



AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
CHAKWAL

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-W)	District Education Officer (Elementary Education-Women)
DO	District Officer
DHQ	District Headquarters
FBR	Federal Board of Revenue
EDO	Executive District Officer
F&P	Finance and Planning
GST	General Sale Tax
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
MS	Medical Superintendent
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Regulatory Authority

RHC	Rural Health Center
SMO	Senior Medical Officer
THQ	Tehsil Headquarter
TS	Technical Sanction
W&S	Works and Services
WUAs	Water Users Associations

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 shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditures of the District Government Fund and Public Account of City District Government is the responsibility against the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Chakwal for the financial years 2013-14 2nd phase and 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level. In all cases where the Principal accounting Officer (PAO) does not initiate appropriate action, the audit observations will be brought to the notice of PAC through next year audit report.

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

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

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

Islamabad

Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Rawalpindi has audit jurisdiction of District Governments, Tehsil / Town Municipal Administration and Union Administrations of one City District Government i.e. Rawalpindi and three District Governments i.e. Jhelum, Chakwal and Attock.

The Regional Directorate has a human resource of 15 officers and staff, total 1292 man-days and the annual budget of Rs16.025 million for the financial year 2015-16. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate of Audit Rawalpindi carried out audit of the accounts of various offices of the District Government, Chakwal for the financial years 2013-14 2nd phase and 2014-15.

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

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

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in

accordance with laws and rules without any leakage of revenue in the Government Account / Local Fund.

a. Scope of Audit.

Total expenditure of the District Government Chakwal covering 272 formations for the financial year 2014-15 was Rs5,178.963 million. Out of this, DG District Audit (North) Punjab audited expenditure of Rs2,038.562 million which in terms of percentage was 39.362 % of total expenditure. DG District Audit (North) Punjab planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Chakwal for the financial year 2014-15 was Rs29.100 million. DG District Audit (N) Punjab audited receipt of Rs17.670 million which was 60.72% of total receipt.

b. Recoveries at the instance of audit

Recovery of Rs13.747 million was pointed out, which were not in the notice of the executive before audit. An amount of Rs.4.301 million was recovered and verified during the year 2015-16, till the time of compilation of report.

c. Audit Methodology

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

d. Audit Impact

A number of improvements 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 control mechanism of District Government Chakwal 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 authorities may be captioned as one of important reasons for weak Internal Controls. Section 115-A (1) of PLGO, 2001, empowers District Administration to appoint an Internal Auditor but the same was not appointed in District Administration Chakwal.

f. The Key Audit Findings

- i. Non-production of Record of Rs335.822 million in different formations was noted¹.
- ii. Non-compliance of Rules of Rs265.772 million noted in twelve cases².
- iii. Performance related issues of Rs1.461 million noted in one case³
- iv. Internal Control Weaknesses of Rs12.286 million noted in three cases⁴

g. Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for misappropriation, wasteful expenditure and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.12

³ Para 1.2.3.1

⁴ Para 1.2.4.1 to 1.2.4.3

SUMMARY TABLE & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	1	5999.885
2	Total formations under Audit Jurisdiction	272	5999.885
3	Total Entities (PAOs) Audited	1	2462.924
4	Total formations Audited	25	2462.924
5	Audit & Inspection Reports	25	2462.924
6	Special Audit Reports	Nil	Nil
7	Performance Audit Reports	Nil	Nil
8	Other Reports	Nil	Nil

Table 2: Audit observations

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset Management	70.235
2	Financial management	198.711
3	Internal controls	12.286
4	Others	334.109
Total		615.341

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	203.856	189.780	17.670	1644.924	2056.23*	1,877.53
2	Amount Placed under Audit Observation/ Irregularities of Audit	70.235	56.583	1.461	487.062	615.341	580.49
3	Recoveries Pointed Out at the instance of Audit	0	0	1.461	12.286	13.747	54.625

Sr. No.	Description	Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
4	Recoveries Accepted/ Established at the instance of Audit	0	0	1.461	12.286	13.747	4.692
5	Recoveries Realized at the instance of Audit	0	0	0		4.301	0.842

*The amount in serial No 1 column of "total 2014-15" is the sum of Expenditure and Receipts, whereas the total expenditure audited for the year 2014-15 was Rs2038.562 million

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and principle of propriety and probity.	265.772
2	Reported cases of fraud, embezzlement, theft and misappropriations and misuse of public funds.	-
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	-
5	Recoveries, overpayments or unauthorized payments of public money.	13.747
6	Non-production of record to Audit.	335.822
7	Others, including cases of accidents, negligence etc.	-
	Total	615.341

Table 5: Cost Benefit

(Rs in million)

Sr No	Description	Amount
1	Out lays Audited (Items 1 of Table 3)	2056.23
2	Expenditure on Audit	1.602
3	Recoveries realized at the instance of Audit	4.301
4	Cost Benefit Ratio	1:2.685

¹The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan

CHAPTER 1

1.1 DISTRICT GOVERNMENT CHAKWAL

1.1.1 Introduction of Departments

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

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

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

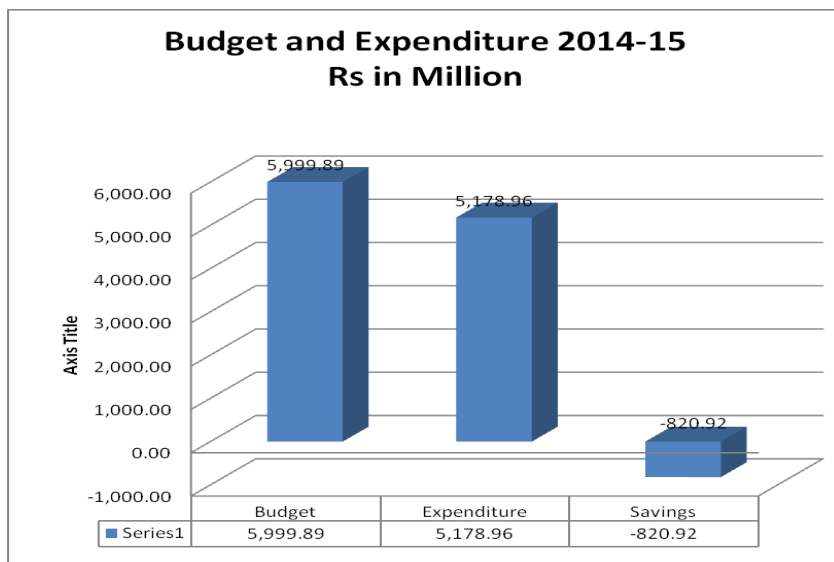
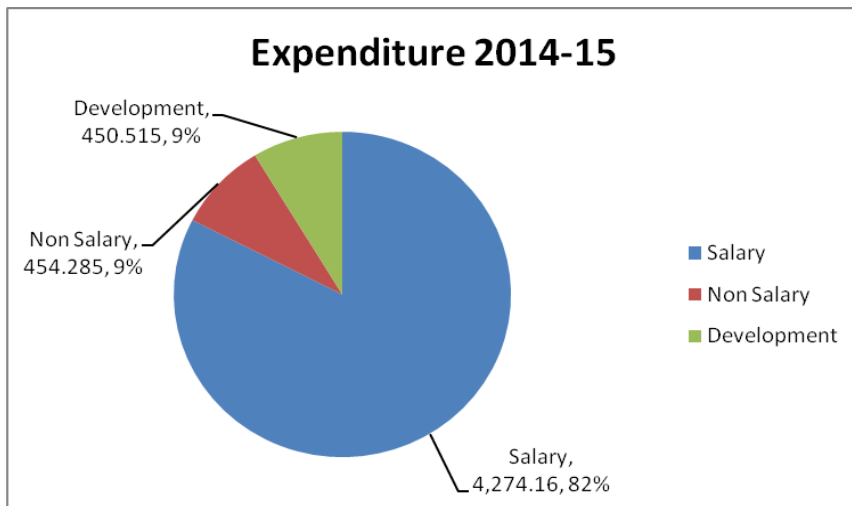
Total budget of District Government Chakwal for the financial year 2014-15 was Rs5,999.885 million including salary component of Rs4,655.429 million, non-salary component of Rs534.326 million and development component of Rs810.129 million. Expenditure against salary component was Rs4274.162 million, Non salary component was Rs454.285 million and development component was Rs450.515 million. Overall savings were Rs820.92 million which was 13.68% of total budget.

