



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ADLG	Assistant Director Local Government
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)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IPSAS	International Public Sector Auditing Standards
LP	Local Purchase
MB	Measurement Book
MS	Medical Superintendent
MRS	Market Rate Schedule
NAM	New Accounting Model

NSB	Non-salary Budget
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PHSRP	Punjab Health Sector Reforms Programme
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RDA	Regional Directorate of Audit
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
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
TST	Tripple Surface Treatment
W&S	Works and Services

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, Sialkot for the financial year 2015-16. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2016-17 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 Rs1.00 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 meeting.

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 of 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 (05) District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of Fourteen (14) officers and staff, total 3,920 man-days and the annual budget of Rs 20.745 million for the financial year 2016-17. It has mandate 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 District Government, Sialkot for the financial year 2015-16.

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

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

a. Scope of Audit

Out of total auditable expenditure of Rs 10,407.583 million of the District Government Sialkot for the financial year 2015-16 covering one PAO and 316 formations, the Directorate General Audit, audited an expenditure of Rs 2,757.258 million which in terms of percentage, was 26% of the auditable expenditure. The Directorate General Audit planned and executed audit of thirty (30) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Sialkot for the financial year 2015-16, were Rs 27.673 million, whereas, Directorate General Audit, audited receipts of Rs 14.667 million which was 53% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 197.178 million was pointed out during audit, out of which an amount of Rs 1.364 million was recovered and verified during the year 2016-17, till the time of compilation of report. Out of total recoveries pointed out of Rs 197.178 million none of the amount was in the notice of the executives before audit.

c. Audit Methodology

The audit year 2016-17 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, 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 Control and Internal Audit Department

Internal control mechanism of District Government Sialkot 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 Sialkot 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 Sialkot.

f. The key Audit findings of the report

- i. Irregularity / Non-compliance including non-adherence to PPRA Rules amounting Rs 60.882 million was noted in twelve cases.¹
- ii. Internal control weaknesses of Rs 61.958 million was noted in five cases²

¹ Para 1.2.1.1 to 1.2.1.12

² Para 1.2.2.1 to 1.2.1.5

g. Recommendations

- i. Head of the District Government needs to ensure physical stock taking of fixed and current assets and
- ii. To comply with the Procurement Rules for economical and rational purchase of goods and services
- iii. To hold inquiries to fix responsibility for losses, theft and wasteful expenditure
- iv. To make efforts for expediting the realization of various Government receipts
- v. To take appropriate measures to strengthen internal controls / monitoring system
- vi. To take appropriate action against the person (s) responsible for non-production of record

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

Sr. #	Description	No.	Budget (Rs in millions)
1	Total Entities (PAOs) in Audit Jurisdiction	01	10,522.800
2	Total Formations in Audit Jurisdiction	316	10,522.800
3	Total Entities (PAOs) Audited	01	2,757.258
4	Total Formations Audited	30	2,757.258
5	Audit & Inspection Reports	30	2,757.258

Table 2: Audit observation regarding Financial Management

Sr. #	Description	Amount Placed under Audit Observations (Rs in millions)
1	Unsound Asset Management	-
2	Weak Financial Management	60.882
3	Weak internal controls relating to Financial Management	61.958
4	Others	0
TOTAL		122.840

Table 3: Outcome Statistics

(Rs in millions)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	965.040	14.667	1,792.217	2771.925*	4086.881
2	Amount placed under audit observation / Irregularities of Audit	-	10.646	4.772	107.422	122.840	175.636
3	Recoveries pointed out at the instance of Audit	-	6.878	4.772	185.528	197.178	103.630
4	Recoveries accepted / established at the instance of Audit	-	6.878	4.772	185.528	197.178	103.630
5	Recoveries realized at the instance of Audit	-	-	-	1.364	-	-

* The amount mentioned against serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 2757.258 million.

Table 4: Table of Irregularities Pointed Out

Sr. #	Description	Amount Placed under Audit Observations (Rs in millions)
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	21.763
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 control systems.	61.598
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	39.479
6	Non-production of record.	0
7	Others, including cases of accidents, negligence etc.	0
TOTAL		122.840

Table 5: Cost-Benefit

Sr. No.	Description	Amount (Rs in millions)
1	Outlays Audited (Items 1 of Table 3)	2771.925
2	Expenditure on Audit	4.745
3	Recoveries realized at the instance of Audit	1.364
4	Cost Benefit Ratio	1: 0.287

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

CHAPTER-1

1.1 District Government, Sialkot

1.1.1 Introduction of Departments

As per PLGO, 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 amount the officers, branches and / or sections of each District Office. Following is the list of Departments through which the activities of District Government are managed:

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 (Works & Services)

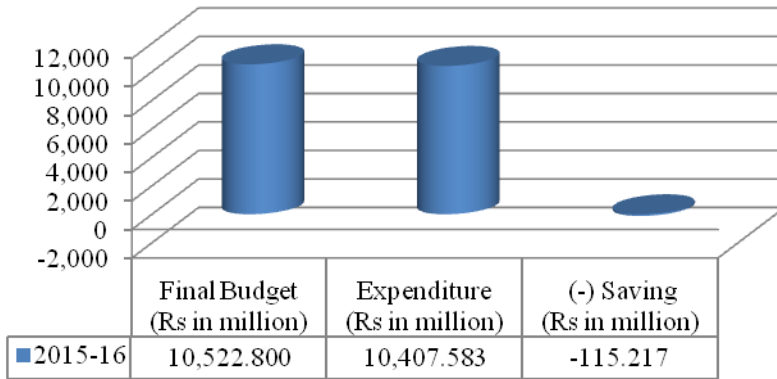
Under Section 29(k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs 10,522.800 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 10,407.583 million, showing savings of Rs 115.217 million for the period, which in terms of percentage was 1.09% of the final budget as detailed below:

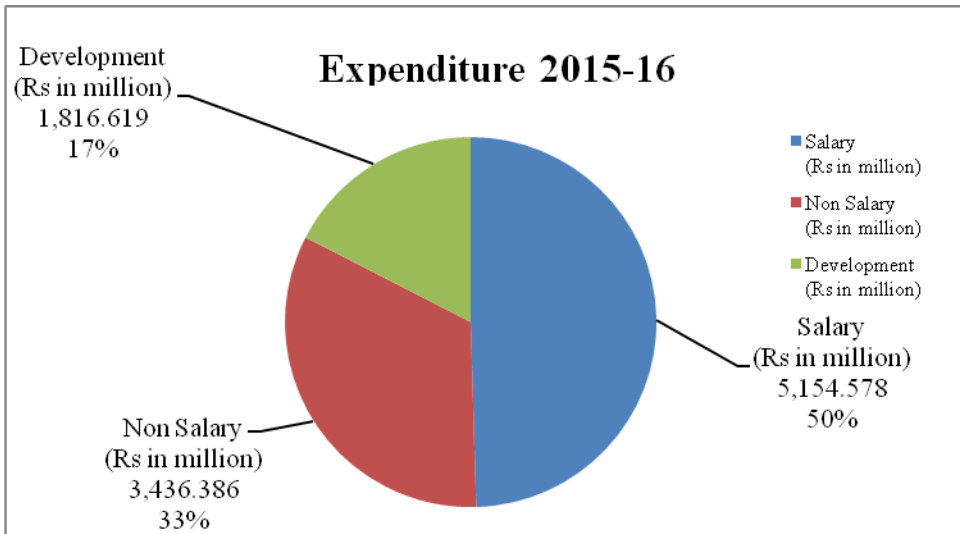
Financial Year 2014-15	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	5,252.499	5,154.578	-97.921	2
Non Salary	3,501.665	3,436.386	-65.279	2
Development	1,817.325	1,816.619	-0.706	0
TOTAL	10,571.489	10,407.583	-163.906	1.55
Total of Surrender	-48.689	0	48.689	-
GRAND TOTAL	10,522.800	10,407.583	-115.217	1.09

Budget & Expenditure 2015-16



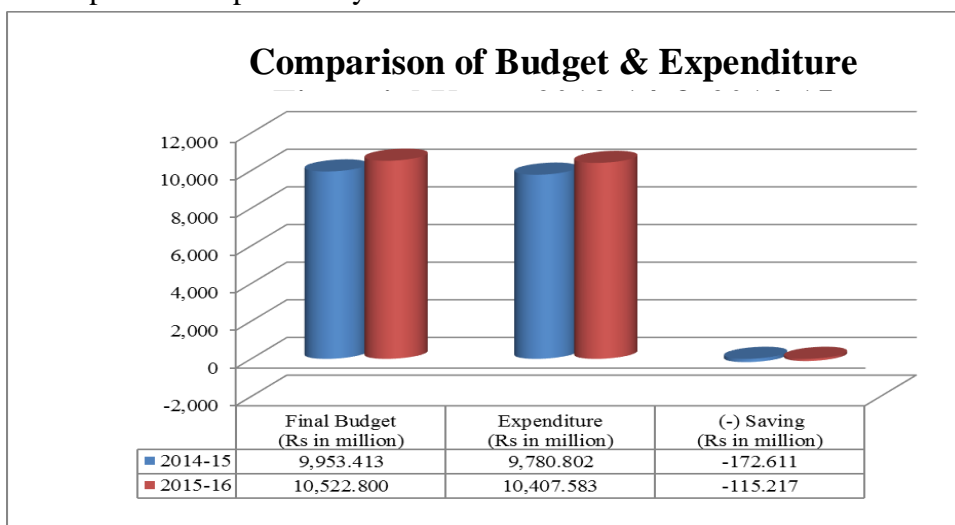
As per the Appropriation Account 2015-16 of District Government, Sialkot the original budget was Rs 8,694.463 million, supplementary grant was Rs 1,828.338 million and the final budget was Rs 10,522.800 million. Against the final budget total expenditure incurred by the District Government during 2015-16 was Rs 10,407.583 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 50%, 33% and 17% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 5.721% increase in

Budget Allocation and 6.408% increase in Expenditure respectively as compared with previous year.



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2015-16

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

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

Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	20	Not convened
2	2003-04	20	Not convened
3	2004-05	27	Not convened
4	Special Audit Report*	110	Not convened
5	2009-10	35	Not convened
6	2010-11	53	Not convened
7	2011-12	22	Not convened
8	2012-13	13	Not convened
9	2013-14	12	Not convened
10	2014-15	14	Not convened
11	2015-16	21	Not convened

* It is Special Audit report for the year 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 Irregularity / Non-compliance

1.2.1.1 Wastage of public funds and Unjustified Payment of Salary Rs 13.913 million

According to PC-1 of Punjab Non Formal Education Project (Annex-2) the location/Selection criteria for Non Formal Basic Education School (NFBES) is that “where there is no primary school within 01 kilometer radius or a private primary education facility nearby.

Three Non Formal Basic Education School (NFBES), as detailed below under the jurisdiction of EDO Education Sialkot were visited by the audit team randomly and found them against the above provision of PC-1, which is not in line with the main spirit of this project and is only wastage of funds. It was the duty of the authorities to sort out those locations where NFBES were required but it was not bothered. This resulted in wastage of public fund and unjustified payment of Rs 13.913 million made to the center teachers.

School Visited by Audit		
Sr. No.	Name Of Teacher	Name Of Center
1	Saima Nasir	Gali Bohar Wali Pindi Panjran
2	Saba Younas	Village Pindi Panjran
3	Samee Shamas	Village Pindi Panjran
Name of School of 01 KM Radius		Government P/S Pindi Panjran

Month	Salary Paid (Rs)	Month	Salary Paid (Rs)
July & August 2015	1,840,000	March 2016	3,445,000
September 2015	685,000	April 2016	1,460,000
October 2015	665,000	May 2016	1,405,000
November 2015 December 2015	1,664,000	June 2016	1,700,000
January & February 2016	1,049,000	Total	13,913,000

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management the project is running against its spirit.

Management replied that there is no such criteria in the PC-1 of the programme. The reply of the department is not tenable as the condition is available in the annexure-2 of the PC-1.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016, kept the para pending for regularization of the matter.

Audit recommends fixing of responsibility upon the persons at fault after detail inquiry and detailed scrutiny of all the NFBE schools and get these schools closed under intimation to Audit.

[PDP No.01]

1.2.1.2 Irregular Purchase of Electro-medical Equipments without Competition- Rs 9.273 million

Rule 38 (2) (a) (viii) read with and 2 (1)(v) of PPRA states that in case of single stage two envelop method, the lowest evaluated bidder shall be awarded the contract. Lowest Evaluated Bid means a bid which is closely conforming to the evaluation criteria and having lowest evaluated cost.

EDO (Health) Sialkot made payments of Rs 9.273 million on account of purchase of medical equipment for MS THQ Hospital Kotli Loharan by adopting single stage two envelop method. The purchases were held irregular as EDO (Health) awarded the contract to a single supplier without price competition rejecting all other bids with the contention of poor quality without showing any evidence as detail below:-

Description of purchase	Firm Name	Qty	Amount (Rs)	Firms participate in Technical bid	Remarks
Delivery Table	Eastern Medical Technology	2	2,500,000	09	Bids of other firms were mostly rejected due to non-certified CE/ EN/ FDA. Technical and financial Bids of rejected firms were not available on record..
Incubator	M/s Medequips	2	3,214,320	06	Bids of other firms were mostly rejected due to non-certified CE/ EN/ FDA. Technical and financial Bids of rejected firms were not available on record.
Pulse Oxymeter	Al-Kareem Technologies	04	372,000	06	Technical evaluation rejected with the remarks that tender specification reflects bigger unit and the quoted model is hand held. When physically check the pulse oxymeter, it was hand held model and not the bigger unit. Therefore the rejection of remaining bidders may be justified.
Cardiac Monitor	Vital Care	03	720,000	08	04 firms technical bids were accepted in which M/s Vertex was included but in financial comparative statement M/s Medequips was included which was already technically rejected and M/s Vertex was not included. Technical and financial Bids of rejected firms were not available on record.
Baby Warmer	Medequips	2	1,276,800	03	Technical evaluation report and the Technical Bids of rejected firms were not available on record.
Defibrillator	M/s Artema Medical	2	1,190,000	06	Firms rejected due to non-authorization and non-certification from CE/ FDA. Technical and financial Bids of rejected firms were not available on record.
TOTAL			9,273,120	-	-

Audit is of the view that procurement was made without price competition due to non compliance of rules and dereliction on the part of the management.

Management replied that the purchase has been made according to PPRA. The reply of the department is not acceptable due to non submission of hard evidences for rejection.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016, kept the para pending and directed EDO F&P to inquire the matter.

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

[PDP No.10]

1.2.1.3 Irregular Payment of Pay and Allowances on account of Irregular Appointments – Rs 6.428 million

Skill Development Council (SDC), a subsidiary of Ministry of Labor & Manpower, National Training Bureau Trade Testing & Certification Unit, described in its letter No. 1(60) NTB-IT & C/2010 dated 30th July, 2010 that SDC is not authorized to conduct courses of Allied Health Sciences discipline. Government of Pakistan, Ministry of Professional and Technical Training has notified in its letter No. 5(26)2012-PTT dated 14th February 2012 that SDC has not been allowed to conduct paramedical courses. According to Government of the Punjab, S&GAD Notification No. SOR-III (S&GAD) 1-25/2008 dated 14th April 2012, candidate must be “F.Sc (Second Division) from a recognized board having diploma in relevant Allied Health Sciences discipline from a recognized board for the post of Paramedical Staff. If none is available, candidate having qualification of Matric (Second Division) with Science from a recognized Board along with two years diploma in the relevant discipline from a recognized institute is also eligible for the post.

District officer (Health) Sialkot appointed 27 Disease Control (CDC) Supervisors / Public Health Workers during the financial year 2015-16. It was revealed that the appointment was made during financial year 2013-14 having diplomas of six months instead of two years after matric. Further some of the appointees have qualification of metric Third Division instead of second division in violation of above instructions. This resulted in irregular appointment and payment of Pay & Allowances Rs 6.428 million. **Annex-C**

Audit is of the view that non-transparent recruitment process was made due to non compliance of rules and dereliction on the part of financial management.

Management replied that the appointments were made by the EDO Health. The reply of the department is not relevant.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016 , kept the para pending and shifted the para to the EDO Health office for detailed reply

Audit recommends looking into the matter at appropriate level besides regularization under intimation to Audit.

[PDP No.15]

1.2.1.4 Irregular Centralized Purchase of Furniture from Non Salary Budget – Rs 6.398 million

According to Programme Monitoring & Implementation Unit of Punjab Education Sector Reform Programme letter No.PESRP-ADA 1-09/2015/13452 dated 22.07.2015 Finance Department allocated Rs 14.00 billion for augmentation of NSBE schools in 36 districts of the Punjab. Funds for Primary & Elementary School shall be transferred by the Finance Department into SDAs. Funds shall be further transferred to school council accounts accordingly.

EDO Education Sialkot did not transfer these funds to the concerned school council's accounts and made centralized purchased of furniture on behalf of the 16 schools, against the spirit of policy and deprived the school councils to fulfill their needs directly according to their requirements. This resulted in unauthorized purchase of furniture of Rs.6.398 million.

Document No.	Date	Description	No of Schools for Furniture Purchased	Amount (Rs)
5100362117	09.03.2016	58 Desk & Bench per school	08	3,199,192
5100375090	17.02.2016	58 Desk & Bench per school	04	1,599,596
5100198331	09.03.2016	58 Desk & Bench per school	04	1,599,596
Total			16	6,398,384

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management the unauthorized purchase was made for personal benefits.

Management replied that expenditure was sanctioned by the DCO Sialkot and furniture was purchased by the District Purchase Committee. The reply is not acceptable due to non transfer of funds.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016, directed EDO (F&P) to inquire

the matter and submit report within 2 months of issuance of minutes of this meeting.

Audit recommends fixing of responsibility upon the persons (s) at fault after detail inquiry under intimation to Audit.

[PDP No. 08]

1.2.1.5 Irregular Expenditure by Splitting the Indents to Avoid Tenders - Rs 5.468 million

According to Rule 12(1) and 9 of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

Management of the certain formation paid a sum of Rs 5.468 million on purchase of various items by splitting the indent to avoid tender. This resulted in irregular expenditure of Rs 5.468 million as detailed below:

Sr.#	Name of Formation	Amount (Rs)	PDP #	Remarks
1	MS THQ Pasrur	3,922,248	16	Annex-D
2	HM Govt Special Education Center Daska	1,148,110	01	
3	DO Health	398000	07	
TOTAL		5,468,358	-	

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management the expenditure was splitted to avoid tenders.

MS THQ replied that operational guidelines have been followed, HM Govt Special Education Center Daska replied that the Rate Contract for the purchase of uniform was awarded by the EDO (CD) whereas DO Health replied that medicines were purchased on quotations to keep the

minimum stock level of essential medicines. The replies of the managements were not acceptable, because of irrelevant reply.

The matter was reported to the DCO / PAO in October, 2016. In DAC meeting held on 29.12.2016 directed EDO F&P to conduct inquiry and regularization of the expenditure

Audit recommends for early inquiry and regularization of the matter besides fixing of responsibility under intimation to Audit.

[PDP No.1]

1.2.1.6 Irregular Payment due to non-schedule Items Rs 5.326 million

According to PDP 1 (iii) of Finance Department's letter No.FD(R) 11-2/89 dated 24th June 1996 read with PDPs 1.59 & 2.89 of Building & Roads code, during the execution of work neither the work nor the quantity of different items/any additional item scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction.

