



**AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
GUJRANWALA**

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PDSSP	Punjab Development Social Services Program

PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PHSRP	Punjab Health Sector Reforms Program
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program
POL	Petroleum Oil and Lubricants
PPRA	Punjab Public Procurement Rules Authority
PVMS	Product Vocabulary of Medical Store
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor-General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of City District Government is the responsibility of the Auditor-General of Pakistan.

The report is based on audit of the accounts of various offices of the City District Government, Gujranwala for the financial year 2012-13. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written responses and discussion in DAC meetings.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit(DGA), District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of 17 officers and staff, total 4757 man-days and the annual budget of Rs16.085 million for the financial year 2013-2014. It has been mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of City District Government, Gujranwala for the financial year 2012-2013.

The City District Government, Gujranwala conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering seven groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health, Municipal Services, and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

Audit of City District Government, Gujranwala was carried out with the view to ascertain whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws / rules, resulting in no leakage of revenue.

a) Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure was incurred in conformity with the laws & rules and regulations were framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue were made in accordance with prescribed laws, rules and regulations.

b) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field Audit activity. Audit used desk Audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

c) Audit of Expenditure and Receipts

Total expenditure of the City District Government Gujranwala for the financial year 2012-2013 was Rs8,370.892 million covering one PAO and 302 formations. Out of this, RDA Gujranwala audited expenditure of Rs3,180.939 million which, in terms of percentage, was 38% of the total expenditure. Regional Director Audit planned and executed audit of thirty (30) formations i.e. 100% achievement against the planned Audit activities.

Total receipts of the City District Government, Gujranwala for the financial year 2012-2013 were Rs14.421 million. RDA Gujranwala audited receipts of Rs6.240 million which was 38% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs6.421 million was pointed out during audit. An amount of Rs5.305 million was recovered and verified during the year 2013-14, till the time of compilation of report.

e) The Key Audit findings of the report

- i. Misappropriation of funds of Rs1.021 million was noted in one case.¹
- ii. Non-production of record of Rs1.251 million was noted in one case.²
- iii. Irregularity / non-compliance of Rs15.588 million was noted in seven cases.³
- iv. Internal Control Weaknesses of Rs15.256 million was noted in six cases.⁴
- v. Analysis of budget and expenditure of City District Government Gujranwala for the financial year 2012-13 revealed the original budget was Rs10,875.736 million, supplementary grant was Rs885.587 million and the final budget was Rs11,761.323 million. Non-development expenditure of Rs7,924.011 million was incurred against the original allocation of Rs9,576.299 million and Development Expenditure of Rs446.882 million was incurred against the original budget allocation of Rs1,299.437 million resulting in savings of Rs1,782.224 million and Rs1,608.206 million respectively. Total expenditure of Rs8,370.892 million was incurred against the final budget of Rs11,761.323 million, resulting in overall savings of Rs3,390.431 million which in terms of percentage was 29%.

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

f) Recommendations

- i. Head of the District Government needs to ensure physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO needs to take appropriate measures to strengthen internal controls / monitoring system.
- vi. The PAO needs to take appropriate action against the person (s) responsible for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.7

⁴ Para 1.2.4.1 to 1.2.4.6

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in millions)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	11,761.323
2	Total formations under Audit Jurisdiction	302	11,761.323
3	Total Entities (PAOs) Audited	01	3,180.939
4	Total formations Audited	30	3,180.939
5	Audit & Inspection Reports	30	3,180.939
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

* Figures at Serial No.3, 4 & 5 represent expenditure.

Table 2: Audit Observations Classified by Categories

(Rs in millions)

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	-
2	Financial management	0	-
3	Internal controls	31.865	1.2.1.1,1.2.3.1 to 1.2.3.7 &1.2.4.1 to 1.2.4.6
4	Others	1.251	1.2.2.1
TOTAL		33.116	-

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays audited	117.213	890.701	23.220	2173.025	3204.159*	2,137.196
2	Amount placed under audit observation / Irregularities of audit	3.364	17.322	3.636	8.794	33.116	111.565
3	Recoveries pointed out at the instance of audit	0	0.337	3.636	2.448	6.421	21.739
4	Recoveries accepted / established at the instance of audit	0	0.337	3.636	1.333	5.305	21.739
5	Recoveries realized at the instance of audit	0	0.337	3.636	1.333	5.305	2.426

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 3,180.939 million.

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	0
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	1.021
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control systems	24.423
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	6.421
6	Non-production of record	1.251
7	Others, including cases of accidents, negligence etc	0
TOTAL		33.116

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER-1

1.1 City District Government, Gujranwala

1.1.1 Introduction of Departments

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance, 2001 (PLGO, 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Municipal Services)
8. Executive District Officer (Works & Services)

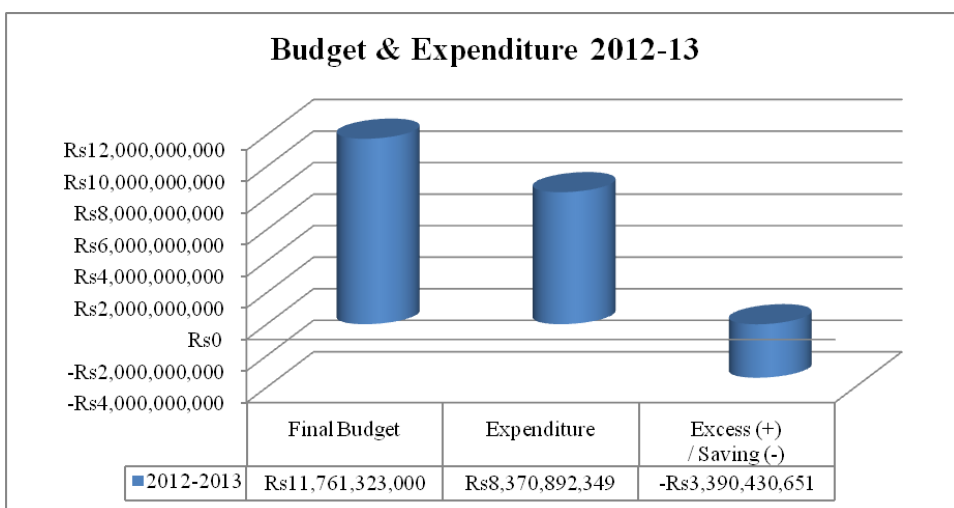
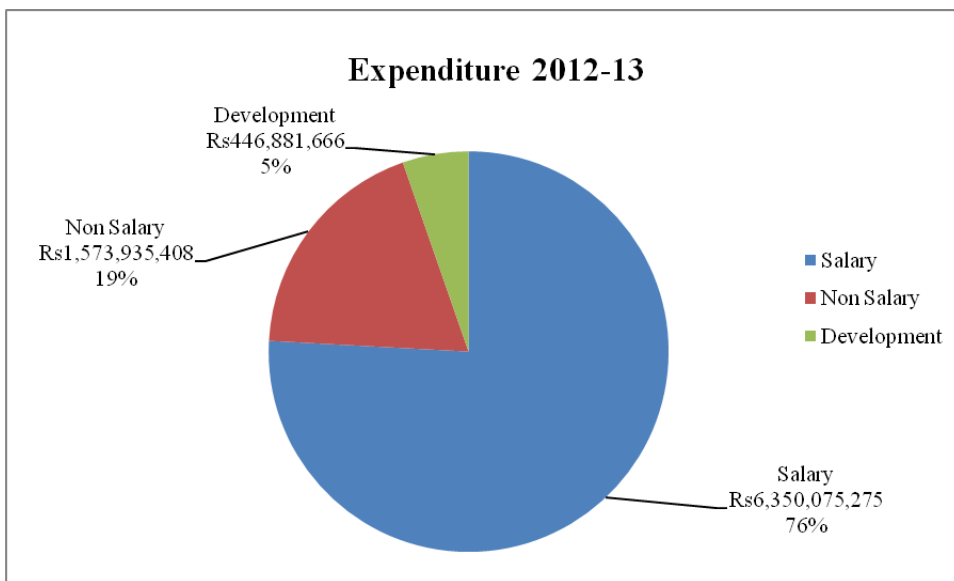
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