(Rs in million)

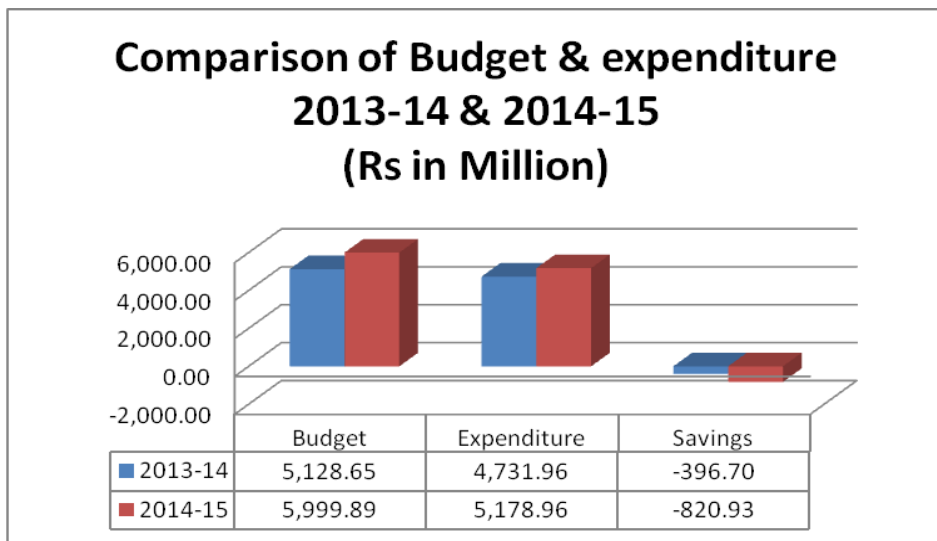
2014-15	Budget	Expenditure	Excess (+)	% of Excess / Saving
			/ Saving (-)	
Salary	4,655.43	4,274.16	-381.27	-8.19
Non Salary	534.326	454.285	-80.04	-14.98
Development	810.13	450.515	-359.62	-44.39
Total	5,999.89	5,178.96	-820.92	-13.68

As per Appropriation Account 2014-15 of District Government Chakwal the original budget was Rs5,308.062 million, supplementary grant was Rs1,204.454 million whereas Rs512.631 million were surrendered/ withdrawn and the final budget was Rs5,999.885 million. Against the final budget total expenditure incurred by District Government Chakwal during 2014-15 was Rs5,178.963 million, as detailed in Annex-B.

The salary, non salary and development Expenditure comprised 82%, 9% and 9% respectively of the total expenditure



The overall saving of Rs820.95 million was 13.68% of the final budget. The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:



There was 16.98% and 9.45% increase in budget allocated and expenditure incurred respectively, while there was overall savings of Rs820.93 million during 2014-15.

1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15

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

1.1.4 Brief Comments on the status of compliance with /PAC Directives

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

Status of Previous Audit Reports

S. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	29	Not convened
2	2003-04	29	Not convened

3	2004-05	33	Not convened
4	*Special Audit Report	119	Not convened
5	2009-10	39	Not convened
6	2010-11	49	Not convened
7	2011-12	31	Not convened
8	2012-13	24	Not convened
9	2013-14	16	Not convened
10	2014-15	12	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 financial year instead of the audit year which was 2008-09

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record – Rs335.822 million

According to Section 14(1)(b) of Auditor General’s (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, “The Auditor General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection”. Further, section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

Following formations of District Government Chakwal did not produce auditable record of Rs335.822 million for Financial Year 2014-15. In the absence of record, authenticity, validity, accuracy and genuineness could not be verified as detailed below:-

Rs in million

Sr. No.	Name of Department	Description	AIR Para No.	Amount
1	DCO	Transport & POL Charges	6	1.384
2	Dy. DEO(EE-M) Chakwal	Pay & Allowances	2	259.019
3	RHC (Munday)	Schedule of Authorized Expenditure	1	0.629
4	DO (Health)	Annual account of PRSP	3	74.790
		Total		335.822

Audit holds that due to defective financial discipline and weak internal controls, relevant record was not produced to audit by the auditee in violation of constitutional provisions.

The matter was reported to the DCO / PAO in September 2015. DAC in its meeting held on 15.12.2015 directed to produce the record. No compliance was reported till finalization of this report.

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

1.2.2 Irregularity & Non-Compliance

1.2.2.1 Un-Authorized Expenditure in Excess of Budget Allocation - Rs133.723 million

According to Rule 66(5) of (Budget) Rules 2003, Drawing and Disbursing Officer shall not authorize any payment in excess of the funds placed at his disposal.

Different offices of the District Government Chakwal incurred expenditure amounting to Rs133.723 million in excess of the budgetary allocation for the year 2014-15 as detailed in Annex-C.

Audit is of the view that due to defective financial management, funds were utilized in excess of the allocated budget.

The matter was reported to the management in September 2015. DAC in its meeting held on 15.12.2015 directed to regularize the excess expenditure from Finance Department. It was replied that regularization was under process but no progress was intimated to audit till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides regularization.

1.2.2.2 Delay in Completion of Development Schemes Rs49.598 and Non imposition of Liquidated Damages – Rs5.841 million

According to Clause 39 read with Clause 37 of contract agreement, “The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contract. The work shall throughout the stipulated period of contract be proceeded with all due diligence in accordance with programme of work approved by the Engineer in-charge. If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

District Government Chakwal executed fourteen (14) development schemes for Rs58.415 million. It was noticed that said schemes were not

completed inspite of incurring expenditure amounting to Rs49.598 million. Furthermore, 10 % penalty amounting to Rs5.841 million was not imposed on the contractors of Roads and Buildings. This resulted in wasteful expenditure as detailed in Annex-D.

Audit is of the view that due to weak managerial controls, engineering staff were unable to get the work done from contractor /WUAs in time.

The matter was reported to the management in September 2015. Management replied that Engineer incharge would impose the penalty. DAC in its meeting convened on 15.12.2015 directed to get the work done and ensure imposition of penalty but no progress was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides regularization and recovery of Rs5.841 million.

{ AIR Para #2,6 & 1 }

1.2.2.3 Irregular Provision of Budget for Purchase of Plant and Machinery Rs42.074 million

According to the Finance Department Government of Punjab No.FD.SO(GOODS)44-4/2011 dated 11.09.2014, no budget provision/allocation shall be made in the head purchase of plant and machinery without approval from the Finance Department.

EDO (F&P) Chakwal allocated funds amounting to Rs42.074 million for purchase of plant and machinery during 2014-15. It was noticed by audit that budget provisions were made without ensuring approval from Finance Department Government of the Punjab in violation of above mentioned notification.

Audit is of the view that due to weak financial controls, approval from Finance Department Government of the Punjab was not obtained.

The matter was reported to the management in September 2015. It was replied that expenditure was incurred by the formations and they had to follow the instructions of Finance Department. DAC in its meeting held on 15.12.2015 directed to regularize the violation from Finance Department. No progress was intimated to audit till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides regularization.

{AIR Para #5}

1.2.2.4 Irregular Procurements in Violation of Approved Specifications – Rs24.404 million

According to Rule 10 of Punjab Public Procurement Regulatory Rules, 2014, specifications shall allow the widest possible competition and shall not favour any single contractor or supplier nor put others at a disadvantage. Specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar classifications. However if the procuring agency is convinced that the use of or a reference to a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”

EDO (Education) incurred an expenditure of Rs24.404 million on account of establishment of IT Labs for 27 Higher Secondary Schools during 2014-15. It was noticed by audit that procurements were made in violations of specifications advertised on tender notice. This resulted in irregular expenditure of Rs24.404 million as detailed below:-

Rs in million

Para No	Vendor	Item required	Provided	Amount
7	M/S Ch. General orders suppliers	297 Computers HP Copmac 3340/Core	297 Computers HP Compac HP202 GI M/PC	23.166
6	M/S Zahid Brothers Sargodha	351 Computer Chairs with approved specifications	351 Computer chairs provided with difference in type of wood and weight of chair	1.238
			Total	24.404

Audit is of the view that due to weak financial discipline, procurement was made in violation of approved specifications.

The matter was reported to the management in September 2015. EDO (Education) replied that procurement of computers was made at specifications higher than approved specifications and minor shortcomings were observed in supply of computer chairs. Audit contended that specifications should be generic and in case of reference of brand name or catalogue number essential to complete otherwise incomplete specifications, such reference should be qualified with

word “equivalent” instead of “higher” according to above mentioned provision of PPPR Rules, 2014. DAC in its meeting held on 15.12.2015 directed to regularize the expenditure. No compliance was reported till finalization of this report.