District Officer (Buildings) Sialkot paid a sum of Rs 5.326 million on account of non-schedule items for various schemes but the rates for these non schedule items were not got approved by the competent authority while making payment. **Annex-E**

Audit holds that due to non compliance of rules and dereliction on the part of financial management the payment was made without approved rates.

Management replied that the work was still in progress. The reply of the department was not acceptable as the approval of non schedule items was not obtained.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016 directed to keep the para pending till revision of the estimate besides regularization of the matter.

Audit requires fixing of responsibility upon the persons at fault and revision of estimates.

[PDP No.03&05]

1.2.1.7 Irregular Payment on Special Repair Rs 4.763 million

According to Chapter Technical Sanction Sr. No.01 (d) (iii) of delegation of financial Powers 2006, Executive Engineer is only competent to sanction expenditure Rs 600,000 under the ordinary and special repair to roads.

District Officer (Roads) Sialkot, incurred an expenditure of Rs 5.320 million on special repair of roads which was over and above the financial powers in violation of the above rule. This resulted in irregular expenditure of Rs 5.320 million, as detailed below:

Drawl Date	Description	Grant No.	Amount (Rs)
09.11.2015	Special Repair	Communications	1,889,011
23.06.2016			993,579
27.01.2016			978,782
30.06.2016			902,000
Total			4,763,372

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management, the expenditure was incurred over and above the limits of the competent authority.

Management replied that TS estimates are available but the same were not produced during verification.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016, direct to keep the para pending for production of relevant record.

Audit requires fixing of responsibility on the persons at fault besides production of TS Estimates.

[PDP No.20]

1.2.1.8 Irregular Expenditure on Local Purchase - Rs 3.922 million

According to Government of the Punjab Health Department letter No.SO(P-I)H/3-64/2008 dated 12.09.2013, policy and operational guidelines for Local Purchase of Medicines (Day to Day) chalked out by the health department for guidance & strict compliance.

MS THQ Hospital Pasrur District Sialkot incurred an expenditure of Rs 39.222 million on Local purchase in violation of the instructions of Health Department. **Annex- F**

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management the irregular expenditure was incurred.

Management replied that the operational guidelines have been followed. The reply of the management was not acceptable due to non compliance of guidelines.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016, directed EDO (F&P) to inquire the matter and submit inquiry report within 2 months of the issuance of minutes of this meeting. DAC decided to keep para pending

Audit requires fixing of responsibility upon the persons at fault after detail inquiry.

[PDP No. 14]

1.2.1.9 Irregular Expenditure on Contingent Paid Staff Rs 3.500 million

According to Finance Department letter No.FD.SO (GOODS)44-4/2011 dated 6th August, 2015, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. Further, as per Wage Rate 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004

District Officer (Sports) Sialkot appointed 21 persons on daily wages and paid a sum of Rs 3.500 million on account of Pay & Allowances without approval of FD in violation of rule ibid. This resulted into irregular expenditure. **Annex-G**

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management irregular expenditure was incurred.

Management replied that the DCO is competent to appoint the contingent paid staff for 89 days for running the affairs/ sports activities in the district under the Punjab delegation of powers rules 2016. The reply of the department is not tenable as the approval of Finance Department is necessary as per law

The matter was reported to the DCO / PAO in October, 2016. In DAC meeting held on 29.12.2016, directed District Accounts Officer Sialkot to stop the payment of daily wagers in cash and also directed EDO (F&P) to inquire the matter, and keep the para pending till regularization and inquiry report.

Audit recommends for early inquiry and regularization of the matter besides fixation of responsibility under intimation to Audit.

[PDP No.1]

1.2.1.10 Un-authorized drawl of Government Money in Cash Rs 2.717 million

According to Rule 4.49 of Punjab Sub Treasury Rules “Payments of Rs 100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers. At places where pre-audit is conducted and pre-audit cheques are issued, the drawing and Disbursing Officer shall make an endorsement on the bill requiring a separate crossed cheque in his favour. The Accountant General, Punjab/DAO shall then issue a crossed cheque in favour of Drawing and Disbursing Officer who will collect it either personally or through his authorized agent. The Drawing and Disbursing Officer will then endorse the cheque in favour of the contractor / supplier and deliver it to him on proper identification and obtain his acknowledgement”.

HM Government Special Education Centre, Pasrur District Sialkot, presented bills of Rs 2.717 million in financial years 2014-16 to District Accounts office for payment. It was observed that all the claims were more than Rs 100,000 but the District Accounts officer passed the bill and made cheque in favor of DDO instead of concerned firms in violation of above sub treasury rule. Moreover the DDO drew the payment in cash as detailed below.

Document No.	Object code	Description	Dated	DDO Code	Amount (Rs)
1904352190	A03402	Rent for office building	22.12.2014	ST6285	150,000
1904261235	A03807	P.O.L Charges	06.11.2014	ST6285	118,700
1904725123	A03906	Uniforms and protective clothing	19.06.2015	ST6285	699,233
1905370196	A03402	Rent for office building	15.06.2016	ST6285	130,400
1905342508	A03402	Rent for office building	16.06.2016	ST6285	260,800
1905078052	A03807	P.O.L Charges	08.02.2016	ST6285	110,025
1905370202	A03906	Uniforms and protective clothing	15.06.2016	ST6285	247,040
1905404250	A03906	Uniforms and protective clothing	18.06.2016	ST6285	352,035
1904953906	A06102	Others	08.02.2016	ST6285	215,200
1905356248	A06102	Others	15.06.2016	ST6285	220,000
1905256712	A06102	Others	16.06.2016	ST6285	213,600
Total					2,717,033

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management the heavy amounts were paid in cash to the DDO.

Management replied that they have requested to DAO Siakot to open vender of the suppliers but they did not do so. No evidence of the request to DAO was provided in support of their reply

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016, directed that as all the payments were made in cash instead of cheque which is against the instruction of Finance Department, hence EDO (F&P) inquire the matter and submit Inquiry Report within 2 months of the issuance of minutes of this meeting.

Audit requires fixing the responsibility and early inquiry of the matter under report to audit.

[PDP No.11]

1.2.1.11 Unauthorized retention of Government Money Rs 1.747 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on. The part of any other Government gservant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

(A) During scrutiny of cash book and bank statement, it was observed that H.M. Govt. Special Education Centre, Pasrur closed and opened the cash book on 30.06.2014 and 01-07-2014 respectively with nil balance whereas as per bank statement of DDO's account No.PK38 BPUN0960020024080009 Bank of Punjab Pasrur, the closing and opening balance on 30.06.2014 and 01-07-2014 was Rs 552,287. This resulted in unauthorized retention of Govt. money Rs 552,287.

(B) Same practice exercised on 30.06.2015 where the closing balance was Rs 1,194,917 as per bank statement but the DDO deliberately closed and opened the cash book on 01-07-2015 with nil balance to misuse the Government money fraudulently.

Total amount withheld fraudulently = A + B = Rs 552,287 + Rs 1,194,917 = Rs 1,747,204

Audit is of the view that fraudulent drawal was made due to non compliance of rules and dereliction on the part of financial management.

Management replied that it was the clerical mistake that the nil balance was shown in the cash book. Whereas due to some defects the amount was retained in the DDO account.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016 , DAC observed that department produced Cash book showing closing balance as Nil, however amounts were lying in DDO bank account. DAC directed EDO (F&P) to transfer the para to Anti Corruption Department Sialkot for further investigation, and decided to keep para pending.

Audit recommends detailed investigation at competent level and fixing of responsibility against the officers / officials at fault besides recovery under intimation to Audit.

[PDP No.12]

1.2.1.12 Irregular expenditure without PPRA Rules – Rs 1.350 million

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand and up to the limits of two million rupees should be advertised on the PPRA's website.

District Health Officer Sialkot incurred expenditure of Rs 1.350 million on account of procurement of medicines without advertising on PPRA website as detailed below.

Inv. No.	Dated	Vendor	Item	Qty	Rate (Rs)	Amount(Rs)
471	17.6.15	Doctor's Pharmacy	Cap. Amoxicillinie 500 mg	300000	4.5	1,350,000

Audit is of the view that due to non compliance of rules the medicines were purchased by the management without advertisement on PPRA website.

Management replied that medicines were purchased on quotations to keep the minimum stock level of essential medicines. DAC did not accept the justification of the department.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016 , directed to keep para pending till regularization of the expenditure.

Audit requires fixation of responsibility under report to audit.

[PDP No.6]

1.2.2 Internal Control Weaknesses

1.2.2.1 Un-authorized Drawl of Adhoc Allowance-2010 (50%) – Rs 29.125 million

According to Govt. of the Punjab, Finance Department letter No.FD.PC.40-04/12 dated 17-4-2012, those employees who are drawing Health Sector Reform Allowance and Health Professional Allowance are not entitled to Adhoc Allowance,07/2010 @50%. This adhoc allowance has not been granted to the employees who have been allowed an allowance equal to at least one month's initial of pay scale of 2008.

The doctors of the following managements were drawing Adhoc Relief Allowance, 2010 @50% despite receiving Health Sector Reform Allowance and Health Professional Allowance in violation of above rule ibid. This resulted in unauthorized drawl of Adhoc Allowance of Rs 29.125 million. **Annex H**

Sr. #	Name of Formation	Amount (Rs)	PDP #
1	DO Health	13,993,068	01
2	DHQ Daska	12,012,000	01
3	THQ Pasrur	1,245,000	05
4	THQ Sambrial	1,022,000	01
5	THQ Kotli Loharan	853,258	01
TOTAL		29,125,326	-

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management unauthorized allowance was drawn.

Management replied that in the light of direction of the Lahore High Court the overpayment drawn cannot be recovered.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016 As per the direction of Finance Department, Adhoc Relief Allowance 50% was entitled to MO/WMO of the petitioners of District Gujranwala because they are drawing HSRA less than the initial basic pay. Therefore DAC decided to get clarification from the Secretary Health regarding the drawl of HSRA and keep para pending.

Audit requires recovery of the unauthorized allowance under report to audit.

1.2.2.2 Non Credit of Lapse Security to Government Revenue Rs 14.379 million

As per instruction contained in article 399 CPWA code, para 54 DFR and para 12.7 of PFR laid down that all lapse confiscated and

unclaimed deposits lying more than 3 complete years may be credited to government revenue

District Officer (Roads) Sialkot did not confiscate unclaimed security deposits into the Government revenue which were lying in the Division since long. This resulted in non credit of unclaimed securities of Rs 14.379 million. **Annex-I**

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management, unclaimed securities were not credited to government exchequer

Management replied that the amount has already credited to government account during April 2016 but nothing was produced in support of their reply.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016, directed the department to produce the security deposit register. Due to non production of Security Deposit Register, DAC decided to keep para pending.

Audit requires immediate confiscation of lapse securities and fixation of responsibility on the persons at fault.

[PDP No.11]

1.2.2.3 Non-deduction of Conveyance Allowance and non-deduction of 5% maintenance charges Rs 9.185 million

According to Govt. of the Punjab, Finance Department's Letter No.FD(SR)9-4/86(P)(PR), dated 21.04.2014, the officers who are availing Govt. vehicles including bikes are not entitled to the facility of Conveyance Allowance w.e.f. 01.03.2014.

As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it as well as conveyance allowance and will pay rent @5% even if the facility is not availed and residence remains vacant during the period.

Managements of the following formations did not deduct the Conveyance Allowance despite having been allotted official vehicles & 5% maintenance charges from the officers/officials residing in designated residences within the premises of BHUs. This resulted in unauthorized

drawl of conveyance allowance and non deduction of 5% maintenance charges. This resulted in loss to government of Rs 9.185 million. **Annex-J**

Name of FormationS	Amount (Rs)	PDP No.
DO Health	4,412,520	02
-do-	4,772,066	10
DO Livestock	312,98,40	07
Total	9,185,036	

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management, conveyance allowance and 5% maintenance charges was not deducted.

District Officer (Health) replied that POL as well as Motor Cycles were provided to the vaccinators by the District Government. Department agreed to recover the amount of POL from the vaccinators. District Officer (Livestock) replied that department provided motor cycles on installments to the Veterinary Assistants and an installment of Rs 2,000 per month was being recovered from them.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016 , kept the para pending and directed DO Health to recover the amount within 3 months of issuance of minutes of this meeting whereas directed District Officer (Livestock) to get clarification from Finance Department regarding the deduction of conveyance allowance of Veterinary Assistants

Audit recommends recovery of the Conveyance Allowance and 5% maintenance charges besides fixation of responsibility under intimation to audit.

1.2.2.4 Non-recovery of liquidated damages due to delay in completion of work – Rs 4.878 million

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

District Officer (Buildings), Sialkot awarded the works amounting to Rs 370.385 million to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for

extension in time limit was not processed nor was penalty imposed on the contractors on account of delay. This resulted in non-recovery of liquidated damages amounting to Rs 4.878 million (Average 2%) besides delaying the desired benefits to the students and patients due to non-completion of the schemes within the stipulated period. **Annex-K**

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management the penalty due to late execution was not imposed

Management replied that penalties have been imposed but the work is still in progress.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016 states that department imposed penalty to the contractors whereas the schemes were not completed due to shortage of funds. Imposition of penalty and reason of extension in time limit were not in line. DAC directed EDO (F&P) to inquire the matter and decided to keep para pending.

Audit stresses that liquidate damages be recovered from contractor without further lose of time under intimation to audit.

[PDP No.01]

1.2.2.5 Unauthorized drawl of Conveyance Allowance and non-deduction of 5% maintenance charges Rs 4.772 million

As per clarification issued by Government of the Punjab, Finance Department letter No. FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it as well as conveyance allowance and will pay rent @5% even if the facility is not availed and residence remains vacant during the period.

District officer (Health) Sialkot, did not deduct the Conveyance Allowance & 5% maintenance charges from the officers/officials residing in designated residences within the premises of BHUs. This resulted in unauthorized drawl of conveyance allowance and non deduction of 5% maintenance charges of Rs 4.772 million as detailed in Annex-L.

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management allowances were not deducted from the salaries of the officers/officials.

Management replied that the residences at BHUs are dangerous and not worth living.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.2016 directed the department to constitute committee to inquire the matter and after this actual overpayment would be recovered. DAC further directed to recover the amount of HR and CA from those who does not have Dangerous Building Certificate either they resided in Government accomodation or not.

Audit requires recovery of amount after inquiry of the matter under report to audit.

[PDP No.10]

1.2.2.5 Excess Payment Paid to Suppliers - Rs.1.262 Million

According to term & Conditions “05” of Rate Contract of procurement of furniture for the year 2015-16 Supply shall be subject to, income Tax/Sales Tax according to prevailing rate.

EDO (Education) Sialkot paid an amount of Rs 8.421 million to the various suppliers for purchase of furniture after including 17% sales tax of Rs 1.262 million in his bid price, whereas the bid prices are inclusive of all taxes. This resulted in overpayment to the suppliers in the shape of sales tax, as detail below:-

Sales Tax Paid						Sales Tax Required to be Paid					
Amount of Bill	17% GST	Total Amount of Bill	L.Tax	1/5 of GST	Total Amount Paid	Amount of Bill	17% GST	L.Tax	1/5 of GST	Total Amount Paid	Excess Paid
1,367,176	232,420	1,599,596	71,982	46,484	1,481,130	1,367,176	232,420	61,523	46,484	1,259,169	221,961
1,367,176	232,420	1,599,596	71,982	46,484	1,481,130	1,367,176	232,420	61,523	46,484	1,259,169	221,961
2,734,352	464,840	3,199,192	143,964	92,968	2,962,260	2,734,352	464,840	123,046	92,968	2,518,338	443,922
603,168	102,439	705,607	31,752	20,488	653,367	603,168	102,539	27,143	20,508	555,518	97,849
603,168	102,439	705,607	31,752	20,488	653,367	603,168	102,539	27,143	20,508	555,518	97,849
1,098,237	186,700	1,284,937	57,822	37,340	1,189,775	1,098,237	186,700	49,421	37,340	1,011,476	178,299
Total amount Paid					8,421,029	Total Excess Amount Paid					1,261,841

Audit is of the view that due to non compliance of rules and dereliction on the part of financial management overpayment was made to the supplier.

Management did not submit any reply of this audit objection.

The matter was reported to the DCO / PAO in October, 2016. DAC in its meeting held on 29.12.16, directed EDO (F&P) to inquire the

matter and submit Inquiry Report within 15 days of the issuance of minutes of this meeting.

Audit requires fixing of responsibility upon the persons at fault after detail inquiry.

