Suppliers without D.T.L Reports	0.908
	153	9	Un-Justified Expenditure of on Transportation Charges.	0.091
	154	10	Unauthorized Payment Of Sales Tax On Electricity	0.200

Name of Formation	Sr. No.	Para No.	Subject	Amount
			Bills	
	155	11	Purchases Excess then requirement Worth	0.287
	156	12	Doubtful Consumption of Anti Rabies Vaccine & X-Ray films	1.551
	157	13	Un-authorized Purchase of X-Ray films and Bedding Clothing	0.786
	158	15	Unjustified blockage of fund due to bulk Purchase of Syringe	0.596
	159	18	Unjustified consumption of Diesel (POL)	0.090
	160	19	Unauthorized payment of Due to non deduction of maintenance charges	0.167
	161	20	Payment Of HSRA In Excess Of Admissible Rate	1.356
	162	21	Non-recovery of liquidated damages	0.233
THQ Hospital Rojhan	163	3	Doubtful consumption/issuance of Medicine Insulin Regular/Mixtard	0.330
	164	6	Unjustified purchase of Medicine without Requirement	0.090
	165	7	Payment of inadmissible special/clothing allowance	1.507
	166	10	Un-Authorized Clearance Of Outstanding Liabilities	0.652
	167	12	Un-authorized incurrence of expenditure on repair of Vehicles	0.130
	168	14	Loss Due To Issuance/Shifting Of Medicines Near To Expire	0.584
	169	15	Loss due to Local Purchase of Medicine for outdoor Patients	0.170
	170	19	Purchase of Medicines Without Fresh Tendering	0.013
SMO RHC Muhammad Pur	171	6	Authorized Payment Against Supply of Medicines Without Obtaining Report of Drug Testing Laboratory	0.255
	172	8	Loss to government due to non deduction of discount rate on local purchase	0.029
	173	13	Recovery against Absent Period	0.63
	174	15	Unjustified Payment of Previous Years Liabilities-	0.853
	175	16	Non Recovery of Liquidity Damages Worth	0.023
	176	17	Irregular Arrear Claim of Pay and Allowances	0.056
	177	18	Unjustified expenditure of on Transportation charges.	0.029
	178	19	Misuse of Electricity and Non Recovery of Residential Electricity Charges	0.039
SMO RHC Bangla Icha	179	21	Unauthorized Drawl of Salary During The Absent Period	0.305
	180	3	Recovery Of Unauthorized Drawl Of Health Sector Reform Allowance	0.461
	181	7	Loss To Government Due To Non Deduction Of Discount Rate On Local Purchase	0.017

Name of Formation	Sr. No.	Para No.	Subject	Amount
	182	8	Unjustified Purchase Of Medicines	0.816
	183	9	Unauthorized Payment Of Unattractive Area Allowances	0.030
	184			
	185	11	Nonfunctional X-Ray unit and Dental Unit Chances of Loss of Equipment Valuing Millions Rupees	
	186	12	Non Utilization of Medicine Budget	1.500
	187	13	Unjustified Payment And Consumption Of Medicines Without DTL Report	0.341
	188	14	Loss On Account Of House Rent Allowance.	0.141
	189	15	Non-Verification Of General Sales Tax Deposit Into Government Treasury	0.013
Programme Director DHDC	190	2	Recovery of Overpayment on account of ARA-2010	0.012
	191	3	Recovery of Overpayment on account of Basic Pay	0.058
	192	4	Recovery of Unjustified Drawal of Pay and Allowances	0.495
	193	7	Unjustified Savings without Surrender of	0.296
	194	8	Irregular Expenditure On Repair Of Vehicle	0.153
	195	9	Non Deduction Of Sales Tax Returns	0.014
	196	10	Non-Production of Log Book and Unjustified Consumption of POL	0.141
	197	11	Misappropriation of POL	0.022
SMO RHC Kot Mithan	198	5	Doubtful consumption/issuance of Medicine Insulin Regular / Mixtard	0.114
	199	6	Misappropriation Of Medicines Due To Non Availability Of Proof Of Consumption	0.017
	200	7	Recovery of unauthorized drawl of HSRA	0.100
	201	11	Non-deduction/ verification of GST paid	0.099
	202	12	Non Recovery Of Liquidated Damages	0.040
	203	13	Recovery of over payment of Pay and Allowances after Expiry of adhoc period	0.268
	204	14	Unjustified consumption of POL for Generator	0.096
	205	15	Overpayment due to Local Purchase of Medicine on Higher Rates	0.025
SMO RHC Fazilpur	206	5	Recovery due to Non Deduction of HSRA During place of Posting to another Station	0.022
	207	7	Non verification of payment of GST	0.067
	208	9	Un-Authorized Payment Of Previous Year Liabilities	1.079
	209	10	Recovery of Overpayment on account of ARA-2010	0.026
	210	12	Un-Authorized Drawl Of Health Sector Reforms Allowance Not Admissible And GPF	0.055
	211	13	Recovery of Unjustified Drawal of Pay and Allowances	0.356
	212	14	Un-authorized payment of Social Security Benefit to Permanent Employees	0.178

