



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

AUDIT YEAR 2012-13

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
PFR	Punjab Financial Rules

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
PPPRA	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 shall be conducted by the Auditor General of Pakistan. 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 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 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 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 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, 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.

2. The Regional Directorate has a human resource of 17 officers and staff, total 4757 man-days and the annual budget of Rs14.093 million for the financial year 2011-2012. It has 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 2011-2012.

3. 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.

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

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

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 incurred was in conformity with the laws, rules and regulations 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 is made in accordance with prescribed laws, rules and regulations.

a) 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.

b) Audit of Expenditure and Receipts

Total expenditure of the City District Government (CDG) Gujranwala for the financial year 2011-2012, was Rs7,579.618 million covering one PAO and 302 formations. Out of this, RDA Gujranwala audited expenditure of Rs2,124.935 million which, in terms of percentage, was 28% of the total expenditure. Regional Director Audit planned and executed audit of 18 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the CDG Gujranwala for the financial year 2011-2012, were Rs136.912 million. RDA Gujranwala audited receipts of Rs12.261 million which was 9% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs21.739 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs2.426 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The Key Audit Findings of the Report

- i. Misappropriation of funds of Rs0.426 million was noted in one case.¹
- ii. Non-production of record of Rs8.848 million was noted in one case.²
- iii. Irregularity & non-compliance of Rs85.994 million was noted in six cases.³
- iv. Recovery of Rs16.297 million was noted in eight cases.⁴
- v. Analysis of budget and expenditure of City District Government Gujranwala for the financial year 2011-12 revealed the original budget was Rs9,762.961 million, supplementary grant was Rs863.614 million whereas Rs854.078 million were surrendered / withdrawn and the final budget was Rs9,772.497 million. Non-development expenditure of Rs7,143.447 million was incurred against the original allocation of Rs8,475.960 million and Development Expenditure of Rs436.170 million was incurred against the original budget allocation of Rs1,287.001 million resulting in saving of Rs1332.513 million and Rs850.831 million respectively. Total expenditure of Rs7,579.617 million was incurred against the final budget of Rs9,772.497 million, resulting in overall savings of Rs2,192.88 million which in terms of percentage was 22%.

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

e) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.

- iii. Inquiries need to be held to fix responsibility for misappropriation, wasteful expenditure and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action 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 1.2.3.6

⁴ Para 1.2.4.1 to 1.2.4.8

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	9,772.497
2	Total formations under Audit Jurisdiction	302	9,772.497
3	Total Entities (PAOs) Audited	01	2,124.935
4	Total formations Audited	18	2,124.935
5	Audit & Inspection Reports	18	2,124.935
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

Table 2: Audit Observations Classified by Categories

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	1.333	1.2.3.6
2	Financial management	11.409	1.2.1.1 & 1.2.4.2 to 1.2.4.8
3	Internal controls	89.975	1.2.3.1 to 1.2.3.5 & 1.2.4.1
4	Others	8.848	1.2.2.1
TOTAL		111.565	-

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	49.657	347.389	12.261	1,727.889	2,137.196*	2,779.206
2	Amount placed under audit observation / Irregularities of audit	15.484	10.079	2.075	83.927	111.565	134.574
3	Recoveries pointed out at the instance of audit	0.449	10.782	3.676	6.832	21.739	35.117
4	Recoveries accepted /	0.449	10.782	3.676	6.832	21.739	35.117

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
	established at the instance of audit						
5	Recoveries realized at the instance of audit	0	0	0	2.426	2.426	0

* 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 Rs2,124.935 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	85.994
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0.426
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	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	16.297
6	Non-production of record	8.848
7	Others, including cases of accidents, negligence etc	0
TOTAL		111.565

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

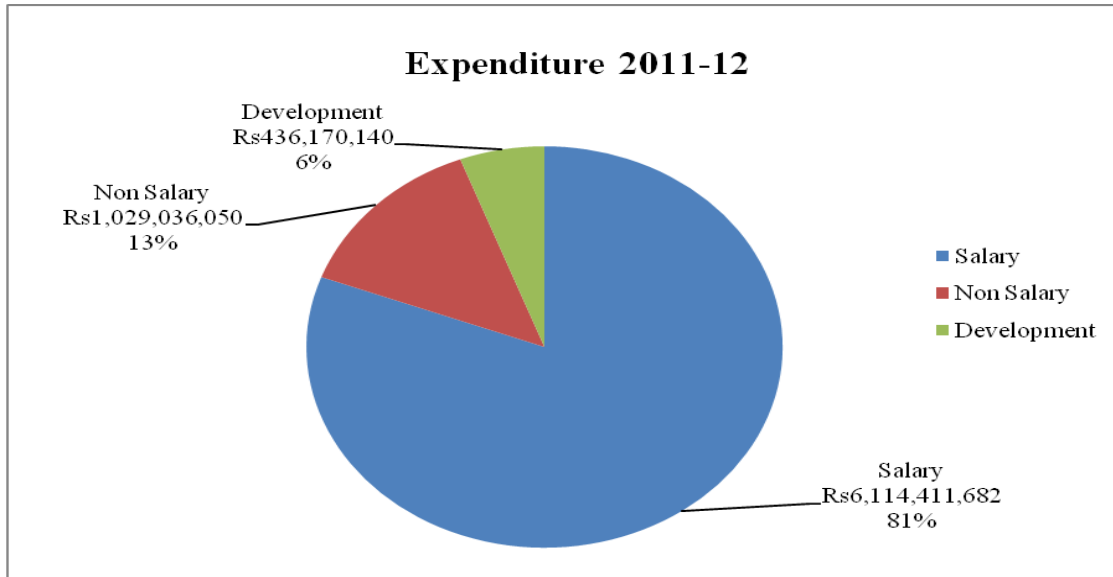
Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order 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)

