



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

**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**



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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
CMW	Community Mid Wife
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IPSAS	International Public Sector Auditing Standards
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MNCH	Maternal Neonatal and Child Health
MS	Medical Superintendent
MSD	Medical Store Depot

MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PIPIP	Punjab Irrigated Productivity Improvement Programme
PDG & TMA	Punjab District Government & Tehsil Municipal Administration
PHSRP	Punjab Health Sector Reforms Programme
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate of Audit
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association

## **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, Gujrat for the financial year 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 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 (03) City District Governments and sixteen (16) 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 seventeen (17) officers and staff, total 4,760 man-days and the annual budget of Rs25.199 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, RDA Gujranwala carried out Audit of accounts of District Government, Gujrat for the financial year 2014-15.

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

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

#### **a. Scope of Audit**

Out of total auditable expenditure of Rs6,993.639 million of the District Government Gujrat for the financial year 2014-15 covering one PAO and 321 formations, the Directorate General Audit, audited an expenditure of Rs2,447.774 million which in terms of percentage, was 35% 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 Gujrat for the financial year 2014-15, were Rs97.526 million, whereas, Directorate General Audit, audited receipts of Rs63.392 million which was 65% of total receipts.

#### **b. Recoveries at the Instance of Audit**

Recovery of Rs39.733 million was pointed out during audit, out of which an amount of Rs10.917 million was recovered and verified during the year 2015-16, till the time of compilation of report. Recoveries pointed out Rs39.733 million was not in the notice of the executives before audit.

#### **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, Gujrat 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, Gujrat 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, Gujrat.

**f. The Key Audit Findings of the Report**

- i. Irregularity & non-compliance of Rs24.286 million was noted in three cases.<sup>1</sup>
- ii. Weakness of internal controls was noted for Rs34.966 million in ten cases.<sup>2</sup>

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.3

<sup>2</sup> Para 1.2.2.1 to 1.2.2.10

**g. Recommendations**

Head of the District Government needs to ensure physical stock taking of fixed and current assets and

- i. To comply with the Procurement Rules for economical and rational purchases of goods and services
- ii. To hold inquiries to fix responsibility for losses, theft and wasteful expenditure
- iii. To make efforts for expediting the realization of various Government receipts
- 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	7,456.306
2	Total Formations in Audit Jurisdiction	321	7,456.306
3	Total Entities (PAOs) Audited	01	2,447.774
4	Total Formations Audited	25	2,447.774
5	Audit & Inspection Reports	25	2,447.774

**Table 2: Audit observation regarding Financial Management**

Sr. #	Description	Amount Placed under Audit Observations (Rs in million)
1	Unsound Asset Management	13.405
2	Weak Financial Management	10.881
3	Weak internal controls relating to Financial Management	34.966
4	Others	-
<b>TOTAL</b>		<b>59.252</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	1069.061	63.392	1378.713	2,511.166*	2,677.482
2	Amount placed under audit observation / Irregularities of Audit	-	31.18	-	28.072	59.252	93.282
3	Recoveries pointed out at the instance of Audit	-	18.811	-	20.922	39.733	12.854

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
4	Recoveries accepted / established at the instance of Audit	-	18.811	-	20.922	39.733	12.854
5	Recoveries realized at the instance of Audit	-	9.927	-	0.990	10.917	0.465

\* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs2,447.774 million.

**Table 4: Table of 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.	24.286
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy, departure from NAM <sup>1</sup> , 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 and overpayments, representing cases of established overpayment or misappropriations of public money.	34.966
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-
<b>TOTAL</b>		<b>59.252</b>

**Table 5: Cost-Benefit**

Sr. No.	Description	Amount (Rs in million)
1	Outlays Audited (Items 1 of Table 3)	2,511.166
2	Expenditure on Audit	2.099
3	Recoveries realized at the instance of Audit	10.917
4	Cost Benefit Ratio	1 : 5.20

<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General.

## CHAPTER-1

### 1.1 District Government, Gujrat

#### 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:

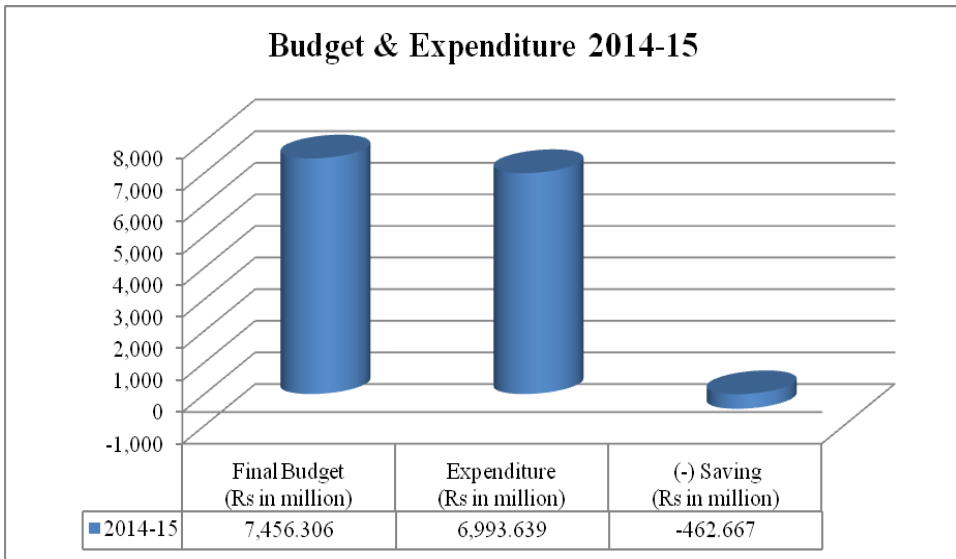
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works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

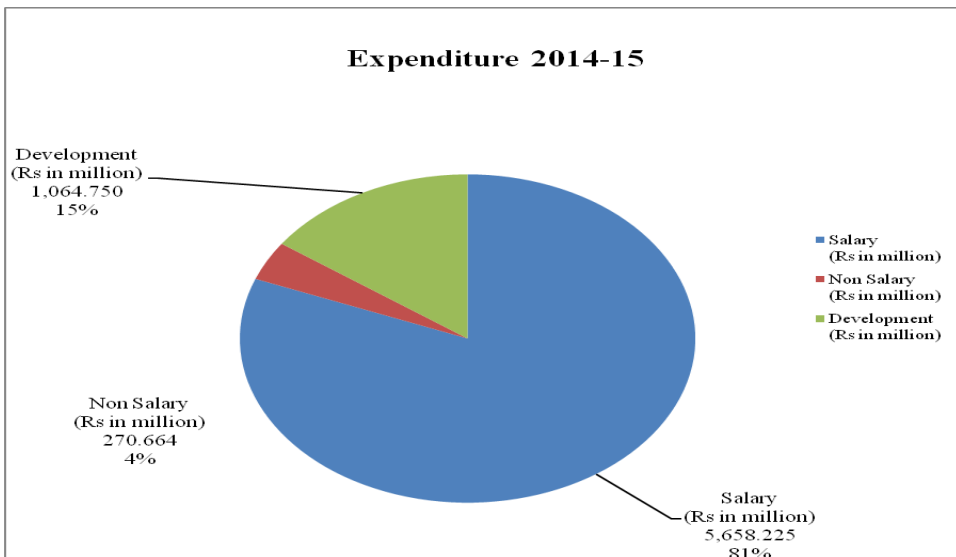
During FY 2014-15 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs7,456.306 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs6,993.639 million, showing saving of Rs462.667 million for the period, which in terms of percentage was 06% 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	6,295.185	5,658.225	-636.960	10
Non Salary	295.024	270.664	-24.360	08
Development	1,069.061	1,064.750	-4.311	00
<b>TOTAL</b>	<b>7,659.27</b>	<b>6,993.639</b>	<b>-665.631</b>	<b>09</b>
Total of Surrender	-202.964	0	202.964	-
<b>GRAND TOTAL</b>	<b>7,456.306</b>	<b>6,993.639</b>	<b>-462.667</b>	<b>06</b>



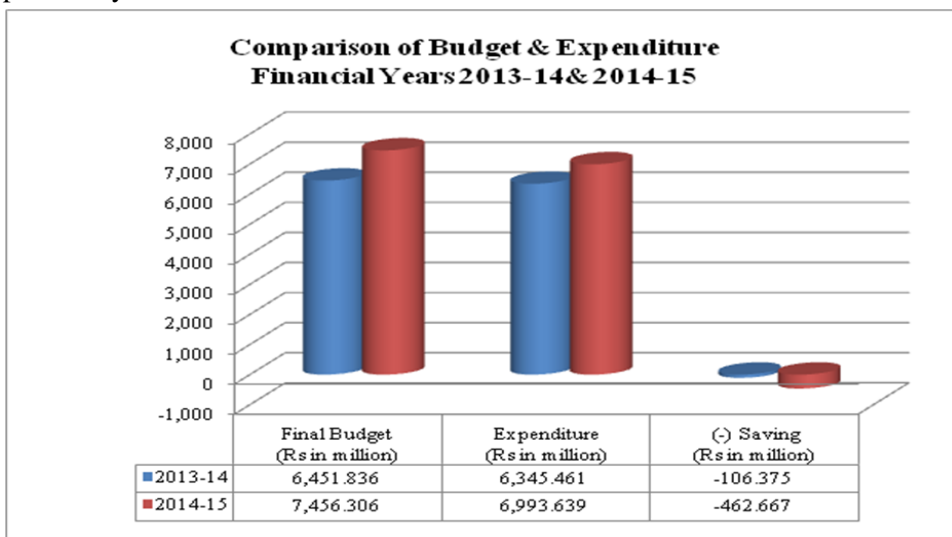
As per the Appropriation Account 2014-15 of District Government, Gujrat the original budget was Rs7170.631 million, supplementary grant was Rs285.675 million and the final budget was Rs7456.306 million. Against the final budget total expenditure incurred by the District Government during 2014-15 was Rs6,993.639 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 81%, 4% and 15% of the total expenditure respectively.