Name of Formation	Sr. No.	Para No.	Subject	Amount
	213	15	Recovery against Absent Period	0.044
DO (Agri.Ext)	214	3	Unauthorized Drawl Of Inadmissible Allowances	0.011
	215	4	Loss Due To Non Recovery Of Withholding Tax On Services	0.047
	216	6	Un-Authorized Payment Of Previous Year Liabilities	0.371
	217	7	Loss Due To Less Deduction Of Income Tax	0.029
	218	8	Un-Authorized Expenditure Paid For Pol Bills Of Vehicles Of Another Formations	0.065
	219	11	Doubtful Purchase And Issuance Of Mobil Oil	0.027
	220	12	Misclassification Of Expenditure	0.119
	221	14	Irregular Expenditure On Repair Of Vehicle	0.503
	222	15	Overpayment Due To Payment Of Higher Rates Of POL Than Notified By OGRA	0.048
	223	16	Non Deduction/Verification Of Payment Of GST	0.069
	224	17	Unauthorized Retention Of Two Government Vehicles And Consumption Of POL / Repair Charges	0.785
DO (Livestock)	225	2	Recovery of Overpayment of 50% Adhoc Allowance-2010	0.013
	226	3	Non Deduction of Income Tax	0.033
	227	4	Misappropriation / Non Availability of Proof of Consumption Of Medicines	0.139
	228	5	Un-authorized Use of Government vehicle and loss to Govt. on account of POL	0.209
	229	6	Un-authorized purchase of medicines from un-registered/unqualified supplier	2.076
	230	8	Irregular Expenditure On Repair Of Vehicle Worth	0.149
	231	9	Purchase of different batches of medicines without Batch Number and DTL valuing	2.068
	232	10	Misappropriation on account of POL	0.161
	233	12	Un-authorized payment of pending liabilities out of current year budget	0.281
DO (OFWM)	234	2	Unjustified Payments of TA/DA	1.648
	235	3	Non recovery of excess transfer of government money to water user Association	0.450
	236	7	Non Availability of Vouched Account Of WUA's	5.63
	237	8	Purchase of Material by W.U.A's without Tenders	31.466
	238	9	Excess Payment due to Change in Rates of Technically Sanctioned Estimates	0.683
	239	12	Overpayment due to Excess use of Bricks in Construction of Water Courses	0.991
	240	13	Overpayment due to Excess Usage of Cement	0.585
	241	15	Blockage of Government Money due to non-execution of watercourse work	9.21
	242	16	Loss due to Less Deduction of Income Tax	0.054



Name of Formation	Sr. No.	Para No.	Subject	Amount
	243	17	Overpayment due to Excessive use of Sand	0.152
DO (Forest)	244	1	Misappropriation of POL 1.028 due to Non entrance in the log Book & No proof of Consumption	1.020
	245			
	246	4	Overpayment due to grant of annual increment without completing six months	0
	247	5	Loss to Government due non auction of Tree/Timber of	0.978
	248	6	Non Accountal of Trees Chances of misappropriation	4.298
	249	7	Misappropriation due to Non Maintenance of Forest Case Register valuing	0.037
	250	9	Loss to Government due to Negligence of staff	0.205
	251	10	Non Recovery of Outstanding Revenue	0.136
	252	13	Non Implementation of Replenishment Plan On Account of trees	9.571
	253	15	Loss to Government due to non performance of duty	0.027
	254	17	Loss due to non-auction of Munj/Kana Amounting to	0.450
	255	19	Loss to Govt. due to Encroachment of Property 101.79 Acers	0
District Officer (Soil Fertility & Water testing Lab.)	256	4	Loss Due Non-Allotment Of Residences	0.117
	257	5	Un-Authorized Clearance Of Outstanding Liabilities worth	0.078
	258	6	Non Production Of Sales Tax Invoices/Returns	0.105
DO (Cooperative)	259	2	Recovery of Overpayment on account of Local Allowance	0.079
	260	3	Recovery of Inadmissible Allowances	0.074
	261	4	Unjustified Drawal of Pay and Allowances of Educators Without Verification of Credentials/Degrees	0.848
	262	5	Recovery of Overpayment on account of Basic Pay	0.330
	263	6	Recovery of Overpayment on account of ARA-2010	0.122
	264	8	Un-Authorized Payment Of Previous Year Liabilities	0.582
	265	9	Irregular Expenditure On Repair Of Vehicle Worth	0.199
	266	10	Irregular and Unjustified Drawal of TA/DA	0.243
267	11	Non Recovery of NPL Worth	3.774	
DO (Social Welfare)	268	5	Non-Refund Of Salary During The Period Of Leave Without Pay	0.067
	269	8	Doubtful Expenditure on Printing and Publication without Consumption record	0.053
	270	9	Purchase of Stores from Rejected Supplier	0.049
	271	10	Unjustified Expenditure against Electricity and Photostat Charges	0.298
DO (Roads)	272	2	Overpayment to the contractor than the actual work at site	0.120

