



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
KHUSHAB**

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

| | |
|-------|---|
| ACL | Audit Command Language |
| AIR | Audit & Inspection Report |
| B&R | Buildings and Roads |
| BHU | Basic Health Unit |
| CCB | Citizen Community Board |
| CD | Community Development |
| DAC | Departmental Accounts Committee |
| DDC | District Development Committee |
| DDO | Drawing & Disbursing Officer |
| DCO | District Coordination Officer |
| DO | District Officer |
| DHQ | District Headquarter |
| DTL | Drug Testing Laboratory |
| EDO | Executive District Officer |
| F&P | Finance and Planning |
| HSRP | Health Sector Reforms Programme |
| MFDAC | Memorandum for Departmental Accounts Committee |
| MRS | Market Rate Schedule |
| MSD | Medical Store Depot |
| MS | Medical Superintendent |
| SMO | Senior Medical Officer |
| NAM | New Accounting Model |
| OFWM | On Farm Water Management |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PFR | Punjab Financial Rules |
| PLGO | Punjab Local Governments Ordinance |
| POL | Petroleum Oil & Lubricants |
| PPRA | Punjab Procurement Regulatory Authority |
| RHC | Rural Health Centre |
| SAP | System Application Product |
| THQ | Tehsil Headquarter |

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Khushab for the financial year 2014-15. The Directorate General of Audit District Governments, Punjab (North), Lahore, 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 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation 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 the 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:

(Rana Assad Amin)
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, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four District Governments i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 14 officers and staff, total 2,951 man days and the annual budget of Rs10.483 million for the financial year 2015-16. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Sargodha carried out Audit of accounts of District Government Khushab for the financial year 2014-15.

The District Government, Khushab conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health 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 District Government, Khushab was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization, 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. Scope of Audit

Out of total auditable expenditure of Rs 4,303.836 million of the District Government, Khushab for the financial year 2014-15 covering one PAO and 134 formations, the Directorate General Audit, audited an expenditure of Rs442.402 million which, in terms of percentage, was 10% of auditable expenditure. The Directorate General Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipt of the District Government, Khushab for the financial year 2014-15, was Rs35.348 million, whereas, Directorate General Audit, audited receipt of Rs5.302 million which was 15% of total receipt.

b. Recoveries at the Instance of Audit

Recovery of Rs24.289 million was pointed out, out of which recovery of Rs0.089 million was effected during the year 2015-16 at the time of compilation of report. Out of total recoveries Rs24.289 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2015-16 witnessed intensive application of desk audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

A number of improvements have been initiated by the concerned department, as suggested by audit, in maintenance of record and procedures have been initiated by the concerned departments, however, audit impact in shape of change in rules has been less materialized due to non-convening of regular PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of District Government, Khushab was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

Section 115-A (1) of PLGO, 2001 empowers Nazim of each District Government to appoint an Internal Auditor but the same was not appointed in District Government, Khushab.

f. The Key Audit Findings of the Report

- i. Non-production of record of Rs438.226 million was noted in different departments¹.
- ii. Irregularity and Non-compliance of rules amounting to Rs156.427 million was noted in twelve cases².
- iii. Weaknesses in internal controls have been noted in five cases involving an amount of Rs26.016 million³.

¹ Para: 1.2.1.1

² Paras: 1.2.2.1 to 1.2.2.12

³ Paras: 1.2.3.1 to 1.2.3.5

g. Recommendations

Head of the District Government needs:

- i. To conduct physical stock taking of fixed and current assets.
- ii. To comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. To hold inquiries to fix responsibility for non-recovery of overpayment, unauthorized and irregular expenditure.
- iv. To make efforts for utilizing the realization of various Government receipts.
- v. To ensure proper execution and implementation of the monitoring system.
- vi. To take appropriate action for non-production of record.
- vii. To rationalize its budget with respect to utilization.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

| Sr. No. | Description | No. | Budget |
|---------|---|-----|-----------|
| 1 | Total Entities (PAOs) in Audit Jurisdiction | 01 | 5,404.719 |
| 2 | Total Formations in Audit Jurisdiction | 134 | 5,404.719 |
| 3 | Total Entities (PAOs) Audited | 01 | 5,404.719 |
| 4 | Total Formations Audited | 25 | 490.337 |
| 5 | Audit & Inspection Reports | 25 | 490.337 |
| 6 | Special Audit Reports | - | - |
| 7 | Performance Audit Reports | - | - |
| 8 | Other Reports | - | - |

Table 2: Audit observation regarding Financial Management

Rs in million

| Sr. No. | Description | Amount Placed under Audit Observation |
|--------------|---|---------------------------------------|
| 1 | Unsound asset management | 0 |
| 2 | Weak financial management | 24.289 |
| 3 | Weak internal controls relating to financial management | 14.870 |
| 4 | Violation of rules | 143.284 |
| 5 | Others | 438.226 |
| TOTAL | | 620.669 |

Table 3: Outcome Statistics

Rs in million

| Sr. No | Description | Expenditure on Acquiring of Physical Assets (Procurement) | Civil Works | Receipts | Others | Total current year | Total last year |
|--------|--|---|-------------|----------|---------|--------------------|-----------------|
| 1 | Outlays audited | 5.018 | 92.458 | 5.302 | 348.910 | 447.704* | 1,254.916 |
| 2 | Amount placed under audit observation / irregularities | 5.018 | 42.000 | 0 | 573.651 | 644.153 | 231.887 |
| 3 | Recoveries pointed out at the instance of audit | 0 | 12.526 | 0 | 11.763 | 24.289 | 27.777 |

| Sr. No | Description | Expenditure on Acquiring of Physical Assets (Procurement) | Civil Works | Receipts | Others | Total current year | Total last year |
|--------|--|---|-------------|----------|--------|--------------------|-----------------|
| 4 | Recoveries accepted / established at the instance of audit | 0 | 12.526 | 0 | 11.763 | 24.289 | 27.777 |
| 5 | Recoveries realized at the instance of audit | - | - | - | 0.089 | 0.089 | 0.781 |

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs442.402 million.

Table 4: Irregularities Pointed Out

Rs in million

| Sr. No. | Description | Amount Placed under Audit Observations |
|--------------|--|--|
| 1 | Violation of rules and regulations and principles of propriety and probity in public operations. | 143.284 |
| 2 | Reported cases of fraud, embezzlement, theft, and misuse of public resources. | 0 |
| 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 controls system. | 14.870 |
| 5 | Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money. | 24.289 |
| 6 | Non-production of record | 438.226 |
| 7 | Others, including cases of accidents, negligence etc. | 0 |
| TOTAL | | 620.669 |

Table 5: Cost-Benefit

Rs in million

| Sr. No | Description | Amount |
|--------|--|---------|
| 1 | Outlays Audited (Item 1 of Table 3) | 447.704 |
| 2 | Expenditure on Audit | 1.310 |
| 3 | Recoveries realized at the instance of Audit | 0.089 |
| 4 | Cost Benefit Ratio | 1:0.068 |

¹ The Accounting Policies and Procedures Prescribed by the Auditor General.

CHAPTER-1

1.1 District Government, Khushab

1.1.1 Introduction of Departments

As per Punjab Local Government Ordinance 2001, the activities of District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs distributing the work among the officers, branches and / or sections of each District Office. Following is the list of Departments, which manage the activities of District Government:

1. District Coordination Officer
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 (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.

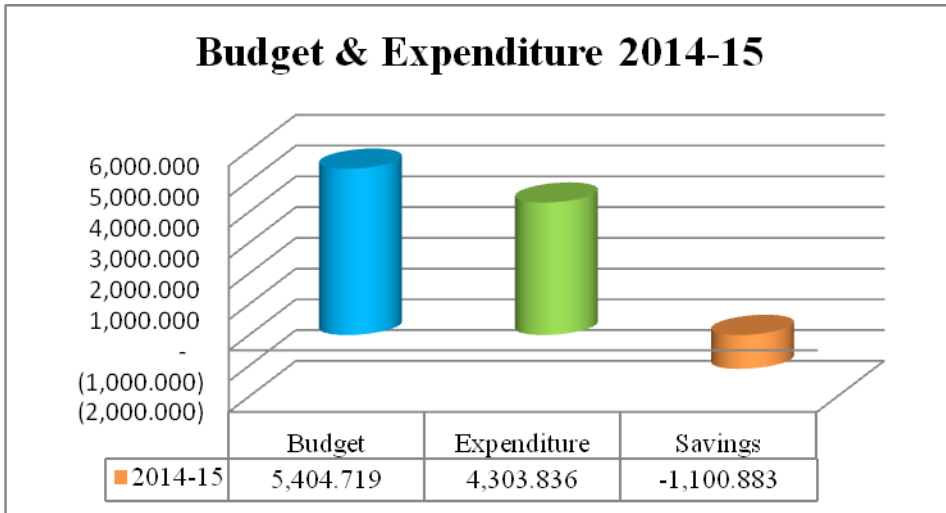
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2014-15 budgetary allocation (inclusive salary, non-salary and development) for District Government Khushab was Rs5,404.719 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs4,303.836 million, showing a saving of Rs1,100.883 million for the period, which in terms of percentage was 20% of final budget as detailed below:

Rs in million

| FY: 2014-15 | Budget | Expenditure | (-) Saving | %age of Saving |
|--------------|------------------|------------------|---------------------|----------------|
| Salary | 3,302.785 | 3,138.522 | (-)164.263 | 5% |
| Non Salary | 804.722 | 363.500 | (-) 441.222 | 55% |
| Development | 1,297.212 | 801.814 | (-)495.398 | 38% |
| Total | 5,404.719 | 4,303.836 | (-)1,100.883 | 20% |

