



**AUDIT REPORT
ON
THE ACCOUNTS OF
CITY DISTRICT GOVERNMENT
GUJRANWALA**

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
CD	Community Development
CDG	City District Government
CM	Chief Minister
CPW	Central Public Department
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DDC	District Development Committee
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-F)	District Education Officer (Elementary Education-Female)
DFR	Departmental Financial Rules
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarter
DTL	Drug Testing Laboratory
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reforms Allowance

IPSAS	International Public Sector Auditing Standards
MB	Measurement Book
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
NSB	Non Salaries Budget
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PHSRP	Punjab Health Sector Reforms Programme
PFR	Punjab Financial Rules
PIPIP	Punjab Irrigated Productivity Improvement Programme
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarter
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 City District Government Fund and Public Account of City 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 City District Government, Gujranwala 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 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 (05) District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of 17 officers and staff, total 4,760 man-days and the annual budget of Rs25.199 million for the financial year 2014-15. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects and receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of City District Government, Gujranwala for the financial year 2014-15.

The City District Government, Gujranwala 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 (06) 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 City District Government, Gujranwala 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 Rs10,794.55 million of the City District Government Gujranwala for the financial year 2014-15 covering one PAO and 302 formations, the Directorate General Audit, audited an expenditure of Rs5,987.18 million which in terms of percentage, was 55.46% of the auditable expenditure. The Directorate General Audit planned and executed audit of forty (40) formations i.e. 100% achievement against the planned audit activities.

Total receipt of the City District Government Gujranwala for the financial year 2014-15, was Rs265.47 million, whereas, Directorate General Audit, audited receipts of Rs177.856 million which was 67% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs200.250 million was pointed out during audit, out of which an amount of Rs18.210 million was recovered and verified during the year 2015-16 till the compilation of report. Recovery pointed out Rs200.250 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 materialized less 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 City District Government Gujranwala 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 CDG Gujranwala 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 City District Government Gujranwala.

f. The Key Audit findings of the report

- i. Misappropriation of funds of Rs2.49 million was noted in two cases.¹
- ii. Non-production of record of Rs20.17 million by four formations was noted in one case.²
- iii. Irregularity / non-compliance of Rs128.724 million was noted in five cases.³
- iv. Internal control weaknesses of Rs24.15 million was noted in six cases.⁴

¹ Para 1.2.1.1 to 1.2.1.2

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.5

⁴ Para 1.2.4.1 to 1.2.4.6

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	15,338.69
2	Total Formations in Audit Jurisdiction	302	15,338.69
3	Total Entities (PAOs) Audited	01	5,987.18
4	Total Formations Audited	40	5,987.18
5	Audit & Inspection Reports	40	5,987.18

Table 2: Audit observation regarding Financial Management

Sr. #	Description	Amount Placed under Audit Observations (Rs in million)
1	Unsound Asset Management	9.19
2	Weak Financial Management	-----
3	Weak internal controls relating to Financial Management	10.15
4	Others	156.164
TOTAL		175.504

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	134.22	1,608.77	177.856	4,244.19	6,165.036*	6,432.173
2	Amount placed under audit observation / Irregularities of Audit	-----	125.66	22.722	27.125	175.504	474.909
3	Recoveries pointed out at the instance of Audit	-----	10.15	4.887	14.854	29.891	20.512
4	Recoveries accepted / established at the instance of Audit	-----	10.15	4.887	14.854	29.891	20.512
5	Recoveries realized at the instance of Audit	-----	-----	4.995	13.215	18.210	13.036

* 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 Rs5,987.18 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.	-----
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	2.49
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.	24.15
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	22.722
6	Non-production of record.	20.17
7	Others, including cases of accidents, negligence etc.	105.972
Total		175.504

Table 5: Cost-Benefit

Sr. #	Description	Amount (Rs in million)
1	Outlays Audited (Items 1 of Table 3)	6,165.036
2	Expenditure on Audit	2.099
3	Recoveries realized at the instance of Audit	18.210
4	Cost Benefit Ratio	1: 8.67

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

CHAPTER-1

1.1 City District Government Gujranwala

1.1.1 Introduction of Departments

As per PLGO, 2001, the activities of City 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 City District Government are managed:

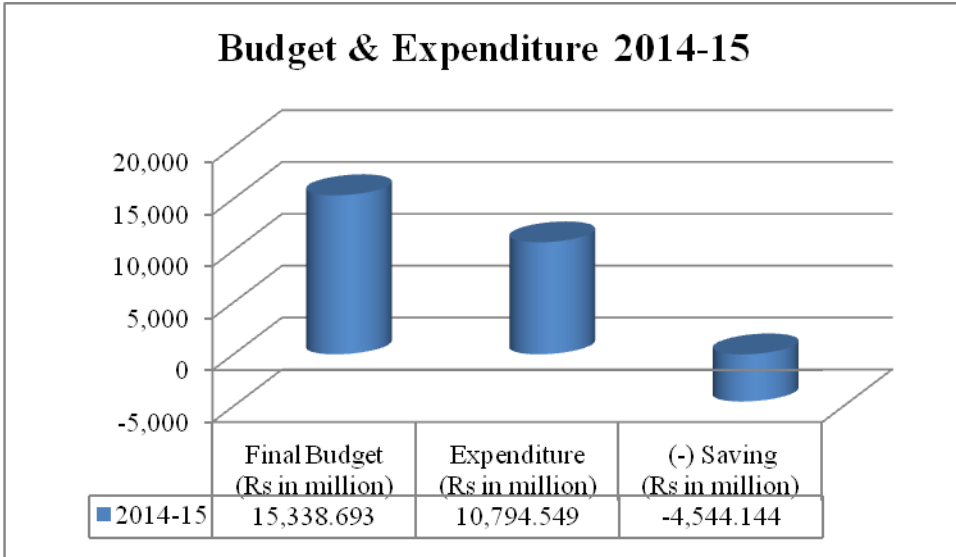
1. District Co-ordination Officer
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Municipal Services)
8. Executive District Officer (Works & Services)

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

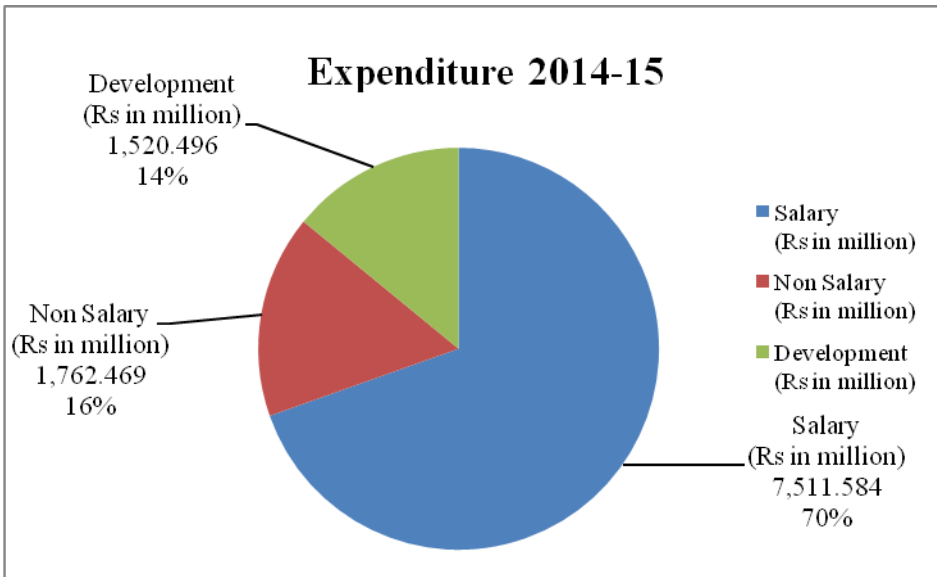
During financial year 2014-15 budgetary allocation (inclusive salary, non-salary and development) for City District Government Gujranwala was Rs15,338.69 million whereas, the expenditure incurred (inclusive of salary, non-salary and development) was Rs10,794.55 million, showing saving of Rs4,544.144 million for the period, which in terms of percentage was 30% 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	9,558.674	7,511.584	-2,047.090	21
Non Salary	2,144.924	1,762.469	-382.455	18
Development	4,057.013	1,520.496	-2,536.517	63
TOTAL	15,760.611	10,794.549	-4,966.062	32
Total of Surrender	-421.918	0	421.918	-
GRAND TOTAL	15,338.693	10,794.549	-4,544.144	30

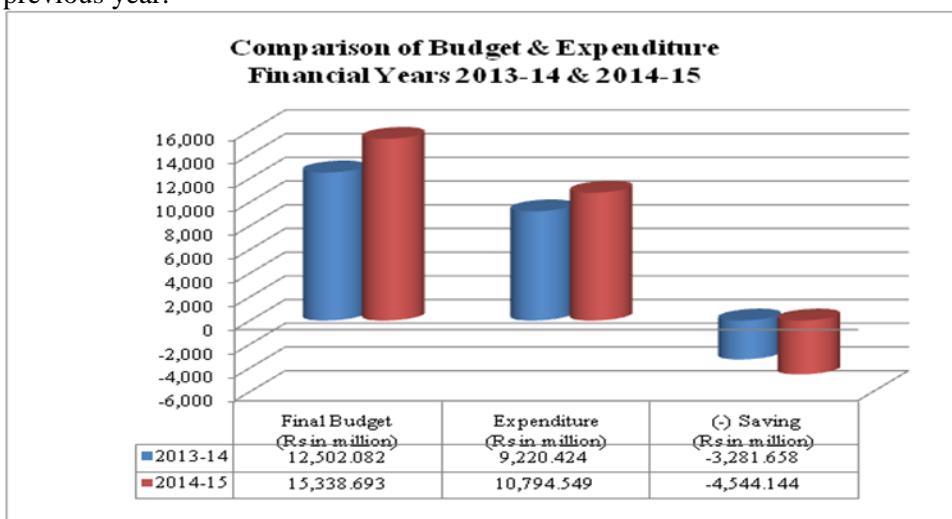


As per the Appropriation Account 2014-15 of City District Government, Gujranwala the original budget was Rs12,704.162 million, supplementary grant was Rs2,634.531 million and the final budget was Rs15,338.693 million. Against the final budget total expenditure incurred by the City District Government during 2014-15 was Rs10,794.55 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 70%, 16% and 14% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 23% increase in Budget Allocation and 17% 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	29	Not convened
2	2003-04	24	Not convened
3	2004-05	20	Not convened
4	Special Audit Report*	86	Not convened
5	2009-10	43	Not convened
6	2010-11	32	Not convened
7	2011-12	23	Not convened
8	2012-13	16	Not convened
9	2013-14	15	Not convened
10	2014-15	16	Not convened

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

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriations

1.2.1.1 Fraud / Misappropriation - Rs1.475 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriation.

a) DO (Buildings), Gujranwala paid cash amount of Rs919,000 to the Accounts Clerk on various occasions during the financial year 2014-15 for purchase of batteries normally used for UPS in the office premises of DO (Buildings), Gujranwala, but the same were not properly accounted for.

b) DO (Buildings), Gujranwala drew an amount of Rs480,000 from treasury on account of work contingency funds by fake signatures of the DDO / competent authority.

c) MS THQ Hospital (Dental Department), Nowshera Virkan received various dental items from main stores but did not maintain expense register. An enquiry committee was also constituted to enquire the matter who also reported that these items were not expensed properly. This resulted in misappropriation of dental items worth Rs76,197. The detail as under:

S. #	Name of Formations	AIR Para #	Amount (Rs)	Remarks
1.	District Officer (Buildings), Gujranwala	14	919,000	Annex-C
2.	District Officer (Buildings), Gujranwala	06	480,000	
3.	MS THQ Hospital, Nowshera Virkan	08	76,197	
Total			1,475,197	

Audit is of the view that due to weak internal control of management of DO (Buildings) and MS THQ Hospital, Nowshera Virkan, public money was misappropriated to the extent of Rs1.475 million.

The Management of DO (Buildings), Gujranwala replied that the issue relates to previous DO (Buildings) and the case is already in the office of DCO, Gujranwala who had nominated EDO (F&P) and DO (Planning) to hold an inquiry in the matter on purchase of batteries and fake signatures matter. Management of THQ Hospital, Nowshera Virkan replied that the Dental Technician had issued a letter No.723/THQ, dated

06.10.2015 to deposit the recovery of Rs76,197 regarding misappropriation of dental items.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending for conclusion of inquiry and submission of their findings and for want of recovery.

Audit recommends speedy finalization of inquiry, besides fixing of responsibility against the person(s) at fault and recovery of the amount involved.

[AIR Para No.08 & 14 ,06]

1.2.1.2 Fraudulent drawl on Account of Hand Receipts – Rs1.015 million

According to Para 1.107 of B&R Code, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by the Government through fraud or negligence on his part. Further, according to Rule 2.33 of PFR (Vol-I), Work Contingency can only be diverted for meager items which are directly related to works.

DO (Buildings), Gujranwala made payment of Rs1.015 million to the Accounts Clerk as hand receipts on different dates in March 2015, but no justification or any sort of vouched account was available for verification, the detail is at Annex-D.

The audit is of the view that due to weak financial management, a huge payment of hand receipts without any justification were made to accounts clerk. This resulted into fraudulent drawl of Rs1.015 million.

Management replied that this issue related to previous DDO and the case is already in the office of DCO, Gujranwala who has nominated EDO (F&P) and DO (Planning) to hold an inquiry in the matter.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending for conclusion of inquiry and submission of their findings.

Audit recommends speedy finalization of the investigation at higher level and action be taken against the person at fault besides recovery of the amount involved.

[AIR Para No.09]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record – Rs20.169 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Condition 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, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

Following offices incurred an expenditure of Rs20.169 million but vouched account was not produced to audit. In the absence of relevant record, the expenditure could not be verified and chances of misappropriation cannot not be ruled out as detailed below:

S. #	Name of Formations	AIR Para #	Amount (Rs)	Remarks
1.	District Coordination Office, Gujranwala	01	7,400,000	Annex-E
2.	Dy. DEO (EE-M), Wazirabad	01	4,300,457	
3.	Dy. DEO (EE-M), Gujranwala	10	4,440,072	
4.	Dy. DEO (EE-W), Wazirabad	08	4,028,693	
Total			20,169,222	

Audit holds that due to indifferent attitude of the management, relevant record was not produced to audit for scrutiny.