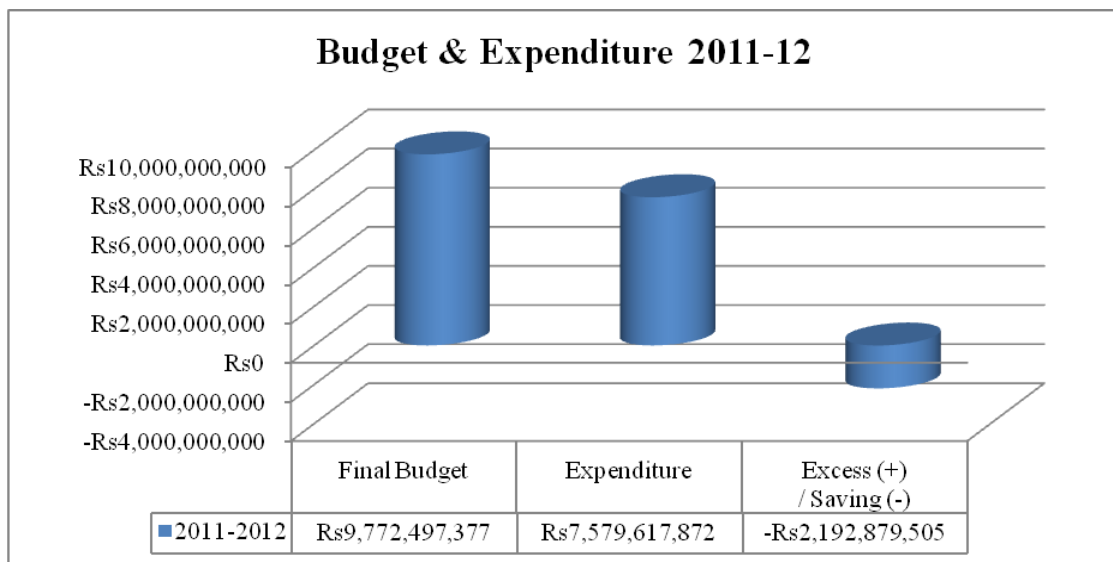
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Financial Year 2011-2012	Budget (Rs)	Expenditure (Rs)	(-) Savings (Rs)	%age of Savings
Salary	7,155,882,948	6,114,411,682	-1,041,471,266	15%
Non-salary	1,504,836,849	1,029,036,050	-475,800,799	32%
Development	1,965,856,000	436,170,140	-1,529,685,860	78%
Total	10,626,575,797	7,579,617,872	-3,046,957,925	29%
Net Total of Surrender	-854,078,420	0	848,878,420	100%
Net Total	9,772,497,377	7,579,617,872	-2,198,079,505	22%

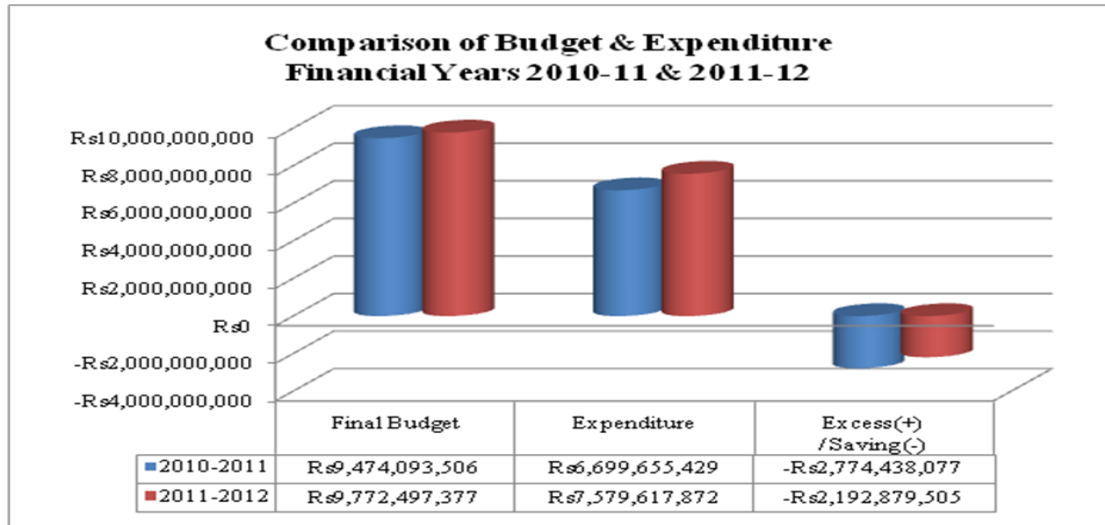


As per the Appropriation Account 2011-12 of City District Government, Gujranwala the original budget was Rs9,762.961 million, supplementary grant was Rs9.536 million and the final budget was Rs9,772.497 million. Against the final budget total expenditure incurred by the District Government during 2011-12 was Rs7,579.617 million as detailed at Annex-B.



Ineffective financial management resulted in savings to the tune of Rs2,198.079 million which in term of percentage was 22% 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 03% and 13% 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

* 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 Misappropriation of Purchase of Medicines - Rs426,266

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

DO (Health) drew Rs426,266 on account of purchase of medicines under DDO code GA-6386 during 2011-12 but neither the medicines were received nor the amount was refunded to the Government treasury. In the absence of stock register, indents, issue and consumption record of medicines the authenticity and genuiness of purchase could not be verified, as detailed below:

Invoice No.	Dated	Supplier	Name of Medicines	Quantity	Amount (Rs)
041	16.06.2012	Rehman Rainbow	Cap. Amoxiciline 500 mg	2,930	76,766
041	16.06.2012	Rehman Rainbow	Syp. Paracetamol	10,000	79,500
041	16.06.2012	Rehman Rainbow	Disposable syringes	40,000	133,600
11	12.06.2012	Pharma Wise Lab	Tab. Furazolidon	100,000	33,000
			Re-hydrate (ORS)	6,500	22,100
			Scrub povidon lodin	200	23,800
469	16.06.2012	Shafi Textile Corporation	Cotton bandage	5,000	57,500
TOTAL					426,266

Audit holds that due to weak financial management, government money was misappropriated.

This resulted in misappropriation on account of purchase of medicines Rs0.426 million.

Management did not furnish any reply.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to fix responsibility for misappropriation of government money. No compliance was shown till finalization of this report.

Audit stresses making recovery of the amount besides investigation of the matter at appropriate level under intimation to Audit.

[AIR Para No.10]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record - Rs8.848 Million

According to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition. Further, 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.

Medical Superintendent DHQ Hospital Gujranwala drew Rs8.848 million on account of repair & maintenance of buildings and travelling allowance but vouched account was not produced as detailed below;

Document No.	Date	Head of A/C	Description	Amount (Rs in million)
1904015133	08.06.2012	A03805	Travelling allowance	0.067
1903646116	21.11.2011	A03805	Travelling allowance	0.059
1903613691	12.11.2011	A03805	Travelling allowance	0.028
1904072624	21.06.2012	A03805	Travelling allowance	0.018
5100040221	18.06.2012	A13301	Repair of Office Buildings	6.000
5100040220	18.06.2012	A13302	Repair of Residential Buildings	2.676
TOTAL				8.848

Audit holds that relevant record was not produced to Audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity, accuracy and genuiness of expenditure worth Rs8.848 million could not be verified.