[PDP No.11]

ANNEXES

PART-I

**Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2016-17**

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)	Nature of Paras
1.	DCO	06	Un-justified repair of Furniture and Fixtures	0.150	Internal control weakness
2.		11	Non reconciliation of Domicile Fee with treasury	2.378	Non compliance of rules
3.		13	Non deduction of PST on Services	0.007	Non compliance of rules
4.		14	Non Verification of Expenditure Statement	27.971	Internal control weakness
5.	DO Sports	02	Doubtful Expenditure on Purchase of Material on Sports Events	1.739	Internal control weakness
6.		03	Irregular Expenditure on Purchase of Sports Material	1.385	Non compliance of rules
7.		07	Irregular Expenditure on Electricity Bills	0.372	Non compliance of rules
8.		10	Non/less-deduction of Income Tax on Prize Money	0.122	Non compliance of rules
9.	Govt. Special Education Center Daska	02	Excess Expenditure than Budget	0.186	Non compliance of rules
10.		05	Less-deduction of Income Tax on Rent of Building.	0.061	Internal control weakness
11.	Deaf & Defective Hearing School Sialkot	02	Irregular Cash Payment of Stipend	0.072	Internal control weakness
12.		06	Non- imposition of Penalty on Uniforms	0.0120	Non compliance of rules
13.	Govt. Special Education Centre Pasrur	01	Un-authorized drawl of Social Security Benefit 30%	0.221	Non compliance of rules
14.		02	Un-authorized drawl of pay and allowances	0.116	Non compliance of rules
15.		03	Un-authorized drawl of pay and allowances	0.077	Non compliance of rules
16.		04	Un-authorized drawl of pay and allowances during absent period	0.154	Internal control weakness
17.		05	Non Recovery of conveyance allowance during Winter vacations	0.033	Internal control weakness
18.		06	Non deduction of conveyance allowance during LFP	0.011	Non compliance of rules
19.		07	Un-authorized Drawl of Pay Due To Shifting of Headquarter	0.423	Non compliance of rules
20.		08	Irregular payment of pay & allowances	0.468	Non compliance of rules
21.		09	Irregular payment of pay & allowances	0.028	Internal control weakness
22.		10	Doubtful payment on account of scholarship in cash	0.261	Internal control weakness

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)	Nature of Paras
23.		13	Un-authorized drawl of adhoc relief allowance	0.094	Non compliance of rules
24.		14	Unjustified drawl of allowances	0.0406	Non compliance of rules
25.		15	Misappropriation of Govt. Money	-	Non compliance of rules
26.		16	Misappropriation of Govt. Money	0.147	Internal control weakness
27.		17	Misappropriation of Govt. Money	0.020	Internal control weakness
28.		18	Overpayment Due to purchase of uniform at Exorbitant Rates	0.214	Non compliance of rules
29.		19	Irregular purchase of uniform at Exorbitant Rates	0.149	Non compliance of rules
30.		DO Live stock	04	Unauthorized purchase of Medicine due to Substandard DTL report	0.047
31.	08		Non-recovery of Installments of Motor Vehicles	3.870	Internal control weakness
32.	13		Non Implementation of Government Instructions	-	Internal control weakness
33.	DO OFWM	05	Non recovery of conveyance allowance	0.102	Internal control weakness
34.	DO Agriculture	01	Unjustified drawl of allowances	0.026	Internal control weakness
35.		02	Irregular drawl of Conveyance and House Rent Allowance and non-deduction of maintenance charges	0.089	Non compliance of rules
36.		03	Unauthorized payment	0.017	Non compliance of rules
37.		04	Irregular expenditure on account of repair	0.034	Internal control weakness
38.		06	Irregular expenditure on account of POL	0.027	Non compliance of rules
39.		09	Irregular Expenditure on Account of TA/DA	0.061	Non compliance of rules
40.		10	Unauthorized payment	0.143	Internal control weakness
41.		11	Unauthorized payment	0.174	Internal control weakness
42.		12	Irregular expenditure on account of POL and repair	0.094	Non compliance of rules
43.		13	Unauthorized payment	0.153	Non compliance of rules
44.		14	Non verification of sales tax	0.029	Non compliance of rules
45.		15	Less deduction of income tax	0.008	Internal control weakness
46.		16	Less deduction of income tax	0.007	Non compliance of rules
47.		EDO Health	02	Irregular payment of Health Sector Reform Allowance	0.217

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)	Nature of Paras
48.		06	Irregular Payment of Conveyance Allowance & Health Sector Reform Allowance	0.055	Non compliance of rules
49.	DO Health	04	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.805	Non compliance of rules
50.		12	Un-authorized drawl of allowances	0.448	Non compliance of rules
51.		14	Un-authorized drawl of pay and allowances	0.607	Non compliance of rules
52.		16	Unjustified payment on account of Health Sector Reform Allowance (HSRA)	0.949	Internal control weakness
53.	THQ Sambrial	04	Non imposition of penalty for delay in supply of medicine	0.088	Non compliance of rules
54.		05	Less deduction of income tax	0.040	Internal control weakness
55.		06	Non deduction of 5% accommodation charges for Govt Residents.	0.030	Internal control weakness
56.	THQ Daska	05	Non imposition of penalty for delay in supply of medicine	0.252	Internal control weakness
57.		09	Non deduction of 5% of Govt Residents	0.287	Internal control weakness
58.	THQ Pasrur	01	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor	1.551	Non compliance of rules
59.		02	Non Deduction of 5% Maintenance Charges	0.036	Non compliance of rules
60.		03	Non Deduction of House Rent, 5% Maintenance Charges & Conveyance Allowance	0.041	Internal control weakness
61.		04	Excess Payment of Health Risk Allowance	0.024	Internal control weakness
62.		08	Misappropriation of Government Revenue Collected From Laboratory Test Fee	0.084	Non compliance of rules
63.		09	Misappropriation of Government Revenue Collected From X-Ray Fee	0.029	Non compliance of rules
64.		10	Non Collection of Operation & Anesthesia fee	0.030	Non compliance of rules
65.		11	Inadmissible Consumption of Medicines For DTL	0.027	Non compliance of rules
66.		13	Non Realization of Penalty	0.103	Internal control weakness
67.		15	Irregular Expenditure on Local Purchase	2.445	Internal control weakness
68.		17	Non Collection of Performance Security on Local Purchase	0.076	Non compliance of rules
69.		19	Non Deduction of GST on Services	0.364	Non compliance of rules

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)	Nature of Paras
70.		20	Non Deduction of PST on Services	0.029	Non compliance of rules
71.		21	Unauthorized Collection of Ultra Sound Fee	0.177	Internal control weakness
72.		22	Misuse of Budget Allocated for Non Functional Medical Equipment	0.400	Internal control weakness
73.		23	Non deduction of stamp duty	0.016	Non compliance of rules
74.	THQ Kotli Loharan	02	Irregular payment of allowances during leave period recovery	0.291	Internal control weakness
75.		03	Unjustified payment on account of Health Sector Reform Allowance	0.108	Internal control weakness
76.		05	Non deduction of Liquidated Damages due to late Supply of Medicine	0.030	Internal control weakness
77.		06	Non Deduction of Income Tax	0.429	Internal control weakness
78.	RHC Chowinda	01	Irregular drawl of Conveyance and House Rent Allowance recovery	0.405	Internal control weakness
79.		02	Unauthorized drawl of Allowance	0.266	Non compliance of rules
80.		03	Irregular expenditure by splitting the indent	0.125	Non compliance of rules
81.		04	Irregular payment of allowances during leave period	0.012	Internal control weakness
82.		05	Irregular payment of allowances during leave period recovery	0.040	Internal control weakness
83.		06	Un-authorized payment on account of Non Practicing Allowance	0.030	Non compliance of rules
84.		07	Drawl of pay and allowances without performing duties	0.241	Internal control weakness
85.		08	Overpayment on account Health Risk Allowance	0.180	Non compliance of rules
86.		09	Irregular payment of pay after expiry of Contract period recovery	0.211	Non compliance of rules
87.		10	Unauthorized Expenditure without Advertisement on PPRA Website	0.640	Internal control weakness
88.		11	Likely Embezzlement expenditure on Electricity	0.048	Internal control weakness
89.		12	Unauthorized advance drawl	0.642	Internal control weakness
90.		13	Un-authorized payment of Hill Allowance	0.001	Non compliance of rules
91.		14	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.010	Internal control weakness
92.		15	Irregular purchase of L.P Medicines in Violation of	0.150	Non compliance of rules

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)	Nature of Paras
			Rules/Government instruction		
93.		16	Unauthorized expenditure on account of local purchase of medicines	0.375	Non compliance of rules
94.		17	Doubtful deposit of government receipts	0.240	Non compliance of rules
95.	RHC Kahlian	01	Recovery on account of pay and allowances	0.143	Internal control weakness
96.		02	Non Verification of deposited Govt. receipts	0.125	Internal control weakness
97.		03	Non deduction of Income tax	0.002	Non compliance of rules
98.		04	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.003	Internal control weakness
99.		05	Non Verification of Expenditure Statement	14.96	Internal control weakness
100.	EDO Education	05	Unjustified Payment of Mobility Allowance	0.480	Internal control weakness
101.		06	Excess Payment made for Refreshment	0.165	Internal control weakness
102.		07	Imprudent Expenditure for Purchase of Sign Board	0.349	Internal control weakness
103.	Principles G L .A GHS School	01	Non Deposited of Canteen Auctioned Amount in Government Treasury	0.300	Non compliance of rules
104.		02	Irregular Expenditure on Purchase of Furniture.	0.200	Internal control weakness
105.	Principal G.C.H.S.S cantt Sialkot	02	Irregular repair of building	0.520	Non compliance of rules
106.		05	Less deposit of govt. Receipts of FTF	0.082	Internal control weakness
107.		06	Irregular/Doubtful Purchase of furniture	0.400	Non compliance of rules
108.		07	Non preparation of monthly reconciled expenditure statements.	-	Non compliance of rules
109.	Principal Govt.AIM HSS Gohadpur Sialkot	02	Non Recovery of conveyance allowance during Winter vacations	0.151	Internal control weakness
110.		03	Non Verification of Expenditure Statement	73.126	Non compliance of rules
111.		05	Irregular overpayment of Science Teaching Allowance	0.066	Internal control weakness
112.		09	Doubtful expenditure on repair of furniture	0.225	Internal control weakness
113.	Principal Govt. HSS No.2 Sialkot	03	Non Recovery of conveyance allowance during Winter vacations	0.166	Internal control weakness
114.		05	Overpayment of Social Security Benefit	0.058	Internal control weakness
115.		10	Non Sale proceed of Old Newspapers	0.002	Internal control weakness
116.	GGHSS Cantt	02	Non deduction of conveyance allowance during winter vacations	0.206	Non compliance of rules

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs in million)	Nature of Paras
117.	DO Roads	06	Recovery on account of non utilization of excavated earth	0.397	Non compliance of rules
118.		08	Overpayment on account of Tuff Tile	10.609	Internal control weakness
119.		10	Overpayment for removal of Malba	0.455	Internal control weakness
120.		12	Overpayment due to non-deduction of road crust.	0.712	Non compliance of rules
121.		14	Loss to Governmen	0.387	Internal control weakness
122.		15	Non recovery of professional Tax from the contractor	0.190	Non compliance of rules
123.		16	Non recovery of contractor enlistment/renewal Fee	0.468	Non compliance of rules
124.		19	Loss to Government	1.064	Non compliance of rules
125.	DO Building	06	Non-deduction of price variation on account of Diesel	0.278	Non compliance of rules
126.		14	Excess payment to the contractor	0.330	Internal control weakness
127.		15	Excess payment of quantity executed over and above estimate quantities	0.460	Internal control weakness

PART-II**Memorandum for Departmental Accounts Committee
Paras Pertaining to Previous Audit Year 2015-16**

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
1	DO Live Stock	3	Unauthorized drawl of SSB recovery thereof	15,572	Internal control weakness
2		4	Unauthorized drawl of	108,192	Internal control weakness
3		5	Non deposit of GST and income tax	76,989	Internal control weakness
4		6	Shortage of stores due to improper maintenance of stock register	1,207	Internal control weakness
5		7	Irregular award of rate contract	516,765	Internal control weakness
6		8	Irregular drawl of Conveyance and House Rent Allowance recovery thereof	210,109	Internal control weakness
7		10	Irregular expenditure on POL and misuse of Govt. property	-	Non compliance of rules
8	RHC Chawinda	1	Purchase of Medicines without DTL	687,360	Non compliance of rules
9		2	Unauthorized drawl of Allowance – recovery thereof	913,112	Internal control weakness
10		3	Non and Less Deduction of Income Tax	7,239	Internal control weakness
11		4	Unauthorized drawl	104,760	Internal control weakness
12		5	Irregular payment	687,360	Non compliance of rules
13		6	Unauthorized expenditure on transportation of medicines	5,000	Non compliance of rules
14		7	Non deposit of GST	12,891	Internal control weakness
15		8	Irregular Payment of Pay recovery thereof	110,968	Internal control weakness
16		9	Doubtful deposit of government receipts	209,945	Non compliance of rules
17		11	Unauthorized payment of HSRP allowance	140,000	Internal control weakness
18		12	Unauthorized drawl of pay and allowances without performing of duties	2.00 million	Internal control weakness
19		13	Irregular drawl of Conveyance and House Rent Allowance recovery thereof	177,136	Internal control weakness
20		14	Recovery on account Health Risk Allowance	506,187	Internal control weakness
21		15	Non Recovery of Penal Rent	720,000	Internal control weakness
22			16	Unauthorized drawl of pay and allowances	46,825
23	17		Irregular drawl of Pay and allowances	1,250,000	Internal control weakness

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
24		19	Overpayment of SSB 30%	72,600	Internal control weakness
25	DO Sports	1	Irregular drawl of TA/DA	199,000	Non compliance of rules
26		3	Overpayment to contingent paid staff	722,319	Internal control weakness
27		6	Doubtful Payment of	210,000	Non compliance of rules
28		7	Irregular expenditure on repair of vehicle and machinery	61,300	Non compliance of rules
29		9	Irregular payment on cash reward	825,000	Non compliance of rules
30		5	Irregular expenditure on repair	133,530	Non compliance of rules
31		6	Defective maintenance of budget book	763,303	Non compliance of rules
32	Dy DEO W-EE Pasrur	1	Unauthorized drawl of charge allowance recovery there of	375,700	Internal control weakness
33		3	Unjustified payment of pay and allowances	309,284	Internal control weakness
34		5	Doubtful payment of financial assistance	1,000,000	Non compliance of rules
35		7	Non Deduction of income tax	151,043	Internal control weakness
36	RHC Kahlian	1	Irregular drawl of C.A and H.R.A recovery thereof	376,464	Internal control weakness
37		2	Unauthorized payment of without DTL report	249,490	Non compliance of rules
38		3	Non deduction of health sector reform allowance	52,140	Internal control weakness
39		4	Recovery on account Health Risk Allowance	163,500	Internal control weakness
40		5	Irregular Payment of Pay recovery thereof	35,220	Non compliance of rules
41	Dy DEO M-EE Sialkot	1	Unjustified payment of pay and allowances	644,428	Non compliance of rules
42		2	Non recovery of amounting	341,302	Internal control weakness
43		3	Payment drawn without pay fixation	626,589	Non compliance of rules
44		4	Unauthorized payment	1,244,880	Non compliance of rules
45		6	Overpayment to the teacher	30,160	Internal control weakness
46		7	Unauthorized expenditure on account NSB	114,000	Non compliance of rules
47		8	Unauthorized expenditure on account NSB	553,500	Non compliance of rules
48		10	Irregular expenditure	346,100	Non compliance of rules
49		11	Unjustified payment of pay and allowances	986,753	Internal control weakness
50		12	Unjustified payment of pay and allowances	254,500	Internal control weakness
51		14	Unjustified withdrawn from bank account in cash	2.042 million	Non compliance of rules

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
52		16	Unauthorized payment	234,980	Internal control weakness
53		17	Non provision of retirement orders	0	Non compliance of rules
54	THQ Hospital Pasur	2	Unauthorized payment without DTL report	2,705 million	Non compliance of rules
55		4	Non deduction of health sector reform allowance	258,000	Internal control weakness
56		5	Non deduction of health sector reform allowance	22,488	Internal control weakness
57		6	Unjustified draw recovery thereof	101,690	Internal control weakness
58		8	Non accountal of x-ray films	91,600	Non compliance of rules
59		9	Non accountal of medicine	109,000	Non compliance of rules
60		11	Non-maintenance of Log Books, likely misappropriation	436,951	Non compliance of rules
61		12	Non and Less Deduction of Income Tax	37,459	Internal control weakness
62		RHC Bagowala	1	Unauthorized drawl of Conveyance Allowance allowances Recovery thereof	120,000
63	4		Recovery on account of HSRA	117,903	Internal control weakness
64	Dy DEO M-EE Sambrial	1	Recovery on Account C.A	35,848	Internal control weakness
65		2	Doubtful Purchase of Furniture	1,383,782	Non compliance of rules
66		4	Irregular Repair of Vehicles worth	24,925	Non compliance of rules
67		5	Unjustified Payment	269,496	Internal control weakness
68		6	Non Production Of record	1,200,000	Non compliance of rules
69		7	Non conducting annual physical verif	0	Non compliance of rules
70		8	Unauthorized use of vehicle	18,000	Non compliance of rules
71		DO Health	1	Unjustified expenditure on transportation of goods	170,700
72	2		Invalid expenditure on purchase of day-to-day medicines	6,507,763	Non compliance of rules
73	3		Unjustified Expenditure on POL	754,503	Internal control weakness
74	4		Unjustified Purchase of Medicine	38,340	Internal control weakness
75	5		Non Imposition of Liquidate damages	2,870	Non compliance of rules
76	6		Unjustified expenditure on POL	2,464,133	Internal control weakness
77	7		Irregular Repair of Vehicles	195,099	Non compliance of rules
78	9		Unjustified Expenditures on M&R of machinery	121,485	Non compliance of rules
79	10		Doubtful consumption of medicine	36,560	Internal control weakness

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
80		11	Recovery HSRA & C.A	265,754	Internal control weakness
81		14	Excess/Irregular Purchase of L.P Medicines	2,159,253	Non compliance of rules
82		16	Irregular repair of machinery & equipment	59,150	Internal control weakness
83		17	Unjustified Expenditure on Purchase of Ambo Bag	99,800	Non compliance of rules
84		18	Unjustified issuance of medicine	172,856	Internal control weakness
85		19	Unjustified Payment to WAPDA	218,959	Non compliance of rules
86		20	Irregular payment to building deptt.transfer payment as for M & R of govt. building.	3,903,000	Internal control weakness
87		21	Unjustified Payment for Purchase of Medicine	38,340	Non compliance of rules
88		THQ Sambrial	2	Unjustified/doubtful expenditur on account of repair of machinery	344,580
89	3		Recovery on account HSRA& C.A	94,000	Internal control weakness
90	7		Unjustified Purchase of Medicine	99,917	Internal control weakness
91	9		Non Imposition of Liquidate damages	2,976	Non compliance of rules
92	10		Non conducting annual physical verification	0	Non compliance of rules
93	Dy DEO W-EE Sambrial	1	Unjustified/Doubtful Expenditures On Account Of Repair Of Machinery	4,960	Internal control weakness
94		2	Recovery on account C.A	5,6926	Internal control weakness
95		3	Doubtful Purchase of Furniture	387,457	Internal control weakness
96		4	Non Deposit of Income Tax	53,059	Internal control weakness
97		5	Irregular Purchase of Furniture	67,000	Non compliance of rules
98	RHC Satrah	1	Unjustified Purchase of Medicine	38,340	Non compliance of rules
99		4	Non deduction of 5% Performance security	59,974	Non compliance of rules
100		5	Recovery of on account HSRA & C.A	11,187	Internal control weakness
101		6	Loss to Govt	1,000,000	Internal control weakness
102		7	Non Imposition of Penalty	82,749	Non compliance of rules
103					
104	DO OFWM	2	Overpayment for sand	48,684	Internal control weakness
105		4	Non-recovery of unspent balance from water management supervisor	126,740	Internal control weakness
106		5	Non-recovery of funds from deferred irrigation schemes	133,502	Internal control weakness
107		6	Excess payments not recovered	29,641	Internal control

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
			from WUA		weakness
108	RHC Kotli Loharan	1	Unauthorized payment without DTL report	93,390	Non compliance of rules
109		2	Irregular expenditure on medicines and POL	404,082	Non compliance of rules
110		3	Irregular expenditure on repair of machinery	199,700	Non compliance of rules
111		4	Non/Less deduction of income tax – Rs	64,915	Internal control weakness
112		5	Irregular expenditure on purchase of LP Medicines	418,400	Non compliance of rules
113		6	Doubtful expenditure on POL	131,836	Non compliance of rules
114		7	Undue retention of public money	255,600	Internal control weakness
115		8	Non deduction of Sales Tax	31,035	Internal control weakness
116		10	Expected loss to Government due to near expiry medicines –	20,995	Internal control weakness
117		11	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor Rs1,65,186	165,186	Non compliance of rules
118		12	Irregular Payment of HSR Recovery from the Concerned	19,503	Internal control weakness
119		13	Government receipts deposited not verified	178,975	Non compliance of rules
120		14	Loss to Government Due to Non Deposit of Government Receipt	82,021	Internal control weakness
121		DO Forest	3	Unauthorized payment	303,240
122	4		Unauthorized expenditure	160,000	Internal control weakness
123	5		Non-recovery of Replenishment Cost	3,744 million	Internal control weakness
124	6		Non Deduction of Income Tax	204,044	Internal control weakness
125	7		Non deduction of income tax	3442	Internal control weakness
126	Dy DEO M-EE Daska	1	Utilization of NSB funds without defined long term planning	18.00 million	Internal control weakness
127		2	Useless payment of extra duty allowance to AEOs	480,000	Internal control weakness
128		3	Non deduction of GST & Income tax from NSB	353,684	Internal control weakness
129		4	Non provision of Service Books		Non compliance of rules
130		5	Irregular payment of C.A	40000	Non compliance of rules
131	Dy DEO W-EE Daska	1	Utilization of NSB funds without defined long term planning	29.139 million	Non compliance of rules
132		4	Non recovery of overpayment from teachers	505,026	Internal control weakness
133		5	Non deduction of Conveyance Allowance during LFP	59,882	Internal control weakness
134		6	Non provision of Service	0	Non compliance

