



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	i
PREFACE.....	iii
EXECUTIVE SUMMARY.....	iv
SUMMARY OF TABLES AND CHARTS.....	viii
Table 1: Audit Work Statistics	viii
Table 2: Audit observations regarding Financial Management	viii
Table 3: Outcome Statistics	viii
Table 4: Table of Irregularities Pointed Out	ix
Table 5: Cost-Benefit.....	ix
CHAPTER-1.....	1
1.1 District Government Hafizabad.....	1
1.1.1 Introduction of Departments.....	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15.....	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives	3
1.2 AUDIT PARAS.....	4
1.2.1 Fraud / Misappropriations	5
1.2.2 Non-production of Record.....	7
1.2.3 Irregularity / Non-compliance	10
1.2.4 Internal Controls Weaknesses	14
ANNEXES	23
Annex-A	24
Annex-B.....	30
Annex-C.....	31
Annex-D	32
Annex-E.....	38
Annex-F.....	41
Annex-G	43
Annex-H	46
Annex-I.....	48
Annex-J.....	49
Annex-K	52

ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
BHU	Basic Health Unit
C&W	Communication and Works
CA	Conveyance Allowance
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
GRD	General Rural Dispensaries
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
NAM	New Accounting Model
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

PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PWD	Public Works Department
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Hafizabad 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 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of 17 officers and staff, total 4,760 man-days and the annual budget of Rs25.199 million for the financial year 2015-16. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out audit of accounts of District Government, Hafizabad for the financial year 2014-15.

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

Audit of District Government, Hafizabad 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 Rs3608.886 million of the District Government Hafizabad for the financial year 2014-15 covering one PAO and 207 formations, the Directorate General Audit, audited an expenditure of Rs561.693 million which in terms of percentage, was 15.55% of the auditable expenditure. The Directorate General Audit planned and executed audit of twenty five (25) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Hafizabad for the financial year 2014-15, were Rs4.27 million, whereas, Directorate General Audit, audited receipts of Rs2.631 million which was 62% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs18.834 million was pointed out during audit, out of which an amount of Rs1.551 million was recovered and verified during the year 2015-16 till the time of compilation of report. Recoveries pointed out Rs18.834 million was not in the notice of the executives before audit.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Controls and Internal Audit Department

Internal controls mechanism of District Government Hafizabad was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government Hafizabad authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The key Audit findings of the report

- i. Fraud / misappropriation of Rs5.874 million was noted in one case.¹
- ii. Non-production of record of Rs251.045 million was noted in one case.²
- iii. Irregularity / non-compliance of Rs12.93 million was noted in two cases.³
- iv. Internal control weaknesses of Rs29.06 million was noted in seven cases.⁴

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.2

⁴ Para 1.2.4.1 to 1.2.4.7

g. Recommendations

Head of the District Government needs:

- 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	4,502.373
2	Total Formations in Audit Jurisdiction	207	4,502.373
3	Total Entities (PAOs) Audited	01	561.693
4	Total Formations Audited	25	561.693
5	Audit & Inspection Reports	25	561.693

Table 2: Audit observations regarding Financial Management

Sr. #	Description	Amount Placed under Audit Observations (Rs in million)
1	Unsound Asset Management	1.000
2	Weak Financial Management	5.874
3	Weak internal controls relating to Financial Management	37.251
4	Others	254.785
TOTAL		298.910

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	-	262.325	2.631	299.368	564.324*	1,409.023
2	Amount placed under audit observation / Irregularities of Audit	-	15.929	-	282.981	298.91	127.492
3	Recoveries pointed out at the instance of Audit	-	11.664	-	7.170	18.834	12.134

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
4	Recoveries accepted / established at the instance of Audit	-	11.664	-	7.170	18.834	12.134
5	Recoveries realized at the instance of Audit	-	0.688		0.863	1.551	0.335

* 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 Rs561.693 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.	20.903
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	5.874
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.	17.052
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	4.036
6	Non-production of record.	251.045
7	Others, including cases of accidents, negligence etc.	-
TOTAL		298.910

Table 5: Cost-Benefit

Sr. No.	Description	Amount (Rs in million)
1	Outlays Audited (Items 1 of Table 3)	564.324
2	Expenditure on Audit	2.099
3	Recoveries realized at the instance of Audit	1.551
4	Cost Benefit Ratio	1 : 0.74

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

CHAPTER-1

1.1 District Government Hafizabad

1.1.1 Introduction of Departments

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

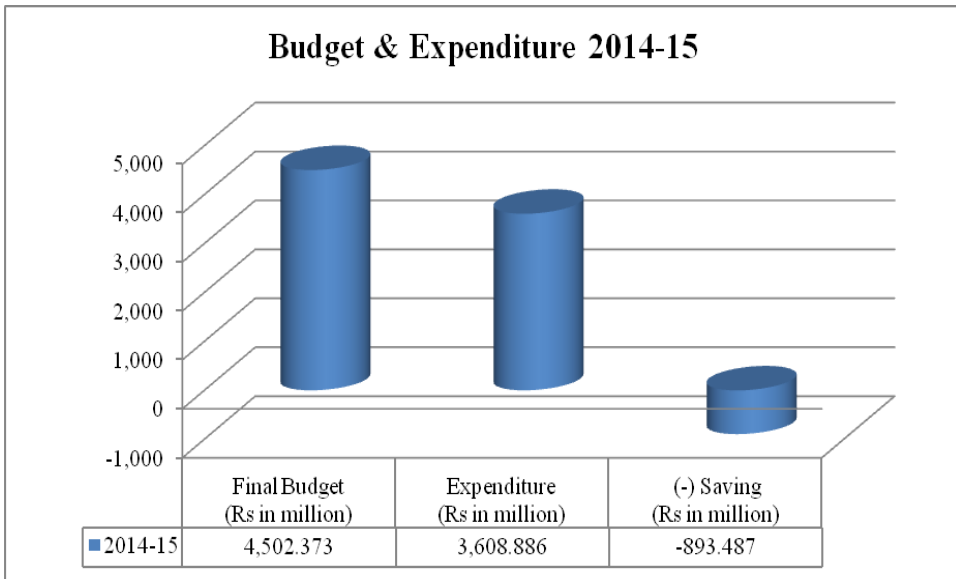
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Works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

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

1.1.2 Comments on Budget and Accounts (Variance Analysis)

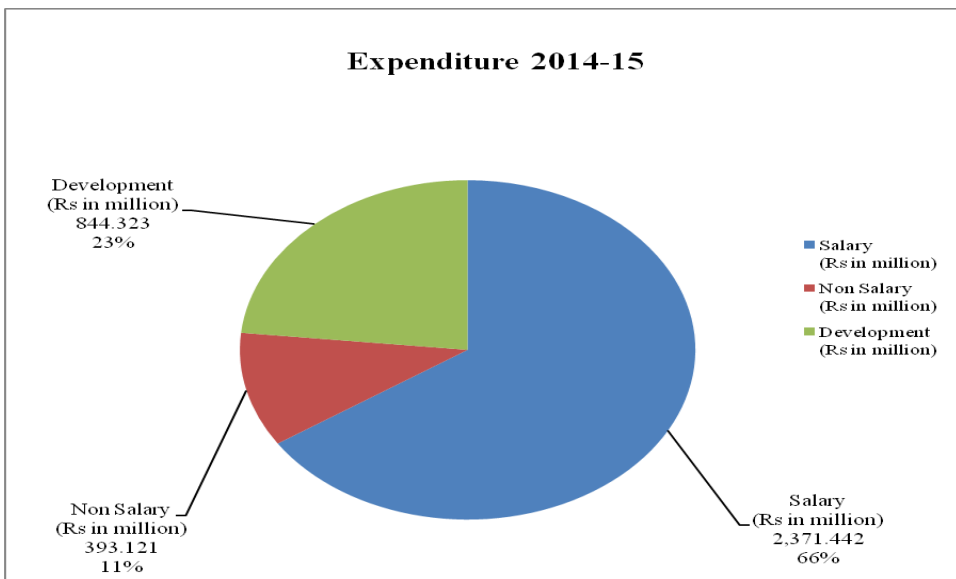
During FY 2014-15 budgetary allocation (inclusive of salary, non-salary and development) for District Government was Rs4502.373 million whereas, the expenditure incurred (inclusive of salary, non-salary and development) was Rs3608.886 million, showing savings of Rs893.487 million for the period, which in terms of percentage was 20% of the final budget as detailed below:

Descriptions	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	2,577.568	2,371.442	-206.126	08
Non Salary	474.918	393.121	-81.797	17
Development	1,603.049	844.323	-758.726	47
TOTAL	4,655.535	3,608.886	-1046.649	22
Total of Surrender	-153.162	0	153.162	-
GRAND TOTAL	4,502.373	3,608.886	-893.487	20

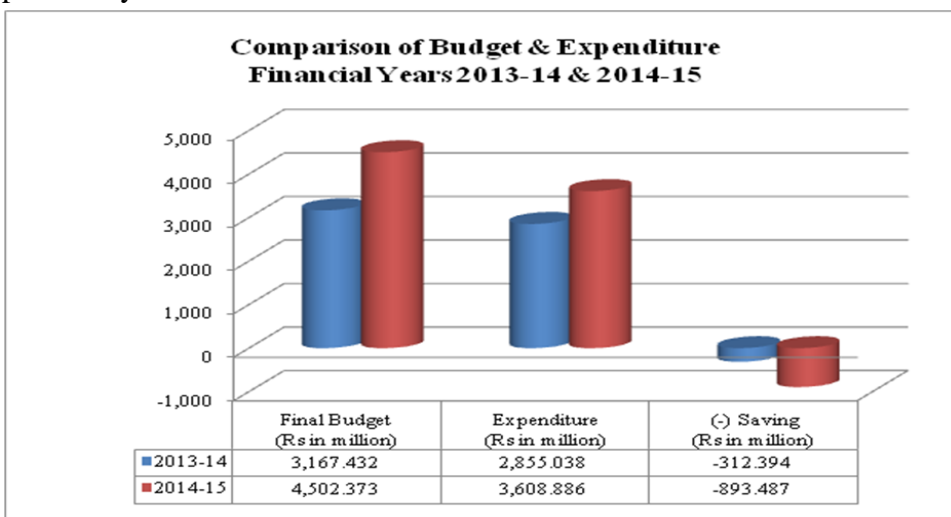


As per the Appropriation Account 2014-15 of District Government, Hafizabad the original budget was Rs3,333.372 million, supplementary grant was Rs1,322.163 million and the final budget was Rs4,655.535 million. Against the final budget total expenditure incurred by the District Government during 2014-15 was Rs3,608.886 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 66%, 11% and 23% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 42% increase in budget allocation and 26% 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	15	Not convened
2	2003-04	16	Not convened
3	2004-05	07	Not convened
4	Special Audit Report*	62	Not convened
5	2009-10	37	Not convened
6	2010-11	43	Not convened
7	2011-12	18	Not convened
8	2012-13	07	Not convened
9	2013-14	05	Not convened
10	2014-15	12	Not convened

* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of Audit Report reflects financial year instead of the audit year which was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriations

1.2.1.1 Doubtful Consumption / Issuance of Medicines - Rs5.875 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

District Officer (Live Stocks), Hafizabad issued huge quantity of medicines of Rs2,194,126 for animals to field hospitals without taking indent / requisition from the field hospitals. Further the medicines / store quantity were issued in lump-sum instead of on need basis. MS THQ Hospital, Pindi Bhattian, District Hafizabad purchased and consumed medicines of Rs3,680,624 during the financial year 2014-15. Consumption was checked on sample basis and found that quantity of consumption of bed head tickets do not match with expense register.