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

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012, directed the department to produce the record. No compliance was shown till finalization of this report..

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

[AIR Para No.18]

1.2.3 Irregularity / Non-compliance

1.2.3.1 Irregular Purchase of Medicines - Rs41.857 Million

According to Rule 12 of Punjab Procurement Rules 2009, procurement over & above hundred thousand rupees and upto 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 Health Department Government of the Punjab letter No. SO(DC)1-33/2005; dated 1st September, 2005 purchases of pharmaceuticals in Health Department are made through pre-qualified firms as per Product Vocabulary of Medical Store (PVMS) in order to ensure the supply of quality drugs to public.

DO (Health) purchased bulk medicines of Rs41.857 million during 2011-12 without the advertisement on the website as required in the PPRA Rules, 2009 to avoid open tendering process. The medicines were not purchased through prequalified firms as no record relating to prequalification was produced. Moreover, PVMS numbers were neither available in the supply orders nor in the bills. In the absence of Product Vocabulary of Medical Store (PVMS) number and prequalification of firms the quality of medicines could not be ensured.

Audit holds that due to non-compliance of rules, irregular payment of Rs41.857 million was made.

This resulted in irregular purchase of medicines Rs41.857 million.

Management replied that process for procurement of medicines had been done by the EDO (Health). The reply was not satisfactory because purchases were made without fulfilling codal formalities.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to produce the record maintained in the office of EDO (Health) for prequalification of firms. No compliance was shown till finalization of this report.

Audit stresses fixing responsibility for purchase of medicines without advertisement at PPRA website, prequalification of firms and without mentioning PVMS numbers of medicines as quality of the drugs could not be ensured and putting the lives of the patients at stake under intimation to Audit.

[AIR Para No.02]

1.2.3.2 Doubtful Payment on account of Population Census - Rs20.544 million

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

DCO paid Rs20.544 million for population census during 2011-12 without approval and purpose for carrying out population census. Approved list of field staff who got training for the census was neither available on record nor shown to audit. CNIC numbers of staff and evidence of their duties was not produced. Bank statement showed that cash was drawn from bank account but actual payee receipts were not available. Vouched Account of Rs20.146 million was not provided for audit scrutiny whereas payment of Rs398,000 was made for hiring of vehicles despite the DCO office had a number of vehicles in pool.

Audit holds that due to weak internal controls and financial management doubtful payment was made.

This resulted in doubtful payment on account of population census Rs20.544 million.

Management did not furnish the reply.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the relevant branch to produce the documents. No compliance was shown till finalization of this report.

Audit stresses that the matter be investigated under intimation to Audit.

[AIR Para No.01]

1.2.3.3 Irregular Purchase of Furniture - Rs15.484 Million

According to Rule 12(1) of PPRA 2009 for procurements over one hundred thousand rupees and up to the limit of two million rupees open tender shall be called and tender be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

EDO (Education) did not advertise the tender for purchase of furniture worth Rs15.484 million on PPRA website. Delivery challans along with acknowledgement of receipt of furniture from schools were not available. Late delivery charges @2% amounting to Rs300,000 were not recovered. Further, a sole neutral party evidence that

quotations were received within response time i.e. CDRs were also not received from the successful bidder.

Audit holds that due to weak internal controls, irregular payment of Rs15.484 million was made to the supplier.

This resulted in irregular purchase of furniture Rs15.484 million.

Management replied that all the codal formalities were fulfilled and the rate was negotiated with firm.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to inquire the matter by constituting a committee at appropriate level. No compliance was shown till finalization of this report.

Audit stresses fixing responsibility against the person at fault under intimation to Audit.

[AIR Para No.01]

1.2.3.4 Unauthorized Purchase of Street Lights – Rs4.776 Million

According to Government of Punjab Finance Department letter No.RO (Tech)FD-18-29/2004 dated 3rd March, 2005, plant & machinery and other store items like generators, lifts, AC, electric motors and street lights were required to be purchased according to Purchase manual/ PPRA instead of through the contractors to avoid 20 % profit and overhead charges of contractors.

DO (Roads) sanctioned payment on account of purchase of street lights for Rs4.776 million through contractors and paid 20% profit and overhead charges instead of making procurement in the light of PPRA Rules.

Audit holds that street lights were purchased through contractors was due to weak internal controls resulting in loss of Rs 955,132 to the public exchequer.

This resulted in unauthorized purchase of street lights Rs4.776 million.

Management replied that the work was done with the approval of the authority.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012, directed the department for recovery of loss sustained. No compliance was shown till finalization of this report.

Audit stresses making recovery besides fixing responsibility for purchase of street lights from contractors instead of through purchase manual / PPRA Rules under intimation to Audit.

[AIR Para No.03]

1.2.3.5 Irregular Expenditure on VVIP Visits - Rs2.000 Million

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

DCO drew Rs2.00 million for VVIP visit out of which Rs1.00 million was drawn in advance on account of caps, T-shirts, hand outs for students, flex boards etc. without approval of the Finance Department and spent without codal formalities of tendering process. Remaining 1.00 million was drawn on account of tent services but advertisement for purchases was neither published in the press nor at the PPRA website to avoid competitive rates. Further, number of chairs, fans, tents and size of location was not mentioned in the bill. This resulted in doubtful and irregular expenditure of Rs2.000 million.

Audit holds that due to poor financial management, advance drawal of Rs1.00 million was made without approval of the Finance Department. Amount of Rs1.000 million was spent without open competition and without providing number of chairs, fans, tents etc. due to weak internal controls.

This resulted in irregular expenditure on VVIP visits Rs2.000 million.

Management did not furnish the reply.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the relevant branch to produce the documents. No compliance was shown till finalization of this report.

Audit stresses fixing responsibility beside production of record under intimation to Audit.

[AIR Para No.02]

1.2.3.6 Wasteful Expenditure on Repair of Angiography Machine -Rs1.33 million

According to Rule 12 of Punjab procurement rule 2009, procurement over and above hundred thousand rupees and upto the limit of two million rupees shall be

advertisement on the PPRA's web site in the prescribed manner. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

MS DHQ Hospital Gujranwala made payment of Rs1.33 million on account of repair of Angiography Machine without adopting open tendering process and sanction of the competent authority. Further, history sheet and stock register of the machine was also not provided. In the absence of which, authenticity, validity, accuracy and genuineness of the expenditure could not be verified as detailed below:

Month of repair	Name of Firm	Amount paid (Rs in million)
January 2012	Zeline Medical Systems	0.266
February 2012	Zeline Medical Systems	0.266
March 2012	Zeline Medical Systems	0.266
April 2012	Zeline Medical Systems	0.266
May 2012	Zeline Medical Systems	0.266
	Total	1.33

Audit holds due to weak internal controls, unjustified payment of Rs1.33 million was made.