Name of Formation	Sr. No.	Para No.	Subject	Amount
	273	4	Overpayment of by showing extra quantity through tempering/overwriting in original record entry	0.226
	274	5	Unjustified payment of earth work & sub base	0.147
	275	6	Unauthorized and doubtful Payment in excess of quantities provided in TSE	0.616
	276	7	Overpayment due to wrong calculation of Length RFT	0.707
	277	8	Unjustified payment of earth work	0.274
	278	9	Overpayment Due to non deduction of Quantity of Culverts	0.063
	279	10	Unjustified earthwork as special fill material	0.674
	280	11	Overpayment due to unjustified payment of quantities of Earth Work, Sub Base, Edging and Base Course	0.312
	281	12	Doubtful Payment of Quantity of TST Recorded without RD	0.212
	282	13	Unjustified payment against items special fill material	0.472
	283	14	Loss to government due to non relaying of dismantled material as sub base course	0.733
	284			
	285	15	Less Recovery on Account of Old Material	0.245
	286	21	Overpayment to contractor due to unjustified provision of excess carriage/lead of crushed stone for triple surface treatment	1.552
	287	22	Non-Recovery of Penalty due to Delay in Completion of Works	6.315
	288	23	Overpayment on Account of Use of Local Sand	0.10
	289	24	Unjustified payment on account of compaction	0.477
	290	25	Un-justified payment of Base Course Material without Quality Testing Report	0.054
	291	26	Non recovery for use of local bitumen	3.931
	292	27	Overpayment of due to decrease in price of bitumen.	0.711
	293	28	Overpayment of due to decrease in price of high speed diesel	0.380
	294	29	Non-recovery of due to non reducing of brick rate	1.018
	295	30	Loss to Government due to non deduction of old material of	0.488
	296	31	Unjustified Payment against Scarifying Old Road Surface by fictitious entry	0.032
	297	32	Double payment by Double measurement of work	0.103
	298	33	Overpayment due to unjustified payment of quantities	0.063
	299	34	Recovery of Over payment on account of Adhoc allowances	0.367
	300	35	Recovery of Overpayment on account of Basic Pay	0.628

Name of Formation	Sr. No.	Para No.	Subject	Amount
DO (Buildings)	301	1	Overpayment of Due to allowing of excessive rate of turfing of lawn.	0.538
	302	2	Overpayment Of Due To Charging Of Excess Rate Than The Market Rate Schedule	0.908
	303	3	Loss of due to non-adoption of MRS Rates	0.384
	304	4	Overpayment Of Due To Applying Of Excessive Rate Of Transportation Of Earth.	0.410
	305	5	Unjustified payment of tuff tile paver	0.223
	306	6	Overpayment of due to allowing of unjustified excavation of earth rate	0.083
	307	7	Overpayment Due to Excessive Use of Steel	0.213
	308	8	Overpayment of due to allowing of unjustified rate of labour	0.093
	309	9	Unjustified Provision Of Wastage On Tuff Pavers	0.063
	310	10	Loss to Government due to application of unjustified sever rates	0.773
	311	11	Loss to Government due making of unjustified overall measurements	0.918
	312	12	Overpayment Of Due To Applying Of Excessive Rate Of Transportation Of Earth	0.053
	313	13	Overpayment Due To Non-Deduction Of Sewer Pipe	0.074
	314	14	Overpayment Of Due To Non-Adjustment Of Available Earth	0.022
	315	15	Overpayment of due to excessive rate of labor	0.037
	316	16	Loss Of Due to Non Auction Of Old Material	0.711
	317	17	Recovery of due to unjustified payment of Contractor Profit and overhead Charges	0.202
	318	18	Overpayment Of On Account Of Use Of Local Sand	0.226
	319	19	Non-recovery of due to non reducing of brick rate	0.993
	320	20	Overpayment Due to Excessive Use of Steel	0.198
	321	21	Overpayment Of Due To Non Deduction Of Shrinkage.	0.206
	322	22	Unjustified Expenditure on repair of buildings not owned by the District Government	1.708
	323	24	Non Depositing of Additional Performance Security Required for Below Quotation/Tender	0.265
	324	25	Overpayment of due to allowing of excessive rate of wire crates	0.073
	325	26	Overpayment due to excessive use of R.C.C	0.541
	326	28	Rush of expenditure under grant no. 24&42 at the close of financial year 2014-15	15.71
	327	29	Un-authorized payment against weather shield	0.655
	328	31	Unauthorized payment of salaries of work charge establishment	0.510

**Part-II****[Para 1.1.3]****Memorandum for Departmental Accounts Committee Paras  
pertaining to Audit Year 2014-15****(Rupees in Million)**

<b>Name of Formations</b>	<b>Sr. No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
District Coordination Officer	1	1	Recovery on account of Un-authorize payment of Electricity charges of DCO House	0.483
	2	3	Unjustified Expenditure On Entertainment Charges	0.643
	3	4	Unjustified Expenditure on account of Flood Relief Operation	22.640
	4	6	Unjustified & Misclassification of expenditure on entertainment charges –	0.538
	5	7	Unjustified expenditure on Repair of Vehicle and Machinery & Equipment –	0.876
	6	8	Expenditure On Purchase Of Pol For Vehicles Utilized In Flood	1.420
	7	9	Un-authentic Payment of Financial Assistance	2.800
	8	10	Expenditure for Purchase of Rice Daig for flood Effecties	4.614
	9	11	Unauthorized disbursement against self sanctioned benefit	0.035
	10	12	Unauthorized Retention of Public Money into Bank Account of DDO	1.062
	11	13	Unjustified Expenditure of on the construction of protection bund.	1.265
	12	14	Unjustified Payment On Account Of POL Due to Non Entrance in Log Book Purchase of POL	0.075
	13	15	Non recovery of Penal Rent from un-authorized occupant of Government Residence	0.213
	14	17	Expenditure Without Advertisement & Irrelevant	0.209
	15	18	Outstanding Amount with provincial government, Expenditure incurred during election 2013	0.128
	16	19	Unauthorized expenditure on purchase of	0.256

