



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

B&R	Building & Road
BHU	Basic Health Unit
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DHQ	District Headquarters
DO	District Officer
DPC	Damp Proof Course
DTL	Drug Testing Lab
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
GBHS	Government Boys High School
GGHS	Government Girls High School
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
LG & CD	Local Government & Community Development
LP	Local Purchase
MRS	Market Rates Schedules
MS	Medical Superintendent
NPA	Non Practicing Allowance
OFWM	On-Farm Water Management
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules

PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Regulatory Authority
RHC	Rural Health Center
SDA	Special Drawing Account
SMC	School Management Council
SMO	Senior Medical Officer
THQ	Tehsil Headquarters
TS	Technical Sanction
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 expenditure 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, Jhelum 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 Rs 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the Principal Accounting Officer does not initiate appropriate action, the audit observations will be brought to the notice of PAC through next year audit report.

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

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

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

Islamabad

Dated:

(Rana Assad Amin)

Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit ,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, Rawalpindi has audit jurisdiction of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate has a human resource of 15 officers and staff, total 1,292 man-days and the annual budget of Rs 18.063 million for the financial year 2015-16. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programs/projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the District Government, Jhelum for the financial years 2015-16.

District Government Jhelum 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. Finance & Planning, Works & Services, Education, Health, Community Development and Agriculture. 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, Jhelum was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

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

a. Scope of Audit

Total expenditure of the District Government Jhelum for the financial year 2015-16 was Rs 4,104.123 million covering 402 formations. Out of this DG District Audit (N) Punjab audited an expenditure of Rs 1,621.863million which in terms of percentage was 39.51 % of total expenditure. Out of this DG District Audit (N) Punjab planned 25 formations and executed 24 formations i.e. 96% achievement against the planned audit activities.

Total receipts of the District Government Jhelum for the financial year 2015-16, were Rs 415.49 million. Out of this DG District Audit (N) Punjab audited receipts of Rs 103.87 million which in terms of percentage is 25% of auditable expenditure.

b. Recoveries at the instance of audit

Recovery of Rs 49.843 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs 1.342million was recovered and verified during the year 2015-16, till the time of compilation of report.

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 the District Government Jhelum was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes

some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The Key Audit Findings of the Report

- i. Non production of Record of Rs 228.141 million noted in one case¹
- ii. Irregularity and Non Compliance of rules of Rs 320.229 million noted in seventeen cases²
- iii. Poor Performance of Rs 152.723 million noted in eight cases³.
- iv. Weak internal Control of Rs 44.925 million noted in thirteen cases⁴

Audit paras for the audit year 2016-17 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting to the PAC are included in MFDAC (Annex-A).

g. Recommendations

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

- iii.** Inquiries need to be held to fix responsibility for misappropriation, wasteful expenditure and unauthorized payment.
- iv.** The PAO needs to make efforts for expediting the realization of various Government receipts.
- v.** The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi.** The PAO needs to take appropriate action for non-production of record.
- vii.** The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.17

³ Para 1.2.3.1,-1.2.3.8

⁴ Para 1.2.4.1,-1.2.4.13

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	5623.331
2	Total formations under Audit Jurisdiction	402	5623.331
3	Total Entities (PAOs) Audited	1	2481.981
4	Total formations Audited	24	2481.981
5	Audit & Inspection Reports	24	2481.981
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

Table 2: Audit Observations Regarding Financial Management

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	0
2	Financial management	548.370
3	Internal controls	44.925
4	Others	152.723
Total		746.018

Table3: Outcome Statistics

(Rs. in million)

Sr. No.	Description	Expenditure on Acquiring Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	225.3630	782.470	103.87	614.03	1,725.73*	1,411.026
2	Amount Placed under Audit Observation/ Irregularities of Audit	87.31	421.892	5.356	231.460	746.018	138.142
3	Recoveries Pointed Out at the instance of Audit	0	16.82	5.68	27.34	49.843	15.599
4	Recoveries Accepted/ Established at the instance of Audit	0	21.21	3.56	10.74	35.510	14.561
5	Recoveries Realized at the instance of Audit	0	0	0.008	1.333	1.341	1.882

* The amount mentioned against serial No 1 in column "total current year" is the sum of expenditure and receipts, whereas the total expenditure audited for the current year was Rs1,621.863 million

Table4: Irregularities Pointed Out

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	320.229
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	0
3	Quantification of weaknesses of internal control systems	44.925
5	Recoveries, overpayments or unauthorized payments of public money.	152.723
6	Non-production of record to Audit.	228.141
7	Others, including cases of accidents, negligence etc.	0
	Total	746.018

Table 5 Cost Benefit

(Rs. in million)

Sr. No	Description	Amount
1	Out lays Audited(Item1 of Table3)	1,621.863
2	Expenditure on Audit	1.602
3	Recoveries realized at the instance of Audit	1.342
4	Cost Benefit Ratio	1:0.83

CHAPTER 1

1.1 District Government, Jhelum

1.1.1 Introduction of Departments

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

1. District Coordination Officer (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)

Total budget of District Government Jhelum was Rs 5,623.325 million including salary and non salary component of Rs 4,329.96 and Rs 618.566 respectively and development component of Rs 674.799 million. Expenditure against Salary component was Rs 3,724.203 million, Non

salary component was Rs 514.018 million and Development component was Rs 569.452 million. Overall savings were Rs 815.63 million which was 14.50% of total budget.

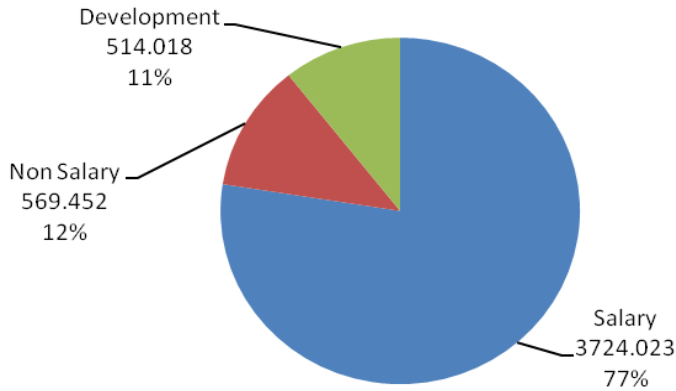
(Rs. in million)

Financial Year 2015-15	Budget	Expenditure	Excess (+) / Savings (-)	% Savings
Salary	4,329.96	3,724.203	-605.75	14%
Non Salary	6,18.566	514.018	-104.54	17%
Development	6,74.799	569.452	-105.34	16%
Total	5,623.325	4,807.673	-815.63	14.50%

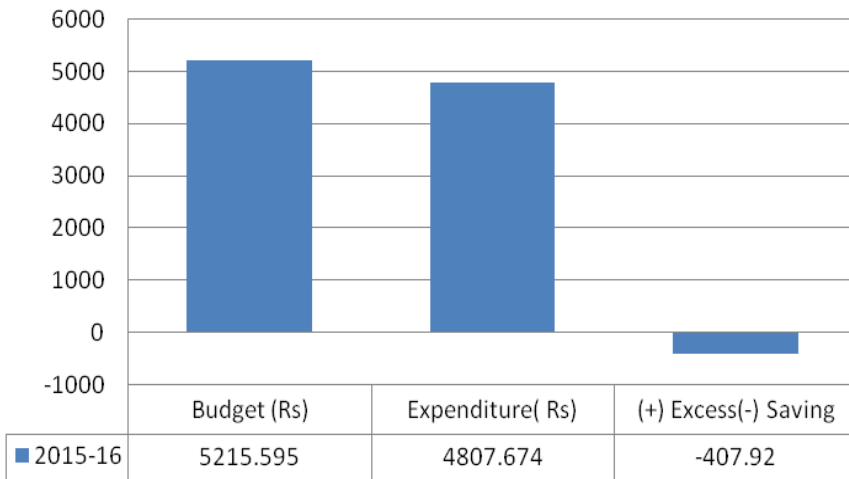
As per Appropriation Account 2015-16 of District Government Jhelum, the original budget was Rs 5,485.117 million, supplementary grant was Rs 138.214 million whereas Rs 815.656 million were surrendered/ withdrawn and the final budget was Rs 5,623.331 million. Against the final budget, total expenditure incurred by District Government during financial year 2015-16 was Rs 4,807.674 million, as detailed at Annex-B

The Salary, Non Salary and Development expenditure comprised of 77%, 11% and 12% of the total expenditure respectively.

Expenditure 2015-16 Rs in Million

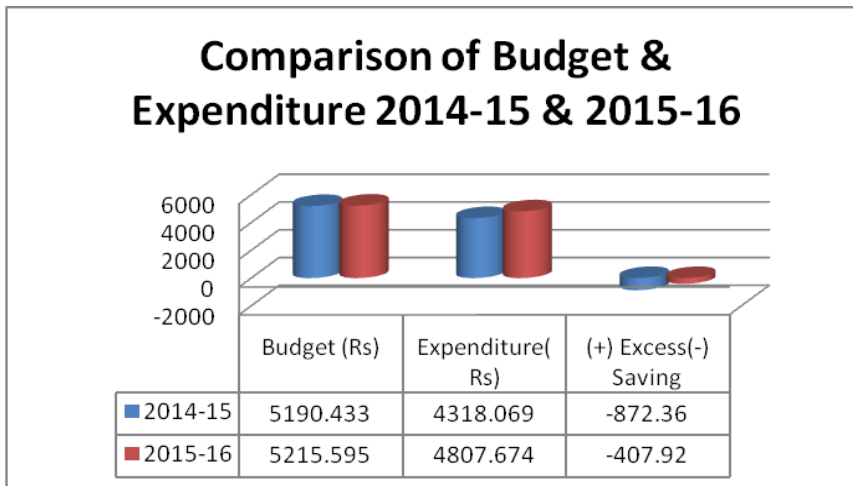


Budget and Expenditure -2015-16



The overall saving of Rs 407.92 million was 7.82% of the final budget.

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



There was 0.48% & 11.33% increase in Budget Allocation & Expenditure incurred respectively for the financial year 2015-16 as compared to the previous year.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Paras of Audit Year 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 Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab.

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	7	Not convened
2	2003-04	8	Not convened
3	2004-05	13	Not convened
4	*Special Audit Report	122	Not convened
5	2009-10	13	Not convened
6	2010-11	22	Not convened
7	2011-12	30	Not convened
8	2012-13	06	Not convened
9	2013-14	12	Not convened
10	2014-15	08	Not convened
11	2015-16	20	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non production of Record – Rs 228.141 million

According to Section 14(1)(b) of Auditor General’s (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, “The Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection”. Further, section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition. According to A.G Punjab Circular No.TM 1/LG Plan 2000/2003 dated 31.08.2002 regarding guidelines for audit and accounting system of Works and Services of District Governments, “the Register of Works (Deposit Register) on prescribed forms will be maintained by Assistant Account Officer (Works and Services) in respect of each District Officer (Buildings and Roads) was required to be maintained”.

Various DDOs of District Government Jhelum did not produce the requisite record for Audit verification. Detail of record not produced to Audit is given at Annex-C.

Audit holds that due to defective financial discipline and non compliance of rules, relevant record was not produced to Audit by the auditee in violation of Constitutional provisions.

The matter was reported to the DCO / PAO in October 2016. No tenable replies were submitted by DDOs. DAC in its meeting held on

15.11.2016 directed to produce the record. No further compliance was reported till finalization of this Report.

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

1.2.2 Irregularity & Non Compliance of Rules

1.2.2.1 Abnormal Flow of Expenditure During Month of June 2016 - Rs 23.71 million

Para No.2 (b) of Notification issued vide No. FD (FR) 11-2/89 (P) dated 11.10.2000 of Finance Department, Government of the Punjab, stipulates that purchases should be reasonably rationalized to be made into 3-4 installments spread over the whole year. Further, as per rule 8.9(b) of PFR-Volume-I “if in any month the monthly proportion of the appropriation in contingent expenditure had been exceeded, a report of special circumstances should be sent to countersigning authority for approval”.

During scrutiny of expenditure statements and paid vouchers of DHQ Hospital Jhelum, it was revealed that expenditure of Rs 52.92 million was incurred under the head Purchase of Medicine during 2015-16. Out of total amount, expenditure of Rs 23.71 million was incurred only in the months of May & June 2016. This showed that 45% of total expenditure was incurred during the last 2 months of the financial year 2015-16 in violation of the above rule.

Audit is of the view that due to financial mismanagement, the abnormally high expenditure of Rs 23.71 million was incurred on account of medicine purchase during the last two months of financial year.

The matter was reported to the DCO / PAO in October 2016. MS DHQ Hospital replied that rate contract for purchase of medicines was issued by the Government of the Punjab Health Department on October, 2015. The supply order issued and store received on January, 2016 to June, 2016. So payment was made to the firm in last six months for the financial year 2015-16. DAC in its meeting held on 15.11.2016 directed to keep

para pending for regularization. No further compliance was reported till finalization of this Report.

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

PDP#06

1.2.2.2 Irregular Expenditure on Purchase – Rs 3.089 million

According to Rule 9 read with Rule 12(1) of PPRA 2014, “Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’S website in the manner and format specified by regulation by the PPRA’S from time to time.”. According to Para 10(1) of PPRA 2014 “A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall neither favour any single contractor nor put others at a disadvantage”. According to Para 10(2) *ibid*, the specifications shall be generic and if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent” Instructions of Public Procurement Regulatory Authority given in Procurement Code provide that single tender would not be accepted for award of contract without comparison of rates with(i) procurements in the current financial year or(ii) market rates or (iii) to re advertise in case of exorbitant rates.

During audit of following formations of District Government Jhelum for the financial years 2014-16, it was observed that expenditure of Rs 3.088 million was incurred on purchase of different items from local vender but the purchases were made in the violation of above mentioned

PPRA Rules 2014. Tender was not given on PPRA's website and purchases were made by splitting up the indents, which resulted in irregular purchase of different items as summarized below. (Details are given at Annex-D)

Sr No	Name of Formation	PDP No.	Description	Amount (Rs)
1	DO (Live Stock)	05	Irregular Procurement of Furniture	1,987,837
2	GHS, Chak Mehmada Jhelum	01	Irregular Purchase of Furniture	373,275
3	THQ Hospital Sohawa	20	Irregular Purchase of Bed Sheets and Lab Equipments	304,575
4	RHC Domeli	04	Irregular Purchase of Different Items	282,433
5	THQ Hospital Pind Dadan Khan	26	Unauthorized Expenditure Due to Splitting	140,400
			Total	3,088,520

Audit is of the view that due to weak managerial control and negligence, purchases were made irregularly in violation of PPRA Rules 2014.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that purchases were made after observing codal provisions and PPRA Rules 2014. Replies were not tenable. DAC in its meeting held on 15.11.2016 directed for regularization. No further compliance was reported till finalization of this Report.

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

1.2.2.3 Extra Ordinary Expenditure for Maintenance of Three Sites - Rs 2.125 million

Rule 32 of PLGO (Accounts) Rules, provides that the expenditure should not be prima facie taken for more than the occasion demands.

Audit of accounts of DO (Forest) Jhelum revealed that 47,000 acres of forest was under jurisdiction of Provincial Forest Department. District Officer (Forest) Jhelum incurred expenditure of Rs 2.124 million on account of payment to daily wages workers for the maintenance of 2 parks and a Civil Line Green Belt during the financial year 2015-16 as detailed below.

Period	Venue	Expenditure (Rs.)
2015-16	Altaf Park	1,198,560
-do-	Family Park	696,980
-do-	Green Belt Civil Lines	229,200
	Total	2,124,740

Audit had noticed the following observations.

1. Expenditure was high as compared to work assigned.
2. Services of DO (Forest) in rest of 3 Tehsils i.e Dina, PD Khan and Sohawa were not available.
3. No material purchased was recorded for maintenance of sites during financial year 2015-16.
4. Neither new forests were raised nor forest nurseries were developed as required under District Government Rules of Business, 2001
5. TMAs Jhelum was also operating “Garden Branches” under TO (I&S) for similar purposes.
6. Recruitment record and duty list/roaster of daily wages workers was not produced.

Audit is of the view that due to weak managerial control and negligence, unjustified high expenditure was incurred.

The matter was reported to the DCO / PAO in October 2016. DO (Forest) replied that expenditure on maintenance of scheme after completion was incurred with the approval of competent authority i.e. (EDO Agriculture, Jhelum). Reply was not tenable. DAC in its meeting held on 15.11.2016 directed to kept para pending for regularization. No further compliance was reported till finalization of this Report.

Audit demands that the omission may please be justified and needful may now be done under intimation to Audit.

PDP No.01

1.2.2.4 Depriving the Patients Due to Delay in Purchase of Medicines – Rs 3.995 million

According to Para 4 of Government of the Punjab, Health Department Letter No. SO(P-I)Health/8-69/94 dated 15.09.1994, “the rate contract will be finalized upto 31st August every year and availability of medicines should be ensured. The medicines shall be issued to patients after expiry of first three months of the financial year”. Further, according to Rules 64(v) of the PDG & TMA (Budget) Rules 2003, “the budget should be utilized effectively and promptly”.

During audit of following offices of Health Departments Jhelum for the year 2015-16, it was observed that rate contract for purchase of medicines of Financial Year 2015-16 was executed by Secretary Health Punjab in October, 2015 but EDO(Health) had circulated it in December, 2015 vide Letter No.21000/21017 dated 16.12.2015. Supply orders for purchase of medicines were placed and medicines received on the dates

mentioned in following table. Non provision of the medicines to general public in same financial year caused depriving the general public from facility of free medicines of Rs 2.005 million as detailed below.

(Rs in million)

Name of Formation	PDP No	Rate contract Final in	Supply order issued in	Medicines received in	DTL received in	Amount
EDO (Health) Jhelum	01	Dec, 2015 vide No.21000/2	Jan, 2016	March to June, 2016	May to July 2016	2.005
RHC Jalal Pur	01	1017 dated 16.12.2015	Jan, 2016	March, 2016	May to June, 2016	1.990
Total						3.995

Audit is of the view that due to financial mismanagement, process for purchase of medicines was completed very late at the end of the financial year.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that rate contract for purchase of medicine was finalized at provincial level by Punjab Health Department in the middle of financial year 2015-16. Neither delay had been made nor have needy patients suffered. DAC in its meeting held on 15.11.2016 directed to kept para pending for regularization. No further compliance was reported till finalization of this Report.

Audit recommends fixing responsibility for late purchase of medicines under intimation to Audit.

1.2.2.5 Un-authorized Payment of Pending Liabilities of Previous Year – Rs 1.00 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Volume-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years

During audit it was noticed that following offices of District Govt., Jhelum paid an amount of Rs 950,336 on account of different bills pertaining to previous years without completing the codal formalities, which resulted in irregular and unauthorized expenditure as detailed below.