Audit recommends regularization of expenditure for violations of PPR Rules, 2014 besides fixing the responsibility against person(s) at fault.

1.2.2.5 Un-Authorized Payment of TST/DST Without Invoices-Rs4.006 million

As per acceptance letter condition No.12, bitumen of required grade shall be obtained for use on road work from the National Oil Refinery Limited Karachi and documentary evidence in support shall be produced for record and reference.

DO (Roads) Chakwal paid Rs4.006 million on account of triple/double surface treatment (TST/DST) for special repair of following roads using 67lbs bitumen and 7.50 Cft bajri during 2014-15. It was noticed that expenditure was incurred without provision of invoices and allied documents. This resulted in irregular expenditure of Rs 4.006 million as detailed below:-

Sr. No	Name of Scheme	Vr. No	Date	Qty TST	Rate (Rs)	Qty DST	Rate (Rs)	Total (Rs)
1	Special repair from dhudial to parhal	16	24-06-15	29,192 sft	4,091 %sft	-	-	1,194,244
2	Special repair of bye pass road from chakwal khusab road	4	09-06-15	-	-	2,389 sft	117,696 %sft	2,811,757
							Total	4,006,001

Audit holds that due to weak internal controls and mismanagement, expenditure was incurred without observing codal formalities, resulting in an irregular expenditure.

The matter was reported to the management in September 2015. It was replied by the department that expenditure was incurred according to codal formalities but sufficient documentary evidences were not produced in support. DAC in its meeting held on 15.12.2015 directed to conduct detailed verification of record. No compliance was reported till finalization of this report.

Audit recommends inquiry to fix the responsibility against the person(s) at fault besides detailed record verification.

{AIR Para #3}

1.2.2.6 Irregular Payment Against Erratic Posting-Rs2.908 million

According to Rule 7.12 of PFR Vol-I “the head of an office is personally responsible for every pay drawn on a bill.”

Medical Superintendents THQ Hospitals Talagang and Choa saiden Shah made payment amounting to Rs2.908 million on account of pay and allowances during 2014-15. It was noticed that said payment was made without having sanctioned posts from Finance Department Government of the Punjab. This resulted in irregular payment of Rs2.908 million as detailed below:-

Formation	Name	BS	Designation	Period	Total Salary Paid (Rs)
THQ Hospital Talagang	Dr. Malik Zubair	18	SMO	2014-15	1,201,276
THQ Hospital CS Shah	Dr Tabbasum Zia	18	SMO	2014-15	1,096,635
	Muhammad Shahzad	5	Sanitary Petrol	2014-15	178,105
	Azhar Abbas	5	Do	2014-15	178,105
	Muhammad Islam	5	Do	2014-15	253,899
					2,908,020

Audit holds that due to weak internal controls and mismanagement, officers were erratically posted, resulting in an irregular expenditure on pay and allowances.

The matter was reported to the management in September 2015. It was replied by the department that Health Department approved the post of SMO. DAC in its meeting held on 15.12.2015 directed to obtain sanction of post from the Finance Department Government of the Punjab. No compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault.

{AIR Para #3&3}

1.2.2.7 Non-Verification of GST-Rs2.336 million

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

EDO (Education) Chakwal paid Rs20.099 million on account of purchase of IT Equipment and vehicles from M/S Hafsa International and Pak Suzuki

Motors Co. Ltd Karachi respectively including GST Rs2.920 million during 2014-15. Out of total GST payable, an amount of Rs0.584 million was deducted at source on account of 1/5th deduction, remaining amount of Rs2.336 million was neither verified from FBR nor any intimation was sent to the Collectorate of Sales Tax for verification of deposit of GST by the suppliers as detailed below:-

Name of Firms	Bill No/ Date	Description	Value Excluding GST (Rs)	Value of GST (Rs)	1/5 th of GST(Rs)	Remaining GST (Rs)
Hafsa international	0084/ 17.02.15	IT Equipment	11,035,897	1,876,103	375,220	1,500,883
Pak Suzuki Motors Co. Ltd. Karachi	22.10.14	Cultus VXR E-2 01	883,761	150,239	30,048	120,191
		Bolan VX-EII 03	1,782,051	302,949	60,589	242,360
		Mehran VXR E-II 05	2,897,435	492,565	98,513	394,052
		Mehran VXR EII	579,487	98,513	19,702	78,811
			17,178,631	2,920,369	584,072	2,336,297

Audit is of the view that due to weak internal controls, GST deposits were not verified from FBR.

The matter was reported to the management in September 2015. It was replied by the department that invoices had been sent to FBR but no documentary evidence was produced to verify it. DAC in its meeting held on 15.12.2015 directed to get verification of GST from FBR. No further compliance was reported till finalization of this report.

Audit recommends verification of GST paid from FBR besides fixing responsibility against the person(s) at fault.

{ AIR Para #4 }

1.2.2.8 Non-Surrendering of Funds (Savings) – Rs2.322 million

According to rule 17.16 and 17.20 of PFR Vol-I, the anticipated savings must be surrendered by 31st March of the financial year so that the amounts surrendered might be utilized for some other purpose.

Following offices of the district government Chakwal did not surrender funds amounting to Rs2.322 million for the year 2014-15. Neither these funds were utilized against the object appropriation nor surrendered in time in violation of the criteria as detailed below:-

Name of Formation	Period	Object	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
DO Agri (Ext)	2014-15	Pay	8,037,200	7,333,691	(703,509)
-do-	2014-15	Regular allowance	3,952,400	3,555,953	(396,447)

Name of Formation	Period	Object	Budget (Rs)	Expenditure (Rs)	Savings (Rs)
-do-	2014-15	TA	151,600	128,770	(22,830)
-do-	2014-15	POL	190,000	123,164	(66,836)
-do-	2014-15	POL	115,000	60,975	(54,025)
-do-	2014-15	TA	60,000	45,300	(14,700)
-do-	2014-15	D/Plots	14,000	1,500	(12,500)
-do-	2014-15	Repair of Tpt	7,000	-	(7,000)
-do-	2014-15	do	7,000	-	(7,000)
-do-	2014-15	TA	14,000	-	(14,000)
-do-	2014-15	POL	14,000	-	(14,000)
Dy DEO (EE-W) C S Shah	2014-15	Operating Expenditure	175,000	91,274	(83,726)
DHQ Hospital	2014-15	T&T	85,300	76,595	(8,705)
-do-	2014-15	Gas	1,271,100	384,950	(886,150)
-do-	2014-15	Electricity	2,608,500	2,584,023	(24,477)
-do-	2014-15	Adv	16,819	10,276	(6,543)
		Total	16,718,919	14,396,471	(2,322,448)

Audit is of the view that due to financial mismanagement, funds were not utilized and lapsed at the end of financial year.

The matter was reported to the management in September 2015. DAC in its meeting held on 15.12.2015 directed to regularize the savings from Finance Department. It was replied that regularization was under process but no progress was intimated to audit till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault besides regularization.

1.2.2.9 Irregular Expenditure on Printing without Tender Process – Rs1.421 million

As per Rule 12(1) of Punjab Procurement Rules, 2009(revised in 2014), procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency. According to Rule 2(b)(vii) Of Punjab Delegation of Financial Power Rules 2009 that officer in Category-I is empowered to sanction the expenditure up to 0.4 million.

MS DHQ Hospital Chakwal incurred an expenditure of Rs1.421 million on account of Printing & Publication and Repair of Generator. It was noticed that

expenditure was made in violation of PPRA Rules, 2014 as prescribed procedure of tender was not adopted. Further, it was noticed that expenditure on Printing & Publication was beyond the financial powers of MS DHQ Hospital. This resulted in irregular expenditure amounting to Rs1.421 million as detailed below:-

Rs in million		
Period	Item	Amount
2014-15	Printing & Publication	1.126
2014-15	Repair of Generator	0.295
	Total	1.421

Audit is of the view that due to weak internal controls, expenditure was incurred without following tender process and beyond delegated financial powers.

The matter was reported to the management in September 2015. It was replied by the department that process of direct contracting was adopted in economical manner. DAC in its meeting held on 15.12.2015 directed to regularize the expenditure. No compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault.