Name of Formations	Sr. No.	Para No.	Subject	Amount
			stationery	
	17	20	Unjustified Expenditure on Photocopies	0.185
EDO (F&P)	18	1	Un-justified expenditure on vehicle not owned by the entity, Chances of misappropriation of POL	0.105
	19	2	Unauthorized & Doubtful Payment	0.099
	20	3	Un-justified expenditure On Purchase of Battery, Chances of misappropriation of POL	0.028
	21	4	Misclassification of expenditure for	0.043
	22	5	Unjustified expenditure on ta/da.	0.039
	23	6	Unauthorized Budget allocation for contingent paid staff	1.919
	24	7	Un-authorized incurrence of expenditure beyond competency	0.020
	25	8	Non-accountal of assets and liabilities valuing millions	0.000
	26	9	Unauthorized Supplementary Grant	34.431
	27	10	Unauthorized upward transfer of funds	49.117
	28	11	Unauthorized Budget allocation against Irrelevant/ Defunct Cost Centers	20.654
	29	12	Unauthorized Allocation of Budget of Salaries in Excess of Sanctioned Posts	0.000
	30	13	Un-authorized Allocation of Budget of Computer Allowance	0.220
	31	14	Unauthorized Allocation of Funds Against Nil Budget in Original Appropriation Without Token Grant -	4.158
	32	15	Unjustified Budget Allocation Resulted Unspent Balances -	67.786
	33	16	Un-justified Excessive Budget Allocation for POL	4.430
	34	17	Unauthorized Re-appropriation of budget	6.000
EDO (Education)	35	2	Unauthorized retention of Public Money into Account of DDO Rs 3,232,114 As Opening & 1,928,599 As closing Balance & Drawn in Cash	0.714
	36	4	Doubtful expenditure on repair of vehicle worth	0.240
	37	9	Un-authorized clearance of outstanding liabilities	0.114
	38	10	Non utilization of Budget for the Purchase of	4.947

Name of Formations	Sr. No.	Para No.	Subject	Amount
			Literacy Kits, Equipment due to in-active management	
	39	11	Doubtful Payment of Pol Charges	0.054
	40	12	Loss to Government due to Unauthorized Drawl of Pay without Sanctioned Posts	0.326
	41	13	Unauthorized expenditure on purchase of stationery	0.110
	42	14	Non refund of one month salary after termination of contract recovery	0.014
EDO (Health)	43	3	Unjustified delay in finalization of Medicine Purchase Contract due to poor performance.	0.000
	44	4	Loss to Govt. due to unjustified rejection of Lower bid and award of contract on higher rates	0.214
	45	5	Loss to govt. due to non issuance of license to pharmacies and Medical Stores	0.278
	46	6	Loss to Govt. Due to Non Registration of health Care Establishment and Hospitals/ Clinics	0.770
	47	11	Un-justified expenditure on vehicles not owned by the entity likely misappropriation	0.073
	48	12	Loss to Govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.015
	49	14	Possible Misappropriation of Durable Stores & Stock due to Non-Maintenance of Property Register of EDO Health Office since Devolution	0.000
	50	16	Loss to Government Due to Non-deposit of CDRs in PLS Bank Account	0.052
	51	17	Unauthorized clearance of outstanding liabilities	0.154
	52	18	Misuse of Govt. Vehicle and loss	0.194
DO (Health)	53	2	Unjustified Allocation and transfer of funds to PRSP	15.553
	54	6	Unauthorized payment of Fixed TA/DA to LHVs	0.030
	55	7	Un-authorized incurrence of expenditure on repair of Vehicles	0.269
	56	8	Non deduction of G.P Fund, Benevolent Fund and Group Insurance from the Salaries	0.362

Name of Formations	Sr. No.	Para No.	Subject	Amount
	57	9	Unauthorized clearance of outstanding liabilities	0.166
	58	10	Unjustified and doubtful consumption of POL	0.573
	59	11	Unjustified Consumption of POL	0.338
MS DHQ Hospital	60	4	Unauthorized Purchase of Medicine	0.548
	61	5	Unauthorized Drawl of Pay and Allowances without Performing duties	0.654
	62	8	Recovery of Pay and Allowances due to irregular Up gradation and Promotion of Employees	0.060
	63	9	Non-Forfeiture Of Security Deposit And Black Listing Of Defaulting Suppliers	1.940
	64	12	Unauthorized inclusion of Sales Tax in Electricity bills.	0.368
	65	13	Loss to Govt due to Burn of Govt. Vehicle No.RP4773	1.000
	66	14	Misappropriation of Store Items	0.625
	67	15	Doubtful consumption/issuance of Medicine Insulin Regular/Mixtard	0.019
	68	18	Deposit of hospital receipts into provincial government	0.514
	69	19	Loss due to issuance/shifting of medicines near to expire	0.225
	70	20	Loss of house rent due to non vacation of hospital residences from un-authorized occupants	0.839
	71	21	Irregular payment on account of salaries of contingent paid staff	1.765
MS THQ Hospital Jampur	72	8	Loss to Government due to Non Deduction of Discount against Local Purchase of Medicines	0.038
	73	9	Un-Justified Expenditure of on Transportation Charges.	0.010
	74	10	Loss of Govt. due to Misappropriation on Account of POL	0.066
	75	11	Purchase of POL on higher rates than fixed by OGRA	0.062
	76	12	Unauthorized utilization of budget on local purchase of medicines	0.724
	77	13	Not Production of Service Record of Para Medical Staff against drawal of salaries for	3.455