The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 16% increase in Budget Allocation and 10% 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 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 the Governor of the Punjab:

#### Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	20	Not convened
2	2003-04	23	Not convened
3	2004-05	07	Not convened
4	Special Audit Report*	78	Not convened
5	2009-10	38	Not convened
6	2010-11	45	Not convened
7	2011-12	23	Not convened
8	2012-13	11	Not convened
9	2013-14	12	Not convened
10	2014-15	11	Not convened

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



## **1.2 AUDIT PARAS**



## **1.2.1 Irregularity / Non-compliance**



### **1.2.1.1 Non-auction of Un-serviceable Machines – Rs13.405 million**

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud or negligence.

DO (Roads), Gujrat did not auction the un-serviceable machinery valuing Rs13,405,000 which was lying idle in open air since 2012. Survey report of each machinery was sent to EDO (W&S), Gujrat in October, 2012 for sanction / condemnation but no action had been taken on survey reports. The machinery is deteriorating day by day due to weather condition and its residual value is also decreasing.

Audit is of the view that due to non-compliance of rules, auction was not made .

Management replied that efforts are being made to auction the machinery.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015 directed the department for auction. No compliance was made till the finalization of this report.

Audit recommends fixing of responsibility against the officer/official(s) under intimation to Audit.

[AIR Para No.11]

### **1.2.1.2 Wasteful Expenditure on Purchase of Equipment - Rs7.266 million and L.D Charges - Rs0.727 million.**

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud or negligence.

DCO, Gujrat paid an amount of Rs7.266 million out of SDA account to different suppliers for purchase of medical equipment / items

for up-gradation of MS THQ Hospital, Sarai Alamgir and Civil Hospital, Dinga but no supply was received till the date of audit as detailed below:

Inv. #	Date	Supplier's Name (M/s)	Amount (Rs)	Purchase Order No. & Dated	Fix Date for Supply	L.D Charges 10% (Rs)
150648	18-06-15	Medi Urge (Pvt) Ltd	2,548,680	6372 dated 04-06-15	15-06-15	254,858
786	22-06-15	Ozawa Traders	3704,365	6271 dated 30-05-15	15-06-15	370,436
Nil	12-06-15	Western Scientific Traders	1,012,500	6586 dated 08-06-15	15-06-15	101,250
<b>Total</b>			<b>7,265,545</b>	-	-	<b>726,544</b>

Audit is of the view that due to non-compliance of rules, purchase was not completed within time.

Management replied that these equipment have to be imported and opening of letter of credit is under process.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015 constituted an inquiry committee to probe the matter for such abnormal delay. No compliance was made till the finalization of this report.

Audit recommends speedy finalization of inquiry and fixing of responsibility against the officer/official(s) besides recovery of Rs0.727 million on account of liquidated damages under intimation to Audit.

[AIR Para No.18]

### **1.2.1.3 Unjustified Payment of Pathologist Shares to Doctor - Rs3.671 million**

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud or negligence.

Health Department, District Gujrat paid the Laboratory / X-ray share to the WMOs/SMOs in the hospitals although the same was required to be paid to pathologist/radiologist as per government notification. There



was no sanctioned post of pathologists/radiologist in the hospitals. The payment of share to the WMOs/SMOs was unjustified because they were not qualified pathologists/radiologists. This resulted unjustified payment of Rs3.671 million as detailed at Annex-C.

Audit is of the view that due to non-compliance of rules, unjustified payment was made.

Management replied that MS / SMO take the responsibility of reports as to why they received the share of pathologists and radiologists. Reply was not tenable.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015 decided to take clarification from Finance Department Punjab. No compliance was made till the finalization of this report.

Audit recommends for clarification besides fixing of responsibility against the officer/official(s) at fault under intimation to Audit.

[AIR Para No.01, 01, 02, 01, 03]



## **1.2.2 Internal Controls Weaknesses**



### **1.2.2.1 Non-recovery of Liquidated Damages Due to Delay in Completion of Work – Rs15.861 million**

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

District Officer (Roads) and District Officer (Buildings), Gujrat awarded the following works to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-In-charge. Neither, any case for extension in time limit was processed nor penalty was imposed on the contractors on account of delay. This resulted in non-recovery of liquidated damages of Rs15.861 million besides delaying the desired benefits to the community as a whole due to non-completion of the schemes within the stipulated period as detailed at Annex-D.

Audit is of the view that due to weak internal controls, recovery was not effected.

Management replied that all works are in progress and reasonable penalty will be imposed at completion.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department for compliance. No compliance was made till the finalization of this report.

Audit recommends fixing of responsibility against the officer/official(s) at fault besides recovery of Rs15.861 million under intimation to Audit.

[AIR Para No.21 & 16]

### **1.2.2.2 Overpayment on Account of Conveyance Allowance - Rs4.078 million**

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.

District Officer (Health), Gujrat allotted official motor cycles to 119 vaccination staff along with monthly POL. However, at the same time all the vaccination staff was drawing Conveyance Allowance which is inadmissible. This resulted over payment of Conveyance Allowance for Rs4.078 million as detailed at Annex-E.

Audit is of the view that due to weak internal controls, overpayment was made.

Management replied that recovery will be effected from concerned.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department to effect recovery from concerned. No compliance was made till the finalization of this report.

Audit recommends fixing of responsibility against the officers/officials at fault besides recovery of Rs4.078 million under intimation to Audit.

[AIR Para No.11]

### **1.2.2.3 Unauthorized Payment of House Rent Allowance and Conveyance Allowance – Rs3.040 million**

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 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 building are far away from the office building.

District Officer (Health), Gujrat allotted designated residences to different officers / officials or they were residing in Govt. accommodations in BHUs/GRDs but their House Rent Allowance as well as Conveyance Allowance was not deducted. Due to non-deduction of HRA and Conveyance Allowance, the overpayment of Rs3.040 million was made to the officers/officials as detailed at Annex-F.

Audit is of the view that due to weak internal controls, recovery was not effected.

Management replied that recovery will be effected from the concerned.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department to effect recovery from concerned. No compliance was made till the finalization of this report.

Audit recommends fixing of responsibility against the officer/official(s) at fault besides recovery of Rs3.040 million under intimation to Audit.

[AIR Para No.02]

#### **1.2.2.4 Non recovery of Rs2.340 million**

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud or negligence.

Drawing and Disbursing Officers of District Gujrat did not recover an amount of Rs2.340 million from different employees / Companies during 2014-15 as detailed at Annex-G.

Audit is of the view that due to weak internal controls, recovery was not effected.

Management replied that recovery will be effected from the concerned.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department to effect recovery from concerned. No compliance was made till the finalization of this report.

Audit recommends fixing of responsibility against the officer/official(s) at fault besides recovery of Rs2.340 million under intimation to Audit.

[AIR Para No.08,17,03,04,14,03,06,10,03,07,04,05]

#### **1.2.2.5 Recovery on Account of Pay and Allowances – Rs2.239 million**

According to the Government of the Punjab, Services & General Administration Department (Regulations Wing), Lahore Notification No. DS (O&M) (S&GAD) 05.03.2013, dated 01.03.2013 subsequent letter No. DS (O&M) (S&GAD) 05.03.2013, dated 19.08.2013, the District Scrutiny Committee, Gujrat regularized employees (BS-01 to BS 09) of District Health Department w.e.f 01.03.2013 vide order No.1265/HRM, dated 16.07.2015.

District Officer (Health), and RHC Sara-e- Alamgir Gujrat appointed different officials on contract and their services were regularized on 09-05-2015 vide No.5664-5810/E w.e.f 01-03-2013. However, their pay fixation was not done and pay was not fixed at initial stage along with stoppage of 30% Social Security Benefit in lieu of pension. Due to non-revision of pay slips, overpayment of Rs2.239 million was made to employees as detailed at Annex-H.

Audit is of the view that due to weak internal controls, recovery was not effected.

Management replied that recovery will be affected from the concerned.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department to effect



recovery from concerned. No compliance was made till the finalization of this report

Audit recommends fixing of responsibility against the officer/official(s) at fault besides recovery of Rs2.239 million under intimation to Audit.