{AIR Para #1, 2 & 3}

1.2.2.10 Irregular Award of Work in Violation of PPRA Rules- Rs1.050 million

As per provisions of Punjab Procurement Rules 2014 Rule 12(1) & (2) Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. In case of procurements over rupees two million , these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Rule 13 ibid states that under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

DO (Roads) Chakwal awarded the work “Rehabilitation of causeway on Pira Saghr Road UC Saghar Talagang” in February, 2015 from Flood/Rain Damages (2014-15) valuing Rs1.050 million. Scrutiny of the record revealed that tenders were invited in February 2015 and work was awarded ignoring the PPRA Rules which provided for publishing in two national dailies to keep the spirit of open competition alive and achieve most economical rates. Moreover, the response time in calling and opening of tender was less than fifteen days which led to unhealthy competition resulting in irregular award of work amounting to Rs1.050 million.

Audit holds that due to weak internal controls and mismanagement, response time of 15 days was not observed.

The matter was reported to the management in September 2015. It was replied by the department that response time was misprinted. DAC in its meeting held on 15.12.2015 directed to regularize the violation. No compliance was reported till finalization of this report.

Audit recommends regularization besides fixing the responsibility against the person(s) at fault.

{AIR Para #9}

1.2.2.11 Irregular and Unauthorized Utilization of R&M Funds on New Items – Rs1.017 million

According to para 2.45 of B&R Code, purchase of new items out of the budget of M&R is not permitted.

DO (Buildings) Chakwal incurred an expenditure of Rs1.017 million during 2014-15 on R&M of DCO Office & DCO Camp Office. It was noticed that expenditure was incurred on the provision of new items from R&M funds in violation of above criteria as detailed below:-

Vr No & date	Building	Item	Rate (Rs)	Qty	Total (Rs)
71/25.06.2015	DCO Office	S/E of LED 40” (Sony made)	77,330	1	77,330
71/25.06.2015	DCO Office	S/E of LED 60” (Sony made)	142,000	1	142,000
71/25.06.2015	DCO Office	P/F of UPS 1000 watt Humege	30,400	1	30,400
71/25.06.2015	Do	S/E of Batteries AGS 165 Amps	21,250	2	42,900
71/25.06.2015	Do	P/F of Sui Gas Instant Water Heater	15,000	1	15,000
71/25.06.2015	Do	Installation of Automatic changeover	32,000	1	32,000

Vr No & date	Building	Item	Rate (Rs)	Qty	Total (Rs)
		switch for Generator 7.5 KV			
71/25.06.2015	Do	P/F of Electric Water Cooler (Cannon) 65 gallon	41,000	1	41,000
71/25.06.2015	Do	Supply of Sofa Set Leathered type for VIP use	144,000	1	144,000
71/25.06.2015	Do	Installation of AC 1 Ton (Mitsubishi)	99,200	1	99,200
138/27.06.2015	DCO Camp Office	P/F of Curtains	5,556	10	55,560
138/27.06.2015	Do	P/F bath set Model 3032 (Master)	32,000	1	32,000
138/27.06.2015	Do	P/F of European typed coupled set	21,800	1	21,800
138/27.06.2015	Do	P/F of Submersible pump JD 1-1/2 KV	16,500	2	33,000
138/27.06.2015	Do	S/E of Batteries AGS 145 Amp (UPS)	14,410	2	28,820
138/27.06.2015	Do	P/f of Fiber Glass Shed for Generator (Per sq ft)	360	270	97,200
138/27.06.2015	Do	Supply of Sofa Set 5 seater leathered typed for VIP	68,000	1	68,000
138/27.06.2015	Do	S/O Centre piece carpet Turki made	11,500	4	46,000
138/27.06.2015	Do	Supply of Tennis Lamp fancy type	3,500	3	10,500
		Total			1,016,710

Audit holds that due to weak internal controls and mismanagement, unjustified and irregular procurements were made from R&M funds.

The matter was reported to the management in September 2015. It was replied that funds were utilized on DCO office & DCO Camp Office. DAC in its meeting held on 15.12.2015 directed to keep para pending for regularization. No compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against person(s) at fault.

{AIR Para #3}

1.2.2.12 Unjustified Payment Due to Applying Rich Specification – Rs. 0.912 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Para 1.58 of B&R Code states that Divisional officer is responsible to organize and supervise the execution of works and to see that they are suitably and economically carried out with materials of good quality. Further, as per book of specification stone has been defined in detail for execution of stone masonry.

DO (Buildings) Chakwal over paid an amount of Rs. 0.912 million. It was observed that while estimating and executing the works item “Coursed rubble masonry hammer dressed, in foundation and plinth in cement, sand mortar ratio 1:6” was paid whereas the item was hidden and would remain under the earth. Therefore, the same could be “Random rubble masonry (un-coursed), in foundation and plinth in cement, sand mortar ration 1:6”. Rate difference in both similar nature items was very high/ significant. In this regard, rich specification was applied which resulted in over payment of Rs0.912 million as detailed in Annex-E.

Audit is of the view that due to weak managerial discipline, high cost item was applied instead of similar nature low cost item, resulting in overpayment of Rs0.912 million.

The matter was reported to the management in September 2015. Management replied that for proper load distribution of 4.5” wide design dressed stones were required. Reply was not acceptable as Audit did not object the design or drawing of work but the nature of treatment. DAC in its meeting convened on 15.12.2015 directed to produce a notification in support of reply which was not produced till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person(s) at fault and recovery of overpayments of Rs0.912 million.

{AIR Para #2}

1.2.3 Performance

1.2.3.1 Non-Recovery of Government Receipts- Rs1.461 million

According to Rule 76 of PDG and TMA (Budget) Rules 2003, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

DO (Roads) Chakwal failed to recover the annual rent of pipelines laid along the roads under the management control of DO (Roads) since long from different federal/commercial authorities namely PTCL, Sui Gas and DG Khan Cement. Audit revealed that recovery of rent @ Rs2.5 per meter amounting to Rs1.270 million was not realized during 2014-15 as detailed below.

Sr. No	Place	Business Concern	Length (Meter)	Period	Years	Amount (Rs)
1	Roads in City	PTCL	291	4/01 to 6/15	14	94,185
2	Bhaun to Rehna sadat Road	SNGPL	5,298	4/03 to 6/15	12	158,940
3	Taman Talagang Road	SNGPL	31,286	4/04 to 6/15	11	860,365
4	Pir Phullai Jand road	PTCL	1,000	5/06 to 6/15	9	22,500
5	Kalar Kahar Road	DG Khan Cement	6,000	5/06 to 6/15	9	135,000
Total						1,270,990

Moreover, DO (Road) Chakwal, did not recover Rs190,000 on account of rent of approach roads for CNG Stations/ petrol pumps in District Chakwal for the period mentioned below against each during financial 2014-15 .

Sr. No	Name of CNG Station/Petrol Pumps.	Company	Payment due for the years	Amount outstanding (Rs)
1.	M/S Al-mumtaz filling station, saghar Shah Taman Shah Muhammad Wali Road Talagang	Pakistan State Oil Company Ltd.,	1999 to 2015	85,000
2.	Mehmood filling station PSO petrol pump, Bhagwal Warwal road, Villg bhagwal, Chakwal	Pakistan State Oil Company Ltd.,	1999 to 2015	85,000
3.	Muhammad Hafeez S/O Sardar Muhammad, M/S admore Gas (Pvt) Ltd CNG Station at Mouza Bhagwal, balkasar, chakwal	Admore Gas (pvt) Ltd.	2013-14 to 2014-15	10,000
4.	Ghulam Mustafa S/O Ghulam Haider Retail Outlet Caltex Oil Company, Baghwal adda	Caltex Oil Company (pvt) Ltd	2013-14 to 2014-15	10,000
Total				190,000
Grand Total				1,460,990

Audit is of the view that due to weak internal controls, recovery of receipts amounting to Rs1.461 million was not made resulting in loss to Government.

The matter was reported to the management in September 2015. Management replied that recoveries were in process, but no record was provided for verification. DAC in its meeting convened on 15.12.2015 directed for recovery but no progress was reported till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault, besides recovery of Rs1.461 million.

{ AIR Para #12 &13 }

1.2.4 Weak Internal Controls

1.2.4.1 Non- Recovery of House Rent Allowance – Rs4.857 million

According to Government of the Punjab, Finance Department Notification No.FD (M-I) 1-15/82-P-I dated 22.01.2000, in case of designated residence, the officer / official for which residence is meant cannot draw House Rent Allowance and will have to pay 5 % house rent even if he does not avail the facility and residence remains vacant during the period. As per orders contained in Government of the Punjab, Finance Department letter No.SO (PW II) XV (24)/76 dated 27.09.1980 Penal rent at the rate of 60% of the pay of the un-authorized occupant was required to be deducted and deposited into government treasury.