The absence of such procedural formality, leads to be doubtful issuance / consumption of medicines valuing Rs5.875 million. The detail is at Annex-C.

Audit is of the view that due to poor management and weak internal controls, appropriate procedure was not adopted for issuance of medicines which may cause misappropriation of medicines.

Management replied that the expense register had been maintained properly and medicine were issued according to distribution plan and according to Civil Veterinary Hospital/Dispensary category wise. Reply was not accepted being irrelevant.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in October 27, 2015 directed the department to enquire the matter and submit report to Audit but no compliance was made till the finalization of this report.

Audit recommends speedy finalization of inquiry besides fixing responsibility under intimation to Audit.

[AIR Para No.01&03]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record – Rs251.045 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, 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. Further,.

The following formations incurred an expenditure of Rs251.045 million during the financial year 2014-15 but vouched accounts of the expenditure were not produced for audit scrutiny. In absence of such record the actual expenditure could not be verified as detailed below:-

Name of Formations	Detail of expenditure	Amount (Rs in million)	Remarks
EDO (Education)	Funds were transferred to Others (A05270) but record including, vouchers, paid bills, cash book and sanction order/register were not produced to audit due which expenditure under the Cost Centre HA-6007 cannot be verified	201.631	Annex-D
DCO	DCO, Hafizabad released funds to Assistant Director, Local Government (ADLG) amounting to Rs13,414,000 during 2014-15 but the record relating to expenditure incurred against the release was not provided for scrutiny.	13.414	
D.O (Health)	Amounts transferred to PRSP for BHUs and GRDs but the supporting record / vouchers were not provided for audit scrutiny.	36.00	
TOTAL		251.045	

Audit is of the opinion that due to defective financial discipline and weak internal controls, relevant record was not produced to Audit in clear violation of constitutional provisions.

Management replied that the record is available for audit scrutiny. Reply was not accepted being irrelevant.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in October 27, 2015 directed the department to investigate the matter and provide record for audit scrutiny but no compliance was made till the finalization of this report.

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

[AIR Para No.08, 39& 08]

1.2.3 Irregularity / Non-compliance

1.2.3.1 Irregular Expenditure without DTL Reports – Rs11.417 million

According to Government of the Punjab, Health Department's letter No.SO(P-I)H/RC2001-2002/01, dated 29.09.2001, no drug / medicine shall be accepted and used without obtaining DTL report from the Drug Testing Laboratory. Further, according to the Drug Act, 1976 and the Drug Rules, 1988, made there under, the payments for medicines shall be made after obtaining Drug Testing Laboratory (DTL) reports. Further, according to Rule 20(iii) of the Punjab District Government and TMA (Budget) Rules 2003, each DDO shall develop the most realistic and sound estimates of the expenditure to avoid lapse of funds.

The following formations incurred an expenditure of Rs11.417 million during the financial year 2014-15 on account of purchase of medicines without obtaining report from Drug Testing Laboratory, Lahore. The formations also withdrew amount from treasury in the name of DDO and retained in their own imprest making lapsable funds beyond 30th June. Hence the chances of purchase of sub-standard medicine cannot be eliminated as detail below:-

Name of Formation	Amount (Rs in million)	Remarks
DO (Health), Hafizabad	2.041	Annex-E
MS DHQ Hospital, Hafizabad	4.587	
SMO RHC, Kaleki Mandi	0.650	
SMO RHC, Kasoke	0.460	
SMO RHC, Jalalpur Bhattian	1.246	
SMO RHC, Sukheke	0.770	
SMO RHC, Vanike Tarar	1.663	
TOTAL	11.417	

Audit is of the view that due to weak financial management, an amount of Rs11.417 million was drawn irregularly and retained for waiting DTL reports.

Management replied that the payment was released to the supplier firms after receipts of standard DTL reports from DTL, Punjab Lahore Record was not provided.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in October 27, 2015 directed to enquire the matter by EDO (F&P) for releasing of payment from District Accounts Office without DTL reports and irregular retention of lapsable funds after 30th June. DAC also recommended fixation of responsibility on the person(s) at fault, but no compliance was made till the finalization of this report.

Audit recommends speedy finalization of inquiry besides fixing responsibility under intimation to Audit.

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

1.2.3.2 Overpayment on Account of Conveyance Allowance – Rs1.508 million

According to Finance Department, Government of the Punjab Letter No.FD.SR I -9-4/86 (P)(PR), dated Aril 21,2014 clarified that the officers who are availing government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01-03-2014. This department instruction whereby Conveyance Allowance was allowed on the certificate of not using vehicles from house to office is withdrawn accordingly.

District Officer (Health), Hafizabad paid conveyance allowance to those vaccination staff using official motor cycles along with 25 liters petrol per month. The payment of conveyance allowance is inadmissible according to the spirit of above mentioned letter. Total recoverable amount is detailed below:-

No. of Vaccination Staff	Conveyance Allowance Per month (Rs)	Period	Amount (Rs)
44	2,856	12 month	1,507,968

Audit is of the view that due to weak internal controls and negligence of management, inadmissible allowances was paid to employees.

Management replied that the all the officials have to travel door to door in whole union councils of their respective posting to perform duty.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in October 27, 2015 directed to recover the amount from the concerned but no compliance was made till the finalization of this report.

Audit recommends recovery of Rs1.508 million from officials concerned under intimation to Audit.

[AIR Para No.09]

1.2.4 Internal Controls Weaknesses

1.2.4.1 Non-imposition of Penalty – Rs13.902 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 (Buildings) and District Officers (Roads), Hafizabad awarded various works to different contractors during the financial year 2014-15. Neither the works were completed within stipulated time nor any penalty was imposed. Further, the contractors did not apply for extension in time limit to the engineer-in-charge. This resulted in non-imposition of penalty of Rs13.902 million @ 10% for delay in completion of works as detailed below:-

Sr.#	Name of Formations	Amount (Rs in million)	Remarks
1	DO (Roads), Hafizabad	10.585	Annex-F
2	DO (Building), Hafizabad	3.317	
TOTAL		13.902	

Audit is of the view that due to weak financial management, undue favor was given to contractors without imposing penalty.

Management replied that the schemes are under process and the delayed schemes would be dealt with as per Contract Agreement while finalizing the accounts.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held on October 27, 2015 directed the department for recovery but no compliance was made till the finalization of this report.

Audit recommends fixing of responsibility besides recovery Rs13.90 million from concerned contractors under intimation to Audit.

[AIR Para No.13, 07, 05, 19 & 01]

1.2.4.2 Recovery of House Rent and Conveyance Allowance - Rs4.735 million

According to Finance Division O.M. No.(1)-imp.1/77, dated 28th April, 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building and according to Government of the Punjab, S&GAD letter No.EO (S&GAD)/Policy/2002-1942, dated 16-10-2002, 60% of basic pay is required to be charged as penal rent from the officials residing in Govt. residences unauthorized.

District Officer (Health), Hafizabad did not recover house rent allowance as well as conveyance allowance from the officers/officials residing in government accommodations located within the same boundary wall in DHQ, RHC and BHUs/GRDs during financial year 2014-15 as detailed below:-

Name of Formation	Description	Amount (Rs in million)	Remarks
District Officer (Health)	HRA &CA	2.757	Annex-G
MS DHQ Hospital	HRA &CA	0.569	
MS DHQ Hospital	Penal Rent	0.720	
SMO RHC, Vanike Tarar	HRA &CA	0.486	
MS THQ Hospital, Pindi Bhattian	HRA &CA	0.203	
TOTAL		4.735	

Audit holds that due to weak internal controls, house rent & conveyance allowance was not deducted.

Management replied that the concerned employees have been directed to deposit recovery.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held on October 27, 2015 directed the department to effect recovery from concerned but no compliance was made till the finalization of this report.

Audit recommends fixing of responsibility against the officers / officials at fault besides recovery Rs4.735 million under intimation to Audit.

[AIR Para No.02, 05,10 ,03 &08]

1.2.4.3 Overpayment to Contractors - Rs4.127 million

According to Contract Agreement (Additional Condition No.70), work will be executed strictly according to the scope and the provision of technically sanctioned estimate. Items of work executed in violation of the provision of the sanctioned estimate in respect of location, scope specification, quantities and the rates would not be entered nor paid by field formation.

District Officer (Roads), Hafizabad made payments to certain contractors against various items of work which were neither provided in the TS estimates of the schemes nor these were got approved from the competent authority. This resulted in overpayment of Rs4.127 million to the contractors as detail below:-

Name of work	Name of contractor	Amount (Rs)	Description	Remarks
Rehabilitation of jalalpur qadirabad Road to Kot Ishaq Dhok Ahmed Yar	Saif and Co	176,456	Deviation from drawing and design of the scheme without provision in the TS Estimates	Annex-H
Rehabilitation of Jalalpur qadirabad Road to Kot Ishaq Dhok Ahmed Yar awarded to	Saif and Co	155,306	Deviation from drawing and design of the scheme without provision in the TS Estimates	
Rehabilitation of Road from Pindi Bhattian to Sargodha Road i/c links kot dilawar & Degree colleges	M/s Hiraj construction Co	1,510,449	Payment was made without provision in the TS Estimates	
Rehabilitation of road from Jalalpur to Marth village (8.06 K.M)	M/S Muhammad Saleem	629,040	Payment was made without provision in the TS Estimates Dismantling of Road Edging Rs123,422 Earth Work Rs9,810 Base Course Rs495,808	
Rehabilitation of road from Sukheky to March Blaucha length (10.49 Km)	-	1,655,750	Brick Edging Rs127,250 Base Course Rs1,528,500	
Total		4,127,001	-	

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

Management replied that revised technical sanctions are in process and revise entries will be adjusted accordingly. Reply was not accepted being irrelevant.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held on October 27, 2015 directed the department for regularization from the competent authority but no compliance was made till the finalization of this report.

Audit recommends regularization of excess payments from the competent authority or recovery thereof under intimation to Audit.

[AIR Para No.11,17,21,07&19]

1.2.4.4 Non-deduction of Sales Tax - Rs2.514 million

According to notification vide letter No. D.O. No.5 (21) L & D /97-4910/FS dated 03.10.1997, every DDO is responsible to collect the proof of deposit of sales tax paid to suppliers has been deposited into Government treasury.

Executive District Officer (Education), Hafizabad made the payment of Rs2.514 million to the various suppliers without deduction of sales tax. Due to non-deduction of sales tax at source, overpayment was made to the suppliers.

Name of Formations	Detail of expenditure	Amount (Rs in million)	Remarks
EDO (Education)	Purchase of furniture and IT Lab. Items	2.219	Annex-I
EDO (Education)	Literacy Kit Items	0.295	
TOTAL		2.514	

Audit holds that due to weak internal controls, government revenue in shape of GST was not deducted from the suppliers.

Management 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 on October 27, 2015 directed the department for

recovery of GST. No compliance was shown till the finalization of this report.

Audit recommends early recovery of GST of Rs2.514 million from contractors under intimation to Audit

[AIR Para No.02&15]

1.2.4.5 Non/Less Deduction of Income Tax on Purchase of Equipment – Rs1.562 million

According to Section 153 of Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4% & 4.5% is required to be deducted from companies & individuals on supplies.

Head of certain formations incurred expenditure and made payment to the various supplier but income tax was either not deducted or less deducted than rates specified. This resulted in loss of revenue of Rs1.562 million as detailed in Annex-J.

