



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
SUMMARY OF TABLES AND CHARTS	viii
Table 1: Audit Work Statistics.....	viii
Table 2: Audit Observation regarding Financial Management	viii
Table 3: Outcome Statistics.....	viii
Table 4: Irregularities Pointed Out.....	ix
Table 5: Cost-Benefit	ix
CHAPTER-1	1
1.1 District Government Narowal	1
1.1.1 Introduction of Departments	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2015-16.....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives	3
1.2 AUDIT PARAS	4
1.2.1 Irregularity / Non-compliance.....	5
1.2.2 Internal Controls Weaknesses	12
ANNEXES	22
Annex-A	23
Annex-B	30
Annex-C	31
Annex-D	37
Annex-E	38
Annex-F	50
Annex-G	51
Annex-H	52
Annex-I	53
Annex-J	56
Annex-K	58
Annex-L	60
Annex-M.....	65

ABBREVIATIONS & ACRONYMS

B&R	Buildings & Roads
BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DOH	District Officer Health
DO	District Officer
DHQ	District Headquarter
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
MS	Medical Superintendent
NAM	New Accounting Model
NFBE	Non Formal Basic Education
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG & TMA	Punjab District Governments & Tehsil Municipal Administrations
PHED	Public Health Engineering Department
PHSRP	Punjab Health Sector Reforms Programme

PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PWD	Public Works Department
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
SDA	Special Drawing Account
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
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 expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Narowal for the financial year 2015-16. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized in the light of written responses and discussion in DAC 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 of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of 14 officers and staff, total 3,920 man-days and the annual budget of Rs 20.745 million for the financial year 2016-17. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out audit of accounts of District Government, Narowal for the financial year 2015-16.

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

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

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

a. Scope of Audit

Out of total auditable expenditure of Rs 6802.023 million of the District Government Narowal for the financial year 2015-16 covering one PAO and 242 formations, the Directorate General Audit, audited an expenditure of Rs 4037.031 million which in terms of percentage, was 59.350% of the auditable expenditure. The Directorate General Audit planned and executed audit of twenty-five 25 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Narowal for the financial year 2015-16, was Rs 19.992 million whereas, Directorate General Audit, audited receipts of Rs 10.396 million which was 52% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 61.679 million was pointed out during audit, out of which an amount of Rs 1.251 million was recovered and verified during the audit year 2016-17 till the time of compilation of report. Recoveries pointed out Rs 61.679 million was not in the notice of the executives before audit.

c. Audit Methodology

The audit year 2016-17 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of District Government, Narowal 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, Narowal authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The key Audit findings of the report

- i. Irregularity and non-compliance including non-adherence to PPRA Rules amounting Rs 17.839 million was noted in five cases.¹
- ii. Weakness of Internal controls involving an amount of Rs 68.147 million was noted in ten cases.²

¹ Para 1.2.1.1, 1.2.1.2, 1.2.1.3, 1.2.1.4, 1.2.1.5

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10

g. Recommendations

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

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

Sr. #	Description	No.	Budget (Rs in million)
1	Total Entities (PAOs) in Audit Jurisdiction	01	7424.491
2	Total Formations in Audit Jurisdiction	242	7424.491
3	Total Entities (PAOs) Audited	01	4037.031
4	Total Formations Audited	25	4037.031
5	Audit & Inspection Reports	25	4037.031

Table 2: Audit Observation regarding Financial Management

Sr. #	Description	Amount Placed under Audit Observations (Rs in million)
1	Unsound Asset Management	0
2	Weak Financial Management	0
3	Weak internal controls relating to Financial Management	68.147
4	Others	17.839
Total		85.986

Table 3: Outcome Statistics

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	1552.720	10.396	2484.311	4047.427*	2953.368
2	Amount placed under audit observation / Irregularities of Audit	-	52.667	-	33.319	85.986	322.788
3	Recoveries pointed out at the instance of Audit	-	48.950	-	20.038	68.988	94.137
4	Recoveries accepted / established at the instance of Audit	-	48.950	-	20.038	68.988	94.137
5	Recoveries realized at the instance of Audit	-	-	-	1.251	1.251	1.537

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 4037.031 million

Table 4: Irregularities Pointed Out

Sr. #	Description	Amount Placed under Audit Observations (Rs in million)
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	17.839
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy, departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	68.147
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	-
6	Non-production of record.	-
7,	Others, including cases of accidents, negligence etc.	-
Total		85.986

Table 5: Cost-Benefit

Sr. No.	Description	Amount (Rs in million)
1	Outlays Audited (Items 1 of Table 3)	4047.427
2	Expenditure on Audit	1.484
3	Recoveries realized at the instance of Audit	1.251
4	Cost Benefit Ratio	1 : 0.843

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

CHAPTER-1

1.1 District Government Narowal

1.1.1 Introduction of Departments

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

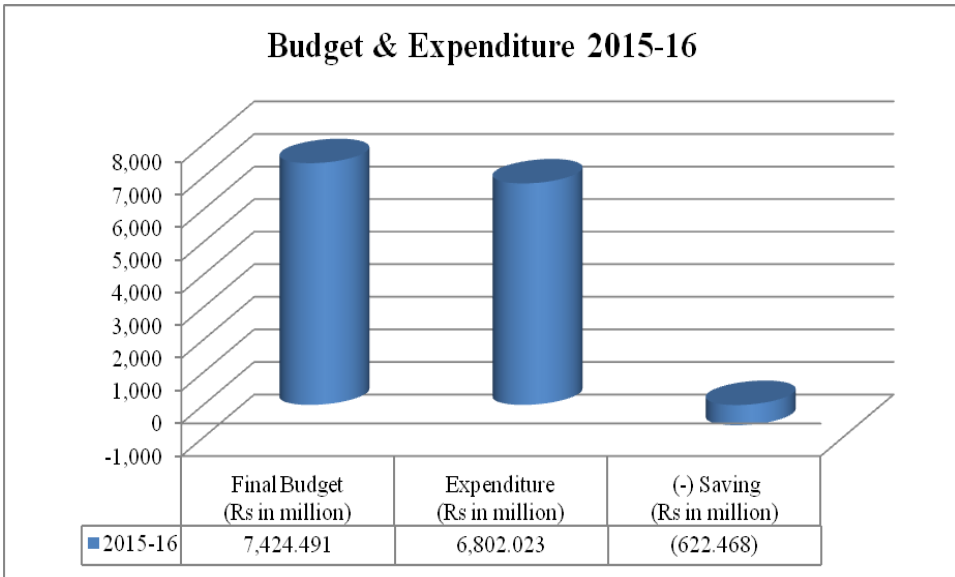
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works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

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

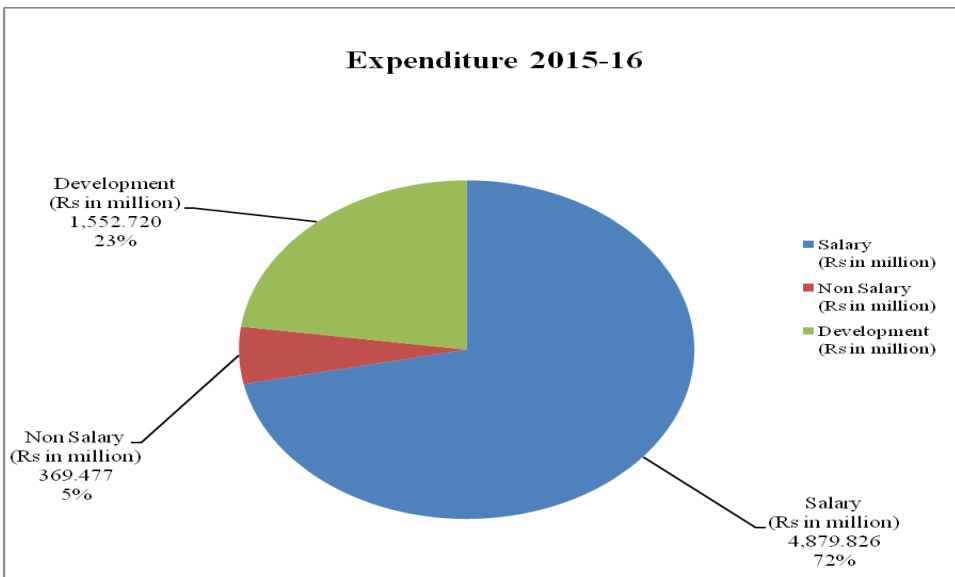
During financial year 2015-16 budgetary allocation (inclusive of salary, non-salary and development) for District Government was Rs 7,424.491 million whereas, the expenditure incurred (inclusive of salary, non-salary and development) was Rs 6,802.023 million, showing saving of Rs 622.468 million for the period, which in terms of percentage was 08% of the final budget as detailed below:

Description	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	5,001.043	4,879.826	-121.217	02
Non-Salary	385.918	369.477	-16.441	04
Development	2,190.784	1,552.720	-638.064	29
TOTAL	7,577.745	6,802.023	-775.722	10
Total of Surrender	-153.254	0	153.254	-
GRAND TOTAL	7,424.491	6,802.023	-622.468	08

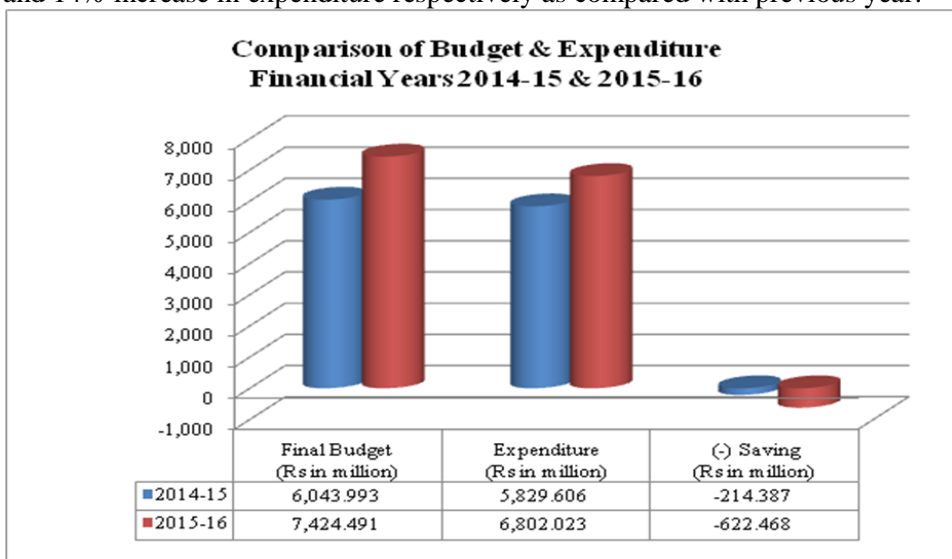


As per the Appropriation Account 2015-16 of District Government, Narowal the original budget was Rs 5,714.784 million, supplementary grant was Rs 1709.707 million and the final budget was Rs7424.491 million. Against the final budget total expenditure incurred by the District Government during financial year 2015-16 was Rs 6,802.023 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 72%, 05% and 23% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 19% increase in budget allocation and 14% increase in expenditure respectively as compared with previous year.



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

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	26	Not convened
2	2003-04	19	Not convened
3	2004-05	15	Not convened
4	Special Audit Report*	93	Not convened
5	2009-10	25	Not convened
6	2010-11	26	Not convened
7	2011-12	15	Not convened
8	2012-13	07	Not convened
9	2013-14	06	Not convened
10	2014-15	12	Not convened
11	2015-16	15	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 Irregularity / Non-compliance

1.2.1.1 Splitting of Job Orders to Avoid Advertisement on PPRA Website – Rs 7.029 million

According to Rule 12(1) read with Rule 9 of Punjab 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 PPRA regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of 14 (fourteen) formations incurred expenditure of Rs 7.029 million on account of procurement of different items and M&R of different roads during the financial year 2015-16. Indents were split up in order to avoid advertisement at PPRA website. **Annex-C**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, indents were split up to avoid advertisement on PPRA website.

This resulted in non-transparent expenditure of Rs 7.029 million out of Government exchequer.

The matter was reported to the DCO / PAO in September, 2016.

DO (Health) replied that all expenditure have been made according to delegated powers, MS DHQ Hospital replied that all items were purchased on different dates according to requirements of hospital, MS THQ Hospital Shakargarh replied that all expenditure was incurred as per quoted rates and within the delegated powers and DO (Roads) did not give any reply. The replies of the management were not satisfactory because expenditure was split up to avoid advertisement on PPRA website or newspaper.

DAC in its meeting held on 30.11.2016, directed the Departments for regularization of expenditure. No compliance was made till finalization of the report.

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

1.2.1.2 Expenditure without Advertisement on PPRA Website – Rs 2.834 million

According to Rule 12(1) of Punjab 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 PPRA regulation from time to time.

Management of following 05 (five) formations of District Narowal incurred an expenditure of Rs 2.834 million on account of procurement of different items during the financial year 2015-16. Each job order cost was over one hundred thousand but the purchases were made without advertisement at PPRA website or in the newspapers. **Annex-D**

Sr. No.	Name of Formation	Amount (Rs in million)	PDP No.
1	DCO Narowal	0.570	8
2	DCO Narowal	0.889	9
3	MS DHQ Hospital, Narowal	0.572	13
4	MS DHQ Hospital, Narowal	0.324	14
5	MS DHQ Hospital, Narowal	0.479	19
	Total	2.834	

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, expenditure was incurred without advertisement on PPRA website.

This resulted in non-transparent expenditure of Rs 2.834 million out of Government exchequer.

The matter was reported to the DCO / PAO in September, 2016.

DCO Narowal replied that polythene bags were purchased and got printed for sale of sugar in Ramzan Bazar and due to paucity of time tendering process was not possible. MS DHQ Hospital Narowal replied that procurement was made for the dialysis and orthopedic ward patients on emergency basis. The reply was not satisfactory because open tender was not advertised on PPRA website or newspaper.

DAC in its meeting held on 30.11.2016, directed the departments for regularization of expenditure. No compliance was made till finalization of the report.

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

1.2.1.3 Irregular Expenditure on Earth Filling Rs 3.717 million

According to PDP (ii) of FD Letter No.RO(Tech)FD.18-23/2004, the rate analysis of the item rate shall be prepared by the Executive Engineer clearly giving specifications of the material used and approved by the competent authority to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

During audit of DO Building Narowal for the period 2015-16, it was observed that DO made payment for earth filling with the lead of 3-5 miles of Rs 3.717 million. The payment made was held irregular because the lead chart and rate analysis was not approved by the competent authority as detailed below.

Name of the Scheme	Vr. No./ Date	Earth filling Cft	Rate (Rs)	Amount (Rs)
Const. of Children Learning Park (Block-B)	Vr.No.01/B/2-6-16	33271	8552.7	284,557
Estab. Of Community Centre at Zafarwal	Vr.No.02/B/2-6-16	27133	9778.7	265,325
Const. of Pooled Type Residence Grade 18-19 for EDO in District Complex	Vr.No.35/B/9-6-16	15726	9778.7	153,780
Const. of Executive District Officers Complex	Vr.No.76/B/21-6-16	71514	8700.5	622,211
Const. of Children Learning Park (Block-A)	Vr.No.82/B/21-6-16	18773	8552.7	1605,598
Construction of Circuit House (Phase-I) in District Complex	Vr.No.38/B/17-5-16	53166	9778.7	519,894
Estab. Of Community Centre at Zafarwal	Vr.No.2/B/2-6-16	27133	9778.7	265,325
Total				3,716,690

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, expenditure was incurred without lead chart and rate analysis.

This resulted in non-transparent expenditure of Rs 3.717 million out of Government exchequer.

The matter was reported to the DCO / PAO in September, 2016.

DO (Buildings) Narowal replied that payment of earth filling in above mentioned schemes was made as per approved TS estimates. The reply was not satisfactory because rate analysis was not technically sanctioned by the Superintending Engineer.

DAC in its meeting held on 30.11.2016, kept para pending due to non compliance. No compliance was made till finalization of the report.

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

[PDP No.26]

1.2.1.4 Un-authorized Expenditure due to Sanction beyond Delegated Powers – Rs 1.825 million

According to Rule 2(b) (ii) of the Punjab Delegation of Financial Power Rules 2012, DCO being administrative department is competent to sanction expenditure up to Rs 0.800 million during financial year for one article or class of similar articles of the commodities on local purchase / addition to stores, durable goods and instruments.

DCO Narowal incurred expenditure amounting to Rs1.825 million during 2015-16 on account of purchase of machinery and equipments by according sanctions beyond the delegated powers as detailed below:

Inv Bill	Dated	Paid To	Detail	Amount (Rs)
819	21-09-15	Bitsol Technology	5 Sollar Panels	1,065,000
121	19-11-15	Sage Tech	2 Walk Through Gates	760,500
Total				1,825,500

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

The matter was reported to the DCO / PAO in September 2016.