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras	
			Books/incomplete service books		of rules	
135		7	Misappropriation in NSB Funds	347,500	Internal control weakness	
136		8	Non Recovery of Pay & Allowances Due To Termination of Contract	23,000	Internal control weakness	
137		9	Useless payment of extra duty allowance to AEOs	480,000	Internal control weakness	
138		1	Unauthorized payment without DTL	251,950	Non compliance of rules	
139	RHC Kalasswala	3	Non deduction of HSRA	47,880	Internal control weakness	
140		4	Irregular Payment of Pay	163,355	Non compliance of rules	
141		6	Unauthorized drawl of various allowa	63,835	Non compliance of rules	
142		1	Non deduction of HSRA	300,000	Internal control weakness	
143	EDO Health	2	Irregular Payment of NPA	54,000	Non compliance of rules	
144		4	Unauthorized payment	358,000	Internal control weakness	
145		5	Unauthorized payment of stipend/retention fee	2.144 million	Internal control weakness	
146		6	Overpayment of mess and dress all	133,200	Internal control weakness	
147		7	Unauthorized repair of vehicle	58,705	Non compliance of rules	
148		8	Non Production of Record of National Program		Non compliance of rules	
149		EDO W&S	1	Irregular payment of pay and allowances	1,854,972	Internal control weakness
150			2	Non Recovery of conveyance	9,050	Internal control weakness
151	3		Unjustified payment on account of earth filling	477,886	Internal control weakness	
152	5		Overpayment due to Measurement of Excess Quantities	1.110 Million	Internal control weakness	
153	6		Unauthorized payment	8.5 Million	Internal control weakness	
154	8		Recovery	53,388	Non compliance of rules	
155	9		Unjustified payment	882,000	Internal control weakness	
156	10		Non deduction of harrow sand	26,705	Non compliance of rules	
157	11		Overpayment	244,380	Internal control weakness	
158	12		Unjustified payment	4.245 million	Internal control weakness	
159	13		Non imposition of penalty	3.38 milliom	Internal control weakness	
160	14		Non imposition of penalty	695,900	Internal control weakness	
161	16		Excess payment of quantity	103,627	Non compliance	

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras	
			executed over and above estimate quantities		of rules	
162	Dy DEO W-EE Sialkot	2	Unjustified payment on account of charge allow	83,016	Non compliance of rules	
163		3	Over Payment of Pay During EOL Period	800,000	Internal control weakness	
164		4	Irregular payment of pay	720,000	Non compliance of rules	
165		5	Likely misappropriation due to cash payment	2,703,708	Internal control weakness	
166		7	Unjustified payment of pay	990,753	Non compliance of rules	
167		8	Unauthorized expenditure on account NSB	212,700	Non compliance of rules	
168		9	Unjustified payment	116,000	Non compliance of rules	
169		10	Douptful payment of pay and allowances due to duplicate	880,550	Internal control weakness	
170		12	Recovery on account of award of higher scale and advance increments –	484,705	Internal control weakness	
171		13	Non-production of service books	0	Non compliance of rules	
172		14	Non recovery	137,568	Internal control weakness	
173		15	Unjustified payment of pay and allowance	644,428	Non compliance of rules	
174		16	Unjustified payment of pay and	986,753	Non compliance of rules	
175		17	Unauthorized payment	234,980	Internal control weakness	
176		18	Unjustified payment of pay	441,428	Non compliance of rules	
177		19	Unjustified payment of pay	1,675,428	Non compliance of rules	
178		20	Overpayment 20% of Purchase from General Order Supplier instead of execution by himself and non recovery of Income tax	477,070	Internal control weakness	
179		DO Roads	1	Overpayment to the contractor	292,944	Internal control weakness
180			2	Undue favor granted to contractor due to payment of imbalance rates	127,089	Internal control weakness
181			5	Recovery	153,859	Internal control weakness
182	6		Non deduction of security	983,631	Internal control weakness	
183	7		Non recovery of performance security	49,257	Internal control weakness	
184	8		Overpayment due fake measurement of TST	134,400	Non compliance of rules	
185	9		Unjustified payment	159,640	Non compliance of rules	
186	10		Non credit of security deposits	5.891 Million	Internal control weakness	
187	11		Non recovery due to reduction of	653,753	Non compliance	

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
			bitumen rate		of rules
188		13	Recovery	344,421	Internal control weakness
189		14	Undue favor to the contractor by advancing secured advance	1.262 Million	Non compliance of rules
190		15	Unjustified enhancement and revision of TS estim	349,279	Non compliance of rules
191		16	Non recovery due to reduction of bitumen rate	513,117	Non compliance of rules
192		18	Non collection of performance security amounting	469,704	Non compliance of rules
193		20	Recovery	799,596	Internal control weakness
194		21	Unjustified payment due to imbalance	116,337	Non compliance of rules
195		22	Non-recovery of Performance Security	2.5 million	Non compliance of rules
196		24	Non forfeiture of call deposit	73,642	Non compliance of rules
197		25	Non recovery of penalt	274,468	Internal control weakness
198		1	Overpayment and penalty	480,055	Non compliance of rules
199		2	Unauthorized payment	141,282	Non compliance of rules
200		3	Overpayment	1,828,278	Internal control weakness
201		4	Unauthorized payment on account of precast girder	157,040	Non compliance of rules
202		5	Non-deposit of Sales Tax	146,121	Non compliance of rules
203		6	Non deduction of harrow sand	112,364	Non compliance of rules
204		7	Non recovery of penalty	320,320	Non compliance of rules
205		8	Unjustified payment	392,000	Internal control weakness
206	DO Building	10	Unauthorized payment on account of precast girde	330,720	Non compliance of rules
207		12	Recovery	259,069	Internal control weakness
208		14	Overpayment	170,646	Internal control weakness
209		15	Overpayment and loss	120,038	Internal control weakness
210		16	Unjustified payment	200,000	Non compliance of rules
211		17	Non deduction of harrow sand rate	121,597	Internal control weakness
212		18	Overpayment	20,746	Internal control weakness
213		19	Undue favor to the contractor by advancing secured advance	669,375	Internal control weakness
214		20	Non credit of security deposits	2.891 Million	Internal control weakness
215	DCO	1	Mis-classification of expenditure due to irregular transfer to SDA account	400,000	Non compliance of rules

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
			of out of un-foreseen expenditure from Account-IV		
216		3	No utilization of subsidy grant	1.5 million	Non compliance of rules
217		4	Loss to the Govt. due to Non obtaining of GST invoices	99,450	Internal control weakness
218		6	Irregular payment of Wastage	1,056,774	Non compliance of rules
219		7	Non deduction of Conveyance Allowance of Rs60,000	60,000	Internal control weakness
220		10	Un-authorized expenditure on account of entertainment charges	406,889	Internal control weakness
221	EDO(F&P)	5	Irregular expenditure on repair	133,530	Non compliance of rules
222		6	Defective maintenance of budget book	763.303 million	Non compliance of rules
223	EDO Education	3	Non verification of GST Invoices	9.574 million	Non compliance of rules
224		4	Non deduction of Conveyance Allowance	60000	Non compliance of rules
225		5	Irregular payment on purchase of Furniture and IT Equipment	65.932 million	Non compliance of rules
226		6	Un-authorized purchase of laser printer	812700	Internal control weakness
227		7	Irregular release of funds to school councils	8,950,000	Internal control weakness
228		8	Irregular purchase of vehicles	784,614	Non compliance of rules
229		9	Irregular appointment of mobilize	216,000	Non compliance of rules
230	THQ Daska	2	Unjustified expenditure to avoid open competition by splitting Indents	336,445	Internal control weakness
231		3	Non recovery of pay and allowances	217,216	Internal control weakness
232		4	Non recovery of liquidity damages due to non supply	93,412	Internal control weakness
233		8	Irregular drawl from treasury	89,460	Non compliance of rules
234		9	Unauthorized expenditure on account of printing	143,240	Internal control weakness
235	Slow Learners Institute Sialkot	1	Irregular purchase of Uniforms	349,832	Non compliance of rules
236		2	Irregular expenditure on purchase of Security items	83,772	Internal control weakness
237		3	Loss to the Govt. due to overpayment of SSB allowance	96,600	Internal control weakness
238		4	Non Verification of GST Invoices	54,311	Internal control weakness
239	RHC Jamke Cheema	01	Loss due to non-recovery of House Rent Allowance and Conveyance Allowance	508,716	Internal control weakness
240		02	Loss to the Govt. due to non-deduction of Conveyance	61,600	Internal control weakness

Sr. #	Name of Formation	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
			Allowance and HSRA During leave period		
241		03	Payment on account of Purchase of Medicines without DTL Report	286,300	Non compliance of rules
242		04	Loss to the Govt. due to non-deduction of HSRA	144,000	Internal control weakness
243		05	Irregular repair of ambulance	25,000	Internal control weakness
244		06	Irregular drawl from treasury	25,560	Internal control weakness

**Summary of Appropriation Accounts by Grants
District Government, Sialkot
Financial Year 2014-15**

Grant #	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Savings (Rs)	% age
03	Provincial Excise	5,160,000	1005,000	6,165,000	5,781,539	-383,461	6
05	Forest	9,684,000	831,500	10,515,500	10,380,031	-135,469	1
07	Charges on A/c of M. V. Act	2,896,000	687,000	3,583,000	4,051,795	+468,795	13
08	Other taxes and duties	10,465,000	0	10,465,000	9,421,387	-1,043,613	10
10	General Administration	138,807,000	143,669,000	282,476,000	279,243,667	-3,232,333	1
15	Education	6,674,847,340	0	6,674,847,340	6,321,891,645	-352,955,695	5
16	Health	897,085,000	21,397,000	918,482,000	922,638,076	+4,156,076	0
17	Public Health	6,781,000	0	6,781,000	6,282,225	-498,775	7
18	Agriculture	102,870,000	0	102,870,000	96,082,359	-6,787,641	7
19	Fisheries	2,399,000	0	2,399,000	2,140,738	-258,262	11
20	Veterinary	102,927,000	0	102,927,000	96,932,121	-5,994,879	6
21	Cooperative	25,613,000	731,000	26,344,000	26,353,843	+9,843	0
22	Industries	4,595,000	0	4,595,000	3,767,350	-827,650	18
23	Miscellaneous Departments	7,341,000	0	7,341,000	6,597,753	-743,247	10
24	Civil Works	50,071,000	0	50,071,000	45,626,396	-4,444,604	9
25	Communications	78,993,000	3310000	82,303,000	74,329,150	-7,973,850	10
31	Miscellaneous	36,795,000	0	36,795,000	32,840,120	-3,954,880	11
32	Civil Defense	11,105,000	0	11,105,000	8,055,406	-3,049,594	27
Total Non-development		8,168,434,340	171,630,500	8,340,064,840	7,952,415,601	-387,649,239	05
36	Development (Misc.)	0	1,056,906,000	1,056,926,000	1,028,371,897	-28,534,103	3
41	Highways, Roads & Bridges	0	800,227,000	800,227,000	800,015,257	-211,743	0
Total Development		0	1,857,133,000	1,857,133,000	1,828,387,154	28,745,846	02
Grand Total		8168434340	2,028,763,500	10,197,197,840	9,780,802,755	-416,395,085	0
Net Total of Surrender		0	-243,784,220	243,784,220	0	+243,784,220	-
Net Total		8168434340	1,784,979,280	9,953,413,620	9,780,802,755	-172,610,865	02

(Source: Appropriation Accounts for the financial year 2014-2015)

Annex-C
Para 1.2.1.3

**Irregular Payment of Pay and Allowances on account of Irregular Appointments –
Rs6.428million**

Name with Parentage	Educational Qualification	Marks obtain	grade	Professional Qualification	Marks obtain	Date of Joining	PLACE OF POSTING
Shahzada-e-Farooq Azam S/O M. Ismail	Matric Science	493/850	B	CDC Supervisor	108/200	28-06-2014	U/C Buda Goraya
Shahid Azeez S/O Abdul Azeez	Matric Science	476/850	C	CDC Supervisor	118/200	28-06-2014	U/C Akbar
Farooq Mato Nazir Masih	Matric Science	508/1050	D	CDC Supervisor	112/200	28-06-2014	U/C Gohad Pur
Ijaz Ahmad S/O M. Razzaq	Matric Science	504/1050	D	CDC Supervisor	112/200	28-06-2014	U/C Sheni
Shakeeb Khalid S/O Khalid Nawaz	Matric Science	422/580	D	Sanitary Inspector	347/600	28-06-2014	U/C Gadgor
Babar Hussain S/O Abdul Raheem	Matric Science	540/850	B	Sanitary Inspector	351/600	28-06-2014	U/C Dhulam Kahlwan
Tayyab Waseem S/O M. Waseem	Matric Science	563/1050	C	Sanitary Inspector	379/600	28-06-2014	U/C Badiana
Munib Ul Hassan S/O Ghulam Abbas	Matric Science	666/1050	B	Sanitary Inspector	375/200	28-06-2014	U/C Gondal
Ehtisham Hameed S/O Abdul Hameed	Matric Science	697/1050	B	Sanitary Inspector	366/600	28-06-2014	U/C Wadala Sondwan
Jawad Akram S/O M. Akram	Matric Science	498/850	C	Sanitary Inspector	353/600	30-06-2014	U/C Pindi Araian
Moh Ajmal S/O Mushtaq Ahmad	Matric Science	617/1050	C	Sanitary Inspector	354/600	30-06-2014	U/C Chahoor
Hafiz Ayyaz Ahmad S/O Amjad ali	Matric Science	573/1050	C	Sanitary Inspector	419/600	30-06-2014	U/C Bhagowal
Abid Hussain S/O Talib Hussain	Matric Science	520/850	B	Sanitary Inspector	406/600	30-06-2014	U/C Pindi Bhago
Zain Ul Abaidin S/O M. Shoukat	Matric Science	685/1050	B	Sanitary Inspector	356/600	30-06-2014	U/C Dallowali
Hannan Ghafoor S/O Abdul Ghafoor	Matric Science	559/1050	C	CDC Supervisor	129/200	30-06-2014	U/C Balanwala
Moh Zeeshan Siddique S/O M. Saddique	Matric Science	492/1050	D	CDC Supervisor	104/200	30-06-2014	U/C Palora Kalan
Awais Ghani S/O M. Islaam Qamar	Matric Science	578/1050	C	Sanitary Inspector	345/600	30-06-2014	U/C Charwa

Name with Parentage	Educational Qualification	Marks obtain	grade	Professional Qualification	Marks obtain	Date of Joining	PLACE OF POSTING
Sohail Masih S/O Ghani Masih	Matric Science	404/850	D	CDC Supervisor	145/200	01-07- 2014	U/C Bajra Garhi
Bilal Ahmad S/O M. Shafique	Matric Science	555/1050	C	CDC Supervisor	117/200	01-07- 2014	U/C Mongar
Riaz Ali S/O Ghulam Abbas	Matric Science	624/850	A	CDC Supervisor	124/200	01-07- 2014	U/C Marala
Moh Ramzan S/O M. Nawaz	Matric Science	542/850	B	CDC Supervisor	131/200	01-07- 2014	U/C Kapoor Pur
Moh Sheraz Sabar S/O Ghulam Sabar	Matric Science	559/1050	C	CDC Supervisor	107/200	01-07- 2014	U/C Gojra
Hafiz Moh Shoab S/O Naseer Ahmad	Matric Science	557/1050	C	Sanitary Inspector	389/600	02-07- 2014	U/C Pindi Khokhran
Moh Tayyab Tahir S/O Shoukat Ali	Matric Science	537/1050	C	CDC Supervisor	109/200	02-07- 2014	U/C Kingra
Daood Azeem S/O M. Azeem	Matric Science	788/1050	A	Sanitary Inspector	376/600	02-07- 2014	U/C Jassoran
Moh Umar S/O Saif Ullah	Matric Science	572/1050	C	CDC Supervisor	102/200	02-07- 2014	U/C Chobara
Moh Shamim S/O Zafar Iqbal	Matric Science	628/850	A	CDC Supervisor	126/200	04-07- 2014	U/C Rasool Pur Bhallian

**Irregular Expenditure by splitting the indents to avoid tenders
Rs.5.468 million
THQ Pasrur**

Financial Year	Total Budget of Medicines (Rs)	Expense On Local Purchase (Rs)
2015-16	10,167,000	3,922,248

HM Special Education Center Daska

S.No	Financial Year	Invoice No	Supplier	Amount (Rs)
1	2014-15	203	M/s Excel Trading	364,108
2	-do-	204	-do-	184,497
3	2015-16	35	M/s Kashmir Traders	241,800
4	-do-	7	-do-	357,705
Total				1,148,110

District Officer Health

Invoice No.	dated	vendor	Item	Qty.	Rate	Amount (Rs)
130	18.11.15	Passia Pharma	inj. Ringer lactate 1000ml	1250	80	100000
131	18.11.15	Passia Pharma	inj. Ringer lactate 1000ml	1250	80	100000
786/7	7.11.15	Doctors's Pharamcy	susp. Ibuprofen 90ml	3300	30	99000
786/8	5.11.15	Doctors's Pharamcy	susp. Ibuprofen 90ml	3300	30	99000
Total						398000

Para 1.2.1.6

Irregular payment due to non schedule items Rs 5.326million

Name of work	Items	Quantity Paid	Rate	Amount (Rs)
Provision of basic Infrastructure at THQ Hospital Kotli Loharan	P/F Fiber Glass car shed	2160 Sft	600	1,296,000
	P/L Fiber Glass roofing canopies system	3540 Sft	580	2,053,200
	P/L face work by using Gutka	2707 Sft	150	406,050
	All type of Glazed open able aluminium doors	152 Sft	730	110,960
	All type of aluminium widnows of anodized brons colour	576 Sft	600	345,600
	P/F M.S Iron grill with size 1x1x3/16	576 Sft	350	201,600
	P/F Aluminium fly proofing fixed in aluminium windows	288 Sft	150	43,200
	P/F CCTV cameras 3 mega pixel	16 No.	14000	224,000
	Wiring of CCTV cameras	16 No.	6000	90,000
	LCD type monitors	1	40000	40000
	S/E of duct putty for wiring purpose	644 Rft	25	16,100
	S/E of duct putty for wiring purpose	235 Rft	15	3525
	Total			4,830,235
Provision of basic Infrastructure at THQ Hospital Daska	P/F Flower pots stainless steel of best quality	40	3000	120,000
	P/F Precast/Prestressed RCC Concrete Barriers	12	15000	180,000
	P/F Stainless Steel Sheet 20 SWG fixed on both side of toilet doors	450	220	99,000
	P/F stainless steel words	30	2000	60000
	P/F false ceiling 2x2 luminated with tee angle	407	90	36,630
		Total		
	G.Total 4830235+495630			5,325,865

Irregular Expenditure on Local Purchase - Rs. 3.922,Million

Letter Reference No	Operational Guidelines	THQ Hospital Pasrur Response
2	The policy requires the hospital to establish non availability of prescribed medicines through an authorized pharmacist in the hospital on case to case basis to avoid duplication of resources.	No such exercise made by the hospital pharmacist. Surprisingly the request for local purchase was being generated by lower staff such as junior technician, Laboratory assistant & Store keeper
3	The policy requires hospital to document all the items to be purchase under local purchase system. This will help to prepare trend list.	No such documents were available in the record of hospital.
5	It is established policy of the government to enter into local purchase contracts through open competitive tendering. The policy emphasis to use same purchase committee in local purchase tenders who processes bulk purchase contracts. The policy requires the hospital to chalk out clear mechanism for receiving local purchase indent, its scrutiny, sanctioning, placement of order, receiving, defacing & issuance of medicines, record keeping and payment process. The MS of the hospital shall be responsible for having all these arrangements.	MS THQ Hospital did not establish such committee not only for local purchase but also for bulk purchase. No tendering process adopted for local purchase.
18	The Bidder shall have its registered pharmacy facility within the reach of hospital within 2Km radius. The convenience of the hospital shall be given the paramount importance for this determination.	Surprisingly the Local purchase was made from the Pharmacies exist in District Sialkot i.e. almost 45 KM from THQ Hospital Pasrur. (Detail is attached)
22	A responsible hospital pharmacist usually send indent to the suppliers.	MS THQ hospital made Local purchase as like bulk purchase. Pharmacist did not take part in any matter of local as well bulk purchase.
28	Patient who receives medicines should be registered at the central point and should be allotted registration number etc.	The consumption of local and bulk purchase were same.