[AIR Para No.12,06,07,02]

#### **1.2.2.6 Unauthorized Payment of Practice Compensatory Allowance - Rs2.190 million**

According to the Health Department, Government of the Punjab No.SO(ND)6-1/B-II, dated 09.02.2011, Practice Compensatory Allowance @Rs2,500 p.m. is admissible to Doctors serving in Rural Areas/ BHUs and residing at their place of postings.

DO (Health), Gujrat paid an amount of Rs2.190 million on account of Practice Compensatory Allowance to Doctors posted at 73 BHUs during 2014-15. However, the following observations were raised:

- a) Residing certificates duly signed by DO (Health) were not available on record.
- b) Neither the expenditure was sanctioned nor affidavits were obtained from Doctors concerned regarding PCA.
- c) No verification was conducted by DO (Health) and evening register for patients was not maintained.
- d) The electricity bills of the residences of the M.Os may confirm their stay at government residences.

Audit is of the view that due to weak internal controls, unauthorized payment was made. This resulted in overpayment of Rs2.190 million.

Management replied that recovery will be affected from the concerned.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department to effect recovery from the concerned. No compliance was made till the finalization of this report

Audit recommends fixing of responsibility against the officer/official(s) at fault besides recovery of Rs2.190 million under intimation to Audit.

[AIR Para No.14]

**1.2.2.7 Non-recovery of Training Cost from CMWs (MNCH Program) – Rs1.666 million**

According to terms and conditions of Community Midwifery Training letter No.744/A-2007/MNCH, dated 27.01.2009, in case of leaving, the CMWs within three years are required to refund the cost borne by the Government in providing them training inclusive of the stipend, accommodation cost and trainers cost.

District Coordinator (MNCH), Gujrat incurred a sum of Rs1.666 million on training and stipend of the following CMWs but they have not completed the bond period as evident from letter written to DCO, Gujrat vide No. DPMU/IRMNCH/610, dated 27.12.2014. This resulted in non-recovery of Rs1.666 million from the CMWs as detailed below:

S. #	Name of CMWs (Ms.)	Amount Recoverable (Rs)
1	Misfah Danyal	135,000
2	Shumaila Tariq	125,000
3	Farzana Aashiq	145,000
4	Imrana Fiaz	129,774
5	Sadia Nazir	166,484
6	Bushra Bibi	125,000
7	Aysha Tabbsum	141800
8	Muniba Riaz	125,000
9	Farrah Yasmin	141,107
10	Yasmin Matloob	143,400
11	Shahzia Parveen	163,064
12	Maryam Liaqat	125,000
<b>TOTAL</b>		<b>1,665,629</b>

Audit is of the view that due to weak internal controls, recovery was not effected.

Management replied that recovery will be affected from the concerned.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department to affect

recovery from concerned. No compliance was made till the finalization of this report

Audit recommends fixing of responsibility against the officer/official(s) at fault besides recovery of Rs1.666 million under intimation to Audit.

[AIR Para No.13]

#### **1.2.2.8 Non recovery of price variation amounting to Rs1.520 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. Further, the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls as per clause 55 (3) of contract agreement.

District Officer Roads Gujrat, paid excess amount of Rs1.520 million on account of bitumen and diesel because prices of both decreased more than 5% during 2014-15 but price variation was not deducted from the contractors while making payment as detailed at Annex-I.

Audit is of the view that due to weak internal controls, recovery was not effected.

Management replied that we did not pay any price variation when prices increased in past that's why we did not deduct price variation.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department to affect recovery from the concerned. No compliance was made till the finalization of this report

Audit recommends fixing of responsibility against the officer/official(s) at fault besides recovery of Rs1.520 million under intimation to Audit.

[AIR Para No.08,10,18,19]

### **1.2.2.9 Recovery on Account of Pay and Allowances - Rs1.035 million**

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

During audit, SMO, Rural Health Center, Dinga, it was noticed that the officers / officials found absent from their duties but their salaries were not deducted. Resultantly, an amount of Rs1.035 million on account of Pay and Allowances was paid to doctors who were absent from hospital during 2014-15 as detailed below:

<b>Name</b>	<b>Designation</b>	<b>Monthly Pay (Rs)</b>	<b>Amount (Rs)</b>
Dr. Sumaira Khalid	Dental Surgeon	63,303	569,727
Dr. M. Zubair	Medical Officer	58,208	465,664
<b>Total</b>			<b>1,035,391</b>

Audit is of the view that due to weak internal controls, unauthorized payment was made.

Management replied that pay was drawn with signatures of DDO and it was not in the notice of Senior Medical Officer.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, constituted an enquiry committee to probe the matter. No compliance was made till the finalization of this report.

Audit recommends speedy finalization of inquiry and fixing of responsibility against the officer/official(s) at fault besides recovery of Rs1.035 million under intimation to Audit.

[AIR Para No.01]

**1.2.2.10 Non-deduction of Conveyance Allowance and Punjab Health Sector Reform Allowance during Leave Period - Rs1.006 million**

According to Rule-7 of Treasury Rules, Conveyance Allowance is not admissible during leave period and as per letter No. PMU/PHSRP/G-I-06/61/760 dated the 16th March, 2007, Government of the Punjab, Health Department, the HSR allowance is payable only when the doctors / Paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs is directed to perform somewhere else, will not be entitled to HSR allowance. Any such allowance paid should be recovered. Further, no HSRA is admissible during leave period.

District Officer (Health), Gujrat did not deduct Conveyance Allowance and Punjab Health Sector Reform Allowance from the salaries of the officers/officials during leave period. Both allowances were not admissible during leave. This resulted in non-deduction of inadmissible allowances of Rs1.006 million as detailed at Annex-J.

Audit is of the view that due to weak internal controls, recovery was not effected.

Management replied that recovery will be affected from the concerned.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 06.01.2015, directed the department to effect recovery from the concerned. No compliance was made till the finalization of this report.

Audit recommends recovery of Rs1.006 million from officers / officials concerned under intimation to Audit.

[AIR Para No.05]



## **ANNEXES**





## PART-I

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

Sr. No.	Name of Formation	AP No.	Description of Para	Amount Rs	Nature of Para
1	DCO	9	Non-production of Record	463,050	Non Production of Record
2	EDO Health	2	Irregular purchase worth	860,000	Non Compliance
3		5	Non Deduction of L.D Charges	34,830	Weak Internal Control
4		6	Non forfeiture of earnest money	26,250	Weak Internal Control
5		8	Non production of Record	40,500	
6		9	Irregular payment of Conveyance Allowance	70,000	Weak Internal Control
7		10	Irregular payment of house rent allowance	82,656	Weak Internal Control
8		11	Non verification of Drug License Fee	384,000	Non Compliance
9		12	Loss to Govt due to non renewal/cancellation of Drug License -		Non Compliance
10		DHO	9	Irregular expenditure without DTL reports	1,150,000
11	16		Non recovery of HSRA due to staff absent from their duty	250,481	Weak Internal Control
12	THQ Hospital Kharian	3	Non Imposition of Penalty	67,322	Weak Internal Control
13		6	Non deduction of house rent and HSRA during leave	60,834	Weak Internal Control
14		10	Non Sale of fixer	14,000	Weak Internal Control
15	Civil Hospital Jalapur	3	In admissible payment of Health Sector Reform Allowance	12,726	Weak Internal Control
16	RHC Daultanagar	3	Recovery of conveyance & HSR allowance	34,284	Weak Internal Control
17		4	Recovery on account of HSR allowance	12,213	Weak Internal Control
18	RHC Pindi Sultan Pur	6	Recovery on account of HSR allowance & salaries	123,189	Weak Internal Control
19	RHC Sara-e-Alamgir	8	Recovery of 5% repair charges, conveyance and HSR	36,873	Weak Internal Control
20	GMH Dinga	4	Irregular payment of Conveyance Allowance during leave period	30,000	Weak Internal Control
21		5	Unauthorized drawl of health sector reform allowance	49,608	Weak Internal Control
22	GMH Lalamusa	4	Unauthorized drawl of NPA	120,000	Weak Internal Control
23	RHC Malka	4	Unauthorized drawl of Allowance	88,650	Weak Internal Control