Officers / officials of District Government Chakwal were provided with official residences during 2014-15. Scrutiny of the record revealed that they were drawing House Rent Allowance in violation of the criteria. Furthermore, designated accommodation of MS THQ Hospital Talagang was occupied by Civil Judge since long. Neither any approval was found on record nor recovery of penal rent was affected. This resulted in non recovery of Rs4.857 million for the financial year 2014-15 as detailed given in Annex-F.

Audit is of the view that due to weak internal controls and mismanagement, allowances were paid to the employees beyond entitlement.

The matter was reported to the DCO / PAO in September 2015. Management in its reply admitted the irregularity. DAC in its meeting held on 15.12.2015 directed to recover the amount from concerned. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery of Rs4.857 million besides fixing responsibility against the person(s) at fault.

1.2.4.2 Non Recovery of Conveyance Allowance – Rs4.756 million

According to the Finance Department Government of the Punjab No.FD.SR 19-86(P)(PR) dated 21.04.2014, it is clarified that Officers/Officials who are availing government vehicles including bikes are not entitled to the facility of conveyance allowance. As per instruction contained in Finance Department Letter No FDPC-38-8/77 dated 05-07-1977 and clarification issued by the Finance department, conveyance Allowance is not admissible to the staff residing within the premises of the work place or on leave.

Audit observed that different offices paid an amount of Rs4.756 million on account of conveyance allowance during 2014-15. Scrutiny of the accounts revealed that payment was made in violation of above mentioned criteria. This resulted in overpayment of Rs4.756 million which was required to recover as detailed in Annex-G.

Audit is of the view that due to weak internal controls, unjustified payment of conveyance allowance was made resulting in loss to Government.

The matter was reported to the management in September 2015. DAC meeting was convened on 15.12.2015. Management replied that recovery was in process, but no record was provided for verification. DAC directed for recovery but no progress was reported till finalization of this report.

Audit recommends recovery Rs4.756 million besides fixing responsibility against the person(s) at fault.

1.2.4.3 Unjustified Payment of HSRA – Rs2.673 million

According to Sr No.V of Health Department Government of the Punjab No.PO(P&E)19-1113/2001 dated 13.04.2007, Government approved the Health Sector Reform Allowance for the doctors posted at DHQ/THQ hospitals with condition that “Specialist will be allowed only hospital based practice after duty hours. Further only MS, MO, WMO, Anesthetist/ Radiologist and other Specialists posted at THQ Hospitals are eligible to draw Health Sector Reform Allowance. In attractive DHQ Hospitals, only Anesthetists / Radiologists and other Specialists are eligible for HSRA with the condition of hospital based practice.

Hospitals of District Government Chakwal paid amount of Rs2.673 million on account of HSRA during 2014-15 to the staff who did not fall into the entitlement category for HSRA. This resulted in over payment amounting to Rs2.673 million as detailed in Annex-H.

Audit is of the view that due to weak managerial controls, unjustified allowance was paid resulting in overpayment of Rs2.673 million.

The matter was reported to the management in September 2015. Department replied that clarification had been sought from the health authorities in this matter. DAC in its meeting convened on 15.12.2015 directed for

compliance but no evidence for admissibility of said allowance was provided till finalization of this report.

Audit recommends that payment of HSRA should be stopped and payment made in previous years may also be calculated and recovered Rs2.673 million under intimation to audit.

ANNEXES

Part-1
Memorandum for Departmental Accounts Committee (MFDAC)
for the AY 2015-16

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	EDO (F&P)	Irregular payment	Irregularities	49,150
2	DO (OFWM)	Irregular Payment of salary	Irregularities	175,080
3	DO Agric (Ext)	Defective planning of Demonstration Plant due to Non achieving of objective	Irregularities	
4	DO (Forest)	Non-achieving of objective	Irregularities	60,000
5	EDO (Education)	Irregular expenditure due to misclassification of account	Irregularities	179,200
6	-do-	Non disbursement of scholarship money	Irregularities	1,881,000
7	-do-	Non recovery of fine from private schools due to non renewal	Overpayment	288,000
8	Dy DEO (EE-M) Choa	Un-authorized Expenditure without verification from SMC	Irregularities	1,352,000
9	Saiden Shah	Loss to government due to non implementation of rationalization Policy	Irregularities	1,448,000
10	Dy DEO (EE-M) Chakwal	Irregular drawl of inspection allowance	Irregularities	580,000
11	-do-	Non-utilization of SMC	Irregularities	1,429,000
12	DHQ Hospital	Over payment of	Overpayment	302,252
13	-do-	Non deposit of X-Ray developer fixer waste water charges	Irregularities	66,640
14	-do-	Non deduction of conveyance allowance	Overpayment	149,616
15	-do-	Non deduction of Conveyance Allowance	Overpayment	115,144
16	-do-	Overpayment of	Overpayment	51,840
17	City Hospital Talagang	Irregular Purchase of medicines at Exorbitant Rates	Weak Internal Control	139,270
18	-do-	Non issuance of regular license from Heath Care Commission	Weak Internal Control	200,000
19	RHC Munday	Irregular payment on account of pay and allowances	Misclassification	652,620
20	-do-	Doubtful payment against purchase of medicines	Weak Internal Control	57,260
21	-do-	Loss to government due to deterioration of X-rays plant	Irregularities	1,500,000
22	-do-	Non verification of Expenditure	Irregularities	15,310,000

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
23	THQ Hospital Choa Saidu Shah	Irregular expenditure on utility charges of Mines labour welfare hospital	Irregularities	659,256
24	-do-	Non-utilizing of hospital buildings resulting in wastage of assets	Irregularities	
25	DO (Roads)	Wasteful/ misappropriation of funds on account of patch work under the TST & DST	Irregularities	295,677
26	-do-	Un-Justified issuance of un-cashed	Irregularities	608,292
27	-do-	Irregular drawl of pay and allowances without performing duties	Irregularities	2,399,000
28	-do-	Irregular, Unauthorized and Un-Justified Revision of Estimates - Rs1.985 million	Irregularities	1,985,000
29	-do-	Irregular and Un-Authorized Award of Work - Rs1.189 million	Irregularities	1,189,000
30	DO (Buildings)	Unauthorized payment on account of two coats of distemper on old surface	Irregularities	320,375
31	-do-	Overpayment due to non-reduction in item rate due to use of local sand-	Irregularities	251,828
32	-do-	Non Deduction of Additional Performance Security-Rs0.43 million	Overpayment	430,000

Part-II
[Para 1.1.3]

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

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
1	EDO CD	Irregular payment for Special Education Centre Lawa –	Recoveries	5,598,000
2	-do-	Irregular Purchase of Substandard Bus of Un-reputed Brand	Non Compliance of Rule	3,925,000
3	-do-	Purchase of furniture by ignoring the rates of Wood Working Centre causing loss to government –	Non Compliance of Rule	152,000
4	-do-	Irregular expenditure on account of POL	Recoveries	647,000
5	Spl Edu Centre K. Kahar	Irregular payment due to shifting of Head Quarter –	Non Compliance of Rule	1,800,000
6	DO(Roads)	Over payment on account of regular excavation –	-do-	1,376,000
7	SMO RHC Lawa	Late supply of medicine	Non Compliance of Rule	86,000
8	THQ Hospital C.S.Shah	Non-utilizing of hospital buildings resulting in wastage of assets valuing million rupees	Non Compliance of Rule	0
9	-do-	Irregular expenditure on utility charges of Mines labour welfare hospital	-do-	
10	-do-	Irregular drawl of pay and allowances during general duty	-do-	576,000
11	-do-	Unjustified payment without Acknowledgment –	Recoveries	305,000
12	-do-	Late supply of medicine	Non Compliance of Rule	432,000
13	-do-	Less supply of medicine	Misappropriation	209,000
14	City Hospital, Talagang	Unjustified pending liability	-do-	404,000
15		Late supply of medicine	Non Compliance of Rule	302,000
16	-do-	Irregular expenditure to clear liabilities of previous year	Recoveries	52,000
17	SMO RHC	Late supply of medicine	-do-	54,439