Name of Formation	Description	Amount (Rs)
DCO, Hafizabad (SDA to EDO Health)	Non or less deposit of income tax	751,279
DCO, Hafizabad (SDA to EDO, Agriculture)	Non-deduction of income tax	253,651
RHC, Kolo Tarrar	Less deduction of income tax	14,197
MS DHQ Hospital	Non/less deposit of income tax	407,423
THQ Hospital, Pindi Bhattian	Less deduction of income tax	37,872
RHC, Kaleki Mandi	Non-deduction of income tax	37,114
D.O (Live Stocks)	Non-deduction of income tax	60,174
Total		1,561,710

Audit is of the view that due to weak internal controls and negligence, income tax was not/less deducted from the suppliers.

Management replied that clear instructions have been issued to the concerned suppliers regarding the deduction of income tax. No documentary evidence was provided regarding deduction.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held on October 27, 2015 directed the department for recovery of income tax. No compliance was shown till the finalization of this report.

Audit recommends recovery of income tax of Rs1.562 million from concerned under intimation to Audit

[AIR Para No.15, 30, 05, 03, 06, 08 &10]

1.2.4.6 Overpayment of Conveyance Allowance and Health Sector Reform Allowance during Leave Period – Rs1.227 million

According to clarification issued by Health Department vide its letter No. PMU/PHSRP/G-1.06/61/270-340, dated 16.03.2007, HSR Allowance will not be admissible to any doctor, para-medical & other staff during general duty and leave on full pay (LFP). Further, According to Government of the Punjab, Health Department, Secretary Health letter No.PS(SH)30-06-2010, dated 30.06.2010, half of the monthly HSR allowance of the Doctor or staff member concerned on one unauthorized absence during a month will be made and stoppage of HSR allowance for three month at the minimum but may be up to six month on two unauthorized absence during a month.

Heads of certain formations of Health Department paid Conveyance Allowance and Health Sector Reform Allowance during leave periods in violation of above mentioned rule. This resulted in unauthorized payment of Rs1.227 million. The detail is as under:-

Name of Formations	Description	Amount (Rs in million)	Remarks
RHC, Vanike Tarer	Non-deduction of HSR during Absent Period	149,037	Annex-K
RHC, Sukheke	Conveyance & HSR Allowance	30,510	
RHC, Sukheke	Non-deduction of HSR during absent Period	39,294	
DHQ Hospital	Non-deduction of CA during leave Period	750,398	

Name of Formations	Description	Amount (Rs in million)	Remarks
RHC, Jalalpur Bhattian	Non-deduction of CA & HSRA during leave Period	164,545	
RHC, Jalalpur Bhattian	Non-deduction of HSRA during absent Period	93,212	
Total		1,226,996	

Audit is of the view that due to weak internal controls and negligence of management, inadmissible allowances were paid to employees.

Management replied that matter will be investigated and recovery will be affected.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held in October 27, 2015 directed the department to affect the recovery from the concerned employees. No compliance was made till the finalization of this report.

Audit recommends recovery of Rs1.227 million from officers / officials concerned under intimation to Audit.

[AIR Para No.04, 03, 04, 06, 03 & 04]

1.2.4.7 Non-Auction/Repair of off Road Vehicles - Rs1.000 million

According to rule 11 of second schedule of Punjab Delegation of Powers, 2006, procedure of auction as notified by Finance Department's letter No.FD(FR) II-36/79, dated 06-04-2005 shall be followed for auction through District Disposal Committee (DDC) when the assessed value of auctioning items is up to Rs0.200 million.

Head Master, Special Education Center, Pindi Bhattian, District Hafizabad did not auction/repair the un-serviceable vehicle (school bus) valuing Rs1,000,000 (approx) laying in the school premises since long. The vehicle is losing the value and life day by day. This reflects the poor assets management by the department.

Audit holds that due to weak internal controls, government vehicle did not auction/repair on timely basis.

Management replied that the vehicle will be repaired in the financial year 2015-16. Reply was not accepted being irrelevant.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held on October 27, 2015 directed for compliance. No compliance was shown till the finalization of this report.

Audit recommends early action without losing value and life of the vehicle.

[AIR Para No.02]

ANNEXES

PART-I

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

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
1.	DCO	01	Non deduction of conveyance allowance during LFP recovery thereof Rs29,510	29,510	Internal Control Weaknesses
2.		03	Doubtful Deposit of Govt Receipts in to Govt Treasury	1,891,000	Non-Compliance
3.		05	Verification of Renewal Fee of Petroleum License	428,000	Non-Compliance
4.		11	Doubtful expenditure on repair of machinery & equipment worth	441,040	Non-Compliance
5.		12	Irregular expenditure due to misclassification worth	36,500	Non-Compliance
6.		13	Wasteful expenditure on purchase of equipment	51,418,000	Non-Compliance
7.		16	Non imposition of penalty	21,537	
8.		17	Irregular expenditure due to pooling	29,479,000	Non-Compliance
9.		18	Irregular expenditure on works	9,314,000	Non-Compliance
10.		20	Doubtful expenditure on POL	1,567,814	Non-Compliance
11.		29	Non imposition of penalty	1,750,000	Internal Control Weaknesses
12.		31	Doubt Full expenditure on wastage	1,122,710	Non-Compliance
13.		34	Doubt Full expenditure on wastage	644,528	Non-Compliance
14.		36	Doubt Full expenditure on wastage	670,325	Non-Compliance
15.		38	Doubt Full expenditure on wastage	697,937	Non-Compliance
16.	RHC Kolo Tarar	02	Irregular purchase of medicine due to non collection of Performance security	992,774	Non-Compliance
17.	HM Special Education Centre Pindi Bhattian	01	Unjustified Expenditure on POL	304,440	Non-Compliance
18.	HM Special Education Hafizabad	01	Undue retention of public money	625,200	Non-Compliance
19.		04	Irregular expenditure due to misclassification/splitting worth	72,189	Non-Compliance
20.	EDO Health	02	Irregular Expenditure on Purchase of Ambulances	10.425 million	Non-Compliance
21.		05	Unauthorized Drawl of Health Professional Allowance	168,000	Non-Compliance
22.		06	Misclassification of Expenditure	98,280	Non-Compliance
23.		08	Irregular Drawl of Risk Allowance	67,500	Non-Compliance
24.		10	Irregular Drawl of Personnel Allowance	39,140	Non-Compliance
25.	DO Health	11	Unjustified drawl of honoraria	58,020	Non-Compliance
26.		05	Recovery of project health sector reform allowance	139,120	Internal Control Weaknesses
27.	MS DHQ	02	Doubtful Payment	2654480	Non-Compliance
28.	Hospital	08	Irregular Payment of Pay	2090658	Non-Compliance

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
29.		09	Wastage of X-ray Fixture water amounting to RsRecovery	250000	Non-Compliance
30.		12	Doubtful expenditure on repair of building through transfer of funds to Building department	2000000	Non-Compliance
31.		15	Unjustified issuance of Medicine for DTL Samples	136548	Non-Compliance
32.	THQ Pindi Bhattian	01	Purchase of X-Ray worth deduction of liquidate damages	231,028	Non-Compliance
33.		02	Irregular payment of pay & allowances	272,170	Non-Compliance
34.		04	Less Deposit of Hospital Contracts Receipts	134,660	Internal Control Weaknesses
35.		05	Irregular purchase of medicines	184,031	Non-Compliance
36.		07	Non forfeiture of Performance security	53,320	Internal Control Weaknesses
37.		09	Non recovery of electricity bills	57,001	Internal Control Weaknesses
38.		12	Irregular expenditure on repair of transport	108,950	Non-Compliance
39.		13	Non imposition of penalty for delay in supply of medicine	7,920	Non-Compliance
40.	DO Social Welfare Hafizabad	04	Unauthorized payment for rent of office building & Non Recovery of Income Tax	21960	Non-Compliance
41.		05	Unauthorized drawl of qualification allowances	35000	Non-Compliance
42.		08	Non Verification of Expenditure Statement	3709779	Non-Compliance
43.	RHC,Kaleke Mandi	05	Irregular Drawl of Pay and Allowances	179,040	Non-Compliance
44.		07	Recovery of Allowances during Leave Period	93,937	Internal Control Weaknesses
45.	RHC Kolo Tarer	06	Non deduction of conveyance and HSRA during leave/absent	56,173	Internal Control Weaknesses
46.	EDO Education	01	Unauthorized repair of vehicle	49,273	Non-Compliance
47.		02	Irregular expenditure of	40,482	Non-Compliance
48.		09	Non recovery of registration of private school fee	535,000	Non-Compliance
49.		03	Doubtful expenditure of POL	60,855	Non-Compliance
50.		04	Unauthorized payment of financial assistance	8 million	Non-Compliance
51.		05	Recovery of project allowance	35,903	Internal Control Weaknesses
52.		06	Irregular drawl of advertisement and publicity funds	149,707	Non-Compliance
53.		10	Irregular transfer of funds	7.173 million	Non-Compliance
54.		11	Irregular transfer of funds	5,476 million	Non-Compliance
55.		16	Unauthorized payment	296,669	Non-Compliance
56.	General Nursing School Hafizabad	05	Irregular payment of gas charges amounting	290,708	Non-Compliance

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
57.	DO OFWM Pindi Bhattian	06	Unjustified drawl of TA/DA	247,200	Non-Compliance
58.		07	Un-authorized and doubtful expenditure on repair of transport	99,973	Non-Compliance
59.		08	Wasteful expenditure of due to non completion of water course	18446645	Non-Compliance
60.		09	Unjustified Release of Funds to WUAs	2269946	Non-Compliance
61.		10	Doubtful Expenditure on POL for Vehicle	438,310	Non-Compliance
62.		11	Doubtful Expenditure on T.A / D.A	652,145	Non-Compliance
63.		12	Un-authorized and doubtful expenditure on repair of transport	115345	Non-Compliance
64.		13	Unjustified payment of to the WUA	5878505	Non-Compliance
65.		DO Sports Hafizabad	03	Unauthorized expenditure	38,500
66.	04		Unauthorized expenditure	36,100	Non-Compliance
67.	DO Livestock	07	Unauthorized Expenditure on Fair & Exhibition	96,000	Non-Compliance
68.		08	Doubtful Expenditure	76,068	Non-Compliance
69.		09	Doubtful Deposit	68180	Non-Compliance
70.	DO Road	03	Overpayment to the contractor due to non compaction of Base Course	271,386	Non-Compliance
71.		04	Overpayment to the contractor due to non compaction of Base Course	549,609	Non-Compliance
72.		05	Overpayment to contractor	221,536	Non-Compliance
73.		07	Recovery from contractor	64,260	Non-Compliance
74.		10	Over payment to contractor	110,430	Non-Compliance
75.		19	Overpayment to contractor	149,888	Non-Compliance
76.	DO Accounts	02	Unauthorized drawl of POL	104,818	Non-Compliance
77.		04	Non Verification of Expenditure Statement	2787743	Internal Control Weaknesses
78.	RHC, Sukheyki	07	Non deposit of ambulance receipt	19988	Internal Control Weaknesses
79.	EDO F&P	01	Unauthorized and doubtful expenditure on repair of M&E and Furniture	489,925	Non-Compliance
80.		05	Unauthorized and doubtful payment on account of POL charges	110,060	Non-Compliance
81.	Govt. Institute of Slow learner HFD	05	Irregular drawl of pay & allowances without Verification of Degrees	84,516	Non-Compliance
82.		06	Payment of GST	53,617	Internal Control Weaknesses