As per the Appropriation Account 2012-13 of City District Government, Gujranwala the original budget was Rs10,875.736 million, supplementary grant was Rs885.587 million and the final budget was Rs11,761.323 million. Against the final budget total expenditure incurred

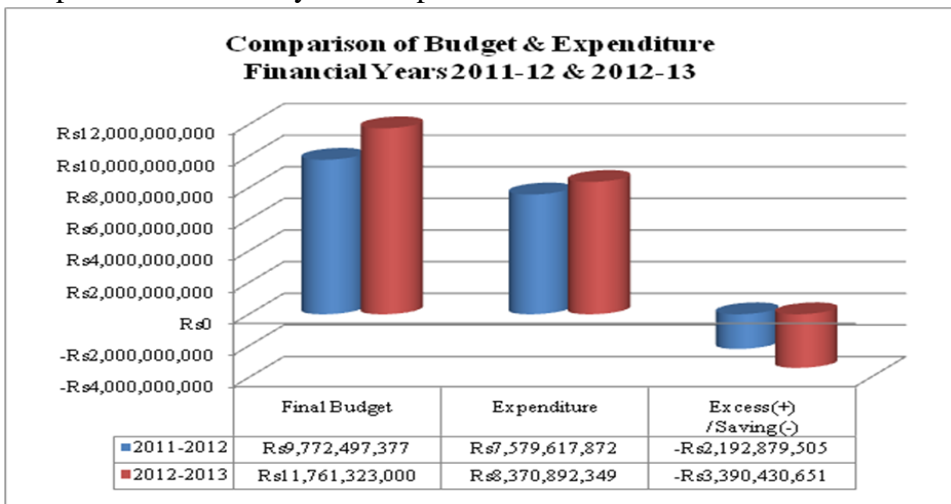
by the District Government during 2012-13 was Rs8,370.892 million as detailed at Annexure-B.

Financial Year 2012-2013	Budget (Rs)	Expenditure (Rs)	(-) Savings (Rs)	%age of Savings
Salary	8,028,277,230	6,350,075,275	-1,678,201,955	21
Non-salary	1,677,957,770	1,573,935,408	-104,022,362	06
Development	2,055,088,000	446,881,666	-1,608,206,334	78
Grand Total	11,761,323,000	8,370,892,349	-3,390,430,651	29



Ineffective financial management resulted in savings to the tune of Rs3,390.431 million which in term of percentage was 29% of the final budget. The same was required to be justified by the Principal Accounting Officer.

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



There was 20.35% and 10.44% increase in Budget Allocation and Expenditure respectively as compared with previous year.

1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	29	Not convened
2	2003-04	24	Not convened
3	2004-05	20	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	86	Not convened
5	2009-10	43	Not convened
6	2010-11	32	Not convened
7	2011-12	23	Not convened
8	2012-13	16	Not convened

* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the financial year instead of the audit year which was 2008-09.

1.2 AUDIT PARAS

1.2.1 Misappropriation

1.2.1.1 Suspected Misappropriation of Government Receipts Rs1.021 million

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

Scrutiny of record of Medical Superintendent THQ Hospital, Wazirabad revealed that 15,419 tests were performed in Hospital Laboratory during financial year 2012-13 but fee amounting to Rs1.021 million was not deposited into government treasury, against those test lab attendants marked as emergency patient or indoor patients without the doctor's advice as detailed at Annexure-C.

Audit holds that the lab test charges Rs1.021 million were collected but not deposited into government treasury. Resultantly, the Government receipts were embezzled.

Management replied that the tests were performed at NGO level but no evidence was provided in support of reply.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed the department for holding of enquiry but no compliance was made till the finalization of this report.

Audit stresses that the matter be enquired at appropriate level besides recovery of Government receipt under intimation to Audit.

[AIR Para No.02]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record - Rs 1.251 million

According to Section-115(5) & (6) of PLGO, 2001, the Auditor General has the authority to require that any accounts books, papers & other documents which deal with, or form the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection and the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Various formations of the City District Government, Gujranwala drew Rs1.251 million from treasury but vouched accounts were not produced. In the absence of vouched accounts, the authenticity, validity, accuracy and genuineness could not be verified. This resulted in non-production of record as detailed at Annexure-D.

Audit holds that relevant record was not produced to Audit which is violation of constitutional provisions and was deliberate on the part of the auditee due to defective financial discipline and weak internal controls.

Management replied that the compliance would be shown at the time of next audit.

DAC in its meeting held in October 2013 directed the department for production of record but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility for non-production besides ensuring for submission of record under intimation to Audit.

[AIR Para No. 6 & 6]

1.2.3 Irregularity / Non-compliance

1.2.3.1 Unjustified Enhancement of Maintenance and Repair Work - Rs6.745 million

According to paras 2.6, 2.7, 2.12, 2.82 and 2.86 of Buildings and Roads Code read with Finance Department letter No.FD(FR)11-89 dated 27.03.1990, no change in specification / quantities as provided in the technical sanction estimates is permissible except with the approval of authority that accorded technical sanction.

Scrutiny of record revealed that District Officer (Roads), Gujranwala executed Special Repair / Rehabilitation of GT road from Chanda Qila to Aziz Chowk. The contract was awarded to M/s C.M Builders for Rs893,000 and original detailed estimate was technically sanctioned for the same amount. However, estimate was enhanced from Rs0.893 million to Rs7.638 million on 19.05.2012. The enhancement of almost 800% of the original estimate resulted in unjustified payment and non transparent expenditure without inviting open tender.

Audit holds that due to weak financial control, the undue favour was given to the contractor through enhancement of the scheme for Rs6.745 million.

Management replied that the estimates were timely revised and work was done according to specification. Audit contends that retendering was required for the enhanced scope of work.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October 2013 directed the department to enquire the matter at an appropriate level but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides disciplinary action against the person (s) at fault under intimation to Audit.

[AIR Para No.12]

1.2.3.2 Irregular Purchase of Furniture – Rs1.688 million

According to Rule 12(1) of Punjab Procurement Rules, 2009, the procurement over & above one hundred thousand rupees and up to the limit of two million rupees shall be advertisement on the PPRA's website in the prescribed manner. Purchases over two million rupees shall be advertised in print media and national newspapers having wide circulation. According to Rule 10 of PPRA, specifications shall allow the widest possible competition and shall not favor any single contractor or supplier not put others at disadvantage.