Management of DCO replied that all secretaries of market committees had been directed to submit vouched accounts of expenditure at the earliest, Deputy DEO (EE-M), Gujranwala and Deputy DEO (EE-M), Wazirabad replied compliance would be shown at the time of next audit.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending for verification of record.

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

[AIR Para No.01,01 & 10,08]

1.2.3 Irregularity / Non-compliance

1.2.3.1 Unauthorized Expenditure Due to Splitting up - Rs79.221 million

According to clause 1 (a) (iii) chapter Communication and Works Department of Punjab Delegation of Financial Powers amended 2010, Superintendent Engineer/ EDO can technically sanction original works of roads upto the value of Rs30.00 million.

District Officer (Roads) Gujranwala issued two (2) work orders for the single work by splitting-up the scheme into two (2) sections. Both the estimates were technically sanctioned by EDO (Works & Services) to avoid the approval of competent authority (Chief Engineer). This resulted in unauthorized expenditure of Rs79.221 million as detailed below:-

Work order No. & date	Scheme	Contractor	Agreement Amount (Rs. in millions)
1504/CB, dated 19-04-2014	Repair/Rehab. of Gujranwala-Hafizabad road from ARY-wala Chowk to Alam Chowk western Bye-pass	M/s M.F Karim Construction Co.	30.309
1509/CB, dated 19-04-2014	Repair/Rehab. of Gujranwala-Hafizabad road from ARY-wala Chowk to Alam Chowk western Bye-pass, Niyian Chowk	-do-	48.912
Total			79.221

Audit holds that due to non-compliance of rules, unauthorized expenditure of Rs79.221 million was made by splitting-up the schemes.

Management replied that two (2) schemes were identified by the World Bank separately for Rs30.309 million and Rs48.912 million respectively as per the decision of donor and schemes were not split at any stage. The reply was not tenable as no documentary evidence of the World Bank's identification and Donor's decision was provided till the finalization of this report.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending for regularization.

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

1.2.3.2 Non-execution of Work Against Deposit Works – Rs30.543 million

According to Govt. of Punjab, Finance Department vide letter No. IT/(FD)3-7/2000, dated 01-01-2001 M & R of buildings the funds would not constitute a deposit work and the funds were to be utilized upto 30th June and the unspent balance would be refunded to the concerned DDO.

DO (Buildings), Gujranwala received an amount of Rs30.543 million for deposit work in financial year 2014-15 for various development schemes but these schemes were not executed till August, 2015. The detail is at Annex-F.

Audit is of the view that due to poor performance on the part of DO (Buildings), Gujranwala schemes were not executed against the deposit work of Rs30.543 million. This resulted in blockage of government money besides the public at large was deprived of the benefits of the development works.

Management replied that due to shortage of time the tendering process could not be completed for allotment of works, the funds could not be utilized for execution of works and the EDO (F&P) has been intimated accordingly and requested for reauthorization and incurrence of expenditure.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending for reauthorization of funds by the EDO (F&P).

Audit recommends to probe into the matter besides fixing of responsibility against the person(s) at fault.

[AIR Para No.02]

1.2.3.3 Non-auction of Machinery / Vehicles - Rs9.199 million

According to Finance Department's letter No.FD(FR) II-36/79, dated 06-04-2005 auction shall be followed through District Disposal Committee (DDC) when the assessed value of auctioning items exceeds Rs0.200 million.

The following formations of District Gujranwala neither auctioned nor disposed off the unserviceable / off-road vehicles valuing Rs9.199 million as detailed below:

S. #	Name of Formations	AIR Para #	Amount (Rs)	Remarks
1.	DO (Fire Brigade), Gujranwala	02	600,000	Annex-G
2.	DO (OFWM), Gujranwala	04	5,116,750	
3.	DO (Solid Waste Management)	07	1,236,400	
4.	DO (Health), Gujranwala	08	900,000	
5.	Dy. DO (Agriculture Extension), Wazirabad	18	176,000	
6.	DO (Sports), Gujranwala	03	170,000	
7.	DO (SWM), Gujranwala	03	1,000,000	
Total			9,199,150	

Audit is of the view that the District Government was deprived of the revenue as a result of inefficient management.

Management of DO (Fire Brigade) replied that concerned authority had been approached for auction under prescribed procedure, however the Finance Department has framed Joint Auction Programme to dispose off whole lot / item. Whereas DO (OFWM) did not attend the meeting nor any reply was submitted. Management of Solid Waste Management replied that auction process was initiated by City District Government, Gujranwala and all vehicles were transferred to Gujranwala Solid Waste Management Company which is responsible to take further action regarding auction. Dy. DO (Agriculture Extension), Wazirabad replied that District Disposal Committee rejected bids of previous auction and decided to re-auction the vehicle. The DO (Sports) replied that the case for condemnation was sent to EDO (CD), Gujranwala who has not yet intimated the status of the case.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 directed the departments for immediate auction of the vehicles and kept the para pending.

Audit recommends early auction of vehicles besides fixing of responsibility.

[AIR Para No.02, 04,07,08,18,3,3]

1.2.3.4 Unauthorized Drawl of Conveyance Allowance - Rs8.588 million

According to sub-section of 8.18 of Section SR 7.A, Conveyance Allowance is not admissible during leave.

Following formations of Gujranwala District sanctioned leaves to officers / officials under their jurisdiction during the financial year 2014-2015 but Conveyance Allowance of Rs8.588 million was not deducted as detailed below:

Sr.#	Name of Formations	AIR Para #	Amount (Rs)	Remarks
1.	SMO RHC, Ahmad Nagar, District Gujranwala	03	21,568	Annex-H.
2.	EDO (Health), Gujranwala	01	35,000	
3.	Dy. DEO (EE-W), Gujranwala	06	35,133	
4.	Dy. DEO (EE-W), Gujranwala	07	2,396,273	
5.	Dy. DEO (EE-W), Gujranwala,	10	3,088,484	
6.	Dy. DEO (EE-M), Wazirabad	07	975,094	
7.	Dy. DEO (EE-M), Wazirabad	14	123,648	
8.	Dy. DEO (EE-M), Kamonki	05	713,750	
9.	Dy. DEO (EE-M), Nowshera Virkan	06	557,775	
10.	Dy. DEO (EE-W), Wazirabad	07	1,547,712	
11.	Dy. DEO (EE-W), Kamonke	02	1,581,667	
Total			8,588,130	

Audit holds that due to non-compliance of rules, Conveyance Allowance was not deducted during leave from the pay of officer/officials. This resulted into excess payment of Rs8.588 million.

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

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 directed the departments for recovery of the amount from the concerned under intimation to audit.

Audit recommends recovery of Rs8.588 million from concerned officers /officials besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No.03,06,07,10,14,05,06,07 & 02]

1.2.3.5 Non-recovery of Registration and Inspection Fee from Private Schools – Rs1.182 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head. Further According to Para-5 of Government of the Punjab, Education Department Notification No.SO (Schools) 3-6/80, dated 13.08.1984 registration fee at the prescribed rate is to be recovered from the private educational institutions.

EDO (Education), Gujranwala did not collect the annual inspection fee @ Rs1,000 and Rs500 from the private high schools and elementary schools respectively operating in District Gujranwala. These schools were registered permanently but annual inspection fee was not recovered. Further, 134 private schools were not registered and their case was pending in court. Therefore, registration fee @ Rs5,000 was not recovered from the concerned schools as detailed below:

Sr. #	Name of Formations	Description	AIR Para #	Amount (Rs)	Remarks
1.	EDO (Education), Gujranwala	Inspection Fee	04	512,000	Annex-I
2.	EDO (Education), Gujranwala	Registration Fee	05	670,000	
Total				1,182,000	

Audit holds that due to non-compliance of rules, registration fee as well as inspection fee was not recovered from the private schools. This resulted into loss of revenue of Rs1.182 million.

Management replied that the concerned schools have been directed to deposit the annual inspection fee. Regarding registration fee management replied that proceeding in court against 134 schools is underway, the matter will be taken as per decision of court.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending for want of recovery.

Audit recommends that the matter may be investigated at higher level and action taken against the person(s) at fault besides recovery of Rs1.182 million under intimation to audit.

[AIR Para No.04 & 05]

1.2.4 Internal Controls Weaknesses

1.2.4.1 Non-deduction of Income Tax / Sales Tax – Rs7.113 million

As required under Section-153 of Income Tax Ordinance, 2001, the requisite deduction of Income Tax at the prescribed rate is needed to be made at source while making payments on accounts of stores / services rendered. Further according to Section 3 (2) serial No.1(d) of the Schedule of Punjab Sales Tax Ordinance 2000, government departments shall make purchases of supplies or services only from the firms registered with Sales Tax Department and ensure before making payment that the bill / invoice of the suppliers is duly supported by machine numbered sales tax invoice. Further, according to rule 2.33 of PFR Vol-I., every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Management of the following formations made payments to suppliers for purchase of furniture and other store items / building material for different schools but the Income Tax of Rs3.571 million was not deducted. Further, Dy. District Education Officer (EE-M), Gujranwala purchased furniture from different suppliers under NSB budget allocation but the Sales Tax of Rs3.542 million was not deducted as detailed below:

S. #	Name of Formation	AIR Para #	Amount (Rs)	Remarks
1.	Dy. District Education Officer (EE-M), Gujranwala	01	937,716	Annex-J
2.	Dy. District Education Officer (EE-W), Gujranwala	02	1,130,489	
3.	Dy. District Education Officer (EE-M), Wazirabad	13	127,067	
4.	Dy. District Education Officer (EE-M), Kamoke	14	26,735	
5.	Dy. District Education Officer (EE-W), Kamoke	03	105,000	
6.	Dy. District Education Officer (EE-W), Wazirabad	11	83,522	
7.	M.S THQ Hospital, Wazirabad	04	437,629	
8.	Dy. District Education Officer (EE-M), Gujranwala	14	722,476	
9.	Dy. District Education Officer (EE-M), Gujranwala	06	3,542,468	
Total			7,113,102	

Audit holds that due to weakness of Internal Controls, deduction of Income Tax / Sales Tax at source was not made resulting into loss of revenue to government.

Management replied that instructions regarding the deposit of Income Tax into government treasury were issued to the concerned head

masters/mistresses. Management of Dy. DEO (EE-M), Gujranwala replied that clear instructions have been issued to the concerned suppliers regarding the deduction of GST. Reply was not accepted being irrelevant.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, kept the para pending and directed the concerned department to recover the amount involved. No compliance was shown till the finalization of this report.

Audit recommends recovery of the income tax / sales tax of Rs7.113 million besides fixing responsibility against the person(s) at fault under intimation to Audit.

[AIR Para No. 01,02,13,14,03,11,04 &14 ,04]

1.2.4.2 Non-imposition of Penalty – Rs6.225 million

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

District Officer (Roads) and District Officer (Buildings), Gujranwala awarded the development 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 10% penalty of Rs6.225 million as detailed below:

Sr. #	Name of Formations	AIR Para #	Amount (Rs in million)	Remarks
1.	DO (Roads), Gujranwala	20	3.579	Annex-K
2.	DO (Buildings), Gujranwala	04	2.646	
Total			6.225	

Audit holds that due to weak internal controls, penalty was not imposed besides delaying the desired benefits to the general public due to non-completion of the schemes within the stipulated period.

Management replied that the contractors had already applied for grant of time extension as per relevant clause of agreement and ground for extension in time are very solid, since the works are in progress time limit will be decided on merit basis on completion of works. The reply was not tenable.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending and directed the department for imposition of penalty and immediate recovery.

Audit recommends investigation of matter besides recovery of penalty along with fixing of responsibility against the person(s) at fault under intimation to audit.

[AIR Para No.20 & 04]

1.2.4.3 Irregular Diversion of 2% Work Contingency – Rs3.414 million

According to Para 2.45 of B&R Code, Work Contingency can only be diverted for meager items which are directly related to works according to Para 1.107 of B&R Code. No provision in the estimate for repair should be made for general administration charges or for tools and plant.

DO (Buildings), Gujranwala received various cheques from State Bank in respect of conversion of Work Contingency during financial year 2014-15 and the amount was expended for the purpose other than those quoted in above rule. So audit is of the view that contingency amount of Rs3.414 million was irregularly diverted, as detailed at Annex-L.

Audit holds that due to weak internal control, Work Contingency was irregularly diverted and expended. This resulted into irregular diversion and ultimately miss use.

Management replied that this issue relates to previous DDO (DO Buildings), the case is already in the office of DCO, Gujranwala who has

nominated EDO (F&P) and DO (Planning) to hold an inquiry in the matter.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending for conclusion of inquiry and submission of their findings.

The audit recommends for an immediate conclusion of inquiry and fixing of responsibility against the person(s) at fault.

[AIR Para No.16]

1.2.4.4 Overpayment due to Excess Execution of Work – Rs3.239 million

According to Para 1(iii) of Finance Department’s letter No. FD(R)11-2/89, dated 24-06-1996 read with Paras 1.59 & 2.89 of Buildings & Roads Code, during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled / non-scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the Authority who has issued Technical Sanction. Such authority will record reason if any.

DO (Buildings), Gujranwala measured and paid quantities over and above the provision made in Technical Sanction Estimate of following schemes. This resulted into overpayment of Rs3.239 million during 2014-15 as detailed below:

S. #	Name of Work	AIR Para #	Overpaid Amount (Rs)	Remarks
1.	Re-construction of dangerous building of Government Boys Elementary School, Garjakh Gujranwala	13	1,008,444	Annex-M
2.	“Up-gradation of Government Girls Elementary School to High School ,Wadala Cheema, Tehsil Wazirabad,	14	420,951	
3.	“Re-construction of flood /rain damaged main building of GPS, Kot Ratta Tehsil Wazirabad	15	614,870	
4.	“Establishment of Satellite Station of Punjab Forensic Agency at Divisional level at Gujranwala”	16	1,194,612	
Total			3,238,877	

Audit is of the view that due to weak internal controls of management and undue favour to contractor, the overpayment was made .

Management replied that revision of TS Estimates is under process. Reply was not satisfactory being irrelevant.