PART-II

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

Sr. #	Name of Formation	AP No.	Description of Para	Amount (Rs)	Nature of Para
2.	DCO	2	Verification of Renewal Fee of Petroleum License	428,000	Non compliance of Rules
		4	Doubtful Deposit of Govt. Receipts in to Govt. Treasury	1,212,000	Non compliance of Rules
3.	Zila Nazim	1	Non-Verification of Expenditure Statement	1,646,660	Non compliance of Rules
4.	EDO, Health	9	Doubtful payment of sales tax	204,000	Non compliance of Rules
5.		5	Non-deduction of Income Tax at Source	396,952	Non compliance of Rules
6.	MS DHQ Hospital	3	Irregular expenditure on Health Professional Allowance	7,264,000	Non compliance of Rules
7.		7	Likely embezzlement of government receipts	2,024,000	Non compliance of Rules
8.		11	Overpayment to suppliers due to higher rate of Machinery and Equipment	1,000,000	Internal controls weakness
9.		13	Irregular consumption of dental medicine	906,500	Internal controls weakness
10.		14	Likely embezzlement of government receipts	531,405	Non compliance of Rules
11.		16	Irregular expenditure on pay and allowance without sanction post	344,472	Non compliance of Rules
12.		19	Unauthorized payment of allowances	268,250	Internal controls weakness
13.		21	Unauthorized payment for local purchase of medicine	254,000	Internal controls weakness
14.		24	Unauthorized payment of pay and allowances	70,065	Internal controls weakness
15.		25	Unauthorized retention of amount in bank	67,960	Internal controls weakness
16.		26	Unauthorized payment of TA/DA	38150	Internal controls weakness
17.	MS THQ, Pindi Bhattian	3	Vouched account not obtained	1,397,000	Non compliance of Rules
18.		4	Illegal drawl of pay and allowances	999,936	Non compliance of Rules
19.		5	Illegal drawl of pay and allowances	626,870	Non compliance of Rules
20.		6	Non-auction of Vehicle X-67-AF Approx cost	500,000	Non compliance of Rules
21.		8	Drawl of pay & allowances during absent period	220,905	Non compliance of Rules
22.		9	Drawing of NPA	192,000	Non compliance of Rules
23.		10	Illegal drawl of pay and allowances	101,730	Non compliance of Rules
24.		11	Recovery of pay and allowances	87,080	Non compliance

Sr. #	Name of Formation	AP No.	Description of Para	Amount (Rs)	Nature of Para
			against fake attendance		of Rules
25.		14	Recovery of penal rent	24,300	Non compliance of Rules
26.		18	Loss to government due to non deposit of ECG fee	289,415	Non compliance of Rules
27.		22	Overpayment to suppliers due to payment at high rates	179,550	Internal controls weakness
28.		23	Overpayment to suppliers due to payment at high rates	136,000	Internal controls weakness
29.	D.O. (Health)	1	Non/Less Deduction of Income Tax	21,240	Non compliance of Rules
30.	RHC, Kolo Tarrer	4	Non-deduction of Income tax	41,606	Non compliance of Rules
31.	RHC, Kassoki	2	Govt. receipts deposited not verified	40,984	Non compliance of Rules
32.	RHC, Sukekhe	5	Unauthorized and doubtful consumption	13,700	Internal controls weakness
33.		5	Inadmissible drawl of advance increments	184,203	Internal controls weakness
34.	Dy. DEO (W-EE), Hafizabad	6	Non-verification of receipts	76,368	Non compliance of Rules
35.		7	Recovery of Pay	45,000	Non compliance of Rules
36.		1	Doubtful expenditure	174,395	Internal controls weakness
37.	Dy. DEO(W-EE) Pind Bhattian	2	Doubtful expenditure	27,946	Internal controls weakness
38.		6	Unjustified payment on account of charge allowances	524,739	Internal controls weakness
39.		8	Irregular drawl of public money	151,241	Internal controls weakness
40.		4	Irregular Expenditure on TA Liability	61,237	Internal controls weakness
41.	D.O (OFWM)	12	Irregular Payment	52,241,848	Non compliance of Rules
42.		11	Non Deduction of GST on Material	3,944,095	Non compliance of Rules
43.		13	Irregular Payment	58,763,346	Internal controls weakness
44.		1	Irregular Expenditure on Repair of Vehcle	219,972	Non compliance of Rules
45.	D.O (Agriculture)	1	Unauthorized drawl of pay and allowances amounting	338,400	Internal controls weakness
46.		4	Unauthorized repair of vehicle	75,575	Internal controls weakness
47.		5	Non-disposal of old news papers	1120	Non compliance of Rules
48.	D.O (Sports)	1	Unauthorized expenditure	409,670	Internal controls weakness
49.	D.O (Forest)	4	Irregular expenditure on repair of machinery	120,000	Internal controls weakness
50.		4	Penalty and overpayment	85,500	Non compliance of Rules
51.	DO (Roads)	8	Incomplete schedule of deposit and lapsed deposit more than 3 year	1,466,938	Internal controls weakness
52.	DO	9	Non recovery of professional tax	129,000	Non compliance

Sr. #	Name of Formation	AP No.	Description of Para	Amount (Rs)	Nature of Para
	(Buildings)		from the contractor		of Rules
53.		7	Non imposition of penalty – recovery thereof	240,431	Non compliance of Rules
54.	RHC, Vanikey Tarar	3	Non availability of medicine in stock	69,800	Non compliance of Rules
55.	DO(Live Stock)	4	Unjustified payment	24,057	Internal controls weakness
56.	EDO (F&P)	5	Unauthorized expenditure on repair of transport	348,168	Internal controls weakness
57.	HM Special Edu,	1	Irregular payment of sales tax	73,440	Internal controls weakness
58.	Center,Pindi Bhattian	5	Irregular expenditure on purchase of durable goods	194,057	Internal controls weakness

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

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age
3	Provincial Excise	7,472,000	656,000	8,128,000	6,772,648	-1,355,352	17
5	Forest	9,154,000	3,239,000	12,393,000	11,287,457	-1,105,543	9
7	Charges on account of M Vehicle Act	1,712,000	257,000	1,969,000	1,807,786	-161,214	8
8	General Administration	4,293,000	201,000	4,494,000	873,702	-3,620,298	81
10	General Administration	114,352,000	0	114,352,000	95,340,654	-19,011,346	17
15	Education	2,030,659,000	0	2,030,659,000	1,916,536,132	-114,122,868	6
16	Health	612,422,000	0	612,422,000	499,941,671	-112,480,329	18
17	Public Health	3,716,000	0	3,716,000	3,357,714	-358,286	10
18	Agriculture	67,740,000	0	67,740,000	63,461,197	-4,278,803	6
19	Fisheries	3,052,000	812,000	3,864,000	3,752,653	-111,347	3
20	Veterinary	67,804,000	236,000	68,040,000	64,573,536	-3,466,464	5
21	Cooperative	14,233,000	903,000	15,136,000	11,791,951	-3,344,049	22
22	Industries	3,151,000	70,000	3,221,000	3,220,231	-769	0
23	Miscellaneous Departments	3,286,000	0	3,286,000	2,039,667	-1,246,333	38
24	Civil Works	30,292,000	0	30,292,000	19,665,509	-10,626,491	35
25	Communications	43,215,000	0	43,215,000	37,416,178	-5,798,822	13
31	Miscellaneous	17,470,000	0	17,470,000	13,187,915	-4,282,085	25
32	Civil Defense	11,587,000	502,000	12,089,000	10,930,447	-1,158,553	10
Total Non-Development		3,045,610,000	6,876,000	3,052,486,000	2,765,957,048	-286,528,952	9
36	Development (Misc.)	85,076,337	1,314,328,644	1,399,404,981	760,226,604	-639,178,377	46
41	Highways, Roads & Bridges	23,432,000	958,371	24,390,371	19,921,634	-4,468,737	18
42	Government Buildings	179,254,000	0	179,254,000	62,781,092	-116,472,908	65
Total Development		287,762,337	1,315,287,015	1,603,049,352	842,929,330	-760,120,022	47
Grand Total		3,333,372,337	1,322,163,015	4,655,535,352	3,608,886,378	-1,046,648,974	22
Net Total of Surrender		0	153,162,000	153,162,000	0	153,162,000	-
Net Total		3,333,372,337	1,169,001,015	4,502,373,352	3,608,886,378	-893,486,974	20

(Source: Appropriation Accounts for the financial year 2014-2015)

Annex-C
Para 1.2.1.1

Doubtful Consumption / Issuance of Medicines - Rs5.875 million

District Officer (Live Stock), Hafizabad

Document No.	Head	Name of Firm	Posting Date	DDO Code	Amount (Rs)
1904531726	Purchase of Medicines	M/S Al Hahib Agency	18.05.15	HF6103	138,000
1904526772		M/S Rifco International	23.05.15	HF6103	433,335
1904524732		M/S Leads Pharma	23.05.15	HF6103	243,800
1904595029		M/S International Pharma	01.06.15	HF6103	280,900
1904632617		M/S Rifco International	13.06.15	HF6103	408,667
1904690198		M/S Star Laboratory	16.06.15	HF6103	230,024
1904722628		M/S Leads Pharma	24.06.15	HF6103	459,400
TOTAL					2,194,126

MS THQ Hospital, Pindi Bhattian

Date	Bed Head Ticket No.	Consumption as per expense book	Consumption as per Bed Head Tickets
02.12.2014	12	04	02
02.12.2014	17	06	04
04.12.2014	17	06	04
05.12.2014	17	0	06
02.12.2014	18	06	04
Bulk medicines worth Rs.3,680,624			

Grand Total: (Rs2,194,126 + Rs3,680,624) = Rs5,874,750

Annex-D
Para 1.2.2.1

Non-production of record - Rs251.045 million

EDO (Education), Hafizabad

Document No.	Date of posting	Detailed object	Cost centre	Amount (Rs)
1904308611	09.12.2014	A05270	HA6007	7,173,000
1904404425	27.01.2015	A05270	HA6007	3,835,000
1904340028	30.01.2015	A05270	HA6007	120,000
1904429150	30.01.2015	A05270	HA6007	837,199
1904429153	30.01.2015	A05270	HA6007	1,915,527
1904429146	30.01.2015	A05270	HA6007	2,564,341
1904436052	30.01.2015	A05270	HA6007	428,000
1904371746	31.01.2015	A05270	HA6007	1,585,106
1904371748	31.01.2015	A05270	HA6007	130,000
1904416609	04.02.2015	A05270	HA6007	1,036,259
1904416614	04.02.2015	A05270	HA6007	537,828
1904422566	04.02.2015	A05270	HA6007	227,000
1904416612	04.02.2015	A05270	HA6007	3,031,711
1904416617	04.02.2015	A05270	HA6007	1,412,421
1904399885	04.02.2015	A05270	HA6007	286,370
1904416613	04.02.2015	A05270	HA6007	874,346
1904422565	04.02.2015	A05270	HA6007	168,894
1904416611	04.02.2015	A05270	HA6007	388,793
1904416616	04.02.2015	A05270	HA6007	1,725,776
1904416610	04.02.2015	A05270	HA6007	972,208
1904416615	04.02.2015	A05270	HA6007	38,976
1904406370	06.02.2015	A05270	HA6007	668,000
1904438098	09.02.2015	A05270	HA6007	2,471,815
1904379581	09.02.2015	A05270	HA6007	715,789
1904379579	09.02.2015	A05270	HA6007	662,000
1904438097	09.02.2015	A05270	HA6007	1,350,087
1904416926	12.02.2015	A05270	HA6007	1,256,586
1904450219	12.02.2015	A05270	HA6007	1,896,868
1904416925	12.02.2015	A05270	HA6007	793,451
1904428186	12.02.2015	A05270	HA6007	186,805
1904428177	12.02.2015	A05270	HA6007	348,810
1904428179	12.02.2015	A05270	HA6007	112,000
1904428182	12.02.2015	A05270	HA6007	487,022
1904428184	12.02.2015	A05270	HA6007	770,396
1904390765	17.02.2015	A05270	HA6007	146,807
1904390770	17.02.2015	A05270	HA6007	830,183
1904390768	17.02.2015	A05270	HA6007	968,556
1904390766	17.02.2015	A05270	HA6007	1,583,000
1904390769	17.02.2015	A05270	HA6007	614,457
1904440323	17.02.2015	A05270	HA6007	590,505
1904440324	17.02.2015	A05270	HA6007	912,797
1904444168	17.02.2015	A05270	HA6007	1,272,792
1904432523	17.02.2015	A05270	HA6007	602,074
1904390767	17.02.2015	A05270	HA6007	888,801
1904440325	17.02.2015	A05270	HA6007	141,179
1904268933	18.02.2015	A05270	HA6007	661,717