EDO (Education), Gujranwala paid Rs1.688 million for purchase of furniture i.e. teacher chairs, tables, white boards, bench desk (3 seater) etc. for Government Girls Elementary School, Fareed Town during 2012-13 without advertisement on the national newspapers as well as PPRA's website as required

in the PPRA Rules, 2009 to avoid open tendering process and without any demand as detailed below:-

Inv. #	Date	Supplier	Item	Qty	Rate (Rs)	Amount (Rs)
1	Nil	Rachna Enterprises	Bench desk (3 seaters)	230	5885	1,353,550
			Teacher Tables	15	5685	85,275
			White boards	22	5485	120,670
1	11-08-12	N.A. Traders	Teacher chairs	10	1972	19,720
			Steel Almirah	10	10904	109,040
TOTAL						1,688,255

Audit hold that due to weak internal control, the Government instructions were not followed and fair competition was not made.

Management replied that the expenditure was incurred after fulfilling all the codal formalities but no documentary evidence was provided in support of reply.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October 2013 directed the department for compliance but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides complete compliance under intimation to Audit.

[AIR Para No.04]

1.2.3.3 Irregular Purchase of Computer Chairs - Rs1.676 million

According to Rule 36 clause (iii) & (v) of PPRA, initially only the envelopes marked "TECHNICAL PROPOSAL" shall be opened and the procuring agency shall evaluate the technical proposal in a manner prescribed in advance without reference to the price and reject any proposal which does not conform to the specified requirements.

EDO Education, Gujranwala purchased I.T. Lab chairs for Rs1.675 million, without preparation of financial & technical proposals by the purchase committee, the rates were negotiated only with the highest bidder, further NOC was not obtained from TEVTA. This resulted in irregular expenditure as detailed below:-

Invoice #	Date	Supplier	Item	Model	Quantity	Rate per item	Amount (Rs)
CEC/INT/ July,12	18-10-12	TOYO Plastic Furniture	I.T. Lab chairs	TCR-17	570	2,940	1,675,800

Audit holds that due to weak financial management, the PPRA rules were not completely followed by the DDO and irregularity was committed.

Management replied that all the codal formalities were observed and purchase committee was made but no documentary evidence was provided in support of reply.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed the department for compliance but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides complete compliance under intimation to Audit.

[AIR Para No.05]

1.2.3.4 Irregular Expenditure on Account of Purchase without Tendering through splitting - Rs1.610 million

According to Rule 9 of PPRA, 2009, all proposed procurements for each financial year shall proceed accordingly without splitting or regrouping of the procurements so planned.

District Officer (Sports), Gujranwala purchased sports material amounting to Rs1.610 million, purchase was held irregular due to planned splitting of purchase in small orders in violation of the rule and to avoid the sanction of the higher authority which resulted in irregular expenditure as detailed below:

(A) Without Tendering				
Bill #	Date	Paid to	Detail	Amount (Rs)
38639	16-02-12	-do-	-do-	112,887
38637	-do-	-do-	-do-	112,887
01	18-02-12	-do-	-do-	104,000
344195	08-10-12	-do-	-do-	137,862
364131	-do-	-do-	-do-	180,819
Total (A)				648,455
(B) Splitting up				
38836	15-02-12	Service Shoes Store	Shoes / Joggar Purchased	43,956
38838		-do-	-do-	56,943
33643	16-02-12	-do-	-do-	51,948
38635	-do-	-do-	-do-	90,909
-	-do-	-do-	-do-	95,904
38641	-do-	-do-	-do-	30,969
98	18-02-12	Jawz Sports	Uniforms/Track Suits	59,750
97	-do-	-do-	-do-	48,475
92	-do-	-do-	-do-	96,875

84	-do-	-do-	-do-	69,550
96	-do-	-do-	-do-	59,750
02	-do-	-do-	-do-	78,000
364139	-do-	-do-	-do-	81,918
364589	-do-	-do-	-do-	96,959
Total (B)				961,906
Grand Total (A+B)648,455+961,906				1,610,361

Audit holds that due to weak financial management, the expenditure was incurred without tendering and through splitting up to avoid the sanction of higher authority, but the management did not submit any reply.

Management did not reply the observation.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed that the explanation letter be issued to concern DDO but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides the regulation of expenditure under intimation to Audit.

[AIR Para No.03]

1.2.3.5 Irregular Expenditure without DTL Reports - Rs1.512 million

According to Health Department's policy letter No.SO (P-1) H/RC/2001-02/01, dated 29-09-2001 "no drug/ medicine shall be accepted and used without the report of Drugs Testing Laboratory (DTL)".

SMOs RHC, Rasul Nagar, Alipur Chattah purchased medicine costing Rs1.512 million during 2012-13 without obtaining reports of DTL. This resulted in irregular expenditure as detailed at Annexure-E.

Audit holds that due to weak internal control, payment was released without obtaining DTL reports from Laboratory.

Management replied that the DTL reports will be collected and submitted but no compliance was made.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed the department for holding of enquiry but no compliance was made till the finalization of this report.

Audit stresses that the matter may be enquired at appropriate level besides fixing of responsibility under intimation to Audit.

[AIR Para No.01 & 02]

1.2.3.6 In-admissible drawl of Social Security Benefits - Rs1.356 million

According to conditions 1(2) of appointments of Computer Operators, 30% social security benefit in lieu of pension will be admissible and the Govt. of the Punjab, Health Department's letter No. E&A (Health) 2-10/2009, dated 16-11-2009 lays down that the Computer Operators whose services have been regularized w.e.f. 14-10-2009 will not be entitled to the payment of 30% social security benefit in lieu of pension.

Scrutiny of pay and allowances record of DO (Health), Gujranwala for the year 2012-13 revealed that 45 officials have been regularized w.e.f 14-10-2009 but the social security benefits allowance was paid up to 31-05-2013 which was inadmissible after regularization. This resulted in drawl of inadmissible allowance amounting to Rs1.356 million as detailed at Annexure-F.

Audit holds that due to weak financial management, the in-admissible social security benefits were drawn after regularization of contract employees.

Management replied that recovery will be initiated on monthly basis but no documentary evidence was provided in support of reply.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed the department for early recovery but no compliance was made till the finalization of this report.

Audit stresses recovery of inadmissible payment from concerned officials and deposited into Government treasury under intimation to Audit.

[AIR Para No.03]

1.2.3.7 Unjustified Expenditure on Visit of VVIPs - Rs1.00 million

According to Rule (10) of the PPRA Rules, 2009, the specifications shall allow the widest possible competition and shall not favour any single contractor or supplier nor put others at a disadvantage. Specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar classifications.

DCO, Gujranwala drew a sum of Rs1.00 million from government treasury as advance on account of tent services, sound system etc. for the visit of VVIPs but neither the tender was called nor detailed scope of work like number of chairs, number of fans and size of location was mentioned in the bill. This resulted in unjustified expenditure.

Audit holds that due to weak internal control and financial management, the government instructions were not observed.

Management replied that VVIPs visited in emergency like Moharram-ul-Harram, Flood Situation, Anti Dengue, Polio Campaign etc. The reply was not accepted as no detail of payment was shown even after the visits / events.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed the department for compliance but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility for non-observing of Government rules under intimation to Audit.

[AIR Para No.02]

1.2.4 Internal Controls Weakness

1.2.4.1 Non-imposition of Penalty - Rs10.240 million

According to Clause 39 read with Clause 37 of contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the engineer-In-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

District Officer (Buildings) and District Officers (Roads), Gujranwala awarded various works to different contractors but neither the works were completed within stipulated time nor any penalty was imposed. Further, the contractors did not apply for extension in time limit to the engineer-in-charge. This resulted in non-imposition of penalty @ 10% amounting to Rs10.240 million for delay in completion of works as detailed at Annexure-G.

Audit holds that due to weak internal controls, penalty was not imposed on contractors which resulted in loss of government revenue.