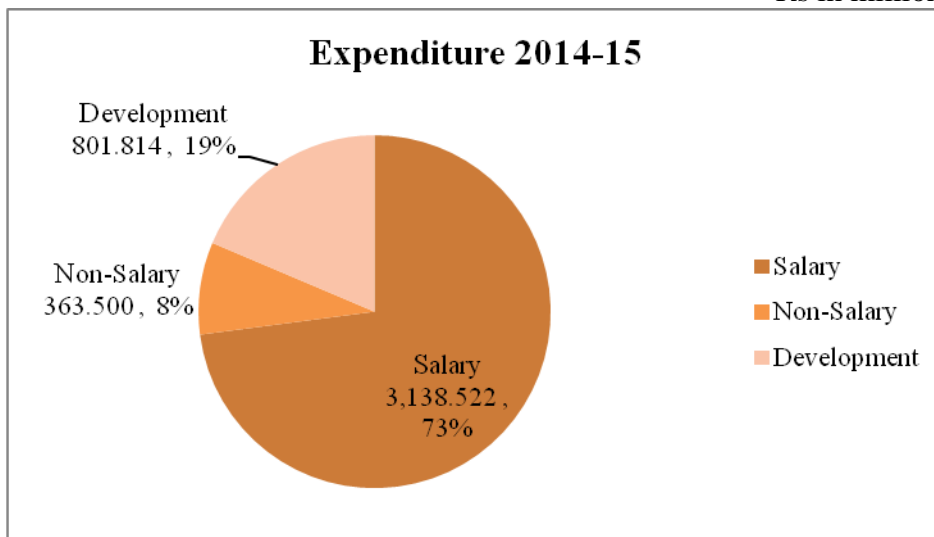
Rs in million



As per Appropriation Accounts 2014-15 of District Khushab, the original budget was Rs4,544.189 million, Supplementary Grant was Rs860.530 million and final budget was Rs5,404.719 million. Against the final budget, District Government, Sargodha incurred total expenditures of Rs4,303.836 million during 2014-15. Annex-B

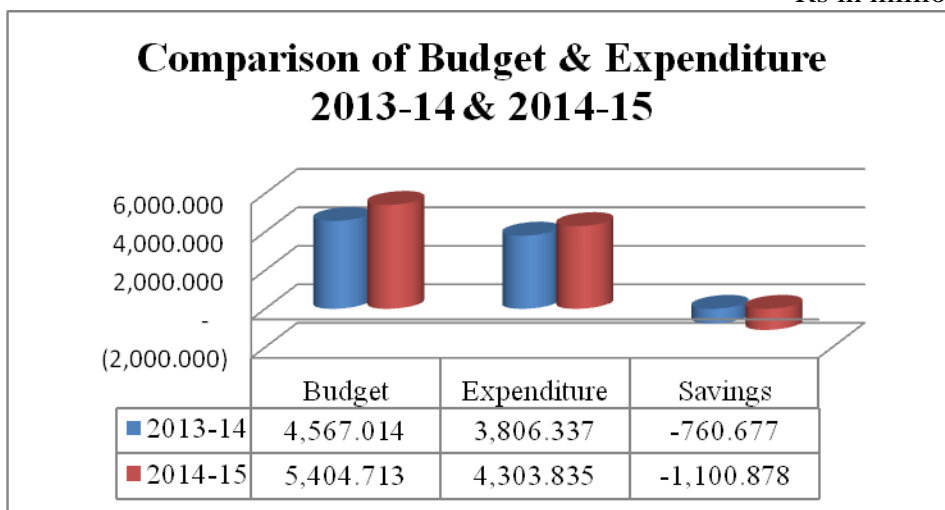
The Salary, Non-salary and Development Expenditure comprised 72%, 9% and 19% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 18% increase in Budget Allocation and 13% increase in expenditure respectively as compared to previous Financial Year.

Rs in million



1.1.3 Brief Comments on the Status 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 directives of DAC have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|---------|-----------------------|--------------|------------------------|
| 1 | 2002-03 | 25 | Not convened |
| 2 | 2003-04 | 28 | Not convened |
| 3 | 2004-05 | 20 | Not convened |
| 4 | Special Audit Report* | 155 | Not convened |
| 5 | 2009-10 | 32 | Not convened |
| 6 | 2010-11 | 20 | Not convened |
| 7 | 2011-12 | 24 | Not convened |

| Sr. No. | Audit Year | No. of Paras | Status of PAC Meetings |
|----------------|-------------------|---------------------|-------------------------------|
| 8 | 2012-13 | 17 | Not convened |
| 9 | 2013-14 | 16 | Not convened |
| 10 | 2014-15 | 24 | 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 2008-2009.

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record – Rs438.226 million

According to Section 14 (1) (b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and 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. Further, Section 115 (6) of PLGO 2001, 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.

Drawing & Disbursing Officers of the following formations did not produce record of Rs438.226 million for audit verification for the financial year 2014-15. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified as detailed below:

(Rs in million)

| Sr. No. | Name of Formation | Record Pertaining to | Amount |
|--------------|----------------------|---|----------------|
| 1 | EDO (Health) | Estimates and Technical Sanction of new building | 4.591 |
| 2 | DO Roads | Pay and allowances along with contingency | 408.278 |
| 3 | EDO (Education) | Literacy | 19.483 |
| 4 | THQ Hospital Khushab | Drugs and Medicines, COS, MLC & Dental | 0.799 |
| 5 | DO Forest | Payments to Govt. dept for services rendered | 0.256 |
| 6 | DO (Health) | TA | 0.226 |
| 7 | EDO (Education) | Funds transferred to various schools for missing facilities | 0.893 |
| 8 | DCO | Funds released to Market Committees for provision of subsidized items in Ramzan Bazar | 3.700 |
| Total | | | 438.226 |

Audit is of the view that due to weak internal controls record was not produced in clear violation of rule ibid.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, management replied that record was available for verification and authenticity but not produced. DAC in its meeting held on 26.11.2015 directed the department to produce record for verification. No compliance of DAC directives was made till finalization of this report.

Audit recommends fixing of responsibility against the officers / officials concerned for non-production and provision of record.

1.2.2 Irregularities / Non-compliance

1.2.2.1 Abnormal Flow of Expenditure Under Grant 25 & 41 - Rs65.455 million

According to para 4.59 of Buildings & Roads Code, Expenditure during June be so regulated that it will on no account exceed double the average monthly expenditure for the previous 11 months of the year.

District Officer (Roads) incurred an expenditure of Rs. 206.340 million during the financial year 2014-15 on M & R and development work against budgetary Grant 25 & 41. Out of total expenditure, Rs65.455 million was spent only in the month of June, which was much more than the average of expenditure in previous 11 months of the year.

| Period | Grant 25 (Rs) | Grant 36 (Rs) | Grant 41 (Rs) | Total Expenditure (Rs) |
|---------------|--------------------------|--------------------------|--------------------------|-----------------------------------|
| Till 5/15 | 14,336,762 | 20,182,220 | 106,365,964 | 140,884,946 |
| 6/15 | 12,909,172 | 17,334,363 | 35,211,572 | 65,455,107 |
| | 27,245,934 | 37,516,583 | 141,577,536 | 206,340,053 |
| | 47.38% | 46.20% | 24.87% | - |

Audit is of the view that due to weak internal and financial controls excess expenditure was incurred in the month of June.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, management replied that tarring season sets in the month of March every year. The works are often done after start of tarring season. The reply was not accepted because procedure was violated. The DAC in its meeting held on 26.11.2015 decided to pend the para till regularization of expenditure. No compliance of DAC directives was made till finalization of this report.

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

1.2.2.2 Irregular Blockage of Funds for ADP Schemes – Rs34.500 million

According to Rule 70 of the Punjab Local Governments TMA / District Government (Budget) Rules 2003, no lump sum provision shall be made in the estimates, the detail of which cannot be explained, justified and classified.

District Government placed funds of Rs34.500 million for the Maintenance and Repair of roads in shape of block allocation at the disposal of District Officer (Roads) during 2014-15 instead of scheme wise budget in violation of rule *ibid*.

Audit is of the view that due to weak financial controls funds were irregularly blocked for the repair of schemes.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, it was replied that the DCO is competent to allocate Budget of M&R as block allocation. The reply was not accepted. DAC directed to pend the para for regularization of expenditure from competent authority. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility against the persons at fault under intimation to Audit.

1.2.2.3 Irregular Expenditure without Obtaining DTL Reports - Rs27.334 million

According to Government of the Punjab, Health Department letter No.SO(P-I)H/Rc 2001-2002/01 dated 29-09-2001, no drug/medicine shall be accepted and used without obtaining DTL report from the Drug Testing Laboratory.

Drawing & Disbursing Officers of the following formations incurred an expenditure of Rs27.334 million for the purchase of medicines during 2014-15 without obtaining satisfactory reports of Drugs Testing Laboratory. As such, chances for purchase of sub-standard medicine could not be ruled out.

(Rs in million)

| Name of formation | Amount |
|--------------------------|---------------|
| MS RHC Khabeki | 1.126 |
| MS THQ Hospital Khushab | 9.582 |
| MS THQ Quaidabad | 0.985 |
| District Officer Health | 15.641 |
| Total | 27.334 |

Audit is of the view that due to weak internal and financial controls an irregular expenditure was incurred.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. DAC in its meeting held on 26.11.2015 directed the departments for compliance. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization besides provision of DTL reports under intimation to audit.

1.2.2.4 Loss due to Execution of Schemes without Engaging Qualified Personnel for Supervision of Work Exceeding – Rs7.5 million

According to clause 18 (a) of Tender Document, the contractor shall employ for each contract, whole time qualified technical personnel to the satisfaction of the Engineer-in-charge for the supervision of the work at the scale given below:

- | | | |
|------|-------------------------|--|
| (i) | Up to Rs7.5 Million | One diploma engineer |
| (ii) | Exceeding Rs7.5 Million | One senior graduate engineer One junior graduate engineer |

(b) if the contractor fails to employ the qualified technical personnel to the above scale, the Engineer-in-charge shall, after giving the contractor 15 days notice to this effect, have the option to employ to make up the deficiency in the number of such persons at the risk and cost of the contractor.