DCO Narowal replied that procurements were made according to approval of Finance Department and instructions of Home Department, Govt. of the Punjab, Lahore. Reply was not satisfactory because expenditure was sanctioned beyond competency in violation of Delegated Financial Powers Rules, 2006.

DAC in its meeting held on 30.11.2016, kept para pending by referring the case to PAC for decision as deemed expedient. No further compliance was made till finalization of this report.

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

[PDP No.02]

1.2.1.5 Unjustified payment of Consultancy Charges – Rs 2.434 million

According to Clause 18 (a) of revised contract form for execution of works “The contactor shall employ for each contract, whole time qualified technical personnel to the satisfaction of the Engineer-in-charge for the supervision of the work at the scale give below:-

On contracts valuing:-

- | | |
|-------------------------------|------------------------------|
| (i) Upto Rs7.5 Million | One Diploma Engineer |
| (ii) Exceeding Rs 7.5 Million | One Senior Graduate Engineer |
| | One Junior Graduate Engineer |

Otherwise Engineer In-charge had the option to employ to make the deficiency in the number of such persons at the risk and cost of the contractor.

During scrutiny of record of D.O. (Buildings) Narowal, it was observed that payment of Rs 2.434 million was made to National Engineering Services Pakistan (Pvt.) Ltd. (NESPAK) and M/S techno Legal Consultant (Pvt.) Lahore as consultancy fee for different development schemes during 2015-16. The payment was held unjustified as the consultancy is required in mega projects where complex and diversified nature of work is involved whereas the charges were paid for routine work.

Sr. No.	Name of Scheme	Amount of Consultancy Charges (Rs)
01	Const. of Children Learning Park (Block-B)	902,094
02	Const. of Children Learning Park (Block-A)	901,911
03	Improvement / Renovation of Emergency Block in DHQ Hospital	630,458
Total		2,434,463

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, unjustified payment of consultancy was made.

This resulted in unjustified payment to the consultants Rs 2.434 million.

The matter was reported to the DCO / PAO in September 2016.

DO (Buildings) Narowal replied that payment was made as per provisions of agreement and TS estimates. Reply was not satisfactory

because consultancy payment was made in violation of contract agreement.

DAC in its meeting held on 30.11.2016, envisaged that the preparation of designs for buildings should be left to the officers of the buildings and Roads Department who in special cases may obtain the services and advice of the Consulting Architect. Hiring consultants is breach of PPRA provisions also meriting condonation of these contraventions. DAC directed the department for recovery. No compliance was made till finalization of the report.

Audit recommends recovery besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

[PDP No.01]

1.2.2 Internal Controls Weaknesses

1.2.2.1 Unauthorized Payment of HSRA, HRA, 5% House Maintenance Charges and CA – Rs 6.407 million

According to clarification issued by Health Department vide its letter No.PMU/PHSRP/G-1.06/61/270-340, dated 16.03.2007, HSR allowance will not be admissible to any doctor, para-medical and other staff during general duty and leave on full pay. Further, according to clarification issued by Government of the Punjab, Finance Department's letter No FD(M-1)1-15/82-P-I, dated 15.01.2000, in case a designated residence is available, the government servant for whom it is meant cannot draw HRA even if he does not reside in it. Further, according to Finance Division's O.M. No.(1)-imp.1/77, dated 28th April, 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential buildings are far away from the office building. Further, as per Rule 7.1 of Treasury Rules, the Conveyance Allowance is not admissible during leave period. Besides, according to Government of the Punjab letter No.FD/SR/9-4/86(P)(PR) dated.21.04.2014, the officers who are availing Government vehicles including bikes (Sanctioned/pool) are not entitled to the facility of conveyance allowance w.e.f. 01.03.2014. The Departments instructions whereby conveyance allowance was allowed on a certificate of not using vehicle from house to office and vice versa are withdrawn accordingly.

Heads of 09 (Nine) formations did not recover HSRA, Conveyance, House Rent and 5% house maintenance charges during the financial year 2015-16 from the employees who were on leave, allotted Govt. vehicles or resided in office premises. This resulted in unauthorized payment of Rs 6.407 million as detailed at **Annex-E**.

Sr. No.	Name of Formation	Amount (Rs in million)	PDP No.
1	MS DHQ Hospital, Narowal	0.527	2
2	MS DHQ Hospital, Narowal	0.260	6
3	EDO Education	0.164	1
4	Dy. DEO (M-EE) Zafarwal	0.033	1
5	Secretary RTA Narowal	0.135	7
6	DO (Livestock)	2.018	1
7	DO (Health)	0.634	1
8	DO (Health)	0.920	3
9	DO (Health)	1.716	4
	Total	6.407	

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, in-admissible allowances were paid to employees.

The matter was reported to the DCO / PAO in September, 2016.

Management of the concerned formations replied that the concerned officials / officers have been directed in writing to deposit the allowances not deducted.

DAC in its meeting held on 30.11.2016, kept para pending due to non compliance. No compliance was made till finalization of the report.

Audit recommends recovery of Rs 6.407 million besides fixing responsibility against the officials/ officers at fault under intimation to Audit.

1.2.2.2 Non-imposition of Penalty – Rs 28.241 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 construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of schedule of completion.

DO (Roads) Narowal did not impose penalty on various contractors who had not completed their works within the stipulated time period nor any extension for time limit was granted. This resulted in overpayment of Rs 28.241 million. **Annex-F**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, undue favor was given to the contractors resulting in loss of Rs 28.241 million to the public Exchequer.

The matter was reported to the DCO / PAO in September, 2016.

Management replied that the schemes are under process and the penalty will be imposed as per Contract Agreement while finalization of the accounts.

DAC in its meeting held on 30.11.2016 directed the department to impose penalty on defaulter contractors but no compliance was made till the finalization of this report.

Audit recommends recovery of penalty of Rs 28.241 million from contractor(s) concerned under intimation to Audit.

[PDP No.01]

1.2.2.3 Unauthorized Drawl of Adhoc Allowance-2010 @50% – Rs 4.530 million

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

The following doctors of MS DHQ Hospital Narowal and THQ Hospital Shakargarh, were drawing HSRA, Health Professional Allowance as well as Adhoc Relief Allowance, 2010 @50% in violation of above rule resulted in loss to Government Exchequer of Rs 4.530 million. **Annex-G**

Sr. No.	Name of Formation	Amount (Rs in million)	PDP No.
1	MS DHQ Hospital, Narowal	2.701	01
2	MS THQ Hospital Shakargarh	1.829	09
	Total	4.530	

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, payment of Adhoc Relief Allowance was made.

The matter was reported to the DCO / PAO in September, 2016.

Management replied that Court has decided the case but the copy of decision with the concurrence of Finance Department was not provided for verification. Reply was not satisfactory because 50% Adhoc Allowance-2010 was not deducted from the pay and allowances of the doctors.

DAC in its meeting held on 30.11.2016, kept para pending due to non-compliance. No compliance was made till the finalization of this report.

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

1.2.2.4 Undue Favor to the Contractor by Advancing Secured Advance Rs 10.115 million

As per Rule 2.10 (5) of PWD Code, the recovery of Secured Advance extended to the contractor effected through running payments to him according to clause-45 of contract agreement.

District Officer (Roads & Buildings) Narowal paid secured advance amounting Rs 10.115 million on account of secured advance to various contractors but no trail of recovery of advance was forthcoming from the relevant record. The payment of secured advance in the month of June 2016 was the deliberate effort to avoid the lapse of funds and undue favor granted to the contractors. **Annex-H**

Sr. No.	Name of Formation	Amount (Rs in million)	PDP No.
1	DO (Roads)	7.228	2
2	DO (Buildings)	2.887	2
	Total	10.115	

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, secured advance amount Rs 10.115 million was not recovered.

The matter was reported to the DCO / PAO in September, 2016.

DO (Roads) replied that utilization of secured advance has been effected physically at site and the recovery will be effected from the contractor after receipt of funds. DO (Buildings) replied that payment has not been made due to non-availability of funds. Reply was not satisfactory being evasive.

DAC in its meeting held on 30.11.2016, kept the para pending and directed to recover the amount involved but no compliance was made till finalization of this report.

Audit recommends recovery of secured advance Rs 10.115 million from contractor(s) concerned under intimation to Audit.

1.2.2.5 Non-deduction of Income Tax and Sales Tax Rs 3.336 million

As required under Section-153 of Income Tax Ordinance, 2001, the requisite deduction of Income Tax at the prescribed rate is needed to be made at source while making payments on accounts of stores / services rendered. Further, according to Sales Tax Directorate Letter and Finance Deptt Notification, if the purchases are made from the non-registered

Firms then the Sales Tax @ 17% would be deducted from the suppliers payment and deposited into Govt. treasury.

Deputy DEO (M-EE) Shakargarh and D.O. (Roads) Narowal made payments to the suppliers and contractors on purchase of furniture, other store items / building material for different schools and execution of development works but the Income Tax of Rs1.605 million was not deducted from the contractors and Sales Tax of Rs1.731 million was not deposited by the suppliers. **Annex-I**

Sr. No.	Name of Formation	Amount (Rs in million)	PDP No.
1	Dy. DEO (M-EE) Shakargarh	1.731	06
2	DO (Roads)	1.605	11
	Total	3.336	

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, income tax and sales tax amounting to Rs 3.336 million was not recovered.

DO (Roads) Narowal in its reply admitted the recovery. Deputy DEO (M-EE) Shakargarh did not make any compliance.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 30.11.2016, kept the para pending and directed to recover the amount involved but no compliance was made till finalization of this report.

Audit recommends recovery of Rs 3.336 million from contractor(s) concerned and be deposited in Govt. treasury under intimation to Audit.

1.2.2.6 Non Recovery of Health Sector Reform Allowance – Rs 1.652 million

According Sr. No.V of Government of the Punjab, Health Department Notification No. PO(P&E)19-1113/2001 dated 13.04.2007, the Health Sector Reform Allowance is for the doctors posted at DHQ/THQ Hospitals with condition that “Specialist will be allowed only hospital based practice after duty hours.”

MS DHQ Hospital Narowal paid an amount of Rs 1.652 million on account of HSRA during 2015-16 to those specialists who were not performing hospital based practices as detailed below:-

Sr. #	Name	Designation	Rate (Rs)	Period	Total (Rs)
1	Dr. Farooq Iqbal Khan	Children Specialist	15,000	07/2015 to 08/2016	210,000
2	Dr. Shafique Ahmad	Surgeon	15000	07/2015 to 08/2016	210,000
3	Dr. Sarfraz Ahmad	Dental Surgeon	5000	07/2015 to 08/2016	70,000

Sr. #	Name	Designation	Rate (Rs)	Period	Total (Rs)
4	Dr. Amanat Ali	Eye Specialist	15000	07/2015 to 08/2016	210,000
5	Luqman Chaudhary	Anesthetist	23000	07/2015 to 08/2016	322,000
6	Aisha Ilyas	Gynaecologist	15000	07/2015 to 08/2016	210,000
7	Ghulam Fareed	Radiologist	15000	07/2015 to 08/2016	210,000
8	Faraz noor	Consultant	15000	07/2015 to 08/2016	210,000
TOTAL					1,652,000

Audit is of the view that due to non compliance of rules, unjustified Health Sector Reform Allowance was paid.

The matter was reported to the DCO / PAO in September, 2016.

MS DHQ Hospital Narowal replied that doctors are remained on call as per duty / roster and they are performing evening rounds of their respective wards. The reply was not satisfactory because payment of HSRA to Specialists will be allowed with the condition to perform hospital based practice after duty hours.

DAC in its meeting held on 30.11.2016, directed for recovery which was not reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of Rs 1.652 million.

[PDP No.5]

1.2.2.7 Un-authorized Payment of Premium – Rs 4.447 million

According to Clause 47-A, The payment of item whose rates are higher shall be made at the rates depicted in technically sanctioned estimate, on the execution of the items, the balance payment shall be withheld by the Engineer-in-charge till the completion of the work.

During the audit of DO (Buildings) Narowal for the year 2015-16, it was observed that the premium above the rates of the technical sanction estimate was given in the running bills amounting to Rs 4,447,206. The amount of the premium should have been withheld by the Engineer-in-charge till the completion of the work. This resulted in advance payment of Rs 4.447 million. **Annex-J**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, amount of premium was paid to the contractor in the running bills.

The matter was reported to the DCO / PAO in September, 2016.

Management replied that payment of premium was made as per quoted rates in bid schedule. The reply was not satisfactory because items rates were paid above the TS estimate.

DAC in its meeting held on 30.11.2016, kept para pending due to non-compliance.

Audit stresses recovery of the amount and fixing of responsibility against the person(s) at fault under intimation to audit.

[PDP No.23]

1.2.2.8 Non-deduction of price variation on account of Diesel & Bitumen – Rs 3.713 million

According to Clause 55(I) of Contract Agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable / recoverable shall be adjusted to the actual variation in the cost of item concerned. No escalation shall be allowed to the contractor in respect of the period extended for the completion of the work due to his own fault as per clause 55 (8) of contract agreement.

During audit of D.O. (Roads) Naorwal, scrutiny of contract agreements of the various schemes revealed that Rates of diesel and bitumen were decreased below 5% but price variation of Rs3.713 million was not deducted from the contractor's claims as detailed at Annex-K.

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, deduction of price variation was not made and unauthorized price variation was paid.

Non-deduction of price variation and unauthorized payment of price variation resulted in loss of revenue amounting to Rs 3.713 million to the Government.

Management replied that recovery will be effected after detail scrutiny of record in respect of escalation / de-escalation. Reply was not satisfactory because no price variation was deducted as per contract agreement.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 30.11.2016, directed the departments for recovery. No compliance was made till finalization of the report.

Audit recommends recovery of Rs 3.713 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.2.9 Overpayment of Social Security Benefit - Rs 4.113 million

According to clause iv of the Education Department Lahore Order No.1501-1796/E dated 01-02-10 all employees under the order being regularized will not be eligible to receive the Social Security Benefit.

During the audit of Dy. DEO (W-EE) Shakargarh and Dy. DEO (M-EE) Zafarwal, District Narowal, for the financial year 2014-16, it was observed that the following employees were regularized w.e.f 07-08-2105 but they were drawing social security benefits allowance which resulted in over payment of SSB Rs 4.113 million as detailed at Annex-L.

Sr. No.	Name of Formation	Amount (Rs in million)	PDP No.
1	Dy. DEO (W-EE) Shakargarh	2.462	2
2	Dy. DEO (W-EE) Shakargarh	0.929	4
3	Dy. DEO (M-EE) Zafarwal	0.350	2
4	Dy. DEO (M-EE) Zafarwal	0.372	6
	Total	4.113	

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, social security benefit 30% was overpaid Rs 4.113 million.

The matter was reported to the DCO / PAO in September, 2016.

Management replied that recovery is being made from the monthly salaries of the concerned employees. Reply was not satisfactory because documentary evidence of all the employees was not provided for verification.

DAC in its meeting held on 30.11.2016, kept para pending till full recovery. No compliance was made till finalization of the report.

Audit recommends recovery from the concerned employees at the earliest under intimation to Audit.

1.2.2.10 Purchase of Medicines without DTL Reports– Rs 1.593 million

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.

Management of the 04 (four) formations made payments of Rs 1.593 million to suppliers on account of purchase of medicines without obtaining DTL reports. Acceptance, payment, and use of medicines without positive lab reports were against the above instructions. **Annex-M**

Sr. No.	Name of Formations	Amount (Rs in million)	PDP No.
1	DO (Health)	0.147	7
2	RHC Zafarwal	0.619	1
3	RHC Shah Gharib	0.649	3
4	RHC Qila Ahmadabad	0.178	3
	Total	1.593	

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, payment without positive lab reports was due to weak financial discipline and was also against the professional ethics.

This resulted in irregular expenditure of Rs 1.593 million besides putting the lives of patients at stake.

The matter was reported to the DCO / PAO in September, 2016.

Management replied that payments were made after obtaining DTL reports. Reply was not satisfactory because documentary evidence was not provided for verification.

DAC in its meeting held on 30.11.2016, directed the department to carry out holistic screening regarding rejected medicines and legal action was urged against defaulters. No compliance was made till finalization of the report.