Sr. No.	Name of Formation	AP No.	Description of Para	Amount Rs	Nature of Para
24	RHC Dinga	3	Recovery of Rson account of HSR allowance	80,970	Weak Internal Control
25		4	Non Imposition of Penalty	146,574	Weak Internal Control
26	Trauma Center Lalamusa	1	Recovery of HSRA & C.A	73,818	Weak Internal Control
27		5	Recovery of HSR allowance	84,551	Weak Internal Control
28		6	Recovery of PAY	87,480	Weak Internal Control
29	GMH Mangowal	4	Doubtful payment of expenditure	254,420	Non Compliance
30	Civil Hospital Kotla Arab Ali Khan	4	Non accountal of syringe & absorbent cotton	88,500	Non Compliance
31		5	Recovery of Conveyance, mess and dress allowance	47,664	Weak Internal Control
32	RHC Tanda	2	Non-recovery of Mess, Dress and HSRA	118,610	Weak Internal Control
33		4	Irregular purchase of Medicine without DTL	58,025	Non Compliance
34		5	L.D Charges	39,908	Weak Internal Control
35	GMH Gujrat	2	Non Deduction of Conveyance Allowance & 5% Deduction of maintenance charges	97,191	Weak Internal Control
36		6	Non deduction of L.D charges	13,102	Weak Internal Control
37		8	Non production of Record	347,850	Weak Internal Control
38		10	Excess payment of Salary recovery thereof	54,351	Weak Internal Control
39	RHC Lalamusa	2	Non deduction of L.D charges	31,057	Weak Internal Control
40		3	Over payment to Contract Employees	380,457	Weak Internal Control
41		5	Irregular payment of salary	47,782	Non Compliance
42		6	Non deduction of Conveyance allowance and HSRA deuring leave	17,766	Weak Internal Control
43	RHC Shadiwal	4	Non deduction of L.D charges	21,333	Weak Internal Control
44		7	Non forfeiture of earnest money	16,720	Weak Internal Control
45	DO Building	7	Overpayment to the contractor	104,895	Weak Internal Control
46		10	Undue favor to the contractor by advancing secured advance	862,193	Non Compliance
47		17	Wasteful Expenditure	703,211	Non Compliance
48		20	Non recovery of professional Tax from contractor	54,000	Weak Internal Control
49	DO Road	2	Non Recovery of Secured Advance	2,758,700	Weak Internal Control
50		6	Overpayment	211,380	Weak Internal Control
51	DO Forest	5	Irregular expenditure	780,000	Non Compliance

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>AP No.</b>	<b>Description of Para</b>	<b>Amount Rs</b>	<b>Nature of Para</b>
52		8	Unauthorized payment to labour on daily wages	3,134,000	Non Compliance
53	DO	1	Doubtful deposit of government receipts	3,020,133	Weak Internal Control
54	Livestock	5	Unauthorized drawl of Conveyance Allowance	162,840	Weak Internal Control
55	DO OFWM	2	Wasteful Expenditure under Grant No 36 PIPIP	2,100,686	Non Compliance
56		3	Non-auction of Machinery	1,250,000	Non Compliance
57		5	Wasteful expenditure on W/C under PIPIP	327,564	Non Compliance
58		7	Unauthorized drawl of Conveyance Allowances	414,000	Weak Internal Control
59		8	Non-auction of Govt Vehicle Suzuki jeeps	35,000	Non Compliance
60		9	Wasteful Expenditure for W/C under PIPIP Grant	75,000	Weak Internal Control
61		10	Doubtful Deposit of GST	142,646	Weak Internal Control
62		11	Non-recovery of Unspent Balance	41,106	Weak Internal Control

## PART-II

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

Sr. #	Name of Formations	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
	DO (Roads)	02	Over payment to contractor	173,076	Internal controls weakness
2.		03	Excess payment of quantity executed over and above estimate quantities	112,130	Internal controls weakness
3.		04	Over payment to contractor	272,236	Internal controls weakness
4.		05	Non-deduction of harrowsend rate	187,140	Internal controls weakness
5.		07	Excess payment of quantity executed over and above estimate quantities.	224,710	Internal controls weakness
6.		08	Drawl of salary without performance of duties.	12,750,000	Non compliance of rules
7.		09	Wasteful expenditure due to non completion of work	516,000	Non compliance of rules
8.		10	Non-deduction of income tax.	147,395	Internal controls weakness
9.		11	Unjustified payment on account of annual repair	293,848	Non compliance of rules
10.		12	Over payment to the contractor due to non compaction of sub-base & base.	176,345	Internal controls weakness
11.		13	Unjustified payment on account of non-scheduled items.	354,100	Non compliance of rules
12.		14	Over payment to contractor	51,150	Internal controls weakness
13.	General Nursing School	01	Over payment of pay and allowances	90,000	Internal controls weakness
14.		02	Unauthorized payment	190,668	Non compliance of rules
15.		03	Recovery on account of Health Risk Allowance.	162,000	Internal controls weakness
16.	DEO (M-EE)	01	Unauthorized payment of Conveyance Allowance to employees during leave period	23,390	Internal controls weakness
17.	DO (Building)	08	Non-recovery of liquidated damages from the contractor	862,783	Internal controls weakness
18.		11	Non-recovery of LD from contractor	295,922	Internal controls weakness
19.		15	Over payment to contractor	178,747	Internal controls weakness
20.	Govt. Deaf & Defective Special Edu. School	02	Irregular expenditure on cash payment	1,331,000	Non compliance of rules

Sr. #	Name of Formations	AP No.	Description of Paras	Amount (Rs)	Nature of Paras
21.	ABS (DHQ) Hospital	01	Irregular drawl of non-practicing allowance	912,000	Non compliance of rules
22.		04	Unauthorized payment of allowance	926,813	Non compliance of rules
23.		05	Unauthorized absence from duty.	171,466	Non compliance of rules
24.		08	Overpayment to suppliers due to payment at high rates	217,500	Internal controls weakness
25.		09	Overpayment to suppliers due to	242,000	Internal controls
26.			payment at high rates	0	Weakness
27.		11	Likely misappropriation of MLC fee collection register	45,000	Internal controls weakness
28.		12	Short payment of income tax	42,059	Internal controls weakness
29.		13	Non-deposit of GST	98,750	Internal controls weakness
30.	Civil Hospital, Jalal Pur Jattan	01	Unauthorized purchase without DTL reports	155,840	Non compliance of rules
31.		02	Doubtful deposit of government receipts	417,583	Non compliance of rules
32.	DO (OFWM)	05	Loss to government due to non condemnation of old vehicle	807,611	Non compliance of rules
33.		07	Unauthorized drawl of Conveyance Allowance	450,000	Internal controls weakness
34.	EDO Health	05	Loss to Government due to purchase at higher rates	0	Internal controls weakness
35.		08	Excess payment of transfer TA / DA	106000	Internal controls weakness
36.	Govt. Maternity Hospital Gulyana	03	Doubtful expenditure on purchases	72,218	Non compliance of rules
37.	Govt, Maternity Hospital, Lalamusa	01	Non-deduction of Liquidated Damages due to late supply of Medicine	31,223	Internal controls weakness
38.	DEO (E-EE)	03	Doubtful expenditure on stationary	49,145	Non compliance of rules
39.	DO (Health)	01	Non-deduction of liquidated damages due to late supply of medicines	43,482	Internal controls weakness
40.		10	Difference of purchee fee of BHUs	22,083	Internal controls weakness
41.	RHC, Tanda	01	Recovery of HSRP & Conveyane Allowance during leave	61,708	Internal controls weakness
42.	EDO (Education)	04	Doubtful paymet of GST on purchase of furniture	8,877,000	Non compliance of rules
43.	THQ Hospital, Kharian	04	Unauthorized payment of Conveyance Allowance	130,000	Internal controls weakness
44.		05	Non-deduction of liquidated damages	114,200	Internal controls weakness
45.	EDO (F&P)	03	Non-maintenance / production of record	14,119,000	Internal controls weakness

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

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age
3	Provincial Excise	4,959,560	0	4,959,560	4,400,652	-558,908	11
5	Forest	8,974,890	4,253,760	13,228,650	13,092,992	-135,658	1
7	Charges on account of M Vehicle Act	2,018,430	0	2,018,430	1,634,200	-384,230	19
8	Other taxes and duties	13,612,550	442,360	14,054,910	13,225,605	-829,305	6
10	General Administration	96,197,533	0	96,197,533	85,639,096	-10,558,437	11
15	Education	4,911,305,683	0	4,911,305,683	4,702,923,720	-208,381,963	4
16	Health	815,684,532	0	815,684,532	778,398,182	-37,286,350	5
17	Public Health	2,739,740	0	2,739,740	2,625,281	-114,459	4
18	Agriculture	88,662,163	0	88,662,163	86,768,841	-1,893,322	2
19	Fisheries	1,810,120	630,790	2,440,910	2,461,377	20,467	1
20	Veterinary	80,545,573	388,917	80,934,490	79,731,888	-1,202,602	1
21	Cooperative	22,024,594	0	22,024,594	20,927,638	-1,096,956	5
22	Industries	2,459,230	0	2,459,230	2,165,877	-293,353	12
23	Miscellaneous Departments	6,345,635	466,085	6,811,720	6,498,689	-313,031	5
24	Civil Works	41,613,670	0	41,613,670	37,033,388	-4,580,282	11
25	Communications	84,179,562	0	84,179,562	62,157,751	-22,021,811	26
31	Miscellaneous	389,834,735	0	389,834,735	19,626,054	-370,208,681	95
32	Civil Defense	7,386,800	3,672,290	11,059,090	9,577,874	-1,481,216	13
<b>Total Non-Development</b>		<b>6,580,355,000</b>	<b>9,854,202</b>	<b>6,590,209,202</b>	<b>5,928,889,105</b>	<b>-661,320,097</b>	<b>10</b>
36	Development (Misc.)	170,714,000	684,509,000	855,223,000	855,222,607	-393	0
41	Roads & Bridges	167,965,000	33,498,000	201,463,000	201,462,400	-600	0
42	Government Buildings	12,375,000	0	12,375,000	8,064,507	-4,310,493	35
	Public Account	239,222,000	2,250,000	241,472,000		-241,472,000	100
<b>Total Development</b>		<b>590,276,000</b>	<b>720,257,000</b>	<b>1,310,533,000</b>	<b>1,064,749,514</b>	<b>-245,783,486</b>	<b>19</b>
<b>Grand Total</b>		<b>7,170,631,000</b>	<b>730,111,202</b>	<b>7,900,742,202</b>	<b>6,993,638,619</b>	<b>-907,103,583</b>	<b>11</b>
Net Total of Surrender		0	-444,436,502	-444,436,502	0	444,436,502	-
<b>Net Total</b>		<b>7,170,631,000</b>	<b>285,674,700</b>	<b>7,456,305,700</b>	<b>6,993,638,619</b>	<b>-462,667,081</b>	<b>6</b>