Sr No.	Name of Formation	Title of Para	Nature of Para	Amount (Rs)
	Kot Qazi			
18	DHQ Hospital Chakwal	Non recovery of liquidated damages@2% for late supply of medicines	-do-	129,000
19	-do-	Irregular Expenditure of on Account of Previous Year Liability	-do-	814,000
20	-do-	Non deposit of X-Ray developer fixer waste water charges	-do-	0
21	RHC Tamman	Un-justified shifting of head quarter Irregular drawl of pay and allowances during general duty period	Non Compliance of Rule	1,787,000
22	SMO RHC Lawa	Wastage of Government Machinery	-do-	1,500,000
23	SMO RHC Peer Phalahi	Non-deposit of the receipts amounting to	Non Compliance of Rule	55,000
24	General Nursing School	Non-deposit of the receipts amounting to	Recoveries	12,243,000
25	DO Health	Irregular drawl of pay and allowances	-do-	1,702,000

Annex-B

Amount in Rs

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS						
FOR THE YEAR 2014-15 OF DISTRICT GOVERNMENT CHAKWAL						
Name of Grant	Original Grant	Supplementary Grant	Final	Actual	Variation	
			Grant	Expenditure	(+) Excess	(-) Saving
Provincial Excise	3,917,500	255,150	4,172,650	3,234,911	(-)	937,739
Forests	10,426,600	2,290,500	12,717,100	12,201,965	(-)	515,135
Charges on A/c of Motor Veh. Act	2,878,900	138,000	3,016,900	2,361,006	(-)	655,894
Other Taxes & Duties	2,727,300	24,300	2,751,600	2,645,956	(-)	105,644
General Administration	250,129,770	13,640,879	263,770,649	70,511,436	(-)	193,259,213
Education	3,751,926,177	535,049,072	4,286,975,249	3,572,824,406	(-)	714,150,843
Health Services	716,619,290	36,621,257	753,240,547	720,964,539	(-)	32,276,008
Agriculture	81,557,700	8,999,870	90,557,570	82,501,189	(-)	8,056,381
Fisheries	1,061,900	35,300	1,097,200	1,037,789	(-)	59,411
Veterinary	91,165,100	4,155,690	95,320,790	90,246,401	(-)	5,074,389
Co-operation	20,005,800	780,700	20,786,500	18,186,781	(-)	2,599,719
Industries	1,562,200	290,775	1,852,975	1,606,029	(-)	246,946
Miscellaneous Departments	3,610,300	2,500	3,612,800	2,315,754	(-)	1,297,046
Civil Works	47,068,100	6,475,864	53,543,964	48,556,614	(-)	4,987,350
Communications	85,877,200	2,601,023	88,478,223	79,743,070	(-)	8,735,153
Miscellaneous	15,537,800	451,000	15,988,800	15,326,756	(-)	662,044
Civil Defence	3,306,900	1,196,500	4,503,400	4,184,030	(-)	319,370
Total Non development	5,089,378,537	613,008,380	5,702,386,917	4,728,448,632	(-)	973,938,285
DEVELOPMENT						
Development	181,506,523	156,416,628	337,923,151	143,225,018	(-)	194,698,133
Roads & Bridges	14,156,683	3,921,000	18,077,683	17,743,043	(-)	334,640
Government Buildings	23,020,916	431,108,004	454,128,920	289,547,297	(-)	164,581,623
Total Development	218,684,122	591,445,632	810,129,754	450,515,358	(-)	359,614,396
Total	5,308,062,659	1,204,454,012	6,512,516,671	5,178,963,990	(-)	1,333,552,681
Surrenders/withdrawals			512,631,214			
Grand Total	5,308,062,659	1,204,454,012	5,999,885,457	5,178,963,990	(-)	820,921,467

Annex-C
Para-1.2.2.1
Amount in Rs

Formation	Year	Account Head	Budget	Expenditure	Excess
DHQ Hospital	2014-15	Pay of officer	19,090,517	22,197,567	3,107,050
-do-	2014-15	Regular Allowance	49,836,612	59,476,279	9,639,667
-do-	2014-15	Leave salary	-	192,421	192,421
-do-	2014-15	POL	4,034,493	4,911,750	877,257
-do-	2013-14	Stationary	50,250	58,485	8,235
-do-	2013-14	Printing	230,700	1,257,600	1,026,900
-do-	2013-14	Newspaper	6,225	8,300	2,075
-do-	2013-14	Cost of other store	217,125	1,633,466	1,416,341
-do-	2012-13	Other	744,800	875,765	130,965
-do-	2011-12	Repair of tpt	223,180	255,300	32,120
-do-	2011-12	Rep &M&E	836,000	2,379,260	1,543,260
City Hospital Talagang	2014-15	Basic Pay	312,700	1,481,185	1,168,485
-do-	2014-15	Personal Pay	0	3,000	3,000
EDO education	2014-15	Pay of officer Ao1101	1,473,400	1,807,300	333,900
-do-	2014-15	Pay of Est.AO 1151	2,709,900	2,919,410	209,510
-do-	2014-15	House rent allowance AO 1202	357,800	389,574	31,774
-do-	2014-15	Adhoc relief 50% 2010	1,098,800	1,169,126	70,326
-do-	2014-15	Adhoc relief 50% 2012	849,300	912,860	63,560
Dy DEO (EE-W) Choa Saiden Shah	2014-15	Pay of Officers	1,267,700	1,620,800	353,100
-do-	2014-15	Personal Allowance	-	5,085,953	5,085,953
Dy DEO (EE-M) Choa Saiden Shah	2014-15	Pay of officers	254,025	1,329,200	1,075,175
-do-	2014-15	ARA-50%	1,293,925	5,114,057	3,820,132
-do-	2014-15	Stationery	6,250	39,636	33,386
DEO (EE-M) Chakwal	2014-15	A01202 House rent	3,349,300	12,471,547	9,122,247
-do-	2014-15	A01203Conveyance	4,731,525	17,257,397	12,525,872
-do-	2014-15	A0120D integrated allowance	32,250	125,787	93,537
-do-	2014-15	A01216 Qualification allow	338,125	1,224,800	886,675
-do-	2014-15	Ao12X RAR 50% 2010	8,461,525	30,761,552	22,300,027
-do-	2014-15	A01217 Medical allowance	2,667,025	11,922,357	9,255,332
-do-	2014-15	A0121A 15%2011	2,537,275	9,562,674	7,025,399
-do-	2014-15	A0121M ARA 20% 2012	6,728,500	23,611,218	16,882,718
-do-	2014-15	A0 121 N Personal allowance	0	748,340	748,340
-do-	2014-15	AO121T ARA	3,364,225	11,805,823	8,441,598

Formation	Year	Account Head	Budget	Expenditure	Excess
		10%2013			
-do-	2014-15	A0121T ARA 10%2014	3,664,225	11,802,623	8,138,398
-do-	2014-15	A01238 Charge allow	287,175	775,059	487,884
-do-	2014-15	A01270 others	1,792,150	6,051,445	4,259,295
-do-	2014-15	A05216 financial Assistant	0	2,700,000	2,700,000
-do-	2014-15	A01297Inspection allowance	0	580,000	580,000
-do-	2014-15	A03805 Travelling	18,750	70,175	51,425
		Total	122,865,752	256,589,091	133,723,339

Annex-D
Para-1.2.2.2

Non Completion of Schemes

Sr. No	Formation	Name of Scheme	TS Amount	Date of Start	Due Date of completion	Expenditure upto 30.6.15	penalty @ 10%
1	DO (Roads)	S/R of dhurnal city road	3.00	03.02.15	2/5/2015	3.00	0.3
2	-do-	S/R of road sarkalan to mattan khurd	2.624	03.02.15	2/5/2015	2.624	0.262
3	DO (Buildings)	Upgradation of GGES Ratucha upto High level	8.379	31.12.14	30.06.15	5.13	0.8379
4	-do-	Upgradation of GGES Hasil upto High level	8.321	10.12.14	09.06.15	6.279	0.8321
5	-do-	Upgradation of GGPS Dhoke Fateh Shah upto Elementary level	6.059	04.12.14	03.04.15	5.622	0.6059
6	-do-	Reconstruction of 04 Nos C/Room in GBHS Mangwal	3.856	04.12.14	03.04.15	3.92	0.3856
7	-do-	Reconstruction of 03 Nos C/Room in GBHS Sadwal	4.032	04.12.14	03.04.15	4.089	0.4032
8	-do-	Reconstruction of 02 Nos C/Room in GGCMS Minhala	4.149	04.12.14	03.03.15	2.754	0.4149
9	-do-	Reconstruction of 05 Nos C/Room in GBHS Karyala	5.251	01.12.14	31.03.15	4.76	0.5251
10	-do-	Reconstruction of 04 Nos C/Room in GBHS Khanpur	3.331	10.12.14	09.04.15	3.358	0.3331
11	-do-	Reconstruction of Dangerous Building of	6.574	04.12.14	03.06.15	5.891	0.6574