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

ANNEXES

PART-I
Memorandum for Departmental Accounts Committee
Paras Pertaining to Audit Year 2016-17

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
1.	DCO	5	Unauthorized Expenditure	0.63	Irregularity
2.		6	Doubtful Expenditure	0.741	Irregularity
3.	MS DHQ Hospital	3	Un-authorized drawl of pay and allowances	1.584	Irregularity
4.		4	Unauthorized drawl of pay and allowances	0.046	Irregularity
5.		9	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.056	Internal Control Weakness
6.		12	Non Deduction of Income Tax	0.295	Internal Control Weakness
7.		18	Irregular expenditure without PPRA	0.831	Irregularity
8.		21	Irregular purchase of Emergency medicines	9.516	Irregularity
9.		25	Doubtful expenditure of POL	1.637	Irregularity
10.	Dy. DEO (M-EE) Narowal	3	Non-recovery of Social Security Benefit 30%	3.875	Internal Control Weakness
11.		4	Non / Less Deduction of Income Tax	0.015	Internal Control Weakness
12.		6	Unauthorized drawl of inspection allowance during summer vacations	0.084	Internal Control Weakness
13.	EDO (Education)	2	Irregular expenditure on account of pay and contingent of NFBE / ALC teachers	15.002	Irregularity
14.		3	Doubtful Utilization of funds for missing facilities	77.73	Irregularity
15.		5	Un-due retention of Govt. Money	1.859	Internal Control Weakness
16.		7	Less Deduction of Income Tax	0.010	Internal Control Weakness
17.		8	Less Deduction of Income Tax	0.010	Internal Control Weakness
18.	Nursing School Narowal	1	Unjustified payment on account of stipend -	1.386	Irregularity
19.		3	Doubtful expenditure on repair of building through transfer of funds to Building	2.600	Irregularity

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
			department		
20.		4	Recovery of stipend	0.081	Irregularity
21.	DO (Health)	6	Non regularization of Contract employees	0	Irregularity
22.		9	Non imposition of Penalty	0.08	Irregularity
23.		16	Non Finalization of Show Cause Cases Under PEDDA Act 2006 & contract appointment policy 2004	0	Irregularity
24.	DO (Roads)	14	Non appointment of whole time qualified technical personnel	121.941	Irregularity
25.		16	Non Collection of Professional Tax from contractors	0.15	Internal Control Weakness
26.		13	Less deduction of Income Tax on M&R bills	0.147	Internal Control Weakness
27.		15	Non recovery of contractor renewal Fee	0.225	Internal Control Weakness
28.	Dy. DEO (W-EE) Narowal	1	Irregular payment of conveyance allowance Recovery thereof	1.462	Internal Control Weakness
29.		3	Irregular payment of 30% Social Security Benefit Recovery thereof	1.259	Internal Control Weakness
30.		4	Unauthorized payment of Sales Tax & Income Tax	0.3	Internal Control Weakness
31.		5	Irregular cash payment to contractor & supplier	1.57	Internal Control Weakness
32.		6	Irregular expenditure out of NSB	0.748	Internal Control Weakness
33.		SMO RHC Zafarwal	2	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.01
34.	4		Non deduction of HSRA Rs 9099 and pay and allowances	0.09	Internal Control Weakness
35.	6		Irregular drawl of House Rent Allowance recovery thereof	0.097	Internal Control Weakness
36.	MS THQ (H) Shakargarh	1	Non imposition of Penalty	0.096	Internal Control Weakness
37.		2	Irregular expenditure on purchase	4.269	Irregularity
38.		6	Less deduction of income tax	0.014	Internal Control Weakness

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
39.		7	Doubtful consumption of medicine	0.192	Internal Control Weakness
40.		8	Less Deposit of ambulance charges	0.138	Internal Control Weakness
41.	DO (Buildings)	7	Overpayment due to provision of higher rate in technical sanction estimate	0.633	Internal Control Weakness
42.		8	overpayment due to provision of higher rate in technical sanction estimate	0.044	Internal Control Weakness
43.		9	overpayment due to provision of higher rate in technical sanction estimate	0.04	Internal Control Weakness
44.		13	Overpayment due to provision of higher rate in technical sanction estimate	0.13	Internal Control Weakness
45.		14	Overpayment due to provision of higher rate in technical sanction estimate	0.062	Internal Control Weakness
46.		17	Non Employed of Qualified Engineers for work Recovery	11.34	Internal Control Weakness
47.		18	Non recovery of professional Tax from the contractor	0.46	Internal Control Weakness
48.		19	Non recovery of contractor enlistment/renewal Fee	1.816	Internal Control Weakness
49.		20	Non Credit of Lapse Security to Government Revenue	4.952	Internal Control Weakness
50.		21	Less deduction of Income Tax	2.632	Internal Control Weakness
51.		22	Overpayment for RCC	0.506	Internal Control Weakness
52.		24	Non-deduction of shrinkage on earth work	0.227	Internal Control Weakness
53.		25	Use of steel bars without quality test	34.789	Irregularity
54.		DO (OFWM)	6	Overpayment for bricks	0.224
55.	7		Overpayment for cement	0.047	Internal Control Weakness
56.	8		Overpayment for sand	0.004	Internal Control Weakness
57.	Dy. DEO (W-EE) Shakargarh	3	Unjustified drawl of qualification allowances	0.146	Internal Control Weakness

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
58.		5	Non-transparent Payment of financial assistance	4.7	Internal Control Weakness
59.		6	Vouched account not produced	0.7	Non-Production of Record
60.	Dy. DEO (M-EE) Zafarwal	3	Unjustified drawl of qualification allowances	0.567	Internal Control Weakness
61.		4	Unauthorized payment on account of charge allowances	0.301	Internal Control Weakness
62.		5	Non Verification of Expenditure Statement	274.189	Internal Control Weakness
63.		7	Non-transparent Payment of financial assistance	0.8	Internal Control Weakness
64.	RHC Shah Gharib	2	Non-Deduction of General Sales Tax	0.014	Internal Control Weakness
65.		10	Expenditure over Budget Allocation	1.998	Internal Control Weakness
66.	Model BHU Jabbal	2	Doubtful Consumption of Various Stores	0.118	Internal Control Weakness
67.		3	Irregular Drawl of Pay and Allowances and Recovery of HSRA	0.034	Irregularity
68.		5	Unauthorized Transfer of 4 Patient Beds Valuing	0.1	Irregularity
69.		6	Irregular Expenditure on POL due to Improper Maintenance of Log Books	0.304	Irregularity
70.	Dy. DEO (W-EE) Zafarwal	4	Qualification Allowance	1.402	Internal Control Weakness
71.		7	Non-utilization / Retention of Govt Money	14.343	Internal Control Weakness
72.		8	Recovery of Conveyance Allowance during Winter Vacation	0.95	Internal Control Weakness
73.		9	Non-stock taking of store	0.417	Internal Control Weakness
74.		12	Non- deduction of GST & Income Tax From NSB	0.255	Internal Control Weakness
75.		13	In-admissible expenditure on feeder teacher salary	2.354	Irregularity
76.	DO (Livestock)	2	Doubtful Consumption of Medicines	1.107	Internal Control Weakness

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
77.		3	Excess payment of pay due to wrong fixation	0.172	Internal Control Weakness
78.		4	Irregular payment of conveyance allowance	0.12	Internal Control Weakness
79.	Special Edu. Centre, Narowal	1	Irregular payment of conveyance allowance	0.009	Internal Control Weakness
80.	Secretary RTA	1	Non verification of government receipts	1.353	Internal Control Weakness
81.		2	Doubtful consumption of POL	0.676	Internal Control Weakness
82.		3	Unauthorized repair of vehicle	0.199	Internal Control Weakness
83.		4	Likely Misappropriation on Account of POL	0.059	Internal Control Weakness
84.		5	Likely Misappropriation on Account of POL	0.011	
85.		6	Doubtful Payment of GST	0.014	Internal Control Weakness
86.		8	Physical verification not carried out	0	Internal Control Weakness
87.		SMO RHC Qila Ahmadabad	2	Non-auction of Dental Unit Cost	0.25
88.	Special Education Centre Shakargarh	1	Irregular repair of vehicle	0.223	Irregularity
89.		2	Un due retention of money	0.073	Internal Control Weakness
90.		5	Irregular Repair of Vehicle	0.159	Irregularity
91.	Dy. DEO (M-EE) Shakargarh	3	Recovery on account Science Teaching Allowances	0.014	Internal Control Weakness
92.		4	Doubtful Expenditure from NSB	1.317	Internal Control Weakness
93.		5	Non-deduction of Income tax	0.458	Internal Control Weakness
94.	EDO (Health)	3	Irregular payment to Building Deptt. Transfer payment for M & R of Govt. Building.	0.225	Irregularity
95.		7	Unjustified expenditure on Photo copies	0.076	Irregularity
96.		8	Irregular Repair of machinery	0.005	Internal Control Weakness
97.		9	Unjustified expenditure on Advertising	0.141	Irregularity

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

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs)	Nature of Para
1	DCO	13	Excess claim of subsidy due to higher rates	184,305	Internal controls weakness
2	DO (Buildings)	02	Non execution of work against Deposit works amounting	711,928	Internal controls weakness
3		11	Excess payment of quantities	165,510	Internal controls weakness
4		12	Overpayment due to excess quantities	204,229	Internal controls weakness
5		13	Excess Payment of Boundary Wall	175,962	Internal controls weakness
6		14	Excess Work Paid	175,962	Internal controls weakness
7		20	Up gradation of Govt. girl School Saidoki	128,736	Internal controls weakness
8		21	Overpayment of excess quantities	145,389	Internal controls weakness
9		DO (Roads)	02	Non deduction of harrow sand rate	93,142
10	09		Non deduction of harrow sand rate	108,234	Non-compliance of rules
11	17		Non credit of security deposits	929,011	Internal controls weakness
12	DO (Health)	03	Non deduction of income tax	14,235	Internal controls weakness
13		08	Recovery of NPA	61,176	Internal controls weakness
14		09	Unauthorized payment due to previous year liabilities	61,176	Non-compliance of rules
15	DHQ (Hospital)	02	Non and Less Deduction of Income Tax	598,678	Internal controls weakness
16		07	Short Deposit of Contract Amount of Parking Stand	335,000	Internal controls weakness
17		12	Non-recovery of rest house charges	1,440,000	Internal controls weakness
18		15	Irregular Payment of Pay and allowances during absent period	229,272	Non-compliance of rules
19		22	Non Verification of Expenditure Statement amounting	217,554,191	Non-compliance of rules
20		24	Overpayment to employees due to undue increment	200,000	Internal controls weakness
21	THQ (Hospital) Shakrgrh	05	Unauthorized expenditure on transportation of medicines	73,468	Internal controls weakness
22		10	Irregular expenditure on repair of vehicle	73,468	Internal controls weakness
23		12	Non deposit of GST	341,365	Internal controls weakness
24	RHC Lesser Kalan	01	Irregular expenditure on medicines	1.015 million	Non-compliance of rules

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs)	Nature of Para
25		02	Irregular expenditure on purchase of X-Ray	99,900	Non-compliance of rules
26	RHC Shah Gharib	03	Irregular expenditure on medicines	74,600	Internal controls weakness
27		04	Irregular expenditure on Local Purchase	149,080	Internal controls weakness
28		05	Doubtful expenditure on POL & Repair of vehicle	67,835	Internal controls weakness
29	RHC Baddo Malhi	04	Unauthorized payment of pending liabilities	397,060	Internal controls weakness
30	RHC Kot Nainan	04	Unauthorized payment of pending liabilities	771,960	Internal controls weakness
31	RHC Zafrwal	03	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor	363,188	Internal controls weakness
32		06	Non deduction of CA, HSRA, Dress, Mess allowance	45,630	Internal controls weakness
33	General Nursing School	02	Recovery of stipend	4,24,972	Internal controls weakness
34		04	Unauthorized payment of stipend in cash	10.611 million	Internal controls weakness
35	DO (Livestock)	01	Excess payment of pay due to wrong fixation	136,520	Internal controls weakness
36	DO (OFWM)	07	Overpayment on account of bricks	873,028	Internal controls weakness
37		08	Overpayment for cement	66,136	Internal controls weakness
38		09	Overpayment on account of sand	18,416	Internal controls weakness
39		11	Non-deposit/ verification of GST	527,054	Non-compliance of rules
40	DO (Sports)	04	Unauthorized expenditure	270,000	Internal controls weakness
41		05	Unauthorized expenditure	141,510	Non-compliance of rules
42		06	Non reconciliation of expenditure statements	0	Non-compliance of rules
43	GHS Ali Pur Syedan	02	Non recovery of Conveyance Allowance	15,731	Internal controls weakness
44		03	Recovery on account of award of higher scale and advance increments	108,192	Internal controls weakness
45		06	Non preparation of reconciliation of expenditure statements	0	Non-compliance of rules

Annex-B

Summary of Appropriation Accounts by Grants District Government, Narowal Financial Year 2015-16

Grant #	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+) Excess / (-) Saving (Rs)	% age
03	Provincial Excise.	4,228,715	0	4,228,715	4,071,297	-157,418	4
05	Forests.	3,626,700	0	3,626,700	3,291,371	-335,329	9
07	Charges on A/c of Motor Vehicles Act.	1,703,400	0	1,703,400	1,236,526	-466,874	27
08	<i>Other Taxes & Duties</i>	1,980,900	0	1,980,900	1,869,229	-111,671	6
10	General Administration.	82,927,800	0	82,927,800	55,972,969	-26,954,831	33
15	Education.	3,645,392,363	455,747,098	4,101,139,461	4,087,853,807	-13,285,654	0
16	Health Services.	842,748,525	0	842,748,525	789,769,919	-52,978,606	6
17	Public Health.	2,730,600	219,100	2,949,700	3,022,048	72,348	0
18	Agriculture.	102,585,600	0	102,585,600	102,436,477	-149,123	0
19	Fisheries	1,568,200	27,400	1,595,600	1,585,192	-10,408	1
20	Veterinary.	73,113,604	4,206,656	77,320,260	77,538,963	218,703	0
21	Co-operative.	16,954,700	3,353,000	20,307,700	20,324,280	16,580	0
22	Industries.	1,560,600	8,880	1,569,480	1,551,320	-18,160	1
23	Miscellaneous Departments.	2,624,600	0	2,624,600	1,522,044	-1,102,556	42
24	Civil Works.	30,937,000	0	30,937,000	30,861,793	-75,207	0
25	Communications.	87,714,300	0	87,714,300	45,689,783	-42,024,517	48
31	Miscellaneous.	15,016,600	92,880	15,109,480	15,117,254	7,774	0
32	Civil Defence.	5,891,600	0	5,891,600	5,588,910	-302,690	5
Total Non-Development :		4,923,305,807	463,655,014	5,386,960,821	5,249,303,182	-137,657,639	3
36	Development.	509,810,463	1,341,455,179	1,851,265,642	1,289,549,410	-561,716,232	30
41	Roads & Bridges.	19,566,000	0	19,566,000	13,770,207	-5,795,793	30
42	Government Buildings.	262,102,000	57,850,500	319,952,500	249,400,068	-70,552,432	22
Total Development :		791,478,463	1,399,305,679	2,190,784,142	1,552,719,685	-638,064,457	29
Grand Total :		5,714,784,270	1,862,960,693	7,577,744,963	6,802,022,867	-775,722,096	10
Net Result of Surrender / Withdrawal :		0	-153,254,107	-153,254,107	0	153,254,107	0
Net Total :		5,714,784,270	1,709,706,586	7,424,490,856	6,802,022,867	-622,467,989	8

(Source: Appropriation Accounts for the financial year 2015-16)

Annex-C
Para 1.2.1.1

Splitting of Job orders to avoid advertisement on PPRa website- Rs 7.029 million

(A)MS DHQ Hospital Narowal PDP Para No.15

Invoice no.	Dated	Vendor	Item	Amount (Rs)
213	15.12.14	lehrasab enterprises	washing & cleanliness items	16,465
225	12.6.14	khawaja traders	washing & cleanliness items	13,740
102	15.7.15	lehrasab enterprises	washing & cleanliness items	20,500
111	18.8.15	lehrasab enterprises	washing & cleanliness items	19,970
705	17.3.16	lehrasab enterprises	washing & cleanliness items	20,345
763	16.5.15	lehrasab enterprises	washing & cleanliness items	30,488
266	16.5.15	kashmir traders	washing & cleanliness items	23,865
718	30.4.16	shahab enterprises	washing & cleanliness items	34,550
136	16.12.15	shahab enterprises	washing & cleanliness items	21,000
125	18.11.15	shahab enterprises	washing & cleanliness items	20,025
118	17.10.15	shahab enterprises	washing & cleanliness items	21,125
TOTAL				242,073

(B)MS DHQ Hospital Narowal PDP Para No.16

Invoice no.	Dated	Vendor	Item	Amount (Rs)
5246	13.2.16	kashmir traders	Shopping Bags	42,480
221	13.9.14	khawaja traders		16,950
239	9.7.14	khawaja traders		20,340
1106	1.1.15	saif and sons		19,440
777	10.8.15	lehrasab enterprises		41,760
146	6.1.16	lehrasab enterprises		41,760
5263	19.3.16	kashmir traders		41,040
260	10.6.15	kashmir traders		45,200
291	12.10.15	kashmir traders		49,500
723	10.5.16	shahab enterprises		31,140
5216	2.1.16	kashmir traders		29,700
5234	30.1.16	kashmir traders		21,420
132	31.12.15	shahab enterprises		20,880
1482	3.11.15	zaman traders		41,760
710	22.3.16	shahab enterprises		49,500
TOTAL				512,870