The matter was reported to the DCO in September, 2015. DAC in its meeting held in November, 2015 directed the department to take action against the person(s) at fault for non-observance of government instructions but no compliance was made till finalization of this report.

Audit stresses recovery of amount besides fixing responsibility for overpayment under intimation to Audit.

[AIR Para No.13,14,15 &16]

1.2.4.5 Irregular Expenditure on Local Purchase of Medicines - Rs1.555 million

According to Govt. of the Punjab, Finance Department Notification No. FD(FR)II-2/89 dated 01.11.2001 that the District Governments are authorized to distribute the budget allocation for medicines as under:

- i). 10% reserved for natural calamities / emergencies to be purchased in bulk.
- ii). 15% day to day purchase for normal medicines.
- iii). 75% bulk purchase for normal medicines.

MS THQ Hospital, Nowshera Virkan made LP of medicines of Rs1.555 million in Bulk Purchase instead of day to day purchase. This resulted into irregular purchase of bulk medicines instead of day to day purchase.

Management replied that according to Government instructions one month stock of essential medicines and supplies has to be kept / maintained in the hospital. Most of medicines are purchased in bulk through LP head. Similarly there is no separate budget for lab chemicals and kits, Tibb, Homeo department and dental items were purchased in bulk from LP head.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 kept the para pending for reconciliation with CM's road map.

Audit recommends that matter may be justified and got regularized under intimation to audit.

[AIR Para No.01]

1.2.4.6 Non-recovery of Conveyance Allowance – Rs1.432 million

According to sub-section of 8.18 of section SR.7.A. Conveyance Allowance is not admissible during leave. Further, as per clarification issued by the Accountant General, Punjab, Lahore vide No. PR-C/ Allowances/CD-3365/HM-2232, dated 19.06.2015, Conveyance Allowance is not admissible during summer/winter vacations.

Dy. DEO (EE-M), Gujranwala did not deduct Conveyance Allowance from the salaries of all the teachers during winter vacations from 22.12.2014 to 11.01.2015. This resulted non-recovery on account of Conveyance Allowance of Rs1.432 million as detailed below:

Financial Year	Cost Center	Grade	No. of Teachers	CA (Rs)	Overpayment of CA (Rs)
2014-15	GA- 6061 General	BS 7-10	350	1,932	450,800
		BS 11-15	340	2,856	647,360
		BS 16-18	30	5,000	99,999
	GA- 6069 PEP	BS 7-10	60	1,932	77,280
		BS 11-15	30	2,856	57,120
	GA- 6461 MC	BS 7-10	37	1,932	47,656
		BS 11-15	20	2,856	38,080
		BS 16-18	04	5,000	13,333
	Total				

Audit holds that due to weak internal controls, overpayment on account of Conveyance Allowance was made to the staff causing loss to government.

Management replied that the concerned officials / officers have been directed in writing to deposit the Conveyance Allowance not deducted.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, 2015 directed the departments for recovery of the amount.

Audit recommends for early recovery of Conveyance Allowance amounting Rs1.432 million under intimation to audit.

[AIR Para No.02]

1.2.4.7 Overpayment of Punjab Health Sector Reform Allowance – Rs1.160 million

According to the Government of the Punjab, Health Department's letter No.PMU/PHSRP/G-I-06/61/760, dated the 16th March 2007, the Punjab Health Sector Reform Allowance is payable only when the doctors / paramedics and other staff perform their duties under the Punjab Health Sector Reform Programme 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 their duties somewhere else will not be entitled to PHSRA. Any such allowance paid should be recovered. Further, no PHSRA is admissible during leave period.

Management of the following formations paid PHSRA of Rs1.160 million to various officials / officers during leave periods and on the places of duty where PHSRA was not allowed as detailed below:

S. #	Name of Formations	AIR Para #	Amount (Rs)	Remarks
1.	THQ Hospital, Kamonke	04	579,516	Annex-N
2.	RHC, Rasool Nagar	10	33,600	
3.	THQ Hospital, Nowshera Virkan	07	77,000	
4.	THQ Hospital, Nowshera Virkan	09	20,032	
5.	EDO (Health), Gujranwala	09	42,000	
6.	THQ Hospital, Wazirabad	07	179,550	
7.	SMO RHC, Dhonkal	07	19,379	
8.	RHC, Jamke Chatta	04	9,982	
9.	THQ Hospital, Wazirabad	05	198,443	
Total			1,159,502	

Audit holds that due to weak internal controls, overpayment was made to the officials / officers causing loss to government.

Management replied that concerned officials / officers have been asked to deposit the overpaid amount of PHSRA.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in November, kept the para pending and directed the concerned department to recover the amount involved under intimation to audit.

Audit recommends fixing of responsibility against those who authorized such payments besides recovery of PHSRA of Rs1.160 million.

[AIR Para No.04,10,07,09,09,07,07,04 &05]

ANNEXES

PART-I

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

Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs)	Nature of Paras
1.	DO (Roads)	01	Overpayment to the contactor on account of earth filling/work	103,347	Non-Compliance
2.		03	Unauthorized expenditure on electricity amounting Rs	910,676	Non-Compliance
3.		06	Overpayment to the contactor on account of earth filling/work	113,747	Non-Compliance
4.		07	Overpayment to the contractor due to non compaction of sub-base	206,948	Internal Control Weaknesses
5.		15	Unauthorized payment of House rent allowance	168,336	Internal Control Weaknesses
6.	DO (Buildings)	03	Non-refund of unspent balance of Deposit Work	2,736,460	Internal Control Weaknesses
7.		07	Overpayment due to excess execution of work Recovery there off	51,172	Non-Compliance
8.		19	Non deposit of Tender Form Fee	7,260,000	Internal Control Weaknesses
9.		20	Doubtful Sanction on Same date by Different Signatories	141,200	Internal Control Weaknesses
10.		22	Unjustified Payment	71167	Internal Control Weaknesses
11.		25	Over payment	24,866	Internal Control Weaknesses
12.	EDO (Health)	05	Unjustified drawl of POL - recovery thereof	103,377	Non-Compliance
13.		11	Overpayment on account of conveyance allowance Rs	60,000	Non-Compliance
14.	DO (Health), Gujranwala	05	Irregular utilization of budget of medicines reserved for emergency/natural calamities	5,000,000	Non-Compliance
15.	MS THQ Hospital Kamonke	05	Doubtful expenditure on repair of building through transfer of funds to Building department	1,275,000	Non-Compliance
16.		06	Non recovery of penal rent from the unauthorized occupant of residence	102,960	Non-Compliance
17.					
18.		07	Loss to Government Due to Non Deposit of MLC/Ambulance Fees	77,980	Non-Compliance
19.		8	Non recovery of rent from the unauthorized occupant of residence	68,640	Non-Compliance
20.		10	Unauthorized and doubtful consumption of medicine	226,428	Non-Compliance
21.		11	Over payment to employees share through overcharged rates	84,439	Non-Compliance

Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs)	Nature of Paras
22.	THQ, Noshera Virakn	04	Irregular expenditure due to Misclassification	145,371	Non-Compliance
23.		6	Non/Less imposition of penalty for delay in supply of medicine	84,292	Internal Control Weaknesses
24.		09	Non deduction of conveyance allowance and HSRA during leave	68,032	Internal Control Weaknesses
25.	THQ Hospital Wazirabad	02	Doubtful consumption of medicine	900,000	Internal Control Weaknesses
26.		05	Non deduction of house rent and HSRA during leave	227,866	Internal Control Weaknesses
27.		11	Non/Less imposition of penalty for delay in supply of medicine	66,436	Internal Control Weaknesses
28.		14	Non sale of fixer	19,250	Internal Control Weaknesses
29.	RHC, Ghakhar	03	Irregular Repair of Ambulance	85,115	Internal Control Weaknesses
30.	RHC, Rasool Nagar	01	Non-transparent Expenditure	776,988	Internal Control Weaknesses
31.		05	Non-verification of Govt Receipt	94,502	Internal Control Weaknesses
32.		06	Non-recovery of Mess, Dress and HSRA	74,930	Internal Control Weaknesses
33.		08	Sub-standard Purchase of Medicine	59,000	Internal Control Weaknesses
34.		09	L.D Charges	38,879	Internal Control Weaknesses
35.		11	Unauthorized drawl of House Rent Allowance	21,816	Internal Control Weaknesses
36.	RHC, Dhonkal	04	Doubtful expenditure on pay & allowances	58,479	Internal Control Weaknesses
37.		05	Less deduction of income tax	45,749	Internal Control Weaknesses
38.		08	Non/Less imposition of penalty for delay in supply of medicine	12,492	Internal Control Weaknesses
39.	RHC, Qila Deedar Sing	03	Non-recovery of Penal Rent from the Occupants of Residence	297,120	Internal Control Weaknesses
40.		07	Likely misappropriation of X-Ray films	73,244	Internal Control Weaknesses
41.		08	Excess payment of salary worth	116,283	Non-Compliance
42.		11	Non/Less imposition of penalty for delay in supply of medicine	20,015	Non-compliance
43.	EDO (Education)	11	Doubtful expenditure on purchase of furniture	161,496	Internal Control Weaknesses
44.		12	Doubtful expenditure	20,800	Internal Control Weaknesses
45.		13	Irregular transfer of funds	23,844 million	Internal Control Weaknesses
46.		14	Non deduction of sales tax	27.45 million	Non-compliance
47.		15	Non deduction of income tax	7.733 million	Internal Control Weaknesses
48.		16	Irregular transfer of funds	21.99 million	Internal Control Weaknesses

Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs)	Nature of Paras	
49.		05	Unjustified payment of pay and allowances	4,174,961	Non-compliance	
50.		08	Unjustified drawl of qualification allowances	1,227,841	Non-compliance	
51.		09	Non Recovery of wrong allowance given to the teachers	407,309	Internal Control Weaknesses	
52.		11	Un-authorized payment for rent of office building & Non Recovery of Income Tax	276,000	Internal Control Weaknesses	
53.		12	Non Production of record	0	Internal Control Weaknesses	
54.		13	Overpayment of Increments	18,000	Internal Control Weaknesses	
55.		08	Unauthorized expenditure on account NSB	114,620	Internal Control Weaknesses	
56.		9	Unauthorized expenditure on account NSB	323,823	Internal Control Weaknesses	
57.		11	Irregular expenditure	1.16 million	Internal Control Weaknesses	
58.		12	Unjustified drawl of NSB/SMC funds	1.44 million	Internal Control Weaknesses	
59.		13	Unjustified payment of pay and allowances	38,888	Internal Control Weaknesses	
60.		15	Non recovery of fine due absent from duty	8,500	Non-compliance	
61.		DEPUTY DEO (EE-M) WAZIRABAD	08	Doubtful Purchase of Furniture from NSB and SMC Account	692,444	Internal Control Weaknesses
62.			09	Non-deduction of GST	530,170	Internal Control Weaknesses.
63.			10	Irregular payment on account of Charge Allowances	478,084	Internal Control Weaknesses
64.	11		Irregular drawl of Qualification Allowances	176,743	Non-compliance	
65.	12		Excess Expenditure than Budget Allocation	163,824	Internal Control Weaknesses	
66.	15		Stock Entry	44,981	Internal Control Weaknesses	
67.	DEPUTY DEO (EE-M) KAMOKE	02	Doubtful Expenditure from NSB	1,201,212	Internal Control Weaknesses	
68.		06	Doubtful drawl of pay & allowances	327,000	Internal Control Weaknesses	
69.		07	Illegal preparation of Service books and drawl of pay & allowances	306,000	Non-compliance	
70.		08	Irregular drawl of pay & allowances and advance increments	270,000	Internal Control Weaknesses	
71.		09	Non-deduction GST Purchase of Furniture from SMC A/C	223,774	Non-Compliance	
72.		13	Non deduction of income tax on purchase of furniture from SMC account	59,235	Non-Compliance	
73.		15	Over Paid SSB Allowance	39,000	Internal Control Weaknesses	
74.		17	Recovery of Pay and Allowances	22,528	Internal Control Weaknesses	

Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs)	Nature of Paras
75.	DEPUTY DEO (EE-M)	04	Irregular drawl of Qualification Allowances	832,632	Internal Control Weaknesses
76.	NOWSHERA VIRKAN	08	Irregular Payment of Charge Allowances	686,637	Internal Control Weaknesses
77.	DEPUTY DEO (EE-W) NOWSHERA VIRKAN	03	Irregular Expenditure without Stock valuing	3,867,157	Non-Compliance
78.		08	Non-deduction of GST	724,669	Non-Compliance
79.		10	Non-deduction of Income Tax	204,823	Internal Control Weaknesses
81.		05	Non Deduction of Sales Tax & Income Tax	232,161	Internal Control Weaknesses
82.	DEPUTY DEO (EE-W) WAZIRABAD	04	Non recovery due to wrong award of package from BS-14 to BS-15	58,402	Internal Control Weaknesses
83.		05	Non recovery due to wrong award of package from BS-14 to BS-15	58,402	Internal Control Weaknesses
84.		06	Non recovery due to wrong award of package from BS-09 to BS-12	175,530	Internal Control Weaknesses
85.		09	Recovery	121,807	Internal Control Weaknesses
86.	District DEtion Officer (MEE) Gujranwala	4	Non verification of GST	16,171	Non-Compliance
87.	EDO (AGRI.)	06	Unauthorized drawl of mobility conveyance allowance recovery	120,000	Non-Compliance
88.	DO (LIVE STOCK)	04	Irregular expenditure on POL	686,317	Non-Compliance
89.		07	Unjustified up-gradation and excess drawl of pay and allowances of the posts of the veterinary officers	4,896,000	Non-Compliance
90.	DO (OFWM)	01	Difference with FI Data under Grant 36	16,209 million	Internal Control Weaknesses
91.		7	Unjustified payment of salaries	1,061,088	Non-Compliance
92.		8	Irregular Drawl of Pay and Allowances	727,956	Non-Compliance
93.		9	Doubtful Expenditure on POL for Vehicle / Generator	325,931	Non-Compliance
94.		10	Unjustified Release of funds to WUAs	4,411 million	Inter Control Weaknesses
95.		12	Unjustified Release of funds to WUAs	1,348 million	Internal Control Weaknesses
96.		13	Doubtful Expenditure on T.A / D.A	274,000	Non-Compliance
97.		14	Irregular Expenditure on Rent	217,250	Non-Compliance
98.		15	Recovery of Income Tax on Rent	14,945	Non-Compliance
99.	DO (AGRI) EXTENSION	03	Irregular expenditure	55,290	Internal Control Weaknesses
100.	Dy. DO Agriculture Ext. Wazirabad	3	Recovery of pay & allowances	56,529	Internal Control Weaknesses
101.	DO Sports	2	Unauthorized payment of pay and allowances	2.26 million	Internal Control Weaknesses
102.		04	Unjustified payment of GST	44,025	Internal Control Weaknesses

Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs)	Nature of Paras
103.		07	Irregular expenditure	76,190	Internal Control Weaknesses
104.	DO Solid Waste Management	06	Non imposition of penalty	4,685,078	Internal Control
105.		10	Unauthorized transfer of fund due to non monitoring	436.983 million	Internal Control Weaknesses
106.			Non forfeiture of performance security	4.68 million	Internal Control Weaknesses
107.	DO (Forest) Gujranwala	02	Irregular expenditure on purchase of plants	589,900	Internal Control Weaknesses

PART-II

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

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
1	DCO	01	Irregular drawl of TA	100,275	Non-Compliance
2		04	Non disposal of vehicle	2,000,000	Non-Compliance
3	DO (Health)	1	Non deduction of Liquidated Damages due to late supply of medicines	610,472	Non-Compliance
4		03	Doubtful payment of sales tax recovery thereof	60,824	Internal Control Weaknesses
5		05	Irregular expenditure on clearance of previous year liabilities	3,780,000	Non-Compliance
6	MS THQ Noshera Virkan	03	Unjustified drawl of TA/DA	74,300	Internal Control Weaknesses
7		08	Unauthorized expenditure for maintenance of buildings	340,000	Internal Control Weaknesses
8		13	Loss due to expiry and discard of medicine	83,885	Internal Control Weaknesses
9	Senior Blood Transfusion Officer, Gujranwala	01	Overpayment due to payment of GST	46,684	Non-Compliance
10		02	Unjustified payment of pay and allowances	517,527	Non-Compliance
11		03	Unjustified payment of pay and allowances	217,204	Internal Control Weaknesses
12		04	Unauthorized payment of	106,358	Internal Control Weaknesses
13	MS THQ, Kamoki	1	Irregular and doubtful transfer to building department	300,000	Internal Control Weaknesses
14		2	Unauthorized and doubtful consumption of medicine	170,075	Internal Control Weaknesses
15		4	Non deduction of house rent charges	68,640	Internal Control Weaknesses
16		5	Irregular occupation of government residence and non recovery of house rent	65,862	Internal Control Weaknesses
17		7	Loss to government due to non deposit of MLC fee	54,270	Internal Control Weaknesses
18	SMO RHC, Rasool Nagar	04	Non deduction of income tax	1760	Internal Control Weaknesses
19	SMO RHC, Qila Deedar Sing	2	Non recovery of penal rent from unauthorized occupant	264,720	Internal Control Weaknesses
20		5	Non recovery of penal rent	224,400	Non-Compliance
21		6	Non recovery of house rent allowance	158,084	Non-Compliance
22	DO H (III)	4	Non deduction of liquidated damages due to late supply of medicine	33,107	Non-Compliance
23		5	Non production of record	108800	Non-Compliance
24	SMO RHC, Ali Pur Chatta	4	Non deduction of conveyance allowance Recovery thereof	30,000	Internal Control Weaknesses
25	SMO RHC, Dhonkal	3	Unauthorized payment of mess , dress and HSRA allowance to employees during leave period	19,619	Non-Compliance
26		4	Recovery of pay and allowances due to absent from duty	29,719	Non-Compliance
27	WDO(MS)	4	Defective maintenance of service books		Non-Compliance
28	D.O (Environment)	2	Unauthorized and doubtful payment on account of POL	477,775	Non-Compliance

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
29	DO (Excise & Taxation)	1	Non recovery of rent of Godowns from food department	399,543	Non-Compliance
30	EDO (Education)	1	Non production of record	20,000,000	Non-Compliance
31		2	Doubtful expenditure on purchase	7,671,000	Non-Compliance
32		5	Retention of Govt. money	1,307,770	Non-Compliance
33	DEO (M-EE), GRW	2	Expenditure on stock	183,042	Internal Control Weaknesses
34		3	Recovery of conveyance allowance	115,377	Non-Compliance
35		4	Drawl of TA/DA	70,879	Internal Control Weaknesses
36		5	Non verification of receipts	60,077	Internal Control Weaknesses
37	DEO (SE),GRW	1	Unauthorized payment of conveyance allowance to employees during leave period	44,390	Internal Control Weaknesses
38	DEO (W-EE), GRW	1	Unauthorized payment of conveyance allowance to employees during leave period	41,190	Internal Control Weaknesses
39		8	Non deduction of conveyance allowance	104,840	Internal Control Weaknesses
40	Dy.DEO (M-EE), Kamonke	3	Non accountal of Government Assets	600,000	Internal Control Weaknesses
41		4	Unauthorized drawl of mobility / conveyance allowance recovery thereof	368,020	Internal Control Weaknesses
42		5	Irregular payment of financial assistance	400,000	Internal Control Weaknesses
43	Dy.DEO (M-EE), GRW	3	Non accountal of Government Assets	600,000	Non-Compliance
44		5	Non maintenance / production of record	1,000,000	Internal Control Weaknesses
45	Deputy DEO (M-EE),Nowshera Virkan	3	Unjustified payment of pay and allowances	11,840,000	Internal Control Weaknesses
46		4	Unauthorized payment of	1,344,000	Internal Control Weaknesses
47		6	Unjustified payment of pay and allowances	237,330	Internal Control Weaknesses
48	Dy. DEO (M-EE),Wazirabad	8	Doubtful payment of scholarship	244,800	Internal Control Weaknesses
49	Deputy DEO (W-EE), Kamoke	2	Unauthorized drawl of pay and allowance	626,770	Internal Control Weaknesses
50	Deputy DEO (W-EE), Nowshera Virkan	4	Unjustified payment of pay and allowances	183,692	Internal Control Weaknesses
51		7	Unauthorized payment	1,563,000	Internal Control Weaknesses
52	Deputy DEO (W-EE), Gujranwala	1	Unauthorized and doubtful expenditure on repair of transport	55,915	Internal Control Weaknesses
53		2	Unauthorized drawl of TA/DA	141,375	Internal Control Weaknesses
54		3	Doubtful expenditure on stationery	39,525	Internal Control Weaknesses
55		4	Unauthorized payment for rent of office building	536,700	Internal Control Weaknesses
56		8	Doubtful distribution of free books of Punjab Govt.	10,000,000	Internal Control Weaknesses
57		9	Non production of record		Non-Compliance
58	EDO (Agriculture)	6	Doubtful purchase of stationery	10,477	Internal Control Weaknesses
59	DO (Fishries)	5	Unauthorized and doubtful expenditure on repair of transport	24,474	Non-compliance

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
60	DO (Live Stock)	1	Vouched account for transfer payment	8,208,500	Internal Control Weaknesses
61	DO (Agriculture) Extension	5	Vouched account for	254,800	Internal Control Weaknesses
62 63 64 65 66	DO (OFWM)	2	Unjustified payment of salaries	893,016	Internal Control Weaknesses
		3	Irregular payment	508,670	Non-compliance
		4	wasteful expenditure due to non completion of W.C	4,995,000	Internal Control Weaknesses
		6	Unjustified release of funds to WUA	958,424	Internal Control Weaknesses
		10	Irregular drawl of pay and allowances	668,916	Internal Control Weaknesses
67	Dy. DO (Agriculture) Gujranwala	2	Unauthorized expenditure on telephone charges	33,555	Non-compliance
68	Dy. DO Agriculture (Ext) Kamoke	4	Non recovery of conveyance allowance	25,863	Non-compliance
69 70	Dy. DO Agriculture (Ext) Nowshera Virkan	2	Unauthorized expenditure for maintenance of building	1,505,500	Internal Control Weaknesses
		5	Non recovery	706,800	Internal Control Weaknesses
71	DO (Cooperative)	5	Unauthorized payment for rent of office building	867,942	Internal Control Weaknesses
72 73	DO (Sports)	2	Doubtful payment of cash prize	755,100	Internal Control Weaknesses
		7	Expenditure on various sports activity	282,750	Non-compliance
74	DO (Labour)	5	Unjustified payment of pay and allowances	1,549,908	Internal Control Weaknesses
75	Govt. Institute for slow learners, Gujranwala	1	Unlawful drawl of conveyance allowance	6150	Internal Control Weaknesses
76 77 78 79	Govt. Special Education center, Aroop	1	Recovery of conveyance allowance during vacation	50,598	Internal Control Weaknesses
		2	Irregular payment of pay and allowances due to non verification of degrees		Internal Control Weaknesses
		4	Doubtful payment on Uniform	430,740	Internal Control Weaknesses
		6	Irregular payment in cash	430,740	Internal Control Weaknesses
80 81 82 83	Deputy Director Govt. Special Education center MRC, Gujranwala	2	Non verification of academic degrees		Non-compliance
		5	Doubtful payment on Uniform	497,946	Internal Control Weaknesses
		7	Irregular cash payment	942,965	Internal Control Weaknesses
		8	Irregular expenditure on POL charges	818,019	Internal Control Weaknesses
84	Govt. Special Education center Noshera Virkan	5	Unauthorized expenditure on rent of office building	398,774	Non-compliance
85 86	Govt. Deaf and Defective Hearing School, Gujranwala	3	Unauthorized payment of POL charges	1057874	Internal Control Weaknesses
		4	Irregular payment of Stipend	1739800	Internal Control Weaknesses
87	Govt. Special Edu. Centre MR, Gujranwala	5	Loss due to non stoppage of pay and allowances during absentee recovery thereof	175,000	Internal Control Weaknesses
88 89	Govt. Special Education	1	Shortage of stock recovery thereof	75,095	Internal Control Weaknesses

Sr. #	Name of Formation	AP #	Description of Paras	Amount (Rs)	Nature of Paras
90	Centre, Wazirabad	4	Doubtful expenditure on scholarship	743,200	Internal Control Weaknesses
		6	Irregular payment of conveyance allowance recovery thereof	10,000	Non-compliance
91	Govt. Special Edu. Centre, Khiali Shahpur	4	Unauthorized payment of conveyance allowance	36,250	Internal Control Weaknesses
92 93 94 95	Govt. institute for Blinds, Gujranwala	1	Irregular disbursement of uniform	169,905	Internal Control Weaknesses
		2	Irregular expenditure on POL	467,400	Internal Control Weaknesses
		3	Doubtful expenditure on repair	77,480	Internal Control Weaknesses
		5	Doubtful expenditure on repair of Building	170,000	Internal Control Weaknesses
96 97 98	Dy. DO Social Welfare UCPD No 1, Gujranwala	1	Irregular withdrawal of TA / DA	51,310	Internal Control Weaknesses
		2	Irregular purchase of stationery	6,794	Internal Control Weaknesses
		1	Irregular withdrawal of TA /DA	28,460	Internal Control Weaknesses
99	Dy. DO Social Welfare UCPD No 2 Gujranwala	3	Irregular purchase of stationery	5,099	Internal Control Weaknesses
100 101 102	Dy. DO Social Welfare UCPD, Wazirabad	1	Irregular withdrawal of TA /DA	15,525	Internal Control Weaknesses
		3	Non production of record	107,138	Internal Control Weaknesses
		4	Non deduction of House rent allowance	312,000	Internal Control Weaknesses
103 104 105 106	Dy. DO Social Welfare UCPD, Kamonke	1	Unjustified payment of TA/DA	61,959	Non-compliance
		2	Non accountal of stationery items	8,000	Non compliance
		4	Defective maintenance of service books		Non compliance
		5	Non-maintenance of service stamp register		Non compliance
107	Medical Social Welfare Officer THQ Wazirabad	1	Irregular and doubtful payment for repair of machinery and furniture	11,105	Non compliance
108		2	Doubtful expenditure on purchase of stationery	10,968	Non compliance
109 110 111	Manager District Industrial Home, Gujranwala	2	Unlawful payment of House rent allowance	66,672	Non compliance
		4	Non deduction of conveyance allowance	159,000	Non compliance
		5	Recovery of irregular and doubtful Payment of TA/DA	5,950	Non compliance
112	EDO (W & S)	2	Irregular expenditure on purchase of stationery	96,866	Internal Control Weaknesses
113	DO (Buildings)	13	Excess payment of	119,0258	Internal Control Weaknesses
114 115	DO (Roads)	1	Non disposal of road roller	3,500,000	Internal Control Weaknesses
		8	Non disposal of empty bitumen drums	287,000	Internal Control Weaknesses
116 117	DO (Fire Brigade), Gujranwala	1	Non auction of Old vehicle	500,000	Internal Control Weaknesses
		2	Non auction of old Material / Stores	300,000	Internal Control Weaknesses
118	DO (Civil Defence)	1	Irregular and doubtful purchase	0	Non Compliance

Summary of Appropriation Accounts by Grants
City District Government, Gujranwala
For the financial year 2014-15