Management replied that work was executed as per T.S. estimate and requirement of the site and demand of the client department. Reply of departments was not relevant to the audit observation.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed the department for recovery but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides recovery from concerned contractors under intimation to Audit.

[AIR Para No.04 & 02]

1.2.4.2 Non -recovery of Contract of Lease- Rs 2.414 million

According to the provision of Section 118 of the Punjab Local Government Ordinance, 2001 read with Rule-12 of the Punjab Local Government Rules, 2001, the failure to pay any tax and other money claimable under this ordinance as an offence and the arrears are recoverable as Land Revenue.

D.O (Excise & Taxation), Gujranwala leased out auction of collection rights of adda fee of Nowshera Virkan and parking-stand fee of Al-Hameed Building, Gujranwala for the financial year of 2012-13 but neither the contract amount Rs2.414 million was recovered nor any efforts were made to collect the lease amount. This resulted in non realization of government revenue as under:-

Name of Location	Amount due (Rs)	Amount paid (Rs)	Balance recoverable (Rs)
Adda Fee of Nowshera Virkan	1,115,000	489,487	625,513

Name of Location	Amount due (Rs)	Amount paid (Rs)	Balance recoverable (Rs)
Parking-Stand Fee of Al-Hameed Building, Gujranwala	4,200,000	2,411,644	1,788,356
TOTAL			2,413,869

Due to weak internal control, the lease amount of contract for adda /parking fee was not recovered.

Management replied that various notices were issued to concerned contractor for recovery but no recovery was shown.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed to recover the amount without further delay but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides recovery from concerned contractors under intimation to Audit.

[AIR Para No.01]

1.2.4.3 Short- realization of Government Receipts -Rs 1.222 million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately to local government fund under proper receipt head.

DO (E&T), Gujranwala did not recover the Government receipts amounting to Rs 1.222 million on account of advertisement fee, godown rent from Food Department, rent of shops and license fee against lease. This resulted in short-realization of government receipts as detailed at Annexure-H.

Due to weak internal control, govt. revenue was short realized.

Management replied that various notices were issued to concerned contractor for recovery but no recovery was affected.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed that the amount be recovered without further delay of time but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides recovery from concerned without delay of time under intimation to Audit.

[AIR Para No.04, 02, 05 & 06]

1.2.4.4 Non-recovery of HRA, HSRA and CA - Rs722,629

According to clarification issued by Government of the Punjab, Finance Department's letter No FD(M-1)1-15/82-P-I, dated 15.01.2000, in case a designated residence is available, the government servant for whom it is meant cannot draw HRA even if he does not reside in it. Further, according to Finance Division's O.M. No.(1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential buildings are far away from the office building. Further, as per Rule 7.1 of Treasury Rules, conveyance allowance is not admissible during leave period. According to clarification issued by Health Department vide its letter No. PMU/PHSRP/G-1.06/61/270-340, dated 16.03.2007, PHSRP allowance will not be admissible to any doctor, para-medical and other staff during general duty and leave on full pay.

SMO, RHC, Alipur Chattah and M.S, THQ Hospital, Wazirabad did not recover HRA / HSRA & conveyance allowance amounting to Rs722,629 from the officials for whom designated residences were available in hospital premises and performing temporary duty where HSRA was not admissible. This resulted in irregular payment of HRA/HSRA and conveyance allowance as detailed at Annexure-I.

Audit holds that due to weak internal controls and financial management, unauthorized allowances amounting to Rs722,629 were paid.

Management replied that various notices were issued to concerned contractor for recovery .

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October 2013 directed to recover the amount without further delay of time but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides recovery from concerned without further delay under intimation to Audit.

[AIR Para No.03, 04 & 05]

1.2.4.5 Unjustified Payment on Account of Earth Filling/Work - Rs336,968

As per specification 411-4-1 (General), the embankment shall be constructed in successful layer not more than 9" loose and 6" thick compacted (SOH-II/C & W) 2.25/2009.

District Officer (Roads), Gujranwala paid an amount of Rs336,968 on account of earth filling ordinary soil embankment in rehabilitation of Peoples Colony main road from Faqirpura Chowk to market without deduction of road curst. The lead chart was also not approved by the competent authority. The

quantity of earth work was recorded in MBs without deduction @ 10% due to non compaction in layer and further exact site / location / RD or any reference was not shown. This resulted in unjustified payment of Rs336,968 as under:

$$50760 \text{ Cft} \times 6638/45 = \text{Rs}336,968$$

Audit holds that due to weak internal control and financial management, the government instructions were not followed and a loss was sustained by District Government.

Management replied that the payment was made according to T.S estimates and all the work was recorded in measurement books reply was not relevant to audit observation.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed the department for early enquiry but no compliance was made till the finalization of this report.

Audit stresses disciplinary action be taken against responsible besides recovery from concerned under intimation to Audit.

[AIR Para No.08]

1.2.4.6 Non-recovery of Penal Rent from the Occupants of Residence- Rs319,680

According to Government of the Punjab, SGA&ID's letter No. EO (S&GAD) / Policy / 2002-1942, dated 16-10-2002, 60% of basic pay is required to be charged as penal rent from the officials residing in Govt. residences unauthorized.

SMO RHC, Qila Didaar Singh and MS THQ Hospital, Wazirabad revealed that officers / officials of health department were residing in the illegally occupied residences in RHC and THQ. The designated residences were required to be vacated from the officers / officials concerned and penal rent @ 60% of basic pay from July, 2012 to June, 2013 should be deducted from the pay of the officer/official. This resulted in non-recovery of penal rent from illegal occupants. Detail is as under:

Name	Posted at	Basic Pay	60% penal rent	Period	Amount recoverable (Rs)
Dr. Ghulam Sarwar	THQ Noshera Virkan	24,500		01.07.12 to 30.06.13	176,400
Mr. Asghar Ali	BHU Phama Srai	5,600	3,360	01.07.12 to 30.06.13	40,320
Total					216,720

Name	Actual posting	Duly posted at	Maximum Stage Pay Scale	Period	Amount (Rs)
Mr. Amjad Ali	RHC, Qila Dedar Singh	THQ, Kamonki	Rs.14300x60%=8580/- 8580 x 12=Rs.102,960	01-07-12 to 30-6-13	102,960
Total					102,960
Grand Total (Rs.216,720+Rs.102,960)					319,680

Audit holds that due to weak internal control, penal rent was not recovered from illegal occupants.

Management replied that several notices were issued to illegal occupants and the efforts are still being made for vacation of residences.

The matter was reported to the DCO / PAO in August, 2013. DAC in its meeting held in October, 2013 directed the department that the amount be recovered without further delay but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility besides recovery from concerned without further delay under intimation to Audit.