District Officer (Roads) assigned the work of construction of Road from “Sardar Khel Road to GES Tahir Wala Road Length 8.94 KM” to the contractor in District Khushab costing Rs18.33 million during 2014-15. Contractor executed the scheme without deployment of qualified engineer in violation of clause ibid. Further, DO (Roads) did not initiate hiring of engineer at the risk & cost of contractor, which resulted an undue favour to the contractor.

Audit is of the view that due to weak internal controls in absence of qualified engineer; sub-standard work was carried out by the contractor.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, management replied that Engineer incharge was fully satisfied with the execution of work in the presence of Technical staff. The reply was not accepted. DAC in its meeting held on 26.11.2015 directed the department to provide degree of senior graduate engineer, appointment letter, bank statement of salary, BSc Engineering diploma, and Pakistan Engineering Council registration certificate. No compliance of DAC directives was made till finalization of this report.

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

1.2.2.5 Irregular Purchase of Dialysis Material on MRS – Rs5.634 million

According to Rule 12 (1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

MS THQ Hospital Khushab incurred an expenditure of Rs5.634 million for the purchase of dialysis material from open market at exorbitant rates and without DTL reports during 2014-15. Items were batch less, without manufacturer and date of manufacturing and expiry (Annex-C).

Audit is of the view that due to weak internal and financial controls an irregular expenditure was made.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, management replied that medicine was purchased in bulk on rate contract of DHQ Hospital. The reply was not accepted. DAC in its meeting held on 26.11.2015 directed the department to conduct inquiry under chairmanship of EDO Health, Khushab within one month. No compliance of DAC direction was made till finalization of this report.

Audit recommends speedy initiation of inquiry under intimation to Audit.

1.2.2.6 Uneconomical Expenditure – Rs4.304 million

According to Rule 12(1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. According to Rule 15.2(c) & (d) of PFR Vol-I purchase orders should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

District Coordination Officer made an advance payment of Rs4.304 million out of SDA to Assistant Commissioner Khushab to meet

the needs of flood affectees. Items were purchased on exorbitant rates by violating the purchase process. Following irregularities were also noticed:

- Site Plan was neither constituted nor available on record.
- List of affectees with names including CNIC numbers was also not on record.
- Video was not prepared to ensure the affectees participation. (Annex-D).

Audit is of the view that due to weak internal and financial controls an irregular expenditure was incurred.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, DCO replied that all the expenditures were made to meet the emergent needs in emergency. The reply was not accepted. DAC in its meeting held on 26.11.2015 directed the department to get the expenditure regularized, and produce Chief Minister's approval for the emergency purchase. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person (s) at fault under intimation to Audit.

1.2.2.7 Irregular Procurement of Furniture – Rs3.984 million

According to Rule 12 (1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

The EDO (Education) incurred an expenditure of Rs3.984 million for the purchase of furniture out of School Council Fund for 16 schools from M/S Light Engineering Service Centre Gujranwala (TEVTA)" during 2014-15. Following irregularities were also observed:

- Procurement was made centrally without tender process
- Demand of the furniture was not taken for from the schools.
- Payment was made in advance
- Gate pass, delivery challans, were not found available in the record
- Furniture was not vetted by the technical committee

Audit is of the view that due to weak internal controls, irregular expenditure was incurred.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, management replied that no advance payment was made; delivery challan, inspection report, stock entry and Sales Tax deposited invoices were available in concerned schools but not produced. DAC in its meeting held on 26.11.2015 directed for regularization of expenditure from the competent authority. No compliance of DAC directives was made till finalization of this report.

Audit recommends verification of record besides regularization of expenditure under intimation to Audit.

1.2.2.8 Irregular Drawl of Pay & Allowances – Rs2.366 million

According to government of the Punjab Finance Department letter No.FD.SR.IV-8-I/76(Prov) dated 16-03-1988 and rule 3.3 of Punjab TA Rules, the shifting of headquarter of a govt. servant can only be allowed for a period of 3 months with the concurrence of Finance Department.

Drawing & Disbursing Officers of the following formations made payment of salaries amounting to Rs2.366 million to the staff posted in other Departments beyond the period of three (3) months without prior approval of Punjab Finance Department.

| Name of Formation | Name & Designation | Place of general duty | Amount (Rs) |
|----------------------|-------------------------------|-----------------------|------------------|
| RHC Hadali | Ghulam Hassan, Lab. Asstt. | DHQ Khushab | 426,765 |
| | Muhammad Jahangir, OT Asstt. | DHQ Khushab | 257,400 |
| | Nadeem Mehmood, Sweeper | DO (Health) | 240,195 |
| | Muhammad Gulbaz, Naib Qasid | EDO (Health) | 353,175 |
| RHC Mitha Tiwana | Rukhasana Parveen (MW) | THQ Hospital | 152,163 |
| | Abdul Rehman (SP) | Quaidabad | 340,560 |
| THQ Hospital Nur Pur | Fozia Tasawar C/N | DHQ Hospital | 288,099 |
| | Muhmd Ramzan Sr. Homeo Doctor | | 307,460 |
| Total | | | 2,365,817 |

Audit is of the view that due to weak internal and financial controls unlawful shifting of incumbents was made.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, it was replied that order of the incumbents were made by the competent authority. The reply was not accepted as violation of the rule was made. DAC directed regularization of expenditure from the competent authority.

No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to audit.

1.2.2.9 Irregular Expenditure on Account of Misclassification - Rs1.579 million

According to rule 20 (i) of PDG & TMA (Budget) Rules, 2003 provision for each expenditure shall be included under the appropriate Function and Object head.

District Officer (Roads) incurred an expenditure of Rs1.579 million for the Maintenance and Repair of Buildings from Grant 25 (M&R DO Roads Grant) instead of Grant 24 (M&R DO Building Grant) for their own Office Building during the year 2014-15.

Audit is of the view that due to weak internal and financial controls, irregular expenditure was incurred.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, it was replied that the expenditure incurred against the allocated budget released by the competent authority. DAC directed for regularization of expenditure from the competent authority. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization of expenditure under intimation to audit.

1.2.2.10 Irregular Expenditure out of Bulk Purchase of Medicines - Rs1.398 million

According to Government of the Punjab, Finance Department notification FD (FR) 11-2/89 dated 01-11-2001, the authorities of District Government should release budget under object Medicines in the following ratio:

1. 10% reserved for natural calamities, emergencies.
2. 15% for day to day purchase of normal medicines.
3. 75% for bulk purchase of normal medicines.

The 85% of the total budget of medicines should be utilized on purchase of medicines out of bulk purchase for which District Government will make rate contract.

Senior Medical Officer RHC Khabeki incurred an expenditure of Rs1.398 million on local purchase of medicines out of bulk purchase of medicines irregularly during 2014-15.

Audit is of the view that due to weak internal and financial controls an irregular expenditure was incurred.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, management replied that all the medicines were purchased on the rate contract concluded by the District Government. The reply was not accepted because of violation of rule. The DAC directed for regularization of expenditure from competent authority. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization of expenditure under intimation to audit.

1.2.2.11 Non Disbursement of Bank Drafts / Undue Retention - Rs1.339 million

According to Rule 17.19 of PFR Vol-I, it is not permissible to draw advances from Government Treasury to prevent the lapse of Appropriation. Further Rule 2.10 (b) (5) stipulates that no money is withdrawn from Government Treasury unless it is required for immediate disbursement.

District Officer (Health) drew an amount of Rs1.339 million from Government Treasury during June, 2015 for making payment to various vendors for supply of medicines, but no payment was made to suppliers till the closure of financial year as detailed below:

| Description | Firm | Billing date | Amount (Rs) |
|----------------------|-----------------------------------|--------------|------------------|
| Purchase of medicine | Fassgen Pharmaceuticals Islamabad | 02-05-15 | 242,500 |
| | Caylex Pharma. pvt Ltd Lahore | 02.05.15 | 69,000 |
| | Nawabsons Lahore | 15.05.15 | 192,000 |
| | Lahore Medical Instrument | 29.01.15 | 367,000 |
| | Lahore Medical Instrument | 29.01.15 | 183,500 |
| | Benson Pharma Islamabad | 03.04.15 | 285,000 |
| Total | | | 1,339,000 |

Audit is of the view that due to weak internal and financial controls drafts were retained with mala-fide intention.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, it was

replied that amount relates to MSD medicines purchased and drafts were not disbursed for want of DTL reports. The reply was not accepted in violation of rule. The DAC directed for regularization of expenditure from the competent authority. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization of expenditure under intimation to audit.

1.2.3.12 Irregular Purchase of Vehicle – Rs1.034 million

Prior approval of CM was required for purchase of vehicle vide Finance Department letter No.FD.SO(GOODS)44-4/2011 dated 11, September, 2014 action plan for reduction of current /development expenditure that “CM Punjab has been pleased to constitute the committee to examine & recommend purchase of vehicles”.

The Executive District Officer (Education) incurred an expenditure of Rs1.034 million for the purchase of vehicle “Suzuki Cultus” under revamping /capacity building of school education department at provincial and district level without approval of CM. Following irregularities were also noticed:

- The purchases were time barred as evident from school education department’s letter No. SO (ADP) MISC-409/2012 “the gestation/development period for implementation of the scheme was two years w.e.f.17.08.12 to 16.08.14” but purchases were made in November 2014.
- Approved PC-I for purchase of vehicle neither available nor produced.
- Bills were obtained before the issuance of actual supply order.

Audit is of the view that due to weak internal and financial controls irregular purchase was made.

The matter was reported to the PAO/DCO in September, 2015. In DAC meeting held on 26.11.2015, it was replied that austerity committee approved the purchase of such vehicle on 11-09-2014. The reply was not accepted as CM approval was not obtained. DAC directed the Department to regularize the expenditure and provide CM approval for the purchase of vehicle. No compliance of DAC directives was made till finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

1.2.3 Internal Control Weaknesses

1.2.3.1 Excess Payment on Account of Adhoc Relief Allowance - Rs12.526 million

As per Finance Department letter No.FD-PC-2-2/2010 dated 16.12.2014 if the total of both the allowances is more than the initial of relevant pay scale, Ad-hoc Allowance @50% of existing basic pay will not be allowed.