Name of Formation	PD P No	Head of Account	Month	Amount (Rs.)
DO (Agriculture Extension), Jhelum	6	Sui Gas Bill	15-May	4,473
		Telephone Bills	15-Apr	5,870
		Telephone Bills	15-May	6,490
		Stationary	15-Apr	4,844
		Stationary	15-Mar	4,212
		Total		25,889
Name of Formation	PD P No	Detail of Payments	Date of Drawl	Amount (Rs.)
DO (Roads) Jhelum	14	Pending bills against M & R work related to Financial Year 2014-15 was paid during financial year 2015-16	28.03.2016	924,447
		Grand Total		950,336

Further, as per Rule 17.17(A) read with Rule 17.18 of PFR Volume-I, register of liability in P.F.R form 27 was neither maintained nor previous year liabilities were entered in the register. In response to above, the management did not submit any reply.

Audit is of the view that due to financial mismanagement, irregular payment of Rs 950,336 was made to clear previous year liabilities.

The matter was reported to the DCO / PAO in October 2016. No any reply was submitted by DO (Agriculture-Extension) but DO (Roads) replied that the liability of financial year 2014-15 was sent late by Pakistan Railways. The Finance Department released the funds vide letter No.DO(F&B)JM-53/14-15/A2799 dated 14.12.2015. The payment was made to Pakistan railway after approval from Finance Department. Reply was not tenable. DAC in its meeting held on 15.11.2016 directed for regularization. No further compliance was reported till finalization of this Report.

Audit recommends regularization besides fixing responsibility of the person at fault under intimation to Audit.

1.2.2.6 Non-supply of Medicines – Rs 4.020 million

Non-forfeiture of Security of Defaulting Suppliers – Rs 36,896

According to condition No.04 of Rate Contract awarded by the Government of the Punjab Health Department vide No.SO(P-I)1-1/2015-16 dated 16.10.2015 “ all lowest bidders are bound to abide by all terms and condition of bidding documents. In case of failure to comply with any term & condition, District Health Department can initiate legal action against the firm or they may refer the case to Health Department for lawful action”.

Audit of accounts of different offices of Health Department District Jhelum revealed that different firms failed to deliver the medicines amounting to Rs 4.02 million. District Health Department neither forfeited the security of suppliers @ 5% amounting to Rs 36,896 nor the case was referred to Health Department Punjab for lawful action or for black listing the firms. Detail of suppliers and medicines not supplied is given at Annex-E.

Audit is of the view that due to negligence and mismanagement neither security of defaulting firms was forfeited nor the firms were declared black listed.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that the request for action on non-supply of medicines had been submitted to Government of the Punjab Health Department. DAC in its meeting held on 15.11.2016 directed to keep the para pending for forfeiture of security and black listing of defaulter supplier. No further compliance was reported till finalization of this Report.

Audit desires forfeiture of security and black listing of defaulter supplier under intimation to Audit.

1.2.2.7 Irregular purchase of medicine without Bifurcation of Budget - Rs 6.0 million

According to the Government of Punjab, Finance Department notification No.FD(FR)II/89 dated 01.11.2001, DDOs are required to distribute the medicine budget in the proportion of (i) 10% reserved for calamities (ii) 15% for day to day LP medicine (iii) 75% bulk purchase.

Contrary to above, following offices of Health Department, District Jhelum incurred expenditure on account of purchase of medicine

against budget amounting to Rs 5.999 million during 2015-16 without bifurcation of budget according to instructions given above. This resulted in un-authorized expenditure on purchase of medicines.

(Amount in Rs.)

Name of Formation	PDP No	Financial Year	Total Expenditure
MS THQ Hospital Sohawa	09	2015-16	2,999,518
MS THQ Hospital P. D. Khan	11	2015-16	3,000,000
	Total		5,999,518

Moreover, budget for purchase of Medicines, Bedding & Clothing, X-ray items and others items had not been segregated resulting in doubtful budget management.

Audit is of the view that due to financial mismanagement and non compliance of rules, expenditure on purchase of medicines was incurred without bifurcation of budget.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that purchase was made as per instructions of Finance Department. i.e 75% for bulk purchase 10% for Emergency Basis and 15% for day to day. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

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

1.2.2.8 Purchase of medicines against Contract Agreement without Approval of Zila Nazim / Administrator- Rs 7.812 million

According to section 191 of the PLGO 2001 read with Rule 4 of Punjab Local Government (Contracts) Rules, 2003, “all contracts on

behalf of a local government shall be made by the Nazim concerned or any other officer authorized by the Nazim in this behalf'. Further according to Rule 29 of PLG (Accounts), Rules, 2001 every DDO will be personally responsible for any erroneous payment or claim of the bill.

During audit of following offices of Health Department District Jhelum, it was found that contract for purchase of pharmaceuticals/medicines was approved without authorization by the Nazim/ Administrator District Govt., Jhelum for the year 2015-16. This resulted in unauthorized execution of contract and purchase of medicines valuing Rs 7.811 million as detailed at Annex-F.

Audit is of the view that due to defective financial control and negligence, contract for purchase of medicines was executed without approval of Nazim / administrator. .

The matter was reported to the DCO / PAO in October 2016. DDOs replied that purchase was made against rate contract awarded by the Purchase Committee Distt. Govt. Jhelum. No irregularity was in this case. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

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

1.2.2.9 Irregular & Unauthorized Expenditure on Bulk Purchase of Medicines without Tender Board – Rs 85.698 million

According to Rule 12(1) & (2) of Punjab Public Procurement Rules, 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website

in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. In case of procurements over rupees two million, these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu" Further, according Government of the Punjab, LG&CD Department notification No.SO.D.G (Dev) (LG)9-7/2009 dated 23.12.2010, District Tender Board comprising the following is hereby constituted in all the Districts of Punjab for issuing, receiving and opening of tender "EDO of client department as Chairman, Representative of Commissioner, DCO, EDO(F&P), EDO(W&S) members and DO of the executing agency will be the Secretary of the board. All works shall also be awarded within the District through this board.

During Scrutiny of record of different formations of Health Department Jhelum, it was observed that the medicines (Bulk Purchase) valuing Rs 85.698 million had been purchased from the firms, to whom rate contract were awarded by the Health Department Govt. of Punjab as detailed below.

Amount in Rs						
Name of Formation	PDP No.	Description	Amount	Performance security 5%	Earnest Money 2%	Stamp Duty 0.25%
EDO(Health)	3	Bulk purchase of medicines	2,005,000	100,250	40,100	5,013
DO (Health) Jhelum,	03		35,683,681	1,784,184	713,674	89,209
DHQ Hospital Jhelum	01		39,296,550	1,964,828	785,931	98,241
THQ Hospital Sohawa	19		1,765,303	88,265	-	-

Name of Formation	PDP No.	Description	Amount	Performance security 5%	Earnest Money 2%	Stamp Duty 0.25%
Civil Hospital Khewra	07		1,977,000	98,850	39,540	4,943
RHC Domeli	03		1,768,330	88,417	-	-
RHC Jalal pur	01		1,999,000	99,950	39,980	4,998
RHC Khalaspur	02		1,202,721	60,136	-	-
Total			85,697,585	4,284,879	1,713,952	214,244

Audit noted the following irregularities which made expenditure irregular.

1. Neither any advertisement for procurements by Procuring agency was made nor any record regarding tender proceedings was produced.
2. Record of earnest money Rs 1.714 million was not produced against the supply orders valuing Rs 85.698 million
3. Record of stamp duty amounting to Rs 214,244 was not produced against the supply orders issued. Non production of record showed that stamp duty was not deducted by the DDOs.
4. Performance Security amounting to Rs 4.285 million was neither obtained from the suppliers nor record was produced to Audit as directed by Health Department Govt., of the Punjab vide Notification No.SO(P-1)1-1/2015-16 dated 16.10.2015, at the 2nd Paragraph. Non production of record revealed that performance security was not obtained from firms/suppliers.
5. Procurement as per rate contract of Health Department Govt., of the Punjab was unauthorized, unlawful and in violation of PPRA Rules 2014 where in rate contract did not fall under any specified method of procurement.

6. Tendering process was not carried out by the “District Tender Board” in violation of above mentioned Letter of LG & CD Department Govt., of the Punjab.

Audit is of the view that due to financial mismanagement, the irregular expenditure of Rs 85.698 million was incurred on bulk purchase of medicine.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that Secretary Health, Govt., of the Punjab had approved the rate contract for purchase of medicines and had stopped to execute rate contract at district level. Reply of departments was not acceptable. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

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

1.2.2.10 Irregular Local Purchase (LP) of Medicines without Rate Contract – Rs 1.100 million

According to Government of the Punjab Finance Department FD(FR)11-2/89 dated 1st November, 2001, “the budgetary authorization under purchase of medicine would be subject to the condition that 15% budget will be utilized on day to day purchase through local purchase”. Further the Government of Punjab in its letter No.SO(Proc)SGA&11)1-3/97 (Volume-II) dated 01.11.2001 has laid down the procedure for procurement of stores etc and approval of rates and execution of rate contract.

During audit of different offices of Health Department of District Jhelum for the year 2015-16, it was observed that amount of Rs 1.100 million was incurred on Local Purchase (LP) of medicines. It was noticed that the local purchase was made without executing rate contract with medical store and without obtaining 8% to 10% discount on local purchase of medicines which resulted in irregular expenditure on LP as detailed below.

Name of Formation	PDP No.	Financial Year	Firm Name	Bill No. / Date	Amount (Rs.)
THQ Hospital P.D Khan	08	2015-16	M/s Husnain Medical Store	Misc	620,268
RHC Jalal Pur	03	2015-16	Local medical stores	Misc	299,918
SMO RHC Lilla District Jhelum	08	2014-15	M/s Rana Brothers Medicine Company, Sargodha	802 / 03.11.14	89,244
		2015-16	M/s Punjab Pharmacy, P.D. Khan	352 / 08.10.15	90,990
Total					1,100,420

Audit is of the view that due to weak managerial control, medicines were purchased (LP) without any rate contract.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that LP medicines were purchased keeping in view the day to day needs and in minimum quantity. Rate contract for such a minimum amount was not possible. All the purchase was made at very economical rates after obtaining discount. Reply of departments was not acceptable. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

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

1.2.2.11 Irregular Expenditure without Revised Technical Sanction & Admin Approval - Rs 6.620 million

According to para 1(iii) of Finance Department's letter No.FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59 & 2.89 of Buildings & Roads Code, "during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled / Non-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. Such authority will record reason if any.

DO (Buildings), Jhelum awarded the following works costing Rs 6.866 million during 2015-16 and incurred expenditure of Rs 6.620 million without obtaining revised TS and A.A because works were allotted above the A.A in one case and in another case scope of work had been changed. This resulted in irregular expenditure of Rs 6.620 million as detail below.

(Rs. in million)

Sr. No	Name of Scheme	Admin Approval	TS	Awarded	Expenditure	Remarks
1	Re-const. of 06 Class Rooms GBHS Pindi Said Pur PD Khan	4.809	4.592	4.585	4.707	Scope of work changed, Plinth level increase.
2	Const. of boundary wall in GGHS Harn Pur, PD Khan	1.913	1.913	2.281	1.913	Revised cost estimate required as work had been awarded above

Sr. No	Name of Scheme	Admin Approval	TS	Awarded	Expenditure	Remarks
						than A.A
	Total	6.722		6.866	6.620	

Audit is of the view that due to weak financial management and negligence, payment had been made without obtaining revised TS and AA.

The matter was reported to the DCO / PAO in October 2016. DO replied that payment was made to contractor after Admin Approval and TSE. No excess over the agreement amount had been made. Reply of department was not acceptable. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit recommends provision of admin approval and all codal formalities under intimation to Audit.

PDP #6

1.2.2.12 Irregular Procurement of Ceiling Fans – Rs 1.473 million Non-deduction of GST – Rs 250,476

As per Rule 12(1) PPRA 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 .According to Rules 13 that under no circumstances the response time shall be less than fifteen days for national

competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

DO (Buildings) Jhelum incurred expenditure of Rs 1.473 million on account of Procurement of Ceiling fans for schools by taking rates from firms recommended by the Technical Officer for Chief engineer, Punjab Buildings Department, North Lahore. The Chief Engineer advised to procure the fans through competitive bidding amongst the prequalified firms after fulfilling of codal provisions. Contrary to these directions, procurement was made ignoring tendering process according to PPRA rules 2014. This resulted in irregular expenditure of Rs 1.473 million. Moreover, department did not deduct GST amounting to Rs 250,476 as detailed below.

(Amount in Rs.)

Quantity of Fans	Bill No/Date	Name of Firm	Gross Amount	Value of GST
60	134/27.06.16	M/S Belvin @ Rs3,210 per Fan	192,600	32,742
117	135/27.06.16		375,570	63,847
112	136/27.06.16		359,520	61,118
69	144/28.06.16		221,490	37,654
101	145/28.06.16		324,210	55,115
459			1,473,390	250,476

Audit is of the view that due to negligence, irregular procurement was made in violation of PPRA rules 2014 and non-deduction of General Sales Tax.

The matter was reported to the DCO / PAO in October 2016. DO (Buildings) replied that companies / firms were pre-qualified by the Chief Engineer Punjab Building Department North Zone, Lahore annually & circulate among the field formation and after competitive bidding the rates were taken. Reply of Department was not acceptable. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit desires the regularization of expenditure under intimation to Audit.

PDP #8

1.2.2.13 Irregular Expenditure on Execution of Development Works - Rs 1.010 million

As per Broad specification 1985, mosaic flooring is not allowed in the Class Room of Primary School in village area. Further, according to Govt. of Punjab C&W Department letter No.SOB-I(C&W)5-1/2008 dated 7th July 2008, Chief Minister has been pleased to desire that granite stone

cladding work and affixing of all kinds of luxury and imported stone / tiles on all the under construction Government Buildings be stopped forthwith. It has further been desired that such provision in the projects at planning stage be revised and the money be diverted towards providing facilities for public welfare. Further, according to Rule 2.10(a) (1) of PFR Volume-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

DO (Buildings) Jhelum incurred expenditure of Rs 1.010 million on execution of various schemes. The expenditure was held irregular on the basis of observations mentioned against each in table given at Annex-G.

Audit is of the view that due to negligence and poor financial management, irregular expenditure was incurred on execution of developmental works.

The matter was reported to the DCO / PAO in October 2016. DO(Buildings) replied that M&R of all the District Govt. offices & Residences was carried out at on emergency basis for the smooth functioning of official duties. The items executed were regularized of bruit, damaged & nonfunctional utilities & not any luxury items or new items were executed through M&R funds. Further in second case DO (Buildings) replied that item mosaic flooring and Porcelain / Granite tiles was executed because Tehsil P.D Khan is a water logged & saline area, water table is at shallow depth & soil is full of salts. Salt is a mild acid which reacts with the concrete, damaged it and has hygroscopic properties. Reply of department was not acceptable. DAC in its meeting held on

15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

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

1.2.2.14 Un-authorized Transfer of Funds to Railway Department – Rs 1.976 million

According to Section 109 (3) of the PLGO, 2001 (as amended), no Local Government shall transfer monies to a higher level of government except by way of repayment of debts contracted before the coming into force of the ordinance or for carrying out deposit works.

During audit it was noticed that DO (Roads) Jhelum transferred funds amounting to Rs 1.976 million to Railway Authorities for payment of wages of Gate keeper and maintenance Charges of Level Crossing No.C-20 during the financial year 2015-16 without any justification and authority as detailed below.

Amount in Rs.				
Sr. No.	Vr No and dated	Payment for Year	Particulars of Schemes	Amount Transferred
1	6/J dated 28.3.16	2014-15	Payment of wages and maintenance charges M&R from DDO code JM6182	924,447
2	15/J dated 22.6.16	2015-16		1,051,674
			Total	1,976,121

Audit is of the view that due to negligence and financial mismanagement, irregular and unauthorized payments of Rs 1,976,121 were made to railway.

The matter was reported to the DCO / PAO in October 2016. DO (Roads) replied that liability of Pakistan Railways is to be paid every year on account of wages of gate keeper and maintenance charges of level crossing No.C-20 lying on District road. The payment was made to Pakistan Railways after release of funds by Finance Department. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit recommends regularization from the competent authority besides fixing responsibility of the person(s) at fault under intimation to Audit.

PDP#08

1.2.2.15 Irregular Execution of Work – Rs 20.853 million

Loss due to Award of Contract to Second Lowest Bidder – Rs 0.400 million

According to Rule 38(2)(c)(iii) PPRA Rules 2014, “the procuring agency shall evaluate the whole proposal in accordance with the evaluation criteria and the lowest evaluated bid shall be accepted”. Further according to Rule 2.65(2) of B&R Code “In cases where a tender other than the lowest tender is selected for acceptance, reasons should be recorded confidentially in the tender register.

DO (Roads) Jhelum awarded contract of “Construction of road from Pakhwal to aima Ladian length 3.23 KM” to M/s Rajpoot Traders on @ 7.26% below TS whereas scrutiny of tender documents revealed that the said contractor was the second lowest and first lowest was M/S Ch Intisar who offered a rate 9.18% below TSE. The tender was awarded to

second lowest bidder without mentioning solid reason on tender register. It resulted in violation of above criteria and PPRA Rules 2014 and loss to government as detailed below.

(Amount in Rs)

Name of Work	1 st Lowest Contractor	Rate offered	2 nd Lowest Contractor	Rate offered	Diff	TSE	Difference
Construction of road from Pakhwal to Aima Ladian length 3.23 KM	Choudary Intisar Ahmed	9.18% below TSE	M/s Rajpoot Traders	7.26% below TSE	1.92%	20,853,000	400,377

Audit is of the view that due to negligence and financial mismanagement, irregular execution of work Rs 20.853 million was carried out and Govt. sustained loss of Rs 0.400 million due to awarding the contract to second lowest bidder.

The matter was reported to the DCO / PAO in October 2016. DO (Roads) replied that the first lowest bidder did not submit additional performance security within stipulated period in spite of several telephonic / verbal reminders. The earnest money of the contractor was forfeited and contract was awarded to 2nd lowest bidder in accordance with the PPRA letter No.L&M(PPRA)1-5(W)/2011/3284 dated 18.12.2015. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

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

PDP#11

1.2.2.16 Non-surrendering of Savings – Rs 119.923 million

According to Rule 71(3) of PDG & TMA (Budget) Rules, 2003 annually, one statement of excesses and surrenders shall be prepared and submitted, by the Heads of Offices to the Finance and Budget Officer. Further, Rule 6(iv) of PDG & TMA (Budget) Rules, 2003 stipulates the DDO shall ensure proper monitoring of his budget. According to Rule 17.16 and 17.20 of PFR Volume-I, the anticipated savings must be surrendered by 31st March of the financial year so that the amounts so surrendered might be utilized for some other purpose.

Various DDOs of District Government Jhelum did not surrender anticipated savings of Rs 119.923 million during the F.Y 2015-16. Neither these funds were utilized against the object appropriation was made nor surrendered them in time, in violation of the criteria as per the detail given at Annex-H.