This resulted in wasteful expenditure on repair of Angiography machine Rs1.33 million.

Management replied that the contract was awarded by the competent authority for repair of angiography Machine.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed for inquiry. No compliance was shown till finalization of this report.

Audit stresses fixing responsibility under intimation to Audit.

1.2.4 Internal Controls Weakness

1.2.4.1 Non-credit of Lapsed Deposits to Government Revenue - Rs5.314 million

According to Rule 5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD) 3-4/2002 dated 27th August, 2002 Public Works Deposits unclaimed for more than three account years will, at the close of June in each year, be lapsed and credited into government treasury.

Scrutiny of Public Works Deposit Register of DO (Roads) office Gujranwala revealed that an amount of Rs5.314 million was shown as unclaimed for more than three (3) years , and the same was not credited to the Government revenue.

Audit holds that due to weak financial management, unclaimed securities of more than 3 years were not credited to the Government revenue.

This resulted in non-credit of lapsed deposits to government revenue Rs5.314 million.

Management replied that the action would be taken accordingly in due course of time.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to look into the matter seriously to ensure the needful positively within one month. No compliance was shown till finalization of this report.

Audit stresses credit of the securities into government treasury under intimation to Audit.

[AIR Para No.13]

1.2.4.2 Non-imposition of Penalty for Delay - Rs2.470 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 @ 01% 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 ADLG awarded ten works to various contractors. Neither the works were completed within stipulated time nor any penalty was imposed. The contractors did not apply for extension in time limit to the Engineer-

in-charge. This resulted in non-imposition of penalty for delay in completion of works @ 10% amounting to Rs2.470 million as detailed at Annex-C.

Audit holds that due to weak internal controls, penalty was not imposed on contractors.

This resulted in loss of Rs2.47 million to the public exchequer and non-completion of schemes deprived the community of the socio, economic and service delivery.

Management replied that work was executed as per T.S. estimate and requirement of the site and demand of the client department.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department for early recovery of penalty. No compliance was shown till finalization of this report.

Audit stresses fixing responsibility for non-imposition of penalty besides recovery under intimation to Audit.

[AIR Para No.02 & 08]

1.2.4.3 Loss due to Non-registration of Schools – Rs2.075 Million

According to Government of the Punjab, Education Department Notification No.SO(A-I)7-21/81 dated 24th August, 1998, an amount of Rs7,000 and Rs5000 on account of registration was required to be collected from the privately managed High Schools and elementary/primary Schools, respectively.

EDO (Education) failed to register 507 private schools and five colleges that were running in Gujranwala. An amount of Rs2.667 was recoverable from the management of the said schools. Illegal running of private schools without registration resulted in loss to public exchequer Rs2.667 million as detailed below:

Sr. No.	School type	Registration fee (Rs)	No. of Schools	Amount (Rs in million)
1	Primary / Elementary	5,000	466	2.330
2	High / Higher Secondary	7,000	41	0.287
3	College	10,000	05	0.050
TOTAL			512	2.667

Audit holds that due to weak internal controls and negligence of management unregistered schools were running in the district.

This resulted in loss due to non-registration of schools Rs2.075 million.

Management replied that show cause notices had been issued to all unregistered schools and a case had been filed in the court of law.

The matter was reported to the DCO in September, 2012. In DAC meeting dated 22.10.212, recovery of Rs0.592 million was affected. DAC directed the department to recover the remaining amount Rs 2.075 million from the schools. No compliance was shown till finalization of this report.

Audit stresses making recovery of amount under intimation to Audit.

[AIR Para No.04]

1.2.4.4 Unauthorized Payment of Price Variation - Rs1.631 Million

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

DO (Roads) paid Rs1.631 million on account of price variation to M/s Marith & Co. for “Rehabilitation of road from G.T Road to Langaiwla”. The contractor was not entitled for price variation as the scheme started on 08-04-2010 and failed to complete the work within specified period. Further, contractor neither applied for extension in time limit nor extension was awarded.

Audit holds that due to weak internal controls, payment of Rs1.631 million on account of price variation was made instead of imposing penalty for delay incomplection of work.

This resulted in unauthorized payment on account of price variation Rs1.631 million.

Management replied that the price variation was paid to the contractor after observing all codal formalities.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to inquire the matter at appropriate level and recovery of amount from contractor. No compliance was shown till finalization of this report.

Audit stresses making recovery of amount from contractor besides fixing responsibility under intimation to Audit.

[AIR Para No.07]

1.2.4.5 Unjustified Drawl of Non-practicing Allowance - Rs1.488 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 P.M (BS-17 & 18) and Rs6,000 P.M (BS-19 & 20) w.e.f 1.1.2007 is admissible only for those doctors who do not opt for private practice.

MS DHQ Hospital paid an amount of Rs1.488 million to the following doctors on account of Non-practicing Allowance in compensation to the private practice. Affidavits regarding non-practice, however, were not shown to audit, as detailed below.

Name	Designation	Name/ location of private clinic	NPA P.M. (Rs)	NPA for 2010-12 (Rs in million)
Dr. Abid Husain	M.O.	Chichar wali	4,000	0.096
Dr. Abid Zia	SMO	Satellite Town	4,000	0.096
Dr. Amjad Ali	M.O.	Jinnah Road	4,000	0.096
Dr. Farrukh Bashir	Ortho Surgeon	Daska	6,000	0.144
Dr. Kashif Bilal	M.O.	Wazirabad	4,000	0.096
Dr. Mudassar Rasool	M.O.	Chichar wali	4,000	0.096
Dr. Muhammad Amin Warraich	M.O.	City Hospital	4,000	0.096
Dr. Nayyar Imran Haider	M.O.	Chattha Hospital	4,000	0.096
Dr. Saeed najeeb –ud- Din	M.O.	Chattha Hospital	4,000	0.096
Dr. Yahya Zia	M.O.	Fazal Hospital	4,000	0.096
Dr. Munir Husain	M.O.	Chattha Hospital	6,000	0.144
Dr. Amir Azir	M.O.	Chattha Hospital	4,000	0.096
Khawaja Amjad Hafeez	M.O.	Fazal Hospital	6,000	0.144
Dr. Usman Ashraf	MO	Chichar wali	4,000	0.096
TOTAL				1.488

Audit holds that due to weak internal controls, unjustified payment of Non-practicing Allowance amounting Rs1.488 million was made.