Drawing & Disbursing Officers of following formations incurred an expenditure of Rs12.526 million on account of adhoc relief allowance 2010 @50% to the doctors irregularly. As cumulative amount of both allowances i.e. Health Professional Allowance and Adhoc Relief Allowance 2010 @50% was more than initial basic pay of that scale.

| Sr. No. | Name of formations | Amount (Rs) |
|----------------|---------------------------|--------------------|
| 1 | DO Health | 4.289 |
| 2 | MS THQ Khushab | 1.300 |
| 3 | SMO RHC Haddali | 1.019 |
| 4 | SMO RHC Roda | 0.318 |
| 5 | MS THQ Hospital Quaidabad | 0.414 |
| 6 | MS DHQ Hospital | 3.061 |
| 7 | RHC Mitha Tiwana | 0.551 |
| 8 | THQ Hospital Nur Pur | 1.574 |
| Total | | 12.526 |

Audit is of the view that due to weak financial and internal controls an excess payment was made.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, the department admitted the recovery. The DAC directed the departments to ensure recovery. No compliance of DAC directives was made till finalization of this report.

Audit recommends recovery of Adhoc allowance under intimation to audit.

1.2.3.2 Irregular Payment of HRA, CA and HSRA – Rs7.064 million

As per Government of the Punjab Finance Department clarification issued vide No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 the officers availing government vehicles including bikes(sanctioned/Pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01.3.2014. As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.01.2000, in case a designated

residence is available to the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. Moreover, Conveyance Allowance is also not admissible during Earned Leave. As per clarification of Government of the Punjab Health Department vide letter No S.O. (A.III-MCW) 9-17/84 12-01-1987, Uniform Allowance and Mess Allowance is not admissible during leave.

The Drawing & Disbursing Officers of the following formations made payment of Rs7.064 million on account of House Rent, Conveyance Allowance and HSRA to the staff residing in Government residences and drawing conveyance allowance during leave period. Moreover, residents of designated residences were also drawing the said allowances in violation of the Government instructions which resulted in irregular payment of Rs7.064 million as detailed below. (Annex-E)

| Formation | Description | Amount (Rs) |
|-----------------------|------------------------------------|--------------------|
| SMO RHC Mitha Tiwana | HSRP during leave | 0.036 |
| | Conveyance during leave | 0.015 |
| DO (Health) | HRA of designated accommodation | 2.346 |
| | CA having designated accommodation | 3.461 |
| THQ Quaidabad | CA, Mess and Dress allowance | 0.302 |
| | Overpayment of HSRA | 0.204 |
| EDO Health | CA having designated accommodation | 0.202 |
| RHC Padhrar | Conveyance during leave | 0.032 |
| | CA, Dress and Mess Allowance | 0.037 |
| THQ Hospital Naushera | Conveyance during leave | 0.117 |
| | CA, Dress and Mess Allowance | 0.048 |
| DO Live Stock | Allotted official accommodation | 0.096 |
| GNS | Mess allowance | 0.168 |
| Total | | 7.064 |

Audit is of the view that due to weak internal and financial controls an irregular payment of allowances was made.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, the department admitted the recovery. DAC directed the department/s to ensure recovery. No compliance of DAC directives was made till finalization of this report.

Audit recommends recovery of allowances under intimation to audit.

1.2.3.3 Irregular Drawl of NPA Allowance – Rs3.282 million

According to the Government of Punjab, Health Department's order No SO(N.D)2-26/2004(P.II) the Non-Practicing Allowance @ Rs4,000 pm (BS- 17 & 18) and Rs6,000 pm (BS-19 & 20) w.e.f. 01.01.2007 is admissible only for those doctors who do not opt for private practice. As per Finance Division's letter No.F.8(12)R-10/93-18 dated 06.02.2015, NPA is allowed to those doctors who are not practicing privately.

Drawing & Disbursing Officers of the various formations made payment of Rs3.282 million on account of NPA to the doctors during 2014-15 without obtaining the affidavit for non-practicing (Annex-F).

Audit is of the view that due to weak internal and financial controls an irregular drawl of NPA allowance was made.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, DAC directed to produce affidavit as record for verification, No compliance of DAC directives was made till finalization of this report.

Audit recommends recovery of NPA under intimation to audit.

1.2.3.4 Non Recovery of Departmental Charges from Deposit Work of Sugar Cess-Rs1.727 million

As per provision of Central Public Works Codes Appendix-V, 17% departmental charges 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.

District Officer (Roads) incurred an expenditure of Rs10.160 million for the construction of roads out of Sugar Cess Fund without deduction of 17% departmental charges amounting to Rs1.727 million during 2014-15 in violation of the criteria ibid.

| Name of work | T.S Amount (Rs) | 17% Departmental Charges (million) |
|---|------------------------|---|
| Const. of metalled Road from Main Khushab Sandral Road to Qabristan Ghagh/ Hardo Ghagh length 1.17 km | 5,859,811 | 0.996 |
| Const. of road from Mianwali Road Adda Botala to Dera Jat Botala length 0.84 KM in Khushab | 4,300,394 | 0.731 |
| Total | 10,160,205 | 1.727 |

Audit is of the view that due to weak internal controls departmental charges was not realized from the contractors.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, it was replied that funds under head Sugar Cess have been received from District Coordination Officer for the Scheme nominated by the DCO and not from any other Government or Semi Government Department. The reply was not accepted due to violation of rule. The DAC directed the department for clarification along with rule provisions for applicability of department charges only on deposit work. No compliance of DAC directives was made till finalization of this report.

Audit recommends recovery of departmental charges under intimation to audit.

1.2.3.5 Non Recovery from the Tenants – Rs1.417 million

According to Punjab Local Government Auctioning and Collection Rights Rules 2003 and rule 4.1 of PFR volume-I the Departmental Controlling Officer should accordingly see that all sums due to government are regularly received and credited against demand, and that they are paid into the Treasury.

Deputy District Officer Agriculture (Rakh Rajar) Khushab did not realize an amount of Rs1.417 million from 85 tenants on account of supply of fertilizer and seeds etc. The detail is as under:

| Sr. No. | Particulars | Year | Total Amount | Amount Realized | Recoverable (Rs) |
|----------------|--------------------|-------------|---------------------|------------------------|-------------------------|
| 1 | Barseem | 2014 | 540,000 | 0 | 540,000 |
| 2 | Fertilizer | 2014 | 876,894 | 0 | 876,894 |
| Total | | | | | 1,416,894 |

Audit is of the view that due to weak internal and financial controls recovery was not realized.

The matter was reported to the PAO/DCO in September, 2015 but no reply was furnished. In DAC meeting held on 26.11.2015, Department neither submitted any reply/working paper nor attended DAC meeting. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery of stated amount under intimation to audit.

ANNEXES

PART-I
Memorandum for Departmental Accounts Committee Paras
Pertaining to Audit Year 2015-16

| Sr. No | PDP No. | Name of Formation | Description of Para | Nature of Para | Amount (Rs) | |
|--------|---------|------------------------|--|-----------------------|--------------|---------|
| 1 | 10 | THQ Hospital Nur Pur | Unauthorized drawl of NPA + HSRP and Conveyance Allowance | Irregularity | 96,686 | |
| 2 | 12 | | Irregular expenditure on the purchase of X-Ray material | Irregularity | 599,769 | |
| 3 | 16 | AD Seed Farm | Irregular expenditure for the purchase of insecticide/pesticide | Irregularity | 250,060 | |
| 4 | 18 | DO Agri | Irregular Expenditure incurred on Hiring of Tents | Irregularity | 186,060 | |
| 5 | 19 | | Irregular expenditure on the purchase of pesticides/insecticides | Irregularity | 134,450 | |
| 6 | 20 | | Irregular expenditure incurred for the purchase plastic baskets | Irregularity | 158,324 | |
| 7 | 23 | | Non surrender of saving | Weak Internal control | 6,862,179 | |
| 8 | | | Non Deduction of GST | Recovery | 20,241 | |
| 9 | 24 | | Dy. DO Agri Q/Abad | Irregular expenditure | Irregularity | 244,210 |
| 10 | | | | Non Deduction of GST | Recovery | 43,957 |
| 11 | 25 | Dy. DO Agri Rakh Rajar | Irregular expenditure on the purchase of insecticides | Irregularity | 490,000 | |
| 12 | 34 | DO Roads | Overpayment of Price Variation | Weak Internal control | 240,409 | |
| 13 | 37 | | Overpayment for Tuff Paver Tile | Weak Internal control | 377,158 | |
| 14 | 38 | | Un-authorized payments for steel without mandatory quality tests | Irregularity | 703,709 | |
| 15 | 39 | | Un-authorized expenditure on work charge | Irregularity | 444,000 | |
| 16 | 40 | | Irregular Payment | Irregularity | 703,709 | |
| 17 | 42 | | Excess payment for steel | | 128,456 | |
| 18 | 43 | | Unauthorized payment on account of PCC Road | Irregularity | 1,569,127 | |
| 19 | 44 | | Unauthorized payment on account of PCC repair & maintenance of un-notified Roads | Irregularity | 535,015 | |
| 20 | 45 | | Unauthorized Payment | Irregularity | 18,330,000 | |
| 21 | 48 | | Irregular expenditure | Irregularity | 647,983 | |
| 22 | 49 | | Over payment due to incorrect application of Rates | Weak Internal control | 979,482 | |
| 23 | 51 | | Non-Deduction of Dismantled | Weak Internal | 64,472 | |