(Source: Appropriation Accounts for the financial year 2014-15)

## Annex-C

### Para 1.2.1.3

#### Unjustified payment of Pathologist Share - Rs3.671 million

Name of Hospital	Description	Name Of Doctor	Period	Amount (Rs)
GMH Gujrat	Lab Share	Dr. Kousar Naseem	07/2001 to 12/2002	43,704
GMH Gujrat	Lab Share	Dr. Uzma Hamid	01/2003 to 02/2003	4,655
GMH Gujrat	Lab Share	Dr. Kousar Naseem	03/2003 to 02/2004	130,391
GMH Gujrat	Lab Share	Dr. Fakhira Massood	03/2004 to 09/2004	44,597
GMH Gujrat	Lab Share	Dr. Shahida Hussain	05/2004 to 05/2011	713,631
GMH Gujrat	Lab Share	Dr. Seyyda Mehmood	06/2011	8,045
GMH Gujrat		Dr. Ameen Shehzad		5,313
GMH Gujrat	Lab Share	Dr. Ameen Shehzad	07/2011 to 06/2015	586,012
RHC Lalamusa	Lab Share	Dr. khalid Faiz	2001-02	2,685
RHC Lalamusa		Dr. Tariq Mustafa		29,122
RHC Lalamusa	Lab Share	Dr. Tariq Mustafa	2002-03	,772
RHC Lalamusa		Dr. Khalid Faiz		24,703
RHC Lalamusa	Lab Share	Dr. Khalid Faiz	2003-04	35,912
RHC Lalamusa	Lab Share	Dr. Khalid Faiz	2004-05	31,187
RHC Lalamusa		Dr. Naeem		2,702
RHC Lalamusa	Lab Share	Dr. Khalid Faiz	2005-06	39,488
RHC Lalamusa	Lab Share	Dr. Khalid Faiz	2006-07	56,067
RHC Lalamusa	Lab Share	Dr. Khalid Faiz	2007-08	24,506
RHC Lalamusa		Dr. Tahir Bashir		31,860
RHC Lalamusa	Lab Share	Dr. Tahir Bashir	2008-09	59,494
RHC Lalamusa	Lab Share	Dr. Tahir Bashir	2009-10	37,402
RHC Lalamusa	Lab Share	Dr. Tahir Bashir	2010-11	39,471
RHC Lalamusa	Lab Share	Dr. Tahir Bashir	2011-12	56,052
RHC Lalamusa		Dr. Naeem Janjua		19,020
RHC Lalamusa	Lab Share	Dr. Naeem Janjua	2012-13	132,524
RHC Lalamusa	Lab Share	Dr. Naeem Janjua	2013-14	181,202
RHC Lalamusa	Lab Share	Dr. Naeem Janjua	2014-15	207,173
RHC Shadiwal	Lab/X-Ray	Dr. M.Latif	2002 to 2007	104,552
RHC Shadiwal	Lab/X-Ray	Dr. Khurshid Ahmed	2007 to 2008	37,156
RHC Shadiwal	Lab/X-Ray	Dr. Ayyaz Nasir Chohan	2008 to 2009	49,993
RHC Shadiwal	Lab/X-Ray	Dr. Arshad Sian	2009 to 2013	345,024
RHC Shadiwal	Lab/X-Ray	Dr. Zahid Mehmood	2013 to 2015	134,411
RHC Sara-e-Alamgir	Lab/Xray		2014-15	240,503
RHC Tanda	Lab/Xray		2014-15	78,185
RHC Kunjah	Lab/ Xray		2014-15	133,342
<b>TOTAL</b>				<b>3,670,856</b>

**Annex-D**

## Para 1.2.2.1

**Non-recovery of Liquidated Damages Due to Delay in Completion of Work – Rs15.861 million****DO (Roads)**

<b>Scheme</b>	<b>Agreement amount (Rs in million)</b>	<b>Date of completion</b>	<b>Status</b>	<b>Recovery 10% (Rs in million)</b>
Construction of Bridge over Bhunder Nullah on Sabour Nagrian road i/c approaches Length=415 Rft	71.839	16.06.12	WIP	7.184
Construction of road from Goorah Jattan Khait to Mandi Length=2.40 Km.	8.332	15.04.12	WIP	0.833
Construction of 3' span 10 each culvert on Thuta Rai Bahadur Goterayala Road	1.842	27.7.11	WIP	0.184
Improvement / Beautification of old G.T Road (Painting, Lane Marking, Providing / Fixing Cat Eyes etc) in Gujrat City.	4.929	20.6.14	WIP	0.493
Construction of 2 Span 12' each Culvert in Changanwali 100 Rft	2.432	10.12.14	WIP	0.243
Construction of Link Road Shahbaz Sharif Park Gujrat. 2050Rft	8.387		WIP	0.839
Construction of Slip road in Ramtalai Chowk Gujrat 225 Rft	2.31	28.2.15	WIP	0.231
Rehabilitation of Road in front of Swedish College (Service More) 550 Rft	3.703	28.3.15	WIP	0.370
Rehabilitation of Road from Rangra to Bhochh. 2700 Rft	3.618	28.3.15	WIP	0.362
Rehabilitation of Road from UJC Bridge to Saroki 1.60 km	5.706	17.6.15	60%	0.571
Rehabilitation of Road from G.T Road Deona to Deona Phatak 1 km	4.008	5.5.15	70%	0.401
Rehabilitation of Road from Mohri Road to Chak Mehmand 2 km	6.249	15.6.15	80%	0.625
<b>TOTAL</b>				<b>12.336</b>

**DO (Buildings)**

<b>Scheme</b>	<b>Contractor</b>	<b>Work Order &amp; date</b>	<b>Date of completion</b>	<b>Status</b>	<b>Agreement amount (Rs)</b>	<b>10% penalty (Rs)</b>
Constn. Of 7 Nos. C/R in Govt. Public HS No. Shahdoula road	Syed Sheeraz Hussain Shah	3043/26-112014	4 months	WIP	5,947,279	594,728
Upgradation of GGHS Bhag Nagar	Z.A Constn.	999-1000 dated 10-	4 months	WIP	13,699,598	1,369,959



Scheme	Contractor	Work Order & date	Date of completion	Status	Agreement amount (Rs)	10% penalty (Rs)
		4-15				
Reconstn. Of 6 Nos. C/R (double storey), Toilet Block, B/W, Gate and Gate Pillars in GGHS Baharwal	Sajjad Construction	3020-22 dated 26-11-14	4 months	WIP	5,779,521	577,952
Constn. Of B/W in GHS Langrial	-do-	3178-80 dated 27-11-15	3 months	WIP	3,835,303	383,530
Reconstruction of building in GPS Kulewal Syedan	Syed Sabir Hussain Shah	2905/26-11-2014	4 months	WIP	5,996,196	599,619
<b>TOTAL</b>						<b>3,525,788</b>