Name of Formations	Sr. No.	Para No.	Subject	Amount
MS THQ Hospital Rojhan	78	5	Non-supply of medicines worth Rs3.658 million and Non-Forfeiture Of Security Deposit & Black Listing Of Defaulting Suppliers	0.190
	79	10	Loss To Government Due To Non Deduction of Discount Against Local Purchase Of Medicines	0.027
	80	11	Un-Authorized Clearance Of Outstanding Liabilities Worth	0.401
	81	13	Un-authorized incurrence of expenditure on repair of Vehicles	0.250
	82	14	Non Recovery Of Liquidated Damages	0.014
	83	15	Overpayment due to payment of higher rates of POL than notified by OGRA	0.067
	84	16	Unjustified expenditure of POL due to doubtful entries in the log book of Ambulance	0.637
SMO Civil Hospital Shahwali	85	3	Unauthorized Purchase of Medicine Valuing	0.043
	86	6	Unauthorized Payment without Receipt of Medicine Overpayment of	0.016
	87	7	Unauthorized Purchase of POL	0.099
	88	8	Loss due to Local Purchase of Medicine for outdoor Patients	0.172
	89	10	Un-Authorized Purchase Of Bedding Clothing Without Floating Tenders.	0.298
Principal Nursing School	90	4	Unjustified expenditure on Gas charges	0.091
	91	5	Unauthorized clearance of outstanding liabilities	0.111
	92	6	Unjustified TA/DA claim	0.067
Headmaster Govt. Model High School Jampur	93	1	Overpayment Due To Double Benefit On Higher Qualification	0.158
	94	4	Irregular Procurement of Furniture	0.499
	95	7	Unjustified Drawal of Pay and Allowances without verification of Degrees	1.960
Headmistress Govt. Girls High School Sikhani Wala	96	1	Overpayment Due To Double Benefit On Higher Qualification	0.102
	97	5	Unjustified Drawal of Pay and Allowances without verification of Degrees	1.011
	98	6	Unjustified Grant of Leave Without Pay Recovery.	0.019
	99	7	Recovery of un authorized payment of	0.010



Name of Formations	Sr. No.	Para No.	Subject	Amount
			Conveyance allowance During LFP	
	100	8	Irregular and Doubtful Purchase of Furniture by Pooling	0.766
	101	9	Overpayment due to irregular award of qualification allowance	0.013
Dy. DEO (MEE) Rajanpur	102	1	Unauthorized drawl of pay and allowances without performing duties	2.669
	103	10	Unauthorized payment of Pay of BPS-16 to Elementary School Teacher working in BPS-14	0.071
Dy. DEO (WEE) Rojhan	104	4	Doubtful consumption of POL	0.125
	105	6	Recovery on account of Double Drawl of TA/DA and claim above the rate	0.019
	106	8	Irregular Procurement of Furniture million	1.774
Dy. DEO (WEE) Jampur	107	8	Unauthorized Payment Of Time Barred Arrears Of Pay And Allowances	0.086
	108	9	Non deduction of G.P Fund, Benevolent Fund and Group Insurance from the Salaries	0.218
	109	10	Non verification of payment of GST due to non receiving FBR payment Challan	0.424
	110	12	Irregular Procurement of Furniture worth	1.065
	111	13	Doubtful Expenditure Out Of SMC Fund	0.510
Dy. DEO (WEE) Rajanpur	112	8	Recovery of Unauthorized Drawl of Pay of BPS-12 instead of BPS-9 by the PST Teacher	0.019
	113	9	Recovery of overpayment due to unauthorized allowing increment	0.016
	114	10	Non recovery of overpayments pointed out by the DAO	0.126
	115	11	Recovery of un authorized payment during LPR and after Retirement	0.136
	116	12	Irregular Procurement of Furniture worth	1.019
	117	13	Doubtful Expenditure Out Of SMC Fund	1.575
	118	14	Unauthorized Payment Of Time Barred Arrears Of Pay And Allowances	0.301
Dy. DEO (MEE) Rojhan	119	6	Unjustified Drawal of Pay and Allowances without verification of Degrees	0.530
	120	9	Irregular Procurement of Furniture	4.974
Dy. DEO (MEE) Jampur	121	9	Un-reconciled closing balance and unauthorized retention of public money	1.347
	122	12	Non deduction of G.P Fund, Benevolent Fund and Group Insurance from the Salaries	0.130