| Sr. No | PDP No. | Name of Formation | Description of Para | Nature of Para | Amount (Rs) | |
|--------|---------|----------------------|---|---|-----------------------|--------|
| | | | Material | control | | |
| 24 | | | Irregular Expenditure Incurred without Certification of Engineer | Irregularity | 3,381,000 | |
| 25 | 53 | DO (Health) | Non-imposition of liquidation damages and non forfeitures of security | Weak Internal control | 78,434 | |
| 26 | 55 | | Doubtful expenditure on account of stationery | Weak Internal control | 413,036 | |
| 27 | 56 | | Acceptance of Medicines Without any delivery challan and inspection report | Irregularity | 14,849,000 | |
| 28 | 57 | | Defective Purchase of Medicines Under 10% Budget | Weak Internal control | 1,837,000 | |
| 29 | 58 | | Irregular payment on account of Ration allowance | Irregularity | 379,698 | |
| 30 | 60 | | Irregular execution of Printing work | Irregularity | 271,440 | |
| 31 | 62 | | Irregular expenditure on account of transportation charges | Irregularity | 319,160 | |
| 32 | 65 | | Irregular expenditure on account of POL | Irregularity | 1,215,000 | |
| 33 | | | Non Obtaining of Performance Security | Weak Internal control | 526,246 | |
| 34 | | | Deposit of Government Money in Bank of Punjab without Reconciliation with Treasury | Weak Internal control | 3,829,000 | |
| 35 | 74 | | EDO Education | Non deposit of school registration fee | Irregularity | 89,000 |
| 36 | 75 | | | Loss to government due to non recovery of annual Inspection / renewal fee from private managed education institutions | Weak Internal control | 49,500 |
| 37 | 79 | RHC Khabeki | Acceptance of Medicines without any delivery challan and inspection report | Irregularity | 1,126,000 | |
| 38 | 80 | | Loss to government due to purchase of 15% medicine without discount rate | Weak Internal control | 146,194 | |
| 39 | 82 | THQ Hospital Khushab | Expenditure incurred without purchase process | Weak Internal control | 498,030 | |
| 40 | 83 | | Acceptance of Medicines without any delivery challan and inspection report | Weak Internal control | 9,582,000 | |
| 41 | 85 | | Defective Purchase of Medicines Under 10% Budget | Weak Internal control | 1,149,000 | |
| 42 | 86 | | Doubtful Purchase of Medicines Under 15% Budget - Rs 1,545,553 and recovery of discount | Weak Internal control | 185,466 | |
| 43 | 87 | | Issuance of supply orders in | Irregularity | 16,166,000 | |

| Sr. No | PDP No. | Name of Formation | Description of Para | Nature of Para | Amount (Rs) |
|--------|---------|-------------------|--|-----------------------|-------------|
| | | | violation of standing instruction | | |
| 44 | 91 | | Irregular purchase of items without specifications | Irregularity | 289,240 |
| 45 | 96 | | Irregular execution of Printing work | Irregularity | 249,860 |
| 46 | 97 | | Irregular purchase of X-Ray Cassette | Irregularity | 79,500 |
| 47 | 100 | | Non deduction of liquidity charges | Weak Internal control | 124,338 |
| 48 | 101 | | Unjustified drawl of 35% share of x-ray film by the MS | Weak Internal control | 160,728 |
| 49 | | | Expenditure Incurred Beyond Competence | Weak Internal control | 9,856,000 |
| 50 | 102 | DO (Buildings) | Overpayment due to application of higher Quantities | Weak Internal control | 1,658,000 |
| 51 | 106 | | Overpayment due to application of higher Quantities | Weak Internal control | 85,602 |
| 52 | 108 | | Overpayment due to application of higher Quantities | Weak Internal control | 1,710,000 |
| 53 | | | Non Recovery of Professional Tax from Contractors | Recovery | 1,316,000 |
| 54 | 110 | | Overpayment due to application of higher Quantities | Weak Internal control | 1,550,000 |
| 55 | 112 | | Unauthorized execution of development work | Weak Internal control | 914,214 |
| 56 | 113 | | Unjustified Payment | Weak Internal control | 60,268 |
| 57 | 116 | | Overpayment due to application of higher Quantities | Weak Internal control | 120,756 |
| 58 | | | Irregular Expenditure Without Advertisement Through PPRA | Irregularity | 2,588,000 |
| 59 | 109 | | Non Approval of Lead Chart by the Competent Authority for Earth work | Weak Internal control | 1,370,000 |
| 60 | 117 | DO (Forest) | Unjustified purchase of polythene Shopper | Weak Internal control | 124,270 |
| 61 | 120 | | Non-Recovery / Deposit of Government Money | Weak Internal control | 171,620 |
| 62 | 121 | | Doubtful expenditure | Weak Internal control | 179,716 |
| 63 | 122 | | Doubtful payment of pension contribution | Weak Internal control | 690,020 |
| 64 | 124 | | Doubtful expenditure | Weak Internal control | 723,684 |
| 65 | 129 | DO (OFWM) | Overpayment for sand | Weak Internal control | 393,866 |
| 66 | 132 | DO Sports | Doubtful expenditure on Daily Allowance | Weak Internal control | 1,619,000 |
| 67 | 133 | | Doubtful expenditure on cash prize distribution | Weak Internal control | 1,511,000 |
| 68 | 141 | RHC | Irregular expenditure | Irregularity | 495,377 |

| Sr. No | PDP No. | Name of Formation | Description of Para | Nature of Para | Amount (Rs) |
|---------------|----------------|--------------------------|---|-----------------------|--------------------|
| | | Haddali | | | |
| 69 | 150 | THQ Quaidabad | Doubtful Procurement of LP Medicines | Weak Internal control | 771,409 |
| 70 | 161 | DHQ Hospital | Non-imposition of Liquidated Damages | Weak Internal control | 257,189 |
| 71 | 179 | RHC Padhrar | Irregular expenditure | Irregularity | 454,550 |
| 72 | 183 | THQ | Irregular expenditure | Irregularity | 567,875 |
| 73 | 185 | Hospital Nausherhra | Irregular drawl of 35% share | Irregularity | 236,685 |
| 74 | 200 | RHC Roda | Non-verification of deposit of Govt. receipts | Weak Internal control | 137,729 |
| 75 | | DCO | Non Deduction of GST | Recovery | 48,474 |
| 76 | | Dy. DEO Agri Ext Khushab | Non Deduction of GST | Recovery | 49,456 |
| 77 | | DO Sports | Non Deduction of GST | Recovery | 45,536 |
| 78 | | RHC Mitha Tiwana | Irregular Payment of Salary During Absence Period | Recovery | 564,822 |
| 79 | | THQ Noor Pur Thal | Irregular Payment of Salary During Absence Period | Recovery | 47,630 |
| 80 | | DO Live Stock | Irregular Payment of Salary During Absence Period | Recovery | 59,704 |
| 81 | | SMO RHC Roda | Irregular Payment of Salary During Absence Period | Recovery | 776,371 |

PART-II

[Para 1.1.3]

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

| Sr. No | Name of Formation | Description of Para | Nature of Para | Amount (Rs) |
|--------|----------------------------------|--|----------------|-------------|
| 1 | MS DHQ Hospital Khushab | Loss due to non auction of hospital canteen | Irregularity | 560,000 |
| 2 | MS DHQ Hospital Khushab | Non Imposition of penalty for late supply | Recovery | 236,310 |
| 3 | MS DHQ Hospital Khushab | Purchase of general store items on higher rates | Recovery | 178,700 |
| 4 | MS DHQ Hospital Khushab | Recovery due to irregular appointment in higher scales | Recovery | 101,960 |
| 5 | DO (E&T) Khushab | Non achievement of Income Targets | Irregularity | 10,762,778 |
| 6 | DO (E&T) Khushab | Expenditure without Stock Entries | Recovery | 158,436 |
| 7 | DO (Agriculture) | Un economical expenditure on purchase of POL for tractor at Kanhati Bagh | Recovery | 223,605 |
| 8 | AD (Farms) Jauharabad | Payment without having paid copy of GST Invoice | Irregularity | 177,785 |
| 9 | DO Health Khushab | Doubtful consumption of POL | Irregularity | 748,619 |
| 10 | MS THQ Hospital Khushab | Wastage of government asset (60 KVA Generator) and expenditure on fuel | Irregularity | 1,650,694 |
| 11 | MS THQ Hospital Noorpur Thal | Mis-appropriation of POL | Recovery | 59,800 |
| 12 | DO (Civil Defence) | Excess and surrender of budget was not carried out | Irregularity | 26,712,871 |
| 13 | DO (Civil Defence) | Irregular Purchase of Hilax | Irregularity | 1,908,000 |
| 14 | DO (SE) Khushab | Irregular and unlawful retention of public money in the bank account | Irregularity | 468,313 |
| 15 | Special Education Centre Khushab | Excess/Surrender of savings | Irregularity | 1,990,272 |
| 16 | Special Education Centre Khushab | Doubtful expenditure on POL | Irregularity | 996,600 |
| 17 | Special Education Centre Khushab | Doubtful purchase of uniform | Irregularity | 233,628 |
| 18 | Special Education Centre Khushab | Non disbursement of amounts | Irregularity | 87,200 |
| 19 | DCO Khushab | Loss to Govt. due to non-auction of vehicle | Irregularity | 500,000 |
| 20 | General Nursing School Khushab | Irregular expenditure on account of installation of transformer | Irregularity | 466,000 |
| 21 | General Nursing | Irregular purchase on account of | Irregularity | 94,169 |