[AIR Para No.02 & 04]

ANNEXURES

MFDAC PARAS

Sr. #	Name of Formation	AP #	Description of Paras	Nature of Pars	Amount (Rs)
1	DCO	6	Payment to Wasa Through SDA	Non-Compliance	27,704,000
2		1	Irregular Drawl of Pay & Allowances	Non-Compliance	453,744
3		3	Over payment for undue increments	Non-Compliance	99,240
4	DO Health	4	Doubtful payment of GST	Non-Compliance	211,852
5		8	Doubtful consumption of medicines	Internal Control Weaknesses	-
6		9	Non-deduction of income tax	Internal Control Weaknesses	25,037
7	MS THQ Wazirabad	4	Non-deposit of govt revenue	Internal Control Weaknesses	53,820
8		9	Loss to govt due to irrational allotment of residence	Internal Control Weaknesses	54,480
9	MS THQ Nowshera Virkan	3	Irregular drawl of pay & allowances	Non-Compliance	437,214
10		5	Doubtful payment of GST through Invoices	Non-Compliance	225,142
11	MS THQ Kamoki	5	Loss to govt due to non-deposit of MLC fee	Internal Control Weaknesses	66,780
12	SMO RHC Rasool Nagar	5	Non-deduction of income tax	Internal Control Weaknesses	24,792
13	SMO RHC Wahando	7	Non-deposit of sales tax	Internal Control Weaknesses	42,606
14	Special Education Center Nowshera Virkan	7	Doubtful maintenance of cash book & non-accountal of balance	Internal Control Weaknesses	52,219
15		1	Doubtful drawl of TA/DA	Internal Control Weaknesses	3,424,250
16	D.O Sports	2	Doubtful payment of cash prizes	Non-Compliance	1,935,000
17		4	Irregular purchase of sports material	Non-Compliance	1,340,904
18		5	Irregular splitting of expenditure	Non-Compliance	707,068
19		7	Doubtful payment of GST	Non-Compliance	209,006
21		8	Un-authorized payment on cash prize	Non-Compliance	200,000
21		9	Doubtful payment	Non-Compliance	187,050
22		D.O Excise & Taxation	7	In-admissible payment	Non-Compliance

Sr. #	Name of Formation	AP #	Description of Paras	Nature of Pars	Amount (Rs)
23	D.O Solid Waste Management	4	Irregular expenditure on hiring of furniture	Non-Compliance	479,650
24	EDO Education	3	Non-production of record	Non-Compliance	638,000
25		7	Un-authorized opening of P&L sharing account	Non-Compliance	728,838
26	Deputy DEO (EE-W) Gujranwla	1	Un-justified drawl of qualification allowance	Non-Compliance	643,200
27		3	Un-authorized drawl of funds	Non-Compliance	251,277
28		8	Un-justified payment of pay & allowances	Non-Compliance	1,540,000
29		9	Un-authorized payment of cash	Non-Compliance	683,927
30	RHC Alipur	1	Undue Retention of Money	Inter Control Weaknesses	1,737,000

Annexure-B

Summary of Appropriation Accounts by Grants City District Government, Gujranwala For the financial year 2012-2013

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(-) Savings (Rs)	%age of Savings
03	Provincial Excise	12,096,000	478,000	12,574,000	11,609,932	-964,068	8
05	Forest	6,274,000	5,365,000	11,639,000	11,562,681	-76,319	1
07	Charges on account of M. Vehicle Act	11,063,000	410,000	11,473,000	9,166,433	-2,306,567	20
08	Other taxes and duties	31,825,000	978,000	32,803,000	31,504,465	-1,298,535	4
10	General Administration	268,736,000	89,677,000	358,413,000	309,127,933	-49,285,067	14
15	Education	6,829,015,000	0	6,829,015,000	5,479,090,261	-1,349,924,739	20
16	Health	1,189,364,000	0	1,189,364,000	929,442,759	-259,921,241	22
17	Public Health	458,280,000	0	458,280,000	428,350,033	-29,929,967	7
18	Agriculture	129,951,000	0	129,951,000	121,958,109	-7,992,891	6
19	Fisheries	2,463,000	221,000	2,684,000	2,623,976	-60,024	2
20	Veterinary	127,104,000	7,849,000	134,953,000	130,428,074	-4,524,926	3
21	Cooperative	29,769,000	0	29,769,000	29,879,861	110,861	-
22	Industries	7,295,000	0	7,295,000	6,810,929	-484,071	7
23	Miscellaneous Departments	16,129,000	0	16,129,000	12,832,588	-3,296,412	20
24	Civil Works	111,207,000	633,000	111,840,000	79,449,629	-32,390,371	29
25	Communications	252,870,000	24,325,000	277,195,000	264,777,380	-12,417,620	4
31	Miscellaneous	54,039,000	0	54,039,000	39,698,134	-14,340,866	27
32	Civil Defense	38,819,000	0	38,819,000	25,697,506	-13,121,494	34
Total Non-Development		9,576,299,000	129,936,000	9,706,235,000	7,924,010,683	-1,782,224,317	18
36	Development (Misc.)	1,096,357,000	755,167,000	1,851,524,000	355,905,139	-1,495,618,861	81
41	Highways, Roads & Bridges	66,266,000	0	66,266,000	56,044,015	-10,221,985	15
42	Government Buildings	136,814,000	484,000	137,298,000	34,932,512	-102,365,488	75
Total Development		1,299,437,000	755,651,000	2,055,088,000	446,881,666	-1,608,206,334	78
Grand Total		10,875,736,000	885,587,000	11,761,323,000	8,370,892,349	-3,390,430,651	29

(Source: Appropriation Accounts for the financial year 2012-2013)

Annexure-C
Para No 1.2.1.1

Suspected misappropriation of government receipts-Rs 1.201 million

Test	07/12	08/12	09/12	10/12	11/12	12/12	01/13	02/13	03/13	04/13	05/13	06/13	Total	Rate (Rs)	Amount (Rs)
BSR	90	197	176	210	59	93	192	236	139	139	158	234	1923	25	48,075
CBC	155	290	313	306	91	165	204	246	156	283	331	311	2851	40	114,040
B - GRO UP	51	87	50	73	42	44	129	92	90	70	65	72	865	25	21,625
HBS AG	170	297	258	274	90	140	167	256	165	199	331	325	2672	100	267,200
HCV	170	297	258	274	90	140	167	256	165	199	331	325	2672	150	400,800
URE A	11	55	52	57	16	74	67	70	37	30	40	33	542	30	16,260
CRE - TIN EN	7	48	50	46	14	65	58	56	30	26	30	25	455	30	13,650
LFT	27	56	88	79	18	38	94	70	57	34	37	62	660	120	79,200
VDA L	13	47	54	51	11	8	34	46	31	36	31	17	379	30	11,370
URI C ACI D	6	8	7	2	3	3	15	20	10	3	1	7	85	30	2,550
RA	5	8	3	7	8	25	20	19	14	4	1	0	114	30	3,420
ASO T	5	6	3	5	8	23	17	16	15	4	1	0	103	30	3,090
UIT	37	21	35	22	11	6	23	29	20	24	9	4	241	50	12,050
UC	155	186	164	233	50	69	101	153	130	169	182	229	1821	15	27,315
CHO P	2	2	3	5	2	4	2	2	4	2	3	5	36	30	1,080
TOTAL													15419		1,021,725

Annexure-D
Para No 1.2.2.1

Non-production of Record - Rs 1.201 million

(A)

DDO Name	Challan No.	Date	Amount (Rs)	AIR Para No
THQ, Kamonki	14	31.05.2013	500,000	6
	13	31.05.2013	300,000	
	12	31.05.2013	200,000	
	Total		1,000,000	

(B)

Name of DDO	Date	Paid to	Amount (Rs)	AIR Para #
D.O, Sports	25-07-12	District Karate Association	15,000	6
	18-08-11	District Volly Ball Champion	15,000	
	20-08-11	District Wrestling Association	35,000	
	07-09-11	-do-	20,000	
	07-09-11	District King Fu Association	36,100	
	10-12-11	District Cycling Association	19,800	
	22-01-13	-do-	25,000	
	22-01-13	Body Building Association	35,000	
	22-03-13	District Cycling Association	20,900	
	02-04-13	District Cycling Association	30,000	
Total			251,800	