**Annex-E****Para 1.2.2.2****Overpayment on Account of Conveyance Allowance - Rs4.078 million**

<b>Sr. #</b>	<b>Union Council</b>	<b>Name of Vaccinator</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	Ajnala	Sayad Ali Raza	2856	34272
2	Gujrat No.45/1	Ghulam Yaseen	2856	34272
3	Gujrat No. 46/2	Sayad Farooq Riaz	2856	34272
4	Gujrat No.47/3	Naqash Anjum	2856	34272
5	Gujrat No.48/4	Zia Ullah	2856	34272
6	Gujrat No.49/5	Muhammad Afzal	2856	34272
7	Gujrat No. 50/6	Akhtar Farooq	2856	34272
8	Gujrat No.51/7	Ihsan Ullah	2856	34272
9	Gujrat No. 52/8	Muhammad Amir	2856	34272
10	Gujrat No.53/9	Muhammad Aslam	2856	34272
11	Gujrat No.54/10	Iftikhar	2856	34272
12	Gujrat No.55/11	Imran Ahmed	2856	34272
13	Gujrat No.56/12	Muhammad Sikandar	2856	34272
14	Gujrat No.57/13	Naveed Azam	2856	34272
15	Gujrat No.58/14	Sayad Kashif Ali	2856	34272
16	Gujrat No.59/15	Adeel Abbas	2856	34272
17	J.P.Jattan No.1	Mukhtar Ahmed	2856	34272
18	J.P.Jattan No.2	Mudassar Shehzad	2856	34272
19	J.P.Jattan No.3	Muhammad Ameen	2856	34272
20	J.P.Jattan No.4	Aqeel Yousaf Butt	2856	34272
21	Lalamusa No.1	Tariq Aleem	2856	34272
22	Lalamusa No.2	Ghulam Abu Khuzaifa	2856	34272
23	Lalamusa No.3	Mazhar Iqbal	2856	34272
24	Lalamusa No. 4	Muhammad Saleem	2856	34272
25	Aach	Tariq Mehmood	2856	34272
26	Adowal	Muhammad Afzal	2856	34272
27	Alam Garh	M. Akram Ranja	2856	34272
28	Amra Kalan	Muhammad Faisal Sha	2856	34272
29	Bagrianwala	Imtiaz Hussain	2856	34272
30	Bharwal	Mohsin Zia	2856	34272
31	Mandiala	Muhammad Riaz	2856	34272
32	Mandi Bhalwal	Ejaz Ahmed	2856	34272
33	Mangowal	Muhammad Afzal	2856	34272
34	Mari Khokhran	Sajjad Haider	2856	34272
35	Sabowal	Muhammad Sarwar	2856	34272
36	Santal	Iftikhar Ali	2856	34272
37	Urban S.A.Gir #1	M. Asghar	2856	34272
38	Urban S.A.Gir #2	Ali Raza	2856	34272

<b>Sr. #</b>	<b>Union Council</b>	<b>Name of Vaccinator</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
39	Saroki	Muhammad Akbar	2856	34272
40	Seekerwali	Suleman Shah	2856	34272
41	Baisa Kalan	Umair Ul Hassan	2856	34272
42	Brila Sharif	Akhter Ali	2856	34272
43	Barnali	Muhammad Junaid	2856	34272
44	Baroo	Sharmraiz Akhtar	2856	34272
45	Bhaddar	Muhammad Tabraiz	2856	34272
46	Bhagnager	Sultan Alam	2856	34272
47	Bhagowal	Muhammad Umar	2856	34272
48	Bhagwal	Asim Hussain	2856	34272
49	Behraj	Sajjad Ahmed	2856	34272
50	Chak Jani	Muhammad Arshad	2856	34272
51	Chak Kamala	Naseer Ahmed	2856	34272
52	Chak Manju	Muhammad Arshad	2856	34272
53	Chak Miana	Muhammad Rizwan	2856	34272
54	Chak Sada	Sabar Hussain	2856	34272
55	Chokori Bhelo	Akbar Ali	2856	34272
56	Chokori S.G	Tazammal Hussain	2856	34272
57	Chachian(S)	Umar Shehzad Butt	2856	34272
58	Cheryawala	Muhammad Farid	2856	34272
59	Chopala	Abid Hussain	2856	34272
60	Deona	Sayad Qurban	2856	34272
61	Dhoria	Muhammad Arif	2856	34272
62	Dilawarpur	Nizakat Hussain	2856	34272
63	Dinga U. #1	Ihsan Ansar	2856	34272
64	Dinga U #2	Qasir Shahzad	2856	34272
65	Doga	Khalid Butt	2856	34272
66	Doulat Nagar	Abdul Munaf	2856	34272
67	Fatah Bhand	Khalid Mehmood	2856	34272
68	Fateh Pur	Sayad Afzaal Haider	2856	34272
69	Gakhra Kalan	Afzaal Ahmed	2856	34272
70	Ganja	Parvez Iqbal	2856	34272
71	Mirza Tahir	Ihsan Ullah	2856	34272
72	M.Din.Pur	Kosar Kazim Shah	2856	34272
73	Murala	Adeel Ahmed	2856	34272
74	Nagrianwla	Muhammad Zaman	2856	34272
75	Simbli	Shabbir Ahmad	2856	34272
76	Surkhpur	Zaheer Abbas	2856	34272
77	Tanda	Shahzaib	2856	34272
78	Thatha Musa	Ali Akbar	2856	34272
79	Thekerian	Arshad Ali	2856	34272
80	Thal Bukol	Shamraiz Iqbal	2856	34272
81	Golayke	Azmat Hussain	2856	34272
82	Gulyana	Muhammad Nawaz	2856	34272
83	Haji Mohammad	Muhammad Nawaz	2856	34272

Sr. #	Union Council	Name of Vaccinator	Rate (Rs)	Amount (Rs)
84	Hajiwala	Muhammad Sabir	2856	34272
85	Hariawala	Ansar Mehmood	2856	34272
86	Hazara Mughlan	Ashfaq Baig	2856	34272
87	Iklas Garh	Khawar nadeem	2856	34272
88	J.P.Sobtian	Mazhar Hussain	2856	34272
89	Joura	Zulqarnain Haider	2856	34272
90	Jheuranwali	Muhammad Nawaz	2856	34272
91	J.J.Pur	Asif Mehmood	2856	34272
92	Karianwala	Muhammad Riaz	2856	34272
93	Karnana	Muhammad Latif	2856	34272
94	Kharian Cantt.#1	Muhammad Asghar	2856	34272
95	Kharian Cantt.#2	Muhammad Bilal An	2856	34272
96	Kharian City	Khalil Anjum Butt	2856	34272
97	Kathala Chenab	Sajjad Haider	2856	34272
98	Khawaspur	Sayad Azmat Shah	2856	34272
99	Kohar	Javaid Ali Abid	2856	34272
100	Kolian S.Hussain	Muhammad Mansha	2856	34272
101	Kotla Arab Ali	Abu Bakar	2856	34272
102	Kotla Qsim Khan	Sajid Parvez	2856	34272
103	Karyala	Fawad Younas	2856	34272
104	Kunjah	M. Adnan	2856	34272
105	Lakhanwal	Azhar Hussain	2856	34272
106	Langy	Khizar Hyaat	2856	34272
107	Langrial	Nasir Munir	2856	34272
108	Machiana	Zafar Ullah Khan	2856	34272
109	Machiwal	Sageer Afzal	2856	34272
110	Madina	Sayad Asif Ali Shah	2856	34272
111	Noonanwali	Sohail Anjum	2856	34272
112	Panjan Kisana	Tanveer Hussain	2856	34272
113	Peroshah	Muhammad Anwar	2856	34272
114	Sabour	Iftikhar Ahmed	2856	34272
115	Sehna	Sohail Akhtar	2856	34272
116	Shadiwal	M. Bashir	2856	34272
117	T.R.Bhadar	Ghulam Hassan CDC	2856	34272
118	Warriachanwala	Tahir Mehmood	2856	34272
119	Malka	Muhammad Rafique	2856	34272
<b>Total</b>			<b>339,864</b>	<b>4,078,368</b>

**Annex-F**

## Para 1.2.2.3

**Unauthorized payment of HRA and CA – Rs3.040 million**

<b>Name (Ms.)</b>	<b>Designation</b>	<b>HR (Rs)</b>	<b>CA (Rs)</b>
Sughra Bibi	Medical Technician	1818	5000
Khalida Parveen	Medical Technician	1818	5000
Muhammad Yousaf	Medical Technician	1818	5000
Zahoor Ul Haq	Medical Technician	1818	5000
Nazar Hussain	Medical Technician	1818	5000
Shahid Khursheed	Medical Technician	1818	5000
Mushtaq Hussain	Medical Technician	1818	5000
Aziz Fatima	Medical Technician	1818	5000
Amjad Hussain	Medical Technician	1818	5000
Muhammad Hussain	Medical Technician	1818	5000
Muhammad Nawaz	Medical Technician	1818	5000
Abdul Basit	Medical Technician	1818	5000
Mirza Toqeer Baig	Medical Technician	1818	5000
Muhammad Masood	Medical Technician	1818	5000
Hajra Khalid	Medical Technician	1818	5000
Irshad Ahmad	Medical Technician	1818	5000
Mudassir Iqbal	Medical Technician	1818	5000
Razia Sarwar	Medical Technician	1818	5000
Liaqat Hussain	Medical Technician	1818	5000
Muhammad Anwar	Medical Technician	1818	5000
Muhammad Sharif	Medical Technician	1818	5000
Shahnaz Kausar	Medical Technician	1818	5000
Muhammad Riaz	Medical Technician	1818	5000
M. Azhar Shaheen	Medical Technician	0	5000
Robina Phool	Medical Technician	1818	5000
Muhammad Fazil	Medical Technician	1818	5000
Muhammad Ijaz	Medical Technician	1818	5000
Muhammad Javaid	Medical Technician	1818	5000
Arshad Mehmood	Medical Technician	1818	5000
Shafqat Hussain	Medical Technician	1818	5000
Maqsood Ahmad	Medical Technician	1818	5000
Munir Hussain	Medical Technician	1818	5000
Muhammad Afzal Zaki	Medical Technician	0	5000
Amjad Shakoor	Medical Technician	1818	5000
Shabnam Ara	Lady Health Visitor	1306	2856
Benish Arooj	Lady Health Visitor	1306	2856
Faisal Mehmood	Medical Officer	2955	5000
Arshad Pervaiz	Medical Officer	3873	5000
<b>TOTAL</b>		<b>67616</b>	<b>185,712</b>
<b>Grand Total = (Rs67616 + Rs185712 = Rs253,328 x 12) = Rs3,039,936</b>			