| Sr. No | Name of Formation | Description of Para | Nature of Para | Amount (Rs) |
|--------|---------------------------------------|--|----------------|-------------|
| | School Khushab | library Books | | |
| 22 | Special Education Centre Noorpur thal | Excess and surrender of budget was not carried out | Irregularity | 2,553,313 |
| 23 | Special Education Centre Noorpur thal | Unjustified expenditure on POL | Irregularity | 674,555 |
| 24 | Special Education Centre Noorpur thal | Undue retention of public money | Irregularity | 188,700 |
| 25 | DO (Forest) Khushab | Late deposit and non verification of receipts | Irregularity | 5,987,372 |
| 26 | DO (Forest) Khushab | Non recovery of forest cases | Recovery | 545,626 |
| 27 | DO (Forest) Khushab | Inadmissible expenditure against the provision of PC-1 | Irregularity | 788,129 |
| 28 | DO (Forest) Khushab | Overpayment due to excessive measurement of Grassy Lawn | Recovery | 194,000 |
| 29 | DO (Forest) Khushab | Loss due to non disposal of the vehicle | Irregularity | 400,000 |
| 30 | EDO CD Khushab | Doubtful Use of Vehicle and Expenditure | Irregularity | 148,848 |
| 31 | RHC Mitha Tiwana | Purchase of medicine without requirements | Irregularity | 299,040 |
| 32 | RHC Pidhrar | Recovery of Health Sector Reform Allowance | Recovery | 98,856 |
| 33 | THQ Hospital Noushera | Non deduction of liquidated damages on account of late supplies of medicines | Recovery | 56,354 |
| 34 | THQ Hospital Noushera | Unauthorized payment on account of Non Practicing Allowance | Recovery | 150,000 |
| 35 | DO (Roads) | Non deduction of old material | Recovery | 89,391 |
| 36 | DO (Roads) | Pre mature release of security deposit | Irregularity | 70,822 |
| 37 | DO (Roads) | Non-recovery of secured advances | Recovery | 300,000 |
| 38 | DO (Buildings) | Non Recovery of Professional Tax From The Contractor | Recovery | 886,000 |
| 39 | DO (Buildings) | Unauthorized payment | Recovery | 467,712 |
| 40 | DO Livestock | Uneconomical expenditure on breeding system | Irregularity | 1,693,280 |
| 41 | DO Livestock | Irregular expenditure of transportation charges | Irregularity | 196,000 |
| 42 | DO Sports | Loss to government due to accident of vehicle | Recovery | 400,000 |
| 43 | DO Sports | Doubtful expenditure on photo copy charges | Recovery | 280,700 |
| 44 | RHC Hadali | Irregular payment of HSRP allowance | Recovery | 74,148 |
| 45 | RHC Khabeki | Purchase of unnecessary medicines | Irregularity | 687,799 |
| 46 | RHC Khabeki | Irregular drawl of salary without performing duty | Irregularity | 587,040 |
| 47 | RHC Khabeki | Recovery of pay & allowances due to award of higher scale | Recovery | 66,935 |

| Sr. No | Name of Formation | Description of Para | Nature of Para | Amount (Rs) |
|---------------|--------------------------|--|-----------------------|--------------------|
| 48 | THQ Hospital Quaidabad | Recovery of pay & allowances drawn after resignation | Recovery | 226,500 |
| 49 | THQ Hospital Quaidabad | Overpayment of pay & allowances due to award of higher scale | Recovery | 265,238 |
| 50 | THQ Hospital Quaidabad | Pilfer of Diesel | Recovery | 233,105 |
| 51 | THQ Hospital Quaidabad | Misuse of ambulance. Doubtful expenditure on POL charges | Recovery | 811,919 |
| 52 | THQ Hospital Quaidabad | Irregular drawl of salary without performing duty | Irregularity | 499,032 |
| 53 | THQ Hospital Quaidabad | Irregular retention of amounts | Irregularity | 921,025 |
| 54 | THQ Hospital Quaidabad | Purchase of medicines in excess of demand and shifting in other institutions | Irregularity | 139,500 |

**Summary of Appropriation Accounts by Grants
District Government, Khushab
for the Financial Year 2014-15**

| Grant No. | Name of the Grant | Original Grant (Rs) | Supplementary Grant (Rs) | Final Grant (Rs) | Actual Expenditure (Rs) | (+)Excess (-)Saving (Rs) | % age Excess/ Saving |
|------------------------------|---------------------------------|----------------------|--------------------------|----------------------|-------------------------|--------------------------|----------------------|
| 3 | Provincial Excise | 7,795,000 | 0 | 7,795,000 | 4,629,243 | 3,165,757 | 41 |
| 5 | Forests | 18,229,000 | 6,402,000 | 24,631,000 | 24,258,741 | 372,259 | 2 |
| 6 | Registration | 629,000 | 0 | 629,000 | 496,508 | 132,492 | 21 |
| 7 | Charges on A/c of Motor Vehicle | 7,005,000 | 0 | 7,005,000 | 4,369,774 | 2,635,226 | 38 |
| 8 | Other Taxes and duties | 1,171,000 | 0 | 1,171,000 | 877,793 | 293,207 | 25 |
| 10 | General Administration | 79,989,000 | 0 | 79,989,000 | 37,715,278 | 42,273,722 | 53 |
| 15 | Education | 2,640,212,000 | 0 | 2,640,212,000 | 2,464,220,905 | 175,991,095 | 7 |
| 16 | Health Services | 706,522,000 | 0 | 706,522,000 | 604,118,547 | 102,403,453 | 14 |
| 16 | Health Services (Tied Grant) | 0 | 5,636,950 | 5,636,950 | 5,634,060 | 2,890 | 0 |
| 17 | Public Health | 5,100,000 | 0 | 5,100,000 | 3,154,867 | 1,945,133 | 38 |
| 18 | Agriculture | 139,346,000 | 0 | 139,346,000 | 107,343,128 | 32,002,872 | 23 |
| 19 | Fisheries | 1,458,000 | 0 | 1,458,000 | 697,645 | 760,355 | 52 |
| 20 | Veterinary | 67,466,000 | 0 | 67,466,000 | 62,640,626 | 4,825,374 | 7 |
| 20 | Veterinary (Tied Grant) | 4,000,000 | 0 | 4,000,000 | 2,910,645 | 1,089,355 | 27 |
| 21 | Cooperative | 16,278,000 | 0 | 16,278,000 | 13,297,475 | 2,980,525 | 18 |
| 22 | Industries | 2,239,000 | 0 | 2,239,000 | 1,690,829 | 548,171 | 24 |
| 23 | Miscellaneous Departments | 3,748,000 | 0 | 3,748,000 | 2,513,150 | 1,234,850 | 33 |
| 24 | Civil Works | 48,960,000 | 3,461,000 | 52,421,000 | 50,957,872 | 1,463,128 | 3 |
| 25 | Communications | 95,513,000 | 0 | 95,513,000 | 85,216,723 | 10,296,277 | 11 |
| 31 | Miscellaneous | 35,864,000 | 0 | 35,864,000 | 17,554,490 | 18,309,510 | 51 |
| 31 | Miscellaneous (Tied Grant) | 96,344,000 | 109,136,050 | 205,480,050 | 3,700,000 | 201,780,050 | 98 |
| 32 | Civil Defence | 5,003,000 | 0 | 5,003,000 | 4,023,648 | 979,352 | 20 |
| Total Non-Development | | 3,982,871,000 | 124,636,000 | 4,107,507,000 | 3,502,021,947 | 605,485,053 | 15 |
| 36 | Development (Tied Grant) | 292,639,000 | 703,204,000 | 995,843,000 | 622,165,843 | 373,677,157 | 38 |
| | CCBs Project (Liabilities Etc.) | 10,000,000 | 0 | 10,000,000 | 0 | 10,000,000 | 100 |
| | Securities of Contractors (DZC) | 1,524,000 | 0 | 1,524,000 | 0 | 1,524,000 | 100 |
| 41 | Highways, Roads & Bridges | 195,532,000 | 32,690,000 | 228,222,000 | 141,562,536 | 86,659,464 | 38 |
| 42 | Government Buildings | 61,623,000 | 0 | 61,623,000 | 38,085,444 | 23,537,556 | 38 |
| Total Development | | 561,318,000 | 735,894,000 | 1,297,212,000 | 801,813,823 | 495,398,177 | 38 |
| Grand Total | | 4,544,189,000 | 860,530,000 | 5,404,719,000 | 4,303,835,770 | 1,100,883,230 | 20 |

Source: Appropriation Account 2014-15.

Irregular Purchase of Dialysis Material on MRS

| Company Name | Invoice No. & Date | Name Of Medicine | Qty | Rate | Total RS. | Rate at Bkr | Differ | Amount (Rs) |
|------------------------------------|--------------------|--------------------------|------|------|------------------|-------------|--------|------------------|
| Al-Asad Marketing Services J. Abad | 1254, 13.08.14 | Fistula Needle No.16 | 2000 | 90 | 180,000 | 36 | 54 | 108,000 |
| | 1351, 05.09.14 | Fistula Needle No.16 | 2000 | 90 | 180,000 | 36 | 54 | 108,000 |
| | 1253, 11.08.14 | Inj. Hydrocortison 250mg | 1444 | 240 | 346,560 | 105 | 135 | 194,,940 |
| | 1348, 5.09.14 | Blood Tube set | 1000 | 390 | 390,000 | 194 | 197 | 197,000 |
| | 1305, 28.08.14 | Blood Tube set | 1000 | 390 | 390,000 | 194 | 197 | 197,000 |
| | 1063, 03.07.14 | Blood Tube set | 1000 | 390 | 390,000 | 194 | 197 | 197,000 |
| | 1404, 24.09.14 | Blood Tube set | 1000 | 390 | 390,000 | 194 | 197 | 197,000 |
| | 1252, 11.08.14 | Dialyzer | 500 | 1500 | 750,000 | 730 | 770 | 385,000 |
| | 1108, 11.07.14 | Dialyzer | 500 | 1500 | 750,000 | 730 | 770 | 385,000 |
| | 1350, 05.09.14 | Dialyzer | 430 | 1500 | 645,000 | 730 | 770 | 331,000 |
| Taseer Medical Store J. Abad | 1065, 03.07.14 | Inj. Heparin 5ml | 500 | 815 | 407,500 | 370 | 445 | 222,500 |
| | 1238, 08.08.14 | Inj. Heparin 5ml | 500 | 815 | 407,500 | 370 | 445 | 222,500 |
| | 1349, 05.09.14 | Inj. Heparin 5ml | 500 | 815 | 407,500 | 370 | 445 | 222,500 |
| Total | | | | | 5,634,060 | | | 2,967,440 |