Audit is of the view that due to non compliance of rules, anticipated savings were not surrendered in time.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that Government of the Punjab Finance Department has directed that 15% funds could not be utilized from total allocation, so the saving were shown in the expenditure statement. Reply of the departments was not acceptable. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit recommends regularization from competent authority under intimation to Audit.

1.2.2.17 Irregular Expenditure in Excess of Budget – Rs 28.769 million

According to Chapter-VI Para 120 of Punjab Local Government Budget Rules 2001, “No expenditure shall be incurred without the necessary appropriation or in excess of the sanctioned appropriation”. Para 128 of the above rules also describes that “any expenditure incurred without sufficient appropriation would be considered as a financial irregularity”. Further according to Rule 66(5) of (Budget) Rules 2003, Drawing and Disbursing Officer shall not authorize any payment in excess of the funds placed at his disposal.

Various offices of District Jhelum incurred expenditure amounting to Rs 28.769 million in excess of budget allocation in violation of the criteria as detailed given at Annex-I.

Audit is of the view that due to non compliance of rules, expenditure was incurred in excess of budget allocation.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that second statement of excess & surrender had been prepared and submitted to District Finance Department Jhelum during the month of April 2016. The excess amount has been adjusted by the Finance Department at the time of compilation / appropriation accounts. Reply was not convincing. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit recommends regularization of excess expenditure from competent authority under intimation to Audit.

1.2.3 Performance

1.2.3.1 Non-deposit of Unspent Balance into Government Treasury – Rs 4.160 million

According to Rule 2.8 of PFR Volume-I, Advances are granted to Government servants who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules:

“Heads of Departments and Commissioners of Divisions can, unless a Competent authority otherwise direct, sanction the grant of permanent advances made out of the permanent advance may be recovered out of the amounts drawn from the treasury on such travelling allowance bills.”

During audit it was noticed that DCO Jhelum had transferred an amount of Rs 4.160 million to Assistant Commissioners of Tehsils of Jhelum for setting up of Agriculture Fair Price Shops during Ramadan bazaar for the year 2015-16. But the amount was not refunded back to the treasury as detailed below.

Sr. No	Particulars	Cheque No & dated	Amount (Rs.)
1	A.C Jhelum	457477 / 2.6.16	800,000
2	A.C Sohawa	457478 / 2.6.16	700,000
3	A.C Dina	157476 / 2.6.16	700,000
4	A.C PD Khan	457480 / 2.6.16	1,460,000
5	A.C Jhelum	457481 / 4.6.16	500,000
Total			4,160,000

Audit holds that due to non-compliance of rules and defective financial discipline, funds were not refunded back in treasury.

The matter was reported to the DCO / PAO in October 2016. DCO replied that the concerned Assistant Commissioner have been directed to

refund the unspent balance into Govt. treasures. DAC in its meeting held on 15.11.2016 directed to keep the para pending till compliance. No further compliance was reported till finalization of this Report.

Audit stresses for recovery of the said amount besides disciplinary action against the person(s) at fault under intimation to Audit.

PDP#6

1.2.3.2 Schedule of Payments not Obtained – Rs 69.898 million

As per requirement of Rule 2.2 of PFR Volume-I and Rules 13.4 and 13.6 of the Punjab Budget Manual (sixth edition), schedule of payments / deposits should be obtained by each Drawing and Disbursing Officer from the District Accounts Office/ Treasury concerned for comparison of the entries in the cash book.

During audit it was noticed that various offices of District Government Jhelum had incurred expenditure amounting to Rs 69,898,392 during financial years 2014-16, but schedule of payments were neither obtained from District Accounts Office nor compared with Cash book as detailed at Annex-J.

Audit is of the view that due to non compliance of rules, scheduled of payment could not be obtained from DAO Jhelum.

The matter was reported to the DCO / PAO in October 2016. DDOs concerned replied that DAO Jhelum had been requested for issuance of Schedule of Payments. DAC in its meeting held on 15.11.2016 directed to keep the para pending till compliance. No further compliance was reported till finalization of this Report.

Audit stresses for compliance and all schedules of payments be obtained and shown to Audit.

1.2.3.3 Non-achievement of Targets of Drip and Sprinkler Schemes – Rs 19.700 million

According to Director General Agriculture (Water Management) minutes of meeting dated 24.07.2015, “a target for Drip and Sprinkler Irrigation Schemes for District Jhelum was fixed 650 acre land”.

During audit of DO (OFWM) Jhelum for the year 2015-16, it was noticed that Director General Agriculture (Water management), Punjab Lahore had fixed target of 650 acre land for District Jhelum during 2015-16. DO (OFWM) Jhelum achieved target for cultivation 251 acre. This resulted in less achievement of targets of 399 acre land of target costing Rs 19.700 million during financial year 2015-16 as detailed below.

Per acre Cost (Rs)	Total Target (Acre)	Achieved acre	Non Achieved acre	Cost of Non-achievement (Rs. in million)
49,375	650	251	399	19.700

Audit is of the view that due to weak managerial control and lack of interest, targets for irrigation schemes for cultivation of 650 acre was not achieved.

The matter was reported to the DCO / PAO in October 2016. DDO replied that Due to shortage of technical staff and new intervention, this office could install 259 acres sprinkler Drip system. Reply was not convincing. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit recommends regularization besides fixing responsibility for non-achievement of targets for irrigation Schemes.

PDP#01

1.2.3.4 Loss due to Non utilization of Property – Rs 2.0 million

According to Rule 4(2) of PLG (Property) Rules 2003, the manager shall be responsible to the Local Government for any loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

During audit of THQ Hospital, Sohawa for the financial year 2015-16, it was observed that four government residences of Class-IV employees were lying vacant since long which resulted in loss to government on account of non-deduction of House Rent Allowance, Conveyance Allowance and 5% House Rent and blockage of government resources amounting to Rs 2.0 million (Rs 5 lac per house).

Audit is of the view that due to weak managerial control, designated residences were not allotted to staff.

The matter was reported to the DCO / PAO in October 2016. DDO/SMO replied that DO (Buildings) had been repeatedly requested for repair. Reply was not convincing. DAC in its meeting held on 15.11.2016 directed to keep the para pending till compliance. No further compliance was reported till finalization of this Report.

Audit stresses for compliance besides action against the concerned under intimation to Audit.

PDP#12

1.2.3.5 Irregular Payment on account of Purchase of Medicines without DTL Reports – Rs 2.131 million
Non replacement of Rejected Medicine- Rs 40,000

According to Health Department’s policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, no drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report. Further, according to the Drug Act 1976 and the Drug Rules, 1988, made thereunder, the payments for medicines shall be made after obtaining Drug Testing Laboratory (DTL) reports.

During audit it was noticed that, different institutions of Health Department District Jhelum incurred an expenditure of Rs 2.131 million on account of purchase of medicines during financial years 2014-16. Scrutiny of record revealed that the bills were received from the company without mentioning batch number of medicines which was required for DTL Test. It was further noticed that DTL reports of following Drugs/medicine were also not available in record. Non-availability of DTL report showed that the payment was made and medicines were used without obtaining of DTL Report as detailed at Annex-K.

Moreover, the payment of the following medicine in THQ Hospital Sohawa which had invalid DTL report was drawn from treasury but neither deposited in government treasury nor replaced as detailed below.

Cheque No.	Vendor Name / Medicine Name	Amount (Rs)
01857262 dated June 2016	Sharooq Pharmaceuticals / Susp. Ibuprofen	40,000

Due to non-obtaining of DTL reports, quality of medicine could not be assured.

The matter was reported to the DCO / PAO in October 2016. DDO replied that medicine bills mentioning batch numbers and DTL reports are ready for verification. Further, payment was issued after receiving DTL reports. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit recommends to obtain DTL reports of the above mentioned medicine to resolve the matter under intimation to Audit.

1.2.3.6 Improper Maintenance of Cash book and Non-reconciliation of Expenditure– Rs 44.817 million

As per requirement of Rule 2.2 of PFR Volume-I and Rules 13.4 and 13.6 of the Punjab Budget Manual (sixth edition), schedule of payments / deposits should be obtained by each Drawing and Disbursing Officer from the District Accounts Office/ Treasury concerned for comparison of the entries in the cash book. According to Rule 67(2) of the PDG & TMA (Budget) Rules 2003 “the DDO shall reconcile the expenditure with Accounts Office by 10th of every following month for the previous month”. Further, according to rule 29 of PLG (Accounts) Rule 2001, every Drawing and disbursing officer signing and authorizing the payment for salary and bonus, Contingent account, work bill, grants bill and traveling allowance bill shall be personally responsible for comparing the payment and claim of bill. It is primary duty of Drawing and disbursing officer to compare the payment with treasury schedule for correctness of the figures.

During audit of THQ Hospital P.D. Khan it was observed that expenditure amounting of Rs 44.816 million for year 2015-16 was not reconciled with the DAO Jhelum as detailed below.

(Amount in Rs.)

Expenditure Details: THQ Hospital Pind Dadan Khan , Jhelum			
Financial Year	Salary	Non Salary	Total
2015-16	35,162,655	9,654,166	44,816,821

Audit is of the view that due to poor internal and managerial control, expenditure was not reconciled with DAO Jhelum.

The matter was reported to the DCO / PAO in October 2016. DDO replied that Cash book have been maintained properly according to Govt., instructions. DAC in its meeting held on 15.11.2016 directed to keep the para pending for compliance. No further compliance was reported till finalization of this Report.

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

PDP#13

1.2.3.7 Non-rescinding of Contractors due to Non-execution of Work - Rs 4.847 million

According to para 1(iii) of Finance Department's letter No.FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59 & 2.89 of Buildings & Roads Code, "during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled / Non-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. Such

authority will record reason if any. Further, as per clause 61 of the Contract Agreement in every case in which Contract should be rescinded under clause 60 and in the opinion of the engineer in-charge such work should be done at the risk and expense of the contractor and the work shall be executed out of his hand and given to another contractor. Further, according to Rule 21(2) of PPRA Rules 2014, if a procuring agency is satisfied that a contractor has acted in a manner detrimental to the public interest or good practices or has consistently failed to perform his obligation under the contract or his performance has not been up to mark or he is found indulging in corrupt or fraudulent practice, the procuring agency may blacklist the contractor, after affording him an opportunity of hearing.

Scrutiny of progress report revealed that DO (Buildings) Jhelum awarded the work “Re-construction of 04 class rooms 28x18 with Verandah in GGHS Badlot, Dina District Jhelum for Rs 4.847 million”, but the work had been executed upto DPC level and left incomplete. Audit further noticed that Technical Legal Consultant (TLC) had raised the objection that work had not been carried out as per Standard Specifications. Further, a committee, constituted by the DCO Jhelum under the chairmanship of EDO (F&P) Jhelum, had submitted a report including facts and findings also endorsed the observations of TLC and directed the contractor for removal of observations. Department neither rescinded the work nor re-tendered to save the public exchequer besides blacklisting of defaulter contractor.

Audit is of the view that due to negligence of engineering staff, irregularity was accrued.

The matter was reported to the DCO / PAO in October 2016. DDO replied that the contractor clearly removed the defects. Techno Legal Consultant (TLC) also submitted report after removal of observations. The contractor was advised to ensure the good quality work in future. Final report of TLC and Fact finding report was not produced for verification. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit recommends regularization besides action against the person(s) at fault under intimation to Audit.

PDP#02

1.2.3.8 Non-utilization of Development Funds within the Same Financial Year –Rs 5.130 million

According to Para 42 (1-3) of PDG& TMA (Budget) Rules, 2003, “Development Projects shall be completed within the same financial year”.

During audit of DO (Roads) Jhelum for the year 2015-16, it was observed that funds of Rs 61.660 million were released in SDA and others during financial year 2015-16 for the following programs listed below amounting of Rs 56.530 million were undertaken during the financial year 2015-16 but an amount of Rs 5.130 million remained unspent. This resulted in non-utilization of funds for the betterment of the District as detailed below.

(Amount in Rs.)

Sr. No	Grant Code	Budget	Expenditure	Savings
01	6182	31,092,023	28,394,583	2,698,340

Sr. No	Grant Code	Budget	Expenditure	Savings
02	7427	1,538,746	1,429,131	109,615
03	7270	2,271,851	2,116,707	155,144
04	7401 (A/c IV)	16,756,000	14,590,000	2,166,000
05	SDA	10,000,000	9,999,500	500
Total		61,658,620	56,529,921	5,129,599

Audit is of the view that due to internal control failures and financial mismanagement, funds could not be utilized during financial year for development purpose.

The matter was reported to the DCO / PAO in October 2016. DDO replied that saving reflected in audit para occurred due to late receipt of funds from EDO (Finance & Planning) Jhelum vide No.EDO(F&P)JM/2015-16/50/1062 dated 17.05.2016. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

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

PDP#7

1.2.4 Weak Internal Control

1.2.4.1 Non-recovery of the License Fee from Defaulters - Rs 7.149 million

According to Sr No.69 (a) of Third Scheduled of Punjab Local Govt., Ordinance 2001, the concerned local government may draw up Spatial Plan for its local area which shall, among other matters, provide for a survey of its local area including its history, statistics, public service and other particulars. Further, Sr No.66 of Third Schedule of Punjab Local Govt., Ordinance 2001 describes “No person shall carry on any trade or occupation for which a license is required without obtaining a license or the license is suspended or after the same has been cancelled”.

During audit of DCO office Taxation Branch, Jhelum, it was observed that there were 421 defaulters in District Jhelum from whom license fee / permit fee to run the business amounting to Rs 7.148 million up to the year 2015-16 not recovered as detailed at annex-L.

Audit is of the view that, the above irregularity was occurred due to weak financial controls and negligence on part of the management.

The matter was reported to the DCO / PAO in October 2016. No reply was submitted by DDO in DAC meeting. DAC in its meeting held on 15.11.2016 directed to keep the para pending for verification. No further compliance was reported till finalization of this Report.

Audit stresses speedy recovery besides disciplinary action against the person(s) at fault under intimation to Audit.

PDP#12

1.2.4.2 Non-verification of Deposit of GST – Rs 2.035 million

According to the (Central Board of Revenue (Revenue Wing), Islamabad letter No.4(47)STB/98 (Volume-I) dated 4th August, 2001) “the purchasing departments / organizations may forward an intimation along with copies of sales tax invoices to the concerned Collectorate of Sales Tax for the purpose of verification of deposit of tax by the suppliers”.

During audit it was noticed that following offices of District Government Jhelum made purchases of different items valuing Rs 17.412 million including the GST @ 17%. Out of total 1/5th GST had been deducted at source and remaining GST amounting to Rs 2.035 million was paid to suppliers /contractors but intimation was not forwarded to Sales Tax Collectorate for verification of deposits of sales tax by the suppliers. Detail of GST is given at Annex-M

Audit is of the view that due to internal control failures and financial mismanagement, intimation was not forwarded to Collectorate of Sales tax for verification.

The matter was reported to the DCO / PAO in October 2016. DDO replied that a request had been forwarded to Deputy Commissioner, Inland Revenue Sales Tax Office Jhelum vide this office memo No.16360 dated 01.11.2016. But no reply was received. DAC in its meeting held on 15.11.2016 directed to keep the para pending till verification from FBR. No further compliance was reported till finalization of this Report.

Audit recommends fixing responsibility of the person(s) at fault besides verification of GST under intimation to Audit.

1.2.4.3 Late Supply of Medicines – Rs 1.215 million

Non recovery of liquidated damages @ 2% for late supply of medicines – Rs 25,809

According to the terms and conditions of the contract awarded for the supply of the medicines/stores, the delivery period of 60 days from the date of contract was allowed. The delivery period was not indicated in the supply order which was the essence of the supply order. Furthermore, under Clause No.14 of the supply order and 16(III) (a) of purchase Manual, if the contractor failed to deliver the stores or any consignment thereof within the period prescribed for such delivery, the purchaser shall entitled to recover from contractor agreed liquidated damages a sum of 2% of the price of any stores which the contractor has failed to deliver for each month or part of a month during which the delivery of such stores may be in arrears.

During audit of DHQ Hospital Jhelum for the financial year 2015-16, it was noticed that supply orders worth Rs 1.214 million were placed to the different rate contract firms for supply of Drugs/medicines & disposable items within the stipulated period of time but the suppliers failed to supply the items within the due time (60 days). The department did not recover the liquidated damages @ 2% amounting to Rs 25,809 from the suppliers as detailed below.

(Amount in Rs.)

Sr No	Name of Firm	Delivery Date	Date of Supply order	Delay after 60 days	Amount of Bill	LD to be recovered @2% PM
01	M/s KM Enterprises,	27.06.16	25.03.16	33	79,980	1,760
02	Lahore.	27.06.16	25.03.16	33	479,800	10,556
03	M/s Siza International	23.06.16	25.03.16	29	589,500	11,790
04	M/s Lisko Pakistan (Pvt) Ltd, Karachi	08.03.16	14.06.16	39	65,500	1,703
Total					1,214,780	25,809

Audit is of the view that due to internal control failures and financial mismanagement, the liquidated charges of Rs 25,809 were not recovered on late supply of medicines.

The matter was reported to the DCO / PAO in October 2016. DDO/MS DHQ Hospital replied that the recovery of liquidated damages Rs 12,811 have been made. DAC in its meeting held on 15.11.2016 directed to keep the para pending for record verification. No further compliance was reported till finalization of this Report.

Audit recommends recovery of the amount besides fixing responsibility of the person(s) at fault under intimation to audit.

PDP#16

1.2.4.4 Loss to Government Due to Over Estimation, Recovery Thereof -Rs 8.365 million

According to Rule 2.10(a) (1) of PFR Volume-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money Further, according to para 1(iii) of Finance Department's letter No.FD(R)11-2/89 dated 24th June, 1996 read with paras 1.59 & 2.89

of Buildings & Roads Code, “during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled / Non-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. Such authority will record reason if any.

DO (Buildings) Jhelum had awarded works valuing to Rs 25.079 million on MRS basis during 2015-16. Scrutiny of record revealed that cost estimate of the works as per plinth area rates should be Rs 16.714 million. This showed that work had been allotted on higher than the prescribed plinth area rates resulting in loss of Rs 8.365 million due to over estimation as detail below.

(Rs. in million)

Sr. No	Name of Schemes	Name of Contractor	MB No	Agreement Cost	Area/ Sq Ft	Plinth Area Rates	Cost as per plinth area Rates	Over Estimation
1	Const. of 02 C/Rooms GBPS Bala Jhelum	M/S Hamayoun Zaib Malik	7389 page 82	2.231	1339	1290	1.727	0.504
2	Const. of 04 Class Rooms with verandah 28x18 double Story in Govt. Girls Community Model Elem School Bhumbla Jhelum	Haji Munawar Hussain	6355 and Page No.8 2 to 92	4.348	2494 per Sq ft	1290 per Sq ft as per 1 st Bi-Annual 2015.	3.217	1.131
Grand Total				25.079			16.714	1.635

Audit is of the view that due to weak internal control and negligence, the works were of overestimated and Govt., sustained loss of Rs 8.365 milion.