Annex-G
Para 1.2.1.9

Irregular Expenditure on Contingent Paid Staff Rs.3,499,527

Document No	A/c Head	Particulars	Date of Drawl	Amount (Rs)
1905047284	A03919	Payments to Others for Service Rendered	02.02.2016	289,764
1904828206	A03919	Payments to Others for Service Rendered	14.09.2015	55,560
1904699012	A03919	Payments to Others for Service Rendered	05.10.2015	289,764
1904908480	A03919	Payments to Others for Service Rendered	04.11.2015	289,764
1904985104	A03919	Payments to Others for Service Rendered	02.12.2015	289,764
1904924772	A03919	Payments to Others for Service Rendered	06.01.2016	289,764
1904864115	A03919	Payments to Others for Service Rendered	19.08.2015	190,708
1903469144	A03919	Payments to Others for Service Rendered	20.08.2015	271,860
1903469289	A03919	Payments to Others for Service Rendered	08.09.2015	212,160
1905050987	A03919	Payments to Others for Service Rendered	02.03.2016	289,764
1905196066	A03919	Payments to Others for Service Rendered	07.04.2016	294,300
1905232450	A03919	Payments to Others for Service Rendered	10.05.2016	236,828
1905299163	A03919	Payments to Others for Service Rendered	09.06.2016	270,527
1905432618	A03919	Payments to Others for Service Rendered	22.06.2016	229,000
Total				3,499,527

Annex-H
Para 1.2.2.1

Un-authorized Drawl of Adhoc Allowance-2010 (50%)–Rs 29.125million

Name of Doctor	Designation	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
Asad Abbas	medical officer	6775	17-4-12 to 30-06-16	50.5	342,138
Farhar Ijaz	lady medical officer	6405	17-4-12 to 30-06-16	50.5	323,453
Ejaz Ahmad	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
M. Afzal	medical officer	10105	17-4-12 to 30-06-16	50.5	510,303
M. Miner	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
M. Akram Raza	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
shahzad Iqbal	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Jamshed Iqbal	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
M. Afzal	medical officer	6405	17-4-12 to 30-06-16	50.5	323,453
Ijaz ul Haque	medical officer	10105	17-4-12 to 30-06-16	50.5	510,303
Naeem Ahmad	medical officer	6405	17-4-12 to 30-06-16	50.5	323,453
M. Sadique Shad	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Dr. M. Hafeez	medical officer	6405	17-4-12 to 30-06-16	50.5	323,453
Talat Mehmood Frooq	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Sadia Shaheen	lady medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
liaqat Bhatti	medical officer	6035	17-4-12 to 30-06-16	50.5	304,768
M. Naveed Abbas Suddal	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Dr. Naeem Ahmad p.no. 30712718	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Rafia Rana	Women medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Usman Arshad	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
M. Javed Sahi	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Shahid Mehmood	medical officer	5665	17-4-12 to 30-06-16	50.5	286,083
Shahid Daoud	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Waleed Pervaiz	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398

Name of Doctor	Designation	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
Ghulam Mustfa	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Muqadus Tufail	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Anees Ahmad	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Shakeel Ahmad	medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
farzana pervaiz	lady medical officer	5295	17-4-12 to 30-06-16	50.5	267,398
Saif ur rehman	medical officer	4925	17-4-12 to 30-06-16	50.5	248,713
Malik Abdul Majid	medical officer	4925	01-01-13 to 30-06-16	42	206,850
zawar Shafi	medical officer	4925	01-01-13 to 30-06-16	42	206,850
Sara Bashir	Women medical officer	4925	01-01-13 to 30-06-16	42	206,850
M. Mudassar	medical officer	4925	01-01-13 to 30-06-16	42	206,850
Atif Arif	medical officer	4925	01-01-13 to 30-06-16	42	206,850
Khulda Wilson	Women medical officer	4925	01-01-13 to 30-06-16	42	206,850
ambreen liaqat	Women medical officer	4925	01-01-13 to 30-06-16	42	206,850
saira majeed	Women medical officer	4925	01-01-14 to 30-06-16	30	147,750
Shabnim	Women medical officer	4925	01-01-14 to 30-06-16	30	147,750
M. Zeeshan Ali	medical officer	5057	01-01-14 to 30-06-16	30	151,710
Ahsan Jameel	medical officer	4925	01-01-14 to 30-06-16	30	147,750
Misbah Aslam	Women medical officer	4925	01-01-14 to 30-06-16	30	147,750
M. Husnain Idrees	medical officer	4925	01-01-14 to 30-06-16	30	147,750

Name of Doctor	Designation	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
Hassan Iqbal	medical officer	4925	01-01-14 to 30-06-16	30	147,750
Zeeshan Hassan	medical officer	4925	01-01-14 to 30-06-16	30	147,750
Faiza Tabassum	Women medical officer	4925	01-01-15 to 30-06-16	18	88,650
Urooj Jawad	Women medical officer	4925	01-01-15 to 30-06-16	18	88,650
Jawad Ahmad	medical officer	4925	01-04-14 to 30-06-16	27	132,975
Zain-ul-Abidin	medical officer	4925	01-04-14 to 30-06-16	27	132,975
M. Sikandar Aslam	medical officer	4925	01-04-14 to 30-06-16	27	132,975
Kashif Mehmood	medical officer	4925	01-01-15 to 30-06-16	18	88,650
Imran haider	medical officer	4925	01-01-15 to 30-06-16	18	88,650
Suleman	medical officer	4925	01-01-15 to 30-06-16	18	88,650
Usman Ahmad p.no. 31672921	medical officer	4925	01-01-15 to 30-06-16	18	88,650
Tasleem Abbas	medical officer	4925	01-01-15 to 30-06-16	18	88,650
M. Bashir Wahla	medical officer	4925	01-01-15 to 30-06-16	18	88,650
Sadam Husain	medical officer	4925	01-01-15 to 30-06-16	18	88,650
M. Manzar hayat	medical officer	4925	01-01-15 to 30-06-16	18	88,650
Tauqeer Tahir Minhas	medical officer	4925	01-01-15 to 30-06-16	18	88,650
Rana Irfan	medical officer	4925	01-01-15 to 30-06-16	18	88,650

Name of Doctor	Designation	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
Shahzad Aslam	medical officer	4925	01-01-15 to 30-06-16	18	88,650
Nuzhat Awan	Women medical officer	4925	01-01-15 to 30-06-16	18	88,650
samrah rehman	Women medical officer	4925	01-03-15 to 30-06-16	16	78,800
Huma Sher Awan	Women medical officer	4925	01-03-15 to 30-06-16	16	78,800
Shahzad Ahmad	medical officer	4925	01-03-15 to 30-06-16	16	78,800
Saqib Bashir	medical officer	4925	01-03-15 to 30-06-16	16	78,800
zarkhshanda Nighat	medical officer	4925	01-03-15 to 30-06-16	16	78,800
Hafiz Sajjad Nabi	medical officer	4925	01-03-15 to 30-06-16	16	78,800
Ihtisham-ul-haq	medical officer	4925	01-03-15 to 30-06-16	16	78,800
Rukhsana Sohail Mir	Medical officer	6405	17-4-12 to 30-06-16	50.5	323,453
TOTAL					1399,3068

THQ Hospital Pasrur District Sialkot

Name	Designation with Scale	Adhoc Allowance 2010 50% (Rs)	Recovery for the period 2015-16 (Rs)
Dr. Tariq Mehmood	Eye Specialist BPS-17	12,325	147,900
Dr. M.Afzal	Dental Surgeon BPS-18	10,475	125,700
Dr. M.Usamn Ilyas	MO BPS-17	4,925	59,100
Dr. Ghulam Mustafa	SMO BPS-17	11,585	139,020
Dr. Ghafoor Hussian	Add. MS BPS-19	15,290	183,480
Dr.M. Junaid	MO BPS-17	6,035	72,420

Name	Designation with Scale	Adhoc Allowance 2010 50% (Rs)	Recovery for the period 2015-16 (Rs)
Dr.Rashida Mussart	WMO BPS-18	12,035	144,420
Dr.Adana latif	MO BPS-17	4,925	59,100
Dr. Nazia Tufail	Gynecologist BPS- 18	6,455	77,460
Dr. Bushra Shamim	WMO BPS-17	4,925	59,100
Dr. Khalida Sharief	MO BPS-17	4,925	59,100
Dr. Rina Shahzadi	Child Specialist BPS-18	4,925	59,100
Dr. Sadaf Maqsood	WMO BPS-17	4,925	59,100
Total			* 1,245,000

M.S THQ Sambarial

Sr. No.	Name of Doctor	Designation	50% Adhoc Relief 2010	No. of Month	Amount (Rs)
1	Dr. Rukhsana Suhail Mir	WMO	4925	50	264,750
2	Dr. Faiza Ilyas	WMO	5295	50	264,750
3	Dr.Albash	Medical Officer	4925	50	246,250
4	Rhodes Azeem	Medical Officer	4925	50	246,250
Total					1,022,000

M.S DHQ Daska

Sr. No.	Name of Doctor	Designation	50% Adhoc Relief 2010	No. of Month	Amount (Rs)
1	Dr. Muhammad Farooq	SMO	11585	50	579,250
2	Dr. Zahid Pervaiz	SMO	12965	50	648,250
3	Dr. Shoukat Ali Bhatti	APMO	12965	50	648,250
4	Dr. Sajjad Nabi Sayan	APMO	16145	50	807,250
5	Dr. Muhammad Asif	SMO	12325	50	616,250
6	Dr. Muhammad Iqbal	Dental Surgeon	5295	50	264,750
7	Dr. Asghar Ali	SMO	12965	50	648,250
8	Dr. Arshad Ali Soraya	Orthopedic Surgeon	15290	50	764,500

Sr. No.	Name of Doctor	Designation	50% Adhoc Relief 2010	No. of Month	Amount (Rs)
9	Dr. Naveed Akhtar	MO	5295	50	264,750
10	Dr. M. Abdul Hamid Umer	Urologist	6455	50	322,750
11	Dr. Akhtar Ali	G. Surgeon	6920	50	346,000
12	Dr. Ghafoor Hussain	AMS	15290	50	764,500
13	Dr. Riffat Shafique	Child. Specliast	6920	50	346,000
14	Dr. Farrah Naz	Physician	6920	50	346,000
15	Dr. Nuzhat Fayaz	WMO	5295	50	264,750
16	Dr. M.Zafar Alvi	MS	16630	50	831,500
17	Dr. Ashfaq Ahmed	SMO	6455	50	322,750
18	Dr. Zaheer Ud Din Babar	Cardiologist	6455	50	322,750
19	Dr. Muhammad Adnan	CMO	5295	50	264,750
20	Dr. Zeeshan Ahmed	Eye Specilaist	6920	50	346,000
21	Dr. Misbah Azam	WMO	4925	50	246,250
22	Dr. Shumaila Naz	WMO	4925	50	246,250
23	Dr. Sanan Iqbal	MO	4925	50	246,250
24	Dr. Qamar Shahzad	MO	4925	50	246,250
25	Dr. Omair Muhammad Siddique	MO	4925	50	246,250
26	Dr. Umer Hayat	MO	4925	50	246,250
27	Dr. Ayesha Shahbaz	Gynecologist	6455	50	322,750
28	Dr. Fareeda Sabeen	WMO	4925	50	246,250
29	Dr. Kashif Ayub	MO	4925	50	246,250
Total					12,012,000

MS THQ Hospital, Kotli Loharan

Name of Doctor	Designation	Per month amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
Sara Malik	WMO	4925	01-01-15 to 30-06-16	18	88650
Mahwish Khan	WMO	4925	01-05-15 to 30-06-16	14	68950
Anum Qadeer	WMO	4925	01-03-15 to 30-06-16	16	78800
Attia Batool	Dental Surgeon	5295	17-4-12 to 30-06-16	50.5	267398
Abdul Khaliq	Surgeon General	6920	17-4-12 to 30-06-16	50.5	349460
					853258

Total=13993068+1,245,000+1,022,000+12,012,000+853258=Rs 29125326

Annex-I
Para 1.2.2.2

Non Credit of Lapse Security to Government Revenue Rs14.379 million

Item No.	Month of transaction	Particular of Item	Security (Rs)
1/1	03/1972	Received from M/S M.C.P.Limited on account of security deposit for the work of Construction of Pasrur Norwal road Group No. II	812,050
2/2	10/1977	Received From Faroque Ahmed On Account Of Security For The Work R.f.d To Sialkot Bye Pass Road	56
3/3	08/1988	Received from mian mushtaq ahmed on account of security for the work kasowali to padali road	122,895
4/4	12/1990	Received from M/S Siraj Din & Co. on account of security deposit for the work of Construction of road from Jethekey to Khatiala road	40
5/5	08/1994	Received from Mushtaq Ahmed on account of security deposit for the work of Annual Repair to Tavi Boat Bridge	4,158
6/6	05/1994	Received from Sulehria & Co. on account of security deposit for the work of Construction of Bhadaywal to Jalapur road	3,778
7/7	05/1994	Received from Easter Builders on account of security deposit for the work of Resurfacing of Daska Pasrur road	4,000
8/8	06/1994	Received from Sadaff Associates on account of security deposit for the work of Annual Repair to road from Akbar Chowk to Wadala	3,974
9/9	06/1994	Received from Delos Construction on account of security deposit for the work of Special Repair to Badiana Chawinda Zafarwal road	8,985
10/10	06/1994	Received from Mirza Muhammad Nadeem on account of security deposit for the work of Annual Repair to Sambrial Daska road	12,650
11/11	06/1994	Received from Irfan and co. on account of security deposit for the work of RFD tto sialkot CHAPRAR.	22,247
12/12	07/1994	Received from Saadat Ali & co. on account of security deposit for the work of Construction of road from Qila Kalarwal to Changa	5,950
13/13	07/1994	Received from Kamaz Construction on account of security deposit for the work of Construction of road from Bharoke to Pul Sian	18,440
14/14	07/1994	Received from M/S Nawaz Sons & Co. on account of security deposit for the work of Construction of road from Bhuda Goraya to Mundaykey	7,435
15/15	08/1994	Received from Sajjad Associates on account of security deposit for the work of Resurfacing of Jassarwala Bye Pass road	4,000
16/16	11/1994	Received from Rasid Construction on account of security deposit for the work of Resurfacing of	5,000

Item No.	Month of transaction	Particular of Item	Security (Rs)
		Wazirabad Sialkot Kashmir road, Km No. 32, 33	
17/17	06/1995	Received from Malik Akhtar on account of security deposit for the work of Resurfacing of Wazirabad Daska road, Km No. 18	4,841
18/18	06/1995	Received from M/S Tufail & Sons on account of security deposit for the work of Construction of road from Kulluwal Bungalow to Sambrial road	2,124
19/19	06/1995	Received from Unique Builders on account of security deposit for the work of Resurfacing of Daska Pasrur road, Km No. 10 –	13,616
20/20	09/1995	Received from Mushtaq Ahmed on account of security deposit for the work of RFD to Pasrur to Qila Kalarwala road	1,594
21/21	11/1995	Received from Rana & Co. on account of security deposit for the work of RFD to Moutra Kandansian road	1,325
22/22	11/1995	Received from Bhatti Construction on account of security deposit for the work of Construction of road from Burj Cheema to Jadda	870
23/23	11/1995	Received from Ch. Rehmit Ali on account of security deposit for the work of Construction of road from Malkhanwala to Nanadgarah	2,997
24/24	12/1995	Received from Hascon Builders on account of security deposit for the work of Construction of road from Kot Khuda Yar to Randheer	1,476
25/25	01/1996	Received from Toqeer Hussain on account of security deposit for the work of Resurfacing to road from Pasrur Moutra Shamsa	4,000
26/26	01/1996	Received from Toqeer Hussain on account of security deposit for the work of Resurfacing to road from GSP road Km No. 33,	4,000
27/27	01/1996	Received from Rana & Co. on account of security deposit for the work of Construction of road from Rohela to Kotli Bawaria	3,443
28/28	01/1996	Received from Bhatti Construction Co. on account of security deposit for the work	1,000
29/29	01/1996	Received from Millat Construction on account of security deposit for the work of Resurfacing of Pasrur Narowal road	1,000
30/30	06/1996	Received from Syed Naveed-Ul-Hassan on account of security deposit for the work of Construction of road from Alhar Manga to Changrian	2,000
31/31	06/1996	Received from Syed Naveed-Ul-Hassan on account of security deposit for the work of Construction of road from Sialkot Pasrur road to Panwana Sarih Shah	2,398
32/32	06/1996	Received from Tufail & Sons on account of security deposit for the work of Construction of road from Manochand to Dhanawa	35,820
33/33	06/1996	Received from Al-Qadoos on account of security deposit for the work of Special Repair to road from Viram to UCC Bridge	5,991