(C)MS DHQ Hospital Narowal PDP Para No.17

Invoice no.	Dated	Vendor	Item	Amount (Rs)
776	8.8.15	lehrasab enterprises	phenyl liquid	46,500
282	4.9.15	Kashmir traders	cleaning powder	23,000
5239	2.2.16	Kashmir traders	cleaning powder	23,000
5215	4.1.16	Kashmir traders	phenyl liquid	20,150
258	19.5.15	Kashmir traders	phenyl liquid	27,900
255	15.6.15	khawaja traders	phenyl liquid	49,600
104	28.7.15	lehrasab enterprises	cleaning powder	11,500
118	30.3.16	qadoos chemical corporation	phenyl liquid	46,500
119	11.5.16	qadoos chemical corporation	phenyl liquid	16,800
726	14.5.16	shahab enterprises	phenyl liquid	37,200
5274	26.4.16	Kashmir traders	phenyl liquid	31,000
398	3.12.15	khawaja traders	phenyl liquid	46,500
884	26.2.16	qadoos chemical corporation	phenyl liquid	46,500
5260	14.3.16	Kashmir traders	cleaning powder	23,000
TOTAL				449,150

(D)MS DHQ Hospital Narowal PDP Para No.20

Invoice no.	dated	vendor	Item	Amount (Rs)
1802	19.3.16	Medilink pharma	Tab. I Vasc 5mg Amlopine Besylate	76000
332	23.4.16	Sardar Pharmacy Sialkot	Injection Bisleri-S	61800
3165	19.5.16	Medilink pharma	polytec (polyacrylic acid)	99750
621	8.10.15	Ali Enterprises	Inj. Erythropoietin 2000iu	99875
94	16.11.15	Sardar Pharmacy Sialkot	Tab. Entecviar 0.5	97200
1131	11.4.16	Lehrasab Brothers Sialkot	abalize (1 liter pack)	63000
250	1.3.16	Sardar Pharmacy Sialkot	cap. Omeprazole 20mg	96250
114	10.12.15	Sardar Pharmacy Sialkot	cap. Omeprazole 20mg	96250
866	8.11.15	Lehrasab Brothers Sialkot	HCV device	94000
300	6.4.16	Sardar Pharmacy Sialkot	eye drop nepafenac	99000
				883125

(E)DO (Health) Narowal PDP Para No.11

A/c Head	Description	DDO Code	Supplier	Bill No	Date	Particular	Amount (Rs)
A0394 2	Cost of Other Stores	NL6256	M/s Zaman traders	1120	30.04.16	Wooden Pakets	43,875
A0394 2	Cost of Other Stores	NL6256	M/s Zaman traders	1713	27.04.16	Wooden Pakets	43,875
A0394 2	Cost of Other Stores	NL6256	M/s Zaman traders	1708	25.04.16	Wooden Pakets	43,875
A0394 2	Cost of Other Stores	NL6265	M/s Lehrasab Brothers	844	17.08.15	Energy saver	7,500
A0394 2	Cost of Other Stores	NL6270	M/s Zaman traders	1440	27.08.15	Energy saver	9,997
A0394 2	Cost of Other Stores	NL6275	M/s Zaman traders	1439	29.08.15	Energy saver	12,427
A0394 2	Cost of Other Stores	NL6256	M/s Lehrasab Brothers	839	09.09.15	Energy saver	38,750
A0394 2	Cost of Other Stores	NL6313	M/s Lehrasab Brothers	1445	05.09.15	Energy saver	12,427
A0394 2	Cost of Other Stores	NL6264	M/s Lehrasab Brothers	847	23.09.15	Energy saver	7,500
A0394 2	Cost of Other Stores	NL6256	M/s Zaman traders	1711	28.04.16	Energy saver	34,200
A0394 2	Cost of Other Stores	NL6256	M/s Zaman traders	1712	26.04.16	Battery for UPS	28,080
A0394 2	Cost of Other Stores	NL6256	M/s Zaman traders	1710	20.04.16	UPS	25,155
Total							307,661

(F)DO (Health)PDP Para No.12

A/c Head	Description	DDO Code	Supplier	Bill No	Date	Particular	Amount (Rs)
A03970	Others	NL6270	M/s Zaman traders	1441	27.08.15	Bed sheet towel	12,500
A03970	Others	NL6378	M/s Zaman traders	1444	05.09.15	Bed sheets soap etc	19,937
A03970	Others	NL6256	M/s Lehrasab Brothers	841	10.09.15	Bed sheets	49,875

A/c Head	Description	DDO Code	Supplier	Bill No	Date	Particular	Amount (Rs)
A03970	Others	NL6273	M/s Zaman traders	1449	10.09.15	Bed sheet towel	12,500
A03970	Others	NL6265	M/s Lehrasab Brothers	846	17.09.15	Bed sheets soap etc	14,982
Total							109,794

(G)DO (Health) Narowal PDP Para No. 13

A/c Head	Description	DDO Code	Supplier	Bill No	Date	Particular	Amount (Rs)
A03970	Others	NL6256	M/s Lehrasab Brothers	673	27.08.15	Cleaning items	28,899
A03970	Others	NL6256	M/s Lehrasab Brothers	837	09.09.15	Cleaning items	49,667
A03970	Others	NL6256	M/s Lehrasab Brothers	835	05.09.15	Cleaning items	46,566
A03970	Others	NL6270	M/s Zaman traders	1442	02.09.15	Cleaning items	9,996
A03970	Others	NL6273	M/s Zaman traders	1443	10.09.15	Cleaning items	12,496
A03970	Others	NL6313	M/s Lehrasab Brothers	1446	10.09.15	Cleaning items	12,098
A03970	Others	NL6274	M/s Zaman traders	1450	18.09.15	Cleaning items	9,996
A03970	Others	NL6256	M/s Zaman traders	1512	05.12.15	Cleaning items	45,630
A03970	Others	NL6256	M/s Zaman traders	1513	06.12.15	Cleaning items	42,120
A03970	Others	NL6256	M/s Zaman traders	1604	24.01.16	Cleaning items	44,928
A03970	Others	NL6256	M/s Zaman traders	1605	03.02.16	Cleaning items	42,120
A03970	Others	NL6256	M/s Zaman traders	1607	07.03.16	Cleaning items	46,320
A03970	Others	NL6256	M/s Lehrasab Brothers	1116	27.04.16	Cleaning items	47,736
A03970	Others	NL6256	M/s Lehrasab Brothers	1118	29.04.16	Cleaning items	45,068
A03970	Others	NL6256	M/s Lehrasab Brothers	1119	30.04.16	Cleaning items	39,546
Total							523,186

(H)SMO RHC Zafarwal PDP Para No.07

invoice no.	dated	Vendor	item	Qty	Rate	Amount (Rs)
1801	21.5.16	Zaman traders	iron beds for patient	3	30000	90000
1777	27.5.16	Zaman traders	patient waiting chairs (set of three stainless steel)	6	11000	66000
Total						156000

(I)MS THQ Hospital Shakargarh PDP Para No.03

G/L Acc	G/L Acc Description	Supplier	Bill No	Date	Item	Amount (Rs)
A03942	Cost of Other Stores	M/s Friends Corporation	5231	26.11.15	Apran for Xray	96,525

G/L Acc	G/L Acc Description	Supplier	Bill No	Date	Item	Amount (Rs)
A0394 2	Cost of Other Stores	M/s Friends Corporation	5233	15.12.15	X Ray Safe light	74,178
A0394 2	Cost of Other Stores	M/s Friends Corporation	5235	20.12.15	Weight machine	90,675
A0394 2	Cost of Other Stores	M/s Zafar Ullah Khan & Co	369	09.01.16	Weight machine	40,950
A0394 2	Cost of Other Stores	M/s Zafar Ullah Khan & Co	366	06.01.16	BP Apparatus	49,500
A0394 2	Cost of Other Stores	M/s Zafar Ullah Khan & Co	367	07.01.16	BP Apparatus	42,000
Total						393,828

(J)MS THQ Hospital Shakargarh PDP Para No.04

G/L Acc	G/L Acc Description	Supplier	Bill No	Date	Item	Amount (Rs)	Remarks
A039 70	Others	M/s Agfa	291	17.12.15	X-Ray	284,100	on quotations
A039 70	Others	M/s Agfa	466	19.03.16	X-Ray	255,690	
A039 70	Others	M/s Zafar Ullah Khan & Co	340	02.12.15	Cleaning Items	49,491	
A039 70	Others	M/s Zafar Ullah Khan & Co	359	04.01.16	Cleaning Items	44,577	
A039 70	Others	M/s Zafar Ullah Khan & Co	363	05.01.16	Cleaning Items	37,440	
Total						671,298	

(K)MS THQ Hospital Shakargarh PDP Para No.05

G/L Acc	G/L Acc Description	Supplier	Bill No	Date	Item	Amount (Rs)
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	708	20.06.15	LP	99,400
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	815	18.04.15	LP	99,390
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	710	30.05.15	LP	96,800
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	845	25.05.15	LP	94,000
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	842	29.05.15	LP	90,600
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	730	09.05.15	LP day to day	82,447
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	729	04.05.15	LP day to day	82,372
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	706	20.04.15	LP Emergency	82,195
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	727	29.04.15	LP day to day	81,585
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	567	15.04.15	LP day to day	81,096
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	840	28.04.15	LP	80,850
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	705	15.05.15	LP Emergency	80,593
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	702	06.05.15	LP	45,900
A03927	Purchase of drug and medicines	M/s Azeem Medical Store	844	12.05.15	LP Emergency	45,000
Total						1,142,228

(L)SMO RHC Shah Gharib PDP Para No.01

Drawl Date	Object Head	Description	Amount (Rs)
11.06.2016	A09701	Purchase of Furniture and Fixture	90,000
11.06.2016	A09701	-do-	77,220
11.06.2016	A09701	-do-	77,220
11.06.2016	A09701	-do-	60,000
11.06.2016	A09701	-do-	60,000
11.06.2016	A09701	-do-	12,870
Total			377,310

(M)Model BHU Jabbal PDP Para No.01

Inv	Dated	Paid To	Detail	Amount (Rs)
1130	30-06-16	Lehrasab	225 Delivery Kits @ 220	49,500
1136	03-06-16	Brothers	225 Delivery Kits @ 220	49,500
1133	30-05-16		225 Delivery Kits @ 220	49,500
Total				148,500

N.DO (Roads) Narowal PDP Para No.12

V.No	Date	Contractor	Work	W.O No	Date	Amount (Rs)
20	19.04.16	M/s Rahim Const	M&R to road from Masrur to Bhoj Pur	28762	08.03.16	50,000
19	19.04.16	M/s Rahim Const	M&R to road from Masrur to Bhoj Pur	28759	25.02.16	49,000
26	28.01.16	M/s Haroon Const	M&R to road from Bustan to Gorala road	28730	04.06.15	49,663
27	28.01.16	M/s Haroon Const	M&R to road from Bustan to Gorala road	28729	04.06.15	33,000
4	05.03.16	M/s Rahim Const	M&R to road from Bustan to Mandiali	28754	20.02.16	48,813
9	10.03.16	M/s Rahim Const	M&R to road from Bustan to Mandiali	28751	20.02.16	48,813
5	06.04.16	M/s Rahim Const	M&R to road from Bustan to Mandiali	28753	20.02.16	48,813
6	06.04.16	M/s Rahim Const	M&R to road from Bustan to Mandiali	28752	20.02.16	48,813
5	05.03.16	M/s Rahim Const	M&R to road from Bustan to Mandiali	196	20.02.16	11,562
1	04.01.16	M/s Rahim Const	M&R to road Dualization of City Road Shakargarh (Zafarwal Railway Crossing upto Bein Bridge)	28742	21.09.15	44,994
2	04.01.16	M/s Rahim Const	M&R to road Dualization of City Road Shakargarh (Zafarwal Railway Crossing upto Bein Bridge)	28743	21.09.15	44,994
3	04.01.16	M/s Rahim Const	M&R to road Dualization of City Road Shakargarh (Zafarwal Railway Crossing upto Bein Bridge)	28744	21.09.15	44,994
4	04.01.16	M/s Rahim Const	M&R to road Dualization of City Road Shakargarh (Zafarwal Railway Crossing upto Bein Bridge)	28745	21.09.15	44,994
5	04.01.16	M/s Rahim Const	M&R to road Dualization of City Road Shakargarh (Zafarwal Railway Crossing upto Bein Bridge)	1808	21.09.15	23,933
3	05.03.16	M/s Rahim Const	M&R to road from Lengah to Mandiali in KM 3	28758	20.02.16	44,000
8	10.03.16	M/s Rahim Const	M&R to road from Lengah to Mandiali in KM 3	28755	20.02.16	44,000

3	06.04.16	M/s Rahim Const	M&R to road from Lengah to Mandiali in KM 3	28756	20.02.16	44,000
4	06.04.16	M/s Rahim Const	M&R to road from Lengah to Mandiali in KM 3	28757	20.02.16	44,000
28	28.01.16	M/s Rahim Const	M&R to road from Budha Dhola Rayya road to Machana	34/83	19.09.15	41,641
29	28.01.16	M/s Rahim Const	M&R to road from Budha Dhola Rayya road to Machana	34/84	19.09.15	40,654
10	14.06.16	M/s Rahim Const	M&R to road from Ali Pur Syedan to Budha Dhola	34/87	19.04.16	38,971
11	14.06.16	M/s Rahim Const	M&R to road from Ali Pur Syedan to Budha Dhola	34/90	18.04.16	38,406
8	10.12.15	M/s Allah Tawakkal	Re-decking of existing 2 span 10' each battery of culvert (widening from 12' to 26.25') on talwandi bhindran to Aadokay Kalan Road Part-1	34/78	23.06.15	45,439
6	10.12.15	M/s Allah Tawakkal	Re-decking of existing 2 span 10' each battery of culvert (widening from 12' to 26.25') on talwandi bhindran to Aadokay Kalan Road Part-2	34/79	23.06.15	45,439
7	10.12.15	M/s Allah Tawakkal	Re-decking of existing 2 span 10' each battery of culvert (widening from 12' to 26.25') on talwandi bhindran to Aadokay Kalan Road Part-3	34/80	23.06.15	45,439
9	10.12.15	M/s Allah Tawakkal	Re-decking of existing 2 span 10' each battery of culvert (widening from 12' to 26.25') on talwandi bhindran to Aadokay Kalan Road Part-4	34/82	23.06.15	47,987
Total						1,112,362
Grand Total = A+B+C+D+E+F+G+H+I+J+K+L+M+N= Rs242073+512870+449150+ 883125+307661+109794+523186+156000+393828+671298+1142228+377310+ 148500+1112362 =Rs 7029385						7,029,385

Annex-D
Para 1.2.1.2

Expenditure without advertisement on PPRA website Rs 2.834 million

(A)DCO Narowal PDP Para No.8				
Inv/ Bill	Dated	Paid To	Detail	Amount (Rs)
117	15-06-15	Shahab Eterprises	750Kgs Polythene Bags	403,650
1065	02-07-15	Shahab Eterprises	310Kgs Polythene Bags	166,842
			Total	570,492

(B)DCO Narowal PDP Para No.09				
Inv/ Bill	Dated	Paid To	Detail	Amount (Rs)
119	23-06-15	Shahab Brothers	Purchase of 772 Kgs Polythene Bags	338,116
1428	07-06-16		Purchase of 1022 Kgs Polythene Bags	550,840
			Total	888,956

(C) MS DHQ Hospital PDP Para No.13				
Invoice no.	dated	vendor	item	Amount (Rs)
1837	20.1.16	estern medical care	homoflow F8 HPS	132000
2215	12.4.16	estern medical care	homoflow F8 HPS dialyzer	440000
				572000

(D)MS DHQ Hospital PDP Para No. 14				
Invoice No.	Dated	Vendor	Item	Amount (Rs)
159	25.1.16	passia pharma	renacorb solution	108000
158	16.1.16	passia pharma	renacorb solution	108000
157	14.1.16	passia pharma	renacorb solution	108000
				324000

(E)MS DHQ Hospital Narowal PDP Para No.19				
Invoice no.	dated	vendor	item	Amount (Rs)
281	28.8.15	Kashmir Traders	orthopedic instruments	126300
279	27.8.15	Kashmir Traders	orthopedic instruments	105920
280	28.8.15	Kashmir Traders	orthopedic instruments	139280
2	12.12.15	medical services provider	diathering cautri machine	107500
				479000
Grand Total = A+B+C+D+E = Rs570492 + Rs888956 + Rs572000 + Rs324000 + Rs479000= Rs2834448				2834448