This resulted in unjustified drawl of non-practicing allowance Rs1.488 million.

Management replied that the explanations of the doctors were called upon.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to recover the amount without further loss of time. No compliance was shown till finalization of this report.

Audit stresses making recovery of the amount under intimation to Audit.

[AIR Para No.10]

1.2.4.6 Non-recovery of 5% of Basic Pay – Rs1.230 Million

According to Government of the Punjab Finance Department letter No. FD (M-I)1-15/82-P-1 dated 15th January, 2000 in case of designated residences, the officer/officials cannot draw HRA and will have to pay 5% even if he does not avail the facility and residence remains vacant during the period.

Scrutiny of residences record and payroll revealed that 5% of basic pay of the employees of District Officer (Health), THQ Hospital Wazirabad, THQ Nowshera Virkan and THQ Kamoki was not deducted who possessed designated residences in the offices premises where they are posted. Non-deduction of 5% of Basic Pay resulted in loss of Rs1.230 million to the public exchequer as detailed at Annex-D.

Audit holds that due to weak financial controls, 5% of basic pay was not deducted resulting in non-recovery of Rs1.230 million.

This resulted in non-recovery of 5% of basic pay Rs1.230 million.

Management replied that all concerned staff had been directed for recovery.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to recover the Government dues within one month. No compliance was shown till finalization of this report.

Audit stresses making recovery of the amount besides fixing responsibility against the person at fault under intimation to Audit.

[AIR Para No.09, 12, 07 & 04]

1.2.4.7 Non-deposit of MLC Fee - Rs1.202 Million

According to Government of the Punjab, Health Department Notification No.SO (H-O) S-5/2002 dated 21-10-04, Medico Legal Fee will be charged @ Rs200 per head, out of which 45% share will be deposited into Government Treasury.

Medical Superintendent THQ Hospital Wazirabad, Kamoki and Medical Superintendent DHQ Hospital realized Medico Legal Certificate fee but failed to deposit 45% government share into treasury to the tune of Rs1.202 million as detailed at Annex-E.

Audit holds that due to weak financial management, MLC fees amounting Rs1.202 million was not deposited.

This resulted in non-deposit of MLC fee Rs1.202 million.

Management replied that the concerned Medical Officers were directed to deposit the amount.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to recover the Government dues within one month. No compliance was shown till finalization of this report.

Audit stresses making recovery of the amount involved besides fixing responsibility under intimation to Audit.

[AIR Para No.11, 06 & 07]

1.2.4.8 Overpayment of Conveyance Allowance and Health Sector Reforms Allowance - Rs887,631

According to Rule 7.1 of Treasury Rule, Conveyance Allowance is inadmissible 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 & other staff during general duty and Leave on Full Pay (LFP).

MS DHQ Hospital Gujranwala paid Rs887,631 on account of Conveyance Allowance and Health Sector Reform Allowance during leave period. The drawl of inadmissible Allowances resulted in overpayment of Rs887,631 as detailed at Annex-F.

Audit holds that due to weak internal controls, over payment was made.

This resulted in overpayment on account of conveyance allowance and Health Sector Reforms Allowance during leave period Rs887,631.

Management replied that the alleged staff had been communicated for early recovery.

The matter was reported to the DCO / PAO in August 2012. DAC in its meeting held in October 2012 directed the department to recover the amount without further loss of time. No compliance was shown till finalization of this report.

Audit stresses making recovery of the amount besides fixing responsibility under intimation to Audit.

[AIR Para No.11]

ANNEXES

MFDAC PARAS

Sr. No.	Name of Formation	AP No.	Description of Paras	Nature of Para	Amount (Rs)
1.	DCO	04	Doubtful drawal and recovery of bank interest	Violation of Rules	770,000
2.		06	Irregular Payment	Violation of Rules	198,448
3.		08	Doubtful expenditure	Violation of Rules	150,000
4.		11	Unjustified Expenditure on account of Food and Hiring of Hotel	Violation of Rules	383,800
5.	EDO Health	03	Irregular payment	Violation of Rules	60,000
6.		04	Irregular payment	Violation of Rules	66,000
7.	MS DHQ Hospital	01	Unauthorized drawl	Violation of Rules	541,500
8.		05	Loss due to non-auction of un-serviceable vehicles	Unsound Asset Management	2,500,000
9.		09	Unjustified drawl of pay	Violation of Rules	14,074,000
10.		06	Doubtful consumption of medicines	Violation of Rules	517,604
11.		02	Non-deduction of conveyance allowance	Recovery	100,320
12.		03	Non-deduction of income tax	Recovery	258,193
13.		19	Unjustified Drawl of Pay & Allowances for the Absence Period	Recovery	250,470
14.	MS THQ Kamoke	04	Irregular payment	Violation of Rules	199,495
15.		05	Non recovery of penal rent from the unauthorized occupant of residence	Recovery	102,960
16.		08	Loss to the public exchequer	Violation of Rules	72,953
17.	MS THQ Wazirabad	03	Irregular expenditure	Violation of Rules	289,640
18.		06	Doubtful deposit of Government receipts	Violation of Rules	30,000
19.		08	Unauthorized and doubtful issue of medicine	Violation of Rules	123,893
20.		10	Temporary embezzlement	Violation of Rules	56,429
21.		11	Non-deduction of Conveyance Allowance	Violation of Rules	260,400
22.	MS THQ Noshera Virkan	01	Non verification of GST Paid	Violation of Rules	1,924,392

Sr. No.	Name of Formation	AP No.	Description of Paras	Nature of Para	Amount (Rs)
23.		04	Irregular expenditure	Violation of Rules	333,720
24.		11	Non-deduction of Conveyance Allowance	Recovery	138,300
25.	EDO Education	04	Loss to Public exchequer due to non-collection of fee	Violation of Rules	592,000
26.		06	Doubtful payment	Violation of Rules	1,290,400
27.		03	Unjustified Drawl of POL	Violation of Rules	238,545
28.		02	Non-deduction of Liquidated Damages	Violation of Rules	226,260
29.		DO Livestock	04	Non-completion of work	Violation of Rules
30.	DO (Fire Brigade)	04	Unauthentic payment on account of repair of vehicle	Violation of Rules	421,960
31.		08	Unjustified payment	Violation of Rules	138,083
32.		09	Misclassification of expenditure	Violation of Rules	130,850
33.		11	Irregular expenditure	Violation of Rules	199,200
34.		10	Unauthorized payment	Violation of Rules	117,241
35.		8	Unjustified Payment of Honoraria	Violation of Rules	585,460
36.	DO (E&T)	05	Non recovery of license fee	Violation of Rules	74,000
37.			Non-recovery of Rent of Godowns - Rs399,543	Recovery	399,543
38.	DO (Forest)	01	Unauthorized expenditure	Violation of Rules	324,500
39.	DO (Roads)	12	Unjustified payment to contractor	Violation of Rules	247,882
40.		16	Non recovery of professional tax	Violation of Rules	135,000
41.		12	Recovery on account of Rent of Petrol Pump Approaches	Recovery	700,000
42.	DO (Buildings)	03	Irregular payment of secured advance to contractor	Violation of Rules	489,900
43.		06	Unauthorized payment	Violation of Rules	232,841
44.		08	Unauthorized payment	Violation of Rules	206,863