Document No.	Date of posting	Detailed object	Cost centre	Amount (Rs)
1904367828	24.02.2015	A05270	HA6007	983,095
1904435927	24.02.2015	A05270	HA6007	368,236
1904480164	25.02.2015	A05270	HA6007	1,812,469
1904395486	25.02.2015	A05270	HA6007	435,205
1904406782	25.02.2015	A05270	HA6007	748,464
1904460404	25.02.2015	A05270	HA6007	144,195
1904469444	02.03.2015	A05270	HA6007	1,439,246
1904469445	02.03.2015	A05270	HA6007	639,618
1904455431	03.03.2015	A05270	HA6007	985,807
1904483108	03.03.2015	A05270	HA6007	382,282
1904483113	03.03.2015	A05270	HA6007	3,993
1904483109	03.03.2015	A05270	HA6007	1,350,148
1904455432	03.03.2015	A05270	HA6007	1,095,371
1904483106	03.03.2015	A05270	HA6007	274,412
1904460449	03.03.2015	A05270	HA6007	3,548,000
1904460450	03.03.2015	A05270	HA6007	3,343,005
1904455433	03.03.2015	A05270	HA6007	1,279,687
1904483107	03.03.2015	A05270	HA6007	55,000
1904483112	03.03.2015	A05270	HA6007	1,150
1904455429	03.03.2015	A05270	HA6007	462,276
1904455425	03.03.2015	A05270	HA6007	314,854
1904460447	03.03.2015	A05270	HA6007	946,670
1904390930	05.03.2015	A05270	HA6007	54,338
1904390929	05.03.2015	A05270	HA6007	529,053
1904390931	05.03.2015	A05270	HA6007	248,470
1904430526	05.03.2015	A05270	HA6007	32,679
1904485313	07.03.2015	A05270	HA6007	235,342
1904465759	07.03.2015	A05270	HA6007	773,001
1904427631	11.03.2015	A05270	HA6007	1,503,642
1904373816	11.03.2015	A05270	HA6007	22,204
1904498054	11.03.2015	A05270	HA6007	230,885
1904478197	11.03.2015	A05270	HA6007	571,000
1904373810	11.03.2015	A05270	HA6007	1,485,686
1904478198	11.03.2015	A05270	HA6007	873,579
1904383848	11.03.2015	A05270	HA6007	1,006,342
1904381611	14.03.2015	A05270	HA6007	871,017
1904501224	19.03.2015	A05270	HA6007	918,097
1904501225	19.03.2015	A05270	HA6007	896,464
1904397930	21.03.2015	A05270	HA6007	3,438,814
1904480807	21.03.2015	A05270	HA6007	162,115
1904480808	21.03.2015	A05270	HA6007	1,285,000
1904492292	21.03.2015	A05270	HA6007	1,513,821
1904397932	21.03.2015	A05270	HA6007	489,627
1904492294	21.03.2015	A05270	HA6007	380,018
1904397931	21.03.2015	A05270	HA6007	753,000
1904437783	21.03.2015	A05270	HA6007	1,145,061
1904492293	21.03.2015	A05270	HA6007	675,595
1904481686	21.03.2015	A05270	HA6007	142,438
1904380672	26.03.2015	A05270	HA6007	998,000
1904284966	27.03.2015	A05270	HA6007	230,373
1904488293	27.03.2015	A05270	HA6007	654,576
1904488294	27.03.2015	A05270	HA6007	394,468
1904488295	27.03.2015	A05270	HA6007	689,800
1904243962	27.03.2015	A05270	HA6007	627,565
1904477318	28.03.2015	A05270	HA6007	900,000
1904477317	28.03.2015	A05270	HA6007	380,722

Document No.	Date of posting	Detailed object	Cost centre	Amount (Rs)
1904477358	30.03.2015	A05270	HA6007	24,000
1904481006	30.03.2015	A05270	HA6007	24,986
1904481004	30.03.2015	A05270	HA6007	24,986
1904481003	30.03.2015	A05270	HA6007	9,000
1904481005	30.03.2015	A05270	HA6007	24,986
1904485970	03.04.2015	A05270	HA6007	1,150
1904501557	03.04.2015	A05270	HA6007	1,142,920
1904505505	03.04.2015	A05270	HA6007	349,000
1904485969	03.04.2015	A05270	HA6007	487,402
1904525130	03.04.2015	A05270	HA6007	640,000
1904489776	03.04.2015	A05270	HA6007	1,344,804
1904505538	04.04.2015	A05270	HA6007	712,763
1904510132	06.04.2015	A05270	HA6007	336,123
1904477395	06.04.2015	A05270	HA6007	1,182,887
1904468673	06.04.2015	A05270	HA6007	2,346,436
1904527103	07.04.2015	A05270	HA6007	2,755,476
1904460879	09.04.2015	A05270	HA6007	85,765
1904529206	09.04.2015	A05270	HA6007	245,197
1904466828	09.04.2015	A05270	HA6007	1,200,382
1904532167	13.04.2015	A05270	HA6007	97,244
1904532166	13.04.2015	A05270	HA6007	659,383
1904490413	16.04.2015	A05270	HA6007	450,873
1904517340	16.04.2015	A05270	HA6007	351,411
1904477474	16.04.2015	A05270	HA6007	643,050
1904517341	16.04.2015	A05270	HA6007	286,285
1904501993	20.04.2015	A05270	HA6007	114,876
1904501994	20.04.2015	A05270	HA6007	350,000
1904531379	21.04.2015	A05270	HA6007	716,155
1904543142	23.04.2015	A05270	HA6007	998,000
1904494776	29.04.2015	A05270	HA6007	750,082
1904494778	29.04.2015	A05270	HA6007	199,307
1904509687	29.04.2015	A05270	HA6007	636,000
1904494781	29.04.2015	A05270	HA6007	32,200
1904534509	29.04.2015	A05270	HA6007	1,181,924
1904494772	29.04.2015	A05270	HA6007	716,692
1904547290	11.05.2015	A05270	HA6007	98,647
1904571190	11.05.2015	A05270	HA6007	353,627
1904524596	11.05.2015	A05270	HA6007	2,296,769
1904510460	11.05.2015	A05270	HA6007	678,047
1904559198	12.05.2015	A05270	HA6007	548,135
1904502625	12.05.2015	A05270	HA6007	182,442
1904523416	12.05.2015	A05270	HA6007	1,573,312
1904506959	14.05.2015	A05270	HA6007	129,718
1904506960	14.05.2015	A05270	HA6007	450,342
1904506963	14.05.2015	A05270	HA6007	242,214
1904506962	14.05.2015	A05270	HA6007	100,910
1904506961	14.05.2015	A05270	HA6007	349,461
1904539649	18.05.2015	A05270	HA6007	262,589
1904507018	18.05.2015	A05270	HA6007	570,300
1904507019	18.05.2015	A05270	HA6007	109,208
1904539650	18.05.2015	A05270	HA6007	1,237,564
1904507021	18.05.2015	A05270	HA6007	1,047,655
1904529893	19.05.2015	A05270	HA6007	270,525
1904503940	19.05.2015	A05270	HA6007	644,410
1904529892	19.05.2015	A05270	HA6007	305,211
1904587243	22.05.2015	A05270	HA6007	516,095

Document No.	Date of posting	Detailed object	Cost centre	Amount (Rs)
1904560466	22.05.2015	A05270	HA6007	802,851
1904587244	22.05.2015	A05270	HA6007	1,061,514
1904585394	22.05.2015	A05270	HA6007	24,750
1904587245	22.05.2015	A05270	HA6007	603,482
1904540852	22.05.2015	A05270	HA6007	1,000,000
1904587246	22.05.2015	A05270	HA6007	676,768
1904587242	22.05.2015	A05270	HA6007	24,986
1904612185	27.05.2015	A05270	HA6007	804,411
1904612184	27.05.2015	A05270	HA6007	196,776
1904612189	27.05.2015	A05270	HA6007	128,503
1904612186	27.05.2015	A05270	HA6007	417,797
1904612188	27.05.2015	A05270	HA6007	139,690
1904551414	27.05.2015	A05270	HA6007	696,000
1904530842	28.05.2015	A05270	HA6007	792,898
1904530844	28.05.2015	A05270	HA6007	109,053
1904530845	28.05.2015	A05270	HA6007	649,098
1904530843	28.05.2015	A05270	HA6007	31,436
1904618169	28.05.2015	A05270	HA6007	328,438
1904618167	28.05.2015	A05270	HA6007	329,559
1904578746	01.06.2015	A05270	HA6007	1,124,478
1904602348	01.06.2015	A05270	HA6007	605,803
1904533721	01.06.2015	A05270	HA6007	4,200,000
1904523686	01.06.2015	A05270	HA6007	6,000,000
1904577598	01.06.2015	A05270	HA6007	3,450
1904602346	01.06.2015	A05270	HA6007	817,735
1904602351	01.06.2015	A05270	HA6007	35,613
1904602350	01.06.2015	A05270	HA6007	711,612
1904602347	01.06.2015	A05270	HA6007	101,000
1904574780	05.06.2015	A05270	HA6007	180,000
1904659217	06.06.2015	A05270	HA6007	1,951,000
1904625240	06.06.2015	A05270	HA6007	445,609
1904645167	06.06.2015	A05270	HA6007	1,081,022
1904662164	06.06.2015	A05270	HA6007	6,400
1904617028	06.06.2015	A05270	HA6007	170,785
1904662167	06.06.2015	A05270	HA6007	610
1904643326	08.06.2015	A05270	HA6007	286,608
1904632437	11.06.2015	A05270	HA6007	479,446
1904671465	11.06.2015	A05270	HA6007	131,900
1904576885	11.06.2015	A05270	HA6007	311,927
1904647545	11.06.2015	A05270	HA6007	456,192
1904599936	11.06.2015	A05270	HA6007	181,391
1904580724	11.06.2015	A05270	HA6007	438,327
1904599937	11.06.2015	A05270	HA6007	156,192
1904580850	12.06.2015	A05270	HA6007	24,950
1904638349	12.06.2015	A05270	HA6007	24,800
1904655493	12.06.2015	A05270	HA6007	778,000
1904580847	12.06.2015	A05270	HA6007	20,600
1904655494	12.06.2015	A05270	HA6007	600,694
1904614595	15.06.2015	A05270	HA6007	25,000
1904716085	15.06.2015	A05270	HA6007	8,858,000
1904586527	15.06.2015	A05270	HA6007	193,000
1904694197	15.06.2015	A05270	HA6007	24,800
1904586526	15.06.2015	A05270	HA6007	116,864
1904586524	15.06.2015	A05270	HA6007	1,150
1904586528	15.06.2015	A05270	HA6007	9,050
1904586693	16.06.2015	A05270	HA6007	1,153,000