Sr. No	Formation	Name of Scheme	TS Amount	Date of Start	Due Date of completion	Expenditure upto 30.6.15	penalty @ 10%
		GBHS Pira Fathial					
12	-do-	Reconstruction of Dangerous 02 Nos C/Room of GGHS Dhurnal	2.213	04.12.14	03.03.15	1.821	0.2213
13	DO (OFWM)	Lift Irrigation Scheme at Khasra No.90	0.313	06.05.15	05.06.15	0.175	0.0313
14	-do-	Lift Irrigation Scheme at Khasra No.1555	0.313	06.05.15	05.06.15	0.175	0.0313
			58.415			49.598	5.8411

Annex-E
Para 1.2.2.14

Payment of course masonry

Firm Name	Vr No	QTY %cft	Work	CR masonry without lead	Un-coursed Stone Masonry	Amount Paid	Amount to be paid	Over Payment (Rs)
Munawwar Hussain Contractor	04/04.0 6.2015	9,130	Cons of B/Wall GBS Dhurabi	9,760.20	9,224.35	891,106	842,183	48,923
SD Sabaja	05/04.0 6.2015	5,949	Upgradation of GGES Hasil Chakwal	9670.20	9,224.35	575,280	548,757	26,524
Al Fazal Construction	06/04.0 6.2015	219	Const of B/ Wall GGHS Dulmial Tehsil C.S.Shah	9,760.20	9,224.35	21,375	20,201	1,174
M Tariq Rashid Construction	08/05.0 6.2015	6,727	Const of B/ Wall in GBHS Jandial Faiz Ullah Chakwal	9670.2	9,224.35	650,514	620,522	29,992
Tariq Rashid Const	10/05.0 6.2015	13,029	Const of B/Wall in GGHS Dalawal Tehsil C.S. Shalh	9,760.20	9,224.35	1,271,656	1,201,841	69,816
Muhammad Aslam Govt Contractor	11/05.0 6.2015	1,789	Const of B/ Wall in GGHS GAi Tehsil Kaller Kahar	9670.2	9,224.35	173,000	165,024	7,976
Muhammad Aslam Govt Contractor	12/05.0 6.2015	4,994	Const of Boundary Wall in GBPS Muhabbat Khan Tehsil Kaller Kahar	9,760.20	9,224.35	487,424	460,664	26,760
Muhamma	13/05.0	2,025	Const of	9670.2	9,224.35	195,822	186,793	9,028

Firm Name	Vr No	QTY %cft	Work	CR masonry without lead	Un-coursed Stone Masonry	Amount Paid	Amount to be paid	Over Payment (Rs)
d Aslam Govt Contractor	6.2015		B/ Wall in GBPS Usman pura Teh. K.Kahar					
Umar Deen Kahut	23/05.0 6.2015	2,357	Const of B/ Wall in GGHS Munday Tehsil Chakwa I	9,760.20	9,224.35	230,048	217,418	12,630
Muhamma d Zulqarnain	25/12.0 6.2015	8,207	Const of B/ Wall in GPS Tamma n No.1 Talagan g	9670.2	9,224.35	793,633	757,042	36,591
MM Khalil Constructio n	27/13.0 6.2015	5,007	Const of B/ Wall in GGHS Choa saiden Shah	9,760.20	9,224.35	488,693	461,863	26,830
Shahzaib Constructio n	31/15.0 5.2015	21,072	Const of B/Wall in GGHS Dhurnal Talagan g	9670.2	9,224.35	2,037,705	1,943,755	93,950
Khurran shahzad	35/17.0 6.2015	4,454	Const of B/ Wall in GGHS Shah Muham mad wali Talagan g	9,760.20	9,224.35	434,719	410,853	23,867
Shahzaib Constructio n	37/18.0 6.2015	8,426	Const of B/ Wall in GHS Dhulli Talagan g	9670.2	9,224.35	814,811	777,244	37,567
Muhamma d Zulqarnain	43/19.0 6.2015	19,292	Const of B/Wall in GHS Roopwa	9,760.20	9,224.35	1,882,938	1,779,562	103,376

Firm Name	Vr No	QTY %cft	Work	CR masonry without lead	Un-coursed Stone Masonry	Amount Paid	Amount to be paid	Over Payment (Rs)
			l Chakwa l					
SD Sabaja	44/19.0 6.2015	12,892	Const of B/Wall in GHS Warnal Chakwa l	9670.2	9,224.35	1,246,682	1,189,203	57,479
Tariq Rashid	48/23.0 6.2015	3,078	Const B/Wall in GBPS Chak Rangpur Kaller Kahar	9,760.20	9,224.35	300,419	283,925	16,493
Shahzaib Constructio n	56/23.0 6.2015	19,220	Const B/Wall in GBHS Mial Talagan g	9670.2	9,224.35	1,858,612	1,772,920	85,692
SD Sabaja	75/25.0 6.2015	5,932	Const B/Wall in GGHS Farid Kasar Chakwa l	9,760.20	9,224.35	578,975	547,188	31,787
Muhamma d Zulqarnain	95/25.0 6.2015	11884	Const B/Wall in GHSS Chinji Talagan g	9670.20	9,224.35	1,149,207	1,096,222	52,985
Shahzaib Constructio n	97/25.0 6.2015	21072	Const: of B/ Wall in GGHS Dhurnal Talagan g	9,760.20	9,224.35	2,056,669	1,943,755	112,914
					Total	18,139,290	17,226,935	912,355

Annex-F
Para 1.2.4.1

Recovery of House Rent Allowance

Amount in Rs

DCO						
Sr. No	Type of House	BPS	Per month Deduction	No. of Houses	Calculation of Amount	Total (Rs)
1	A Type	18 and above	3873	10	10X3873X12	464,760
2	B Type	17	2955	50	50X2955X12	1,773,000
3	C Type	16	1818	6	6X1818X12	130,896
4	D Type	12 to 15	1476	60	60X1476X12	1,062,720
5	E Type	5 to 12	1146	40	40X1146X12	550,080
6	F Type	1 to 4	910	30	30X910X12	327,600
G. Total				196		4,309,056
RHC Munday						
Sr No	Name of Employee	Period	Formation	HRA	Period (months)	Total
1	Dr. Raftar Sheikh	2014-15	RHC Munday	2,955	12	35,460
2	Dr. Imran Jadoon	2014-15	Do	2,955	4	11,820
3	Dr. Anam Zahra	2014-15	Do	2,955	6	17,730
4	Mr. Imtiaz Dispenser	2014-15	Do	1,146	12	13,752
5	Anjum Noreen (LHV)	2014-15	Do	1,306	12	15,672
Total:						94,434
THQ Hospital Talagng						
Sr. No	Occupied by	Residence meant for BS	Period	Maximum of Scale 19 (Rs)	Recoverable @ 60% pm (Rs)	Total amount Recoverable (Rs)
1	Civil Judge	19	1.7.2014 to 30.6.2015	63,000	37,800	453,600
					Grant Total	4,857,090