Sr. No.	Name of Formation	AP No.	Description of Paras	Nature of Para	Amount (Rs)
45.		10	Likely misappropriation of government funds	Violation of Rules	2,697,000
46.		11	Overpayment to Contractor	Recovery	376,436
47.	DO Health	01	Unauthorized Payment of Practice Compensatory Allowance	Recovery	360,000
48.		02	Non-deduction of Income Tax	Recovery	165,426
49.		04	Non-recovery of HSRA from Staff Absent from their Duty	Recovery	169,173
50.	DO (SWM)	06	Non-deduction of Income Tax	Recovery	222,894

**Summary of Appropriation Accounts by Grants
City District Government, Gujranwala
For the financial year 2011-2012**

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	11,029,000	1,337,000	12,366,000	11,015,498	-1,350,502	11
05	Forest	4,524,000	825,000	5,349,000	5,156,896	-192,104	04
07	Charges on account of M. Vehicle Act	9,057,000	2,446,000	11,503,000	8,663,996	-2,839,004	25
08	Other taxes and duties	28,801,000	2,793,000	31,594,000	27,945,174	-3,648,826	12
10	General Administration	263,700,000	0	263,700,000	149,383,018	-114,316,982	43
15	Education	5,712,923,000	0	5,712,923,000	4,604,639,537	-1,108,283,463	19
16	Health	1,293,057,000	109,994,000	1,403,051,000	1,225,655,271	-177,395,729	13
17	Public Health	432,290,000	12,096,000	444,386,000	385,673,966	-58,712,034	13
18	Agriculture	100,611,000	3,870,000	104,481,000	102,796,452	-1,684,548	02
19	Fisheries	1,900,000	389,000	2,289,000	2,218,143	-70,857	03
20	Veterinary	109,341,000	13,353,797	122,694,797	117,933,593	-4,761,204	04
21	Cooperative	24,350,000	1,352,000	25,702,000	25,425,605	-276,395	01
22	Industries	5,892,000	0	5,892,000	5,688,991	-203,009	03
23	Miscellaneous Departments	10,916,000	2,070,000	12,986,000	11,468,869	-1,517,131	12
24	Civil Works	77,879,000	629,000	78,508,000	60,543,525	-17,964,475	23
25	Communications	311,796,000	33,605,000	345,401,000	334,418,622	-10,982,378	03
31	Miscellaneous	41,084,000	0	41,084,000	35,126,829	-5,957,171	14
32	Civil Defense	36,810,000	0	36,810,000	29,693,747	-7,116,253	19
Total Non-Development		8,475,960,000	184,759,797	8,660,719,797	7,143,447,732	-1,517,272,065	18
36	Development (Misc.)	1,278,834,000	658,433,000	1,937,267,000	415,055,664	-1,522,211,336	79
41	Highways, Roads & Bridges	6,971,000	98,000	7,069,000	2,044,743	-5,024,257	71
42	Government Buildings	1,196,000	20,324,000	21,520,000	19,069,733	-2,450,267	11
Total Development		1,287,001,000	678,855,000	1,965,856,000	436,170,140	-1,529,685,860	78
Grand Total		9,762,961,000	863,614,797	10,626,575,797	7,579,617,872	-3,046,957,925	29
Net Total of Surrender		0	-854,078,420	-854,078,420	0	848,878,420	99
Net Total		9,762,961,000	9,536,377	9,772,497,377	7,579,617,872	-2,198,079,505	22

(Source: Appropriation Accounts for the financial year 2011-2012)

Annex-C
Para 1.2.4.2

DO (Buildings), Gujranwala

Sr. No.	Name of Work	Name of Contractor	Date of Agreement	Time allowed	Agreement amount (Rs)	Penalty (Rs)
1	Up gradation of GGES to high level at baigpur	M. Riaz Cheema	27-06-09	3 months	5,415,500	541,550
2	Reconstruction of govt. primary school kotli peer ahmad shah	M/S tanveer Ahmad	25-01-10	3 months	1,569,900	156,990
3	Up gradation of GBES to High level shamsa dhudda	Arshad Mehmood Mughal	22-02-11	4 months	3,499,900	349,990
TOTAL						1,048,530

ADLG Gujranwala

Sr. #	Name of Work	Contractor Name	Date of Commencement	Time Limit	Agreement Amount	Penalty @ of 10 %
1	Construction of street and drain in village bariwala	Kamboh builders	26.11.2011	01 month	913,376	91,337
2	Construction of road Matto Bhaike	Imran Sharif	27.12.11	01 month	889,903	88,990
3	Construction of street and drain in Nala Kotli Arora	Khalid Mehmood	23.04.12	01.Month	1,961,232	196,123
4	Construction of street and drain in Toor	Adnan Bashir	17.12.2011	01 month	551,000	55,100
5	Construction of PCC road from haleeb Agency to main road	Sahi Associates	13.01.2012	02 months	1,701,000	170,100
6	Construction of PCC road from Gali Shabeer shah wali to w.block	Amir enterprises	14.05.12	2 months	1,751,492	175,149
7	Construction of circular road Aroop	Asif Khan	26.12.11	2 months	6,446,000	644,600
TOTAL						1,421,399