Grand Total (A+B)=(1.000+.251)	Rs 1.251 million
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Annexure-E
Para No-1.2.3.5

Irregular expenditure without DTL reports -Rs1.512 million

(A)

Date	Supplier/ Pharma	Detail/Name of Medicines	Batch No.	Amount (Rs)
31-05-13	Silver Surgical Complex	Disposable syringes 5ml	Nil	49,500
		IV canula no.20	Nil	11,800
		IV canuka 22	Nil	11,800
10-6-13	Reko Pharma	Revocin 500mg Tab	Nil	178800
		Benil Tab	Nil	8,100
12-06-13	Munawar Pharma	Medicines	DQ178/DQ179 DF67, ET37,38 FB112,113 DS193	156,050
11-06-13	Elite Pharma	Medicines	Nil	136,500
3-6-13	MS Enterprises Ltd.	Medicines	305752, 305757, 306892`	59,750
Nil	Lawrence Pharma	Inj. Dexamethasone	Nil	65,000
Nil	Car Away Pharma	Inj. Gentamycin	Nil	24,500
		Inj. Tranexamic	Nil	10,700
		Tab. Ibuprofen	Nil	26,400
14-6-13	Albro Pharma	Medicines	181, 219-20, 7909, 106, F744, k485	97,985
Nil	Ahad International	Inf. Levofloxacin 500mg	Nil	44,380
Nil	Xenon Pharma	Susp. Albendazole 200mg	Nil	8,740
		Sol. Salbutamol	Nil	14,485
12-6-13	Fynk Pharma	Syp. Ammonium Chloride 100mg	148-49	44,550
8-6-13	Valor Pharma	Medicines	1849, 1681	49,300
Total				998,340

(B)

Name of Supplier	Amount (Rs)	Name of Supplier	Amount (Rs)
Bloom Pharma	129,500	Novartis	46,000
Shifa Lab	173,050	Medisearch Pharma	42,950
Ahad Pharma	93,121	Karachi Pahrma	29,450
Total	395,671	Total	118,400
Total (395,671 + 118,400)			514,041

Grand Total (A+B)=(998,340+514,041)	1,512,411
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Annexure-F
Para No 1.2.3.6

In-admissible drawl of Social Security Benefits- Rs1.356 million

Name of Official	Desig.	Posted at	Date of regular-ization	Upto	P.M Social Security	Total Period	Amount (Rs)
Yasir Junaid	C.O	BHU Jhalan	14-10-09	31-05-11	1586	19 months	30,134
Waqas Humayun	-do-	Khewaywali	-do-	-do-	1586	-do-	30,134
M Haroon	-do-	Kotli Nawab	-do-	-do-	1586	-do-	30,134
Adeel Murtaza	-do-	Botala Sharam Singh	-do-	-do-	1586	-do-	30,134
Ali Safder	-do-	Kot Bhawanidas	-do-	-do-	1586	-do-	30,134
Sajid Waseem	-do-	Pero Chack	-do-	-do-	1586	-do-	30,134
Abdul Rehman Aslam	-do-	Mansoor Wali	-do-	-do-	1586	-do-	30,134
M.Tuqeer	-do-	Dergapur	-do-	-do-	1586	-do-	30,134
M.Imran	-do-	Bhatikay	-do-	-do-	1586	-do-	30,134
M.Ilyas	-do-	Maribhindran	-do-	-do-	1586	-do-	30,134
M.Sajad	-do-	Raja	-do-	-do-	1586	-do-	30,134
Zohaib Abbass	-do-	Bhroke Cheema	-do-	-do-	1586	-do-	30,134
Azhar Kamal	-do-	Manzorabad	-do-	-do-	1586	-do-	30,134
Rizwan Baber	-do-	Ghakamitter	-do-	-do-	1586	-do-	30,134
Iben Ali	-do-	Qila Mian Singh	-do-	-do-	1586	-do-	30,134
Awais Abdullah	-do-	Klaskay	-do-	-do-	1586	-do-	30,134
KhuramMaqsood	-do-	Haigher	-do-	-do-	1586	-do-	30,134
Aftab Ahmed	-do-	Jati Shah Rehman	-do-	-do-	1586	-do-	30,134
M. Serfraz	-do-	Saharan Chatha	-do-	-do-	1586	-do-	30,134
Shahid Iqbal	-do-	Mandiala Tega	-do-	-do-	1586	-do-	30,134
Amjad Husain	-do-	Tirigri	-do-	-do-	1586	-do-	30,134
Sikandar Hayat	-do-	Audho Rai	-do-	-do-	1586	-do-	30,134
M.Rizwan	-do-	Kot Hara	-do-	-do-	1586	-do-	30,134
Shahid Rahman	-do-	Matta Virkan	-do-	-do-	1586	-do-	30,134

Name of Official	Desig.	Posted at	Date of regular-ization	Upto	P.M Social Security	Total Period	Amount (Rs)
				do-		do-	4
M.Moshan	-do-	Shamsa Dhadha	-do-	- do-	1586	- do-	30,134
Sahir Basher	-do-	Nand Pur	-do-	- do-	1586	- do-	30,134
Hafiz Naseem	-do-	Chack Chaudary	-do-	- do-	1586	- do-	30,134
Adnan Shahzad	-do-	Gondlanwala	-do-	- do-	1586	- do-	30,134
Mavia Farooq	-do-	Nat Kalan	-do-	- do-	1586	- do-	30,134
Shahzad Husain	-do-	Chack Ramdas	-do-	- do-	1586	- do-	30,134
Asim Tanveer	-do-	Kohlowala	-do-	- do-	1586	- do-	30,134
Usman Ghani	-do-	Whalianwali	-do-	- do-	1586	- do-	30,134
Khawar Tawakal	-do-	Saloki Chatha	-do-	- do-	1586	- do-	30,134
M. Shafat	-do-	Maan	-do-	- do-	1586	- do-	30,134
M.Naveed	-do-	Noinke	-do-	- do-	1586	- do-	30,134
M.Shahzad	-do-	Pinakha	-do-	- do-	1586	- do-	30,134
Chand Ali	-do-	Bakhreawali	-do-	- do-	1586	- do-	30,134
Nabeel Liaqat	-do-	Bhati Bhang	-do-	- do-	1586	- do-	30,134
M.Kashif	-do-	Talwandi Khajorwali	-do-	- do-	1586	- do-	30,134
Ali Hasan	-do-	Gulki	-do-	- do-	1586	- do-	30,134
Umer Hayat	-do-	Kalowala	-do-	- do-	1586	- do-	30,134
Zeshan Haider	-do-	Noinwala	-do-	- do-	1586	- do-	30,134
Zeshan Ilyas	-do-	Rana Talwara	-do-	- do-	1586	- do-	30,134
Ghulam Murtaza	-do-	Tatlawali	-do-	- do-	1586	- do-	30,134
TOTAL							1,356,030

Annexure-G
Para No 1.2.4.1

Non imposition of penalty and recovery thereof-Rs10.240 million

(A) (D.O Roads)