Annex-E
Para 1.2.2.1

Unauthorized payment of HSRA, HRA, 5% Maintenance charges and CA Rs 6.407 million

(A) MS DHQ Hospital Narowal PDP Para No.02							
Name	Designation	House No	HRA	CA	5% of Basic Pay	Total per month	Recoverable 1.7.15 to 31.8.16 (Rs)
Dr. Javaid Iqbal	Dental Surgeon				1590	1590	22260
Dr. Faraz Noor	Orthopedic Surgeon	A/3	3873	5000	1297	10170	142380
Habib-ur-rehman	Junior technician	D/6			940	940	13160
Mudassar Iqbal	Junior technician				757	757	10598
naeem ahmad khan	Junior technician				500	500	7000
shazia manzoor	charge nurse	B/12			904	904	12656
Munazza Kaleemullah	charge nurse	C/7			852	852	11928
yasmin akhtar	charge nurse				904	904	12656
shafqat ali	Junior technician				495	495	6930
john wilson	Junior technician	C/10			475	475	6650
Shafaqat Ali	Junior Technician	D/25			500	500	7000
fazilat begum	charge nurse	B/6			801	801	11214
sadaf emmanuel	charge nurse				904	904	12656
adnan khalid	medical officer				467	467	6538
Zahara Taqadas	Charge Nurse	B/7			801	801	11212
Samra Salamat	Charge Nurse	B/10	1818	5000	749	7567	105938
M. Farooq	SHNS (DOH office)	B/15	2953	5000	1034	8987	125818
							526594

(B)MS DHQ Hospital Narowal PDP Para No.06						
Sr.No	Name	Designation	Leave Period	No.of Days	Conveyance Allowance	Amount (Rs)
1	Kanwal Murad	Charge Nurse	1.6.2015- 29.08.2015	90	5000	15000
2	Misbah Sarwar		1.04.2016-29.06.2016	90	5000	15000
3	Zahra Taqadas		05.08.2015-03.11.2015	90	5000	15000
4	Shumila Khaliq		01.05.2016-29.07.2016	90	5000	15000

5	Sadaf Sarwar		25.07.2015-22.10.2015	90	5000	15000
6	Shakeela Saleem		01.07.2016-28.09.2016	90	5000	15000
7	Asma Rani	Head Nurse	10.08.2015-16.11.2015	90	5000	15000
8	Razia Sultana		30.01.2016-28.02.2016	31	5000	5000
9	Sadia Shahzadi		01.05.2016-29.07.2016	90	5000	15000
10	Fazeelat Nawaz	Charge Nurse	22.02.2016-22.05.2016	90	5000	15000
11	Sima Aslam		21.10.2015-18.01.2016	90	5000	15000
12	Shaghufta		15.06.2015-15.09.2015	90	5000	15000
13	Sima		01.12.2015-28.02.2016	90	5000	15000
14	Sajida Rafique		04.02.2016-05.05.2016	90	5000	15000
15	Dr.Aysha Farukh Bajwa	W.M.O	01.03.2016-29.05.2016	90	6000	18000
16	Umme Kalsoom	Head Nurse	11.07.2016-10.08.2016	31	5000	15000
17	Dr.Tabinda	W.M.O	12.11.2015-11.02.2016	90	6000	18000
18	Shaista Mushtaq	L.H.V	19.01.2016-19.04.2016	90	2856	8568
						259568

(C) EDO Education Narowal PDP Para No.01

Sr. NO.	NAME OF TEACHER WITH DESIGNATION	PERIOD OF LEAVE	Days	Rate p.m.	Amount (RS)
1	Mst. Aysha Arshad SSEGHS, Gumtala.	04-08-2016 to 12-09-2016	40	5000	6668
2	Mst. Parveen Akhtar SSTGGHS, Dhabliala	16-3-2016 to 30-03-2016	15	5000	2500
3	Mst. Saima Jabbar SSE GGHS Jabbal	18-1-2016 to 17-04-2016	90	5000	15000
4	Mst. Attia Anwar Shekh SST Govt. Muslim High School Narowal	22-03-2016 to 31-3-2016	10	5000	1668
5	Aysha Sarwar SSE GGHS, shabdike	21-3-2016 to 4-4-2016	15	5000	2500
6	Mst. Shahida Parveen SST GGHS, Gungran	21-01-2016 to 11-2-2016	22	5000	3667
7	Mst. Sobia Ayub SSE GGHS, No.2 Narowal.	28-9-2016 to 26-12-2015	90	5000	15000
8	Mst. Nadis Raiz SST GGHS, chanderke Rajputan.	14-9-2015 to 22-9-2015	9	5000	1600
9	Mst. Sidra Maqduus SSE GGHS, Pindi Umra	17-8-2015 to 14-11-2015	15	5000	2500
10	Mst. shakeela Fardos SST GGHS, Darman	17-8-2015 to 30-8-2015	14	5000	2333
11	Mst. Sabila Hussain GGHS, Dodhu Chak	25-8-2015 to 3-10-2015	40	5000	6668
12	Mr. Muhammad Boota Bhalli SST GHSS Talwandi Bhindarn	19-03-2016 to 09-04-2016	22	5000	3667
13	Muhammad Ammar Senior H/M GHS Sankhtra	01-09-2016 to 10-10-2016	40	5000	6666
14	MR. Khalid Mehmood Khloon Senior H/M GHS Aurangabad	07-03-2016 to 02-04-2016	27	5000	4500
15	Mr. Zahid Mehmood Senior H/M GHS, Saddowala	01-12-2015 to 15-12-2015	15	5000	2500
16	Mr. Talib Hussain Deputy District Education Officer o/o DEO (SE) Narowal	28-03-2016 to 10-04-2016	14	5000	2333
17	Mr. Ghulam Abbas Malhi SST Govt. Islamia H.S Baddimalhi	28-03-2016 to 10-04-2016	14	5000	2333
18	Mr. Muhammad Azhar Anyat	29-15-2015 to 12-01-	15	5000	2500

Sr. NO.	NAME OF TEACHER WITH DESIGNATION	PERIOD OF LEAVE	Days	Rate p.m.	Amount (RS)
	SST GES Kharal Khana	2016			
19	Mr. Muhammad Asghar Ali Khan Principal GHSS Kanjur	15-08-2016 to 28-09-2016	45	5000	7500
20	Mr. Azhar Ali SST / H/MGES Ghaziwal khurd Narowal	05-08-2016 to 22-08-2016	18	5000	3000
21	Mr. Muhammad Sarwar H/M Govt. National Secondary School Narowal	06-08-2016 to 09-09-2016	45	5000	7500
22	Mr. Ehsan Ullah Sajid SST GHS Narowal	06-08-2016 to 19-09-2016	45	5000	7500
23	Mr. Manzoor Ahmad Chohan SST H/M Govt. Lab Model School Narowal	15-08-2016 to 28-09-2016	45	5000	7500
24	Mr. Zafar Ahmad H/M GHSS Khana	12-08-2016 to 25-08-2016	45	5000	7500
25	Qari Asmat Ullah SST Govt. National Secondary School Narowal	06-09-2016 to 15-10-2016	40	5000	6668
26	Mr. Muhammad Pervaiz Iqbal Senior H/M GHS Bhajna	24-08-2016 to 07-10-2015	45	5000	7500
27	Mr. Shukar Ullah SST GHS Zafarwal	10-09-2015 to 24-10-2015	45	5000	7500
28	Muhammad Abur Rehman SST H/M GES Pindi Kalan	09-01-2016 to 23-01-2016	15	5000	2500
29	Muhammad Boota SST GHS Khaira	01-09-2016 to 29-09-2016	90	5000	15000
		TOTAL			164271

(D) Dy. DEO (M-EE) Zafarwal PDP Para No.01

Sr. No	Employee Name	Desig.	BS	Name of school	Period of leave	Rate	Recoverable Amount (Rs)
1	Noshin Andlib	PST	9	GPS Salowal	12-08-2015 to 25-9-2015 (45 days)	1932	2898
2	Muhammad Afzal	PST	12	GPS Pindi Chaniani	01-09-2014 to 31-10-2014 (60 days)	2856	5712
3	Allah Ditta	PST	9	GPS Raib	16-09-2014 to 25-09-2014 (10 days)	1932	644
4	Muhammad Afzal	PST	14	GPS Pindi Chaniani	05-11-2014 to 04-01-2015 (61 days)	2856	5807
5	Zafar Iqbal	EST (G)	9	GES Mullan Chak	12-01-2015 to 04-02-2015 (24 days)	1932	1545
6	Abdul Majid	EST(OT)	12	GES Supenwal	01-12-2014 to 20-12-2014 (20 days)	2856	1904
7	Muhammad Sarwar	PST	14	GPS Lahari Kalan	20-01-2015 to 01-02-2015 (23 days)	2856	2189
8	Anaam Firdous	ESE	9	GPSSaddo Data	15-01-2015 to 27-02-2015 (44days)	1932	2833
9-	Manzoor Hussain	PST	12	GPS Pind Brahmna n	20-01-2015 to 10-02-2015 (22days)	2856	2094

Sr. No	Employee Name	Desig.	BS	Name of school	Period of leave	Rate	Recoverable Amount (Rs)
10	Shahbaz Khan	PST	12	GPS Habit Pur	19-02-2015 to 12-03-2015 (22 days)	2856	2094
11	Sarwar Sultan	PST	9	GPS Bhojo Chak	16-06-2015 to 14-04-2015 (30 days)	1932	1932
12	Anaum Firdous	ESE	9	GPSSaddo Data	27-02-2015 to 20-03-2015 (21 days)	1932	1352
13	Nighat Parveen	PST	9	GPS Behbowali	03-04-2015 to 14-04-2015 (12 days)	1932	772
16	Muhammad Sain Ditta	PST	12	GPS Jatwal Kalan	26-8-2015 to 11-10-2015 (45 days)	2856	1428
17	Sabila Liaqat	ESE	14	GES Bari Minhasan	17-11-2015 to 15-12-2015 (29 days)	2856	2760
18	Muhammad Ishaq	Chowkidar	2	GPS Marjal	13-11-2015 to 27-11-2015 (29 days)	1785	1725
19	Muhammad Saleem	PST	9	GPS Bal Shahan	9-4-2016 to 4-5-2016 (26 days)	1932	1674
20	Muhammad Abbas	Chowkidar	2	GES Nonar	21-3-2016 to 19-4-2016 (30 days)	1785	1785
21	Alam Dar Hussain	EST(Eng)	14	GES Bari Minhasan	6-2-2016 to 20-4-2016 (15 days)	2856	1428
22	Samama Abru	ESE	9	GPS Marjal	18-4-2016 to 27-4-2016 (10 days)	1932	644
23	Muhammad Rias	PST	9	GPS Mohal Jalal Pur	22-3-2016 to 11-4-2016 (21 days)	1932	1352
24	Muhammad Irshad	PST	12	GPS Bhatti Olkh	15-5-2015 to 29-5-2015 (15 days)	2856	1428
TOTAL							33204

(E)Secretary RTA PDP Para No.07			
Period	Total Period in Months	P.M Conveyance Allowance (Rs)	Recovery (Rs)
01-03-14 to 30-06-16	27 Months	5,000	135,000

(F)District Officer Livestock PDP Para No.01					
Designation	BPS	No of Officials	Date of Allotment	Conveyance Allowance	Total Amount Paid (Rs)
Veterinary Assistant	09	78	11-10-2015	1840	11x1840x78=1,578,720
Veterinary Assistant	11	14	11-10-2015	2856	11x2856x14=439,824
Total					Rs 2,018,544
					3,137,181

G.DO (Health) Narowal PDP Para No.01								
Sr · No	Name of Officials	Design ation	Health Facilities	Fro m	To	No of Months	HSRP P.M (Rs.)	Amount (Rs.)
1	Zia Ullah	Naib Qasid	BHU Qiam Pur	01.9. 2016	30.06.20 16	10 month	891	8,910
2	Bushra Samual	LHV	BHU Ghangoor	01.09 .2015	30.06.20 16	10 months	2043	20,430
3	Nargas Boota	Midwif e	BHU Dehlra	12.01 .2016	30.06.20 16	6 months	2520	15,120
4	Yasira M Ali	Midwif e	BHU Ahal Ghuman	18.01 .2016	30.06.20 16	6 months	972	5,832
5	Ibne Hassain	Chowk idar	BHU Talwandi	31.03 .2016	30.06.20 16	3 months	891	2,673
6	M.Azeem	Chowk idar	BHU Manak	02.02 .2016	30.06.20 16	5 months	891	4,455
7	Naheed Ahmed	Sanitar y Inspect or	BHU Derinwala	12.02 .2016	30.06.20 16	5 months	1146	5,730
8	Zahid Mehmood	N/Qasi d	BHU Amwal	16.02 .2016	30.06.20 16	5 months	891	4,455
9	M.Arif	S/inspe ctor	BHU Gumtala	05.05 .2016	30.06.20 16	02 months	1146	2,292
10	Khalid Hamid	S/Inspe ctor	BHU Tara Pur	05.05 .2016	30.06.20 16	02 months	1146	2,292
11	Asim Naseer	Ward Servant	MBHU Jabbal	14.05 .2016	30.06.20 16	02 months	891	1,782
12	Maria Bashrat	LHV	BHU Qiam Pur	01.09 .2015	30.06.20 16	10 months	1146	11,460
13	Zahida Parveen	LHV	BHU Gumtala	01.09 .2015	30.06.20 16	10 months	1146	11,460
14	Hina Imtiaz	Compu ter opt	BHU Chandowal	22.10 .2015	30.06.20 16	08 months	1306	10,448
15	M. Nazim	Compu ter opt	MBHU Jbbal	22.10 .2015	30.06.20 16	08 months	1306	10,448
16	Anila Naz	Compu ter opt	BHU Rupo Chak	22.10 .2015	30.06.20 16	08 months	1306	10,448
17	Waheed Abbass	Compu ter opt	BHU Lalian	22.10 .2015	30.06.20 16	08 months	1306	10,448
18	Yasir Ishaque	Compu ter opt	BHU Pindi Porbian	22.10 .2015	30.06.20 16	08 months	1306	10,448
19	Shahid Mehmood	Compu ter opt	BHU Derman	22.10 .2015	30.06.20 16	08 months	1306	10,448
20	Rashid Mehmood	Compu ter opt	BHU Raiba Kalan	22.10 .2015	30.06.20 16	08 months	1306	10,448
21	M. Adnan	Compu ter opt	BHU Kohlial	22.10 .2015	30.06.20 16	08 months	1306	10,448
22	M. Tariq	Compu ter opt	BHU Dehlra	22.10 .2015	30.06.20 16	08 months	1306	10,448
23	Taqdees Fatima	Compu ter opt	BHU Gumtala	22.10 .2015	30.06.20 16	08 months	1306	10,448
24	M Nadeem	Compu ter opt	BHURoma l	22.10 .2015	30.06.20 16	08 months	1306	10,448
25	Junaid Afzal	Compu ter opt	BHU Kartar Pur	22.10 .2015	30.06.20 16	08 months	1306	10,448
26	Rizwan	Compu	BHU Ahal	22.10	30.06.20	08	1306	10,448