The matter was reported to the DCO / PAO in October 2016. DO (Buildings) replied that the area of the scheme was 3,291 sft and was a double story structure having plinth area 1,376 sft of ground floor and 1,019 sft of first floor and the estimation was done accordingly and administratively approved. Reply of the department was not acceptable. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

Audit desires that matter be investigated and all codal formalities be done besides recovery of overpayment from person(s) at fault under intimation to Audit.

PDP#03

1.2.4.5 Non-recovery of Penalty Due to Delay in Completion of Work – Rs 1.261 million

According to Clause 39 read with Clause 37 of contract agreement “if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion”. Further, according, to the clause 7 of Tender Document, “before entering into Tendering, the contractor will visit and examine the site and aware himself about the

availability of labour, material, water, electric power, access of material as well as local scenario for his execution of work as department will not assume any responsibility subsequently”.

DO (Buildings), Jhelum awarded the different works costing Rs 15.985 million to various contractors. These works could not be completed within stipulated time. The contractors neither applied for time extension to the Engineer-in-charge nor any extension was granted resulting in doubtful progress of work. Consequently, neither penalty amounting to Rs 1.261 million @ 10% was imposed nor contractors were declared blacklist on account of delay/ abandoning of works. This resulted in non-imposition of penalty besides delaying the desired benefits due to non-completion of the schemes within the stipulated period as detailed at Annex-N.

Audit is of the view that due to poor performance works could not be completed with the due time.

The matter was reported to the DCO / PAO in October 2016. DO (Buildings) reply that the time limit penalty will be imposed on the contractors after the completion of the work. Reply was not convincing. DAC in its meeting held on 15.11.2016 directed to keep the para pending for recovery. No further compliance was reported till finalization of this Report.

Audit recommends for imposition of penalty from the concerned contractors due to delay in completion of works under intimation to Audit.

PDP#126

1.2.4.6 Non-deposit of Additional Performance Security - Rs 2.550million

According to clause 18 of the agreement and notification issued by Finance Department vide No.RO (Tech) FD 1-2/83 (VI) (P) dated 06.04.2005, In case the total tendered amount or the contracting agency quoting the rates (cost) of tender below 5% to 10% of cost of estimates, the difference amount i.e. below 5% of estimated cost would be deposited in cash within 7 days of the issuance of acceptance letter as additional performance security otherwise his contract will be rescinded and earnest money forfeited in favour of Government in public interest along with black listing of firm.

During audit of DO (Roads) Jhelum for the year 2015-16, it was observed that the work “Rehabilitation of flood damages PCC roads/ Sewerage in Jhelum City” for Rs 30.00 million was awarded @ 13.5% below of TSE but the additional performance security amounting to Rs 2.550 million was not obtained from the contractor. This resulted in unauthorized award of contract as detailed below

Rs in million

Name of Scheme	Contractor	Original cost	Contract Award	%age below to TSE	Additional Performance security
Rehabilitation of Flood damages PCC roads / Sewerage in Jhelum City	M/S Jamil Ahmad	30.0	30.00	13.50	2.55

Audit is of the view that due to internal control failures and financial mismanagement, additional performance security was not obtained from the contractor.

The matter was reported to the DCO / PAO in October 2016. DO (Roads) replied that the additional performance security amounting to Rs 3.981 was taken from contractor. CDR provided was not linked with the amount of audit para. DAC in its meeting held on 15.11.2016 directed to keep the para pending for actual recovery. No further compliance was reported till finalization of this Report.

Audit recommends fixing responsibility of the person(s) at fault besides recovery of additional performance securities of Rs 2.550 million from the contractor concerned.

PDP#05

1.2.4.7 Non-verification of the Earnest Money of Contractors – Rs 7.854 million

According to 3rd para of Rule 2.61(1) of B&R code “The amount of earnest money @ 2% should accompany the tender” According to Section-115 (5)(b) of the Punjab Local Government Ordinance 2001, the Auditor General shall have the authority to require any accounts, books, papers and other documents which deal with his duties shall be sent to such place as he may direct for his inspection.

During audit of DO (Roads) Jhelum for the financial year 2015-16, it was observed that various contractors were awarded different schemes but record on account of 2% earnest money amounting to Rs 7.854 million deposited by participants of tendering was not produced/ shown to Audit for verification as detailed below.

(Rs in million)

Name of Scheme	Original Cost	Earnest Money	No. of participants in Tendering	Total Amount
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Name of Scheme	Original Cost	Earnest Money	No. of participants in Tendering	Total Amount
Reh of rd from chakriRaggan to Nishavn-e-Haider via Khalaspur Length 3.47 KM	20.005	0.400	03	1.200
Constn of Road Pakhwal to AimaLadian	22.309	0.446	04	1.784
Reh of road from Pandori to chakBatala GP-II	23.196	0.464	02	0.928
Reh of road from Pandori to chakBatala GP-I	23.56	0.471	02	0.942
Reh of Flood damages	30.0	0.600	05	3.000
Total	122.043	2.441		7.854

Audit is of the view that due to financial mismanagement, Earnest money amounting to Rs 7.854 million was not verified.

The matter was reported to the DCO / PAO in October 2016. DDO replied that Earnest money of works received from the lowest / successful bidders has been deposited. Earnest money deposited did not match with the amount of the para. DAC in its meeting held on 15.11.2016 directed to keep the para pending for full recovery. No further compliance was reported till finalization of this Report.

Audit recommends fixing responsibility of the person(s) at fault besides verification of earnest money to Audit.

PDP#6

1.2.4.8 Un-authorized payment of Non Practicing Allowance (NPA) - Rs 2.354 million

According to Government of Punjab Health Department Order No.SO(ND)2-26/2004(p-II) the doctors can draw Non-Practicing Allowance @ Rs 4000/P.M (BS-17 & 18) and Rs 6,000/P.M for (BPS-19

& 20) w.e.f 01.01.2007 on providing affidavit of not doing private practice.

During audit of different offices of Health department District Jhelum, it was observed that the doctors posted at the Hospitals were drawing NPA but the requisite option pertaining to private practice / affidavit for non- doing private practicing were not available in record. This resulted in un-authorized drawl of NPA amounting Rs 2.353 million as detailed at Annex-O.

Audit is of the view that due to internal control failures and mismanagement, the un-authorized payment of non-practicing allowance (NPA) of Rs 2,353,643 was made to the doctors.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that the photo copies of NPA Affidavits are available. However the record was not produced for verification. DAC in its meeting held on 15.11.2016 directed to keep the para pending for inquiry. No further compliance was reported till finalization of this Report.

Audit recommends the recovery of the said amount alongwith fixing responsibility of the person(s) at fault besides inquiry under intimation to Audit.

1.2.4.9 Unauthorized Drawl of Adhoc Relief Allowance 2010 - Rs 4.149 million

According to Finance Department Government of the Punjab NoFD.PC-2-2/2010 dated 15.07.2010 further clarified vide No.FD.PC40-04/2012 dated 17.04.2012, Adhoc Relief Allowance 2010 is not admissible with Health Sector Reform Allowance (HSRA) and Health professional Allowance (HPA) w.e.f 2012.

Audit of different offices of Health Department District Government Jhelum revealed that during 2015-16, an amount of Rs 4.757 million was paid on account of Adhoc Relief Allowance 2010 to the doctors which was not admissible to them in the light of clarification mentioned above. This resulted in unauthorized payment of Adhoc Relief Allowance 2010 as detailed at Annex-P.

Audit is of the view that due to non compliance rules and regulations, Adhoc Relief Allowance 2010 amounting to Rs 4.757 million was not recovered from the doctors.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that concerned doctors have been directed for recovery. No recovery was shown. DAC in its meeting held on 15.11.2016 directed to keep the para pending till recovery. No further compliance was reported till finalization of this Report.

Audit recommends speedy recovery alongwith fixing responsibility of the person(s) at fault under intimation to Audit.

1.2.4.10 Un-authorized Payment of Incentive Allowance – Rs 1.120 million

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

During audit of following Health institutions of District Jhelum, it was observed that specialists i.e. Surgeon and Anesthetist were drawing full amount of incentive allowance without visiting the hospital in the evening or drawing incentive allowance at excessive rates. This resulted in loss of Rs 1.120 million on account of excess drawl of incentive allowance from the allowances paid to the Surgeon and Anesthetist during the months of July and August 2016 as detailed at Annex-Q.

Audit is of the view that due to weak internal control, overpayment was made on account of incentive. This resulted in violation of government rules and loss to the government.

The matter was reported to the DCO / PAO in October 2016. DDO replied that the payment of incentive allowances was made to specialists against Notification issued by Govt., of Punjab Finance Department @ Rs 105,000. Further, Notification for 40% deduction of Incentive Allowance subject to evening hospital round is applicable from 03.08.2016. Record in support of reply was not shown to audit. DAC in its meeting held on 15.11.2016 directed to keep the para pending for recovery. No further compliance was reported till finalization of this Report.

Audit recommends that action be taken against the concerned along with recovery under intimation to Audit.

1.2.4.11 Unauthorized Payment of HSRA – Rs 1.716 million

According to Government of Punjab Health Department letter No.PMU/PHSRP/G-1-06/61/270-300 dated 18th march 2007 “HSRA allowance is admissible only when the doctor, para-medic & other staff perform their duties under the HSRA at RHC,s and BHU,s. Any doctor, para- medic & other staff whether regular or on contract posted and drawing pay against the posts of RHCs and BHUs is directed to perform duties somewhere else, then, he will not be entitled to PHSRP. Any Such allowance so paid should be recovered. According to Sr No.V of Health Department Government of the Punjab No.PO(P&E)19-1113/2001 dated 13.04.2007, Government approve the Health Sector Reform Allowance for the doctors posted at DHQ/THQ Hospitals with condition that “Specialist will be allowed only hospital based practice after duty hours.” HSRA is admissible to the doctors posted at DHQ/THQ in less attractive area.

During audit of Pay & Allowances record of EDO (Health) Jhelum & DHQ Hospital Jhelum, it was found that different Officers/doctors had drawn an amount of Rs 1.715 million on account of Health Sector Reform Allowance (HSRA) during 2015-16. Payment of the allowance held unauthorized and irregular on the basis on observation mentioned in table against each given at Annex-R.

Moreover, the HSRA was admissible only in less attractive THQ/ DHQ but Jhelum city is not a less attractive area. Thus, payment of HSRA was not admissible to Doctors posted in DHQ Hospital Jhelum. This resulted in irregular drawl of HSRA.

Audit is of the view that due to financial negligence and internal control failures, overpayment on account of HSRA was made to doctors.

The matter was reported to the DCO / PAO in October 2016. EDO(Health) replied that all the official have been deputed by the District Govt. due to acute shortage of staff at different offices i.e DCO office, EDO (F&P) office. All above official also work three day in a week at their original place posting station. MS DHQ Hospital replied that payment of HSRA was made as per notification issued by the Government of the Punjab. Reply was not convincing. DAC in its meeting held on 15.11.2016 directed to keep the para pending for regularization. No further compliance was reported till finalization of this Report.

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

1.2.4.12 Non-recovery on account of Pay & Different Allowances - Rs 1.482 million

According to Rule 1.15 of Punjab Travelling Allowance Rules, conveyance allowance is not allowed during leave. Further, according to Sub Treasury Rules 7-A, “conveyance allowance was not admissible during leave”. Mess Allowance and Dress Allowance is not admissible to Charge Nurse during leave period. Further, according to Govt. of the Punjab health Department letter No.SO(ND)2-26/2004(Volume-II) dated 03.01.2013, “Governor of the Punjab extended the facility of Health Risk Allowance @ Rs1,500 per month for paramedics staff of BS-01 to Bs-04. According to para No.(XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD circular vide No.DS(O&M)5-3/2004/Contract/MF dated 29th December, 2004, “Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension”

During audit of different offices of District Govt. Jhelum, it was noticed that an amount of Rs 1.482 million on account of pay and different allowances was paid unauthorizedly which were not admissible. This resulted in overpayment of Rs 1.482 million which needs recovery as detailed at Annex-S.

Audit is of the view that due to weak internal control, overpayments were made on account of pay and different allowances.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that all the concerned officials have been directed for recovery. No recovery was effected. DAC in its meeting held on 15.11.2016 directed to keep the paras pending for recovery. No further compliance was reported till finalization of this Report.

Audit desires that recovery be effected besides fixing responsibility against person (s) at fault under intimation to audit.

1.2.4.13 Non-recovery of Conveyance Allowance, House Rent Allowance and 5% House Rent – Rs 3.649 million

According to the Finance Department Government of the Punjab letter No.FD.SR.1.9-4/86 (PR) dated 15.10.2011, “The officers/ officials residing in the residential colonies situated within work premises are not entitled to the facility of conveyance allowance. According to Government of the Punjab Finance Department letter No.FD(M-I)1-15/82-P-I dated 22.01.2000. In case of designated residence, the officer / official for which residence is meant, cannot draw House Rent Allowance and will have to pay 5% house rent even if he does not avail the facility and residence remains vacant during the period.

During audit of the offices of District Government Jhelum for the year 2014-16, it was noticed that following staff was provided Government residences but in violation of above, deduction on account of 5% house rent, Conveyance Allowance and house rent allowance amounting to Rs 3.649 million was not made as mentioned below (Complete detail is given at Annex-T).

Name of Formation	PDP No	Description	Amount (Rs)
DCO Jhelum	04	Non recovery of Conveyance Allowance	2,759,200
Civil Hospital Khewra	04	Non recovery of Conveyance Allowance, House Rent Allowance & 5% House Rent	342,238
DHQ hospital, Jhelum	12	Non-recovery of 5% House Rent	453,231
THQ Hospital Sohawa,	08	Irregular Payment of 5% of House Rent	94,167
Total			3,648,836

Audit is of the view that due to weak internal control, house rent allowance, 5% house rent and conveyance allowance was not deducted from officials allotted residences in the premises of the office.

The matter was reported to the DCO / PAO in October 2016. DDOs replied that all the concerned officials have been directed for recovery. No recovery was affected. DAC in its meeting held on 15.11.2016 directed to keep the paras pending for recovery. No further compliance was reported till finalization of this Report.

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

ANNEXES

Annex-A**Part-I****MFDAC Paras for the Current Audit year 2016-17**

(Rs. in million)

Sr. No	Formation	Description	Nature of Para	Amount
1	THQ Hospital P.D Khan	Doubtful Payment of Gas Bills	Irregularity and Non compliance	0.883
2		Doubtful Payment of Electricity / Telephone Bills	- DO -	1.034
3	DHQ Hospital Jhelum	Non deposit of Government Receipts	- DO -	0.069
4	DHQ Hospital Jhelum	Non auction of Un-Serviceable Store Articles	- DO -	0.586
5	THQ Hospital Sohawa	Un-authentic Consumption of Medicine / Store Items	- DO -	
6	Civil Hospital Khewra	Non-accountal of Store Articles	- DO -	0.268
7	SMO RHC Lilla	Non-verification of Government Receipt	- DO -	0.354
8	SMO RHC Lilla	Less Deposited Lab fee into Government	- DO -	0.0035
9	SMO RHC Khalaspur	Less deposit of X-Ray Receipt	- DO -	0.046
10	SMO RHC Khalaspur	Loss Due to Non-deposit of Sale Proceeds of Waste Material	- DO -	0.0056
11	THQ Hospital PD Khan	Non-recovery of private Room Charges	- DO -	0.003
12	EDO (Education)	Non-deduction of GST	- DO -	0.098
13	Dy DEO (M-EE),	Non-deposit of Sales tax	- DO -	0.043
14	THQ Hospital Sohawa	Loss due to non withholding of GST	- DO -	0.0045
15	SMO RHC Domeli	Non-deduction of Income Tax	- DO -	0.061
16	SMO RHC Khalaspur	Non-deduction of Income Tax	- DO -	0.033
17	THQ Hospital PD	Non deduction of Income Tax and Sales	- DO -	0.071

	Khan	Tax		
18	DO (Roads) Jhelum	Non-recovery of Rent of Approaches of Petrol Pumps	- DO -	0.045
19	DCO Jhelum	Misclassification of Expenditure	- DO -	0.029
20		Irregular Payment of TA / DA	- DO -	0.020
21	EDO(Agriculture)	Irregular Expenditure on account of POL Charges	- DO -	0.174
22	DO(Live Stock)	Irregular Payment of Salary	- DO -	0.234
23	THQ Hospital Sohawa	Use of Ambulance Without Written Request from Patients, Irregular Expenditure on POL Charges.	- DO -	0.494
24	THQ Hospital Sohawa	Unauthorized Expenditure from Unregistered Firms	- DO -	0.093
25	RHC Lillah	Doubtful Expenditure on Repair of Vehicle	- DO -	0.077
26	SMO RHC Khalaspur	Irregular Payment in Cash	- DO -	0.397
27	DCO Jhelum	Non-disbursement of Death Compensation	- DO -	0.843
28	DCO Taxation Branch Jhelum	Loss to Government due to Non-auction of Shops	- DO -	0.448
29	EDO (Agriculture)	Non-maintenance of History Sheet of Repair of Vehicle.	- DO -	0.144
30	THQ Hospital Sohawa	Loss to the Government due to Non auction of Condemned Vehicle/Ambulance JMB -3129.	- DO -	0.163
31	THQ Hospital Pind Dadan Khan	Loss to the government due to Non auction / non-condemnation of off Road vehicle JMB-3915.	- DO -	0.2
32	DO (Buildings)	Un-authorized use of MBs for more than one Scheme	- DO -	-
33	DO(Roads) Jhelum	Non-conducting of Physical Verification of Stores	- DO -	-

Part-II**1.1.3****MFDAC Paras for the Previous Audit year 2015-16**

Rs. in million

Sr. No	Formation	Description	Nature of Para	Amount
1	DCO Jhelum	Doubtful disbursement of food items	Irregularity and Non compliance	0.098
2	--do--	Doubtful disbursement of Eid Gifts	- DO -	0.100
3	--do--	Non-verification of GST deposit	- DO -	0.501
4	--do--	Misclassification of expenditure Rs	- DO -	0.223
5	Excise & Taxation Officer	Non maintenance of Vouched account for expenditure of	- DO -	0.137
6	DO OFWM	Non deduction of GST at source	- DO -	0.387
7	DO Forest	Non recovery due to damage of trees	- DO -	0.033
8	EDO Health	Un-justified tendering without tender board	- DO -	0
9	SMO E&EDC	Irregular Purchase of laboratory items on Exorbitant Rates	- DO -	0.025
10	DO Health	Improper Reconciliation of Expenditure, Variation in Departmental and AG figures – Excess	- DO -	0.060
11	THQ Sohawa	Non supply of medicine	- DO -	0.060
12	RHC Jalal Pur sharif	Non-maintaining of History sheets for Repairing	- DO -	0.278
13		Non-verification of GST	- DO -	0.082
14	DHQ jm	Non deduction of House rent & conveyance allowance	- DO -	0.151
15	--do--	Non deposit of X-Ray developer fixer waste water charges	- DO -	0.091
16	--do--	on maintenance of expense record of Medicine to	- DO -	12.283
17	--do--	Non deduction of GST Rs	- DO -	0.179
18	--do--	Non-verification of GST deposit	- DO -	0.090
19	RHC Dina	Irregular Purchase of Medicines without Batch No & expiry Date	- DO -	0.128