Annex-G
Para-1.2.4.2

Detail of Conveyance Allowance

Dy DEO (EE-M) Choa Saiden Shah					
S. No.	Conveyance Allowance admissible		C.A Paid during the month of June (Summer vacations)		Excess Payment (Rs)
1	Dy. DEO	5,000	CH- 6032	3,091,985	3,251,245
2	A.E.O.s (2)	10,000	CH- 6034	177,830	
3	Admin Staff (2)	3,570			
	Total:	18,570		3,269,815	
DHQ Hospital					
Sr. No	NAME OF OFFICIALS	DESIG	Period	Monthly C/Allowance	Amount (Rs)
1	Abdul Qayyum	VACC	7/2014 to 6/2015	1,932.00	23,184
2	Abdul Rehman	VACC	7/2014 to 6/2015	1,932.00	23,184
3	Abdul Wahid	VACC	7/2014 to 6/2015	1,932.00	23,184
4	Abrar Hussain	VACC	7/2014 to 6/2015	1,932.00	23,184
5	Adnan Roshin	VACC	7/2014 to 6/2015	1,932.00	23,184
6	Aftab Ahmed	VACC	7/2014 to 6/2015	1,932.00	23,184
7	Akthar Parvaiz	VACC	7/2014 to 6/2015	1,932.00	23,184
8	Amir Bashir	VACC	7/2014 to 6/2015	1,932.00	23,184
9	Amjad Huissain	VACC	7/2014 to 6/2015	1,932.00	23,184
10	Ansar Zaman	VACC	7/2014 to 6/2015	1,932.00	23,184
11	Aqeel Ahmed	VACC	7/2014 to 6/2015	1,932.00	23,184
12	Arshad Mehmood	VACC	7/2014 to 6/2015	1,932.00	23,184
13	Asad Abbas	VACC	7/2014 to 6/2015	1,932.00	23,184
14	Asif Iqbal	VACC	7/2014 to 6/2015	1,932.00	23,184
15	Asif Nazir	VACC	7/2014 to 6/2015	1,932.00	23,184
16	Asmat Kamal	VACC	7/2014 to 6/2015	1,932.00	23,184
17	Azhar Abbas	VACC	7/2014 to 6/2015	1,932.00	23,184
18	Azhar Ali	VACC	7/2014 to 6/2015	1,932.00	23,184
19	Aziz Ahmed	VACC	7/2014 to 6/2015	1,932.00	23,184
20	Ehsan Ur Rehman	VACC	7/2014 to 6/2015	1,932.00	23,184
21	Ejaz Husain	VACC	7/2014 to 6/2015	1,932.00	23,184
22	Ghulam Mustafa	VACC	7/2014 to 6/2015	1,932.00	23,184
23	Gulnaz Khan	VACC	7/2014 to 6/2015	1,932.00	23,184
24	Gulsher Khan	VACC	7/2014 to 6/2015	1,932.00	23,184
25	Hayat Muhammad	VACC	7/2014 to 6/2015	1,932.00	23,184
26	Javaid Sultan	VACC	7/2014 to 6/2015	1,932.00	23,184
27	Khalil Ur Rehman	VACC	7/2014 to 6/2015	1,932.00	23,184
28	Liaquat Ali	VACC	7/2014 to 6/2015	1,932.00	23,184
29	Liaquat Hussain	VACC	7/2014 to 6/2015	1,932.00	23,184
30	Manzoor Hussain	VACC	7/2014 to 6/2015	1,932.00	23,184
31	Masood Iqbal	VACC	7/2014 to 6/2015	1,932.00	23,184
32	Matloob Hussain	VACC	7/2014 to 6/2015	1,932.00	23,184
33	Muhammad Akram	VACC	7/2014 to 6/2015	1,932.00	23,184
34	Muhammad Asghar	VACC	7/2014 to 6/2015	1,932.00	23,184
35	Muhammad Ayub	VACC	7/2014 to 6/2015	1,932.00	23,184
36	Muhammad Azeem	VACC	7/2014 to 6/2015	1,932.00	23,184
37	Muhammad Bashir	VACC	7/2014 to 6/2015	1,932.00	23,184
38	Muhammad Suleman	VACC	7/2014 to 6/2015	1,932.00	23,184

39	Muhammad Saleem	VACC	7/2014 to 6/2015	1,932.00	23,184
40	Nasir Ahmed	VACC	7/2014 to 6/2015	1,932.00	23,184
41	Nasir Mehmood	VACC	7/2014 to 6/2015	1,932.00	23,184
42	Muhammad Anwar	VACC	7/2014 to 6/2015	1,932.00	23,184
43	Saad Ullah	VACC	7/2014 to 6/2015	1,932.00	23,184
44	Saleem Iqbal	VACC	7/2014 to 6/2015	1,932.00	23,184
45	Shamas Abbas	VACC	7/2014 to 6/2015	1,932.00	23,184
46	Tahir Abbas	VACC	7/2014 to 6/2015	1,932.00	23,184
47	Tajjammal Hussain	VACC	7/2014 to 6/2015	1,932.00	23,184
48	Tariq Mehmood	VACC	7/2014 to 6/2015	1,932.00	23,184
49	Wajid Maqbool	VACC	7/2014 to 6/2015	1,932.00	23,184
50	Wasim Ud Din	VACC	7/2014 to 6/2015	1,932.00	23,184
51	Zafar Iqbal	VACC	7/2014 to 6/2015	1,932.00	23,184
52	Zahoor Ahmed	VACC	7/2014 to 6/2015	1,932.00	23,184
53	Zawar Hussain	VACC	7/2014 to 6/2015	1,932.00	23,184
54	Zubair Abbas	VACC	7/2014 to 6/2015	1,932.00	23,184
55	Arshad Ali	VACC	7/2014 to 6/2015	1,932.00	23,184
				Total	1,275,120
EDO Health)					
Name of Officer & Designation		F.Y	Rate of Conveyance Allowance	Period	Total Recoverable
Dr Alamgir Nawabi EDO (H)		2014-15	5,000	Sep 2014 to June, 2015	50,000
RHC Dhumman					
Sr. No	Name	Designation	Period	Rate	Total
1	Miss Asma	CN	2014-15	5,000	60,000
2	Dr.Wajid Hussain	Dental Surgeon	2014-15	5,000	60,000
				Total	120,000
THQ Hospital Talagang					
Sr. No	Name	Designation	Rate	Period	Total
1	Dr Malik Zubair	SMO	5,000	2014-15	60,000
				Grand Total	4,756,365

Annex-H
Para 1.2.4.3

Recovery of HSRA

DHQ Hospital					
Sr No	Name	Designation	HSRA Rate	Period	Total (Rs)
1	Dr Azhar	MO	5,000	July 2014 to June 2015	60,000
2	Dr Syed Iqrar Husain	Surgeon	15,000	July 2014 to June 2015	180,000
3	Dr Shakeel Ahmed	MO	5,000	July 2014 to June 2015	60,000
4	Dr Muhammad Shahbaz	MO	5,000	July 2014 to June 2015	60,000
5	Dr Jameel Ahmed	Dental Surgeon	5,000	July 2014 to June 2015	60,000
6	Dr Sadia	SMO	6,000	July 2014 to June 2015	72,000
7	Dr ishtiaq	MO	5,000	July 2014 to June 2015	60,000
8	Dr badar din	MO	5,000	July 2014 to June 2015	60,000
9	Dr Farzeen Mehnaz	WMO	6000	July 2014 to June 2015	72,000
10	Dr zafar abbas	Radiologist	5,000	July 2014 to June 2015	60,000
11	Dr Muhammad Hassan	MO	5,000	July 2014 to June 2015	60,000
12	Muhammad Ahsan Naveed	MS	12,000	July 2014 to June 2015	144,000
13	Bushra naz	SMO	5,000	July 2014 to June 2015	60,000
14	Munir ahmad	SMO	15,000	July 2014 to June 2015	180,000
15	Musarrat parveen	Gynecologist	15,000	July 2014 to June 2015	180,000
16	Qurat ul ain	WMO	6,000	July 2014 to June 2015	72,000
17	Dr Noreen sultana	SMO	6,000	July 2014 to June 2015	72,000
18	Dr Amjad Hussain	Anesthesiist	23,000	July 2014 to June 2015	276,000
19	Mustajab haider	Consultant	15,000	July 2014 to June 2015	180,000
20	Umair mehmoood	Chief pathologist	15,000	July 2014 to June 2015	180,000
21	Ali ammar habib	MO	5,000	July 2014 to June 2015	60,000
				Total	2,208,000
City Hospital Talagng					
S.No	Name	Designation	Rate	Period	Total
1	Saliha Firdos	Charge Nurse	1,818	July 2014 to June 2015	21,816
2	Fouzia Yasmin	Charge Nurse	1,818	July 2014 to June 2016	21,816
3	Yasmin	Charge Nurse	1,818	July 2014 to June 2017	21,816
4	Shamsa Jahangir	Charge Nurse	1,818	July 2014 to June 2018	21,816
5	Sadia Sabir	Charge Nurse	1,818	July 2014 to June 2019	21,816
6	Nazima Shaheen	Charge Nurse	1,818	July 2014 to June 2020	21,816
7	Rashida Batool	Charge Nurse	1,818	July 2014 to June 2021	21,816
8	Merry Mehwish	Charge Nurse	1,818	July 2014 to June 2022	21,816
				Total	174,528
THQ Hospital Choa Saiden Shah					
Sr No	Name	Designation	Period	Rate of HSRA	Total
1	Muhammad Tariq Mehmood	Homeo Doctor	2014-15	7,800	93,600
2	Farzana Kauser	Mid Wife	2014-15	972	11,664
3	Muhammad Aslam	Naib Qasid	2014-15	1,421	17,052
4	Muhammad Tabbassumm Zia	SMO	2014-15	8,000	96,000
5	Muhammad Iqbal Kahut	APMO	2014-15	6,000	72,000
				Total	290,316
				Grand Total	2,672,844