Document No.	Date of posting	Detailed object	Cost centre	Amount (Rs)
1904694404	16.06.2015	A05270	HA6007	1,153,000
1904707635	17.06.2015	A05270	HA6007	302,463
1904713394	17.06.2015	A05270	HA6007	351,459
1904713391	17.06.2015	A05270	HA6007	1,021,321
1904658625	18.06.2015	A05270	HA6007	70,677
1904658626	18.06.2015	A05270	HA6007	294,671
1904658623	18.06.2015	A05270	HA6007	514,086
1904673579	19.06.2015	A05270	HA6007	1,092,661
1904688809	20.06.2015	A05270	HA6007	50,531
1904700429	20.06.2015	A05270	HA6007	36,000
1904691855	20.06.2015	A05270	HA6007	172,838
1904700437	20.06.2015	A05270	HA6007	700,992
1904660509	20.06.2015	A05270	HA6007	1,933,500
1904676022	20.06.2015	A05270	HA6007	223,534
1904700434	20.06.2015	A05270	HA6007	303,173
1904700436	20.06.2015	A05270	HA6007	18,136
1904667626	20.06.2015	A05270	HA6007	661,586
1904699698	20.06.2015	A05270	HA6007	130,161
1904765078	22.06.2015	A05270	HA6007	1,317,265
1904765080	22.06.2015	A05270	HA6007	162,000
1904765079	22.06.2015	A05270	HA6007	152,826
1904731373	22.06.2015	A05270	HA6007	1,132,693
1904734025	23.06.2015	A05270	HA6007	77,675
1904761498	23.06.2015	A05270	HA6007	574,391
1904767362	23.06.2015	A05270	HA6007	126,903
1904769187	23.06.2015	A05270	HA6007	148,786
1904769188	23.06.2015	A05270	HA6007	424,260
1904761514	23.06.2015	A05270	HA6007	23,800
1904767384	23.06.2015	A05270	HA6007	605,671
1904769185	23.06.2015	A05270	HA6007	29,000
1904779063	23.06.2015	A05270	HA6007	334,200
1904767378	23.06.2015	A05270	HA6007	18,492
1904767363	23.06.2015	A05270	HA6007	384,618
1904767386	23.06.2015	A05270	HA6007	404,505
1904769180	23.06.2015	A05270	HA6007	1,220
1904770376	23.06.2015	A05270	HA6007	25,000
1904779059	23.06.2015	A05270	HA6007	692,222
1904761502	23.06.2015	A05270	HA6007	189,062
1904741624	24.06.2015	A05270	HA6007	1,210,795
1904741623	24.06.2015	A05270	HA6007	617,602
1904625421	24.06.2015	A05270	HA6007	316,295
1904625432	24.06.2015	A05270	HA6007	514,281
1904787097	24.06.2015	A05270	HA6007	7,393
1904625430	24.06.2015	A05270	HA6007	451,252
1904625425	24.06.2015	A05270	HA6007	185,210
1904625424	24.06.2015	A05270	HA6007	243,300
1904625428	24.06.2015	A05270	HA6007	93,737
1904625423	24.06.2015	A05270	HA6007	83,169
1904800059	25.06.2015	A05270	HA6007	499,000
1904800060	25.06.2015	A05270	HA6007	478,000
1904787268	25.06.2015	A05270	HA6007	499,000
1904732679	25.06.2015	A05270	HA6007	1,293,862
1904736834	25.06.2015	A05270	HA6007	16,660
1904769460	25.06.2015	A05270	HA6007	7,960
1904769461	25.06.2015	A05270	HA6007	54,699
1904780965	27.06.2015	A05270	HA6007	144,500

Document No.	Date of posting	Detailed object	Cost centre	Amount (Rs)
1904801509	27.06.2015	A05270	HA6007	39,455
1904780970	27.06.2015	A05270	HA6007	265,054
1904752710	27.06.2015	A05270	HA6007	2,171,600
1904780967	27.06.2015	A05270	HA6007	48,252
1904797521	27.06.2015	A05270	HA6007	1,786,718
1904816060	27.06.2015	A05270	HA6007	97,957
1904780966	27.06.2015	A05270	HA6007	20,113
1904783924	27.06.2015	A05270	HA6007	59,852
1904810126	27.06.2015	A05270	HA6007	1,141,030
1904780968	27.06.2015	A05270	HA6007	40,771
1904807364	27.06.2015	A05270	HA6007	91,000
1904816059	27.06.2015	A05270	HA6007	1,640,858
1800335436	28.06.2015	A05270	HA6007	-649,098
1904808478	29.06.2015	A05270	HA6007	43,820
1904812229	29.06.2015	A05270	HA6007	450,497
1904812235	29.06.2015	A05270	HA6007	113,097
1904709534	29.06.2015	A05270	HA6007	64,425
1904796201	29.06.2015	A05270	HA6007	208,317
1904819171	29.06.2015	A05270	HA6007	779,314
1700265041	30.06.2015	A05270	HA6007	-779,314
1904807720	30.06.2015	A05270	HA6007	109,885
1904819234	30.06.2015	A05270	HA6007	723,015
1904816251	30.06.2015	A05270	HA6007	18,151
1904810294	30.06.2015	A05270	HA6007	415,895
1904371747	31.01.2015	A05270	HA6007	572,278
1904507022	18.05.2015	A05270	HA6007	9,146
1904612187	27.05.2015	A05270	HA6007	15,756
TOTAL				201,631,108

DCO, Hafizabad

DCO, Hafizabad	DCO, Hafizabad released SDA funds to Assistant Director, Local Government (ADLG) during 2014-15 but the record relating to expenditure incurred against the release was not provided for scrutiny.	13,414,000
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District Officer (Health), Hafizabad

Document No. dated	G/L Acc	Transferred to PRSP	C. Center	Amount (Rs)
2515946 dated 18.09.2014	Others	GRD	HF-6077	750,000
2515947 dated 18.09.2014	Others	BHU	HF-6078	18,750,000
2533833 dated 25.10.2014	Others	GRD	HF-6077	750,000
2533834 dated 25.10.2014	Others	BHU	HF-6078	2,750,000
2632098 dated 06.02.2015	Others	BHU	HF-6078	2,750,000
2632099 dated 06.02.2015	Others	GRD	HF-6077	750,000
2662164 dated 07.05.2015	Others	GRD	HF-6077	500,000
2662165 dated 07.05.2015	Others	BHU	HF-6078	1,833,333
2732446 dated 11.06.2015	Others	BHU	HF-6078	916,667
2732445 dated 11.06.2015	Others	GRD	HF-6077	250,000
2775227 dated 19.06.2015	Others	BHU	HF-6078	6,000,000
TOTAL				36,000,000

Grand Total: (Rs201,631,108 + Rs13,414,000 + 36,000,000)	251,045,108
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Annex-E
Para 1.2.3.1

Irregular Expenditure without DTL Reports – Rs11.417 million

District Officer (Health), Hafizabad

Bill No. & Dated	Firm	Amount (Rs)
3950 dated 06.06.2015	Don Valley Pharmaceutical, Lahore	464,000
ZT-HFZ 0037 dated 08.06.2015	Zahid Traders, Lahore	99,960
BJ-008-HZB008 dated 01.06.2015	BJ Pharmaceuticals, Lahore	201,450
139/2014 dated 01.06.2015	Shrooq Pharmaceuticals, Lahore	585,300
14./2014 dated 01.06.2015	-do-	239,800
ZT-HFD-011 dated 27.05.2015	Zahid Traders, Lahore	106,650
ZT-HFD-0039 dated 08.06.2015	-do-	146,160
112 dated 18.05.2015	Karim Industries Lahore	198,600
TOTAL		2,041,920

MS DHQ Hospital, Hafizabad

Sr. No.	Name of Medicine With Specification	Supplier	Rate (Rs)	Quantity	Total (Rs)
1	Tab Apticip 500mg	MedwisePharma RWL	3.33	50000	166,500
2	Tab. Ciprofloxacin 500mg blister pack of 100 or less	MedwisePharma RWL	3.33	50000	166,500
3	Surgical Gloves Size 7.5"	MedwisePharma RWL	28.79	6000	172,740
4	Surgical Gloves Size 6.5"	MedwisePharma RWL	28.79	5000	143,950
5	Tab. Glibenclamide 5mg blister pack of 100 or less	MagaPharma LHR	0.55	30000	16,500
6	Cap. Cefixime 400mg blister pack of 100 or less	MagaPharma LHR	13.98	19000	265,620
7	Tab. Clarithromycin 250mg blister pack of 100 or less	MagaPharma LHR	8.95	20000	179,000
8	Inj. Nalbuphine HCL 10mg/ml Amp of 1ml	Pace Trader Sargodah	45	5000	225,000
9	Inj. Neostigmine 25mg/1ml	Pace Trader Sargodah	25	200	5,000
10	Tab. Dexamethasone 0.5mg blister pack of 100 or less	Pharmawise	0.38	50000	19,000
11	Tab. Metronidazole 400mg blister pack of 100 or less	Pharmawise	0.92	50000	46,000
12	Cream Silver Sulphadiazine 1%, tube of 20gm	Pharmawise	33	2000	66,000
13	Povidone Iodine 7.5%	Pharmawise	146	1500	219,000
14	Tab. Montelukast as Sodium 10 mg (Chewable) blister pack of 100 or less	SharooqPharma LHR	3.5	18000	63,000
15	Cap. Fluconazole 200mg blister pack of 100 or less	SharooqPharmaLHR	27	5000	135,000
16	Cap. Cephadrine 500mg blister	SharooqPharma LHR	6.9	12000	82,800

Sr. No.	Name of Medicine With Specification	Supplier	Rate (Rs)	Quantity	Total (Rs)
	pack of 100 or less				
17	Inj. Metronidazole 500mg/100ml with I.V set	ShazebPharmaLhr	28.3	20000	566,000
18	Inj. Dextrose in Water 5% 1000mlwith I.V set	ShazebPharmaLhr	41.9	5000	209,500
19	Inj. Dextrose 5% in Normal Saline 1000ml with I.V set	ShazebPharmaLhr	42.45	7000	297,150
20	Inj. 0.9% Normal Saline 1000ml with I.V set	ShazebPharmaLhr	39.9	10000	399,000
21	Inj. Sodium bicarbonate 8.4%, 20ml	ShazebPharmaLhr	11	1000	11,000
22	I.V Cannula size 18	Silver Surgical Complex LHR	24.15	7000	169,050
23	I.V Cannula size 20	Silver Surgical Complex LHR	24.15	10000	241,500
24	I.V Cannula size 22	Silver Surgical Complex LHR	24.15	10000	241,500
25	Tab Mezapine 200mg	Valor Pharma	1.9	100	190
26	Tab Femurate 150 mg	Valor Pharma	0.74	1000	740
27	Pack Tobcydex	Valor Pharma	34.5	5ml	34,500
28	Tube Bstasaly	Valor Pharma	38	15 gm	57,000
29	I.V Cannula size 24	Silver Surgical Complex LHR	25.9	15000	388,500
TOTAL					4,587,240