Item No.	Month of transaction	Particular of Item	Security (Rs)
33/34	06/1996	Received from Ch. Construction Co. on account of security deposit for the work of Special Repair to road from Khambranwal to Sialkot Kulluwal	6,536
34/35	06/1996	Received from Bashir Ahmed on account of security deposit for the work of Construction of road from Pasrur to Chawinda	2,507
35/36	06/1996	Received from Muhammad Iqbal on account of security deposit for the work of Special Repair to Uggoki road	6,166
36/37	06/1996	Received from Muhammad Anwar on account of security deposit for the work of RFD Pasrur to PirMuhammad Dhar	10,000
37/38	06/1996	Received from Tufail & Sons on account of security deposit for the work of Special Repair to road from Loopowali to Jassarwala	1,398
38/39	07/1996	Received from Nazar Hussain on account of security deposit for the work of Resurfacing of road from Adalatgarh to Hapogarh	6,000
39/40	08/1996	Received from Awannes Limited. on account of security deposit for the work of Construction of Tavi Boat Bridge	4,000
40/41	11/1996	Received from Ch. Iftikhar Ahmed on account of security deposit for the work of Construction of road from Gujranwali to Dogranwali	3,000
41/42	12/1996	Received from Muhammad Ilyas on account of security deposit for the work of Special Repair to road from Sialkot to Begowala	3,650
42/42	12/1996	Received from Malik mukhtar hussain on account of security deposit for the work of Construction of road from Randheer to Dhodowal	2,027
43/44	01/1997	Received from Bhatti Construction on account of security deposit for the work of Construction of road from Sandanwala to khambranwala	10,000
44/45	01/1997	Received from Friend & Construction Co. on account of security deposit for the work of Construction of road from Dhilaum Blangum to Verowala	2,600
45/46	02/1997	Received from Ch. Abdul Aziz on account of security deposit for the work of Construction of road from Kot Abdali to J.B.B r	3,000
46/47	03/1997	Received from Aftab Ahmed on account of security deposit for the work of Resurfacing of road from Chak Bhada to Begowala	2,550
47/48	01/1998	Received from Ch. Mushtaq Ahmed on account of security deposit for the work of Suppy of Material at Sialkot Chaprar	2,000
48/49	01/1998	Received from Ali Ayaz on account of security deposit for the work of Suppy of Material at Sialkot Chaprar road	10,000
49/50	01/1998	Received from Ch. Construction Co. on account of security deposit for the work of Annual Repair to roads in Highway Sub Division, Daska	4,543

Item No.	Month of transaction	Particular of Item	Security (Rs)
50/51	01/1998	Received from Delos Construction Co. on account of security deposit for the work of Annual Repair to road from Adha to Hap	2,286
51/52	04/1998	Received from Muhammad Akbar & Co. on account of security deposit for the work of Construction of road from Ghoon Miraj	39,915
52/53	06/1998	Received from Ch. Shabbir Hussain on account of security deposit for the work of Special Repair to road from Akbar Chowk to Wadala Sanduwan	2,760
53/54	03/1999	Received from Mansoor Ahmed & Co. on account of security deposit for the work of construction of road from Targa to Bogr	90,545
54/55	04/1999	Received from Soil Tech on account of security deposit for the work of Construction of road from Kingra to Zafarwal	1,800
55/56	04/1999	Received from Soil Tech on account of security deposit for the work of Construction of road from Kingra to Zafarwal	2,000
56/57	04/1999	Received from Ch. Ghulam Rasul on account of security deposit for the work of Special Repair to road from Sialkot to C	2,082
57/58	04/1999	Received from Toqeer Zafar on account of security deposit for the work of Special Repair to road from Chawinda to Sialkot Zafarwal	19,566
58/59	04/1999	Received from Muhammad Abraham on account of security deposit for the work of Construction of road from Kingra to Zafarwal (Survey)	2,000
59/60	06/1999	Received from M.R. Sulehria & Co. on account of security deposit for the work of Construction of road from Sheerpur to B	293
60/61	06/1999	Received from Alhaj Khalid Muhammad Cheema on account of security deposit for the work of Special Repair to road from Moutra to Badiana	2,430
61/62	06/1999	Received from Mansoor Ahmed & Company on account of security deposit for the work of Construction of road from Nawa Pind to Chulke	68,219
62/63	06/1999	Received from Muhamamd Iqbal on account of security deposit for the work of Annual Repair to roads in Highway Sub Division, Sialkot (Supply of Material)	3,000
63/65	07/1999	Received from J.M. Pak Ltd. on account of security deposit for the work of Survey Work	4,400
64/66	11/1999	Received from M.A. Sheik on account of security deposit for the work of Annual Repair to roads in Highway Sub Division, Sialkot (Supply of Material)	1,924
65/66	11/1999	Received from M.S Khan & Co. on account of security deposit for the work of Annual Repair to roads in Highway Sub Division, Sialkot (Supply of Material)	4,000
66/67	11/1999	Received from Munawar Enterprises on account of security deposit for the work of Annual Repair to	35,000

Item No.	Month of transaction	Particular of Item	Security (Rs)
		roads in Highway Sub Division, Daska (Supplay of Material)	
67/68	11/1999	Received from Ch. Brothers on account of security deposit for the work of Construction of Kingra road	1,000
68/69	11/1999	Received from Ch. Brothers on account of security deposit for the work of Construction of Sambrial road	1,600
69/70	01/2000	Received from A.F. Construction Co. on account of security deposit for the work of Annual Repair to Tavi Boat Bridge	1,000
70/71	01/2000	Received from Ch. Mehar Din & Co. on account of security deposit for the workof Annual Repair to Tavi Boat Bridge	1,000
71/72	01/2000	Received from Ch. Muhammad Ali on account of security deposit for the workof Improvement of section chaprar road	1,050
72/73	01/2000	Received from Rana Trader on account of security deposit for the work of Special Repair to Badiana Cahawinda Zafarwal ro	8,084
73/74	01/2000	Received from Alhaj Khaid Pervaz Cheema on account of security deposit for the work of Special Repair to road from Daska Pasrur road & Extension Inspection Bunagalow Daska to GS road KM No. 42	1,879
74/75	04/2000	Received from Nasir Associates on account of security deposit for the work of Annual Repair to roads in Highway Sub Division, Daska (Supplay of Material)	1,000
75/76	04/2000	Received from Geo Engineering on account of security deposit for the work of Construction of Bridge over Nikki Deg B.C.Z. road	1,000
76/77	06/2000	Received from Alhaji khalid pervaiz chema on account of security deposit for the work of Construction of road from motra to badiana	115,164
77/78	06/2000	Received from M/S Mashal engineer on account of security deposit for the work of Construction of road from sialkot kulwa	1,659
78/79	06/2000	received from Abdal Associate on account of security deposit for the work of Construction of road from Gonal to saidpur	205
79/80	08/2000	Received from Zafar Ahmed on account of security deposit for the work of Construction of road from syen to Qila Kalarwala	45
80/81	09/2000	Received from Ch. Muhammad Iqbal on account of security deposit for the work R/O DRR 6320	16,000
81/82	09/2000	Received from Muhammd Akbar Hussain on account of security deposit for the work R/O Jeep 6320	4,255
82/83	11/2000	Received from Khalid Hussain on account of security deposit for the work of Pasrur to Kalaswla road	26
83/84	11/2000	Received from Zafar Ahmed on account of security deposit for the work Annual repair to highway sub division daska	3,000

Item No.	Month of transaction	Particular of Item	Security (Rs)
84/85	02/2001	Received from Muhammad Akbhar on account of security deposit for the work rehabilitation of sialkot zafarwal road`	31,823
85/86	02/2001	Received From Ehsan Brothers on account of security deposit for the work construction of bridge over niki deg on BCZ road	200
86/87	02/2001	Received form zafar Ahmed on account of security deposit for the work thro mandi to kingra	59
87/88	03/2001	Received from Munawar Interprises on account of security deposit for thework sialkot emmnabad road	87
88/90	04/2001	Received from Ehsan Brothers on account of security deposit for the workSialkot Marala road	10,897
89/91	04/2001	Received from the Delas constructions on account of security deposit for the work annual repair to road from civil hospital daska to bambawala	4,000
90/92	04/2001	Received from Allied Cont. on account of security deposit for the work rehablitation of motra kandan syan road	3,400
91/93	04/2001	Received from Riaz & Co. on account of security deposit for the work special repair to jaserwala bypass road	56
92/94	04/2001	Received from Riaz & Co. on account of security deposit for the work special repair to Daska bypass road	4,000
93/95	04/2001	received from Abdal Associate on account of security deposit for the work Improvement of Badiana bhagowal road	6,035
94/96	04/2001	Received from Ch. Muhammad Ali on account of security deposit for the work construction of link road from Govt. girls college to Khuwaja safdar road	43,829
95/97	04/2001	Received from Irfan & Co. on account of security deposit for the work chur chak to gondal road	2,200
96/98	04/2001	Recived from Al jadeed on account of security deposit for the work special repair from pasrur narrowal road to kot kubah	5,400
97/99	04/2001	Received from Marshal engineers on account of security deposit for th e work Tepoo road to Galib road	722
98/100	05/2001	Received from Mian Muhammad Younas on account of security deposit for the work extention of khuwaja safdar road	2,000
99/101	05/2001	Received from Ehsan Brothers on account of security deposit for the work Rehabilitation of Gujranwala and sialkot road	5,442
100/102	05/2001	Received from Shuleria and Co. on account of security deposit for the work improvement of jung moor chaprar road	7,154
101/103	05/2001	Received from Marshal engineers on account of security deposit for the work improvement of chaprar road	94,058

Item No.	Month of transaction	Particular of Item	Security (Rs)
102/103	06/2001	Received from Ch. Maher din and Co. on account of security deposit for the work const. of Lappywali link road	6,530
103/105	06/2001	Received from Naveed Ahmeed on account of security deposit for the work installation of publicity boards	12,600
104/106	06/2001	Received from M/S Riaz and Co. on account of security deposit for the work road from cheema hospital to gondkay	13,770
105/107	06/2001	Received form Zafar Ahmed on account of security deposit for the work Sialkot syad pur road	11,926
106/108	03/2002	Received from M/S sulheria and Co. on account of security deposit for the work improvement of Pasrur to Sbaz peer road	42,258
107/109	04/2002	Received form M/S Ch. Iftikar Ahmed on account of security deposit for the work improviement of roads from Kambranwal to Dalowali km 12-19	2,077
108/110	04/2002	Received from M. R Ch. & Co. on account of security deposit for the work annual repair to Bhagowal Phalora road	1,150
109/111	05/2002	Received from Mian Muhammad Younas on account of security deposit for the work Reh. Sialkot pasrur road	18,400
110/112	05/2002	Received from ch. Saraj din and Co. on account of security deposit for the work construcion of road from Gao Mirajkay to naknal	11,710
111/113	05/2002	Received from Ch. Muhammad Ali on account of security deposit for the work special repair to syedanwali link road	3,800
112/114	06/2002	Received from Naveed Cont. co. on account of security deposit for the work Bhagowal road	5,667
113/115	06/2002	Recived from Ch. Iftikhar Ahmed on account of security deposit for the workspecial repair to Kubay chak to sheeni	54,058
114/116	07/2002	Received from Abdal Associatles on account of security deposit for the work construcion of road to jamkay cheema to badokay cheema	40,680
115/117	07/2002	Received from Shabir Hussain on account of security deposit for the work cont. and extention bypass road	17,931
116/118	10/2002	Received from khalid Memood on account of security deposit for the work bambanwala to pular	59,405
117/119	10/2002	Received from Muhammad Tufail on account of security deposit for the work cont. of bridge	58,710
118/120	10/2002	Received from Zeeam traders on account of security deposit for the work reh. Of zafarwal road	19,436
119/121	11/2002	Received from Ehsan ul haq on account of security deposit for the work const. of soiling and drain in Hanjri	9,704
120/122	11/2002	Received from Mehar Din and Co. on account of security deposit for the work construction of soiling	38,829

Item No.	Month of transaction	Particular of Item	Security (Rs)
121/123	11/2002	Received from Ehsan ul haq on account of security deposit for the work const of soiling moza lodha	2,404
122/124	11/2002	Received from ch. Iftikhar Ahmed on account of security deposit for the work special repair from shair pur to rang	25,041
123/125	01/2003	Received from Ehsan ul Haq on account of security deposit for the work const. in graveyard near abadi Hapugarha	4,214
124/125	01/2003	Received from Ch. Muhammad Iqbal on account of security deposit for the work annaul repair sialkot emnabad road	3,752
125/126	01/2003	Received from Nazir Ahmed and bros. on account of security deposit for the work special repair to wazirabad sialkot kashmir road	45,888
126/127	03/2003	Received from Ch. Khalid Hussain on account of security deposit for the work bambanwala road	155,763
127/128	03/2003	Received from Muhammad Akbar and co. on account of security deposit for the work supply of material	4,000
128/129	03/2003	Received from Muhammad Akbar and co. on account of security deposit for the work rehb. To qila soba sing to Takhat	28,000
129/30	05/2003	Received from Muhammad Akbar and Co. on account of security deposit for the work rehb. To road from BRBD cannal to deera Nawab	1,000
130/131	05/2003	Received from Muhamad Akbar and Co. on account of security deposit for the work Motra kandan sian road	4,600
131/132	05/2003	Received from Muhammad Akbar and co. on account of security deposit for the work improvement of road pasrur to sabz peer	4,691
132/133	12/2003	Received from Ch. Bashir Ahmed on account of security deposit for the work const.of link road from Fateh garh to saho	206,180
133/134	12/2003	Received from Ch. Muhammad Ali on account of security deposit for the work Const. of bridge over Bheed Nallah	8,722
134/135	12/2003	Received from Ch. Khalid Hussain on account of security deposit for the work Khulawal to chain	44,634
135/136	12/2003	Received from Ch. Muhammad Iqbal on account of security deposit for the work annual repair to sialkot gondal sayed pur r	11,050
136/138	01/2004	Received from Ch. Khalid Mehmood on account of security deposit for the work security	115
137/138	06/2004	Received from Riaz and Co. on account of security deposit for the work warsalky to badokay	47,200
138/139	06/2004	Received from Nasir Associates on account of security deposit for the work improviement of road from kotli khanor to wazirabad daska road	6,000
139/140	06/2004	Received from Ch. Muhammad Riaz on account of security deposit for the work annual repair to road	2,556

Item No.	Month of transaction	Particular of Item	Security (Rs)
		chawinda	
140/141	06/2004	Received from Tanvir Ahmed Butt on account of security deposit for the work special repair to road from sialkot pasrur road to ramky bagrian	12,270
141/142	06/2004	Received from Tanvir Ahmed Butt on account of security deposit for the work special repair to road from sialkot pasrur road to Punua	8,080
142/143	10/2004	Received from Ch. Muhammad Iqbal on account of security deposit for the work special repair to khogy chak to phuklian	2,600
143/	10/2004	Received from Dilas contruciton company on account of security deposit for the work for the repair of roads	7,300
144/144	10/2004	Received from Ch. Nazir Ahmed on account of security deposit for the work special repair to Bhambawala to Gojra	17,529
145/145	10/2004	Received from Ch. Nazir Ahmed on account of security deposit for the work special repair to road BRBD cannal to Pasrur road	11,000
146/146	10/2004	Received from Ahmed Construction on account of security deposit for the work Bambanwala to nandipur	105,232
147/147	10/2004	Received from M/S Bhatti construction on account of security deposit for the work Bhadiwala to chora	38,052
148/148	10/2004	Received from Riaz and Co. on account of security deposit for the work A/R dst to road in highway subdivision Daska	11,500
149/149	10/2004	Received from Nazir Ahmed & bros. on account of security deposit for the work supply of material at sambrial	3,955
150/150	10/2004	Received from Riaz and Co. on account of security deposit for the work supply of material at daska	925
151/151	10/2004	Received from M/S Irfan and Co. on account of security deposit for the work channab rangers via langerawali	68,552
152/152	10/2004	Received from Ch. Iftikhar Ahmed on account of security deposit for the work construction of Ghonky wario road to waly	36,226
153/153	10/2004	Received from Imtiaz Ahmed on account of security deposit for the work Bhabrianwala to tany	126,416
154/154	03/2006	Received from Shahid Iqbal on account of security deposit for the work Const. of road from Lakhapur Adda to lakhapur	9,400
155/155	03/2006	Received from Shahid Iqbal on account of security deposit for the work const. of sialkot emnabad road to ghato roar	5,300
156/156	03/2006	Received from imtiaz Ahmed on account of security deposit for the work const of road in Highway sub division Sialkot	117,820
157/157	03/2006	Received from M/S Marit and Co. on account of security deposit for the work amreek pura to jhulki	132,425

Item No.	Month of transaction	Particular of Item	Security (Rs)
158/158	03/2006	Received from Imtiaz Ahmad on account of security deposit for the work Khambranwala to Bhartanwala	65,977
159/159	03/2006	Received from M/S Shafiq and Co. on account of security deposit for the work widening improvement of sambrial daska road city portion	130,442
160/160	06/2006	Received from Rana Aftab Ahmed on account of security deposit for the work from darbar baba Muhmmad Sartar	3,000
161/161	06/2006	Received from Rana Aftab Ahmed on account of security deposit for the work Const of road wadala sandhuwa to gopipur	7,000
162/162	06/2006	Received from M/S Irfan and Co. on account of security deposit for the work RFD to siakot chaprar road	3,396
163/163	06/2006	Received from Ch. Muhmmad Iqbal on account of security deposit for the work construcitioon of missing link fateh garh sahowala rectification of defects of ch. Bashir Ahmed	46,000
164/164	06/2006	Received from Marit and Co, on account of security deposit for the work const. of road from Panger to burj cheema	574,422
165/165	01/2007	Received from Ch. Muhammad Iqbal on account of security deposit for the work rehb, of sialkot khulwal road	127,224
166/166	01/2007	Received from Ch. Shabir Hussain on account of security for the work Reh of road from changa to jahangis.	100,290
167/167	01/2007	Received from Islam-ud-Din on account off Earnest money for the work supply of work in highway sub Divisiob, Daska.	3,000
168/168	03/2007	Received from Muhammad Sajjad on account of security for the work construction of roads in Highway Sub Divison Pasrur.	221,600
169/169	04/2007	Received from saeed akhtar on account of 10% security for the work Reh.of road from chawinda phatic to gandum mandi.	221,256
170/170	04/2007	Received from Saqib Mahmood on account off Earnest money for the work Reh. Of road in Mirtranwali.	49,980
171/171	04/2007	Received from M.R.Chaudhary on account of security deposit for the work Reb. Of road from Malagarpur.	219,871
172/172	04/2007	Received from M/S IRFAN & Co on account of security for the work R.F.D.to Sialkot Chaprar Road.	292,478
173/173	04/2007	Received from Fiaz Chaudhary on account of security for fthe work thro mandi to Dhilam Kahlwan.	62,000
174/174	04/2007	Received from Imtiaz Ahmad on account of security for fthe work constn.of road from throw morcha to khulam kuhlwan.	5,700
175/175	04/2007	Received from M/S Islam-ud-Din & co. on account of security for the work supply of material in Highway Sub Divn.Daska.	7,837

Item No.	Month of transaction	Particular of Item	Security (Rs)
176/176	06/2007	Received from Ch.Muhammad Iqbal on account of security for the work constn.of road from chani chowk to kachimand.	23,500
177/178	06/2007	Received from Kamaz Construction Co on account of security deposit for the work A/R to Mahmood Ghanzavi road.	1,000
178/179	06/2007	Received from Nazir Ahmad & brothers on account of security for the work A/R to roads in Highway Su b Division, Daska (supply of Material)	4,000
179/180	06/2007	Received from Fast vision Engineering on account of security for the work constn. Of road from resident galy khan to residence su bidar akhtar.	47,562
180/181	06/2007	Received from Ch. Muhammad Iqbal on account of security for the work construction of baily bridge near saidpur pattan	3,980
181/182	06/2007	Received from Zafar Ahmed on account of security deposit for the work of Construction of road from village khanna to khajoriwala	167,100
182/183	06/2007	Received from imtiaz ahmed on account of security deposit for the work construction of road from chitti sheikhan to sialkot kuluwal road	39,154
183/184	06/2007	Received from Muhammad Akbar & co for the work special repair to road from Rajokey to Burj Cheema.	1,000
184/185	09/2007	Received from Muhammad Akbar & co construction of road in highway sub division Sialkot.	300,440
185/186	09/2007	Received from M/s Marit and Co. on account of security deposit for the work construction of roads in highway sub division Daska.	129,800
186/187	09/2007	Received from Ch. Muhammad Iqbal on account of security for the work of construction of RCC road on pasrur sabz peer road.	24,000
187/188	09/2007	Received from Khalid Mehmood Ch. on account of security for the work Annual repair to roads from jajay to malay chak.	3,540
188/189	09/2007	Received from Ch. Muhammad Iqbal on account of security for the work Annual repair to road from sialkot gondal saidpur road to additional road link to bhath.	7,640
189/190	09/2007	Received from Ch. Muhammad Iqbal on account of security for the work special repair to khojay chak to phuklian.	2,640
190/191	09/2007	Received from Muhammad Riaz & co on account of security for the work Annual repair to roads in highway sub division pasrur (supply of material).	4,000
191/192	09/2007	Received from Riaz Ahmed on account of security for the work special repair of road from adda begowala to village begowala	6,000
192/193	10/2007	Received from Marth&co on account of security for the work Khajorwali to kapoorwali	6,000
193/194	11/2007	Received from Bhalli & sons on account of security for the work construction of road from chowk rahim	187,894