Name of scheme	Name of contractor	Date of completion	Current status	Agreement Amount (Rs)	10% Penalty (Rs)
Rehab. Of peoples colony main road from faqirpura chowk to market	M/s Ch. & Co.	26-09-2012	WIP	9,974,511	997,451
Rehab. Of road from shop karyana to Masjid Massike wali	M/s Zulfiqar Ali Warraich	--	WIP	1,217,398	121,739
Constn. of PCC road Sheikhupura road to Madni road	M/s Ejaz Ahmad	08-03-2013	WIP	3,427,287	342,729
S/R of road from Kamoke Nangal Doon Singh road to Rafique Kot	M/s Zulfiqar Ali Warraich	27-03-2013	WIP	8,287,742	828,774
S/R of road from Machika Sanduwan to Thatha Chowan	M/s Ittehad & Co.		WIP	5,355,000	525,500
Rehab. Of main road from thatha Dad to Chanderkay	Chahil Const. & Co.	31-01-2013	WIP	1,534,450	153,445
Constn. of road from railway crossing Rahwali to Talwandi Khajoorwali	M. Shahid Builders	30-04-2013	-do-	3,571,628	357,163
Constn. of road at village Doni Chak	M/s Syed Waqar Haider	16-01-2013	-do-	2,770,958	277,096
S/R of road from underpass Kamoke to Eminabad road	M/s Dougal & Co.	12-01-2012	-do-	23,031,654	2,303,165
S/R of link road from Ghumanwala Kamoke road to Tatlay Aali Kamoke road	M/s M. Akhtar Ali Khan	17-12-2011	-do-	5,627,556	562,755
S/R of bus bay at sheikhupura more at GT road	M/s M Asad & Co.	03-12-2012	-do-	1,815,298	181,529
Total					6,651,346

(B) (D.O Building)

Sr. No	NAME OF THE SCHEME	Amount of Work Awarded (Rs)	Work Order No. and date	Time Limit	Date of completion	10% L.D Charges (Rs)
1	Construction of boundary wal solid waste Management	1,793,137	1757-15.12.12	4 Month	In Progress	179,314
2	Up gradation of GGPS chak Nizam Kalan	3,994,866	1001 08.06.2012	3 Month	In Progress	399,486
3	Renovation of Ghanta Ghar Chowk	1,999,997	6630 14.02.2012	3 Month	In Progress	200,000
4	Providing Skin around solid waste management	1,521,756	1855 22.12.12	3 month	In progress	152,175
5	Construction of GBHS Noshehra Virkan	23,500,858	1920 31.10.09	12 month	In progress	2,350,086
Total						3,281,061

(C) (D.O Roads)- M/S Zulifqar Ali Warriach

Name of Scheme	Amount of Work Award (Rs)	Work Order No & Date	Time Limit	Date of Completion	10%L.D Charges (Rs)
Construction of Road From Village Trigri to Aroop	3,084,711	21-10-12	3 months	In Progress	308,471

Grand Total (A+B+C) (6,651,346+3,281,061+308,471) = Rs10,240,878

Short- realization of government receipts - Rs 1.222 million

(A) Advertisement-Rs 528,295

Description of receipt	Period	Demand (Rs.)	Receipts (Rs.)	Balance Amount (Rs)
RS Advertising Company	2012-13	280,800	251,305	29,495
Asian Advertising Company	2012-13	86,400	63,600	22,800
Asian Publicity	2012-13	968,800	492,800	476,000
TOTAL				528,295

(B) Godown Rent-Rs 399,543

Name of Location	Godown Number	Covered Area	Rate / Square feet	Total Amount (Rs)
Eminabad	1 to 4	6936.5 @5 = 27746 sq. ft	0.40/sq.ft	131,181
Ghakhar	1 to 4	6936.5 @5 = 27746 sq. ft	0.40/sq.ft	131,181
Wazirabad	1 to 4	6936.5 @5 = 27746 sq. ft	0.40/sq.ft	131,181
Total				399,543

(C) Rent of Shops-Rs 192,046

Name of tenant	Shop no. & Address	Period	Outstanding Amount (Rs)
M Hayat	No 22 outer eastren part	1.2.13 to 30.6.13	16,925
M.Hafeez	No 23 outer eastren part	1.2.13 to 30.6.13	16,925
Abdul Majeed	No 08 Inner eastren part	1.2.13 to 30.6.13	19,500
Amir Nawaz	No 16 Inner eastren part	1.1.13 to 30.6.13	23,400
Aman ullah	No 19 Inner eastren part	1.1.13 to 30.6.13	19,500
Abdul Majeed	No 22 Inner eastren part	1.1.13 to 30.6.13	19,500
M.Sultan	No 08 Inner eastren part	1.5.13 to 30.6.13	1,896
M.Farooq	No 16 westren part	1.4.13 to 30.6.13	6,700
M.Nayaz	No 30 westren part	1.2.13 to 30.6.13	16,925
M.Hanif	No 37 westren part	1.2.13 to 30.6.13	16,925
M.Naseem	No 40 westren part	1.2.13 to 30.6.13	16,925
M.Mushtaq	No 44 westren part	1.2.13 to 30.6.13	16,925
TOTAL			192,046

(D) License fee- Rs 102,500

Qila Didar Singh Town.			
Sr.#	Name, Address & Unit	Category	Arrears (Rs)
1	Amir Butt, Maan Road.	Bricks	10,000
2	Madina Bricks, Qila Didar Singh.	Bricks	10,000
3	Qazi Ice Factory Qazi Kot.	Ice Factory	5,000
4	Haji Shoukat, Muslim Town.	Power Loom	1,000
5	Ashraf Soda Water Qila Didar Singh.	Soda Water	2,000
Nandi Pur Town			
1	Mohammad Asif, Fareed Town	Power Loom	1,000
2	Rana Mohammad Amjad Sohail, Fareed Town.	Power Loom	2,000
3	Aslam Souda Water, Sialkoti Gate.	Soda Water	2,000
4	Umar Khan S/o Mehboob Khan.	Taal Lakree	500
5	Ch. Mohammad Naem Salahria, Gali Qurashi wali.Race Court Road.	Power Loom	1,000
Aroop Town			
1	Marshal Oil Traders	Oil Agency	1,000
2	Tahir & Company.	Aslah Dealer	2,000
3	Arshad Mughal	Duhlai Chotti	500
4	Mohammad Anwaar	Power Loom	1,000
5	Mohammad Imran	Gatta Factory	5,000
Wazirabad Town			
1	Mohammad Irshad & Sons, Kot Ladha Wazirabad Road	Bricks	10,000
2	Hamza Bricks Company	Bricks	10,000
3	Rana Abdul Majeed S/o Abdul Hakeem	Oil Agency	2,000
4	Adnan Butt S/o M. Ashraf Butt, Rail Bazaar Wazirabad	Soda Water	2,000
5	Abdul Rehman S/o M. Sharif, Adda Kot Khazri	Taal Lakree	500
Kamoki Town			
1	Mohammad Aslam, Rialway Road, Kamoki	Taal Lakree	500
2	Al-Madina Tile House G.T Road Kamoki	Marbal Cutting	1,000
3	Ghulam Mustafa, Raja Bhala	Rice Machine	500
4	M. Shakeel S/o Shabir Ahmed, Daraaj ke	Diesel Agency	2,000
5	Maqbool Ahmad S/o Abdulallah, Mandiala Morr	Soda Water	2,000
6	Haji M. Yaqoob Gali Masjid Talian wali Kamoke	Power Loom	1,000
Khiali Shah Pur Town			
1	M. Tanvir, Main Sannat Road Gali No. 10	Power Loom	1,000
2	Malik Maraaj Din, Sannat Road Gali No. 4	Power Loom	2,000
3	Sarfraz, Main Sannat Road Gali No. 5	Power Loom	2,000
4	Pak Pipe G.T Road Kangni wala	Pipe	20,000
5	New Madina Marbal	Marbal	1,000
6	Safdar, Gala Kousar Fan wala	Dulai Bhatti	500
7	Nadir Mukhtar Colony	Dulai Bhatti	500
		G.Total	102,500