Sr. No	Formation	Description	Nature of Para	Amount
20	THQ Pind Dadan Khan	Irregular Purchase of Medicines without Batch No & expiry Date	- DO -	0.661
21	DDEO MEE JM	Overpayment Over payment on account of non dedication of GST	- DO -	0.364
22	--do--	Overpayment due to non deduction of Income Tax amounting to Rs-	- DO -	0.053
23	--do--	Irregular Purchase of Furniture and Electronic Items amounting	- DO -	2.259
24	EDO Education	Irregular Expenditure under Wrong Object Code	- DO -	10.114
25	--do--	Non-verification of GST-	- DO -	6.796
26	--do--	Un-authorized Expenditure on Provision of Furniture without Approval -	- DO -	0.300
27	Dy.DEO(EE-W)	Irregular expenditure on development	- DO -	1.390
28	PDKhan	Irregular purchase of furniture	- DO -	2.402
29	--do--	Un-authorized transfer of funds for purchase of furniture	- DO -	0.200
30	Dy.DEO (EE-W) Jhelum	Non-verification of GST deposit amounting to Rs	- DO -	0.171
31	DO Building	Non-maintaining History Sheet – Rs	- DO -	0.073
32	DO Environment Jm	Doubtful/Unjustified payment without Acknowledgment	- DO -	0.416
33	DO Excise & taxation	Doubtful/Unjustified payment without Acknowledgment	- DO -	0.122
34	DDO Literacy	Doubtful drawl on account of literacy kit items Rs	- DO -	2.209
35	--do--	Unjustified expenditure on account of training Rs	- DO -	0.311
36	--do--	Irregular expenditure on account of Photo state Rs–	- DO -	0.054
37	BTO JM-	Doubtful/Unjustified payment without Acknowledgment	- DO -	0.071
38	DEO (EE-W) JM	Doubtful/Unjustified payment without Acknowledgment	- DO -	0.122
39	DEO (EE-M) JM	Doubtful/Unjustified payment without	- DO -	0.127

Sr. No	Formation	Description	Nature of Para	Amount
		Acknowledgment		
40	PMS Jm	Misappropriations of On account of POL and repair of vehicle.	- DO -	0.801
41	--do--	Misappropriation of on account of TA/DA	- DO -	0.049
42	MSP PDK	Improper maintenance of the cash book for expenditure of Rs	- DO -	1.232
43	--do--	Doubtful/Unjustified payment without Acknowledgment	- DO -	0.037
44	--do--	penditure from FTF funds on construction ,Rs	- DO -	0.256
45	DDEO (EE-W) PDK	Non-Utilization of Farooqh-e-Taleem Fund Rs	- DO -	0.787
46		Non-Utilization Of SMC Fund Rs	- DO -	1.244
47	DO Co operative	Over budgeting than limit	- DO -	0.300
48	--do--	Unauthorized duties outside place of posting, Irregular drawl of pay	- DO -	4.221
49	--do--	Excess expenditure due to Non-observing 15% economic cut on contingency	- DO -	0.117
50	DO E&EIP	Over budgeting than limit –	- DO -	0.093
51	DO Fisheries Jm	Doubtful deposit of receipt -	- DO -	7.247
52	Taxation Branch ZC	Unjustified auction of shops	- DO -	0.606
53	DO (Buildings)	Less-utilizing earth available at site	- DO -	0.52,6
54	DCO Jhelum	Non-utilization and Re- appropriation of Budget amounting to	- DO -	1.8
55	DO OFWM	Non Achievement of targets of water lift irrigation Schemes	- DO -	0.938
56	THQ Sohawa	Irregular purchase of medicine	- DO -	3.244
57	--do--	Unjustified payment of mess allowance	- DO -	0.942
58	DO Building	Less-utilizing earth available at site	- DO -	0.052
59	DO Buildings	Unjustified Enhancing Works –	- DO -	0.786

Annex-B

(Amount in Rs.)

No. & Name of the Grant / Appropriation	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Excess (+) Saving (-)
NON-DEVELOPMENT					
Provincial Excise.	3,899,041	0	3,899,041	2,648,368	-1,250,673
Forests.	5,493,030	1,965,760	7,458,790	6,978,988	-479,802
Charges on M. V. Act.	3,107,530	718,370	3,825,900	3,726,952	-98,948
Other Tax & Duties	6,005,860	0	6,005,860	5,858,379	-147,481
General Administration	98,260,150	0	98,260,150	67,954,524	-30,305,626
Education	3,215,246,128	0	3,215,246,128	2,895,763,360	-319,482,768
Health	893,548,124	0	893,548,124	850,551,789	-42,996,335
PHE (Environment)	3,136,080	0	3,136,080	2,766,836	-369,244
Agriculture	113,984,545	0	113,984,545	89,793,438	-24,191,107
Fisheries	2,012,760	0	2,012,760	1,670,464	-342,296
Veterinary	64,071,790	0	64,071,790	57,425,676	-6,646,114
Cooperative	20,513,340	0	20,513,340	17,200,363	-3,312,977
Industries	2,422,270	0	2,422,270	1,871,361	-550,909
Miscellaneous	4,674,440	0	4,674,440	3,408,474	-1,265,966
Civil Works	63,109,477	0	63,109,477	40,004,005	-23,105,472
Communication	59,833,910	0	59,833,910	31,940,421	-27,893,489
Miscellaneous	26,162,510	0	26,162,510	21,023,005	-5,139,505
Civil Defence	4,807,000	0	4,807,000	3,536,673	-1,270,327
Total Non-Development	4,590,287,985	2,684,130	4,592,972,115	4,104,123,076	-488,849,039
DEVELOPMENT					
Development.(Tied Grants)	819,829,165	110,529,901	930,359,066	703,551,545	-221,059,802
Grand Total :	5,485,117,150	138,214,031	5,623,325,181	4,807,672,621	-815,626,560

Annex-C

Para-1.2.1.1

Name of Formation	PDP No.	Nature of Record	Amount
DCO Jhelum	1	Amount transferred Vide Cheque No.457480 dated 02.06.16 to Assistant Commissioner P.D Khan for setting up of Agriculture Fair Price Shops during Ramadan bazaar for the year 2015-16 but the vouched accounts were not produced	1.460
DCO (Taxation Branch), Jhelum	11	Defunct Zila Council handed over 39-487 acres property to EDO(Revenue) Jhelum at the time of devolution on 14.08.2001. Office of EDO(Revenue) Jhelum was shifted to Provincial Government on 20.04.2010. Leasing/auction record of the land/property up to 2015-16.	-
DO (Agriculture Extension), Jhelum	04	1. Bank Statement of DDO account 2. Complete Payroll for the year 2015-16 3. Schedule of Payments 4. Final Approved Budget for the year 2015-16 5. Status of challans of Adulterated Samples Fertilizer / Pesticides.	-
Secretary DRTA, Jhelum	05	Previous Audit Reports 2014-15 Verified Expenditure Statement 2015-16	-
THQ Hospital, PD Khan	12	Log book of generator for the period 01.07.2015 to 26.03.2016.	-
DO(Buildings)	13	Item wise and year wise PWD Deposit register had not been prepared/ maintained by AAO (W&S) for the period since 2012 to 2016.	226.681
Total			228.141

Annex-D

Para-1.2.2.2

Name of Format ion	PDP No.	Item	Rate	Quantity	Total (Rs)	Remarks
DO (Live Stock)	5	Arm Less Chair Model -34C	5,324	20	106,480	In advertisement, Tevta Models numbers of the items were mentioned which restricted the maximum widest possible competition
		Officer Table Model - 08 C	13,841	20	276,820	
		Computer Table Model -PDS	13,838	4	55,352	
		Three Seater Bench Model 112	7,225	40	289,000	
		Steel Almirah Model - LE-66	20,535	31	636,585	
		Steel / Storage Rack Model -130	31,180	20	623,600	
				Total	1,987,837	

Name of Format ion	PDP No.	Account Description	Name of Vendor	Posting Date	Amount (Rs)	Sales Tax	Remarks
GHS, Chak Mehma da Jhelum	1	Others	Zubair & Umair Furnisher s	06.06.2016	90,000	13,077	<ul style="list-style-type: none"> • Delivery of furniture was not received till 30.06.2016 but District Accounts Office had passed the bill without applying pre-audit checks. • GST invoice showing deduction of GST amounting
		Others		06.06.2016	78,750	11,442	
		Furniture and Fixtures		29.06.2016	29,925	4,348	
		Cost of Other Stores		29.06.2016	76,000	11,043	
		Purchase of Furniture and Fixture		29.06.2016	98,600	14,326	

							to Rs54,236 was not obtained from vendor/supplier. <ul style="list-style-type: none"> • Payment was made from different heads of accounts instead of proper head of account i.e A09701-Purchase Furniture and Fixtures) • Indent was split up to avoid the tendering process.
					373,275	54,236	
Name of Formation	PDP No.	Item /Vendor Name	Bill No	Date	Amount (Rs)	Remarks	
THQ Hospital Sohawa	20	Bed Sheets /Elegant Enterprises	122	Nil	61,800	Incurred on purchase of bed sheets and lab equipments from local vender but the purchases were made in violation of PPRA Rules 2014.	
		Bed Sheets /Elegant Enterprises	175	Nil	61,800		
		Lab. Equipments / Three stars medical supplies	1316	5/3/2016	180,975		
					304,575		
Name of Formation	PDP No.	Vendor	Date	Inv. No.	Item	Amount (Rs)	Remarks
RHC Domeli	4	Chaudhary Gen Order Suppliers	1453	16-Feb	X-ray films	137,419	Incurred on Purchase of surgical items from local vender
		Three Stars medical supplies	79	27.01.16	Test kits	145,014	
						282,433	

							in violation of above mentioned PPRA Rules.
Name of Format ion	PDP No.	Vendor Name	Sanction Date	Inv No.	Sanction No.	Amount (Rs)	Remarks
THQ Hospital Pind Dadan Khan	26	AksaTraders	16-06-16	PDK/037	2022	40,000	Purchases were split up in different small bill to avoid tendering process under PPRA rules 2014.
		AksaTraders/Portable OTlight	16-06-16	PDK/036	2014	38,000	
		AksaTraders/PulseOxi meter	17-06-16	PDK/038	2016	38,200	
		AksaTraders/Portable OTlight	16-06-16	PDK/035	2015	24,200	
						140,400	
		Grand Total				3,088,520	

Annex-E

Para-1.2.2.6

Name of Formation	PDP No.	Medicine Demanded	Vendor	Qty	Rate	Amount (Rs)
DHQ Hospital Jhelum	25	Inj. Vancomycin 1gm viol	M/s English Pharmaceutical	1,000	207.98	207,980
		Inj. Tazobactam 500mg	-do-	1,000	205.5	205,500
		Inj. Omerazole 40mg viol	-do-	10,000	24.24	242,400
		Black Silk 2/0,1/2 circle box of 12 foils	M/s Suru International	12,000	18.67 per foil	224,040
		Inj. Amikacin 250 mg per 2ml viol	M/s Trigon Pharmaceutical	2,000	22	44,000
		Inj. Amikacin 500 mg per 2ml viol	-do-	5,000	31.5	157,500
		Tab. Montelukast 4 mg	-do-	50,000	2.8	140,000
		Inj. Ketorolac Tromethamine 30mg/1ml	M/s Friends Pharma	10,000	11.97	119,700
		Srp. Levocetirizine 5 ml	M/s Life Pharmaceutical	2,000	24	48,000
		Dros Mystatim 1U/ML	M/s Wyeth Pakistan Ltd	2,000	36.36	72,720
		Inj. Rabbits Vaccine	M/s Navartis Pharma Pak Ltd	3,000	530	1,590,000
		Clotrimazole Skin Cream 1%	M/s Valor Pharmaceutical	2,000	16	32,000
		Vaginal Pessery Clotrimazole 500 mg	-do-	2,000	13.8	38,000
		ORS	-do-	20,000	5.9	118,000
Dispersible Tablet Zinc	-do-	10,000	4.2	42,000		

		Sulfate monohydrate				
		Total				3,281,840
Name of Formation	PDP No.	Vendor / Item	Supply Order Date	supply Order No	Amount (Rs)	5% security
THQ Hospital, Sohawa	18	Chaudhary General Order Supplier, Chakwal / Xray Films	4/2/2016	240-42	577,516	28,876
Name of Formation	PDP No.	Vendor / Item	Supply Order Date	supply Order No	Amount (Rs)	5% security
RHC Khalaspur , Jhelum	04	Akamey Pharmaceutical, Hyderabad	18.03.2016	258	10,740	537
		Genix Pharma, Karachi	18.03.2016	260	13,297	665
		Glitz Pharma, Islamabad	18.03.2016	247	27,190	1,360
		Trigon Pharmaceuticals, Lahore	18.03.2016	250	4,400	220
		Stallion Pharmaceuticals, Lahore	18.03.2016	253	46,680	2,334
		Novartis Pharma, Karachi	18.03.2016	258	31,800	1,590
		Saru International, Karachi	18.03.2016	254	6,721	336
		Getz Pharma, Karachi	18.03.2016	257	12,600	630
		Size International, Lahore	18.03.2016	256	6,975	349
		Total			160,403	8,020
		Grand Total			4,019,759	36,896

Annex-F**Para-1.2.2.8**

Name of Formation	PDP No.	Bill No	Date	Vendor Name	Amount (Rs)
MS THQ Hospital Sohawa , Jhelum	13	981	30.10.2015	Punjab Pharmacy	149,878
		10068	14.09.2015	Mediwise	262,975
		555	24.08.2015	Medwin	359,670
		1510	24.10.2015	A.S. Enterprises	280,720
		903	08.04.2015	Nisa Impex	213,500
		285	22.01.2016	Silver Surgical Complex	105,880
		295	31.03.2016	Unisa Pharma	104,430
		JP/Hp/02/2016	9.3.2016	Gulf Pharma	61,230
		N.A	N.A	Novamed Pharma	88,500
		10/5/2016	1624	Westren Scientific Traders	57,600
		5789	12.05.2016	Irza Pharma	80,920
					Total
Name of Formation	PDP No.	Inv. No.	Date	Vendor	Amount (Rs)
RHC Demeli, Jhelum	07	2485	nil	Mediwise Pharma	222,050
		HS-7760	nil	Hasnain Scientific	229,135
		874	25.03.15	Punjab Pharmacy	67,180
		241	14.04.15	Khawaja Enterprises	53,440
		2112	4.10.2015	Mediwise Pharma	133,570
		902	nil	Silver Surgical Complex	69,800
		255	nil	Punjab Pharmacy	130,570
		475	nil	Medwin	110,000
		451	22.1.16	Silver Surgical Complex	130,540

		IP3644	12.2.2016	Amson Vaccine & Pharma	29,855
		905	12.1.2016	Nisa Impex	21,350
		HS-8817	10.2.2016	Hasnain Scientific	162,000
		AR-10125	10.5.2016	Arson Pharmaceuticals	110,700
		10075	8.10.2015	Mediwise Pharma	184,100
		548	29.09.2015	Medwin	114,040
		16-Feb	1453	Chaudhary Gen Order Suppliers	137,419
		27.01.16	79	Three Stars Medical supplies	145,014
				Total	2,050,763
Name of Formation	PDP No.	Bill Date	Bill No.	Vendor Name	Amount (Rs)
RHC Khalaspur	05	3.6.2015	HS-7832	Husnain Scientific	68,000
		Nil	259	Punjab Pharmacy	291,688
		Nil	472	Medwin	110,000
		Nil	901	Silver Surgical Complex	46,900
		Nil	2113	Mediwise Pharma	74,185
		Nil	55	Adnan Traders	51,700
		Nil	29	Pharmawise Labs	62,325
		25.03.2015	512	Medwin	82,740
		Nil	2488	Mediwise Pharma	118,350
		6.10.2015	10072	Mediwise Pharma	186,695
		Nil	547	Medwin	247,720
		10.10.2015	818	Punjab Pharmacy	100,770
		22.01.2016	286	Silver Surgical Complex	84,670
		10.5.2016	1623	Westren Scientific Traders	85,425
		14.05.2016	1004	Arson Pharmaceutical Industries	73,800

		14.05.2016	1004	Arson Pharmaceutical Industries	81,200	
				Total	1,766,168	
Name of Formatio n	PDP No.	Inv. No.	Date	Vendor	Amount (Rs)	
THQ Hospital Pind Dadan Khan	15	10067	3.10.2015	Mediwise Pharma	441,640	
		982	22.10.201 5	Punjab Pharmacy	167,950	
		551	22.10.201 5	M/S Medwin	545,670	
		963	22.09.201 5	Punjab Pharmacy	101,244	
		1510/1482 / 15-16/LM- 01	24.10.201 5	M.S. Enterprises	400,810	
		2015403	12.5.2016	Nova med Pharmaceuticals	59,000	
		5792	12.5.2016	Irza Pharma	57,800	
		6366	.	Three Star Medical Supplies	79,598	
		911	22.03.201 6	Nisa Impex (Pvt) Ltd	213,500	
		446	20.04.201 6	Silver Surgical Complex	79,410	
		8836	13.04.201 6	Al Hamd	82,820	
					Total	2,229,442
					Grand Total	7,811,676

Annex-G

Para-1.2.2.13

Name of Formation	PD P No	Date	Vr. No	Name of scheme	Item	Amount (Rs)	Remarks
DO (Buildings) Jhelum	09	26.06.16	120	Special Repair to DCO Complex	Donkey Pump	15,000	paid amounting to Rs309,590 on account of different items including Split Air Conditioner, Fans and Pacca Brick Work etc in Maintenance & Repair works. These items related to original works instead of M&R works
					PVC wall Paneling with 180 Sft	22,500	
		15.06.16	45	M&R to EDO Education Office	Injector Pump	18,000	
		20.04.16	53	SR to House No-4/12 Jhelum	Electric geyser 12 gallons 02 @ Rs18,000/-	36,000	
		06.02.16	08	M/R to DCO Camp Office	Energy Savor 25 watt 68 Nos @ Rs300/-	20,400	
					Energy Savor 45 watt 10 Nos @ Rs1,070	10,700	
		21.02.16	29	Repair of Washrooms of Nursing & Midwifery School at DHQ Hospital Jhelum	P/L Glazed Tiles 8x12	137,850	
			P/L Glazed Tiles 8x8	49,140			
Total						309,590	
Name of Formation	PD P No	Date	Vr. No.	Name of Work	Quantity	Amount (Rs)	Remarks
DO (Buildings) Jhelum	11	04.06.16	25	Re Const of 08 class rooms 28x18 and 05 class rooms 24x16 in GBH school RGA Khan PD Khan	2,720	206,720	incurred expenditure on an item mosaic flooring and Porcelain / Granite tiles which were not allowed to use in
		03.08.15	07	Const. of 02 class rooms , b/wall toilet block, GGPS Dewan Pur PD Khan	1,173	72,349	
		09.11.15	03	Re- const. of 05 class rooms at government boys primary school kot kalan pd khans	2,486	195,426	
		17.11.15	10	Re-Const. of 04 Class Rooms at GBPS Mandi M.	1,938	152,347	