Grand Total Rs 1048,530+1421,399= Rs2,469,929

Annex-D
Para 1.2.4.6

D.O (H) Gujranwala

Name	Designation	BPS	C.A per month (Rs)	H.R.A per month (Rs)	Total amount recoverable 01-07-11 to 31-07-12 = 13 months (Rs)
Sabir Husain	Dispenser	09	1,150	0	14,950
Fayyaz Husain	Medical tech.	11	1,700	1,234	38,142
Zarri Nasrin	LHV	09	1,150	0	14,950
Shahid Mehmood	Dispenser	06	1,150	1,029	28,327
Mian Ihsan ul haq	Dispenser	08	1,150	1,099	29,237
Shagufta Jabeen		09	1,150	0	14,950
Liaqat Zulfiqar Ahmad	Dispenser	06	1,029	0	13,377
Nabila Rafiq	LHV	09	1,150	0	14,950
Mrs. Kanwal	LHV	09	1,150	0	14,950
Abid Shahzad	Dispenser	06	1,150	1,029	28,327
Ishrat Khalil	LHV	09	1,150	0	14,950
Kausar Sultana	Naib Qasid	01	850	891	22,633
Sadia Iqbal	Mid wife	04	0	850	11,050
Nosheen	Mid wife	04	850	972	23,686
Sumaira	Mid wife	04	850	972	23,686
Nazia Ghulam Rasul	Mid wife	04	850	972	23,686
Anila Kanwal	Mid wife	04	850	972	23,686
Sofia Hameed	Mid wife	04	850	972	23,686
Samina Younis	Mid wife	04	850	972	23,686
Fozia Yousaf	Mid wife	04	850	972	23,686
Irum Shafiq	Mid wife	04	850	972	23,686
Nayab	Mid wife	04	850	972	23,686
Sidra Noreen	LHV	09	1,150	1,146	29,848
Sajjad Iqbal	Dispenser	06	1,150	1,029	28,327
TOTAL					532,142

MS THQ Wazirabad, District Gujranwala

Sr. No.	Name of Officer/official	Basic pay (Rs)	Period	Amount (Rs)
1	Dr. Habib-ur-Rehman Surgeon	38,000	1-7- 2011 to 30-11-2011	9,500
		39,500	1-12-2011 to 30-4-2012	9,875
2	Dr. Ejaz Ahmed Anaesthetist	26,000	1-7- 2011 to 30-11-2011	6,500
		27,500	1-12-2011 to 30-4-2012	6,875
3	Asia Kalsoom Charge Nurse	12,400	1-1-2012 to 30-4-2012	2,480
4	Ayesha Ishaque Charge Nurse	11,600	1-1-2012 to 30-4-2012	2,320
5	Khalid Mehmood Anjum X-ray Assistant	11,980	1-7-2011 to 30-11-2011	2,995
		12,270	1-12-2012 to 30-4-2012	2,454
6	Mumtaz Hussain Awan	10,820	1-7-2011 to 31-12-2011	3,260
TOTAL				46,259

MS THQ Noshera Virkan, District Gujranwala

Sr. No.	Name	BPS	HRA (Rs)	@5% deduction of Basic Pay (Rs)	Total Per Month (Rs)	Amount (Rs)
1	Safia Sharif C/N	16	1,818	620	2,438	29,256
2	Zaib Un Nisa C/N	16	1,818	1,100	2,918	35,016
3	Dr. Irfan Riaz	18	3,873	1,100	4,973	19,892
TOTAL						84,164

MS THQ Kamonki, District Gujranwala

Sr. No.	Name of Official	Designation	Basic Pay (Rs)	@5% deduction of Basic Pay (Rs)	Amount (Rs)
1	Mrs.Zahida Parveen	Head Nurse	31,600	1,580	18,690
2	Mrs Shehnaz Bano	Charge Nurse	23,600	1,180	14,160
3	Mrs Josephine Qayum	Charge Nurse	18,800	940	11,280
4	Mr Sadat Ali Gill	Dispenser	13,800	690	8,280
5	Mr Abdul Rehman	Dispenser	12,270	613	7,356
TOTAL					59,766

MS DHQ Hospital, District Gujranwala

Name of employee	Designation	Basic Pay (Rs)	@5% deduction of Basic Pay (Rs)	For 24 months amount recoverable 2010-12 (Rs)
M. Ashfaq	Driver	9,560	478	11,472
M. Sain	Ward servant	9,150	458	10,992
M. Abbas	Masalchi	9,660	483	11,592
M. Boota	Ward servant	9,000	450	10,800
Arshad Shahid	Ward servant	10,000	500	12,000
M. Ilyas	OT attendant	10,950	548	13,152
Ghulam Murtaza	Gate keeper	9,000	450	10,800
Shoukat Hayat	X-ray asstt.	14,010	700	16,800
Qurban Husain Zahoor	OT Attendant	11,050	552	13,248
M. Sharif	Ward servant	9,000	450	10,800
Mudassar Riaz	Dispenser	15,800	790	18,960
M. Rafique	Ward servant	10,000	500	12,000
M. Ali	Ophthamologist	16,150	808	19,392
Attique Ahmad	Medical officer	32,800	1,640	39,360
Sajida Barkat	Ward servant	9,150	458	10,992
M. Akram	X-ray attendant	10,250	513	12,312
Tahira Allah Ditta	H. keeper	13,420	671	16,104
Saleem Ahmad	Lab attendant	14,300	715	17,160
Riffat Sultana	Charge nurse	26,000	1,300	31,200
Parveen Javed	Charge nurse	27,600	1,380	33,120
Parveen Akhtar	Physiotherapist Asstt.	12,850	643	15,432
Dr. Mubashar Yaqoob	M.O.	42,500	2,125	51,000
Arshad Ali virk	M.O.	35,200	1,760	42,240
Almas Masih	Ward servant	10,000	500	12,000
Rubina Muzaffar	WMO	35,200	1,760	42,240
Fasiha Imtiaz	Charge nurse	10,800	540	12,960
TOTAL				508,128

Grand Total Rs 532,142+46,259+84,164+59,766+508,128 = Rs1,230,459

Annex-E
Para 1.2.4.7

Name of Formation	No. of MLC Issued	Rate / MLC (Rs)	Total collected (Rs)	Govt Share / MLC (Rs)	Amount Deposited (Rs)	Balance (Rs)
MS THQ Wazirabad	772	200	154,400	90	89,420	64,980
MS THQ Kamonki	992	200	198,400	90	109,120	89,280
TOTAL					198,540	154,260

MS DHQ Hospital Gujranwala

Total No. of registers issued/ consumed from store	124 registers comprising of 300 pages each
Total folios/ pages of each MLC	3 pages each
Total fee to be collected for 12400 MLC @Rs200 per MLC	Rs2,480,000
Actual fee collected Male	Rs1090800
Actual fee collected Female	Rs314800
Total fee collected for 7028 MLC	Rs1405600
Difference (10500 MLC – 7028 MLC) 3472 MLC x 200	Rs1074400