Grant #	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+) Excess / (-) Saving (Rs)	% age
03	Provincial Excise	17,489,000		17,489,000	10,710,428	-6,778,572	39
05	Forest	8,453,000	858,000	9,311,000	7,879,895	-1,431,105	15
07	Charges on A/c of M.V. Act	15,113,000		15,113,000	8,506,911	-6,606,089	44
08	Other Taxes & Duties	50,309,000		50,309,000	37,753,164	-12,555,836	25
10	General Administration	377,855,000	5,778,000	383,633,000	319,637,871	-63,995,129	17
15	Education	7,682,832,000		7,682,832,000	6,136,247,570	-1,546,584,430	20
16	Health	1,487,133,000	58,411,000	1,545,544,000	1,056,773,718	-488,770,282	32
17	Public Health	472,623,000	353,372,000	825,995,000	808,592,115	-17,402,885	2
18	Agriculture	153,761,000		153,761,000	127,323,238	-26,437,762	17
19	Fisheries	2,934,000		2,934,000	2,796,960	-137,040	5
20	Veterinary	159,910,000		159,910,000	146,921,184	-12,988,816	8
21	Co-operative	34,280,000	294,000	34,574,000	31,741,402	-2,832,598	8
22	Industries	9,318,000		9,318,000	8,067,416	-1,250,584	13
23	Misc. Department	17,727,000	765,000	18,492,000	11,157,043	-7,334,957	40
24	Civil Works	104,399,000	49,729,000	154,128,000	71,229,109	-82,898,891	54
25	Communications	348,264,000	197,243,000	545,507,000	419,047,680	-126,459,320	23
31	Miscellaneous	55,531,000		55,531,000	41,999,802	-13,531,198	24
32	Civil Defence	39,217,000		39,217,000	27,667,370	-11,549,630	29
Total Non-Development		11,037,148,000	666,450,000	11,703,598,000	9,274,052,876	-2,429,545,124	21
Block Allocation		494,007,000	583,472,000	1,077,479,000	0	-1,077,479,000	
36	Development (Misc.)	948,199,000	1,806,527,000	2,754,726,000	1,320,901,144	-1,433,824,856	52
41	Highways, Roads & Bridges	82,000,000		82,000,000	77,233,052	-4,766,948	6
42	Government Buildings	142,808,000		142,808,000	122,361,835	-20,446,165	14
Total Development:		1,173,007,000	1,806,527,000	2,979,534,000	1,520,496,031	-1,459,037,969	49
Grand Total		12,704,162,000	3,056,449,000	15,760,611,000	10,794,548,907	-4,966,062,093	32
Net Total of Surrender		0	-421,918,000	-421,918,000	0	421,918,000	0
Net Total		12,704,162,000	2,634,531,000	15,338,693,000	10,794,548,907	-4,544,144,093	30

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

Annex-C
Para 1.2.1.1

Suspected Mis-appropriation of Medicines - Rs1.475 million

1. DO (Buildings), Gujranwala

Date	No. of Vrs.	Description	No. of Batteries	Amount (Rs)
04.02.2015	8	Purchase of Batteries	1	19,000
04.02.2015	9	-do-	1	19,000
07.02.2015	25	-do-	1	19,000
07.02.2015	26	-do-	1	19,000
31.10.14	14	-do-	1	19,000
18.11.2014	12	-do-	1	19,000
18.11.2014	13	-do-	1	19,000
16.10.2014	15	-do-	8	144,000
16.10.2014	18	-do-	8	144,000
16.10.2014	20	-do-	8	144,000
31.10.14	36	-do-	1	19,000
31.10.14	47	-do-	8	144,000
18.11.2014	11	-do-	8	144,000
18.11.2014	12	-do-	1	19,000
18.11.2014	13	-do-	1	19,000
Total Cost of 50 Batteries			50	919,000

2. DO (Buildings), Gujranwala

S. #	Vr. No. & / Date	Name of Contractor	Name of scheme	Amount of Bill (Rs)
1.	01 & 04.05.2015	M/S Usman Builders	Up-gradation of GBHS, Nokhar Nowshera Virkan	96,000
2.	02 & 04.05.2015	M/S Usman Builders	Const./Estb. Of GBHS No.2, at Nowshera Virkan	96,000
3.	03 & 04.05.2015	M/S Usman Builders	Const./Estb. Of GGHS St Tatley Aali	96,000
4.	04 & 04.05.2015	M/S Usman Builders	Up-gradation of GBHS St Budha Goraya	96,000
5.	05 & 04.05.2015	M/S Usman Builders	Const./Estb. Of GBHS St Tatley Aali	96,000
TOTAL				480,000

3. MS THQ Hospital, Nowshera Virkan

Item	Quantity	Rate (Rs)	Amount (Rs)
Exam Gloves	15 box	550	8,250
Inj Lignocane	33	1180	38,940
Cotton role	11	154	1,694
Povidine	7	159	1,113
Dental needle	700	3	2,100
G.I.C Gloves	5	2900	14,500
Cresophene	1	3700	3,700
Provice	1	900	900
Face mask	10	500	5,000
Total			76,197

Grand Total	1,475,197
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Annex-D
Para 1.2.1.2

Irregular Payment on Account of Hand Receipts – Rs1.015 million

Sr.#	Date	Description	Voucher No as per Cash book	Amount (Rs)
1	18.03.2015	Paid to Accounts Clerk on account of Hand Receipts	77	24,000
2			78	24,500
3			79	16,000
4			80	15,000
5			81	24,500
6			82	25,000
7			83	25,000
8			84	25,000
9			85	25,000
10			86	25,000
11			93	15,000
12			94	25,000
13			95	24,000
14			96	24,000
15			97	24,000
16			98	24,000
17			99	25,000
18			100	24,500
19			101	25,000
20			102	25,000
21			103	24,000
22	31.03.2015	Paid to Accounts Clerk on account of Hand Receipts	104	15,000
23			105	16,000
24			106	24,500
25			107	14,000
26			108	24,000
27			109	25,000
28			110	25,000
29			111	24,500
30			112	24,500
31			113	25,000
32			114	25,000
33			115	25,000
34			116	25,000
35			117	24,000
36			118	15,000
37			119	24,000
38			120	24,000
39			121	25,000
40			122	25,000
41			123	24,000
42			124	24,000
43			125	25,000
44			126	24,500
Total				1,015,500

Annex-E
Para 1.2.2.1

Non-production of Record – Rs20.169 million

1. DCO, Gujranwala

District Co-Ordination Officer, Gujranwala	Payment for Sasta Ramzan Bazaar	7,400,000
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2. Dy. DEO (M-EE), Wazirabad

Name of Schools	Amount (Rs)	Detail of Record
E/S Peer Kot	332,319	<u>Non-salary Base Record (NSB)</u> Cash Books of NSB, Stock Registers, Karwai Registers, Bank Statements, Base Plan / Estimates, Vouchers, income Tax paid proof, GST paid proof, actual payee receipt etc were not provided.
E/S Bhooma Bath	377,329	
P/S Kallay Wala	210,579	
P/S Sul	76,626	
P/S Natt	82,325	
P/S Darghai Wala	127,421	
P/S Chah Nallian Wala	15,468	
P/S Sarouki	324,643	
P/S Kakkah	138,157	
P/S Kakoolo	250,075	
P/S Dharowal	228,625	
P/S Warpaal	379,155	
P/S Lekar Uncha	159,135	
P/S Jam Wala	116,453	
P/S Kot Fazal	143,943	
P/S Wazirky Chattah	172,418	
P/S Marrayabad	106,911	
P/S Warpal Khurd	88,231	
P/S Gajjar Gollah	137,134	
P/S Rasool, Nagar	347,401	
P/S Nikh Sghar Pura	163,270	
P/S Baghat Grah	129,488	
P/S Kot Ghula Rasool	193,351	
Total	4,300,457	

3. Dy. DEO (EE-M), Gujranwala

Sr. No.	Name Of School	Amount (Rs)
1	GES, Behari Colony	270,364
2	GES, M.C No 6	187,032
3	GPS, Kalar Abadi	463,856
4	GPS, Millat Saddique Colony	356,792
5	GPS, Kot Bano Shah	140,312
6	GPS, Kot Rahmat Khan	67,092
7	GPS, Mokhal Sandhuwa	279,948
8	GPS, Muslim Chak	326,024
9	GPS, Peero Chak	124,816
10	GPS, Sulkhan Abad	294,796
11	GPS, Dhariwal	75,808
12	GPS, Harlanwali	81,140
13	GPS, Dihddo Doogal	186,816
14	GES, Haiger	192,828
15	GES, Kot Bhawani Das	445,284

Sr. No.	Name Of School	Amount (Rs)
16	GPS, Kotli Sabu	175,352
17	GPS No 1, Rahwali	446,204
18	GPS, Buttranwali	325,608
Total		4,440,072

4. Dy. DEO (EE-W), Wazirabad

Name of School	Allocated Amount
GMPS KOT KALIAN	171,124
GMPS SHER PUT	105,548
GMPS KOT QADIR BUKSH	339,288
GMPS KALU CHEEMA	172,672
GMPS DILAWAR KHURD	116,936
GGPS GARRHI JALLA	82,328
GMPS THATHA PIRA	75,976
GMPS PATHAN KAY	277,664
GGPS BEGA KHURD	84,860
GGPS BEGEGA KALAN	85,356
GGPS KOTLI MIANI	68,706
GGPS FORM KULIAN	90,157
GMPD NAWAN KOT	184,922
GGPS DHARAM KOT	122,625
GGES GAKHAR NO.1	790,480
GGPS KOT KHIZRI	134,796
GGPS KOT MANHAS	80,524
GGES CHAK BAIG	314,988
GGPS KALAIR	225,696
GGPS LANGIAN WALI	171,248
GGPS MAROOF ABAD	73,920
GGPD KOTLY MANGO SINGH	80,004
GGPS DARINDIAN	70,425
GGPS RUKH SINGH PURA	108,450
TOTAL	4,028,693
GRAND TOTAL	20,169,222

Annex-F
Para 1.2.3.2

Non-execution of Work Against Deposit Works – Rs30.543 million

Sr · #	Name of Work	Funds for the year 2014-15 (Rs)	Expenditure 2014-15 (Rs)	Non- execution of work Amount (Rs)
1	M&R to Govt. Atta Muhammad Islamia High School	509,999	0	509,999
2	M&R to Board of Intermediate & Secondary Education GRW	2,170,000	0	2,170,000
3	M&R to Rural Health Centre Sodhra	91,800	0	91,800
4	M&R to Govt. Institute for the Blind School W Block People Colony GRW	170,000	0	170,000
5	M&R to Govt. M.T High School People Colony GRW	93,500	0	93,500
6	M&R to Govt. High School Dhilianwali GRW	93,000	0	93,000
7	M&R to Medical Officer Rural Health Center Sodhra	850,000	0	850,000
8	M&R to Govt. High School No. 3 Kamoke	400,000	0	400,000
9	M&R to Executive District Officer (Health) GRW	425,000	0	425,000
10	M&R to Govt. Najeed Memorial Girls High School GRW	294,000	0	294,000
11	M&R to Govt. A.M Islamia High School No. 2 GRW	254,990	0	254,990
12	M&R to Govt. Girls High School Kashmir Colony GRW	93,500	0	93,500
13	M&R to District Offier Agriculture (Extension) Kamoke	255,000	0	255,000
14	M&R to Govt. High School No. 3 Kamoke	100,000	0	100,000
15	M&R to Deputy District Officer Agriculture Nowshera Virkan	849,000	0	849,000
16	M&R to Medical Superintendent THQ Hospital Nowshera Virkan	850,000	0	850,000
17	M&R to Govt. High School Dogranwala	93,000	0	93,000
18	M&R to Medical Superintendent THQ Hospital Kamoke	1,075,000	0	1,075,000
19	M&R to Basic Health Unit Attawa	500,000	0	500,000
20	M&R to Basic Health Unit Ramkay Sandhwan	400,000	0	400,000
21	M&R to Basic Health Unit Dogranwala	400,000	0	400,000
22	M&R to Basic Health Unit Maan	400,000	0	400,000
23	M&R to Basic Health Unit Gondlanwala	400,000	0	400,000
24	M&R to RHC Ali Pur Chattha	170,000	0	170,000
25	M&R to Baisc Health Karyal Kalan	400,000	0	400,000
26	M&R to Baisc Health Gaga Mitter	400,000	0	400,000
27	M&R to Baisc Health Nathu Sivia	400,000	0	400,000

Sr . #	Name of Work	Funds for the year 2014-15 (Rs)	Expenditure 2014-15 (Rs)	Non-execution of work Amount (Rs)
28	M&R to Govt. High School Garjakh GRW	1,271,000	0	1,271,000
29	M&R to Fire Brigade (Works & Services) GRW	106,250	0	106,250
30	M&R to Civil Veterinary Hospital Ghakkhar	1930,000	0	1930,000
31	M&R to Civil Veterinary Hospital Raja	441,000	0	441,000
32	M&R to Civil Veterinary Hospital Gondlanwala	372,000	0	372,000
33	M&R to Civil Veterinary Hospital Wandho	611,000	0	611,000
34	M&R to Civil Veterinary Hospital Dhillanwali	731,000	0	731,000
35	M&R to Civil Veterinary Hospital Johra Sian	742,000	0	742,000
36	M&R to Civil Veterinary Hospital Lalu Pur	611,000	0	611,000
37	M&R to Civil Veterinary Hospital Qila Dedar Singh	838,000	0	838,000
38	M&R to Civil Veterinary Hospital	1,940,000	0	1,940,000
39	Govt. Higher Secondary School No. 1 GRW	1,981,050	0	1,981,050
40	M&R to Basic Health Unit Kali Subha	300,000	0	300,000
41	M&R to Basic Health Unit Kali Subha	300,000	0	300,000
42	M&R to Civil Veterinary Dispensary Eminabad	140,000	0	140,000
43	Raising of Boundary wall of Barbed Wire at BISE GRW	1,742,000	0	1,742,000
44	M&R to Govt. High School Dhillanwali	93,000	0	93,000
45	Govt. Higher Secondary School No. 1 GRW	1,981,050	0	1,981,050
46	M&R to Basic Health Unit Kali Subha	300,000	0	300,000
47	M&R to Civil Veterinary Dispensary Eminabad	140,000	0	140,000
48	Raising of Boundary wall of Barbed Wire at BISE GRW	1,742,000	0	1,742,000
49	M&R to Govt. High School Dhillanwali	93,000	0	93,000
Total				30,543,139

Non-auction of Machinery / Vehicles - Rs9.199 million

1. DO (Fire Brigade), Gujranwala

Sr.#	Vehicle No.	Approximate Value (Rs)
1	7001	300,000
2	7006	300,000
Total		600,000