G.DO (Health) Narowal PDP Para No.01								
Sr · No	Name of Officials	Design ation	Health Facilities	Fro m	To	No of Months	HSRP P.M (Rs.)	Amount (Rs.)
	Ahmed	ter opt	Ghuman	.2015	16	months		
27	Ali Usman	Compu ter opt	BHU Amwal	22.10 .2015	30.06.20 16	08 months	1306	10,448
28	Tayyaba Ashfaq	Compu ter opt	BHU Lala	22.10 .2015	30.06.20 16	08 months	1306	10,448
29	Irfan Abdullah	Compu ter opt	BHU Sarjal	22.10 .2015	30.06.20 16	08 months	1306	10,448
30	Abdul Waheed	Compu ter opt	BHU Babral	22.10 .2015	30.06.20 16	08 months	1306	10,448
31	Faisal Shahzad	Compu ter opt	BHU Mallah	22.10 .2015	30.06.20 16	08 months	1306	10,448
32	Zeeshan Gulzar	Compu ter opt	BHU Wali Pur Boora	22.10 .2015	30.06.20 16	08 months	1306	10,448
33	M. Zubair	Compu ter opt	BHU Jandiala	22.10 .2015	30.06.20 16	08 months	1306	10,448
34	M Tayyaba	Compu ter opt	BHU Ramrai	22.10 .2015	30.06.20 16	08 months	1306	10,448
35	M Shakil	Compu ter opt	BHU Mandiali	22.09 .2015	30.06.20 16	9 months	1306	11,754
36	M Sarfraz	Compu ter opt	BHU Manak	22.09 .2015	30.06.20 16	9 months	1306	11,754
37	Ali Husnain	Compu ter opt	BHUTalw andi	22.09 .2015	30.06.20 16	9 months	1306	11,754
38	Qaiser pervaiz	Compu ter opt	BHU Ikhlal Pur	22.09 .2015	30.06.20 16	9 months	1306	11,754
39	M. Faisal	Compu ter opt	BHU Saddowala	22.09 .2015	30.06.20 16	9 months	1306	11,754
40	M Amir	Compu ter opt	BHU Fatheh Pur	22.09 .2015	30.06.20 16	9 months	1306	11,754
41	Nadia Aslam	Compu ter opt	BHU Pakhoke	22.09 .2015	30.06.20 16	9 months	1306	11,754
42	Saleem Akhtar	Compu ter opt	BHU Chanderke	22.09 .2015	30.06.20 16	9 months	1306	11,754
43	M. Irfan	Compu ter opt	BHU Bobak Marali	22.09 .2015	30.06.20 16	9 months	1306	11,754
44	Shamas Akhtar	Compu ter opt	BHU Khan Khasa	22.09 .2015	30.06.20 16	9 months	1306	11,754
45	Yasir Iqbal	Compu ter opt	BHU Ali Pur	22.09 .2015	30.06.20 16	9 months	1306	11,754
46	Awais Iqbal	Compu ter opt	BHU Chak Amru	22.09 .2015	30.06.20 16	9 months	1306	11,754
47	Naila Bibi	Compu ter opt	BHU Qiam Pur	22.09 .2015	30.06.20 16	9 months	1306	11,754
48	M Imran	Compu ter opt	BHU Malik Pur	22.09 .2015	30.06.20 16	9 months	1306	11,754
49	Irshad Rehmat	Compu ter opt	BHU Bathanwal a	22.09 .2015	30.06.20 16	9 months	1306	11,754
50	Khalid Hussain	Compu ter opt	BHU Dhamthal	22.09 .2015	30.06.20 16	9 months	1306	11,754
51	Nizakat Ali	Compu ter opt	BHU Nonar	22.09 .2015	30.06.20 16	9 months	1306	11,754

G.DO (Health) Narowal PDP Para No.01								
Sr . No	Name of Officials	Designation	Health Facilities	From	To	No of Months	HSRP P.M (Rs.)	Amount (Rs.)
52	Zafar iqbal	Computer opt	BHU Masrur	22.09.2015	30.06.2016	9 months	1306	11,754
53	Rafaqat Ali	Computer opt	BHU Ghangoor	22.09.2015	30.06.2016	9 months	1306	11,754
54	Syed M Ali Jafari	Computer opt	BHU Boa	22.09.2015	30.06.2016	9 months	1306	11,754
55	M Saleem	Computer opt	BHU Derianwala	22.09.2015	30.06.2016	9 months	1306	11,754
56	Razia Sultana	Computer opt	BHU Kanjrur	22.09.2015	30.06.2016	9 months	1306	11,754
57	Mohsin Ali	Computer opt	BHU Bara Manga	22.09.2015	30.06.2016	9 months	1306	11,754
58	Adil Khan	Computer opt	BHU Chichra	22.09.2015	30.06.2016	9 months	1306	11,754
59	Saqib Hussain	Computer opt	BHU Dhidoora	22.09.2015	30.06.2016	9 months	1306	11,754
60	M Usman	Computer opt	BHU Dera Afghnan	22.09.2015	30.06.2016	9 months	1306	11,754
61	Dilwar Khan	Computer opt	BHU Ghangoor	22.09.2015	30.06.2016	9 months	1306	11,754
Total								633,657

H.DO (Health) Narowal PDP Para No.03						
Sr. No	Name	Designation	place of Posting	Period	Conveyance Allowance (P.M.) (Rs.)	Total (Rs.)
1	Abida Qaddus	Senior Tech	BHU Kanjrur	01.7.2015 to 30.06.2016	2856	34,272
2	sajida akhtar	LHV	BHU pindi porbian	01.7.2015 to 30.06.2016	2856	34,272
3	Robina Tabassum	LHV	BHU Romal	01.7.2015 to 30.06.2016	2856	34,272
4	Shaheen Majeed	LHV	BHU Shahpur	01.7.2015 to 30.06.2016	2856	34,272
5	Khurshid Ahmad	Senior Tech	BHU Malakpur	01.7.2015 to 30.06.2016	2856	34,272
6	Irshad Ahmad	Senior Tech	BHU Dera Afghnan	01.7.2015 to 30.06.2016	2856	34,272
7	M Neam	Senior Tech	BHU Tola	01.7.2015 to 30.06.2016	2856	34,272
8	Nagas Sarfraz	Senior Tech	BHU Pakhokey	01.7.2015 to 30.06.2016	2856	34,272
9	Shakila Rani	LHV	BHU Jandiala	01.7.2015 to 30.06.2016	2856	34,272
10	Kokab Ara	LHV	BHU Dhamtha	01.7.2015 to 30.06.2016	2856	34,272

H.DO (Health) Narowal PDP Para No.03						
Sr. No	Name	Designation	place of Posting	Period	Conveyance Allowance (P.M.) (Rs.)	Total (Rs.)
			1			
11	Bashir Ahmed	Senior Tech	BHUDhamthal	01.7.2015 to 30.06.2016	2856	34,272
12	Asia Mumtaz	Senior Tech	BHU Nonar	01.7.2015 to 30.06.2016	2856	34,272
13	Sanam Shahzadi	LHV	BHU Nonar	01.7.2015 to 30.06.2016	2856	34,272
14	Muhammad Javed	Dispenser	BHU Dehlera	01.7.2015 to 30.06.2016	1932	23,184
15	Naheed Kousar	Midwife	BHU Mandiali	01.7.2015 to 30.06.2016	1932	23,184
16	Zahida Parveen	Midwife	BHU Gumtala	01.7.2015 to 30.06.2016	1785	21,420
17	M. Yasin	N/Qasid	BHU Gangran	01.7.2015 to 30.06.2016	1785	21,420
18	Amanat Ali	N/Qasid	BHU Fateh Pur	01.7.2015 to 30.06.2016	1785	21,420
19	M. Bota	N/Qasid	BHU Chander ke	01.7.2015 to 30.06.2016	1785	21,420
20	Inayat Ali	N/Qasid	BHU Sarjal	01.7.2015 to 30.06.2016	1785	21,420
21	Safarash Ali	N/Qasid	BHU Mir Pur	01.7.2015 to 30.06.2016	1785	21,420
22	Gulzar Ahmed	N/Qasid	BHU	01.7.2015 to 30.06.2016	1785	21,420
23	Liaqat Ai	N/Qasid		01.7.2015 to 30.06.2016	1785	21,420
24	Muhammad Latif	N/Qasid	BHU Dhidoora	01.7.2015 to 30.06.2016	1785	21,420
25	Sajjad Ul Hassan	Chowkidar	BHU Shahpur	01.7.2015 to 30.06.2016	1785	21,420
26	Allah Rakha	Chowklidar		01.7.2015 to 30.06.2016	1785	21,420
27	M. Asghar Ali Khan	Naib Qasid	BHU Nonar	01.7.2015 to 30.06.2016	1785	21,420
28	M Ilyas	Chowkidar		01.7.2015 to 30.06.2016	1785	21,420
29	Ansar Ali Shah	Naib Qasid	BHU Rупpo Chak	01.7.2015 to 30.06.2016	1785	21,420
30	M. Riaz	Niab Qasid	BHU Pind Sehnian	01.7.2015 to 30.06.2016	1785	21,420
31	Siddique Masih	S. Worker	BHU Manak	01.7.2015 to 30.06.2016	1785	21,420
32	James Masih	S.Worker	BHU Dera Afghnan	01.7.2015 to 30.06.2016	1785	21,420
33	Majeed Masih	S.Worker	BHU Ali Pur Syedan	01.7.2015 to 30.06.2016	1785	21,420

H.DO (Health) Narowal PDP Para No.03						
Sr. No	Name	Designation	place of Posting	Period	Conveyance Allowance (P.M.) (Rs.)	Total (Rs.)
34	Saleem masih	S.Worker		01.7.2015 to 30.06.2016	1785	21,420
35	Nand Lal	S.Worker		01.7.2015 to 30.06.2016	1785	21,420
Total						920,304

I.DO (Health) Narowal PDP Para No.04						
Sr. No	Name of Officials	Designation	Period	Total Month	Conveyance allowance PM (Rs.)	Amount (Rs.)
1	Amjad Ali	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
2	Abdul Ghafar Khan	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
3	Muhammad Saqib	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
4	Muhammad Ramzan	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
5	Saleem Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
6	Rashid Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
7	Munir Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
8	Muhammad Afzal	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
9	Sanawar Rasheed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
10	M Sufyan	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
11	Rashid Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
12	M. Pervaiz Khan	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
13	Zaheer Ul Hassan	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
14	Muhammad Waqas	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
15	Muhammad Ishaque	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
16	Tanveer Hussain	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
17	Nazim Ur Rehman	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
18	M. Waris	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
19	Zulfiqar Ali	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
20	Muhammad Bilal	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184

I.DO (Health) Narowal PDP Para No.04						
Sr. No	Name of Officials	Designation	Period	Total Month	Conveyance allowance PM (Rs.)	Amount (Rs.)
21	Sarmad Latif	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
22	Muhammad Zahid	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
23	Mian M. Alam	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
24	Inam Ul Haq	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
25	Abdul Majeed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
26	Munawar Hussain	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
27	Muhammad Ashraf Anjum	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
28	Khan Babar	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
29	M Ashfaq	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
30	Abdul Ikram	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
31	Tahir Ayub	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
32	Iftikhar Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
33	Bashir Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
34	Asghar Ali	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
35	M. Ishaque	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
36	Sajid Hussain	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
37	M Hafeez	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
38	Tariq Mehmood	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
39	Bashrat Aziz	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
40	Muhammad Umair	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
41	Mushtaq Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
42	Rizwan Aslam	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
43	Muhammad Maqbool	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
44	Muhammad Naeem	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
45	Muhammad Nabeel	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
46	Jamal Din	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184

I.DO (Health) Narowal PDP Para No.04						
Sr. No	Name of Officials	Designation	Period	Total Month	Conveyance allowance PM (Rs.)	Amount (Rs.)
47	Zahid Pervaiz	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
48	M Zia Ud Din	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
49	Yasir Abdul Hamid	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
50	Gulzar Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
51	Khushi Muhammad	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
52	M. Saleem Akhtar	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
53	Irshad Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
54	M. Akram	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
55	Ihsan Majeed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
56	Muhammad Ijaz	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
57	Adeel Mukhtar	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
58	Muhammad Kamran	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
59	Abdul Razaq	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
60	Ghulam Haider	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
61	M Latif	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
62	M. Saleem Akhtar	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
63	Shoukat Murad Ali	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
64	M Riaz	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
65	Muhammad Yousaf	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
66	Muhammad Aslam	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
67	Faiz Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
68	Maqsood Ahmed	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
69	Muhammad Bota	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
70	Rehmat Ali	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
71	Zulfqar Ali	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
72	Raza Ul Mustafa	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184

I.DO (Health) Narowal PDP Para No.04						
Sr. No	Name of Officials	Designation	Period	Total Month	Conveyance allowance PM (Rs.)	Amount (Rs.)
73	Muhammad Shahbaz	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
74	Abdul Hafeez	Vaccinator	01.07.2015 to 30.06.2016	12 Months	1932	23,184
Total						1,715,616
Grand Total = (A) + (B) + (C) + (D) + (E) + (F) + (G) + (H) + (I) = Rs526594 + Rs259568 + Rs164271 + 33204 + 135000 + 2018544 + 633657 + 920304 + 1715616 = Rs6,406,758						6,406,758

Annex-F
Para 1.2.2.2

Non-imposition of penalty - Rs 28.241 million

Name of Scheme	Name of Contractor	Work Order No & Date	Completion Period	Status	Contract Price (Rs)
Const of road from Fateh Toor to Langarkay Bhattian	M/s Khadim Hussain	1189-91 dt.28.05.15	06 Months	W.I.P	28,776,118
Const of road from Jastiwala to Sair Bajwa	M/s A.S Toor Brothers	1124-25 dt.21.05.15	06 Months	W.I.P	23,730,251
Const of road from New Lahore to Mayadian via Narang China	M/s M. Akber & Co	125-27 dt.01.02.16	06 Months	W.I.P	29,992,671
Rehab of road from Narowal Shakargarh road Kotla Afghana to GBPS Kotla Afghana	M/s Talha Khan Lohani & Co	73 dt.18.01.16	04 Months	W.I.P	5,488,530
Const of road from Qadirabad More to Uggo Wala Morr	M/s Mian Abdul Razzaq	08 dt.30.05.16	06 Months	W.I.P	39,442,138
Const of road from Ransiwali to Chandianwali	M/s Ahmed Builders	1098-02 dt.21.08.14	02 Months	Completed on 02.06.15	4,195,500
Dualization of road from nor kot to bein bridge	M/s Ch Shahid Ghulam Nabi	1601-5 dt.07.08.15	06 Months	W.I.P	24,851,768
Const of road from Chak Amru to Harrar	M/s Chairman Const Co	1238-42 dt.03.06.15	06 Months	W.I.P	29,856,254
Const of road from Bheer Kalan to Dhudham	M/s Ch Shahid Ghulam Nabi	1293-97 dt.06.06.15	06 Months	W.I.P	26,109,896
Const of road from Dhariwal to Manak Leftover work in Distt: Narowal	M/s Javaid Hussain Minhas	304-08 dt.26.02.15	06 Months	04.04.16	12,115,793
Rehab of road from Girja to Kotli Raib via S.P House PCC & Bitumen road	M/s A.S Toor Brothers	193-97 dt.10.02.15	06 Months	13.09.15	11,575,470
Const of small road From Tehra to Jandiala	M/s ZNZB Associates	1592 dt.01.08.15	04 Months	W.I.P	7,848,533
Const of road from Aima Qazian to Sulair via GIAS Pur	M/s Imtiaz Ahmed	1126-30 dt.29.08.14	06 Months	W.I.P	15,570,324
Const of road from Narowal muridkey road to Mangian	M/s M. Farooq & Co	72-75 dt.20.01.15	06 Months	W. I.P	12,093,757
Const of road from narowal maddokahlwan road to vill Khokhar up to kanjroor	M/s Ch Shahid Ghulam Nabi	1139-43 dt.27.08.14	06 Months	W.I.P	10,763,108
					282,410,111
LD Charges = Rs282,410,111 x 10/100 =					28,241,011

Annex-G
Para 1.2.2.3

Un-authorized drawl of Adhoc Allowance 50% - Rs 4.530 million

(A) MS DHQ Hospital Narowal					
Name of Doctor	Designation	Per month amount of AR-2010-50%(Rs)	Period	Month	Amount (Rs)
Dr. Farooq Iqbal Khan	Children specialist	6455	17-4-12 to 31-08-16	51.5	332,433
Dr. Shafique Ahmad	Surgeon	11105	17-4-12 to 31-08-16	51.5	571,908
shahida bashir	WMO	6035	17-4-12 to 11-08-16	51.5	310,803
Dr. Sarfraz Ahmad	Dental Surgeon	5295	17-4-12 to 31-08-16	51.5	272,693
Amanat Ali	Eye Specialist	10640	17-4-12 to 31-08-16	51.5	547,960
luqman Ch.	Anesthetist	6455	17-4-12 to 31-08-16	51.5	332,433
M. Idrees	Physician	6455	17-4-12 to 31-08-16	51.5	332,433
					2,700,663

(B)MS THQ Hospital Shakargarh					
S.No	Name & Designation	BPS	Adhoc Allowance 2010 Drawn	No. of months	Amount
01	Bushra Mustafa WMO	17	5295	50	264,750
02	Syed Abu Saeed D/S	17	5295	50	264,750
03	Khalid Mehmood Ashraf P.M.O	18	16145	50	807,250
05	Sofia Nazir WMO	17	4925	50	246,250
06	Samra Jabeen WMO	17	4925	50	246,250
Total					1,829,250
Grand Total (A) + (B) = Rs270063 + Rs1829250					4,529,913

Annex-H
Para 1.2.2.4

Non-recovery of Secured Advances Rs 10.115 million

(A)DO (Roads)PDP Para No.02				
Vr. No & Date	Name of Contractor	Name of Work	Head	Amount of Secured Advance (Rs)
27 dt.25.04.2016	M/s A.S Toor Brothers	Const of road from Jastiwala to Sair Bajwa	Dev	855,400
26 dt.25.04.2016	M/s M. Akber & Co	Const of road from New Lahore to Mayadian via Narang China	Dev	3,824,590
SDA	M/s Ahmed Builders	Const of road from Gidder Pur to Tughal Pur	SDA	2,548,000
Total				7,227,990

(B)DO (Buildings)PDP Para No. 02			
S. No.	Name of work	Advance against item	Amount (Rs)
1	Const. of Children Learning Park (Bloc-B)	Deformed Steel and Crush	2,887,190
Grand Total = A + B = Rs7227990+ Rs2887190 = Rs			10,115,180