Name of Formations	Sr. No.	Para No.	Subject	Amount
	123	15	Doubtful Expenditure Out Of School Council Fund	0.703
Headmistress Govt. Girls H.S. No.2 Jampur	124	2	Overpayment Due To Double Benefit On Higher Qualification	0.089
	125	7	Irregular and Doubtful Purchase of Furniture by Pooling	1.001
DO (Sports)	126	3	Unjustified Supplementary grants	4.842
	127	4	Expenditure Over And Above The Budget Allotment	0.492
	128	5	Non deduction of G.P Fund, Benevolent Fund and Group Insurance from the Salaries	0.015
DO (Buildings)	129	1	Overpayment due to charging of higher rates	0.195
	130	2	Overpayment by including carriage in Pre-Cast/Pre-Stressed Piller/Beam	0.100
	131	3	Overpayment by showing execution of extra quantities of Brick Work, Cement Pointing and Cement Plaster	0.034
	132	4	Overpayment by showing extra quantities of Pre-cast/Pre-stressed Pillar	0.014
	133	5	Overpayment by adding "sundry expense" in addition to contractor profit and overhead charges	0.047
	134	8	Overpayment by showing extra quantities	0.491
	135	9	Overpayment by showing extra quantities	0.168
	136	10	Loss to Government due to non deduction of old material of dangerous buildings	0.624
	137	12	Unjustified payment on account of extra carriage	0.111
	138	13	Non- forfeiture of earnest money	0.117
	139	14	Overpayment Due to Excessive Use of Steel	0.069
	140	15	Non deposit of earnest money	0.433
	141	17	Non execution of Contract resulting loss to Government	0.012
	142	22	Rush of Expenditure under Development Grants at the Close of Financial Year	50.600
	143	24	Overpayment on account of use of local sand	0.058
	144	25	Unauthorized Issuance of TS and Acceptance of Tenders	0.000
DO (Roads)	145	2	Loss to Govt. due to unjustified provision of excess carriage/lead of crushed stone for triple	0.276

Name of Formations	Sr. No.	Para No.	Subject	Amount
			surface treatment	
	146	4	Loss due to allowance of excessive depth of base course material	0.184
	147	5	Loss due to less valuing of old material	0.611
	148	6	Loss to government due to non relaying of dismantled material as sub base course	0.493
	149	10	Overpayment due to un-justified increase in quantity	0.123
	150	14	Overpayment on account of use of local sand	0.121
	151	15	Overpayment due to non-adjustment of available earth	0.197
	152	16	Overpayment due to allowance of unjustified item of earthwork	0.335
	153	17	Unjustified laying of better fill material	0.186
	154	19	Overpayment due to allowance of unjustified carriage and contractor profit 20% on carriage.	0.859
	155	20	Overpayment due to allowing of unjustified carriage on kerb stone	0.176
	156	22	Rush of expenditure under grant 25&41 at the close of financial year 2013-14	73.839
	157	23	Unjustified expenditure on repair of machinery	0.998
	158	25	Unjustified payment of price variation	0.420
	159	26	Unjustified payment of execution of work without earthwork	0.481
	160	27	Un-authorized 2 <sup>nd</sup> revision of TSE without approval of finance department	0.169
	161	28	Overpayment due to allowance of unjustified MRS item	0.146
EDO (Agriculture)	162	1	Un-justified expenditure on vehicle not owned by the entity, Chances of misappropriation of POL	0.168
	163	2	Misappropriation on account of Repair of Vehicle	0.132
	164	3	Misappropriation On Account of POL & Missing Vehicle LEG-6952	0.054
	165	4	Non verification of GST paid	0.102
	166	5	Un-authorized expenditure on purchase of Machinery and Equipment	0.075

Name of Formations	Sr. No.	Para No.	Subject	Amount
	167	6	Un-authorized payment of outstanding liabilities	0.041
	168	7	Doubtful and Unjustified expenditure on account repair of vehicle	0.246
DO (Livestock)	169	4	Misappropriation / non availability of proof of consumption of medicines	0.155
	170	6	Un-authorized payment of outstanding liabilities	4.254
DO (OFWM)	171	1	Non recovery of excess transfer of govt. money to WUAs	0.729
	172	3	Unauthorized Expenditure on Irrigation Scheme	1.201
	173	8	Non Deduction and less deduction of GST from the payment to Suppliers	0.698
	174	11	Un-authorized payment of rent of office buildings	0.396
	175	12	Irregular Expenditure On Repair Of Vehicle	0.100
	176	13	Non-auction of old material	0.110
	177	14	Unjustified payment of TA/DA	0.061
DO (Labour)	178	1	Un-authorized payment of rent of office buildings	0.365
	179	2	Unjustified deposit of challans	0.306
	180	3	Non-achievement of target of weight & measure fee	0.330
	181	4	Stock found short valuing	0.020

## Annex-B

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

(Amount in Rupees)