2. DO (OFWM), Gujranwala

Office	Description	Registration #	Model	Final reserve price (Rs)
DO (OFWM), Gujranwala	Tractor	Chinese	LB 1995	152,000
DDO (OFWM), Kamonke	Laser	-	1993	85,000
	Laser	-	1993	88,000
	Tractor	Chinese JS-500	-	130,000
	Tractor	GAH-9816	1993	300,000
	Tractor	-	2005	450,000
DDO (OFWM), Gujranwala	Laser	-	2005	300,000
	Laser	-	2004	260,000
	Tractor	-	2004	450,000
	-do-	-	2005	450,000
DDO (OFWM), Wazirabad	Laser unit	-	2004	260,000
	-do-	-	2004	300,000
	Tractor	-	2004	450,000
	-do-	GAJ-1121	1993	300,000
DDO (OFWM), Nowshera Virkan	Laser Unit	-	Agro Laser	300,000
	-do-	-	do-	300,000
	Tractor	-	650 LE	202,500
	-do-	Chines	Tractor	128,000
	-do-	SGG-6121	1992	356,250
	-do-	LHG-1037	1981	255,000
TOTAL				5,116,750

3. DO (Sold Waste Management), Gujranwala

Office	Description	Registration #	Price with comparing the last auction prices (Rs)
DO (SWM)	Tractor 1977 (MF)	GA-453	177,100
	Tractor 1977 (MF)	GAA-338	177,100
	Tractor 1984 (MF)	GAC-9778	177,100
	Tractor Ford (1980)	GAB-5412	177,100
	Tractor Massey 375 (2000)	GAM-5261	264,000
	Tractor Massey 240 (1995)	Qila Town	264,000
Total			1,236,400

4. DO (Health), Gujranwala

S.#	Vehicle Registration No.	Approximate Scrap Value
1.	GAC 547 Land Cruiser Off Road	300,000
2.	GAK 5729 off road	300,000
3.	X-64 AF Suzuki Jeep Off Road	300,000
Total		900,000

5. DO (Agriculture-Extension), Wazirabad

Cost of vehicles	176,000
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6. DO (Sports), Gujranwala

Cost of vehicles	170,000
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7. DO (SWM), Gujranwala

Sr. #	Type of Vehicle	Registration No. of vehicle	Status	Cost (Rs)
1	Arm roll (for 5 m3 Container)	Hino 5	Non-operational	1,000,000
2	-do-	Hino 1007	-do-	
3	Tractor	2048	-do-	
Total				
Grand Total (Sr. # 1 to 7)				9,199,150

Annex-H
Para 1.2.3.4

Unauthorized Drawl of Conveyance Allowance - Rs8.588 million

1. SMO RHC, Ahmad Nagar, District Gujranwala

Name& Designation	Period of leave	Amount recoverable (Rs)
Fouzia Kanwal, CN	3 months	5,796
Musrat Murad CN	3 months	5,796
Dr. Aisha Almas, MO	1 month	1,932
Hamad Idrees, DT	15 days	976
Dr. Fouzia Anwaar,WMO	1 month	5,000
Suraya Begum, Dai	1 month	1,092
Fouzia Kanwal, CN	14 days	976
TOTAL		21,568

2. EDO (Health), Gujranwala

Name	Designation	Conveyance allowance	Amount recoverable
Sabira Tanveer	Social Organizer	5000 x 7 months	35,000

3. Dy. DEO (W-EE), Gujranwala

Sr. #	Name	School	Period	No. of days	C.A Rate (Rs)	Amount Recoverable (Rs)
1	Mst. Azba Majeed ESE	Govt. Girls Elementary School ChahilKalan	12-01-15 to 25-02-15	45	2,720	9,067
2	Mst. Zamira Nazia EST	Govt. Girls Elementary School Kot Shah Muhammad	04-01-15 to 03-04-15	90	1,700	5,667
3	Mst. Khalida Parveen PST	Govt. Girls Primary School Shaheen Abad	25-04-15 to 25.05.15	31	1,700	5,667
4	Mst. Suraya Khanum PST	Govt. Girls Primary School RasoolPura	28-01-15 to 20.02.15	25	1,700	5,667
5	Mst. Safia Zulfiqar ESE	Govt. Girls Model Primary School KotBhola	26-02-15 to 12.03.15	15	2,720	9,067
Total						35,133

4. Dy. DEO (EE-W), Gujranwala

Dy. DEO(EE-W), Gujranwala	2,396,273
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5. Dy. DEO (W-EE), Gujranwala

Document No.	G/L Acc Description	Posting Date	C.center	Amount (Rs)
100,576,951	Conveyance Allowance	26.08.2014	GA6065	1,631,116
100,642,962	Conveyance Allowance	25.06.2015	GA6065	599,017
100,634,762	Conveyance Allowance	26.07.2014	GA6065	392,970
100,576,971	Conveyance Allowance	26.08.2014	GA6464	196,672
100,634,782	Conveyance Allowance	26.07.2014	GA6464	67,475
100,642,982	Conveyance Allowance	25.06.2015	GA6464	62,769
100,634,757	Conveyance Allowance	26.07.2014	GA6033	34,154
100,576,946	Conveyance Allowance	26.08.2014	GA6033	33,511

Document No.	G/L Acc Description	Posting Date	C.center	Amount (Rs)
100,576,954	Conveyance Allowance	26.08.2014	GA6073	31,290
100,642,957	Conveyance Allowance	25.06.2015	GA6033	28,358
100,642,965	Conveyance Allowance	25.06.2015	GA6073	8,296
100,634,765	Conveyance Allowance	26.07.2014	GA6073	2,856
Total				3,088,484

6. Dy. DEO (M) EE, Wazirabad

Name of Posts	Non of Employees	Rate of CA (P.M)	C.A for 20 Days	Recovery (Rs)
PST	480	1,932	1932/31=62.32 X 20 days = 1246.40 X 480	598,272
EST	152	2,856	2856/31=92.12 X 20 days = 1842.40 X 152	280,048
SST	30	5,000	5000/31=161.29 X 20 days = 3225.80 X 30	96,774
Total				975,094

7. Dy. DEO (M) E.E, Wazirabad

Name of Teacher	Desig	Place of Posting	Total Leave Days	C.A (Rs)	Recovery (Rs)
Aneela Faiz	ESE	P/S Darowal	90	1932	5,796
Madeeha Bashir		E/S Kot Khizri	120		7,728
Zaheer Ahmed		P/S Gheghay Wala	90		5,796
Hakim Ullah Butt		P/S No-6 Ghakhar	90		5,796
Mohamamd Nouman		P/S Sarooki	90		5,796
Mohammad Arif Ishaq		P/S No-6 Ghakhar	90		5,796
Mohammad Nasir		P/S Kot Jaffar	90		5,796
Tayaba Ramzan		P/S Rasool Nagar	120		7,728
Waqas Ahmed		P/S Jamky	90		5,796
Munawar Sajid		P/S Jamkey Chattah	90		5,796
Zohaib Anwar		P/S Sangho Wali	90		5,796
Shehbaz Ahmed		E/S Sodrah	90		5,796
Sobia Akram		P/S Koura Shellar	90		5,796
Tanzeela Shehzadi		P/S No-6 Ghakhar	90		5,796
Tanzeela Bashir		E/S Majra	120		7,728
Awais Ahmed		P/S Sarooki	90		5,796
Rizwan Sarwar		P/S Kot Bukkran	90		5,796
Rabia Mehmood		P/S Hassan Pur	120		7,728
Kashif Feyaz		P/S Kot Meer	90		5,796
Arsalan Bashir		P/S Audala Cheema	90		5,796
Total					123,648

8. Dy. DEO (M-EE), Kamonki

Name of Posts	Non of Employees	Rate of CA P.M (Rs)	C.A for 20 Days 18-12-14 to 06-01-15	Recovery (Rs)
PST/PTC	425	1,932	1932/31=62.29 X 20 days = 1245.80 X 251	529,465
EST/SESE	65	2,856	2856/31=92.13 X 20 days = 1842.60 X 65	119,769
SST	20	5,000	5000/31=161.29 X 20 days = 3225.80 X 20	64,516
Total				713,750

9. Dy. DEO (EE-M), Nowshera Virkan

Name of Posts	Non of Employees	Rate of CA P.M (Rs)	C.A for 20 Days 18-12-14 to 06-01-15	Recovery (Rs)
PST/PTC	244+7 (251)	1,932	1932/31=62.29 X 20 days = 1245.80 X 251	312,695
EST/SESE	112	2,856	2856/31=92.13 X 20 days = 1842.60 X 112	206,371
SST	12	5,000	5000/31=161.29 X 20 days = 3225.80 X 12	38,709
Total				557,775

10. Dy. DEO (EE-W), Wazirabad

Cost Centre	No. of days	Overpayment of CA (Rs)
GA 6068 General	20 days	926,397
GA 6076 PEP	20 days	484,490
GA 6466 MC	20 days	136,825
Total		1,547,712

11. Dy. DEO (EE-W), Kamonke

Description	Month	DDO Code	Amount (Rs)
Conveyance Allowance	8.2014	GA6066	875,189
Conveyance Allowance	8.2014	GA6074	54,123
Conveyance Allowance	8.2014	GA6465	38,642
Conveyance Allowance	7.2014	GA6066	290,193
Conveyance Allowance	7.2014	GA6074	7,644
Conveyance Allowance	7.2014	GA6465	5,355
Conveyance Allowance	6.2015	GA6066	306,951
Conveyance Allowance	6.2015	GA6465	3,570
Total			1,581,667

Grand Total (Sr. # 1 to 11)	8,588,130
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**Non-recovery of Registration and Inspection Fee
from Private Schools – Rs1.182 million**

Inspection fee

Category	No. of schools not paid inspection fee	Rate (Rs)	Amount (Rs)
High Schools	455	1,000	455,000
Elementary Schools	114	500	57,000
Total			512,000

Registration Fee

Tehsil	No. of non-registered schools	Rate (Rs)	Amount (Rs)
Wazirabad	18	5,000	90,000
Gujranwala	59	5,000	295,000
Kamonke	33	5,000	165,000
Nowshera Virkan	24	5,000	120,000
Total			670,000

Grand Total			1,182,000
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Annex-J
Para 1.2.4.1

(a) Non-deduction of Income Tax - Rs3.571 million

1. Dy. DEO (EE-M), Gujranwala

Sr. #	Name Of School	Purchase of Furniture (Rs)	Recovery of Income Tax (Rs)
1	GES Noshera Sansi	250,000	11,250
2	GPS Garjakh No 3	500,645	22,529
3	GES Chak Jagna	695,516	31,298
4	GES Musa Duggal	116,400	5,238
5	GPS Khokharki	109,400	4,923
6	GPS Muslim Ferozewala	76,500	3,443
7	GES Khawaja Modern	185,000	8,325
8	GES Mian Sansi	180,000	8,100
9	GES Rahwali	600,000	27,000
10	GES Lohianwala	500,000	22,500
11	GES Masaikeywali	400,000	18,000
12	GES M.C No 5	348,200	15,669
13	GES M.C No 3	280,000	12,600
14	GES M.C NO 12	275,000	12,375
15	GPS Kalair Sabri	165,000	7,425
16	GPS Tameer-e-Nau	341,880	15,385
17	GPS Ferozewala No 1	410,000	18,450
18	GPS Syed Pak Dhullay	500,000	22,500
19	GPS Pipnakha	500,000	22,500
20	GPS Ali Pura	46,091	2,074
21	GPS Asghar Colony	264,100	11,885
22	GPS Mission	420,000	18,900
23	GPS Asad Colony	340,003	15,300
24	GES Bakhraywali Kalan	500,000	22,500
25	GPS M.C NO 15	247,000	11,115
26	GPS M.C NO 18	150,700	6,782
27	GPS Kangniwala	392,714	17,672
28	GPS Garjakh No 2	500,000	22,500
29	GPS M.C No 17	186,000	8,370
30	GPS Rana Colony	244,617	11,008
31	GES Chahail Khurd	63,200	2,844
32	GPS M.C No 22	25,000	1,125
33	GPS Qila Sundar Singh	500,000	22,500
34	GPS Kot Dewan Chand	420,000	18,900
35	GES Rakh Kikranwali	307,000	13,815
36	GPS Hoywali	159,060	7,158
37	GPS Kot Asaish	117,300	5,279
38	GES Chak Uggo	347,650	15,644
39	GES Theri Sansi	460,000	20,700
40	GES Kot Baray Khan	240,000	10,800
41	GES Mandiala Warriach	413,000	18,585
42	GPS Kot Shah Muhammad	345,000	15,525
43	GES Khabakey	300,000	13,500
44	GPS Thatha Dad	86,393	3,888
45	GES Qila Didar Singh	500,000	22,500

Sr. #	Name Of School	Purchase of Furniture (Rs)	Recovery of Income Tax (Rs)
46	GES Thakharkey Warraich	500,000	22,500
47	GPS Gondlanwala	25,000	1,125
48	GPS Javed Islamia	223,000	10,035
49	GPS Model Nowshera R	326,400	14,688
50	GES M.C No 11	255,069	11,478
51	GPS Rahman Pura	208,300	9,374
52	GES Maan	500,000	22,500
53	GPS Pando Pur	156,000	7,020
54	GPS Talwandi Musa Khan	250,000	11,250
55	GES Sensara Gorays	500,000	22,500
56	GPS No 3 Qila Didar Singh	420,000	18,900
57	GPS Popular Nursary	262,290	11,803
58	GPS Chak Rehan	191,500	8,618
59	GPS Dherowali	48,000	2,160
60	GPS Nawan Pind	360,000	16,200
61	GPS Bawray	301,000	13,545
62	GPS Basiwala	337,000	15,165
63	GES Noinke	356,900	16,061
64	GPS Attawa	410,500	18,473
65	GES Chak Nizam	446,712	20,102
66	GPS Nadala Sundhaw	230,000	10,350
67	GPS Piply Wala	102,000	4,590
68	GPS No 1 Ladhewala Warraich	420,000	18,900
Total			937,716