RHC, Kaleki Mandi

Document No.	Cheque No.	Dated	Paid to	Amount (Rs)
1904710815	587043	25-06-15	Zahid Traders	104,525
1904713840	587036			134,400
1904634910	587037		B.J Pharma	232,730
1904734348	587035		Zahid Traders	178,000
TOTAL				649,655

SMO RHC, KASOKE

Name	Amount (Rs)
MEGE Pharmaceuticals Limited	69,900
TAS Pharmaceuticals Limited	38,600
MEDLEY Pharmaceuticals Limited	349,850
ZAHID Traders	1,500
Total	459,850

SMO RHC, Jalalpur Bhattian

Bill No. & date	Supplier	Amount (Rs)
146/2014 dated 10-6-15	Sharooq Pharmaceuticals Pvt. Ltd.	520,540
BJ-005-HZB-005 dated 2-54-15	BJ Pharmaceuticals	166,950
AISH/Govt/0082 dated 23-6-15	AL Shamas Traders	111,750
3955 dated 10-6-15	Don Valley Pharmaceuticals	157,000
T-756 dated 5-6-15	FYNK Pharmaceuticals	114,000

MED/GOvt/113 dated 22-6-15	Medley Pharmaceuticals	90,011
786/SH/007/HBD/15 dated 8-6-15	Zubair Pharmacy	85,800
Total		1,246,051

SMO RHC, Sukheke

Document No.	Date of posting	Detailed object	Amount (Rs)
1904544031	19.06.2015	A03970	331,280
1904544030	19.06.2015	A03970	181,170
1904544028	19.06.2015	A03970	142,500
1904783180	24.06.2015	A03970	115,976
TOTAL			770,926

SMO RHC, Vanike Tarar

Bill No. & date	Supplier	Amount (Rs)
141/2014 dated 8-6-15	Sharooq Pharmaceuticals Pvt. Ltd.	489,700
BJ-005-HZB-001 dated 1-6-15	BJ Pharmaceuticals	177,320
AISH/Govt/0074 dated 23-6-15	AL Shamas Traders	582,150
3951 dated 10-6-15	Don Valley Pharmaceuticals	137,550
T-753 dated 27-6-15	FYNK Pharmaceuticals	277,000
TOTAL		1,663,720

Grand Total: (2,041,920+4,587,240+649,655+459,850+1,246,051+770,926+1,663,720)	Rs11,417,362
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Annex-F
Para 1.2.4.1

Non-imposition of Penalty – Rs13.902 million

District Officer (Roads), Hafizabad

Sr. #	Name of the Scheme	Amount of Work Awarded	Work Order No. and date	Time Limit	Date of completion	Liquidated Damages @ 10% (Rs)
1	Rehabilitation of road from Noona to Khanka Dogran length 12.35 KM	27,915,209	675/CB 10.03.2015	09.07.2015	WIP	2,791,520
2	rehabilitation of road from Jalalpurto Marth village (8.06 K.M)	24,596,498	615/cb/DOR/H FD dated 9.03.15	9.7.2015	WIP	2,459,649
3	rehabilitation of road from Tahlay Gorayya to Marth (16.40 KM)	28,040,000	No.685/CB, dated 10.03.2015	10.7.2015	WIP	2,804,000
4	rehabilitation of road from Sukheky to March Blaucha length (10.49 Km)	25,304,044	No.620/CB dated 09-03- 2015	9.7.2015	WIP	2,530,404
Total						10,585,573

District Officer (Buildings), Hafizabad

Sr. #	Name of Scheme	Amount of Work Awarded (Rs)	Work Order No. and date	Time Limit	Date of completion	Liquidated Damages @ 10% (Rs)
1	Establishment DCO court room	1,159,000	333 02.02.2015	02.062015	WIP	11,590
2	Const. of addl.8 Class rooms at GES Jahagir pura, Vankay Tarar	6,780,044	5016/h 13.12.2014	13.05.2015	WIP	678,004
3	Upgradation of GGES to High level at Tiba shah	7,098,490	307/h 13.12.14	13.05.2015	WIP	709,849

Sr. #	Name of Scheme	Amount of Work Awarded (Rs)	Work Order No. and date	Time Limit	Date of completion	Liquidated Damages @ 10% (Rs)
	Behlol					
4	Const. of 8class rooms at GGHS sukhaiki Mandi	9,138,577	319/h 13.12.2014	13.05.2015	WIP	913,857
5.	Const. of B/W at graveyard at Bhaka Bhattian	2,401,896	454/h 20.02-15	20.04.2015	WIP	240,189
6	Const. of B/W at graveyard at Kot Mubarik & n Chani Mitha	1,304,976	423/h 16.02.2015	16.04.2015	WIP	130,497
7	Establishment of grain market at Mandrianwala road Hafizabad	4,386,120	1533/h 21.07.14	21.11.2014	WIP	438,612
8	Const. of shelter less boys school Balochan Watoan	1,943,512	1329/h 07.06.2014	07.09.2014	WIP	194,351
Total						3,316,949
Grand Total: (Rs10,585,573 + Rs3,316,949)						13,902,522

Annex-G
Para 1.2.4.2

Recovery of house rent and conveyance allowance - Rs4.735 million

District Officer (Health), Hafizabad

Name of Officials/Officer	Designation	Personal #	HRA (Rs)	CA (Rs)
Anees Ahmad	Chief Technician	31282604	1818	5000
Muhammad Rafi	Chief Technician	30778470	1818	5000
Shahzad Ahmad	-do-	30921492	1818	5000
Amjad Munir	-do-	30778478	1818	5000
Saleem Ullah	-do-	30778494	1818	5000
Muihammad Ashraf	-do-	30778500	1818	5000
Muhammad Asghar	-do-	30861180	1818	5000
Muhammad Younis	-do-	30861225	1818	5000
Javed Iqbal	-do-	30778487	1818	5000
Shahzad Ahmad	-do-	30921492	1818	5000
Muhammad Ashraf	-do-	30778490	1818	5000
Saif Ullah	-do-	30778423	1818	5000
Muhammad Fakhar-ul-Islam	-do-	30778428	1818	5000
Muhammad Asad Kaleem	-do-	30778434	1818	5000
Muhammad Younis Qamar	-do-	30778440	1818	5000
Muhammad Aslam	-do-	30778446	1818	5000
Amir Hamza	-do-	30778457	1818	5000
Muhamamd Arshad	Dispenser	30886086	1146	2856
Muhammad Saqib Ali	-do-	31297247	1146	1932
Muhamamd Ali	-do-	30769105	1146	2856
Taswar Hussain	-do-	30770382	1146	2856
Iftikhar ahmad	-do-	30765030	1146	1932
Muhammad Naseer	-do-	30767137	1146	2856
Muhammad Aleem	-do-	30765038	1146	2856
Azmat Ali	-do-	30764893	1146	1932
Muhammad Azam	-do-	30764947	1146	2856
Ehsan Ullah	-do-	30764257	1146	2856
Zia Ullah	-do-	30764240	1146	2856
Muhammad Bashir	-do-	30764205	1146	2856
Munir Ahmad	-do-	30764232	1146	2856
Muhammad Riaz	-do-	30764173	1146	2856
Sofia Bibi	Dai	30769954	942	1785
Paras Bano	Dai	30769963	942	1785
Bursh Begum	Dai	30859676	942	1785
Kaniz Fatima	Dai	30861573	942	1785
Syed Razia Parveen	Dai	30861630	942	1785
Naziran Begum	Dai	30861674	942	1785
Kaniz Fatima	Dai	30862888	942	1785
Rakhsana Bibi	Dai	30866003	942	1785
Razia Parveen	Dai	30886016	942	1785
Noor Safia	Dai	30886023	942	1785
Kishwar Sultan	M/W	31021183	942	1785

Name of Officials/Officer	Designation	Personal #	HRA (Rs)	CA (Rs)
Asmat Tahra	M/W	30779280	942	1785
Sumara Riaz	M/W	31424345	942	1785
Muhammad Ilyas	Naib Qasid	30766085	910	1785
Munawar Hussain	-do-	30766088	910	1785
Riaz Hussain	-do-	30766101	910	1785
Muhammad Zazir	-do-	30766105	910	1785
Muhammad Aslam	-do-		910	1785
Grand Total			63746	154342
Rs218,088/month x 12 months				2,617,056

II. It was further noticed that following Medical Officer/Woman Medical Officers also drawn house rent and conveyance allowances even the availability of designated residences.

Name	BHU	Calculation	Amount recoverable (Rs)
Dr. Jahanzeb Khan	BHU Vinni	5806 x 2=11,612 5000 x 2= 10,000	21,612
Dr. Arshad Malik	BHU Bhaka Bhattian	5806 x 3=17,418 5000 x 3= 15,000	32,418
Dr. Sumair Allah Ditta	BHU Kot Sarwar	5806 x 4= 23,224 5000 x 4= 20,000	43,224
Dr. Robina Khan	BHU Chak Chattha	5806 x 4= 23,224 5000 x 4= 20,000	43,224
TOTAL			140,478
Total:- Rs2,617,056 + Rs140,478			2,757,534

MS DHQ, Hafizabad

Name	Designation	House No.	5% of Basic Pay	House Rent Allowance	Conveyance Allowance	Total (Rs)	Recoverable (Rs)
Muhammad Arshad	Head Clerk DCO	M-01	1250	1476	2850	5576	66,912
Sajaad Ali	Reader Session court	B-6	1250	1476	2850	5576	200,736
MajeedIqbal	S/Clerk	S-01	481	-	-	481	5,772
Abdul Qayyum	Water Carrier	S-6	389.5	-	-	389.5	4,674
ShumailaPerveen	Ward Servent	S-7	296	-	1785	2081	24,972
IrumShahzadi	Ward Servent	S-10	296	-	-	296	3,552
Dr. Nadia RehmanGynaecologist		Spec. 01	1150	-	-	1150	13800
Dr. Zahoor Ahmad Urologist		Spec. 02	1150	-	-	1150	13800
Dr. Bashart Ali Surgeon Trauma Centre		Spec. 03	1150	-	-	1150	13800
Dr. Farrukh-ul-Islam		M-01	1150	-	-	1150	13800
Dr. RehanAzhar DDO (Health)		Black-01	1150	-	-	1150	13800
Dr. Muhammad Munir Ex. MS		B-02	1150	-	-	1150	13800
Dr. Sareet Fatima WMO		B-04	1150	-	-	1150	13800
Dr. Muhammad SaqibZafar Physician THQ Pindi Bhattian		Black-02	1150	-	-	1150	13800
Dr. ShahidDabeer MO		B-02	1150	-	-	1150	13800
Dr. MubasharSarfrazOrharp		B-03	1150	-	-	1150	13800

Name	Designation	House No.	5% of Basic Pay	House Rent Allowance	Conveyance Allowance	Total (Rs)	Recoverable (Rs)
edic Surgeon							
SumairaEjaz Head Nurse		Bachelor	1150	-	-	1150	13800
NaveedaNazir Charge Nurse		B-03	1150	-	-	1150	13800
Mudassar Ashraf OT Assistant		B-05	1150	-	-	1150	13800
AzmatAli Shah OT Assistant		B-07	1150	-	-	1150	13800
AkmalHafeez Dental Technician		B-08	1150	-	-	1150	13,800
MussratHadyat Head Nurse		Nursing Qtr. N-01	1150	-	-	1150	13,800
ShaziaMunzoor		N-03	1150	-	-	1150	13,800
AzraParveen Head Nurse		N-04	1150	-	-	1150	13,800
Total							568,818