Grand Total (A+B+C+D)=(528,295+399,543+192,046+102,500) = Rs1,222,384

Annexure-I
Para No.1.2.4.4

Recovery of HRA, HSRA and CA- Rs.0.722 million

Name of Officials	Designation	Conveyance Allowance	HSRA	Period	Total (Rs)
M Rafiq	N/Q	850 X 6=5100 1700 X 6=10,200	1600 X 12 =19200	01-07-12 to 30- 06-13	34,500
Mohamamed Iqbal	W/S	850 X 6=5100 1700 X 6=10,200	1600 X 12=19200	-do-	34,500
Mohamamed Ashraf	Cook	850 X 6=5100 1700 X 6=10,200	1600 X 12=19200	-do-	15,300
Zafar Iqbal	Disp	920 X 6=5520 1840 X 6=11040	1921 X 12=23052	-do-	39612
Shugufta Naz	M.T	920 X 6=5520 1840 X 6=11040	2388 X12=28656	-do-	45,216
Basharat Ali	Driver	920 X 6=5520 1840 X 6=11040	2010 X 12=24120	-do-	40,680
Sana Bibi	S.W	850 X 6=5100 1700 X 6=10,200	891 X12=10692	-do-	25,992
Surriya Khanam	S.M.T	2480 X 6= 14,880 5000 X 6= 30,000	3414 x12=40968	-do-	85,848
Ishrat Rehman	Dova Koob	850 X 6=5100 1700 X 6=10,200	810 X 12=9720	-do-	25,020
Kishwar Sultana	M.W	850 X 6=5100 1700 X 6=10,200	810 X 12=9720	-do-	25,020
Bashir Ahmed	Chowkidar	850 X 6=5100 1700 X 6=10,200	1690 X 12=19440	-do-	15,300
Zafar Iqbal	Dispenser	1146 X12=13752 1150 X 12=13800	1921 X 12=23052	-do-	50,604
TOTAL		190,842	246,750	-	437,592

(B) THQ Wazirabad (129,232 + 19,800) - Rs 149,032

Name Of Officer / Officials	Period of Recovery	Amount of Recovery	Total Amount (Rs)
Dr. Irshad,Ullah, APMO	18-03-13 to 31-03-13	14x5000/31=2258	2,258
	04/2013	5000	5,000
	01-05-13 to 07-05-13	7x5000/30=1166	1,166
Dr. Irshad,Ullah, APMO	08-10-12 to 31-10-12	24x5000/31=3871	3,871
	01-11-12 to 21-11-12	21x5000/30=3500	3,500
Dr. Shahid,Mehmood,Sh. Pathologist	20-03-13 to 31-03-13	12x5000/31 = 1935	1,935
	01-04-13 to 10-04-13	10x5000/30=1667	1,667
Dr. Saeedur Rehman, Dental Surgeon	03/2013	5000	5,000
	01-04-13 to 11-04-13	11x5000/30=1833	1,833
Mst. IfrahAzam, Pharmacist	02-08-12 to 31-08-12	30x5000/31=4839	4,839
	09/2012	5000	5,000
	01-10-12 to 29-10-12	29x5000/31=4677	4,677
	26-02-13 to 28-02-13	03/5000/28=536	536
	01-03-13 to 17-03-13	17x5000/31=2742	2,742
Imrana Kausar, Charge Nurse	10-01-13 to 31-01-13	21x5000/31=3387	3,387
	02/2013	5000	5,000
	01-03-13 to 10-03-13	10x5000/31=1613	1,613
Bashir Shahid, H/D	12-06-13 to 30-06-13	19x2720/30=1723	1,723
Fakharuz Zaman, Dresser	25-04-13 to 30-04-13	6x1840/30=368	368
	05/2013	1840	1,840
	01-06-13 to 20-06-13	20x1840/30=1227	1,227
Imrana Kausar, Charge Nurse Mess Allowance	10-01-13 to 31-01-13	21x3100/31=2100	2,100
	02/2013	3100	3,100
	01-03-13 to 10-03-13	10x3100/31=1000	1,000
Imrana Kausar, Charge Nurse Dress Allowance	10-01-13 to 31-01-13	21x8000/31=5419	5,419
	02/2013	8000	8,000
	01-03-13 to 10-03-13	10x8000/31=2581	2,581
AminaTabssum , C/Nurse Mess Allowance	05-01-13 to 31-01-13	26x3100/31=2600	2,600
	02/2013	3100	3,100
	03/13	3100	3,100
	01-04-13 to 04-04-13	4x3100/30=413	413
AminaTabssum , C/Nurse Dress Allowance	05-01-13 to 31-01-13	26x8000/31=6710	6,710
	02/2013	8000	8,000
	03/13	8000	8,000
	01-04-13 to 04-04-13	4x8000/31=1066	1,066
AminaTabssum, C/Nurse Conveyance Allow	05-01-13 to 31-01-13	26x5000/31=4194	4,194
	02/2013	5000	5,000
	03/13	5000	5,000
	01-04-13 to 04-04-13	4X5000/31=667	667
TOTAL			129,232

Over Payment of Mess & Dress Allowance

Sr. #	Name of official	Desig.	Period	Allowance	Due	Drawn	Excess	Mont hs	Amount (Rs)
1	Nazra Akram	H/N	July 2012 to March, 2013	Mess Allowance	7,500	8,000	500	9	4,500
				Dress Allowance	2,500	3,100	600	9	5,400
2	Maqsooda Fatima	H/N	July 2012 to March, 2013	Mess Allowance	7,500	8,000	500	9	4,500
				Dress Allowance	2,500	3,100	600	9	5,400
Total									19,800
Total (B)								29232+19800	149,032

(C) RHC, Alipur Chattah-Rs 136,005

Name of Officials	Designation	Leave detail	Total days	C.A	HSRA	Amount (Rs)
Safdar Javed	J.T	28-09-12 to 16-11-12	77	1840	2737	34,299
		14-01-13 to 12-04-13	60			
		13-05-13 to 09-08-13	89			
Shugufta Naz	FMT	14-06-12 to 13-08-12	60	-	1818	21,755
		07-09-12 to 30-11-12	91			
		12-12-12 to 10-03-13	89			
		13-03-13 to 09-06-13	119			
Shaista Hafeez	C/N	18-06-12 to 01-08-12	50	-	1818	3,030
MalikAtta Ullah	Chief Tech.	20-06-12 to 17-10-12	127	2480	3642	10,499
Surriya Khanam	-do-	04-06-12 to 26-08-12	83	5000	3414	13,833
Manzoor Sial	SMO	25-09-12 to 21-10-12	46	-	12000	18,400
Nisar Ahemd	N/Q	05-10-12 to 01-01-13	75	1700	1720	8,598
Sumaira Kouser	C/N	20-11-12 to 19-01-13	90	-	1818	5,454
Samina Zulifqar	WMO	01-02-13 to 26-02-13	26	-	12000	10,400
Zahida Nasreen	C/N	08-03-13 to 07-04-13	30	-	1818	1,818
M Rafiq	N/Q	01-04-13 to 11-06-13	72	1700	1600	7,919
TOTAL						136,005

Grand Total (A+B+C) = (437,592+149,032+136,005) Rs722,629