Item No.	Month of transaction	Particular of Item	Security (Rs)
		pur khichian to bharth	
194/195	01/2008	Received from Alhadi Traders on account of security for the work constuctionof road from fazlabad to mouza kharolia.	34,679
195/196	01/2008	Received from Javed construction on account of security for the work improvement of road from kala harawan to chak biddian	32,645
196/198	01/2008	Received from Ch. Khalid Hussain on account of security deposit for the work construction of road from kulluwal road to	62,453
197/199	02/2008	Received from Marth & co on account of security for the work special repair or road from WSK road to mor sambrial to jateke	239,400
198/200	02/2008	Received from ch muhammad iqbal on account of security for the work construction of road from hundal chowk to partanwali (section nawapind chowk to hundal chowk)	328,268
199/202	02/2008	Received from H.N & Co on account of security for the work construction of road from shadiwal to Govt girls High school to punuwal	395,978
200/203	03/2008	Received from Imtiaz Ahmad on account of security for fthe work constn.of road fromGujranwal pasrur road to higher secondary school wadalA to kallikhay.	224,099
201/204	03/2008	Received from Mukhdoom & sons on account of security for the work construction of road from kotli loharan to khanna	420,595
202/205	03/2008	Received from M/s prgressive Engineering Sons on account of security for the work construction of roadd from adda to village	81,119
203/206	03/2008	Received from Mukhdoom & sons on account of security for the work Improvemrnt of road from sheeni chowk to gondal chowk via chaila	319,971
204/207	03/2008	Received from Imtiaz Ahmed on account of security for the work construction of road from chawinda to wajeed wali	317,972
205/208	04/2008	Received from M/s Nawaz sons on account of security for the work special repair to sialkot saidpur road construction of RCC culvert	2,679
206/209	04/2008	Received from Marth & co on account of security for the work simpromvment of road from gatta fuclay to mojay kalan	276,314
207/210	04/2008	Received from M/s javed construction on account of security for the work construction of road in village lalpur section graveyard lambian dian berria to bund nullah aik	64,718
208/211	05/2008	Received from Farooq mugal on account of security for the work construction of road bharokay	33,594
209/212	05/2008	Received from M/s hassan construction co on account of security for the work constructio of road warsalkay	449,538
210/213	05/2008	Received from Marth & co on account of security for the work construction of road to channi gondal to	17,720

Item No.	Month of transaction	Particular of Item	Security (Rs)
		perranwala	
211/214	06/2008	Received from M/s kamal & co on account of security for the work construction of road from islampura bonkan to marala r	80,033
212/216	01/2009	Received from muhammad hussain on account of security for the work construction of road from bharokey to gallotian	106,758
213/217	02/2009	Received from M/s kamal & co on account of security for the work construction of road from syedanwali chowk to jamy masjid alo chak.	4,200
214/218	02/2009	Received from Riaz & co on account of security for the work annual repair to roads in highway sub division daska (supply of	6,000
215/219	11/2009	Received from Bajwa & co on account of security for the work improvement of road from sialkot emnabad road tu dugal	167,264
216/220	12/2009	Received from M.F karim construction co on account of security for the work widening of road from zohra hospital to muzaffar pur railway crossing	602,658
217/222	02/2010	Received from nazir ahmed and brothers on account of security for the work special repair to BRBD cannal to pasrur road bypass daska	1,867
218/225	02/2010	Received from M.F karim construction co on account of security for the work widening of bridge on kashmir road near mag town	18,250
219/	02/2010	Received from MF karim construction co on account of security for the work pul aik to gulshan iqbal park	2,763,168
220/233	06/2010	Received from Nasir Associates on account of security for the work special repair to road from side road of over head bridge near jinnah stadium Railway link to islamia college road right s	103,439
221/236	10/2010	Received from shatab ali & sons on account of security for the work construction of road from adda sambrial to tuduwal	38,000
222/237	10/2010	Received from M/s Niaz and Co on account of security for the work construction of road and plateform inside vegetable marke	470,000
		Total	14,378,814

Annex-J
Para 1.2.2.3

Non-deduction of Conveyance Allowance – Rs 7.542 million

Sr. No.	Motorcycle	Motorcycle Registration No.	Name of Official	Designation	Page Entry Register No.1	Rate of C.A	Amount to be recovered (Rs)
1	Prider Honda 100 CC	STG-15-23	Abdul Aleem	VA	11	1932	23,184
2	-do-	STG-15-24	Muhammad Murtaza	VA	13	1932	23,184
3	-do-	STG-15-25	Iltaja Hussain	VA	15	1932	23,184
4	-do-	STG-15-26	Maqsood Ahmed	VA	17	1932	23,184
5	-do-	STG-15-27	Saeed Akhtar	VA	19	1932	23,184
6	-do-	STG-15-28	Sadiq Hussain	VA	21	1932	23,184
7	-do-	STG-15-29	Muhammad Afzal	VA	23	1932	23,184
8	-do-	STG-15-30	Muhammad Waris	VA	25	1932	23,184
9	-do-	STG-15-31	Munir Hussain	VA	27	1932	23,184
10	-do-	STG-15-32	Muhammad Yaqoob	VA	29	1932	23,184
11	-do-	STG-15-33	Muhammad Nazir	VA	31	1932	23,184
12	-do-	STG-15-34	Muhammad Arshad	VA	33	1932	23,184
13	-do-	STG-15-35	Aamar Ali	VA	35	1932	23,184
14	-do-	STG-15-36	Abdul Hameed	VA	37	1932	23,184
15	-do-	STG-15-37	Nadeem Khokhar	VA	39	1932	23,184
16	-do-	STG-15-38	Muhammad Younis	VA	41	1932	23,184
17	-do-	STG-15-39	Muhammad Riaz	VA	43	1932	23,184
18	-do-	STG-15-40	Muhammad Khalid	VA	45	1932	23,184
19	-do-	STG-15-41	Imran Tariq	VA	47	1932	23,184
20	-do-	STG-15-42	Shahid Siddique	VA	49	1932	23,184
21	-do-	STG-15-43	Muhammad Saleem	VA	51	1932	23,184
22	-do-	STG-15-44	Nadeem Ahmad Toor	VA	53	1932	23,184
23	-do-	STG-15-45	Abdul Rasheed	VA	55	1932	23,184
24	-do-	STG-15-46	Muhammad Arif	VA	57	1932	23,184
						1932	23,184
						1932	23,184
	-do-	STG-15-47	Waseem Akhtar	VA	59	1932	23,184
	-do-	STG-15-48	Muhammad Saleem	VA	61	1932	23,184
	-do-	STG-15-49	Muhammad Shakeel	VA	63	1932	23,184
	-do-	STG-15-50	Muhammad Binyamin	VA	65	1932	23,184
	-do-	STG-15-51	Rafaqat Ali	VA	67	1932	23,184
	-do-	STG-15-52	Naeem Akhtar Butt	VA	69	1932	23,184
	-do-	STG-15-53	Tariq Mahmood	VA	71	1932	23,184
	-do-	STG-15-54	Waseem Ahmad	VA	73	1932	23,184
	-do-	STG-15-55	Shahid Mahmood	VA	75	1932	23,184

Sr. No.	Motorcycle	Motorcycle Registration No.	Name of Official	Designation	Page Entry Register No.1	Rate of C.A	Amount to be recovered (Rs)
			Anjum				
	-do-	STG-15-56	Muhammad Nadeem Anwer	VA	77	1932	23,184
	-do-	STG-15-57	Riasat Ali Gill	VA	79	1932	23,184
	-do-	STG-15-58	Azhar Mahmood	VA	81	1932	23,184
	-do-	STG-15-59	Irfan Ali Babar	VA	83	1932	23,184
	-do-	STG-15-60	Waqas Ahmed	VA	85	1932	23,184
	-do-	STG-15-61	Muhammad Ashfaq	VA	87	1932	23,184
	-do-	STG-15-62	ARshad Hussain	VA	89	1932	23,184
	-do-	STG-15-63	Abu-ul-Fateh	VA	91	1932	23,184
	-do-	STG-15-64	Muhammad Arif	VA	93	1932	23,184
	-do-	STG-15-65	Muhammad Awais	VA	95	1932	23,184
	-do-	STG-15-66	Muhammad Saeed Aslam	VA	97	1932	23,184
	-do-	STG-15-67	Imran Haider	VA	99	1932	23,184
	-do-	STG-15-68	Muhammad Aslam	VA	101	1932	23,184
	-do-	STG-15-69	Muhammad Asif Waseem	VA	103	1932	23,184
	-do-	STG-15-70	Mehmood Ahmed	VA	105	1932	23,184
	-do-	STG-15-71	Qaisar Ramzan	VA	107	1932	23,184
	-do-	STG-15-72	Ajmal Javaid	VA	109	1932	23,184
	-do-	STG-15-73	Arshad Mahmood	VA	111	1932	23,184
	-do-	STG-15-74	Basharat Ali	VA	113	1932	23,184
	-do-	STG-15-75	Hafeez Ullah	VA	115	1932	23,184
	-do-	STG-15-76	Imtiaz Ahmed	VA	117	1932	23,184
	-do-	STG-15-77	Liaqat Ali	VA	119	1932	23,184
	-do-	STG-15-78	Liaqat Ali	VA	121	1932	23,184
	-do-	STG-15-79	Muhammad Afzal	VA	123	1932	23,184
	-do-	STG-15-80	Muhammad Arif	VA	125	1932	23,184
	-do-	STG-15-81	Muhammad Jamil	VA	127	1932	23,184
	-do-	STG-15-82	Muhammad Tahir	VA	129	1932	23,184
	-do-	STG-15-83	Shahid Mahmood	VA	131	1932	23,184
	-do-	STG-15-84	Qurban Ali	VA	133	1932	23,184
	-do-	STG-15-85	Rashid Nasrullah	VA	135	1932	23,184
	-do-	STG-15-86	Muhammad Arshad	VA	137	1932	23,184
	-do-	STG-15-87	Tahir Mahmood	VA	139	1932	23,184
	-do-	STG-15-88	Muhammad Yousaf Khan	VA	141	1932	23,184
	-do-	STG-15-89	Zeeshan Ashraf	VA	143	1932	23,184
	-do-	STG-15-90	Zia Ullah	VA	145	1932	23,184
	-do-	STG-15-91	Mudassar Rizwan	VA	147	1932	23,184
	-do-	STG-15-92	Aqsad Ali	VA	149	1932	23,184
	-do-	STG-15-93	Rizwan Arif	VA	151	1932	23,184
	-do-	STG-15-94	Hafiz Muhammad Sohail Qadri	VA	153	1932	23,184
	-do-	STG-15-95	Inam ur Rehman	VA	155	1932	23,184
	-do-	STG-15-96	Muhammad Umar Abbas	VA	157	1932	23,184
	-do-	STG-15-97	Shanawar	VA	159	1932	23,184
	-do-	STG-15-98	Erick Masih	VA	161	1932	23,184

Sr. No.	Motorcycle	Motorcycle Registration No.	Name of Official	Designation	Page Entry Register No.1	Rate of C.A	Amount to be recovered (Rs)
	-do-	STG-15-99	Hussnain Islam	VA	163	1932	23,184
	-do-	STG-15-100	Riaz Ahmed	VA	165	1932	23,184
	-do-	STG-15-101	Muhammad Rizwan	VA	167	1932	23,184
	-do-	STG-15-102	Abdur Rehman	VA	169	1932	23,184
	-do-	STG-15-103	Muhammad Sarwar	VA	Register No.2 Page No.3	1932	23,184
	-do-	STG-15-104	Kashif Khan	VA	5	1932	23,184
	-do-	STG-15-105	Muhammad Zakar Ali	VA	7	1932	23,184
	-do-	STG-15-106	Azam Ali	VA	9	1932	23,184
	-do-	STG-15-107	Amjad Hussain	VA	11	1932	23,184
	-do-	STG-15-108	Mirza Muhammad Javaid	VA	13	1932	23,184
	-do-	STG-15-109	Zaka-ur-Rehman	VA	15	1932	23,184
	-do-	STG-15-110	Gulfam Kewal	VA	17	1932	23,184
	-do-	STG-15-111	Sarfraz Ahmed Khan	VA	19	1932	23,184
	-do-	STG-15-112	Mubashar Rana	VA	21	1932	23,184
	-do-	STG-15-113	Muhammad Arsalan Saleem	VA	23	1932	23,184
	-do-	STG-15-114	Riasat Ali	VA	25	1932	23,184
	-do-	STG-15-115	Rizwan Ali	VA	27	1932	23,184
	-do-	STG-15-116	Shahzad Ahmed	VA	29	1932	23,184
	-do-	STG-15-117	Akhtar Hussain	VA	31	1932	23,184
	-do-	STG-15-118	Bilal Ashraf	VA	33	1932	23,184
	-do-	STG-15-119	Mukhtar Ahmed Shakar	VA	35	1932	23,184
	-do-	STG-15-120	Shoukat Ali	VA	37	1932	23,184
	-do-	STG-15-121	Muhammad Javaid	VA	39	1932	23,184
	-do-	STG-15-122	Muhammad Javaid	VA	41	1932	23,184
	-do-	STG-15-123	Muhammad Rauf	VA	43	1932	23,184
	-do-	STG-15-124	Muhammad Riaz Ranjha	VA	45	1932	23,184
	-do-	STG-15-125	Sagheer Ahmad	VA	47	1932	23,184
	-do-	STG-15-126	Muhammad Akhtar	VA	49	1932	23,184
	-do-	STG-15-127	Muhammad Azam	VA	51	1932	23,184
	-do-	STG-15-128	Reehan Khan	VA	53	1932	23,184
	-do-	STG-15-129	Muhammad Ishaq	VA	55	1932	23,184
	-do-	STG-15-130	Shahid Mahmood	VA	57	1932	23,184
						1932	23,184
						1932	23,184
	-do-	STG-15-131	Muhammad Ishaq	VA	59	1932	23,184
	-do-	STG-15-132	Ishtiaq Ahmad	VA	61	1932	23,184
	-do-	STG-15-133	Munawar Ahmed	VA	63	1932	23,184
	-do-	STG-15-135	Muhammad Razzaq	VA	65	1932	23,184
	-do-	STG-15-136	Khalid Mahmood	VA	67	1932	23,184
	-do-	STG-15-137	Muhammad Azeem	VA	69	1932	23,184

Sr. No.	Motorcycle	Motorcycle Registration No.	Name of Official	Designation	Page Entry Register No.1	Rate of C.A	Amount to be recovered (Rs)
	-do-	STG-15-138	Muhammad Tariq	VA	71	1932	23,184
	-do-	STG-15-139	Attah Ullah Zaki	VA	73	1932	23,184
	-do-	STG-15-140	Muhammad Tahir Saeed	VA	75	1932	23,184
	-do-	STG-15-141	Shoukat Ali	VA	77	1932	23,184
	-do-	STG-15-142	Abdul Qayyum	VA	79	1932	23,184
	-do-	STG-15-143	Hafiz Ehsan Ahmad	VA	81	1932	23,184
	-do-	STG-15-144	Muammad Ali	VA	83	1932	23,184
	-do-	STG-15-145	Muhammad Aslam Bajwa	AIT	85	1932	23,184
	-do-	STG-15-146	Muhammad Akram	AIT	87	1932	23,184
	-do-	STG-15-147	Muhammad Iqbal	AIT	89	1932	23,184
	-do-	STG-15-148	Sajjad Ahmad	AIT	91	1932	23,184
	-do-	STG-15-149	Falak Sher	AIT	93	1932	23,184
	-do-	STG-15-150	Naseem Iqbal	AIT	95	1932	23,184
	-do-	STG-15-151	Muhammad Akhtar	AIT	97	1932	23,184
	-do-	STG-15-152	Muhammad Shafique	AIT	99	1932	23,184
	-do-	STG-15-134	Muhammad Nawaz	AIT	101	1932	23,184
Total A							3,129,840

No of vaccinators	Rate of conveyance A	Period	Amount recoverable (Rs)
103	2856	1.7.15 to 30.9.16	2258x103x15=4412520

Irregular draw of Conveyance Allowance and non-deduction of maintenance charges Rs4.772 million

Name of Doctor	Designation	Period	Months	Basic Pay per month	Conveyance Allowance per month (A)	5% House rent charges per month (B)	Total per month (A+B)	Recovery 1.7.15 to 30.9.16 (Rs)
Sajjad Hussain Khan	Dispenser	01.07.2015 to 30.09.2015	15		1932	0	1932	28,980
Asad Abbas	Medical officer	01.07.2015 to 30.09.2015	15	36230	5000	1812	6812	102,173
Farhar Ijaz	lady medical officer	01.07.2015 to 30.09.2015	15	33120	5000	1656	6656	99,840
M. Younas	Dispenser	01.07.2015 to 30.09.2015	15	18155	2856	908	3764	56,456
Ejaz Ahmad	Dispenser	01.07.2015 to 30.09.2015	15	18805	2856	940	3796	56,944
Surriya Bano	Mid Wife	01.07.2015 to	15	13445	1932	672	2604	39,064

Name of Doctor	Designation	Period	Months	Basic Pay per month	Conveyance Allowance per month (A)	5% House rent charges per month (B)	Total per month (A+B)	Recovery 1.7.15 to 30.9.16 (Rs)
		30.09.2015						
Rakhil Bibi	Health Technician	01.07.2015 to 30.09.2015	15	25330	5000	1267	6267	93,998
Arifa Gulzar	Lady Health Visitor	01.07.2015 to 30.09.2015	15	16855	2856	843	3699	55,481
M. Amin	Dispenser	01.07.2015 to 30.09.2015	15	15935	1932	797	2729	40,931
Uzma Arshad	Mid Wife	01.07.2015 to 30.09.2015	15	13785	1932	689	2621	39,319
Shabbir Husain	Naib Qasid	01.07.2015 to 30.09.2015	15	12715	1785	636	2421	36,311
M. Bashir	Naib Qasid	01.07.2015 to 30.09.2015	15	12495	1785	625	2410	36,146
M. Iqbal	Health Technician	01.07.2015 to 30.09.2015	15	18155	2856	908	3764	56,456
Javed Iqbal	Dispenser	01.07.2015 to 30.09.2015	15	19455	2856	973	3829	57,431
M. Amjad Sohail	Sanitary Inspector	01.07.2015 to 30.09.2015	15	23770	2856	1189	4045	60,668
M. Akram	Dispenser	01.07.2015 to 30.09.2015	15	15935	1932	797	2729	40,931
Shabnum Basir	LHV	01.07.2015 to 30.09.2015	15	27720	2856	1386	4242	63,630
Rehana Kausar	Dai	01.07.2015 to 30.09.2015	15	10955	1785	548	2333	34,991
Zulfiqar Ali	Naib Qasid	01.07.2015 to 30.09.2015	15	11835	1785	592	2377	35,651
Nasir Mehmood	Dispenser	01.07.2015 to 30.09.2015	15	9995	1932	500	2432	36,476
Iqbal Husain	Chokidar	01.07.2015 to 30.09.2015	15	12935	1785	647	2432	36,476
Rashida Parveen	LHV	01.07.2015 to 30.09.2015	15	18155	2856	908	3764	56,456
Naheed Akhtar	LHV	01.07.2015 to 30.09.2015	15	26140	2856	1307	4163	62,445