Annex-I
Para 1.2.2.5

Non-deduction of Income Tax and General Sales Tax - Rs 3,336 million

A. Deputy DEO (M-EE) Shakargarh PDP Para No.06			
S.#	Name of School	Amount expended on Misc. Purchases like Furniture / computers etc.	Amount of Sales Tax @17% (Rs)
1	GES Jamwal	13,290	2,259
2	GES Bajar	220,750	37,528
3	GES Dussri	50,000	8,500
4	GES Tola	171,130	29,092
5	GES Theakrian	30,000	5,100
6	GES Boplapurmanjla	24,680	4,196
7	GES PindiKalan	400,000	68,000
8	GES BhatianGujran	88,000	14,960
9	GES Maingri	712,177	121,070
10	GES KotBachina	123,312	20,963
11	GES Munzorpura plot	25,000	4,250
12	GES Jattar	431,843	73,413
13	GES FatehPurDita	203,712	34,631
14	GES Badwal	412,850	70,185
15	GES Mardowal	80,000	13,600
16	GES Babral	223,532	38,000
17	GES KARWAL	50,000	8,500
18	GES LAGIAN	10,000	1,700
19	GPS ChhaniBagwali	100,000	17,000
20	GPS Bachli	112,800	19,176
21	GPS Maryal	128,837	21,902
22	GPS PindiBakhisha	51,856	8,816
23	GPS NangalGujjran	37,990	6,458
24	GPS Shah PurChunjora	40,000	6,800
25	GPS PindiSanian	57,131	9,712
26	GPS NagrotaInsrlian	54,755	9,308
27	GPS Sangran	81,901	13,923
28	GPS SukhoChak	56,514	9,607
29	GPS KharalKahna	52,000	8,840
30	GPS PindiMana	168,983	28,727
31	GPS Mehlu	30,000	5,100
32	GES Jamwal	13,290	2,259
33	GES Bajar	220,750	37,528
34	GES Dussri	50,000	8,500
35	GES Tola	171,130	29,092
36	GES Theakrian	30,000	5,100
37	GPS Shakargarh No 1	353,614	60,114
38	GPS Dain Pur	62,250	10,583
39	GPS RasheedPura	95,500	16,235
40	GPS Basra jala	157,872	26,838
41	GPS Phagwari	57,456	9,768
42	GPS Jatwal	75,000	12,750
43	GPS Raibakalan	55,250	9,393
44	GPS Bambu	52,600	8,942
45	GPS PeelaGujjran	184,461	31,358
46	GPS SiryaGujjran	35,000	5,950
47	GES PindiKalan	400,000	68,000
48	GES BhatianGujran	88,000	14,960

A. Deputy DEO (M-EE) Shakargarh PDP Para No.06			
S.#	Name of School	Amount expended on Misc. Purchases like Furniture / computers etc.	Amount of Sales Tax @17% (Rs)
49	GES Maingri	712,177	121,070
50	GES KotBachina	123,312	20,963
51	GES Munzorpura plot	25,000	4,250
52	GPS Kotly Bara khan	50,000	8,500
53	GPS Satowal	100,150	17,026
54	GPS KotlaAfghana	83,055	14,119
55	GPS Bhangla	22,608	3,843
56	GPS Fazalpur	89,880	15,280
57	GPS Dhadir	24,040	4,087
58	GPS Khan purGujran	58,050	9,869
59	GPS Kasraj	75,000	12,750
60	GPS Kallah	57,000	9,690
61	GPS Bara Manga	56,500	9,605
62	GPS Bazurg	128,250	21,803
63	GPS MailuSailu	60,030	10,205
64	GPS Ropowali	60,000	10,200
65	GPS BuraDhala	59,700	10,149
66	GPS Mangi tor	43,500	7,395
67	GPS Mandailikalan	16,800	2,856
68	GPS Jhoka	95,000	16,150
69	GPS Mardwal	80,000	13,600
70	GES Jattar	431,843	73,413
71	GES Maingri	147,000	24,990
72	GES KotBachina	8,000	1,360
73	GES Munzorpura plot	25,000	4,250
74	GES Jattar	106,845	18,164
75	GES FatehPurDita	96,250	16,363
76	GES Badwal	37,000	6,290
77	GES Babral	182,000	30,940
78	GES LAGIAN	7,000	1,190
79	GPS Said Pur	190,740	32,426
80	GPS Bachli	7,200	1,224
81	GPS PindiBakhisha	17,000	2,890
82	GPS NagrotaInsrian	7,700	1,309
83	GPS KasanaBaherwal	30,100	5,117
84	GPS Sangran	19,470	3,310
85	GPS SukhoChak	53,992	9,179
86	GES PindiKalan	32,900	5,593
87	GES Maingri	147,000	24,990
88	GES KotBachina	8,000	1,360
89	GES Munzorpura plot	25,000	4,250
90	GPS Panwan	36,000	6,120
91	GPS KotlaAfghana	30,000	5,100
92	GPS Bara Manga	41,500	7,055
93	GPS Bazurg	21,750	3,698
94	GES Jattar	106,845	18,164
Total		10,181,403	1,730,839

B.DO (Roads) NarowalPDP Para No. 11

Vr. No.	Date	Bill	Name of Contractor	Work Order No	Work Order Date	Amount (Rs.)	Tax to be deducted @10%	Tax Rate Applied %	Tax Deducted (Rs.)	Less Deducted (Rs.)
1	01.10.15	6th	M/s Ahmad Builders	1098	21.07.14	324,022	32,402	7.5	24,302	8,101
8	30.05.16	6th	M/s Mian Abdul Razzaq	1438	23.06.15	7,507,913	750,791	7	525,554	225,237
4	11.05.16	3rd	M/s Khadim Hussain	1189	28.05.15	5,285,082	528,508	7.5	396,381	132,127
27	25.04.16	3rd	M/s A.S Toor Brothers	1124	21.05.15	2,716,940	271,694	7.5	203,771	67,924
26	25.04.16	3rd	M/s Muhammad Akber & Co	125	01.02.16	1,400,000	140,000	7.5	105,000	35,000
2	03.03.16	1st	M/s Talha Khan Lohani & Co	73	18.01.16	2,000,000	200,000	7.5	150,000	50,000
SD A		1st	M/s Ahmed Builders	573	07.06.16	5,000,000	500,000	7.5	375,000	125,000
5	10.06.16	3rd	M/s Ch Shahid Ghulam Nabi	1601	07.08.15	8,794,385	879,439	7.5	659,579	219,860
57	28.06.16	2nd	M/s Chairman Const Co	1238	03.06.15	9,737,668	973,767	7.5	730,325	243,442
15	16.06.16	2nd	M/s Ch Shahid Ghulam Nabi	1293	06.06.15	10,165,647	1,016,565	7.5	762,424	254,141
30	27.04.16	6th	M/s Javed Hussain Minhas	304	26.02.15	3,204,352	320,435	7.5	240,326	80,109
20	19.01.16	3rd	M/s Al Hajvery Const	166	06.02.15	2,476,817	247,682	7.5	185,761	61,920
10	03.02.16	3rd	M/s ZNZB Associates	1592	01.08.15	1,294,211	129,421	7.5	97,066	32,355
4	31.10.15	6th	M/s Muhammad Farooq & Co	72	20.01.15	1,415,032	141,503	7.5	106,127	35,376
7	02.02.16	8th	M/s Ch Shahid Ghulam Nabi	1139	27.08.15	1,385,689	138,569	7.5	103,927	34,642
						62,707,758	6,270,776		4,665,542	1,605,234
Grand Total Rs. (A) + (B) = Rs1,730,839 + Rs1,605,234 = Rs3336073									3,336,073	

Annex-J
Para 1.2.2.7

Unauthorized Payment of Premium – Rs 4.447 million

Name of work	Bill	Contractor Name	Authority	Premium before final bill (Rs)
Construction of 2-No. Additional Class Rooms at Govt. Girls Primary School Saddique Pura Narowal.	C.C. 1st and Running Bill.	M/S Akhtar Hussain Government Contractor.	D.O.No.AL-I/CB/1096/M,dated 23.05.2016.	24,443
Construction of Boundary Wall, Gate& Gate Pillars around graveyard at Village Rana U/C Maddo Kahlwan, District Narowal.	C.C. 2nd andRunningBill.	M/S Allah Tawakal Enterprises Government Contractor.	D.O.No.AL-I/CB/3421/M,dated 26.11.2015.	28,685
Construction of Children Learning Park, at Narowal (Block-B).	C.C. 5th and Running Bill.	Muhammad Arif Government Contractor.	D.O.No.AL-I/CB/2062/M,dated 05.06.2015.	571,119
Construction of Boundary Wall, Gate & Gate Pillars,External Development at Newly Constructed D.C.O.Office in District Complex Narowal.	C.C. 2nd and Running Bill.	M/S Zulfqar Broterhs Government Contractor.	D.O.No.AL-I/CB/1526/M,dated24.06.2016.	97,533
Construction of D.C.O.Office in District Complex Narowal,(Phase-II).	C.C. 7th and Running Bill.	Muhammad Arif Government Contractor.	D.O.No.AL-I/CB/2094/M,dated 10.06.2015.	1,329,926
Construction of Executive District Officer's Complex	C.C. 4th and Running Bill.	M/S Zulfqar Brothers Government Contractor.	D.O.No.AL-I/CB/2097/M,dated 10.06.2015.	1,240,152
Construction of Residence No.1, (Grade 18-19)Pooled Type in District Complex	C.C. 8th and Running Bill.	M/S Tahir Majeed Government Contractor.	D.O.No.AL-I/CB/1476/M,dated 20.06.2014.	331,531

Name of work	Bill	Contractor Name	Authority	Premium before final bill (Rs)
Narowal.				
Construction of District Coordination Officer, House in District Complex Narowal	C.C. 10th and Running Bill.	M/S Zulfiqar Brothers Government Contractor.	D.O.No.AL-I/CB/1529/M,dated 20.06.2014.	699,327
Construction of Pooled Type Residence Grade 15-17	C.C. 4th and Running Bill.	M/S A.S.Toor Brothers Constn.Co Government Contractor.	D.O.No.AL-I/CB/1824/M,dated 21.05.2015.	124,490
TOTAL				4,447,206

Annex-K
Para 1.2.2.8

Non-deduction of Price Variation on account of Bitumen and Diesel - Rs 3.713 million

PDP Para No.	Name of Scheme	Item	Base Rate	Current Rate	Difference	Qty. of TST	Price Variation (Rs)
3	Construction of road from Rabia Kalan to Kotli Agarwal via Kayian (SDA)	Bitumen	88490 month 03/2015	69147 month 06//2015	19343 / matric ton	81967	81967 /100x67/2204= 24.92 x 19343 = 482,028
4	Construction of road from Ransiwal to Chandianwali (ADP)	Bitumen	94850 month 07/2014	69147 month 06//2015	25703 matric ton	33456	33456 /100x67/2204= 10.17 x 25703 = 261,400
5	Construction of road from Shakargarh Chak Amru Road Pindi Sehanian to Chachra (SDA)	Bitumen	88490 month 03/2015	69147 month 06//2015	19343 / matric ton	50000	50000 /100x67/2204= 15.20 x 19343 = 294,014
6	Construction of road from Dharniwal to Manak Leftover work	Bitumen	88490 month 01/2015	71403 month 04/2016	17087 / matric ton	66900	66900 /100x67/2204= 20.34 x 17087 = 347,550
7	Construction of road from Narowal Sialkot road to Chhnay Sangal SDA	Bitumen	88490 month 01/2015	66402 month 6/2015	22088 /matric ton	26890	26890 /100x67/2204= 8.17 x 22088 = 180,459
8	Construction of road from Narowal Muridkey road to Mangian	Bitumen	92630 month 12/2014	66402 month 6/2015	26228/ matric ton	40000	40000 /100x67/2204= 12.16 x 26228 = 318,932
9	Construction of road from Narowal Maddokahlwan road to vill Khokhar	Bitumen	94850 month 07/2014	76609 month 12/2015	18241 /matric ton	70138	70138 /100x67/2204= 21.32 x 18241 = 388,898
					TOTAL		2273281

(B) DO (Roads) PDP Para No.10						
V. No. Date	Tender Date	Date of abstract	Name of Scheme	Head	Calculation	Amount (Rs)
27 dt.25.04.16	05/2015	14.04.16	Const of road from Jastiwala to Sair Bajwa	Dev	9385874*0.15(72.52-83.61)/83.61	186,741
26 dt.25.04.16	01/2016	04.04.16	Const of road from New Lahore road to Mayadian via Narang China	Dev	11109716*0.15(72.52-80.79)/80.79	170,586
02 dt.03.03.16	01/2016	25.02.16	Const of road from Narowal Shakargarh road to Kotla Afghana stop to GBPS	Dev	2191988*0.15(75.79-80.79)/80.79	20,349
08 dt.30.05.16	06/2015	12.10.15	Const of road from Qadir abad Morr to Oggo wala Morr	Dev	40512100*0.15(82.04-87.12)/87.12	354,341
01 dt.01.10.15	07/2014	02.06.15	Const of road from Ransiwala to Chandianwali	Dev	3980613*0.15(87.12-109.34)/109.34	121,341
05 dt.10.06.16	07/2015	11.02.16	Dualization of road from Noor Kot to Bein Bridge	Dev	8794385*0.15(75.79-87.12)/87.12	171,557
57 dt.28.06.16	05/2015	6.2016	Const of road from Chak amru to Harrar	Dev	7200094*0.15(83.61-72.52)/83.61	143,253
30 dt.27.04.16	01/2015	04.04.16	Const of road from Dharinwal to Manak leftover work	Dev	3204352*0.15(86.23-72.52)/86.23	76,421
10 dt.03.02.16	06/2015	30.01.16	Const of small road from Tehra to Jandiala	Dev	1294211*0.15(87.12-80.79)/87.12	14,105
18 dt.22.04.15	07/2014	21.04.15	Const of road from Aima Qazian to Suehar	Dev	3301464*0.15(109.36-83.61)/109.36	116,605
4 dt.31.10.15	12/2014	18.06.15	Const of road from Narowal muridkey road to Mangian	Dev	1415032*0.15(94.09-87.12)/94.09	15,723
7 dt.02.02.16	07/2014	20.12.15	Const of road from Nwl Maddokahlwan road to vill Khokhar	Dev	1385689*0.15(109.34-83.79)/109.34	48,570
Total						1,439,591
Grand Total = A + B = Rs2273281 + Rs1439591 = Rs3712872						3712872

Annex-L
Para 1.2.2.9

Overpayment of Social Security Benefit Rs 4.113 million

(A) Dy. DEO (W-EE) Shakargarh PDP Para No. 02						
Sr. No.	Name of Teacher	Father Name	Desig	Name of School	Date of Regular	Recovery of SSB w.e.f 7-8-2015 to 30-9-2016 (Rs)
1	KANEEZ AKHTAR	BASHIR AHMED	PST	GGES KHAIRA	7/8/2015	25680
2	MALEHA HASSAN	HASSAN NAZAMI	PST	GGPS DARYA PUR	7/8/2015	25680
3	SAIRA SALEEM	MUH. SALEEM	PST	GGES GAIDAR PUR	7/8/2015	25680
4	NABEHA SHAFIQUE	M. SHAFIQUE	PST	GGES GAIDAR PUR	7/8/2015	25680
5	NADIA SHAHZADI	UMAID ALI	PST	GGPS CHATTAR	7/8/2015	25680
6	NOREEN RAFIQUE	M. RAFIQUE	PST	GGPS TUGHAL PUR	7/8/2015	25680
7	MEMONA JABAR	ABDUL JABAR	PST	GGES MASRUR	7/8/2015	25680
8	ASIMA NAZIR	NAZIR AHMED	PST	GGES NORANGABAD	7/8/2015	25680
9	TAZEEM M.ALI	MUHAM MAD ALI	PST	GGPS MAKHAN PUR	7/8/2015	25680
10	TANZILA IRAM	MUHAM MAD ISRAIL	PST	GGPS BAGARIAN	7/8/2015	25680
11	SAIRA TAHIR	M.UHAM MAD AHIR	PST	GGPS BAGOLRA	7/8/2015	25680
12	USMA TARIQ	MUHAM MAD TARIQ	PST	GGPS JAGWAL	7/8/2015	25680
13	SALMA RANI	MUHAM MAD SAEIQU	PST	GGPS ZAKARIA	7/8/2015	25680
14	ANILA SALEEM	MUHAM MAD SALEEM	PST	GGPS CHAK QAZIAN	7/8/2015	25680
15	FIAZA BASHARAT	BASHARAT ALI	PST	GGPS CHAK QAZIAN	7/8/2015	25680
16	SADIA RASOOL	SAJJAD SIDDQUE	PST	GGES FATOWAL SULEHRIAN	7/8/2015	25680
17	AYESHA JABEEN	PARVAIZ ANWAR	PST	GGES CHANGOWALI	7/8/2015	25680
18	SADAF RAMZAN	RAMZAN ALI	PST	GGPS FATEHPUR	7/8/2015	25680
19	LAILA ZAHEER	ZAHEER IQBAL KHAN	PST	GGPS ESSAR WALI	7/8/2015	25680
20	REHANA KOUSAR	M.SALEEM	PST	GGPSJATTAR	7/8/2015	25680
21	HUMAIRA ASHRAF	ASHRAF ALI	PST	GGPS DODHA	7/8/2015	25680
22	FAKHA BATOOL	NAWAZ AHMED	PST	GGPS CHAK KHALIL	7/8/2015	25680
23	FOUZIA BARKAT	BARKAT ALI	PST	GGPS LEHAL	7/8/2015	25680