Name of Formation	PD P No	Date	Vr. No .	Name of scheme	Item	Amount (Rs)	Remarks
		05.01.16	17	Siddique PD Khn Const. of 02 class rooms 24x16 GBPS mohallah charr tehsil pd khan	1,173	73,912	Government buildings
Total						700,754	
Grand Total						1,010,344	

Annex-H

Para-1.2.2.16

Name of Formati on	PDP No	Period	Cost Cente r	Object	Object Classificat ion	Budget (Rs)	Expendi ture (Rs)	Saving (Rs)
DCO Jhelum	02	2014- 15	JM 6007			34,778,1 82	15,985,7 08	18,792,4 74
<hr/>								
Name of Formati on	PDP No	Period	Cost Cente r	Object	Object Classificat ion	Budget (Rs)	Expendi ture (Rs)	Savings (Rs)
EDO (Agricult ure) Jhelum	01	2015- 16	JM61 63	A0110 1	Pay of officers	945,000		945,000
		2015- 16	JM61 63	A0115 6	Pay of other staff	923,716	323,630	600,086
		2015- 16	JM61 63	A0127 0	Regular Allowance s	1,806,36 0	370,850	1,435,51 0
		2015- 16	JM61 63	A03	Operating Expenses	387,000	249,400	137,600
		2015- 16	JM61 63	A13	Repair & Maintenan ce	100,000	84,900	15,100
					Total	4,162,07 6	1,028,78 0	3,133,29 6
<hr/>								
Name of Formati on	PDP No	Period	Cost Cente r	Object Classification		Budget (Rs)	Expendi ture (Rs)	Savings (Rs)
DO(live stock) Jhelum	04	2015- 16	JM75 25	A09201 Purchase of Hardware		3,800,00 0	0 0	3,800,00 0
		2015- 16	JM72 63	A03927 Purchase of Medicines		3,500,00 0	1,902,90 0	1,597,10 0
		2015- 16	JM72 62	A03927 Purchase of Medicines		3,500,00 0	2,387,47 2	1,112,52 8
		2015- 16	JM75 25	A09701 Cold Storage Equipments		1,100,00 0	856,168	243,832
				Total		11,900,0 00	5,146,54 0	6,753,46 0

Name of Formation	PDP No	Financial Year	Cost Center	Object Classification	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
DO (Sports) Jhelum	01	2014-15	JM6143	Total Employees Related Expenses	2,647,911	2,513,771	134,140
		2014-15	JM6143	Total Pay	1,455,900	1,202,400	253,500
		2014-15	JM6143	Total Pay of Officer	1,057,200	806,000	251,200
		2014-15	JM6143	Tehsil Sports Officer	626,400	375,200	251,200
		2014-15	JM6143	Total Basic pay of other staff	398,400	395,200	3,200
		2014-15	JM6143	Junior Clerk	510,080	365,440	144,640
		2014-15	JM6143	Naib qasid	121,190	30,000	91,190
		2014-15	JM6143	Total Regular Allowance	1,192,011	1,190,811	1,200
		2014-15	JM6143	Integrated Allowance	1,200	900	300
		2014-15	JM6143	Leave Salary L.P.R	120,000	119,660	340
		2014-15	JM6143	Postage and Telegraph	1,000	-	1,000
		2014-15	JM6143	Telephone and Trunk Calls	70,000	57,793	12,207
		2014-15	JM6143	Electricity	80,000	73,142	6,858
		2014-15	JM6143	Traveling Allowance	50,000	41,785	8,215
		2014-15	JM6143	P.O.L Charges	175,000	143,846	31,154
		2014-15	JM6143	Office Stationery	40,000	33,456	6,544
		2014-15	JM6143	Newspapers Periodicals & Books	5,000	4,178	822
		2014-15	JM6143	sports Activities	2,800,000	2,379,320	420,680
		2014-15	JM6143	Others	70,000	59,348	10,652
		2014-	JM61	Repair of Transport	50,000	42,375	7,625

15	43				
2014-15	JM61 43	Repair of Hardware	5,000	4,200	800
2014-15	JM61 43	Repair of I.T. Equipment	2,000	1,700	300
2015-16	JM61 43	Total Employees Related Expenses	2,662,509	2,542,865	119,644
2015-16	JM61 43	Total Pay	1,639,070	1,562,230	76,840
2015-16	JM61 43	Total Pay of Officer	1,111,530	1,073,770	37,760
2015-16	JM61 43	Total Pay of Other Staff	527,540	488,460	39,080
2015-16	JM61 43	Total Basic pay of other staff	522,560	486,385	36,175
2015-16	JM61 43	Total Regular Allowance	1,023,439	980,635	42,804
2015-16	JM61 43	House Rent Allowance	89,653	84,617	5,036
2015-16	JM61 43	Conveyance Allowance	117,684	116,532	1,152
2015-16	JM61 43	Medical Allowance	128,704	115,056	13,648
2015-16	JM61 43	Adhoc Allowance 2010 50%	318,760	310,140	8,620
2015-16	JM61 43	Adhoc Allowance 2013 10%	123,040	118,560	4,480
2015-16	JM61 43	Adhoc Relief Allow 7.5%	122,558	117,170	5,388
2015-16	JM61 43	Adhoc Allowance 2014 10%	123,040	118,560	4,480
2015-16	JM61 43	Postage and Telegraph	1,000	850	150
2015-16	JM61 43	Telephone and Trunk Calls	90,000	55,973	34,027
2015-16	JM61 43	Electricity	100,000	76,340	23,660
2015-16	JM61 43	Traveling Allowance	75,000	62,800	12,200
2015-16	JM61 43	P.O.L Charges	150,000	121,952	28,048

		2015-16	JM61 43	Office Stationery	50,000	42,317	7,683
		2015-16	JM61 43	Newspapers Periodicals & Books	10,000	5,024	4,976
		2015-16	JM61 43	sports Activities	2,650,000	2,242,492	407,508
		2015-16	JM61 43	Others	70,000	59,295	10,705
		2015-16	JM61 43	Repair of Transport	100,000	84,670	15,330
		2015-16	JM61 43	Repair of Hardware	15,000	12,000	3,000
		2015-16	JM61 43	Repair of I.T. Equipment	15,000	10,000	5,000
			Total		23,314,379	20,729,218	2,585,161

Name of Formation	PDP No	Financial Year	Cost Center	Object Classification	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
DO (OFWM) Jhelum	02	2015-16	JM 7398	Postage	3,000	0	3,000
		2015-16		Telephone	54,900	25,004	29,896
		2015-16		Telex & Printer	6,200	0	6,200
		2015-16		Electronics Communication	4,000	0	4,000
		2015-16		Courier & Post	6,440	0	6,440
		2015-16		Gass	27,446	806	26,640
		2015-16		Water	4,000	0	4,000
		2015-16		electricity	63,189	0	63,189
		2015-16		Rates & Taxes	11,000	1,000	10,000
		2015-16		seminar	12,000	0	12,000
		2015-16		other	10,000	0	10,000

		16							
		2015-16		machinery	10,000	0	10,000		
		2015-16		Furniture & fixture	28,000	2,500	25,500		
		2015-16	Grant-18 JM 6168	Pay of other staff	2,552,125	280,200	2,271,925		
		2015-16		Total allowances	1,689,390	1,083,762	605,628		
		2015-16		postage	50,000	20,000	30,000		
		2015-16		Telephone	40,000	20,089	19,911		
		2015-16		Gas	20,000	985	19,015		
		2015-16		electricity	35,000	2,260	32,740		
		2015-16		Development	3,204,000	3,163,000	41,000		
				Total		7,830,690	4,599,606	3,231,084	

Name of Formation	PDP No	Financial Year	Cost Center	Object Classification	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
EDO (Education) Jhelum	01	2015-16	JM-6023	Administration	13,717,221	13258325	458896
		2015-16	JM-7417	Development – G36	54,532,440	53,595,604	936,836
		2015-16	JM-6142	Registrar (Exams)	1,359,623	1,312,083	47,540
					69,609,284	68,166,012	1,443,272

Name of Formation	PDP No	Financial Year	Cost Center	Object	Object Classification	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
DO (Health), Jhelum	01	2015-16	JM-6146	A01101	Pay of Officers	2,300,000	2,250,445	49,555
		2015-	JM-	A01151	Pay of	18,000,0	16,803,3	1,196,62

16	6146		Other Staff	00	77	3
2015-16	JM-6146	A01152	Personal Pay	16,000	15,185	815
2015-16	JM-6146	A01156	Pay of contract staff	172,000	121,137	50,863
2015-16	JM-6146	A01202	House Rent Allow	1,470,000	1,455,913	14,087
2015-16	JM-6146	A01203	Conveyance Allow	2,750,000	2,750,000	0
2015-16	JM-6146	A0120D	Integrated Allow	22,000	21,300	700
2015-16	JM-6146	A0120Q	Fixed Daily Allow	27,000	26,885	115
2015-16	JM-6146	A0120X	A R A 2010 50%	3,875,000	3,846,467	28,533
2015-16	JM-6146	A01210	Health Risk Allow	300,000	275,736	24,264
2015-16	JM-6146	A01217	Medical Allowance	2,100,000	2,092,911	7,089
2015-16	JM-6146	A0121A	A R A 2011	22,500	7,418	15,082
2015-16	JM-6146	A0121B	Health Professional Allow	414,000	312,809	101,191
2015-16	JM-6146	A0121M	Adhoc Relief Allowance 2012	26,500	18,277	8,223
2015-16	JM-6146	A012N	Personal Allowance	110,000	110,000	0
2015-16	JM-6146	A0121T	Adhoc Relief Allowance 2013	1,475,000	1,453,709	21,291
2015-16	JM-6146	A0121Z	Adhoc Relief Allowance 2014	1,475,000	1,447,035	27,965

2015-16	JM-6146	A01224	Entertainment Allowance	5,000	3,500	1,500
2015-16	JM-6146	A0122C	Adhoc Relief Allowance 2015	1,460,000	1,431,430	28,570
2015-16	JM-6146	A01252	Non Practicing Allowance	76,000	58,000	18,000
2015-16	JM-6146	A01270	Others	740,000	706,621	33,379
2015-16	JM-6146	A01274	Medical Charge	50,000	26,023	23,977
2015-16	JM-6146	A03201	Postage	20,000	17,000	3,000
2015-16	JM-6146	A03202	Telephone	150,000	139,550	10,450
2015-16	JM-6146	A03303	Electricity	850,000	607,862	242,138
2015-16	JM-6146	A03304	Hot & Cold charges	24,000	24,000	0
2015-16	JM-6146	A03407	Rates and taxes	100,000	81,315	18,685
2015-16	JM-6146	A03805	Travelling Allow	1,069,200	1,053,822	15,378
2015-16	JM-6146	A03806	Transporta of Goods	116,500	115,000	1,500
2015-16	JM-6146	A03807	P.O.L Charges	5,100,000	4,426,557	673,443
2015-16	JM-6146	A03901	Stationery	93,200	88,171	5,029
2015-16	JM-6146	A03902	Printing	20,000	14,735	5,265
2015-16	JM-6146	A03905	News papers	10,000	3,098	6,902
2015-16	JM-6146	A03907	Advertisin g &	50,000	35,027	14,973
2015-16	JM-6146	A03909	Payments to service Rendered	20,000	20,000	0

2015-16	JM-6146	A03942	Cost of Other Store	60,000	58,798	1,202
2015-16	JM-6146	OO1	Others	70,000	69,059	941
2015-16	JM-6146	A04114	Superannuation of LPR	500,000	412,080	87,920
2015-16	JM-6146	A05216	Financial Assistant	1,400,000	600,000	800,000
2015-16	JM-6146	A06301	Entertainment & Gifts	288,800	288,800	0
2015-16	JM-6146	A013001	Transport	450,000	437,431	12,569
2015-16	JM-6146	A13101	Repair of Machinery & Equipment	70,000	58,100	11,900
2015-16	JM-6146	A13201	Furniture & Fixture	10,000	9,000	1,000
2015-16	JM-6146	A013703	IT Equipments	200,000	198,800	1,200
2015-16	JM-7242	A01101	Pay of Officers	28,100,000	23,867,999	4,232,001
2015-16	JM-7242	A01102	Personal Pay	59,000	55,980	3,020
2015-16	JM-7242	A01151	Pay of Other Staff	59,799,995	54,897,947	4,902,048
2015-16	JM-7242	A01152	Personal Pay	70,000	70,000	0
2015-16	JM-7242	A01156	Pay of contract staff	75,000	48,585	26,415
2015-16	JM-7242	A01170	Others	950,000	890,438	59,562
2015-16	JM-7242	A01202	House Rent Allowance	4,800,000	4,774,877	25,123
2015-16	JM-7242	A01203	Conveyance Allow	13,180,000	12,963,129	216,871
2015-16	JM-	A0120D	Integrated	415,000	405,334	9,666

16	7242		Allowa			
2015-16	JM-7242	A0120N	Special Allowance	15,000	8,798	6,202
2015-16	JM-7242	A0120Q	Fixed Daily Allow	100,000	92,589	7,411
2015-16	JM-7242	A0120X	ARA-2010 (50%)	16,000,000	15,349,984	650,016
2015-16	JM-7242	A01210	Health Risk Allowa	3,500,000	3,398,401	101,599
2015-16	JM-7242	A01217	Medical Allowance	10,000,000	9,644,769	355,231
2015-16	JM-7242	A0121A	ARA-2011 (15%)	610,000	557,847	52,153
2015-16	JM-7242	A0121B	HPA	9,750,000	4,646,111	5,103,889
2015-16	JM-7242	A0121M	ARA-2012 (20%)	200,000	191,150	8,850
2015-16	JM-7242	A012N	Personal Allowance	600,000	600,000	0
2015-16	JM-7242	A0121T	ARA-2013 (10%)	11,700,000	6,091,389	5,608,611
2015-16	JM-7242	A0121Z	ARA-2014 (10%)	7,295,060	6,117,425	1,177,635
2015-16	JM-7242	A01238	Consolidat ion TA	14,288	446	13,842
2015-16	JM-7242	A0122C	ARA-2015 (7.5%)	6,000,000	5,948,736	51,264
2015-16	JM-7242	A01273	Honoraria	47,895	47,895	0
2015-16	JM-7242	A01274	Medical Charges	50,000	49,559	441
2015-16	JM-7242	A01270	Others	21,000,000	18,159,633	2,840,367
2015-16	JM-7242	A03201	Postage and teleg	25,000	21,250	3,750
2015-16	JM-7242	A03202	Telephone	200,000	138,994	61,006

2015-16	JM-7242	A03303	Electricity	1,300,000	1,190,268	109,732
2015-16	JM-7242	A03806	Transport of Goods	250,000	201,045	48,955
2015-16	JM-7242	A03901	Stationery	300,000	254,973	45,027
2015-16	JM-7242	A03902	Printing and Publicat	250,000	230,514	19,486
2015-16	JM-7242	A03942	Cost of Other Store	200,000	199,562	438
2015-16	JM-7242	OO1	Others	200,000	194,522	5,478
2015-16	JM-7242	OO8	Bedding & Clothing	325,000	324,315	685
2015-16	JM-7242	O10	Medicines	32,000,000	31,912,950	87,050
2015-16	JM-7242	A05216	Financial Assistant	2,000,000	1,200,000	800,000
2015-16	JM-7242	A09601	Purchase of Machinery	2,000,000	1,977,700	22,300
2015-16	JM-7242	A13101	Repair of M & E	100,000	92,040	7,960
2015-16	JM-7243	A01101	Pay of Officers	180,000	0	180,000
2015-16	JM-7243	A01151	Pay of Other Staff	6,000,000	5,231,337	768,663
2015-16	JM-7243	A01152	Personal Pay	1,500	755	745
2015-16	JM-7243	A01170	Others	60,000	49,768	10,232
2015-16	JM-7243	A01202	House Rent Allowance	445,000	439,247	5,753
2015-16	JM-7243	A01203	Conveyance Allowance	850,000	828,562	21,438
2015-16	JM-7243	A0120D	Integrated Allowance	34,500	30,494	4,006
2015-16	JM-7243	A0120Q	Fixed	2,000	1,632	368

16	7243		Daily Allowance			
2015-16	JM-7243	A0120X	ARA-2010 (50%)	1,150,000	1,085,491	64,509
2015-16	JM-7243	A01210	Health Risk Allowance	414,000	401,794	12,206
2015-16	JM-7243	A01217	Medical Allowance	730,000	710,194	19,806
2015-16	JM-7243	A0121A	ARA-2011 (15%)	5,000	1,734	3,266
2015-16	JM-7243	A0121B	HPA	15,200	0	15,200
2015-16	JM-7243	A0121M	ARA-2012 (20%)	6,500	4,180	2,320
2015-16	JM-7243	A012N	Personal Allowance	30,000	30,000	0
2015-16	JM-7243	A0121T	ARA-2013 (10%)	410,000	401,365	8,635
2015-16	JM-7243	A0121Z	ARA-2014 (10%)	415,000	401,997	13,003
2015-16	JM-7243	A0122C	ARA-2015 (7.5%)	405,000	394,591	10,409
2015-16	JM-7243	A01252	Non Practicing Allow	11,500	0	11,500
2015-16	JM-7243	A01270	Others	250,000	226,481	23,519
2015-16	JM-7243	A03201	Postage and telegraph	25,000	21,250	3,750
2015-16	JM-7243	A03303	Electricity	100,000	73,940	26,060
2015-16	JM-7243	A03805	Travelling Allowance	20,000	17,950	2,050
2015-16	JM-7243	A03806	Transportation of Goods	10,000	8,500	1,500
2015-16	JM-	A03901	Stationery	40,000	36,874	3,126

	16	7243					
	2015-16	JM-7243	A03902	Printing and Publication	20,000	15,500	4,500
	2015-16	JM-7243	A03942	Cost of Other Store	60,000	51,436	8,564
	2015-16	JM-7243	OO1	Others	80000	78,800	1,200
	2015-16	JM-7243	OO8	Bedding & Clothing	50000	48,465	1,535
	2015-16	JM-7243	O10	Medicines	2000000	1,971,200	28,800
	2015-16	JM-7243	A04114	Superannuation of LPR	500000	278,100	221,900
		TOTAL			295,359,138	263,651,174	31,707,964

Name of Formation	PDP No	Financial Year	Cost Center	Object Classification	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
DHQ Hospital Jhelum,	08	2015-16		Total Salary	186,750,675	168,342,013	18,408,662
		2015-16		Total Non Salary	111,143,441	99,152,452	11,990,989
				Total	297,894,116	267,494,465	30,399,651