Name of Doctor	Designation	Period	Months	Basic Pay per month	Conveyance Allowance per month (A)	5% House rent charges per month (B)	Total per month (A+B)	Recovery 1.7.15 to 30.9.16 (Rs)
M. Shafique	Dispenser	01.07.2015 to 30.09.2015	15	19455	2856	973	3829	57,431
Jabeen Kausar	LHV	01.07.2015 to 30.09.2015	15	27720	2856	1386	4242	63,630
Ashfaq Ahmed	Dispenser	01.07.2015 to 30.09.2015	15	15440	1932	772	2704	40,560
M. Ilyas	Sanitary Inspector	01.07.2015 to 30.09.2015	15	23770	2856	1189	4045	60,668
M. Arshad	Dispenser	01.07.2015 to 30.09.2015	15	24560	2856	1228	4084	61,260
Gul Nawaz	Dispenser	01.07.2015 to 30.09.2015	15	18805	2856	940	3796	56,944
M. Arshad p. no. 30594957	Dispenser	01.07.2015 to 30.09.2015	15	20105	2856	1005	3861	57,919
Parveen Akhtar	LHV	01.07.2015 to 30.09.2015	15	11005	2856	550	3406	51,094
Talat Yasmin	FMT	01.07.2015 to 30.09.2015	15	25330	1818	1267	3085	46,268
Kaloom Akhtar	Medical Technician	01.07.2015 to 30.09.2015	15	22225	5000	1111	6111	91,669
Shaher Bano	LHV	01.07.2015 to 30.09.2015	15	11005	2856	550	3406	51,094
Saif Ullah	Sanitary Inspector	01.07.2015 to 30.09.2015	15	21405	2856	1070	3926	58,894
Javaid Akhtar	Dispenser	01.07.2015 to 30.09.2015	15	17505	2856	875	3731	55,969
Kaneez Fatima	LHV	01.07.2015 to 30.09.2015	15	19820	2856	991	3847	57,705
M. Miner	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
shahzad Iqbal	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Jamshed Iqbal	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
M. Afzal	medical officer	01.07.2015 to 30.09.2015	15	34675	5000	1734	6734	101,006

Name of Doctor	Designation	Period	Months	Basic Pay per month	Conveyance Allowance per month (A)	5% House rent charges per month (B)	Total per month (A+B)	Recovery 1.7.15 to 30.9.16 (Rs)
Naeem Ahmad	medical officer	01.07.2015 to 30.09.2015	15	34675	5000	1734	6734	101,006
M. Sadique Shad	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Dr. M. Hafeez	medical officer	01.07.2015 to 30.09.2015	15	33120	5000	1656	6656	99,840
Talat Mehmood Frooq	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Sadia Shaheen	lady medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
liaqat Bhatti	medical officer	01.07.2015 to 30.09.2015	15	33120	5000	1656	6656	99,840
M. Naveed Abbas Suddal	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Dr. Naeem Ahmad p.no. 30712718	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Rafia Rana	Women medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Usman Arshad	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
M. Javed Sahi	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Shahid Daoud	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Waleed Pervaiz	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Ghulam Mustfa	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Muqadus Tufail	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Shakeel Ahmad	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Saif ur rehman	medical officer	01.07.2015 to 30.09.2015	15	28455	5000	1423	6423	96,341

Name of Doctor	Designation	Period	Months	Basic Pay per month	Conveyance Allowance per month (A)	5% House rent charges per month (B)	Total per month (A+B)	Recovery 1.7.15 to 30.9.16 (Rs)
samrah rehman	Women medical officer	01.07.2015 to 30.09.2015	15	20680	5000	1034	6034	90,510
Huma Sher Awan	Women medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Shahzad Ahmad	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Saqib Bashir	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
zarkhshanda Nighat	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Hafiz Sajjad Nabi	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
Ihtisham-ul-haq	medical officer	01.07.2015 to 30.09.2015	15	30010	5000	1501	6501	97,508
TOTAL								4,772,066

Total A+Total B+ Total C=3129840+4412520+4,772,066=9.185 million

Annex-K

Para 1.2.2.4

Non-recovery of liquidated damages due to delay in completion of work – Rs 4.878 Millions

S.#	Name of Scheme	Agreement Amount	Funds Utilized	Physical Progress till the current Month 06/16(%)	Comp: Period	Physical Progress till the current Month 06/16 With Contractors Notice.	L.D (Rs)
			Total upto the Month 06/16				
1	Re-construction of Dangerous Building of GGPS Janglora sialkot (02 No. Class rooms) (M/S Islam-ud-Din)	1.911	1.597	85%	(18-09-15) - (17-01-16)	Roof treatment to be done	0.038
2	Re-construction of Dangerous Building of GGPS Pindi Panjoran sialkot (5 No. Class rooms) (M/S Islam-ud-Din)	5.737	4.045	85%	(20-09-15) - (19-01-16)	Flooring in progress..	0.115
3	Re-construction of Dangerous Building of GGPS Beli Ward sialkot (2 No. Class rooms) (M/S Islam-ud-Din)	1.910	1.658	85%	(18-09-15) - (17-01-16)	Roof treatment in progress.	0.038
4	Re-construction of Dangerous Building of GPS Nawan Pind sialkot (4 No. Class rooms) (M/S Islam-ud-Din)	3.406	2.136	60%	(19-09-15) - (18-02-16)	Roof laid	0.068
5	Re-construction of Dangerous Building of GGPS Bahoor sialkot (2 No. Class rooms) (M/S Islam-ud-Din)	1.924	1.491	80%	(17-09-15) - (16-01-16)	Cement Plastering & pointing completed.	0.038
6	Re-Construction of Dangerous buildings GBHS Daska Tehsil Daska District Sialkot (6 No. Class rooms with verandha) (Muhammad Rafique)	7.525	5.551	85%	(17-09-15) - (16-04-16)	Plastering in progress.	0.151
7	Re-Construction of Dangerous building in GBS Daska Kalan Tehsil Daska District Sialkot (6 No. Class rooms with verandha) (Muhammad Rafique)	7.460	6.478	90%	(05-09-15) - (06-03-16)	Roof laid. Plastering in progress.	0.149
8	Re-Construction of 05 No. C/Rooms with verandha in GGHS Ghuinkey Tehsil Daska District Sialkot	6.636	4.760	75%	(15-09-15) - (14-01-16)	Roof laid. Plastering in progress.	0.133

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			Total upto the Month 06/16				
	(M/s R.C.C)						
9	Re-Construction of Dangerous Building in GBHS Majra Tehsil Sambrial District Sialkot (05 No. Class rooms) (HASSAN ASSOCIATES)	6.631	5.939	90%	(10-09-15) - (09-01-16)	Flooring in progress.	0.133
10	Re-Construction of 03-No. C/Rooms with verandha in GBHS Randheer Tehsil Sambrial District Sialkot (Muhammad Riaz)	4.941	4.950	95%	(19-09-15) - (18-02-16)	Plastering in progress	0.099
11	Re-Construction of 05-No. C/Room with verandah and boundary wall in GGHS Kullowal Tehsil Sambrial District Sialkot (Asad Abbas Kazmi)	7.664	5.270	85%	(17-09-15) - (16-01-16)	Finishing in progress.	0.153
12	Construction of Dangerous Building 2 No. Class Rooms in GGPS Nano Wali(NA-111/PP-125) (Hassan Umar Construction Co)	1.785	1.631	84%	(08-12-15) - (07-04-16)	Cement pointing completed	0.036
13	Construction of Dangerous Building (2 No. Class Rooms) in GBPS Ghuri Malian(NA-114/PP-125) (Mehar Ilyas)	1.854	1.338	80%	(07-12-15) - (06-04-16)	Cement pointing completed	0.037
14	Construction of Dangerous Building 2 No. Class Rooms in GMPS Kot Rajkore(NA-111/PP-125) (Mehar Ilyas)	1.844	1.393	75%	(07-12-15) - (07-04-16)	Roof laid	0.037
15	Construction of Dangerous Building 2 No. Class Rooms in GGPS Sahowali(NA-111/PP-125) (Zikria Traders)	1.806	1.334	80%	(08-12-15) - (07-04-16)	Plastering completed. Cement pointing in progress.	0.036
16	Construction of Dangerous Building 2 No. Class Rooms in GGPS Athuwal(NA-111/PP-125) (M/S Classic Construction)	2.019	0.866	45%	(07-12-15) - (06-04-16)	Brick work upto roof level	0.040

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			Total upto the Month 06/16				
17	Construction of Dangerous Building (4 No. Class Rooms) in GGHS, Gunna Kalan(NA-114/PP-125) (M/S Sultan Mehmood)	3.178	2.328	70%	(08-12-15) - (07-06-16)	Roof laid	0.064
18	Construction of Dangerous Building (High Block) 2 No. Class Rooms in GGHS, Verio(NA-114/PP-125)(Hassan Umar Construction Co)	2.324	2.056	90%	(08-12-15) - (07-04-16)	Cement plastering & pointing completed	0.046
19	Construction of Dangerous Building (10 No. Class Rooms) in GGHS Chr. Bara Pather(NA-110/PP-123) (S.A.R Construction Co)	11.614	2.196	60%	(08-12-15) - (07-12-16)	Veranda roof laid & E.I wiring of classroom completed.External development in progress.	0.232
20	Construction of Dangerous Building (16 No. Class Rooms,) in GGHS Muslim Ramtalai(NA-110/PP-122) (S.A.R Construction Co)	13.177	5.923	45%	(08-12-15) - (07-12-16)	Roof laid.	0.264
21	Construction of Dangerous Building 2 No. Class Rooms in GGPS Mohotay(NA-110/PP-122) (Asad Abbas Kazmi)	1.905	1.318	70%	(08-12-15) - (07-03-16)	Roof laid	0.038
22	Construction of Dangerous Building (2 No. Class Rooms) in GGPS, Noor Pur(NA-113/PP-128) (M/S R.A Builders)	3.109	1.274	45%	(07-12-15) - (06-04-16)	Roof laid	0.062
23	Construction of Dangerous Building (2 No. Class Rooms) in GGPS,Jeto Gill(NA-114/PP-127) (Muhammad Naeem)	2.054	0.633	35%	(07-12-15) - (06-04-16)	Roof shuttering in progress.	0.041
24	Construction of Dangerous Building (3 No. Class Rooms) in GPS Dugri Harian(NA-114/PP-	2.937	2.424	83%	(08-12-15) - (07-05-16)	Plastering completed. Cement pointing in progress.	0.059

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	127) (Hassan Umar Construction Co)						
25	Construction of Dangerous Building (2 No. Class Rooms) in GGPS Mardana(NA-114/PP-126) Hassan Umar Construction Co)	1.932	1.735	90%	(08-12-15) - (07-04-16)	Cement pointing completed. Flooring in progress.	0.039
26	Construction of Dangerous Building (3 No. Class Rooms) in GES Khanoor(NA-114/PP-126) (Hassan Umar Construction Co.	2.798	2.312	83%	(08-12-15) - (07-05-16)	Cement pointing & plastering completed.	0.056
27	Construction of Dangerous Building (4 No. Class Rooms) in GES Peajokay(NA-113/PP-128) (Haider & Co)	4.976	3.591	75%	(07-12-15) - (06-06-16)	Cement plastering completed.	0.100
28	Construction of Dangerous Building (4 No. Class Rooms) in GES Chohar Munda(NA-113/PP-128) (Muhammad Zahid)	4.482	1.679	40%	(08-12-15) - (07-05-16)	Masonry work upto roof level.	0.090
29	Construction of Dangerous Building (3 No. Class Rooms Primary Portion) GGHS Kamal Pur Chishtian(NA-114/PP-127)(Hassan Umar Construction Co)	3.056	2.691	80%	(17-12-15) - (16-06-16)	Cement pointing & plastering completed.	0.061
30	Construction of Dangerous Building (4 No. Class Rooms) in GHS No.1 Pasrur(NA-114/PP-127) (Bilwal Afzal)	4.502	3.133	65%	(08-12-15) - (07-06-16)	Cement pointing completed.	0.090
31	Construction of Dangerous Building (4 No. Class Rooms) in GGHS Mali Pur (NA-114/PP-127) (Muhammad Qadeer Nawaz)	4.388	0.895	40%	(08-12-15) - (07-06-16)	Brick work upto Roof level.	0.088
32	Construction of Dangerous Building (4 No. Class Rooms) in G.GHS, Saukinwind.(NA-	4.600	2.516	50%	(08-12-15) - (07-06-16)	Roof laid	0.092

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			Total upto the Month 06/16				
	113/PP-128) (Muhammad Zahid)						
33	Construction of Dangerous Building (6 No. Class Rooms) in GRMH Saukinwind(NA-113/PP-128) (Rana Amjad Hussain)	6.655	4.116	56%	(21-12-15) - (20-06-16)	Roof laid	0.133
34	Construction of Dangerous Building (5 No. Class Rooms) in GGES Ramkey(NA-114/PP-127)(R.A Buidar)	6.427	1.352	40%	(07-12-15) - (21-06-16)	Roof shuttering in progress.	0.129
35	Construction of Dangerous Building (4 No. Class Rooms) in GGHS Bhalowali(NA-112/PP-129) (M/s Al-Khadim Hussain & Co)	5.257	4.143	78%	(08-12-15) - (07-06-16)	Flooring in progress.	0.105
36	Construction of Dangerous Building (2 No. Class Rooms) in GPS Nanokay(NA-113/PP-130) (Muhammad Naeem)	2.085	1.922	92%	(07-12-15) - (06-04-16)	Flooring in progress.	0.042
37	Construction of Dangerous Building (6 No. Class Rooms) GBHS Siranwali(NA-113/PP-128) (Muhammad Rafique)	8.166	6.162	75%	(07-12-15) - (21-06-16)	Roof laid	0.163
38	Construction of Dangerous Building(2 No. Class Rooms) in GPS Lopowali(NA-112/PP-131) (MAQBOOL CONTRACTOR)	2.080	1.631	80%	(08-12-15) - (07-04-16)	Roof laid	0.042
39	Construction of 02-No Addl. Class Rooms in GBES Said Pur(NA-111/PP-121) (Ch: Muhammad Ashfaq)	2.374	2.112	90%	(17-12-15) - (16-04-16)	Finishing in progress.	0.047
40	Construction of 02-No Addl. Class Rooms in GGHS Badiana(NA-114/PP-126) (Hassan Umar Construction Co)	2.252	1.667	75%	(07-12-15) - (06-04-16)	Plastering & cement pointing completed.	0.045
41	Construction of 02-No Addl. Class Rooms in G. Chr. HS Daska	2.728	1.851	75%	(08-12-15) -	Flooring in progress.	0.055

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	(NA- 113/PP-130) (Muhammad Fiaz)				(07-05-16)		
42	Construction of 01-No Addl. Class Room in GPS Kotli Khokhran.(NA-112/PP-131) (Maqbool Contractor)	1.079	0.884	85%	(08-12-15) - (07-03-16)	Flooring in progress.	0.022
43	Construcation of Boundary Wall with Gate and Gate Piller in GBPS Chak Nao (PP-121) (Muneeb Shezad Butt)	3.286	1.876	60%	(07-01-16) - (06-06-16)	Masonry above F&P in progress.	0.066
44	Construcation of Boundary Wall with Gate and Gate Piller in GMPS Sheeni (PP-124) (Adnan Construction Co)	3.348	1.435	55%	(17-12-15) - (16-05-16)	Boundary wall 02 side completed. 02 side disputed.	0.067
45	Construcation of Boundary Wall with Gate and Gate Piller in GMPS Chak Khana (PP-125) (Muhammad Qadeer Nawaz)	1.195	0.891	75%	(20-02-16) - (19-05-16)	Brick work completed. Cement pointing in progress.	0.024
46	Construcation of Boundary Wall with Gate and Gate Piller in GMPS Kotehra (PP-121) (Ch: Muhammad Ashfaq)	3.097	0.022	10%	(17-12-15) - (16-04-16)	Excavation completed. Scheme withdraw.	0.062
47	Construcation of Boundary Wall with Gate and Gate Piller in GBPS Dhundhal (PP-128) (Muhammad Naeem.)	1.548	0.529	35%	(07-01-16) - (06-04-16)	Masonry work 02 side completed. Earth filling completed.	0.031
48	Construcation of Boundary Wall with Gate and Gate Piller in GGPS Bheer (PP-129) (Christian Helper Builders & Property Advisor)	1.307	0.685	55%	(07-01-16) - (06-04-16)	03 side masonry work completed.	0.026
49	Construcation of Boundary Wall with Gate and Gate Piller in GGPS Kambanwala (PP-130) (Muhammad Ali Uppal)	1.84	0.894	48%	(19-01-16) - (18-04-16)	Masonry work completed.	0.037

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50	Construcation of Boundary Wall with Gate and Gate Pillar in GMPS Khothay Pardhan Sing (Boys Portion)(PP-131) (M/s Sun Rise Construction Co)	1.281	0.726	57%	(07-01-16) - (06-03-16)	Cement pointing in progress.	0.026
51	Construcation of Boundary Wall with Gate and Gate Pillar in GMPS Khothay Pardhan Sing (Girls Portion)(PP-131) (M/s Sun Rise Construction Co)	1.283	0.589	47%	(16-01-16) - (15-03-16)	Cement pointing in progress.	0.026
52	Construcation of Boundary Wall with Gate and Gate Pillar in GGPS Warsalkay (PP-129) (MAQBOOL CONTRACTOR)	2.269	1.928	86%	(17-12-15) - (16-03-16)	Cement pointing in progress.	0.045
53	Provision of Missing Basic Infrastructure at Civil Hospital, Daska District Sialkot (M/s Gold Builders)	29.203	19.074	70%	(23-06-15) - (22-06-16)	B/wall & roof treatment completed. Water supply and other renovation work in progress.	0.584
54	Provision of Missing Basic Infrastructure at THQ level Hospital, Kotli Loharan District Sialkot (Muhammad Riaz Bajwa & Co)	16.755	15.793	99%	(23-06-15) - (22-06-16)	Completed except filtration plant	0.335
55	Renovation of Church, Mozah Bhagowal, Tehsil & District Sialkot (Bilawal Afzal)	2.298	1.283	55%	(13-04-16) - (12-05-16)	Roof laid.	0.046
Total							4.878