## Annex-G

### Para 1.2.2.4

#### Non recovery of Rs – Rs2.340 million

Name of DDO	Name of company/Person	Description of Deduction	Amount of Bill	Recoverable Amount
District Coordination Officer	Radiant Medical (Pvt) Ltd	Deduction of income tax on account of purchase of medical equipments	343,700	13,748
	Medi Urge (Pvt) Ltd		368,500	14,740
	Al Makkah Enterprises		2,548,680	101,947
	Medi Urge (Pvt) Ltd		3,242,205	128,688
	Ozawa Traders		3704,365	148,174
	Western Scientific Traders		1,012,500	40,500
	Scientific Traders		572,000	22,880
	Sigma International		1460,000	58,400
District Coordination Officer	J Asani Scientific	Deduction of Liquated damages on account of late supply	789,000	78,900
	Radiant Medical (Pvt) Ltd		343,700	34,370
	Medi Urge (Pvt) Ltd		368,500	36,850
	Thankful Agency		175,000	17,500
EDO Health	M/s Al Makkah Enterprises	Deduction of income tax on account of purchase of medical equipments	675,000	27,000
	M/s Paradise Expert		1,299,139	51,966
	Tariq Javed		1,342,341	8777
EDO Health	M/s Paradise Expert	Sales tax	1,299,139	220,854
EDO Health	Mr. Liaqat Ali Khan PHS	Conveyance Allowance		96,400
DOH	Shifa Lab	Income tax on purchases	1840000	82,800
	-do-		190000	8,550
	NIH		60000	2,700
DOH	Muhammad Nawaz, MT	Deduction of Health Sector Reform Allowance due to temporary duty		19,800
	Sajida Parveen, Dai			6,084
	Shawez Ul Hassan, Dispenser			3,243
	Dr. Sanam Iqbal, WMO			36,000
	Dr. Shakeel Anwar Minhas, MO			36,000
	Safia Tayyba, Midwife			3,006
	Saima Fardous, LHV			3,918
	Amir Ishaq, CO			3,918
	Nabeela Kousar, LHV			3,918
	Nitasha Kanwal, LHV			5,580
	Muhammad Azam, Dispenser			2,730
	Talmeeza Yasmin, LHV			7,164
	Dr. Fatima Ali, WMO			36,000
	Muhammad Amin, CO			3,918
	Naveed Zafar, CO			3,918
Umer Javed, CO		3,918		

Name of DDO	Name of company/Person	Description of Deduction	Amount of Bill	Recoverable Amount
	Imran Arshad, CO			3,918
	Muhammad Usman, CO		3,918	
	Shahzad Rafi, CO		5,076	
	Balqees Fatima, LHV		7,182	
	Shafqat Adalat, SH&NS		8,865	
	Abdul Waheed, Medical Assistant		22,185	
	Zahida Sultana, Midwife		6,174	
	Shahid Zaman, Naib Qasid		4,800	
	Kiran Shahzadi, LHV		3,438	
	Mahnoor Fatima, LHV		3,918	
	Dr. Sumaira Mazhar, WMO		36,000	
DOH	Asif Javed M.O	Recovery on account of Non Practicing Allowance		46,500
	M. Arshad Pervaiz, MO			46,500
	M. Akram, MO			46,500
RHC Pindi Sultan Pur	M. Arshad Mehmood, J.Technician	Recovery of Conveyance Allowance and House rent Allowance on account of provision of accommodation within the hospital		23,184
	Rubina Kousar, LHV			34,272
	Aziz Fatima, C/N			60,000
	Rafia Mushtaq, C/N			60,000
	Imran Khawar , N/Q			32,112
	Rukhsana Kousar , C/N			81,816
RHC Pindi Sultan pur	Dr. Muhammad Sattar SMO	HSRA and PCA because he was on LPR		174,000
RHC Sara-e-Alamgir	Naveed Masih	Recovery of Conveyance Allowance and House rent Allowance on account of provision of accommodation within the hospital		1,785
	Syed Fawad Younis			1,785
	Uzma Noreen			1,785
	Patras Masih			1,932
	Nighat Yasmin			6,818
	Robina Begum			6,818
	Sofia Jan			5,000
	Nadia Patras			6,818
	M. Iftikhar Ul Haq			5,904
Saima Saghir		6,818		
RHC Sara-e-Alamgir	Abdul Mustafa	HSRA		224,000
<b>Total</b>				2,340,192

**Recovery of pay and allowances – R2.239 million**

Name with Parentage	Designation	BS	Health Facility /Office Name	Overpayment (Rs)
Mst. Zohra Batool D/O Maqsood Hussain	Midwife	04	BHU Karyala	45,560
Mst. Nadia Karamat D/O Karamat Masih	Midwife	04	BHU Barnali	45,560
Mst. Samina Bibi D/O Fazal Hussain	Midwife	04	BHU Panjan Kisana	45,560
Mst. Saiba Bibi D/O Walayat Hussain	LHV	09	BHU Dhoria	65,340
Mst. Fatima Bibi D/O Walayat Hussain	LHV	09	BHU Mehmood Abad	65,340
Mst. Shabnam Ara D/O Abdul Majeed	LHV	09	BHU Seekarwali	65,340
Mst. Saima Firdous D/O Mazhar Hussain	LHV	09	BHU Mohri sharif	65,340
Mst. Andleeb Iram D/O Abid Hussain	LHV	09	BHU FatehePur	65,340
Mst. Rafiya Anjam D/O Zafar Iqbal	LHV	09	BHU Gorala	65,340
Mst. Tanzila Yousaf D/O M Yousaf	LHV	09	BHU Chopala	65,340
Mst. Robina Tasneem D/O Zafar Iqbal	LHV	09	BHU Makyana	65,340
Mr. Ehsan Ansar S/O Muhammad Ansar	Vaccinator	06	UC Dinga Urabn # 01	59,040
Mr. Nasir Munir S/O M. Munir	Vaccinator	06	UC Langrial	59,040
Mr. Shamraiz Akhtar S/O Parvaiz Akhtar	Vaccinator	06	BHU Baru	59,040
Mr. Naqash Anjum S/O Gulzar Mahi	Vaccinator	06	UC Urban Gujrat # 47/3	59,040
Mr. M. Zulqarnain S/O Arshad Mehmood	CDC Supervisor	05	UC Bheraj	46,140
Mr. Hafiz Raza Hussain S/O Abdul Karim	CDC Supervisor	05	UC Alam Garh	46,140
Mr. Abbas Bashir Nohsahi S/O Bashir Ahmed	CDC Supervisor	05	UC Machiwal	46,140
Mr. Syed Anees Haider S/O Mumtaz Hussain	CDC Supervisor	05	UC Jheeranwali	46,140
Mr. Syed Kamran S/O Arshad Mehmood	CDC Supervisor	05	UC Surkhpur	46,140
Mr. Faisal Shahzad S/O Khalid Mehmood	CDC Supervisor	05	UC Barila Sharif	46,140
Mr. Adeel Abbas S/O M. Saddique	CDC Supervisor	05	UC Bhagowal	46,140



Name with Parentage	Designation	BS	Health Facility /Office Name	Overpayment (Rs)
Mr. Rashid Sharif S/O M. Sharif	CDC Supervisor	05	UC Hazara Mughlan	46,140
Mr. Ghulam Abu Hazifa S/O Nasir Nabi	CDC Supervisor	05	UC Ganja	46,140
Mr. Adil Mehmood S/O Khawar Mehmood	CDC Supervisor	05	UC Chakori Sher Ghazi	46,140
Mr. Kamran Khalid S/O Nazir Ahmed	CDC Supervisor	05	UC Seekarwali	46,140
Mr. Majid Hussain S/O Safdar iqbal	CDC Supervisor	05	UCChak Jani	46,140
Mr. Syed Itazaz Haider S/O Syed Imtaiz Haider	CDC Supervisor	05	UC Chak Manju	46,140
Mr. Amir Javed S/O M. Sarwar	S.W	1	BHU Saman Pindi	43,920
Mr. Mudassar Hussain S/O M. Raiz	S.W	1	BHU Jheeranwali	43,920
Mr. Shabir Hussain S/O Talib Hussain	Dispenser	6	BHU Ghakran Kalan	59,040
Saima Saghir	Charge Nurse	16	RHC Sara-e-Alamgir	50,960
Sofia	Charge Nurse	16	RHC Sara-e-Alamgir	50,960
Nadia patras	Charge Nurse	16	RHC Sara-e-Alamgir	50,960
Muhammad Mustifa Janjua S/O Muhammad Yaqoob	Dispenser	06	RHC Sara-e-Alamgir	59,040
Syed Touseef Haider S/o Azam Shah	-do-	06	RHC Sara-e-Alamgir	59,040
Rizwan Rasheed S/o M. Rasheed	Water carrier	02	RHC Sara-e-Alamgir	43,920
Muhammad Asam S/o M. Yousaf	Ward Servant	01	RHC Sara-e-Alamgir	43,920
Abdul Jaleel			Trauma Center Lalamusa	47,520
Augustan Paul			Trauma Center Lalamusa	47,520
StaarMasih			Trauma Center Lalamusa	47,520
TouqirAshar			Trauma Center Lalamusa	47,520
NasirShehzad			Trauma Center Lalamusa	47,520
<b>Total</b>				<b>2,238,660</b>