2. Dy. DEO (EE-W), Gujranwala

Sr. No	EMIS Code	Name of School	Allocation	Funds Released	Expenditure	Income Tax not deducted	Sales Tax not deducted
1	34110323	E/S Arafat Colony	414920	311190	91000	3640	15470
2	34110311	P/S Pak Model	138736	104052	34600	1384	5882
3	34110119	E/S Taleem-un-Nisa	175692	131769	175724	7028.96	29873.08
4	34110319	P/S Ali Pura	171148	128361	84432	3377.28	14353.44
5	34110613	GMCG P/S No.2	159788	119841	100307	4012.28	17052.19
6	34110548	GMCG E/S No.4	311540	233655	30000	1200	5100
7	34110540	GMCG P/S No.5	126324	94743	93000	3720	15810
8	34110541	GMCG P/S No.6	117160	87870	87720	3508.8	14912.4
9	34110547	GMCG E/S No.8	213184	159888	144950	5798	24641.5
10	34110538	GMCG P/S No.10	102840	77130	50000	2000	8500
11	34110534	GMCG P/S No.14	152680	114510	15000	600	2550
12	34110533	GMCG P/S No.18	230468	172851	65000	2600	11050
13	34110532	GMCG P/S No.22	104660	78495	78000	3120	13260
14	34110543	GMCG E/S No.23	708620	531465	70000	2800	11900
15	34110527	GMCG E/S No.26	442548	331911	100000	4000	17000
16	34110523	GMCG P/S No.29	523464	392598	329050	13162	55938.5
17	34110351	MPS Gandam	115708	86781	32000	1280	5440
18	34110316	GGES, Popular Nursery, Bihari Colony	400116	300087	386000	15440	65620
19	34110114	E/S SagheerShaheed	525816	394362	319350	12774	54289.5
20	34110424	CM NowsheraSansi	638492	478869	344503	13780.12	58565.51
21	34110320	P/S Sunder Singh	298764	224073	224200	8968	38114
22	34110327	P/S ChahTilianWala	402868	302151	255125	10205	43371.25
23	34110369	P/S MianSansi	317280	237960	195960	7838.4	33313.2

Sr. No	EMIS Code	Name of School	Allocation	Funds Released	Expenditure	Income Tax not deducted	Sales Tax not deducted
24	3411606	P/S RasoolPura	374492	280869	281000	11240	47770
25	34110318	P/S Abadi Mehar Wazeer	511800	383850	127000	5080	21590
26	34110326	P/S Naveed Colony	305040	228780	229113	9164.52	38949.21
27	34110627	P/S HasanPura	172448	129336	172574	6902.96	29337.58
28	34110315	P/S ShareefPura	144848	108636	108924	4356.96	18517.08
29	34110607	P/S TajPura	216996	162747	162963	6518.52	27703.71
30	34110622	P/S Zahid Colony	109728	82296	82422	3296.88	14011.74
31	34110122	E/S BassiWala	308064	231048	153,000	6120	26010
32	34110611	P/S FaqeerPura	278716	209037	109538	4381.52	18621.46
33	34110348	E/S Bawray	276248	207186	20000	800	3400
34	34110344	MPS Chak Khaleel	443444	332583	17,000	680	2890
35	34110411	E/S AroopMor	435528	326646	20000	800	3400
36	34110392	E/S Butranwali	465040	348780	99275	3971	16876.75
37	34110139	E/S WanniaWala	816640	612480	37000	1480	6290
38	34110413	GMPS kotli urbang	270804	203103	73,000	2920	12410
39	34110330	P/S Shaheen Abad	344272	258204	75000	3000	12750
40	34110610	P/S Shama Colony	352928	264696	265000	10600	45050
41	34110396	P/S DeraTalabWala	200852	150639	64,800	2592	11016
42	34110598	P/S AfzalPura	202444	151833	110000	4400	18700
43	34110115	E/S RattaBajwa	1023424	767568	680000	27200	115600
44	34110308	E/S KotliRustam	718224	538668	179000	7160	30430
45	34110113	E/S Iqbal Gill Road	407876	305907	147708	5908.32	25110.36
46	34110310	P/S KanganiWala	572920	429690	429690	17187.6	73047.3
47	34110609	P/S Asghar Colony	208700	156525	156845	6273.8	26663.65
48	34110600	P/S Rasheed Colony	74740	56055	22144	885.76	3764.48
49	34110459	E/S Dharewal	236008	177006	52000	2080	8840
50	34110398	E/S AmratPora	430064	322548	68765	2750.6	11690.05
51	34110333	P/S BhekoPura	302720	227040	18000	720	3060
Total			17,308,640	12,981,480	7,353,580	290707.28	1,250,109
Total Recoverable							1,544,252
Recovery effected in DAC meeting							413,763
Balance Recoverable							1,130,489

3. Dy. DEO (EE-M), Wazirabad

Name of School	Detail	Amount paid (Rs)	Income Tax Rs@ 4.5%
E/S Kot Khizri	Purchase of Building Material	58,400	2,628
	Purchase of Furniture	222,530	10,148
P/S Khanki Head	M&R	60,000	2,700
	Purchase of Building Material	110,000	4,950
P/S Deepai Ameer Singh	M& R + Construction	76,377	3,437
P/S Dad Wali	M&R + Purchase of Building Material	188,738	8,493
P/S Ghakhar No-4	--do--	163,000	7,335
E/S Dheelah Chattah	--do--	253,000	11,385
P/S Changanwali	Purchase of Furniture	145,897	6,565
	M&R + Purchase of Building Material	125,450	5,645
E/S Maroofabd	M&R + Purchase of Building Material	92,000	4,140
P/S Dhab Wala	--do--	110,000	4,950
E/S Kot Jan Bux	--do--	146,400	6,588

Name of School	Detail	Amount paid (Rs)	Income Tax Rs@ 4.5%
P/S Ali Pur Chattah No-2	--do--	60,000	2,700
E/S Nai Wala	--do--	103,350	3,617
E/S Saharan Chattah	--do--	49,360	2,221
E/S Thattah Faqir Ullah	--do--	276,000	11,430
E/S Ghakka Mittar	--do--	252,000	11,350
E/S Ghagha Mittar	Purchase of Furniture	373,000	16,785
Total		2,865,502	127,067

4. Dy. DEO (M-EE), Kamonke

Bank A/C No	Name of School	Amount Expended	Income tax 4.5%
7697-6	P/S Ugo Bhinder	313,000	14,085
7765-0	P/S Faisal Town	278,359	12,526
7901-7	P/S Kotli Madlo Sadho	115,600	5,202
2108-3	P/S Nadha	100,000	4,500
7907-8	P/S Islam Pur	60,000	2,700
	E/S Ghoman	153,400	6,903
	E/S Darga Pur	112,208	5,049
	E/S Wahandoo	128,645	5,789
Total		1,261,212	56,754
Recovery effected in DAC meeting			30,019
Balance Recoverable Rs.			26,735

5. Dy. DEO (EE-W), Kamonke

Sr. #	Month	School Name	Description	Amount	Income Tax
1	06 to 08/2015	GES, Chajjoke	Const. of rooms	500,000	50,000
2	05 & 06/2015	GES, Ashrafabad	-do-	550,000	55,000
Total				1,050,000	105,000

6. Dy. DEO (EE -W), Wazirabad

Name of School	Other Purchase (Rs)	Sales tax recovery (Rs)	Income tax recovery (Rs)
GGES Kathor Kalan.	27,300	4,641	1,229
GGPS Kot Jamil.	35,000	5,950	1,575
GMPS Sadan Wali.	16 3,200	27,744	7,344
GMPS Choura.	3,000	510	135
GGPS Haran Wala Kalan.	94,000	15,980	4,230
GGPS Kathor Khurd.	100,000	17,000	4,500
GGPS Chak Sanatta.	40,000	6,800	1,800
GMPS Sadan Wali.	30,000	5,100	1,350
GMPS Jhattan Wali.	50,000	8,500	2,250
GMPS Burj Manchar Chattha	115,280	19,598	5,188
GMPS Kot Harkaran	40,000	6,800	1,800
GMPS Kot Kalian	6,000	1,020	270
GGPS Rukh Sing Pura	19,000	3,230	855
GGPS Dhapai Hassan Wali	67,000	11,390	3,015
GGPS Bara Pind	2,000	340	90
GGPS Kalair	40,000	6,800	1,800

Name of School	Other Purchase (Rs)	Sales tax recovery (Rs)	Income tax recovery (Rs)
		174,118	46,091
Total		315,521	83,522

7. MS THQ HOSPITAL, WAZIRABAD

Name of Co.	Description	Bill Number & date	Amount	Tax ded	Tax due	Less Ded
Fynk Pharmaceutical	Medicine	T634 .03.4.15	2,233,400	22,304	89,336	67,032
Medlay Pharmaceutical	Medicine	MED/Govt/0055 03.3.15	2,184,500	21,845	87,380	65,535
EN Crystal Enterprises	Medicine	555.03 10.06.15	1,400,500	14,005	56,020	42,015
Everest Pharma	Medicine	1091-13.06.15	1,160,650	11,606	46,426	34,820
EN Crystal Enterprises	Medicine	11 26.4.15	1,100,000	11,000	44,000	33,000
Fynk Pharmaceutical	Medicine	T654 .18.4.15	807,400	8,074	32,296	24,222
Everest Pharma	Medicine	EV-962 15.4.15	780,000	7,742	31,200	23,458
Unisa Pharmaceutical	Medicine	111 30.04.15	682,000	6,825	27,280	20,455
Caylex Pharmaceutical	Medicine	13207 06.05.15	616,000	6,160	24,640	18,480
Fassgen Pharmaceutical	Medicine	1319 28.01.15	585,000	5,850	23,400	17,550
EN Crystal Enterprises	Medicine	60215 06.02.15	550,000	5,500	22,000	16,500
Bio Tech Hygine Pvt	Medicine	14 16.02.15	518,000	5,180	20,720	15,540
Unison chemical works	Medicine	218 14.4.15	491,600	4,866	19,664	14,798
Silver Surgical Complex	Canula	15.04.15	362,250	3,622	14,490	10,868
Fassgen Pharmaceutical	Medicine	1555 11.06.15	312,000	3,120	12,480	9,360
Umer Usman	Cotton Bandage	931 14.04.15	279,000	2,792	11,160	8,368
Umer Usman	Cotton Bandage	105. 15.06.15	279,000	2,792	11,160	8,368
Sunshine Pharmaceutical	Paracetamol	6300	162,000	1,605	6,480	4,875
Kohinoor Industries	Medicine	02.05.2015	79,500	795	3,180	2,385
Total			14,582,800	145,683	583,312	437,629

8. Dy. DEO (M-EE), Gujranwala

Sr. #	Name Of School	Repair & Maintenance	Recovery of income tax
1	GES Noshera Sansi	909,000	40,905
2	GES Garjakh	562,217	25,299
3	GPS Garjakh No 3	422,260	19,002
4	GES Musa Duggal	420,000	18,900
5	GPS Khokharki	42,774	1,925
6	GPS Muslim Ferozewala	83,500	3,758

Sr. #	Name Of School	Repair & Maintenance	Recovery of income tax
7	GES Mian Sansi	276,379	12,437
8	GES Rahwali	117,875	5,304
9	GES Lohianwala	197,815	8,902
10	GPS Lambanwali	38,980	1,754
11	GES Masaikeywali	400,000	18,000
12	GES M.C No 5	190,255	8,561
13	GES M.C No 3	381,228	17,155
14	GES M.C NO 12	517,541	23,289
15	GPS Kalair Sabri	80,100	3,605
16	GPS Tameer-e-Nau	241,974	10,889
17	GPS Ferozewala No 1	277,150	12,472
18	GPS Syed Pak Dhullay	439,936	19,797
19	GPS Nagri Ahmed Shah	140,437	6,320
20	GPS Pipnakha	70,000	3,150
21	GPS F.D Sheranwala Bagh	56413	2,539
22	GPS Ali Pura	103,656	4,665
23	GPS Mission	221,241	9,956
24	GPS Asad Colony	312,931	14,082
25	GPS M.C NO 25	25,000	1,125
26	GES Bakhraywali Kalan	99,700	4,487
27	GPS M.C NO 15	35,870	1,614
28	GPS Garjakh No 2	378,000	17,010
29	GPS Rana Colony	130,650	5,879
30	GES Chahail Khurd	246,000	11,070
31	GPS M.C No 22	145,175	6,533
32	GPS Qila Sundar Singh	349,512	15,728
33	GES Rakh Kikranwali	295,000	13,275
34	GPS Thatha Rawan	50,000	2,250
35	GPS Kot Asaish	30,855	1,388
36	GES Chak Uggo	460,422	20,719
37	GES Theri Sansi	685,000	30,825
38	GES Mandiala Warriach	463,000	20,835
39	GES Khabakey	296,852	13,358
40	GPS Thatha Dad	88,250	3,971
41	GPS Chanderkey	85,485	3,847
42	GES Qila Didar Singh	680,000	30,600
43	GES Thakharkey Warraich	180,000	8,100
44	GPS Gondlanwala	25,000	1,125
45	GPS Javed Islamia	209,386	9,422
46	GPS Model Nowshera R	140,000	6,300
47	GES M.C No 11	255,454	11,495
48	GPS Rahman Pura	196,175	8,828
49	GES Maan	305,668	13,755
50	GPS Pando Pur	100,000	4,500
51	GPS Talwandi Musa Khan	35,000	1,575
52	GES Qila Khazana	164,280	7,393
53	GES Sensara Gorays	239,500	10,778
54	GES Madu Khalil	300,000	13,500
55	GPS No 3 Qila Didar Singh	124,308	5,594

Sr. #	Name Of School	Repair & Maintenance	Recovery of income tax
56	GPS Popular Nursery	206,475	9,291
57	GPS Police Line	46,000	2,070
58	GPS Chak Rehan	61,575	2,771
59	GPS Loraki	27,000	1,215
60	GPS Nawan Pind	108,000	4,860
61	GPS Amin Pur Syedan	49,000	2,205
62	GPS Bawray	130,000	5,850
63	GPS Basiwala	337,000	15,165
64	GPS Taronian	39,175	1,763
65	GES Noinke	220,210	9,909
66	GES Aroop West	348,741	15,693
67	GPS Ghari Himmat Singh	29,000	1,305
68	GPS Mughal Chak Kalan	100,000	4,500
69	GPS Attawa	153,375	6,902
70	GES Chak Nizam	216,350	9,736
71	GPS Nadala Sundhaw	182,645	8,219
72	GPS Piply Wala	155,000	6,975
73	GPS No 1 Ladhewala Warraich	322,273	14,502
Total			722,476
Grand Total (Sr. # 1 to 8)			3,570,634