Name of Formation	PDP No	Financial Year	Cost Center	Object Classification	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
SMO RHC Lilla	03	2014-15		Establishment Charges	23,537,370	10,665,537	12,871,833
		2014-15		Contingency	3,050,000	2,587,089	462,911
		2015-16		Establishment Charges	14,682,526	10,332,997	4,349,529
		2015-16		Contingency	3,465,000	3,267,966	197,034
		Total:-			44,734,8	26,853,5	17,881,3

				96	89	07	
Name of Formation	PDP No	Financial Year	Cost Center	Object Classification	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
EDO (W&S) Jhelum	02	1	2015-16	Total Salary & Non-salary Expenditure	5,995,520	4,981,489	1,014,031
Name of Formation	PDP No	Financial Year	Cost Center	Object Classification	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
HM GHS, Chak Mehmad a Jhelum	02	2015-16	JM7263	A01 (Pay and allowances)	1,832,884	1,201,629	631,255
		2015-16	JM7263	Non Salary	541,710	495,257	46,453
		2014-15	JM7263	A01 (Pay and allowances)	1,903,739	1,594,677	309,062
		2013-14	JM7263	A01 (Pay and allowances)	1,709,825	1,649,046	60,779
		2012-13	JM7263	A01 (Pay and allowances)	2,923,000	989,138	1,933,862
Total					8,911,158	5,929,747	2,981,411
Grand Total					804,489,439	684,566,328	119,923,111

Annex-I
Para-1.2.2.17

Name of formation	PDP No.	Period	Cost Center	Object Head	Budget (Rs)	Expenditure (Rs)	Excess (Rs)
Secretary DRTA Jhelum	06	2015-16	JM7263	A01-Pay and allowances	3,192,060	3,268,172	76,112
Name of formation	PDP No.	Period	Cost Center	Object Head	Budget (Rs)	Expenditure (Rs)	Excess (Rs)
EDO (Agriculture), Jhelum	02	2014-15	JM 6163	A01E573 Pay of EDO (Agri)	333,290	396,290	63,000
		2014-15	JM 6163	A01156 Pay of other staff	184,510	193,758	9,248
		2014-15	JM 6163	A01202 HRA	6,600	74,178	67,578
		2014-15	JM 6163	A01203 Conveyance Allow	75,732	83,640	7,908
		2014-15	JM 6163	A0120x Adhoc 2010 Alloc	145,027	165,598	20,571
		2014-15	JM 6163	A01217 Medical Allowance	55,959	62,963	7,004
		2014-15	JM 6163	A0121A Adhoc relief 2011	44,323	50,360	6,037
		2014-15	JM 6163	A0121M Adhoc relief 2012	102,760	118,468	15,708
		2014-15	JM 6163	A0121Z Adhoc relief 2014	51,380	58,917	7,537
		2014-15	JM 6163	A01224 Entertainment All	2,645	3,145	500
						1,002,226	1,207,317
Name of formation	PDP No.	Period	Cost Center	Object Head	Budget (Rs)	Expenditure (Rs)	Excess (Rs)
MS DHQ Hospital Jhelum	14	2015-16		Pay of officer Contract Staff	534,915	583,081	48,166
		2015-16		Other-Pay	330,331	662,502	332,171
		2015-16		Conveyance Allowance	1,927,813	9,165,681	7,237,868
		2015-16		Special TA	704	913	209
		2015-16		Non-Practicing Allowance	1,371,200	1,381,856	10,656
		2015-16		Special Relief Allowance	0	155,817	155,817

		2015-16		SSB 30% others	0	1,838,325	1,838,325
		2015-16		Elite Force Allowance	28,000	75,662	47,662
		2015-16		Cost of other store	3,500,000	3,815,223	315,223
		Total:-			7,692,963	17,679,060	9,986,097
Name of formation	PDP No.	Period		Object Head	Budget (Rs)	Expenditure (Rs)	Excess (Rs)
MS THQ Hospital Sohawa,	11	2015-16		AO121A-Adhoc Relief	0	11,603	11,603
				AO1216-Qualification Allow.	0	15,000	15,000
				AO121M-Adhoc Relief 2012	0	36,100	36,100
				AO1250-Incentive Allowance	0	3,500,322	3,500,322
					0	3,563,025	3,563,025
Name of formation	PDP No.	Financial Year		Object Head	Budget (Rs)	Expenditure (Rs)	Excess (Rs)
Civil Hospital Khewra	03	2014-15		All heads	11,747,000	15,738,500	3,991,500
		2015-16		All heads	13,256,375	17,076,750	3,820,375
				Total	25,003,375	32,815,250	7,811,875
Name of formation	PDP No.	Financial Year		Object Head	Budget (Rs)	Expenditure (Rs)	Excess (Rs)
SMO RHC Lillah	04	2014-15		Pay others	0	21870	21,870
		2014-15		Adhoc Relief 2010	0	979145	979,145
		2014-15		Adhoc-120-B	0	142000	142,000
		2014-15		Personal Allowance	0	24002	24,002
		2015-16		Conveyance Allow	223,500	679,118	455,618
		2015-16		Dress Allowance	29,000	87,611	58,611
		2015-16		Integrated Allowance	5000	24,810	19,810
		2015-16		Adhoc R. Allow-2010	600,000	927,988	327,988
		2015-16		Adhoc R. Allow-2015	0	356,744	356,744
		2015-16		TA/DA	40,000	55,395	15,395
2015-16		POL	300,000	366,795	66,795		

		2015-16		Others	50,000	135,292	85,292
		2015-16		Bedding & Clothing	40,000	86,870	46,870
		2015-16		Transport Repair	50,000	147,658	97,658
		2015-16		Machinery Repair	50,000	348,000	298,000
					1,387,500	4,383,298	2,995,798
Name of formation	PDP No.	Financia l Year	Code	Object Head	Budget (Rs)	Expenditur e (Rs)	Excess (Rs)
SMO RHC Domeli	06	2014-15		AO1217 Medical Allow.	675,000	735,686	60,686
				AO121M Adhoc Relief 2012	1,115,000	1,156,041	41,041
				AO121N Personal Allow.	-	61,120	61,120
				AO121T Adhoc Relief 2013	515,000	579,928	64,928
				AO121Z Adhoc Relief 2014	-	579,931	579,931
				AO3970 Others	40,000	1,700,067	1,660,067
		2015-16		AO1202 HRA	470,000	493,967	23,967
				AO1203 CA	850,000	916,303	66,303
				AO1208 Uniform Allowance	190,000	205,646	15,646
				AO121Z Adhoc Relief 2014	180,000	647,661	467,661
				AO1251 Mess Allow.	488,000	504,383	16,383
							4,523,000
Name of formation	PDP No.	Financia l Year	Code	Object Head	Budget (Rs)	Expenditur e (Rs)	Excess (Rs)
SMO RHC Khalaspur,	06	2015-16		AO121Z Adhoc Relief 2014	4,000	360,305	356,305
				AO121N Personal Allow.	-	14,120	14,120
				Total	4,000	374,425	370,425
Name of formation	PDP No.	Financia l Year	Code	Object Head	Budget (Rs)	Expenditur e (Rs)	Excess (Rs)
MS THQ Hospital Pind Dadan Khan,	09	2015-16		AO1170 - Other	16,000	36,784	20,784
				AO1203-Conveynce Allow.	1,540,000	1,561,307	21,307
				AO-1208 Dress Allow.	359,000	484,756	125,756
				AO120X-Adhoc Relief 2010	2,570,000	2,674,484	104,484

			AO121N-Personal Allow.	177,500	194,423	16,923
			AO1251-Mess Allow.	900,000	1,263,953	363,953
			AO13001-Transport repair	250,000	299,581	49,581
			Total	5,812,500	6,515,288	702,788
			Grand Total	48,617,624	77,386,568	28,768,944

Annex-J
Para-1.2.3.2

Name of Formation	PDP No	Year	Establishment Charges	Contingent charges	Total (Rs)
EDO (Agriculture) Jhelum	05	2014-15	1,239,717	339,177	1,578,894
		2015-16	694,480	334,300	1,028,780
			Total		2,607,674
Name of Formation	PDP No	Year	Establishment charges	Contingent charges	Total (Rs)
DO(Livestock) Jhelum	08	2015-16	37,718,892	6,681,056	44,399,948
		2015-16	0	2,886,054	2,886,054
		2015-16	9,578,074	3,447,654	13,025,728
		Total	47,296,966	13,014,764	60,311,730
Name of Formation	PDP No	Year	Establishment Charges	Contingent Charges	Total (Rs)
DO(Forest) Jhelum	02	2015-16	291,459	-	291,459
		2015-16	4,008,253	2,679,276	6,687,529
			Total		6,978,988
			Grand Total		69,898,392

Annex-K
Para-1.2.3.5

Name of Formation	PDP No	Bill Date	Bill No.	Vendor Name	Amount (Rs)	
RHC Khalaspur	1	03.06.2015	HS-7832	Husnain Scientific	68,000	
		Nil	259	Punjab Pharmacy	291,688	
		Nil	472	Medwin	110,000	
		Nil	901	Silver Surgical Complex	46,900	
		Nil	2113	Mediwise Pharma	74,185	
		Nil	55	Adnan Traders	51,700	
		Nil	29	Pharmawise Labs	62,325	
		25.03.2015	512	Medwin	82,740	
		Nil	2488	Mediwise Pharma	118,350	
		6/10/2015	10072	Mediwise Pharma	186,695	
		Nil	547	Medwin	247,720	
		10.10.2015	818	Punjab Pharmacy	100,770	
		22.01.2016	286	Silver Surgical Complex	84,670	
		10/5/2016	1623	Westren Scientific Traders	85,425	
		14.05.2016	1004	Arson Pharmaceutical Industries	73,800	
		14.05.2016	1004	Arson Pharmaceutical Industries	81,200	
		Total				
Name of Formation	PDP No	Bill No./Date	Batch No	Name of medicines	Name of Supplier	Amount (Rs)
SMO RHC Lilla	09	469/ 09.12.14	Nil	Srp. Cotrimoxazole DS	M/s MEDWI N	75,000
		-do-	Nil	Srp. Metronidazole 200 mg + Diloxanide250mg	-do-	22,000
		2487 / 11.05.15	Nil	Tab. Tenim 50 mg	M/s MediWise Pharma	19,600
		-do-	Nil	Cap. Axidox 100mg	-do-	48,000
		-do-	Nil	Tab. Tenoxid 150mg	-do-	34,800
		-do-	Nil	Srp.Foktolin	-do-	8,475
		-do-	Nil	Tab. Febrinol 500 mg	-do-	13,400
		-do-	Nil	Tab. Pro,om 200mg	-do-	8,800
515/ 11.05.15	BX-1131	Susp. Amoxycilline 5ml	M/s MEDWI	53,880		

Name of Formation	PDP No	Bill Date	Bill No.	Vendor Name		Amount (Rs)
					N	
		Total:-				283,955
Name of Formation	PDP No	Bill No./ Date	Batch No	Name of Supplier		Amount (Rs)
THQ Hospital Sohawa	3	5789	12/5/2016	Irza Pharma		80,920
				Grand Total		2,131,043

Annex-L
Para-1.2.4.1

Sr. No	Teshil	No. Defaulters	Nature of license	Period	Amount (Rs)
1	Jhelum	20	Brick Kilens	Up to 2015-16	1,050,000
2	Dina	6	Brick Kilens	Up to 2015-16	398,000
3	Dina/Mangla	7	Brick Kilens	Up to 2015-16	485,000
4	Sohawa	13	Brick Kilens	Up to 2015-16	946,000
5	P.D.Khan	10	Brick Kilens	Up to 2015-16	708,000
6	Jhelum	24	Gas agencies & stores	Up to 2015-16	170,000
7	Jhelum	28	Misc	Up to 2015-16	118,800
8	Jhelum	30	Marble Factories	Up to 2015-16	253,000
9	Jhelum	7	Timer Merchants	Up to 2015-16	187,000
10	Dina	64	Misc	Up to 2015-16	625,900
11	Dina	10	Marble Factories	Up to 2015-16	258,500
12	Sohawa	38	Misc	Up to 2015-16	266,200
13	Sohawa	5	Marble Factories	Up to 2015-16	82,500
14	P.D.Khan	159	Misc	Up to 2015-16	1,600,500
			Total		7,149,400

Annex-M
Para-1.2.4.2

Amount in Rs

Name of Formati on	PDP No	Name of firm	Invoice No	Date	Items	Amount including GST	GST Deducted at Source	Remaini ng GST
EDO (Education) Jhelum	2	Zafar Furniture Gujrat	144	14.4.16	IT Items	799,680	23,239	92,954
		Ascent Industries Lahore	86	30.3.16		118,320	4,022	13,170
		A.A Steel Wood works Sialkot	16	31.3.16		96,000	3,264	13,056
		Umer Computer Traders Mardan	1055	10.5.16		10,173,600	295,643	1,182,572
		Toyo Plastic Furniture Gujranwala	T-1596	26.4.16		438,600	14,912	48,816
		Umer Computer Traders Mardan	1057	21.5.16		3,391,200	98,547	394,191
		AMTECH Systems, Islamabad	IT-15-78	30.3.16		1,182,000	34,349	137,395
		Frequency Lahore	A-486	17.5.16		836,844	24,318	97,275
		Total				17,036,244	498,294	1,979,429
Name of Formati on	PDP No	Firm Name	Bill No	Date	Item		Gross	GST
DO (Health)	07	M/s Zain Enterpriese Jhelum	2528	19.09.2016	Iran Stand		85,385	14,515
		M/s Consel Enterprises,	5	17.03.2016	Digital Camera		93,506	13,586
		M/s Ch. M. Akram, Jhelum	31	08.04.2016	Repair of vehicle		22,611	2,839

	M/s B&W Rawalpindi.	1996	18.04.20 16	Stationery	85,540	12,121
	M/s Ch. Enterprises	1918	08.05.20 16	General store	39,530	6,720
	M/s B&W Rawalpindi.	2013	24.05.20 16	Waste Management	49,902	5,787
	Total				376,474	55,568
	Grand Total				1,741,271	2,034,997
					8	7

Annex-N
Para-1.2.4.5

Sr No.	Name of Scheme	Name of Contractor	Agreement Amount	Date of Start	Date of Completion as per agreement	Exp upto June, 15	Penalty @ Rs. 10%
1	Re-const. Of boundary wall with gate pillar and gate and Garage in CVH Sangoi Jhelum	Munawar Hussain	1.082	23.05.16	24.06.16	0.310	31,000
2	Const. of class rooms with verandah 28x18 double storey in govt. girls community model elementary school bhumbra	Haji Munawar	4.348	09.11.15	10.02.16	2.660	266,000
3	Re-const of 01 Class rooms 24x16 GES Safeer Sohawa	Muhammad Yasin	1.830	26.10.15	27.01.16	1.280	128,000
4	Re-const of 02 Class Rooms 24x16 GGPS Dewan-e Hazoori, Sohawa	Raja aftar	1.984	26.10.15	27.01.15	1.629	163,000
5	Restoration / reconst. Of 02 class rooms GGPS Gaghar khurd, dina	Muhammad afzal	1.894	15.04.15	14.06.16	0.959	189,000
6	Re-Const. of 04 Class Rooms 28x18 with Verandah in GGHS Badlot, Dina Distt. Jhelum	Hamayun Zaib Malik	4.847	26.10.15	27.04.16	0	484,000
Total			15.985				1,261,000

Annex-O
Para-1.2.4.8

(Amount in Rs.)

Name of formation	PDP No.	Sr. No	Name of Doctors	Designation	BPS	NPA	Month	Total	Remarks
DHQ Hospital Jhelum,	5	1	Dr. Ather Shabbir	APMO	19	6,000	12	72,000	Non Practicing Affidavit was not available in record
		2	Dr. Shakeel Ahmed	Senior Medical Officer	18	4,000	12	48,000	
		3	Dr, Shoukat Mehmood	Med. Superintendent	19	6,000	12	72,000	
		4	Dr. Maaz Barlas	Medical Officer / CMO	17	4,000	10	40,000	
		5	Dr. Asma Nazreen	DO	17	4,000	8.6	34,581	
		6	Dr. Hajira Mehar	WMO	17	4,000	12	48,000	
		7	Dr. Beenish Karamt	WMO	17	4,000	12	48,000	
		8	Dr. Shahid Maroof		19	6,000	12	72,000	
		9	Dr. Nusrat Riaz Ch.	EDO	19	4,000	11.1	44,933	
		10	Dr. Tayyeba Masood	Dermatologist	18	4,000	7.5	30,000	
		11	Dr. Naveed Ahmed	MO	17	4,000	12	48,000	
		12	Dr. Mahwish Noor Innam	WMO	17	4,000	10.6	42,581	
		13	Dr. Abdul Kabir	MO	17	4,000	1	4,000	
		14	Dr. Sana Younis	WMO	17	4,000	1	4,000	
		15	Dr. Hammad Mehmood	MO	17	4,000	12	48,000	
		16	Dr. Ayesha Kiani	WMO	17	4,000	12	48,000	
		17	Dr. Mudassar Rashid	MO	17	4,000	2	8,000	
		18	Dr. Basit Altaf	MO	17	4,000	7	28,000	

		19	Dr. Nisar Khalid	Senior Medical Officer	18	4,000	12	48,000	Doing Private Practice (Chotala Village)
		20	Dr. Adnan Ahmed Sethi	Child Specialist	18	4,000	12	48,000	Doing practice at Adnan Children Hospital
		21	Dr. Sinan. Mustafa	MO	17	4,000	12	48,000	Doing Private Practice at Al karam Hospital
		22	Dr. Imrana Saeed	WMO	17	4,000	12	48,000	Doing Private Practice at Sarwar Hospital
		23	Dr. Farrah Bashir	WMO	17	4,000	9	36,000	Doing Private Practice at Civil Hospital Road
Total:								968,095	
Name of formation	PDP No.	Sr. No	Name of the Doctor		NP A	Month	Total	Remarks	
THQ Hospital Sohawa	14	1	Dr. Muhammad Ilyas		6,000	12	72,000	Non Practicing Affidavit was not available in record	
		2	Dr. Shoaib Kiyani		6,000	12	72,000		
		3	Dr Ejaz Ahmad Butt		6,000	12	72,000		
		4	Dr Awais Khattak		6,000	12	72,000		
		5	Dr Shabbir Ahmad Shah		6,000	12	72,000		
		6	Dr Mushtaq Ahmad		6,000	12	72,000		