No. & Name of the Grant / Appropriation	Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
						(+)	Excess
						(-)	Saving
RP21C03	Provincial Excise.	3,649,200	361,700	4,010,900	3,118,739	(-)	892,161
RP21C05	Forests.	10,866,000	256,700	11,122,700	11,229,038	(+)	106,338
RP21C07	Charges on A/c of M. Veh. Act.	2,174,600	0	2,174,600	1,603,056	(-)	571,544
RP21C08	Other Taxes & Duties.	2,041,700	0	2,041,700	1,907,073	(-)	134,627
RP21C10	General Administration.	119,202,800	0	119,202,800	66,026,564	(-)	53,176,236
RP21C15	Education.	2,408,704,300	0	2,408,704,300	2,244,878,868	(-)	163,825,432
RP21C16	Health Services.	624,108,000	0	624,108,000	592,525,247	(-)	31,582,753
RP21C17	Public Health.	2,019,300	1,036,800	3,056,100	2,283,419	(-)	772,681
RP21C18	Agriculture.	84,340,700	0	84,340,700	78,436,164	(-)	5,904,536
RP21C19	Fisheries.	2,098,500	0	2,098,500	1,827,154	(-)	271,346
RP21C20	Veterinary.	58,859,000	0	58,859,000	54,655,145	(-)	4,203,855
RP21C21	Co-operation.	14,307,000	0	14,307,000	13,774,994	(-)	532,006
RP21C22	Industries.	1,475,600	32,000	1,507,600	1,241,405	(-)	266,195
RP21C23	Miscellaneous Departments.	2,065,400	271,400	2,336,800	1,891,297	(-)	445,503
RP21C24	Civil Works.	29,350,900	4,490,200	33,841,100	32,211,003	(-)	1,630,097
RP21C25	Communications.	155,039,400	0	155,039,400	139,577,154	(-)	15,462,246
RP21C31	Miscellaneous.	124,030,143	2,019,200	126,049,343	98,499,645	(-)	27,549,698
RP21C32	Civil Defence.	2,635,500	1,053,900	3,689,400	3,601,407	(-)	87,993
<b>Total Non-Development :</b>		<b>3,646,968,043</b>	<b>9,521,900</b>	<b>3,656,489,943</b>	<b>3,349,287,372</b>	(-)	<b>307,202,571</b>
RP22C36	Development.	634,820,413	172,172,391	806,992,804	564,121,191	(-)	242,871,613
RP12C41	Highways, Roads & Bridges.	198,275,000	0	198,275,000	144,727,103	(-)	53,547,897
RP12C42	Government Buildings.	569,076,344	0	569,076,344	489,759,441	(-)	79,316,903
<b>Total Development :</b>		<b>1,402,171,757</b>	<b>172,172,391</b>	<b>1,574,344,148</b>	<b>1,198,607,735</b>	(-)	<b>375,736,413</b>
<b>Grand Total :</b>		<b>5,049,139,800</b>	<b>181,694,291</b>	<b>5,230,834,091</b>	<b>4,547,895,107</b>	(-)	<b>682,938,984</b>

**Annex-C****[Para 1.2.1.1]****Non production of record**

(Rupees in Million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Nature of Record</b>	<b>Amount</b>
1.	Dy.DEO (EE-W) Rajanpur	Vouched Account	3.989
2.	Dy.DEO (EE-W) Rojhan	-do-	0.759
3.		Vouched Account of SMC Fund	0.610
4.	Dy.DEO (EE-W) Jampur	Inspection Allowance	0.520
5.	SMO RHC Fazilur	Vouched Account	2.100
6.	SMO RHC Muhammad Pur	-do-	0.400
7.	EDO (Education)	Complete record	13.168
8.		Stock record of literacy kits	2.733
9.	DEO (SE)	Complete record	1.700
10.	MS THQ Hospital Jampur	Vouched Account	0.207
11.	DO(Forest)	Plants utilization/sowing record	0.460
12.	DO(Social Welfare)	Log Books	0.360
13.		Voucher Account	0.290
14.	DCO	Log Books	0.874
15.		Vouched Account	1.710
16.	Dy.DEO(EE-M) Rojhan	Log Book	0.166
17.		Vouched Account	0.254
18.	DO(Agri-Ext)	Vouched Account	0.338
<b>Total</b>			<b>30.638</b>

**Annex-D****[Para 1.2.2.7]****Irregular expenditure on purchase of medical equipment**

(Amount in Rupees)

<b>Document Date</b>	<b>Document No</b>	<b>Description</b>	<b>Amount</b>
25.06.2015	1904795112	Ophthalmic Operating Table	860,000
25.06.2015	1904798057	Refraction Box Model WD-232 Made in Itly	360,000
25.06.2015	1904717746	Microscope Operating (eye) Model M220/F12 made in Leica Germany	1,690,000
25.06.2015	1904735631	Nebulizer Heavy duty, Model Comfort 2000KU 400 made in Koushin industries Japan	120,000
25.06.2015	1904779248	Auto Refractometer Model AR-1 made in Japan	980,000
25.06.2015	1904766436	office chairs, office table, revolving chair etc.	837,100
25.06.2015	1904795110	Sucker Machine light duty Model New Hospivac 400 made in Itly	138,000
25.06.2015	1904648566	Ophthalmoscope mad in France	84,000
25.06.2015	1904773223	Microscope Operating (eye) Model M220/F12 made in Leica Germany	1,690,000
25.06.2015	1904773225	Chlazon Set	18,300
29.06.2015	1904820092	A Scan Biometer Model Otiscan3000 made in UK	405,000
25.06.2015	1904766437	Ophthalmoscope & Retinoscope Made in USA	145,000
25.06.2015	1904717753	Phaco Emulsification Machine model Pulsar Minimal Stress made in Optikon Italy	2,950,000
25.06.2015	1904735627	Iron bed fowler, Delivery table, bed screen etc. 55pieces of different items	1,017,825
<b>Total</b>			<b>11,295,225</b>

**Annex-E****[Para 1.2.2.8]****Incurrence of expenditure without advertisement**

(Rupees in Million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Article</b>	<b>Amount</b>
1	MS DHQ Hospital	Misc. store item	4.310
2	MS THQ Hospital Rojhan	X-Ray/Store	0.700
3	SMO RHC Fazilpur	Medicine	0.599
4		X-Ray/Store	1.125
5	SMO RHC Muhammad Pur		0.372
6	EDO (Education)	Others	0.199
7	SMO RHC Bangla Icha	Medicine	0.465
8	MS THQ Hospital Jampur	Store item	0.867
9	DO (Agri-Ext)	Store Items	0.659
10	DO(Forest)	Purchase of plants	0.436
11	SO(Soil Fertility and Water Testing Lab)	Purchase of stores	1.270
<b>Total</b>			<b>11.002</b>