24	TOOBA MAJEED	ABDUL MAJEED	PST	GGPS LEHAL	7/8/2015	25680
25	SIDRA NAZ	M.BOOTA	PST	GGPS LEHAL	7/8/2015	25680
26	SHAHEEN AKHTAR	M. SADDIQUE	PST	GGPS MADDOKYGOL	7/8/2015	25680
27	SHUMAILA MAQBOOL	MAQBOOL AHMED	PST	GGPS CHAK MANIK	7/8/2015	25680
28	BUSHRA FARDOUS	M. ASHAQ	PST	GGPS KOT BACHINA	7/8/2015	25680
29	HINA MUSTAFA	GHULAM MUSTAFA	PST	GGPS MALOWAL	7/8/2015	25680
30	AYESHA MAJEED	ABDUL MAJEED	PST	GGPS MIRZYWALI	7/8/2015	25680
31	SHAZIAGHULAM RASOOL	GHULA RASOOL	PST	GGPS MIRZYWALI	7/8/2015	25680
32	MARYA GHAFOR	ABDUL GHAFOR	PST	GGES VARSINKEY	7/8/2015	25680
33	PARVEEN AKHTAR	MUHAMMAD SADIQ	PST	GGES VARSINKEY	8/9/2015	25680
34	SADAF QAYOOM	ABDUL QAYOOM	PST	GGES VARSINKEY	7/8/2015	25680
35	HAFIZA ZAHIDA PARVEEN	ABDUL GHAFAR	PST	GGPS LADHYAL	7/8/2015	25680
36	ZOHRA IMTIAZ	MUHAM MAD IMTIAZ ZAFER	PST	GGPS MASYAL	7/8/2015	25680
37	TAYYABA GULZAR	M. GULZAR	PST	GGPS RANYAL	7/8/2015	25680
38	MEHWISH RAFIQUE	MUHAM MAD RAFIQUE	PST	GGPS YOUSAF PUR	7/8/2015	25680
39	ASIFA BATOOL	M.RAFIQUE	PST	GGPS GADIALA	7/8/2015	25680
40	KANWAL GHAFOR	ABDUL GHAFOR	PST	GGPS OLAKH	7/8/2015	25680
41	ZILHUMA	GHULAM SADIQ	PST	GGPS OLAKH	7/8/2015	25680
42	RUKHS ANAMAQBOOL	MAQB OOL AHMED	PST	GGPS MANDIALA	7/8/2015	25680
43	NOSHEEN ARSHAD	ARSHAD AHMAD	PST	GGPS MANDIALA	7/8/2015	25680
44	FIAZA ASLAM	M.ASLAM	PST	GGPS MANDIALA	7/8/2015	25680
45	ROBINA BASHIR	BASHIR AHMED	PST	GGPS ZAHID PUR	7/8/2015	25680
46	AYESHA MUSHTAQ	MUSH TAQ AHMED	PST	GGPS MUNAN	7/8/2015	25680
47	SADIA SHABIR	SHABIR AHMED	PST	GGPS MEHNGRA	7/8/2015	25680
48	FARHA NAZ	NAZAR KHAN	PST	GGPS JALALA	7/8/2015	25680
49	ANEEBA SAFDAR	SAFDAR HUSSAIN	PST	GGPS JHANDA	7/8/2015	25680
50	SIDRA BABU ANJUM	MUHAMMAD BABU ANJUM	PST	GGPS GAROTA	7/8/2015	25680
51	MARINA KHAN	TAHIR MEHM OOD	PST	GGPS GAROTA	7/8/2015	25680
52	SADIA AMEEN	AMIN AHMED	PST	GGPS KHARLOY	7/8/2015	25680
53	SAMIA BASHIR	BASHIR AHMED	PST	GGPS KATHAIL	7/8/2015	25680
54	RABIA KHALIK	ABDUL KHALIK	PST	GGPS KATHAIL	7/8/2015	25680
55	SAMRA ASLAM	M. ASLAM	PST	GGPS KATHAIL	7/8/2015	25680
56	MADEHA KAREEM	ABDUL KAREEM	PST	GGPS FATUI	7/8/2015	25680

				CHAK		
57	MUBEEN KHALIQ	ABDUL KHALIQ	PST	GGPS GHARGAL	7/8/2015	25680
58	MISBAH SARWAR	MUHAM MAD SARWAR	PST	GGPS DAIRA NOOR MALIK	7/8/2015	25680
59	USMA ABID	ANAMULLAH	PST	GGPS DAIRA NOOR MALIK	7/8/2015	25680
60	MEHWISH FAROOQ	M.FAROOQ	PST	GGPS DARYA GUJJRAN	7/8/2015	25680
61	SHAHIDA ZULFIQAR	ZAHEER AHMED	PST	GGPS JHUN MAN	7/8/2015	25680
62	MADEHA GULNAZ	TAJ DIN	PST	GGPS PANWAN KHOKAR	7/8/2015	25680
63	RUKHSANARASHEED	MUHAMMAD RASHEED	PST	GGPS NOGAZA	7/8/2015	25680
64	NADIA ASLAM	MUHAMMAD ASLAM	PST	GGPS JODHY	7/8/2015	25680
65	ANEESA JABEEN	MUHAMMAD RAFIQUE	PST	GGPS DARYA GUJJRAN	7/8/2015	25680
66	AMBER MUNIR	MUHAMMAD MUNIR	PST	GGPS KAINTH	9/11/2015	25680
67	SADIA ASLAM	MUHAMMAD ASLAM	PST	GGPS SUJOWAL	7/8/2015	25680
68	RABIA BASRI	MUNAWAR IQBAL	PST	GGPS BAIRA GUJJRAN	7/8/2015	25680
69	SHASITA HINA	NAEEM SHAHID	PST	GGPS FATUI CHAK	7/8/2015	25680
70	TEHSEEN SABA	M.NISAR AHMED	PST	GGPS JAGYAL	7/8/2015	25680
71	AFFAT ARA	ABDUL KAREEM	PST	GGPS DERA NOOR MALIK	7/8/2015	25680
72	SHAHIDA KOUSAR	MUHAMMAD IQBAL	PST	GGES WALIPUR BUURA	7/8/2015	25680
73	SOBIA MALIK	MALIK RASHEED AHMED	PST	GGES PHALWARI	7/8/2015	25680
74	NOREEN MUNAWAR	MUNAWAR HUSSAIN	PST	GGPS HOW KHURD	7/8/2015	25680
75	NABELA RAZZAQ	ABDUL RAZZAQ	PST	GGPS CHAK JAIMAL	7/8/2015	25680
76	ZOBIA AHSAN	AHSAN UL HAQ	PST	GGPS PHEROWAL	7/8/2015	25680
77	NAZIA PARVEEN	BASHIR AHMED	PST	GGPS SHAHZAD PUR	7/8/2015	25680
78	SAMAN SAEED	MUHAMMAD SAEED	PST	GGES Shakargarh No.1	7/8/2015	25680
79	BUSHRA KHANUM	MUHAM MAD ASHRAF	PST	GGPS KHINDRIAN	7/8/2015	25680
80	AYESHA M.ALI	MUHAM MAD ALI	PST	GGPS AGORE	7/8/2015	25680
81	IFFAT TUFAIL	MUHAM MAD TUFAIL	EST(G)	GGES MASRUR	7/8/2015	33964
82	ZAHIDA PARVEEN	IQBAL KHAN	EST(G)	GGES RANY WAL	7/8/2015	33964
83	SADIA RASHEED	ABDUL RASHEED	EST(G)	GGES BHAIN KAPOOR	7/8/2015	33964
84	KOKAB CH	MUHAMMAD ILYAS	EST(G)	GGES CHANGOWALI	7/8/2015	33964
85	TABAS SUM HAMEED	ABDUL HAMEED	EST(G)	GGES VARSINKEY	7/8/2015	33964

86	SAIMA LATIF	ABDUL LATIF	EST(G)	GGES NORANGABAD	7/8/2015	33964
87	TANZILA KOUSAR	ABDULRAHMAN	EST(G)	GGES WALIPUR BURA	7/8/2015	33964
88	BUSHRA JABEEN	KHADIM HUSSAIN	EST(G)	GGES KHAIRA	7/8/2015	33964
89	SADAF MANZOOR	MANZOOR AHMED	EST(G)	GGES RANY WAL	7/8/2015	33964
90	SAIRA WAHEED	ABDUL WAHEED	EST(G)	GGES BHAIN KAPOOR	7/8/2015	33964
91	TOUSEEF SAEED	MUHAMMAD SAEED	EST(G)	GGES BEHBALWALI	7/8/2015	33964
92	AMMARA NOREEN	MUHAMMAD HUSSAIN	EST(G)	GGES WALIPUR BURA	7/8/2015	33964
Total						2461968

(B)Dy. DEO (W-EE) ShakargarhPDP Para No.04

Sr. No.	Name of Employee	Designation /BPS	Date of Regular	Rate of SSB	Recovery w.e.f 1-3-2013 to 30-09-2016 (43 Months) (Rs)
1	Muhammad Azam	Chowkidar	01-03-2013	1440	61920
2	Razia Bibi	Sweeper	01-03-2013	1440	61920
3	Sajjad Ahmad	Class-IV	01-03-2013	1440	61920
4	Muhammad Tazim	Class-IV	01-03-2013	1440	61920
5	Aleem Ullah Khan	Class-IV	01-03-2013	1440	61920
6	Muhammad Faisa	Class-IV	01-03-2013	1440	61920
7	Mohsin Ishtiaq	Class-IV	01-03-2013	1440	61920
8	Shehbaz Ali	Class-IV	01-03-2013	1440	61920
9	Muhammad Shoaib	Class-IV	01-03-2013	1440	61920
10	Muhammad Afzal	Chowkidar	01-03-2013	1440	61920
11	Muhammad Nadeem	Chowkidar	01-03-2013	1440	61920
12	Hashim Akram	Chowkidar	01-03-2013	1440	61920
13	Ghulam Abbas	Mali	01-03-2013	1440	61920
14	Kousar Bibi	Class-IV	01-03-2013	1440	61920
15	Muhammad Imran Khan	Class-IV	01-03-2013	1440	61920
					928800

(C) Dy. DEO (M-EE) Zafarwal PDP Para No.02						
Sr. No.	Name of Teacher	Designation/BPS	Name of School	Date of Regular	Rate of SSB	Recovery w.e.f 7-8-2015 to 09-2016 (14 Months) (Rs)
1	Amanat Ali	ESE-09	GMMS Bhatti Olkh	07-08-2015	1860	26040
2	Noor Hussain	ESE-09	GMMS Ghumrola	07-08-2015	1860	26040
3	Amar Mehmood Sarwar	ESE-09	GES Langerke	07-08-2015	1860	26040
4	Waqas Khadim	ESE-09	GES Langerke	07-08-2015	1860	26040
5	Atif Hussain	ESE-09	GES Depoke	07-08-2015	1860	26040
6	Muhammad Saqib	ESE-09	GMMS Ghumrola	07-08-2015	1860	26040
7	Farzana Naseem	ESE-09	GPS Mehlowala	18-08-2015	1860	26040
8	Nabiha Iftikhar	SESE-14	GES Sangial	07-08-2015	2400	33600
9	Imran Saqib	SESE-14	GES Langerke	07-08-2015	2400	33600
10	Shahid Javed	SESE-14	GES Langerke	07-08-2015	2400	33600
11	Muhammad Asad	SESE-14	GES Nonar	07-08-2015	2400	33600
12	Anam Saeed	SESE-14	GES Wadhala	07-08-2015	2400	33600
						350280

(D) Dy. DEO (M-EE) Zafarwal PDP Para No.06						
Sr.No.	Name of Employee	Designation/BPS	Name of School	Date of Regular	Rate of SSB	Recovery w.e.f 1-3-2013 to 30-09-2016 (43 Months) (Rs)
1	Shahid Mehmmod	Chowkidar	GES Wadhala	01-03-2023	1440	61920
2	Muhammad Yaqoob	Chowkidar	GES Supenwal	01-03-2023	1440	61920
3	Abdul Khalil Bhatti	Chowkidar	GES Langerke	01-03-2023	1440	61920
4	Bilal Faisal Butt	Mali	GES Depoke	01-03-2023	1440	61920
5	Azam Masih	Mali	GES Jandiala	01-03-2023	1440	61920
6	Muhammad Waqas	Mali	GES Zafarwal	01-03-2023	1440	61920
Total						371,520
Grand Total = A+B+C+D = Rs2461968 +Rs928800+ Rs350280+Rs371520 = Rs4112568						4,112,568

Annex-M
Para 1.2.2.10

Purchase of Medicines without DTL Reports– Rs 1.593 million

A.DO (Health) Narowal PDP Para No.07					
Invoice No.	Dated	Supplier	Batch No.	Medicine	Amount (Rs)
2577	05.03.2016	Valor Pharma	2193	Tab. Sulphazic 20mg	147,000

B. RHC ZafarwalPDP Para No.01					
Sr. No.	Invoice #& Date	Name of Firms	Name of Medicine	Batch No.	Amount (Rs)
1	29961, 4.5.2015	Bloom Pharma	Tab. Ferrous Funerate	435, 436	105,000
2			Vaginla cream 5gm	98	3,445
3			Syp. Diloxanide furoate	LX-1186, 1187, 1188	35,000
4	Apt/5/6-15, 13.6.15	Aptcure	Apticip 500mg	15096	165,000
5	Bj-007-nrwl-007, 10.6.15	BJ Pharma	Tab. Levofloxacin 500mg	Nil	101,100
6			Susp. Ibuprofen	Nil	62,711
7			Tab. Chlorophenramin	Nil	12,000
8			Tab. Paracetamol	Nil	52,000
9			Cap. Doxycyclin	Nil	39,600
10			Susp. Aluminium hydroxide 215 mg	Nil	33,460
11			Susp. Zinc sulphate	Nil	9,990
Total					619,306

C.RHC Shah GharibPDP Para No.03						
Serial No.	Supplier	Bill No. Date	Name of Item	Batch No.	Quantity	Amount (Rs)
1	BJ Pharmaceuticals	BJ-004-NRWL-004/12-3-2015	Tab. Chlorphenamine Maleate 4gm	Nil	50000	6,000
			Tab. Paracetamole 500mg	Nil	50000	26,000
			Susp. Ibuprofen 100mg/5ml	Nil	2985	37,551
			Tab. Levofloxacin 500mg	Nil	25000	84,250
			Cap. Doxycycline 100mg	Nil	15000	19,800
			Susp. Aluminium Hydroxide 215mg	Nil	1000	16,730
			Susp. Zinc Sulphate Monohydrate 20mg	Nil	300	5,994
2	Silver Surgical Complex Pvt. Ltd	5100004524/14-4-2015	Silver 22(G) Wing Type	038622	500	12,075
			Sliver 5ml Syringe	5031502	25000	90,000
3	Munawar Pharma	234/MP/2014-15/13-5-2015	Tab. Sabutamol, Tab. Frusemide 40mg, Inj. Gentamycin	EG113, CN99, BY93		94,900

			80mg/2ml			
4	Bosch Pharmaceuticals Pvt. Ltd	15042005M/20- 4-2015	Mictra 100mg/2ml Injection	M115013	2000	17,000
			Calamox 625mg Tablet	C15366	4000	60,000
5	Don Valley Pharmaceuticals Pvt Ltd	3947/3-6-2015	Amoxicap Cap 500mg and Amoxicap Susp 2050 mg	3403,3405	32000	179,140
Total						649,440

D.RHC Qila Ahmadabad PDP Para No.03				
Inv / Bill	Dated	Paid to	Detail	Amount (Rs)
90149621	31.03.2016	Macter International	Syrup etc .	85,500
AR/1008	05.02.2016	Arsons Pharma	Tab. Ciproval 500mg	92,250
Total				177,750
Grand Total = (A) + (B) + (C) + (D) = Rs147000 + Rs619306 + Rs649,440 + Rs177750 =				1,593,496
Rs1,593,496				