Uneconomical Expenditure

| Sr. No. | Supplier | Bill dated | Description | Period | Focal Authority | Actual Amount (Rs) |
|--------------|--------------------------------|------------|---|----------------------|-----------------|--------------------|
| 1 | Rich Calories | 22-09-14 | Provision of Break Fast to the flood affectee | 16-09-14 to 20-09-14 | EDO (CD) KHB | 39,900 |
| 2 | Bari Caters | 06-10-14 | Supply of Bryani 17 x 8900 Zarda 17x5000 | -do- | -do- | 236,300 |
| 3 | Madina Cut Piece Depot. | 04-10-14 | Male Suit 250 x400 | -do- | -do- | 100,000 |
| 4 | -do- | -do- | -do- | -do- | -do- | 100,000 |
| 5 | Bari Caters | 22-09-14 | Bill No.1 | -do- | -do- | 288,716 |
| 6 | | | Bill No.2 | -do- | -do- | 73,600 |
| 7 | | | Bill No.3 | -do- | -do- | 138,525 |
| 8 | Jhumar Lawn | 08-09-14 | Provision of variety of dishes | | | 75,775 |
| 9 | Habib ur Rehman Chahar 315-316 | 19-11-14 | Misc. items | -do- | AC Khushab | 75,000 |
| 10 | -do- 317-318 | Date less | -do- | -do- | -do- | 322,500 |
| 11 | -do- 319-320 | Date less | -do- | 10-11-14 to 15-11-14 | -do- | 462,000 |
| 12 | Shahid Sweet Paper 321-322 | 20-11-14 | | 20-11-14 | | 12,670 |
| 13 | Habib ur Rehman 323-324 | Date less | -do- | 10-11-14 | -do- | 2,182,000 |
| 14 | 325-326 | -do- | -do- | 15-11-14 to 18-11-14 | -do- | 104,800 |
| 15 | 327-328 | -do- | -do- | | -do- | 11,200 |
| 16 | 329-330 | -do- | | | | 10,500 |
| 17 | 331-332 | | | | | 33,000 |
| 18 | Madina 1584 | | | | | 2,000 |
| 19 | Habib ur Rehman | | | | | 7,000 |
| 20 | -do- 338-339 | | | | | 5,200 |
| 21 | -do- 340-341 | | | | | 18,900 |
| 22 | Madina 1581 | | | | | 4,000 |
| Total | | | | | | 4,303,586 |

Irregular Payment of HRA, CA and HSRA

| SMO RHC Mitha Tiwana | | | | | | | |
|----------------------|------------|-------------|----------------------|--------------|------------|------------------|----------------|
| Name | Desig | Nature | Period | Rate of HSRP | Rate of CA | Recovery of HSRP | Recovery of CA |
| Azhar Jalal | MW BPS-04 | Medi. Leave | 29-09-14 to 03-10-14 | 1,040 | 1,840 | 173 | 307 |
| Dr. Wyfa Ahmed | WMO BPS-17 | Mt. Leave | 09-06-15 to 08-09-15 | | | 36,000 | 15,000 |
| Total | | | | | | 36,173 | 15,307 |

| DO Health | | | | | | |
|----------------------|----|--------|-------------|------------|------------------|------------------|
| Designation occupant | of | Nos. | Rate of HRA | Rate CA | HRA | CA (Rs) |
| Medical Officers | | 15 Nos | 2955x15x12 | 5000x15x12 | 531,900 | 900,000 |
| Dispensers | | 40 Nos | 1146x40x12 | 1840x40x12 | 550,088 | 883,200 |
| LHVs | | 40 Nos | 1306x40x12 | 1840x40x12 | 626,880 | 883,200 |
| Medical Technicians | | 36 Nos | 1476x36x12 | 1840x36x12 | 637632 | 794880 |
| Total | | | | | 2,346,500 | 3,461,280 |

| MS THQ Quaidabad | | | | | | | | | |
|------------------|-----------------|-------------|-----------|-----------|---------------|-------|--------------|-------|----------------|
| Sr # | Name | Desig | From | To | Leave in Days | CA pm | MA pm | DA pm | Recovery (Rs) |
| 1 | Asia Perveen | C/N | 19-7-14 | 28-7-14 | 10 | 5000 | 8,000 | 3,100 | 5,370 |
| 2 | Bushra Rehman | C/N | 15-6-14 | 14-7-14 | 30 | 5000 | 8,000 | 3,100 | 16,110 |
| 3 | Anwar Maseeh | sweeper | 5/7/2014 | 4/8/2014 | 30 | 1785 | 0 | - | 1,785 |
| 4 | Munazza Yasmeen | C/N | 7/7/2014 | 6/8/2014 | 30 | 5000 | 8,000 | 3,100 | 16,110 |
| 5 | Ameer Sultan | J/T | 1/8/2014 | 30-8-14 | 30 | 2856 | 0 | - | 2,856 |
| 6 | Muhammad Yousaf | w/s | 10/8/2014 | 9/9/2014 | 30 | 1785 | 0 | - | 1,785 |
| 7 | Rizwana Perveen | C/N | 5/10/2014 | 4/11/2014 | 30 | 5000 | 8,000 | 3,100 | 16,110 |
| 8 | Rabia Noreen | C/N | 23-10-14 | 14-11-14 | 22 | 5000 | 8,000 | 3,100 | 11,814 |
| 9 | Rabia Noreen | C/N | 15-11-14 | 13-2-15 | 90 | 5000 | 8,000 | 3,100 | 48,330 |
| 10 | Rehmat Bibi | C/N | 24-11-14 | 8/12/2014 | 15 | 5000 | 8,000 | 3,100 | 8,055 |
| 11 | Saif ur Rehman | G/K | 30-12-14 | 28-1-15 | 30 | 1785 | 0 | - | 1,785 |
| 13 | Asia Perveen | C/N | 16-2-15 | 11/3/2015 | 25 | 5000 | 8,000 | 3,100 | 13,425 |
| 14 | Ameer Sultan | J/T | 21-2-15 | 21-3-15 | 30 | 2856 | 0 | - | 2,856 |
| 15 | Rehheem Nawaz | Astt. Nurse | 12/3/2015 | 8/5/2015 | 60 | 1785 | 0 | - | 3,570 |
| 16 | Rabia noreen | C/N | 14-3-15 | 20-4-15 | 40 | 5000 | 8,000 | 3,100 | 21,480 |
| 17 | Ghulam Fatima | C/N | 16-3-15 | 13-6-15 | 90 | 5000 | 8,000 | 3,100 | 48,330 |
| 18 | Dr. Saima Ikram | WMO | 30-3-15 | 18-4-15 | 20 | 5000 | 6,000 (HSRA) | - | 8,667 |
| 19 | Sameena Yasmeen | C/N | 25-5-15 | 19-6-15 | 25 | 5000 | 8,000 | 3,100 | 13,425 |
| 20 | Sameena Yasmeen | C/N | 29-6-15 | 27-9-15 | 90 | 5000 | 8,000 | 3,100 | 48,330 |
| 21 | Sania Ikram | WMO | 16-12-14 | 30-12-14 | 15 | 5000 | 6,000 (HSRA) | - | 5,323 |
| 22 | Muhammad Azeem | J/T | 9/12/2014 | 27-12-14 | 18 | 2856 | 0 | - | 1,658 |
| 23 | Sania Ikram | WMO | 7/1/2015 | 20-1-15 | 14 | 5000 | 6,000 (HSRA) | - | 4,968 |
| Total | | | | | | | | | 302,142 |

| MS THQ Quaidabad | | | | |
|--|-----------------------|-----------------------------|-------------------|-------------------------|
| Name & Designation | HSRA paid / pm | HSRA to be paid / pm | Difference | Overpayment (Rs) |
| Muhammad Farooq Khan (Add Princpl Med Officer) | 10,000 | 5,000 | 5,000X12 | 60,000 |
| Tariq Mehmood (Medical Officer) | 8,000 | 5,000 | 3,000X12 | 36,000 |
| Muhammad Asif (Medical Officer) | 8,000 | 5,000 | 3,000X12 | 36,000 |
| Fazal ur Rehman (Medical Officer) | 8,000 | 5,000 | 3,000X12 | 36,000 |
| Ehsan Ullah (Medical Officer) | 8,000 | 5,000 | 3,000X12 | 36,000 |
| Total | | | | 204,000 |

| EDO Health | | | |
|--------------------------|----------------------|------------------|--------------------|
| Name of officer | Period | Rate (Rs) | Amount (Rs) |
| Muhammad Azam, Driver | 01.07.12 to 30.06.15 | 1932 | 69,552 |
| Muhammad Farooq, S/Clerk | 01.07.12 to 30.03.15 | -do- | 63,756 |
| Abdur Rahim J/Clerk | 01.07.12 to 30.06.15 | -do- | 69,552 |
| Total | | | 202,860 |

| RHC Padhrar | | | |
|-----------------------------|--|-------------|--------------------|
| Name | Period | Rate | Amount (Rs) |
| Naeem Lodhi, RG | 20.01.15 to 19.01.16 (365) | @ 1932 | 23,184 |
| Muhammad Shakeel Dispenser, | 08.04.15 to 18.04.15 (11) | @ 1932 | 650 |
| Muhammad Riaz W/C | 01.07.15 to 30.09.15 (90) | @ 1785 | 5,355 |
| M. Zubair Homeo Dispenser | 11.06.15 to 09.07.15 (29) 14.07.15 to 25.07.15 (12) | @ 1932 | 2,576 |
| Total | | | 31,765 |

| RHC Padhrar | | | | | |
|-----------------------------|---------------------------|---------------------------|---------------------|--------------------|--------------------|
| Name | Period over drawn | Allowances | | | Total (Rs) |
| | | CA @5000 Per month | Dress @ 3100 | Mess @ 8000 | |
| Shehnaz Akhtar Charge Nurse | 15.05.15. to 22.05.15 (8) | 1333 | 827 | 2,133 | 4,293 |
| Nadia Saghir Charge Nurse | 11.05.15 to 30.09.15 (90) | 0 | 9300 | 24,000 | 33,300 |
| Total | | | | | 37,593 |

| MS THQ Hospital Naushera | | | |
|---------------------------------|--|-------------|---------------|
| Name | Period | Rate | Amount |
| Muhammad Rafique Dispenser | 10.08.14 to 06.11.14 (90) 01.05.15 to 31.07.15 (90) | @2856 | 17,136 |
| Afzal Hayat, Dispenser | 08.10.14 to 31.10.14 (30) 18.03.15 to 27.03.15 (10) | -do- | 3,777 |
| Azhar Maqsood, | 01.12.14 to 11.12.14 (11) | @ 1932 | 686 |