**Annex-F****[Para 1.2.2.9]****Non deposit of the Government receipts**

(Rupees in Million)

<b>Sr. No</b>	<b>DDOs</b>	<b>Nature of receipt</b>	<b>Amount</b>
1	MS DHQ Hospital	Ambulance Charges	0.114
2		MLC Fee	0.052
3	EDO (Health)	Tender money	0.037
4		License fee from bakery	0.460
5		License fee from medical store	0.278
6	SMO RHC Fazilpur	Ambulance Charges	0.025
7	SMO RHC Kotmithan	MLC, Ambulance charges	0.050
8	SMO RHC Bangla Icha	Ambulance Charges	0.027
9	MS THQ Hospital Jampur	MLC Fee	0.063
10	DO(Civil Defense)	Penalty Challans	0.100,
11	DO(Livestock)	Hospitals receipts	0.031
12	DO(Forest)	Forest fines	5.110
13	DO(Roads)	Professional Tax	0.750
<b>Total</b>			<b>7.097</b>

**Annex-G****[Para 1.2.2.10]****Payment of Conveyance Allowance during leave/vacation**

(Amount in Rupees)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	Dy.DEO (EE-W) Rajanpur	LFP	344,538
2		Winter Vacation	1,181,534
3	Dy.DEO (EE-W) Rojhan	Winter Vacation	258,035
4		LFP	40,519
5	Dy.DEO (EE-M) Jampur	Winter Vacation	1,055,740
6		LFP	19,790
7	Dy.DEO (EE-W) Jampur	LFP	187,116
8		Winter Vacation	1,175,027
9	Dy.DEO (EE-M) Rajanpur	Winter Vacation	1,321,000
10		LFP	110,375
11	Dy.DEO (EE-M) Rojhan	LFP	516,954
12		LFP	19,192
13	DEO (SE)	LFP	45,087
14	SMO RHC Bangla Iccha	LFP	15,000
15	DO(Cooperative)	LFP	50,782
<b>Total</b>			<b>6,340,689</b>

**Annex-H****[Para 1.2.2.18]****Unauthorized withdrawal of allowances**

(Amount in Rupees)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Period</b>	<b>No. of Employees</b>	<b>Amount</b>
1	MS DHQ	NPA	2014-15	6	150,000
2	Hospital	HSRA/CA	2014-15	16	205,500
3	MS THQ	NPA/PCA	2014-15	6	130,000
4	Hospital	HRA	2014-15	31	558,000
5	Rojhan	HSRA	2014-15	3	200,000
6	DHDC	HSRA	2009-15	8	635,724
7	SMO RHC Fazilpur	HSRA/CA/ MA	2013-15	5	40,616
8	SMO RHC Kotmithan	HSRA/CA	2013-15	15	276,265
9	SMO RHC	PCA/NPA	2013-15	1	120,000
10	Muhammad	HSRA	2013-15	4	76,177
11	Pur	HSRA/CA	2013-15	8	85,590
12	SMO RHC Bangla Icha	HSRA	2013-15	3	461,120
13	THQ Hospital Jampur	HSRA/CA	2013-15	8	122,562
<b>Total</b>				<b>114</b>	<b>3,017,614</b>

**Annex-I**

**[Para 1.2.2.19]**

**Recovery of House Rent and Conveyance Allowances**

(Amount in Rupees)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Nature of recovery</b>	<b>No. of Employees</b>	<b>Period</b>	<b>Amount</b>
1	MS DHQ Hospital	CA and Maintenance Charges	5	2014-15	143,886
2	MS THQ Hospital	CA	9		337,388
3	Rojhan	House rent	7		172,956
4	Programme Director DHDC	CA & HRA	2	2009-14	194,040
5	SMO RHC Kotmithan	CA	11		424,240
6	SMO RHC	CA	4		285,680
7	Muhammad Pur	HRA	3		81,858
8	SMO RHC Bangla	CA	14		678,192
9	Icha	HRA	2		141,840
10	MS THQ Hospital	HRA	3	2014-15	50,541
11	Jampur	CA	7		139,959
12	DO(Livestock)	HRA	3		120,060
13		CA	3		141,420
14	DO(Soil Fertility and Water Testing Lab)	CA	2	2012-15	74,715
<b>Total</b>					<b>2,986,775</b>

**Annex-J****[Para 1.2.2.23]****Unjustified payment of Conveyance Allowance**

(Amount in Rupees)

<b>Sr. No.</b>	<b>DDOs</b>	<b>No. of employees</b>	<b>Amount</b>
1	Dy.DEO (EE-W) Rajanpur	2	80,000
2	Dy.DEO (EE-W) Rojhan	1	60,000
3	Dy.DEO (EE-M) Jampur	6	330,000
5	DHDC	1	60,000
6	Dy.DEO (EE-M) Rajanpur	7	330,000
8	Dy.DEO (EE-M) Rojhan	3	165,000
9	DEO (SE)	2	75,000
10	DO (Civil Defence)	1	80640
11	DO(Agri-Ext)	1	132,320
12	DO(OFWM)	4	130,000
13	DO(Forest)	1	46,667
14	DO (Soil Fertility and Water Testing Lab)	1	105,000
15	DO(Buildings)	1	25000
<b>Total</b>			<b>1,619,627</b>