		7	Dr Zahid Ali	6,000	12	72,000	
		8	Dr Waheed Asghar	6,000	12	72,000	
		9	Dr Usman Zia	6,000	12	72,000	
		10	Dr Umair Khalid	6,000	12	72,000	
		11	Dr Shahzeen Shabbir	6,000	12	72,000	
		12	Dr Aniqah Shahid	6,000	12	72,000	
		13	Dr Nazish Nawaz Malik	6,000	12	72,000	
		14	Dr Ibrarul Hassan	6,000	12	72,000	
		15	Dr Burhan Sheikh	6,000	12	72,000	
		16	Dr Kaleem Ahmad	6,000	12	72,000	
			Total			1,152,000	
Name of formation	PDP No.	Sr No	G/L Acc	Posting Date	C. center	Amount	Remarks
THQ Hospital Pind Dadan Khan	14	1	A01252	15.07.2015	JM6155	16,000	Non Practicing Affidavit was not available in record
		2	A01252	26.07.2015	JM6155	4,000	
		3	A01252	26.08.2015	JM6155	42,000	
		4	A01252	25.09.2015	JM6155	18,000	
		5	A01252	26.10.2015	JM6155	12,000	
		6	A01252	25.11.2015	JM6155	16,000	
		7	A01252	26.12.2015	JM6155	16,000	
		8	A01252	26.01.2016	JM6155	16,000	
		9	A01252	24.02.2016	JM6155	25,548	
		10	A01252	26.03.2016	JM6155	16,000	
		11	A01252	25.04.2016	JM6155	16,000	
		12	A01252	26.05.2016	JM6155	16,000	
		13	A01252	25.06.2016	JM6155	20,000	
					Total	233,548	
			Grand Total			2,353,643	

Annex-P
Para-1.2.4.9

Name of formation	PDP No.	Name of Doctor	Designation	Rate of ARA 2010	Months	Amount Drawn
DHQ Hospital, Jhelum	13	Dr. Muhammad Tariq Azim	Chief Consultant	18,468	12	221,616
		Dr. Shoukat Mahmood	Medical Superintendent	14,825	12	177,900
		Dr. Ather Shabbir	APMO	13,430	12	161,160
		Dr. Shahida Arshad	APWMO	17,115	12	205,380
		Dr. Hafeez ur Rehman	Senior Consultant	14,825	12	177,900
		Dr. Mahjabeen Imtiaz	Senior Consultant	13,430	12	161,160
		Dr. Khalid Javed	Senior Consultant	18,080	12	216,960
		Dr. Mudassar Masood	Sr. Dental Surgeon	11,570	12	138,840
		Dr. Muhammad Yousaf Shah	Anesthetist	14,360	12	172,320
		Dr. Hamayun Asghar	Cardiologist	6,455	12	77,460
		Dr. Jawad Bakht Kiani	Cardiologist	5,295	12	63,540
		Dr. Zulfiqar Ali	Dental Surgeon	13,430	12	161,160
		Dr. Sarmad Hafeez	Gynecologist	6,455	12	77,460
		Dr. Sawaira Bukhari	Gynecologist	6,455	12	77,460
		Dr. Erum Saied	Gynecologist	6,455	12	77,460
		Dr. Rabia Nazir	Gynecologist	6,455	12	77,460
		Dr. Tafseer Hussain Gondal	Orthopedic Surgeon	6,920	12	83,040
		Dr. Mukhtar Ahmed	Ophthalmologist	16,610	12	199,320
		Dr. Fawad Majeed	Physician	7,385	12	88,620
Dr. Nisar Khalid	Senior Medical Officer	5,295	12	63,540		

		Dr. Shahid Sohail	Surgeon	13,895	12	166,740	
		Dr. Saira Khan	Senior WMO	13,895	12	166,740	
		Dr. Ijaz Ahmed Sheikh	Child Specialist	14,825	12	177,900	
		Dr. Adnan Ahmed Sethi	Child Specialist	4,925	12	59,100	
		Dr. Waqas Ahmed Zahoor	Neuro Surgeon	4,925	12	59,100	
		Dr. Maaz Barlas	Medical Officer / CMO	4,925	12	59,100	
		Dr. Hajira Mehar	WMO	4,925	12	59,100	
		Dr. Beenish Karamt	WMO	4,925	12	59,100	
		Dr. Shahid Maroof		14,825	12	177,900	
		S. Akhaque Hussain Shah	SMO	5,295	12	63,540	
		Saeed Anwar	MO	4,925	12	59,100	
		Nusrat Riaz Ch.		13,895	12	166,740	
		Dr. Tayyeba Masood	Dermatologist	4,925	12	59,100	
		Naveed Ahmed	MO	5,665	12	67,980	
		Mahwish Noor Innam	WMO	5,665	12	67,980	
		Total					4,148,976
Name of formation	PDP No.	Name of Doctor	Rate of ARA -2010	Period	Months	Amount Drawn	
Civil Hospital Khewra	06	Dr. Saqib Hussain (SMO)	5,295	7/2014 to 6/2015	24	127,080	
		Dr. Shoaib Iftikhar	4,925		24	118,200	
		Dr. Sana Asghar	4,925		24	118,200	
				Total		363,480	
Name of formation	PDP No.	Name of Doctor	Rate of Adhoc Allow 2010	Period	Months	Amount Drawn	
RHC Lilla	07	Dr. Asif Hussain	5,295	7/2014 to 6/2015	24	127,080	
		Dr. Abdul Wahab	4,925	7/2014 to 6/2015	24	118,200	
				Total		245,280	

			Grand total			4,757,7 36
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Annex-Q
Para-1.2.4.10

Name of formation	PDP No.	Designation	Rate per month	Per month Deduction		Month	Total Deduction
THQ Hospital Sohawa	02	Surgeon	70,000	28,000		2	56,000
		Anesthetist	90,000	36,000		2	72,000
				64,000			128,000
Name of formation	PDP No.	Designation	Rate per month	Months	Payment for one Year	Paid during 2015-16	Excess Drawl
THQ Hospital Sohawa	04	Surgeon	70,000	12	840,000	3,500,332	740,332
		Pediatrician	70,000	12	840,000		
		Anesthetist	90,000	12	1,080,000		
					2,760,000	3,500,332	740,332
Name of formation	PDP No.	Designation	Rate per month	Paid during 2015-16	over payment	Months	Excess Drawl
THQ Hospital, P D Khan	25	Surgeon	105,000	112,000	7,000	12	84000
		Pediatrician	105,000	112,000	7,000	12	84000
		Anesthetist	105,000	112,000	7,000	12	84000
							252000
			Grand Total				1,120,332

Annex-R
1.2.4.11

Name of formation	PDP No.	Name of Designation	Working at	Rate	Total	Remarks	
EDO (Health)	05	Biibi Dai,	Other than place of duty	1,518	18,216	staff were deputed on General duty in different places at the District Jhelum on their own choice	
		Umer Shafiq, Computer Operator, BHU	In AC Office Katachery	1,399			16,788
		Shafiq Ur Rehman Computer Operator, BHU	----do---	1,399			16,788
		Fahad Khalil Computer Operator, BHU	DCO Office	1,399			16,788
		Zain Computer Operator, BHU	EDO(F&P)	1,399			16,788
		Total			85,368		

Name of formation	PDP No.	Name of Doctor	Designation	Rate / Month	Paid during 2015-16	Remarks
DHQ Hospital Jhelum	04	Dr. M. Tariq Azim	Chief Consultant Physician	8,000	96,000	Paid without performing hospital based private practices
		Dr. Khalid Javed	Sr. Consultant Radiologist	12,000	144,000	
		Dr. Hafiz ur Rehman	Sr. Consultant TB & Chest	8,000	96,000	
		Dr. Mukhtar Ahmed	Eye Specialist	8,000	96,000	
		Dr. Ijaz Ahmed	Pediatrician/ Consultant	8,000	96,000	
		Dr. Shama Shabbir	WMO	12,000	132,000	
		Dr. Mazhar Iqbal	Pediatrician	8,000	8,000	

	Dr. Tafseer Hussain	Orthopedic Surgeon	8,000	96,000
	Dr. Muhammad Yousaf	Anesthetist	12,000	144,000
	Dr. Sajid Ali	Urologist	8,000	31,000
	Dr. Shahid Tufail	Psychiatrist	8,000	96,000
	Dr. Imran Mehmood	Surgeon	8,000	96,000
	Dr. Jawad Bakhhat	Cardiologist	8,000	96,000
	Dr. Hamayun Asghar	Cardiologist	8,000	69,419
	Dr. Sarmad Hafeez	Gynecologist	8,000	96,000
	Dr. Rabia Nazir	Gynecologist	8,000	24,000
	Dr. Sawaira Bukhari	Gynecologist	8,000	93,793
	Dr. Tayyeba Masood	Dermatologist	8,000	24,000
	Dr. Fawad Majeed	Physician	8,000	96,000
				1,630,212
	Grand Total			1,715,580

Annex-S
Para-1.2.4.12

Name of Formation	PDP No.	Description	Amount (Rs)
DO(Health) Jhelum	9	Non-recovery of Conveyance Allowance during Leave	25,515
DCO Jhelum	10	Non-deduction of Conveyance Allowance during Leave	28,917
Dy. DEO (M-EE) Dina & Jhelum	02	Un-authorized Payment of Conveyance Allowance During Leave	5,796
DHQ Hospital Jhelum	07	Non-deduction of Conveyance Allowance during Leave	186,705
DHQ Hospital Jhelum	10	Non-deduction of Mess Allowance and Dress Allow During Leave	254,202
RHC Lilla	10	Non-deduction of Conveyance Allowance During Leave	5,000
RHC Lilla	11	Non-deduction of Mess Allowance during leave	8,000
SMO RHC Khalaspur	09	Non-recovery of Additional Penal Rent & Conveyance Allowance	160,081
Civil Hospital Khewra	05	Un-authorized Drawl of Health Risk Allowance	54,000
DO(OFWM), Jhelum	05	Overpayment due to Grant of Unjustified Special Increment	36,720
THQ Hospital, PD Khan	21	Overpayment due to un justified Special Increment	32,130
EDO (W&S) Jhelum	03	Overpayment due to Unjustified Special Increment	95,750
DO(Health) Jhelum	06	Excess Payment of Pay and Allowances	106,610
THQ Hospital P.D. Khan	10	Un-authorized Payment of Stopped Allowances,	177,161
do	16	Un-authorized Payment of Dress Allowance	25,200
do	20	Overpayment on account of Non-refixation of Pay	7,290
DHQ Hospital	09	Un-authorized payment of Social Security	108,178

Name of Formation	PDP No.	Description	Amount (Rs)
Jhelum		Benefit	
THQ Hospital Sohawa	07	Un authorized Drawl of SSB Allowance	42,000
RHC Domeli	06	Recovery due to Drawl of 30% SSB in Lieu of Pension	97,494
RHC Jalal pur	09	Overpayment Due to Payment of SSB	25,736
Civil Hospital Khewra	11	Overpayment on account of 30% SSB	5,048
		Total	1,487,533

Annex-T
Para-1.2.4.13

Name of Formation	PDP No	Sr No	Name & designation	Period	Conveyance Allowance	Amount (Rs)	
DCO District Jhelum		1	Syed Ahzaz Ali Shah PS to DCO	7/2005to 11/2012	5000*89 months	445,000	
		2	Abdul Raheem S/C	7/2005to 11/2012	2856*89 months	254,184	
		3	Asif Mehmood J/c	25/2/14 to 8/2016	2856*32 months	91,392	
		4	Ehsan Ullah S/C	7/05 to 29/11/12	2856*89 months	254,184	
		5	Sabir Hussain (reader)	29/11/12 to8/16	2856*57 months	162,792	
		6	Arshed Mehmood N/Q	2005 to 8/2016	1785*134 months	239,190	
		7	Adil Mehmood	2005 to 8/2016	1785*134 months	239,190	
		8	Malik imtyaz Ali Assistant	200 to 6/2014	2856*120 months	245,616	
		9	M Ali J/c	6/2009 to 8/2016	2856*86 months	245,616	
		10	Faiz Ul Hassan Driver	2009 to 8/2016	1932*98months	189,336	
		11	M Naseer N/Q	2009 to 8/2016	1785*134 months	239,190	
		12	M Aslam N/Q	2009 to 8/2016	1785*86 months	153,510	
						Total	2,759,200
Name of Formation	PDP No	Sr No	Name & designation	Conveyance Allowance	House Rent	5% House Rent	Amount (RS)
Civil Hospital Khewra		1	Dr Saqib Hussain SMO			1785*24 months	42,840
		2	Dr M Usman Shafique (MO)	5000*12= 60,000	2955*12= 35460	1034*12 =12408	107,868
		3	Dr Shoaib Ifikhar			1034*16	16,544
		4	MAnwar (Sweeper)			536*3years	6,432
		5	M Munawar (Driver)			536*18 months	9,648
		6	M Zubair (DT)			426*12 months	5,112
		7	Dr Sana Asghar WMO			1190*27 months	32,130

		8	Farzana Parveen			417*2 months	828
		9	Tahira Shabbir LHV			401*4years	19,248
		10	MuhammaD Shahbaz RG			362*4years	17,376
		11	Azam Bashir LT			524*19 months	9,956
		12	Shaista kokab C/N			922*48 months	44,256
		13	M Boota Swp			625*478 months	30,000
						Total	342,238
Name of Formation	PDP No	Sr. No	Name	Designation & BPS	5% HR/ Month	Period	Total (Rs)
DHQ Hospital, Jhelum		1	Shoukat Mahmood	Med. Superi 19	1456	July,15 to June,16	17,472
		2	Tafseer Hussain	Orthopedic Surgeon 18	1297	do	15,564
		3	Humiyan Asghar	Cardiologist 18	1297	do	15,564
		4	Khalid Javed	Radiologist 18	1297	do	15,564
		5	Mukhtar Ahmed	Eye Specialist 18	1297	do	15,564
		6	Saeed Anwar	M/O 17	1034	do	12,408
		7	Atthar Sabbir	APMO 18	1297	do	15,564
		8	Saeeda Sawera Bukhari	Gynecologist 18	1297	do	15,564
		9	Saeed Yousaf Shah	Anesthetist 18	1297	do	15,564
		10	Ijaz Sheikh	Child Specialist 18	1297	do	15,564
		11	Adnan Ahmed Sethi	Child Specialist 18	1297	do	15,564
		12	Majbeen Imtiaz	Cardiologist 18	1297	do	15,564
		13	BarkhonnaWaheed	Hospital Pharmacists 17	1034	do	12,408
		14	Azmat Kamal	OTA 9	400.75	do	4,809
		15	Sobia Haleem	Charge Nurse 16	645.5	do	7,746
		16	Rifhat Yasmeen	Head Nurse 17	1034	do	12,408
		17	Rabina Tahira	Head Nurse 17	1034	do	12,408

18	Sultan Muraad	Lab Assistant 9	400.75	do	4,809
19	Akhtar Aziz	Hakeem 15	549.25	do	6,591
20	Attia Yasmeen	Mid Wife 9	400.75	do	4,809
21	Nadeem Butt	Lab Assistant 9	400.75	do	4,809
22	Khalid Sialvi	Lab Assistant 9	400.75	do	4,809
23	Qudsia Jabeen	Head Nurse 17	1034	do	12,408
24	Allah Rakhi	Head Nurse 17	1034	do	12,408
25	Zahoor Ahmed	Junior Clerk 11	427	do	5,124
26	Junaid Ahmed	Junior Clerk / Blood Bank 11	427	do	5,124
27	Baber Hussain	Senior Clerk / Blood Bank 14	517	do	6,204
28	Arshad	lab Attendant 3	326.75	do	3,921
29	Zatoon Bibi	LHV/DOH 9	400.75	do	4,809
30	Arshad Masih	Ward Cleaner EDO (H) 2	316.75	do	3,801
31	Muhammad Zawar	Chowkidar / Nursing School 2	316.75	do	3,801
32	Noor Fatima	Charge Nurse 16	645.5	do	7,746
33	Khalid Mehmood	Cook / Nursing School 2	316.75	do	3,801
34	Rukhsar Ahmed	Ward Attendant	310.5	do	3,726
35	Tahira Imran	Ward Attendant	310.5	do	3,726
36	Shabir Shah	Ward Attendant	310.5	do	3,726
37	Naseem Akhtar	Ward Attendant	310.5	do	3,726
38	Shamim Akhtar	Ward Attendant	310.5	do	3,726
39	Kausar Farzana	Ward Attendant	310.5	do	3,726
40	Mazhar Mehmood	Ward Attendant	310.5	do	3,726

41	Mackil Masih	Ward Attendant	310.5	do	3,726
42	Baber Masih	Ward Attendant	310.5	do	3,726
43	Zulfiqar Ali	Ward Attendant	310.5	do	3,726
44	Qaiser Mehmood	Ward Attendant	310.5	do	3,726
45	M. Iqbal	Ward Attendant	310.5	do	3,726
46	Mutloob Anwar	Ward Attendant	310.5	do	3,726
47	Marthan Bibi	Ward Attendant	310.5	do	3,726
48	Sosan Bibi	Ward Attendant	310.5	do	3,726
49	Boota Masih	Ward Attendant	310.5	do	3,726
50	Azmat Masih	Ward Attendant	310.5	do	3,726
51	Victor Masih	Ward Attendant	310.5	do	3,726
52	Robot Masih	Ward Attendant	310.5	do	3,726
53	Rayasat	Ward Attendant	310.5	do	3,726
54	Rizwan Sharif	Ward Attendant	310.5	do	3,726
55	Tayyaba	Ward Attendant	310.5	do	3,726
56	Younas Masih	Ward Attendant	310.5	do	3,726
57	Shamooan Masih	Ward Attendant	310.5	do	3,726
58	Samaial No.1	Ward Attendant	310.5	do	3,726
59	Sajjad Masih	Ward Attendant	310.5	do	3,726
60	Boota No.2	Ward Attendant	310.5	do	3,726
61	Arif Masih	Ward Attendant	310.5	do	3,726
62	Kamran Gill	Ward Attendant	310.5	do	3,726
63	Shahnaz Bibi	Ward Attendant	310.5	do	3,726
64	Ashraf Masih	Ward Attendant	310.5	do	3,726

				Attendant				
		65	Khursad Bibi	Ward Attendant	310.5	do	3,726	
		66	Yousaf Masih	Ward Attendant	310.5	do	3,726	
		Total:						453,231
Name of Formation	PDP No	Sr. No	Name of the Official	Basic pay	5% House Rent	Period	5% per annum	
THQ Hospital Sohawa,		1	Dr. M. Ilyas	71,280	3564	July,15 to June,16	42,768	
		2	Dr.S. K. Chohan	24,400	1220	DO	14,640	
		3	Dr Zahid Ali	24,400	1220	DO	14,640	
		4	Mahboob Elahi	14,450	722.5	DO	8,670	
		5	Muhammad Iqbal (Ward Attendant)	7,380	369	DO	4,428	
		6	Shahzada Masih (Ward Cleaner)	7,655	382.75	DO	4,593	
		7	Naeem Naib Qasid	7,380	369	DO	4,428	
		8	Asia Nasir CN	Pay slip not shown to verify the deduction of 5% HR		DO	-	
		9	Riffat Parveen CN			DO	-	
			Total				94,167	
			Grand Total				3,648,836	