(b) Non-deduction of GST – Rs3.55 million

Sr. #	Name Of School	Purchase of Furniture	Recovery of Sales Tax
1	GES Noshera Sansi	250,000	42,500
2	GPS Garjakh No 3	500,645	85,110
3	GES Chak Jagna	695,516	118,238
4	GES Musa Duggal	116,400	19,788
5	GPS Khokharki	109,400	18,598
6	GPS Muslim Ferozewala	76,500	13,005
7	GES Khawaja Modern	185,000	31,450
8	GES Mian Sansi	180,000	30,600
9	GES Rahwali	600,000	102,000
10	GES Lohianwala	500,000	85,000
11	GES Masaikeywali	400,000	68,000
12	GES M.C No 5	348,200	59,194
13	GES M.C No 3	280,000	47,600
14	GES M.C NO 12	275,000	46,750
15	GPS Kalair Sabri	165,000	28,050
16	GPS Tameer-e-Nau	341,880	58,120
17	GPS Ferozewala No 1	410,000	69,700
18	GPS Syed Pak Dhullay	500,000	85,000
19	GPS Pipnakha	500,000	85,000
20	GPS Ali Pura	46,091	7,835
21	GPS Asghar Colony	264,100	44,897
22	GPS Mission	420,000	71,400

Sr. #	Name Of School	Purchase of Furniture	Recovery of Sales Tax
23	GPS Asad Colony	340,003	57,801
24	GES Bakhraywali Kalan	500,000	85,000
25	GPS M.C NO 15	247,000	41,990
26	GPS M.C NO 18	150,700	25,619
27	GPS Kangniwala	392,714	66,761
28	GPS Garjakh No 2	500,000	85,000
29	GPS M.C No 17	186,000	31,620
30	GPS Rana Colony	244,617	41,585
31	GES Chahail Khurd	63,200	10,744
32	GPS M.C No 22	25,000	4,250
33	GPS Qila Sundar Singh	500,000	85,000
34	GPS Kot Dewan Chand	420,000	71,400
35	GES Rakh Kikranwali	307,000	52,190
36	GPS Hoywali	159,060	27,040
37	GPS Kot Asaish	117,300	19,941
38	GES Chak Uggo	347,650	59,101
39	GES Theri Sansi	460,000	78,200
40	GES Kot Baray Khan	240,000	40,800
41	GES Mandiala Warriach	413,000	70,210
42	GPS Kot Shah Muhammad	345,000	58,650
43	GES Khabakey	300,000	51,000
44	GPS Thatha Dad	86,393	14,687
45	GES Qila Didar Singh	500,000	85,000
46	GES Thakharkey Warraich	500,000	85,000
47	GPS Gondlanwala	25,000	4,250
48	GPS Javed Islamia	223,000	37,910
49	GPS Model Nowshera R	326,400	55,488
50	GES M.C No 11	255,069	43,362
51	GPS Rahman Pura	208,300	35,411
52	GES Maan	500,000	85,000
53	GPS Pando Pur	156,000	26,520
54	GPS Talwandi Musa Khan	250,000	42,500
55	GES Sensara Gorays	500,000	85,000
56	GPS No 3 Qila Didar Singh	420,000	71,400
57	GPS Popular Nursary	262,290	44,589
58	GPS Chak Rehan	191,500	32,555
59	GPS Dherowali	48,000	8,160
60	GPS Nawan Pind	360,000	61,200
61	GPS Bawray	301,000	51,170
62	GPS Basiwala	337,000	57,290
63	GES Noinke	356,900	60,673
64	GPS Attawa	410,500	69,785
65	GES Chak Nizam	446,712	75,941
66	GPS Nadala Sundhaw	230,000	39,100
67	GPS Piply Wala	102,000	17,340
68	GPS No.1 Ladhewala Warraich	420,000	71,400
Total			3,542,468

Annex-K
Para 1.2.4.2

Non-imposition of Penalty – Rs6.225 million

District Officer (Roads), Gujranwala

Scheme	Agreement Amount (Rs in million)	Due Date of Completion	Status	Recovery 10% (Rs in million)
Rehab. of of PCC road from Gali No. to Haidry underpass	2.045	15.03.15	WIP	204,500
Repair/Rehab. of road from village chandali , Kamonke	8.775	06.06.15	WIP	877,500
Repair / Rehab. of road from Ali pur Qadirabad road to Burj Tasha	7.635	18.06.15	WIP	763,500
Rehab. of road from Muslim Tatalay wala via Hari pur Lawari Wala Pattoke	16.134	02.06.15	WIP	1,613,400
TOTAL				3,579,300

District Officer (Buildings), Gujranwala

Sr. No.	NAME OF THE SCHEME	Amount of Work Awarded (Rs)	Work Order No. and date	Due Date of Completion	Status	Liquidated Damages @ 10% (Rs)
1	Provision of missing facilities at newly established Sagheer Shaheed Govt. Girls School, Sagheer Saheed Park Noshera Virkan Road Gujranwala	6.442 million	27.02.2015	30.06.15	WIP	644,200
2	Const. of boundary wall with Gate& Gate pillars around eliminated pond at Tatly Alli Tehsil Noshera Virkan	5.542 million	28.02.2015	27.05.15	WIP	554,000
3	Const. of boundary wall with Gate& Gate pillars around eliminated pond at Muraliwala	3.626	09.03.2015	31.05.15	WIP	362,600
4	Const. of 4 Nos additional class rooms GGHSchool Nokhar Virkan Virkan	3.791	05.05.2014	10.06.14	WIP	379,100
5.	Upgradation of GGES to High level Khurlky Noshera Virkan Virkan	7.066	01.11.2014	31.03.15	WIP	706,600
TOTAL						2,646,500
GRAND TOTAL						6,225,800

Annex-L
1.2.4.3

Irregular Diversion of 2% Work Charge Contingency - Rs3.414 million

Sr. #	Date of Drawl as per Cash Book	Cheque No.	Cheque date	Amount (Rs)
1	03.10.2014	2543346	02.10.2014	77,751
2	16.10.2014	2543723	15.10.2014	611,000
3	16.10.2014	2543760	15.10.2014	304,000
4	16.10.2014	2547731	15.10.2014	99,917
5	29.10.2014	2543773	18.10.2014	48,000
6	31.10.2014	2543815	31.10.2014	339,000
7	31.10.2014	2543820	31.10.2014	24,750
8	18.11.2014	2543834	11.11.2014	338,452
9	13.12.2014	2543923	13.12.2014	50,679
10	04.02.2014	2544161	04.02.2015	324,828
11	07.02.2014	2657001	07.02.2015	228,600
12	18.03.2014	2657177	14.03.2015	330,000
13	10.03.2014	2657212	18.03.2015	350,614
14	31.03.2014	2657244	25.03.2015	267,500
15	31.03.2015	2657256	28.03.2015	18,600
Total				3,413,691

Annex-M
Para 1.2.4.4

Overpayment due to Excess Execution of Work – Rs3.239 million

RE-CONSTRUCTION OF DANGEROUS BUILDING OF GOVERNMENT BOYS ELEMENTARY SCHOOL, GARJAKH, GUJRANWALA						
Sr. #	DESCRIPTION OF ITEM.	QTY: AS PER ESTIAMTE	QTY: AS PER PAID	DIFF.	RATE	AMOUNT
1	Excavation in foundation	4,227 %cft	6,263	2,036 /cft	4118.4	8,386
2	Fabrication of MS	4,058kg	12,815kg	8,757	11453.05	1,002,943
3	P/L DPC with C.C(1:2:4)	284	417	133 /sft	4136.25	5,501
Total						1,008,444

UP-GRADATION OF GOVERNMENT GIRLS ELEMENTARY SCHOOL TO HIGH SCHOOL, WADALA CHEEMA, TEHSIL WAZIRABAD						
Sr. #	DESCRIPTION OF ITEM.	QTY: AS PER ESTIAMTE	QTY: AS PER PAID	DIFF.	RATE	AMOUNT
1	Pacca Brick Work	3,532	3,773	241	15,562.55	37,506
2	Pacca Brick Work	3,685	3,987	302	16,417	49,582
2	Fabrication of Mild	5,190	8,318	3,128	10673.5	333,863
Total						420,951

Re-construction of flood / rain damaged main building of GPS, Kot Ratta, Tehsil Wazirabad						
Sr. #	DESRICITION OF ITEM.	QTY: AS PER ESTIAMTE	QTY: AS PER PAID	DIFF.	RATE	AMOUNT
1	Excavation in foundation	991	1,288	297	4118.4	1,223
2	Pacca Brick Work	86	1,682	1,596	17299.95	274,991
3	Fabrication of Mild	5,190	8,318	3,128	10673.5	333,863
4	With new earth from	1,312	1,829	517	9268.9	4,793
Total						614,870

ESTABLISHMENT OF SATLITE STATION OF PUNJAB FORENSIC AGENCY AT DIVISIONAL LEVEL ON AT GUJRANWALA						
S. #	DESRICITION OF ITEM.	QTY: AS PER ESTIAMTE	QTY: AS PER PAID	DIFF.	RATE	AMOUNT
1	Fabrication of Mild Steel	7,164	18,345	11,181	10,673.5	1,193,404
2	P/L DPC with 1:2:4	803	832	29	4,167.95	1,208
Total						1,194,612

Grand Total						3,238,877
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**Overpayment of Punjab Health Sector
Reform Allowance – Rs1.160 million**

1.THQ Hospital, Kamonke

Sr. #	Name	HSR Received	Rate of HSR Allowed	Diff.	Months	Over Payment (Rs)
1	Ghulam Mustafa	1,571	0	1,571	12	18,852
2	Nadeem Masih	861	0	861	24	20,664
3	Usman Ali	8,000	5,000	3,000	24	72,000
4	Zafar Iqbal Baig	22,000	15,000	7,000	12	84,000
5	Dr. Shebaz Ilahi (BS-18)	12,000	0	12,000	24	288,000
6	Dr. Mushtaq Ahmad (BS-18)	5,000	0	5,000	36	180,000
Total Recoverable						663,516
Recovery effected in DAC meeting						8,400
Balance Recoverable						579,516

2.RHC, Rasool Nagar

Period	Name	HSRA Drawn (Rs)	HSRA Due P.M (Rs)	Difference	Recovery of HSRA (Rs)
2011-12	Shahbaz Haider, Driver	1,672	972	700 x 12	8,400
2012-13				700 x 12	8,400
2013-14				700 x 12	8,400
2014-15				700 x 12	8,400
TOTAL					33,600

3.THQ Hospital, Nowshera Virkan

Name	Designation	Date of Absent	HSRA (Rs)	Total (Rs)
Dr. Samra Nadeem	Dental Surgen	7,8,13,14,22/08/14	10,000	30,000
Dr. Mahjabeen	Gynacologist	18.09.14, 16.05.15 & 26.06.15	22,000	33,000
Dr. Saiqa Shabnam	WMO	25, 26/06.2015	10,000	10,000
Dr. Baqir Hussain	MO	26.06.15	8,000	4,000
Dr. Shaukat Ali Wahla	APMO	05.01.2015	7,000	3,500
Total Recoverable			57,000	80,500
Recovery effected in DAC meeting				3,500
Balance Recoverable				77,000

4.THQ Hospital, Nowshera Virkan

Name	Designation	Period of Leave	CA (Rs)	HSRA(Rs)	Total(Rs)
Dr. Shaukat Ali Wahla	APMO	01.09.14 to 30.09.14	5,000	7,000	12,000
Dr. Shaukat Ali Wahla	APMO	16.10.14 to 29.11.14	7,500	10,500	18,000
Dr. Rehmat Ullah Saqib	APMO	11.04.15 to 25.05.15	7,500	10,500	18,000
Dr. Mahjabeen	Gynacologist	09.12.14 to 31.12.14	3,710	16,322	20,032
Total Recoverable			23,710	44,322	68,032
Recovery effected in DAC meeting					48,000
Balance Recoverable					20,032

5.EDO (Health), Gujranwala

Name	Designation	Health Risk Allowance (PM)	Total amount paid Rs.
Jamas Masih	Sweeper	1,500	18,000
M. Iqbal	NQ	1,500	18,000
Ghafoor Ahmad	Mali	1,500	18,000
Ashraf Masih	Chowkidar	1,500	18,000
Total Recoverable amount			72,000
Recovery effected in DAC meeting			30,000
Balance Recoverable			42,000

6.THQ Hospital, Wazirabad

HSRA recoverable amount	199,500
Recovery effected in DAC meeting	19,950
Balance Recoverable	179,550

7.RHC, Dhonkal

Name	Designation	Period of Leave	C. A	HSRA	Total
Tahira Jamil	LHV	16.02.15 to 15.04.15	3,864	5,604	9,468
Shahzad Nawaz	Dispenser	22.06.15 to 21.07.15	1,932	1,029	2,961
Muhammad Iqbal	Chowkidar	06.04.15 to 05.06.15	3,570	3,380	6,950
Total					19,379

8.RHC, Jamke Chatta

Name	Designation	HSRA	No. of Absent	Recovery of HSR
Tahira Bano	C/N	1,818	2	1,818
Ishrat Batool	Charge Nurse	1,818	2	1,818
Rukhshanda Sarwar	-do-	1,818	2	1,818
Fahmida Begum	LHV	1,132	2	1,132
Total				9,982

9.THQ, Wazirabad

Name	Designation	Period of Leave	C. A	HSRA	Mess Allow.	Dress Allow.	Total
Dr. Amna Iftikhar	WMO	09.03.15 to 06.06.15	15,000	18,000	0	0	33,000
Dr. Arshad Ullah	APMO	02.03.15 to 30.04.15	10,000	0	0	0	10,000
Dr. Saeed-ur-Rehman	Dental Surgen	10.04.15 to 19.05.15	6,666	0	0	0	6,666
Mrs. Aisha Ishauq	Charge Nurse	11.04.15 to 09.07.15	0	0	24,000	9,300	33,300
Mrs. Amna Tabasum	Charge Nurse	25.08.14 to 24.11.14	15,000	0	24,000	9,300	48,300
Mrs. Irum Shehzadi	Charge Nurse	02.06.15 to 02.09.15	15,000	0	24,000	9,300	48,300
Mrs. Bushra Tabusam	Charge Nurse	26.09.14 to 24.12.14	15,000	0	24,000	9,300	48,300
Total Recoverable			79,666	18,000	96,000	37,200	227,866
Recovery effected in DAC meeting							29,423
Balance Recoverable							198,443
Grand Total (Sr. # 1 to 9)							1,159,502