Grand Total Rs 154,260+1047,400 = Rs1,201,660

Annex-F
Para 1.2.4.8

Name	Designation	Leave period	Total Leave	Overpayment of Conveyance Allowance @2480 P.M (Rs)	Overpayment of HSR (Rs)	Total Recovery (Rs)
Sheeba George	Charge nurse	01-07-11 to 28-09-11	90 days	7,440	0	7,440
Nasim Alam	Charge Nurse	01-07-11 to 30-07-11	30 days	2,480	0	2,480
Gulshan Ara Yaqub	Charge Nurse	01-08-11 to 28-10-11	89 days	7,357	0	7,357
Saira Jabeen	Charge Nurse	01-08-11 to 28-10-11	89 days	7,357	0	7,357
Nighat Sultana	Charge Nurse	01-08-11 to 29-9-11	60 days	4,960	0	4,960
Shabnam Franciss	Charge Nurse	16-09-11 to 14-12-11	90 days	7,440	0	7,440
Rehana Manzoor	Charge Nurse	06-09-11 to 05-11-11	60 days	4,960	0	4,960
Latifen nazir	Charge Nurse	03-10-11 to 31-12-11	90 days	7,440	0	7,440
Akbari Shafi	Charge Nurse	01-10-11 to 29-12-11	90 days	7,440	0	7,440
Rehana sumer	Charge Nurse	02-10-11 to 30-11-11	59 days	4,960	0	4,960
Shaista Nighat	Charge Nurse	06-10-11 to 04-11-11	30 days	2,480	0	2,480
Uzma Sher Ali	Charge Nurse		90 days	7,440	0	7,440
Ambrin Yaqub	Charge Nurse	12-10-11 to 11-1-12	90 days	7,440	0	7,440
Shabnam Akhtar	Charge Nurse	22-10-11 to 20-1-12	90 days	7,440	0	7,440
Shagufta Ashfaq	Charge Nurse	01-11-11 to 28-1-12	89 days	7,357	0	7,357
Sarafeen james	Charge Nurse		78 days	6,447	0	6,447
Riffat barkat	Charge Nurse	01-12-11 to 27-02-12	89 days	7,357	0	7,357
Sunbal Sabir	Charge Nurse		90 days	7,440	0	7,440
Sajida Anwar	Charge Nurse	15-12-11 to 31-3-12	90 days	7,440	0	7,440
Rukhsana Kausar	Charge Nurse	01-01-12 to 29-02-12	60 days	4,960	0	4,960
Naureen	Charge	27-12-11 to	90	7,440	0	7,440

Name	Designation	Leave period	Total Leave	Overpayment of Conveyance Allowance @2480 P.M (Rs)	Overpayment of HSR (Rs)	Total Recovery (Rs)
Khalid	Nurse	25-03-12	days			
Saviya Kausar	Charge Nurse	1-1-12 to 30-3-12	90	7,440	0	7,440
Hafiza Yasmin	Charge Nurse	16-1-12 to 14-4-12	90	7,440	0	7,440
Rehana Kanwal	Charge Nurse	11-2-12 to 11-3-12	30	2,480	0	2,480
Najma ashq	Charge Nurse	31-1-12 to 29-4-12	90	7,440	0	7,440
Nida Khaliq	Charge Nurse	1-3-12 to 30-3-12	30	2,480	0	2,480
Tanvir rani	Charge Nurse	1-3-12 to 30-3-12	30	2,480	0	2,480
Margaret salamti	Charge Nurse	1-3-12 to 29-4-12	60	4,960	0	4,960
Samina Kausar d/o miraj din	Charge Nurse	16-6-11 to 30-7-11	45	3,720	0	3,720
Asia basher	Charge Nurse	10-3-12 to 13-6-12	90	7,440	0	7,440
Gulshan talib	Charge Nurse	15-4-12 to 13-7-12	90	7,440	0	7,440
M. Khalid	O.T. Attendant	01-06-11 to 31-07-12	61 days	1,728	0	1,728
Ghulam Husain	Lab Attendant	21-5-12 to 31-07-12	72 days	2,040	0	2,040
Irum Shahzad	Ward Servant	02-05-12 to 31-07-12	90 days	2,550	0	2,550
Rubina Khawaja	WMO	7-11	62	5,125	16,000	21,125
A shad Farooq	Eye specialist	5-10-11 to	344	24,801	120,000	144,801
Nasim Abbas	ENT	16-7-11 to	85	7,027	36,000	43,027
Roohi Yasmin	APWM	7-7-11 to	75	6,200	30,000	36,200
Farhana Mubasir	Gynecology	8-7-11 to	75	6,200	20,000	26,200
Javid Attique	AMS	1-8-11 to	30	2,480	12,000	14,480
Shazia Bhutta	WMO	7-11 to	85	7,027	24,000	31,027
Amina Mirza	WMO	28-8-11 to	45	3,720	12,000	15,720
Arshad Farooq	Ophthalmologist	17-7-11 to	30	2,480	12,000	14,480
Umer Farooq	MO	1-8-11 to	89	7,358	24,000	31,358
Asif Mehmood	Detal Surgeon	1-10-11 to	46	3,803	18,000	21,803
Rehana Manzor	Head nurse	6-9-11 to	60	4,960	0	4,960

Name	Designation	Leave period	Total Leave	Overpayment of Conveyance Allowance @2480 P.M (Rs)	Overpayment of HSR (Rs)	Total Recovery (Rs)
Sardar Riaz Ahmad	Chest specialist	10-10-11 to	30	2,480	12,000	14,480
Lubna	WMO	17-10-11 to	45	3,720	12,000	15,720
Nayyar imran	MO	7-10-11 to	89	7,358	24,000	31,358
Nazra parven	Head nurse	20-10-11 to	50	4,133	0	4,133
Rashid Ahmad	SMO	1-8-11 to 13-9-11	45	3,720	18,000	21,720
Fareeha Akram	WMO	20-11-11 to	45	3,720	12,000	15,720
Kashif Bilal	MO	18-11-11 to	45	3,720	12,000	15,720
Liaqat Ali Khan	MO	12-12-11 to	730	19,841	60,000	79,841
Ghulam Mustfa Ch.	Skin specialist	20-2-12 to	15	1,240	6,000	7,240
Sohail anyum butt	DMS	13-2-12 to	30	2,480	12,000	14,480
Abdul rehman alvi	Surgeon	5-3-12 to 31-3-12	27	2,232	12,000	14,232
Sardar Ahmad	APMO	23-4-12 to	30	2,480	12,000	14,480
Muhammad Akhtar	PMO	1-6-12 to 30-6-12	30	2,480	12,000	14,480
Tahir javed	SMO	11-6-12 to	20	1,653	8,000	9,653
Ashiq husain Najam	SMO	1-6-12 to	30	2,480	12,000	14,480
TOTAL				339,631	548,000	887,631