| | | | |
|------------------------------------|--|--------|----------------|
| Driver | | | |
| Tosheen Arshad, WMO | 04.02.15 to 17.02.14 (14) 22.06.15 to 21.09.15 (90) | @5000 | 17,500 |
| Zafar Hussain, RG | 04.04.14 to 18.04.14 (15) 04.04.15. to 27.04.15 (24) | @1932 | 2,512 |
| Ameer Haider , GK | 01.04.15 to 16.04.15 (16) | @1785 | 952 |
| Waqas Arshad, WS | 01.05.15 to 09.05.15 (9) | -do- | 518 |
| Tasleem Nawaz, LHV | 19.06.12 to 16.09.12 (90) | @ 2856 | 8,568 |
| Ghulam Mustafa, OTA | 25.05.15 to 28.09.15 (120) | -do- | 11,424 |
| Abdul Aziz, GK | 01.03.13 to 29.04.13 (60) | @1785 | 3,570 |
| Naseem Akhtar, Aya | 01.06.14 to 29.08.14 (90) | -do- | 5,355 |
| Ghulam Nabi SMO | 01.05.13 to 31.07.13 (90) | @5000 | 15,000 |
| Nasir Mehmood Tubewell/Operater | 08.09.11 to 04.09.11 (60) | @850 | 1,700 |
| Sobia Javed, WMO | 17.03.14 to 10.04.14 (24) 01.11.12 to 16.11.12 (16) 11.04.14 to 20.04.14 (10) | @5000 | 8,333 |
| Muhammad Asif MO | 02.01.12 to 01.02.12 (32) 01.12.12 to 01.01.13 (32) 25.06.12 to 18.07.12 (24) 19.01.13 to 16.02.13 (29) | -do- | 20,000 |
| Total | | | 117,031 |

| MS THQ Hospital Naushera | | | | | | |
|---------------------------------|--------------------------|--------------------|-------------|------------|---------------|--|
| Name | Period over drawn | Allowances | | | Total (Rs) | |
| | | CA @5000 Per month | Dress @3100 | Mess @8000 | | |
| Razia Aslam CN | 26.12.13. TO 25.03.14 | 15,000 | 9,300 | 24,000 | 48,300 | |

| DO Live Stock | | | | | | | |
|----------------------|------------------|---------------------------------|----------------|---------------|--------------|----------------|---------------|
| Name | Desig | Period | Basic Pay (Rs) | 5% (Rs) | HRA (Rs) | CA (Rs) | Total (Rs) |
| Dr. Naila Maqsood | Sr. Vet. Officer | 01.06.14 to 31.07.14 (2 months) | 27,500 | 1375*2 =2750 | 3873*2 =7746 | 5000*2= 10000 | 20,496 |
| Abdul Sattar | AIT | 01.07.2012 to 30.09.15 | 12,660 | 633*39 =24687 | | 1932*39 =75423 | 75,423 |
| Total | | | | | | | 95,919 |

| General Nursing School | | | |
|-------------------------------|-------------------------------------|------------------------------|------------------------------------|
| Sr. No. | Name of days caller students | Year | Amount (Rs) (Rs 500*12) |
| 1. | Miss Amina Siddique | 2014-15 4 th year | 6,000 |
| 2. | Miss Sadaf Ambreen | 2014-15 4 th year | 6,000 |
| 3. | Miss Um-e-Farwa | 2014-15 4 th year | 6,000 |
| 4. | Miss Bushra Ijaz | 2014-15 4 th year | 6,000 |
| 5. | Miss Jaweria Malik | 2014-15 4 th year | 6,000 |
| 6. | Miss Aneela Sadaf | 2014-15 4 th year | 6,000 |
| 7. | Miss Qurat-ul-Ain | 2014-15 4 th year | 6,000 |
| 8. | Miss Nadia Zill | 2014-15 4 th year | 6,000 |
| 9. | Miss Tabia Laila | 2014-15 4 th year | 6,000 |
| 10. | Miss Sidra-tul-Munteha | 2014-15 4 th year | 6,000 |
| 11. | Miss Zubaria Riaz | 2014-15 4 th year | 6,000 |
| 12. | Miss Sadia Yasmeen | 2014-15 4 th year | 6,000 |
| 13. | Miss Sajida Perveen | 2014-15 4 th year | 6,000 |
| 14. | Miss Nazia Iqbal | 2014-15 4 th year | 6,000 |
| 15. | Miss Sehrish Raza | 2014-15 4 th year | 6,000 |
| 16. | Miss Farzana Shareef | 2014-15 2 nd year | 6,000 |
| 17. | Miss Farzana Manzoor | 2014-15 2 nd year | 6,000 |
| 18. | Miss Samina Arooj | 2014-15 2 nd year | 6,000 |
| 19. | Miss Iqra Aslam | 2014-15 2 nd year | 6,000 |
| 20. | Miss Maryam Azam | 2014-15 2 nd year | 6,000 |
| 21. | Miss Gulshan Batool | 2014-15 2 nd year | 6,000 |
| 22. | Miss Saira Naz | 2014-15 2 nd year | 6,000 |
| 23. | Miss Amina Khaliq | 2014-15 1 st year | 6,000 |
| 24. | Miss Anjum Batool | 2014-15 1 st year | 6,000 |
| 25. | Miss Shamsa Kanwal | 2014-15 1 st year | 6,000 |
| 26. | Miss Sidra Siddique | 2014-15 1 st year | 6,000 |
| 27. | Miss Iqra Um-ul-Baneen | 2014-15 1 st year | 6,000 |
| 28. | Miss Sabahai Shahzadi | 2014-15 1 st year | 6,000 |
| Total | | | 168,000 |

Irregular Drawl of NPA Allowance

| Name of Formation | Name | Place of posting | NPA (Rs) | Since 7/14 to 6/15 (Rs) |
|----------------------------|----------------------------|------------------|-----------|-------------------------|
| DO Health | Dr. Gulnaz Kokab | BHU Girot | 2500x12 | 30,000 |
| | Dr. Mehboob Afzal | BHU Uchala | 2500x12 | 30,000 |
| | Dr. Hafiz Mohammad Matloob | BHU Jabba | 2500x12 | 30,000 |
| | Dr. Sohail Qadir | BHU 47 MB | 2500x12 | 30,000 |
| | Dr. Bushra Maryam | BHU | 2500x12 | 30,000 |
| | Dr. Rabeea Komal | BHU Kund | 2500x12 | 30,000 |
| | Dr. Attia Gul | BHU 56 MB | 2500x12 | 30,000 |
| | Dr. Sarfraz Ahmed | BHU Bandial | 2500x12 | 30,000 |
| | Dr. Aysha Aslam | BHU Tatri | 2500x12 | 30,000 |
| | Dr. Tahira Iftikhar | BHU Uchali | 2500x12 | 30,000 |
| | Dr. Walayat ali Shah | BHU Kufri | 2500x12 | 30,000 |
| | Dr. ghulam ahmed | BHU Sandral | 2500x12 | 30,000 |
| | Dr. Hafiz Mohammad Ismail | BHU kufri | 2500x12 | 30,000 |
| | Dr. Zaib Rehman | BHU | 2500x12 | 30,000 |
| Dr. Sabeen Tiwan | BHU 23 MB | 2500x12 | 30,000 | |
| MS THQ Hospital Khushab | Dr. Aziz-ur-Rehman | APMO | 4000 X 36 | 144,000 |
| | Dr. Aurangzeb | SMO | 4000 X 36 | 144,000 |
| | Dr. Maqbool | SMO | 4000 X 36 | 144,000 |
| | Dr. Umar Hayat | SMO | 4000 X 36 | 144,000 |
| | Dr. Talha Ayub | MO | 4000 X 36 | 144,000 |
| | Dr. Faisal Ramzan | MO | 4000 X 36 | 144,000 |
| | Dr. Khurram Shahzad | MO | 4000 X 36 | 144,000 |
| | Dr. Raheela | Gyneacologist | 4000 X 36 | 144,000 |
| | Dr. Farhat Zahra | WMO | 4000 X 36 | 144,000 |
| | Dr. Amina Zafar | WMO | 4000 X 36 | 144,000 |
| | Dr. Nousheen Afzal | WMO | 4000 X 36 | 144,000 |
| | Dr. Mansoor Hussain | D/Surgeon | 4000 X 36 | 144,000 |
| | Dr. fouzia Siraj | WMO | 4000 X 36 | 144,000 |
| | | 4000 X 36 | 144,000 | |
| MS THQ Hospital Quaidabad | Tariq Mehmood | (MO) | 4000x12 | 48,000 |
| | Saima Ikram | (WMO) | 2500x12 | 30,000 |
| | Muhammad Asif | (MO) | 4000x12 | 48,000 |
| | Fazal Ur Rehman | (MO) | 4000x12 | 48,000 |
| | Dr. Aman Ullah | (MO) | 4000x12 | 48,000 |
| MS THQ Hospital Naushera | Faiz Muhammad Farooqi | APMO | 6000 | 90,000 |
| | SAIMA Iftikhar | WMO | 4000 | 60,000 |
| | Zeshan Ahmad | MO | 4000 | 60,000 |
| | Muhammad Asif | MO | 4000 | 24,000 |
| MS DHQ Hospital Jauharabad | Dr. Tahir Hayat | | 12X4000 | 48,000 |
| | Waqas Riaz | | 12X4000 | 48,000 |
| | Fahad Haroon | | 12X4000 | 48,000 |
| | Iqra Ashraf | | 12X4000 | 48,000 |
| | Hafiz M.Kashif Zahoo | | 12X4000 | 48,000 |
| | Dr.Hafiz Abdul Basit | | 12X4000 | 48,000 |
| | Nazar Hayat | | 12X6000 | 72,000 |
| Total | | | | 3,282,000 |