**Annex-I**  
Para 1.2.2.8

**Non recovery of Price Variation – R1.520 million**

Name of Scheme	Description	Tender/Work done	Calculation	Amount (Rs)
Rehabilitation of Gulyana Kotla Arab Ali Khan Road via langrial	Diesel	11/2014	$\frac{0.15 \times 3177405 \times \text{Rs}7.13}{\text{Rs}101.21} - \text{Rs}108.34$	<b>31366</b>
		05/2015	$\frac{0.15 \times 1566843 \times 24.73}{108.34} (108.34 - 83.61)$	53647
	Bitumen	05/2015	Prime coat = 31488sft x 0.39/2.204 = 5572 kg x 20.94 (Rs87.89 – Rs66.95)	116678
			DST coat = 31488sft x 0.40/2.204 = 5715 kg x 20.94 (Rs87.89 – Rs66.95)	119672
Rehabilitation of Bhidder Marjan Doga Road Tehsil Kharian	Bitumen	04/2015	Prime coat = 3480 x 0.40 / 2.204 = 632kg x Rs14.93 (81.88 – 66.95)	9435
			DST 39lb = 66000 x 0.39 / 2.204 = 11679kg x Rs14.93 (81.88 – 66.95)	174368
		06/2015	Prime coat 40 lb = 6781 x 0.40 / 2.204 = 1231 kg * 20.96 (81.88 – 60.924)	25802
			DST 39 lb = 124800 x 0.39 / 2.204 = 22083 kg * 20.96 (81.88 – 60.924)	462860
			TST 79 lb = 31600 x 0.79 / 2.204 = 11327 kg * 20.96 (81.88 – 60.924)	237413
Construction of road from Dandi Dara to Pothi Rajgan	Diesel	03/2015	$\frac{\text{Rs}2376302 \times 0.15 \times 5.62}{80.61} - 86.23$	<b>23231</b>
Rehabilitation of road from UJC to Ismailia	Diesel	03/2015	$\frac{0.15 \times \text{Rs}1279006 \times \text{Rs}5.62}{80.61} - 86.23$	12504
	Bitumen	06/2015	TST 67lb 10800 + 27600sft = 38400sft x 0.67/ 2.204 = 11673kg x 20.626 (81.55 – 60.924)	240767
			TST 35lb 400sft= 400 x 0.35 / 2.204= 64kg x 20.626 (81.55 – 60.924)	1320
			DST 32lb 3500sft= 3500 x 0.32/ 2.204= 508kg x x 20.626 (81.55 – 60.924)	10478
<b>Total</b>				<b>1,519,541</b>

**Annex-J**

Para 1.2.2.10

**Non-deduction of Conveyance Allowance & HSRA - Rs1.006 million**

Sr. #	Name	Designation	Place of posting	Nature/Period of leave	HSRA (Rs)	CA (Rs)
1.	Nitasha Kanwal	LHV	Goleki	13 Days	1491	966
2.	Sajida Parveed	Mid Wife	Goleki	24-06-2014 to 01-01-2015 (189 days)	12390	11245
3.	Mohammad Iqbal	Saintary Worker	Goleki	06-1-2015 to 28-02-2015 (52 days)	1120	3530
4.	Tariq Mehmood	Computer Operator	Goleki	30 days	1400	2856
5.	Sonia	LHV	Kot Ranjah	08-07-2014 to 06-08-2014 (30 days)	1146	1932
6.	Nargis	Mid Wife	Kot Ranjah	22-12-2014 to 21-03-2015 (90 days)	2916	5355
7.	Mohammad Arshad	Naib Qasid	Kot Ranjah	06-11-2014 to 20-11-2014 (15 days)	845	892
8.	M. Afzal Zaki	Chief Medical Technician	Hazara Mughlan	01-07-2014 to 20-07-2014 and 01-03-2015 to 28-02-2017 (750 days)	36900	125000
9.	Muhammad Asif	Naib Qasid	Mehmood Abad	60 days (03-09-2014 to 01-11-2014)	1836	3530
10.	Dr. Laiq Ur Rehman	Medical Officer	Kot Bela	10-06-2014 to 23-11-2014 (45 days)	18000	7500
11.	Samina Naveed	Mid Wife	Chechian Dittewal	19-01-2015 to 18-04-2015 (90 days)	2916	5355
12.	Iram Shahzadi	LHV	Jamo Bola	21-08-2015 to 20-01-2015 and 12-10-2015 to 11-12-2015 (Total 90 days)	3438	12236
13.	Ch. Tasawar Hussain	Dispenser	Jheruanwali	12-01-2015 to 21-01-2015 (10 Days)	1004	932
14.	Tayiba Musarat	LHV	Lakhanwal	90 Days Maternity Leave	6543	5796
15.	Dr. Nasir Naeem	Medical Officer	Jamal Pur Syedan	89 Days	36000	15000

Sr. #	Name	Designation	Place of posting	Nature/Period of leave	HSRA (Rs)	CA (Rs)
16.	Shahid Hussain	Naib Qasid	Jamal Pur Syedan	20 days ( 26-06-2015 to 15-07-2015)	1290	932
17.	Safoora Batool	LHV	Jamal Pur Syedan	90 Days Maternity Leave	3438	5796
18.	Shahida Parveen	Mid Wife	Jamal Pur Syedan	10 Days (10-01-2015 to 18-01-2015)	1202	785
19.	Dr. Almaz Ajaz	Women Medical Officer	Sehna	01-07-2014 to 23-07-2015 (23 days)	9200	5000
20.	Israr Ahmed	Naib Qasid	Bolani	28-08-214 to 29-08-2014 and 05-11-2015 to 10-11-2015 (07 days)	910	785
21.	Shazia Parveen	Mid Wife	Bolani	26-02-2015 to 10-04-2015 (45 days)	1458	2677
22.	Dr. Saira Bano	Women Medical Officer	Bherot	01-09-2015 to 31-08-2016 (365 days)	360000	60000
23.	Naveeda Yaqoob	LHV	Chiryawala	90 Days Maternity Leave	7218	5796
24.	M. Asif	Medical Technician	Barnali	10-06-2014 to 21-06-2014 (11 days)	513	856
25.	Bilqees Bibi	Dai	MCH Narowali	17-11-2014 to 16-02-2015 (90 days)	7182	5355
26.	Fozia Ilyas	LHV	Surukh Pur	12 days (13-04-2015 to 25-04-2015)	1146	932
27.	Dr. Imran Nazir	Medical Officer	Saidhry	02-06-2015 to 27-06-2015 (25 days)	12000	5000
28.	Ambreen Mushtaq	LHV	Saidhry	07-08-2014 to 06-11-2014 (90 days)	3438	5796
29.	Fakhra Tabasum	LHV	Bagrianwali	90 Days Maternity Leave	3438	5796
30.	Rizwana Sarwar	LHV	Saman Pindi	20-04-2014 to 30-07-2015 (100 days)	3506	5850
31.	M. Zaman	Naib Qasid	Chak Sada	20-11-2014 to 04-12-2014 and 06-12-2014 to 12-12-2014 (21 days)	1146	1785
32.	Muqadas Eruba	Mid Wife	Chak Sada	06-11-2014 to 05-12-2014 (30 days)	1050	1785

<b>Sr. #</b>	<b>Name</b>	<b>Designation</b>	<b>Place of posting</b>	<b>Nature/Period of leave</b>	<b>HSRA (Rs)</b>	<b>CA (Rs)</b>
33.	Gulnaz Fatima	LHV	Bhagowal Khurd	10 days (02-05-2015 to 11-05-2015)	615	932
34.	Shenaz Anjum	LHV	Joura	02-07-2014 to 30-11-2015 (120 days)	3760	7728
35.	Dr. Istiaq Ahmed	Medical Officer	Joura	07-08-2014 to 30-06-2016 (323 days)	26334	50000
36.	Riffat Sultana	SH & NS	Joura	90 Days Maternity Leave	10200	15000
37.	Amanat Maseh	Saintary Worker	Ganja	29-08-2014 to 11-09-2014 (12 days)	650	785
38.	M. Arif	Chowkidar	Mirza Tahir	15-07-2014 to 05-09-2014 (50 days)	2060	3213
39.	Mahreen	LHV	Paswal	01-06-2014 to 31-08-2014 (60 days)	2292	3864
40.	Saira Bano	Mid Wife	Bhagnagar	90 Days Maternity Leave	3150	5355
41.	Asad Iqbal	SH & NS	Dandi Baisa	10-11-2014 TO 30-11-2014 (20 days)	2266	5000
<b>TOTAL</b>					<b>597407</b>	<b>408,928</b>
<b>Grand Total (Rs597,407 + Rs408,928) = Rs1,006,335</b>						