DHQ Hospital, Hafizabad

Name	Designation	Residence	Occupied	60 % of B.Pay (Rs)	Amount of recovery (Rs)
Muhammad Arshad	Head Clerk DCO Office	M-01	2014-15	15,000	180,000
Sajjad Ali	Reader Session Court	B-06	2012-15	15,000	540,000
Total					720,000

SMO RHC Vanike Tarar, District Hafizabad

Name& Designation	HRA	Conveyance allowance (Rs)	Amount (Rs)
Iftikhar Ahmad Dispenser	1306	2856	49,944
Dr. Somila Nazish WMO	5808	5000	129,696
Robina LHV	1476	2856	51,984
Shabbir S/W	0	1785	21,420
Latif N/Q	1306	2856	49,944
Naseer N/Q	1306	0	15,672
Jan Masih S/W	1785	910	32,340
Shahid Latif ,Dispenser	0	2856	34,272
Javed Iqbal Dispenser	1306	2856	49,944
Ajmal Hafeez Dispenser	1306	2856	49,944
TOTAL			485,160

MS THQ Hospital Pindi Bhattian

Name & Designation	Month	Allowance	Rate Per Month/Months	Amount
Zafar Iqbal Khokhar Additional Public Prosecutor	July 2014 to August 2015	Houser Rent	2955 x 14	41,370
		Conveyance	5000 x 14	70,000
		5% charges	980 x 14	13,720
Nazim Ali, Asstt Director Land Record	July 2014 to August 2015	Houser Rent	2955 x 14	41,370
		Conveyance	5000x 14	70,000
		5% charges	980 x 14	13,720
Total				250,180*

*Rs. 47,220 recovered by the department. DAC reduced the Para up to Rs. 202,960 for recovery.

Grand Total: (Rs2,757,534+Rs568,818+Rs720,000+Rs485,160+Rs202,960)	4,734,572
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Annex-H
Para 1.2.4.3

Overpayment to Contractors - Rs4.127 million

District Officer (Roads), Hafizabad

Name of Scheme	Descriptions	AIR Para #
Rehabilitation of jalalpur qadirabad Road to Kot Ishaq Dhok Ahmed Yar	RD 86 to 90 = $4*100=400 *10 * 1/2= 2000\text{cft}$ 2000 cft *6420/60=Rs128412 Sand: $400*12*3/4=3600\text{cft}*1335/51=48044$ This resulted in overpayment of Rs176,456	11
Rehabilitation of Jalalpur qadirabad Road to Kot Ishaq Dhok Ahmed Yar	Road edging was laid in the reach RD 138 to 142+56=456 RFT (DST) whereas it was neither required nor provided in the estimate. The overpaid quantity of laying road edging & base course may be recovered from the contractor Road edging $2*456 =912 *31/30 =28545$ Base course $456810*4'=1520*8339/55 =126761$ This resulted in overpayment of Rs155,306.	17
Rehabilitation of Road from Pindi Bhattian to Sargodha Road i/c links kot dilawar & Degree colleges	DST in following reaches was provided and laid at site vide MB No.497/4303 which was unjustified due to non available in estimate. RD 0-2 =200 RFT RD 26+00 to 34+45 = 845 RFT RD 39+55 to 89+00 =4945-1700=3245 RFT RD 100+00 to 138+12=3800-700=3100 RFT Total $7390*10+73900 \text{ sft } *2043.91=$ Rs1,510,449	21
Rehabilitation of road from Jalalpur to Marth village length 8.06 K.M	Dismantling of road edging was not required as per sanctioned estimate but it was carried out which is unjustified and irregular RD 64 to 69= $500*2=1000$ RFT RD 3 to 7 = $400*2=800$ RFT RD 167 to 169= $200*2=400$ RFT RD 206+60 to 208= $730*2=1460$ RFT RD 228+30 to 235-60 Total length = $3940*Rs31.30=$ Rs123,422	07
	Earth has been in above RDs which is also unjustified and may be recovered from contractor $1521 \text{ cft}*Rs6400=$ Rs9,810	
	Base course has been paid in this portion which is beyond the scope of the work hence it may be justified or recovered from contractor $1970*10*3+4+5/3*12=6567 \text{ cft}*Rs7550=$ Rs495,808 Total: (Rs1,510,449+ Rs9,810+ Rs495,808) = Rs629,040	

Name of Scheme	Descriptions	AIR Para #
Rehabilitation of road from Sukheky to March Blaucha length 10.49 Kms	<p>Following RDs in which road brick edging was provided is not included in the drawing of scheme, hence beyond, the scope of work, which may either be justified or recovered from contractor.</p> <p>RD 9+0 to 9+72 = 72 RFT</p> <p><u>Raising Position</u> 334+00 to 335+25 = 125 RFT</p> <p><u>Overlay</u> RD 42+00 to 48 + 55 = 655 RFT</p> <p>RD 63+42 to 64+00 = 58 RFT</p> <p>RD 136 +00 to 139+50 = 350 RFT</p> <p>RD 237 + 00 to 239+62 = 262 RFT</p> <p>RD 287+84 to 290 + 00 = 216 RFT</p> <p>RD 317 + 00 to 320 + 00 = 300 RFT</p> <p><u>Total = 2038 RFT</u></p> <p>Brick edging = 2038 X 2 = 4076 X Rs31.22 = 127,250</p> <p>Base Course = 2038 X 10 = 20380 X Rs7500 = 1,528,500</p> <p>Total = Rs1,655,750</p>	19
Grand Total: 176,456+155,306+1,510,449+629,040+ 1,655,750 = Rs4,127,001		

Annex-I
Para 1.2.4.4

Non-deduction of sales tax – Rs2.514 million

EDO (Education)

Description	School	Amount	GST
Purchase of furniture	GGDS HS Hafizabad	173400	29478
-do-	GGHSS Kaleke Mandi	722500	122825
-do-	GGHSS Pindi Bhattian	1011500	171955
-do-	GGHS Jalalpur Bhattian	578000	98260
-do-	GGHS Kalianwala	144500	24565
-do-	GGHS Manget Neecha	144500	24565
-do-	GGHS Tahli Goraya	144500	24565
-do-	GGHS Thatha Khero Mtmal	433500	73695
-do-	GGHS Rasulpur Tarar	433500	73695
-do-	GGHS Kot Hassan Khan	433500	73695
-do-	GGHS Lawarary Kalan	433500	73695
-do-	GGHS Kot Nanak	289000	49130
-do-	GGHS Dheeranke Lalke	361250	61413
-do-	GGHS Mian Reheeman	375700	63869
-do-	GGHS Kot Sarwar	216750	36848
-do-	GES Thatha Khokhran	578000	98260
-do-	GGES Madina Colony	361250	61413
-do-	GGES Chowki Sukheki	433500	73695
-do-	GES Qila Ram Kor	433500	73695
-do-	GGHSS Sukheki	867000	147390
-do-	GGHS Madrianwala	289000	49130
Purchase of IT lab. Items	GGMSS Hafizabad	1400000	238000
-do-	GHS NO. 2 Hafizabad	1400000	238000
-do-	Govt. Public HSS Jalalpur Bhattian	1400000	238000
TOTAL		13,057,850	2,219,836

EDO (Education)

Bill No. & Date	Supplier	Gross Amount	GST Amount
107/6-11-2014	AS Traders Lahore	2,490,240	208,147
79/10-12-14	Naeem Industries Sheikupura	1,672,650	86,376
TOTAL			294,523

Grand Total: (Rs2,219,836+ Rs294,523)	2,514,359
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Annex-J
Para 1.2.4.5

Non/Less deduction of income tax on purchase of equipment - Rs1.561 million

DCO, Hafizabad

Name of Co.	Description	Invoice / Voucher No & Date	Amount	Tax Ded	To be Ded	Recoverable
Sahar Internation PVt Ltd	Medical Equipment	343 09.06.15	1,046,000	-	41,840	41,840
KASBN	Computer Etc	2506 20.05.15	107,500	-	4,838	4,838
Vital Care	Multi Channel ECG Machine	567 08.06.15	124,786	-	5,615	5,615
Scientific Technology Corporation Pvt ltd	Lab Refrigerator	290 10.06.15	470,000	-	18,800	18,800
Al Makkah Enterprises	Bed & Baby Cot	286 10.06.15	330,525	13,221	14,874	1,653
Dawood international	Misc Items	59 16.04.15	500,486	20,019	22,522	2,503
Medi Urge Pvt Ltd	Oxygen Cylinder	150606 9.6.15	206,000	-	9,270	9,270
Dymdex Systems Lahore	Ward Equipment	03 dt.22.05.15	2,022,900	80,916	91,031	10,115
Total Technologies	Misc Machinery	02 dt.22.05.15	2,700,000	-	108,000	108,000
Med Express	Machinery	04 dt.22.05.15	509,725	20,389	22,938	2,549
M/s Waqas Brothers	Machinery	02 dt.11.06.15	665,300	26,612	29,939	3,327
Kasbn International	Computer	03 dt.30.06.15	361,600	-	16,272	16,272
Al Makkah Enterprises	Machinery	04 dt.30.06.15	1,300,000	52,000	58,500	6,500
Medi Urge Pvt Ltd	Machinery	08 dt.30.06.15	772,000	-	30,880	30,880
Vital Care	Machinery	09 dt.30.06.15	239,786	-	9,591	9,591
Bio Tech Services	Machinery	10 dt.30.06.15	2,550,000	-	114,750	114,750
Qualitron Corporation	Machinery	11 dt.30.06.15	250,000	-	11,250	11,250
Total Technologies	Machinery	12 dt.30.06.15	3,899,450	-	155,978	155,978
Kasbn International	Machinery	13 dt.30.06.15	4,390,000	-	197,550	197,550
Total			22,446,058	213,157	964,436	751,279

DCO, Hafizabad	DCO Hafizabad released funds to Market Committee Hafizabad through EDO Agriculture during 2014-15 for Ramzan Bazar. It was noticed that different items(i.e Vegetables, fruits and grains) were purchased from different suppliers for Rs5,636,700 but income tax was not deducted at source while making the payment to suppliers	253,651
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SMO RHC, Kolo Tarrar

Document No	A/C Head	Supplier	Description	Date	Amount	Inocme Tax Deductable	Income Tax Deducted	Less Deducted
5100295426	A03970	Medley Pharma	Medicine	12.05.15	559,435	25,175	22,378	2,797
1904615860	A03970	Fynk Pharma	Medicine	755 27.05.15	326,750	14,704	13,070	1,634
1904648076	A03970	Zahid Traders	Paracitamole	01 20.04.15	210,000	9,450	2,100	7,350
1904615859	A03970	Al shams Traders	Medicine	08.06.15	99,830	4,492	3,993	499
1904152767	A03970	Silver Surgical Complex	Canulas	3961 15.04.15	49,500	2,228	1,982	246
1904515297	A03970	Javaid Medical Store	Medicine	462 08.03.15	49,000	2,205	1,996	209
1904584018	A03970	Midiwise Pharma	Medicine	2627 19.05.15	36,179	1,628	362	1,266
1904639596	A03970	Nova Nordisk	Mixtered	08.05.15	20,200	909	808	101
1904639595	A03970	Karim Industires	cotton	18.05.15	19,030	856	761	95
Total					1,369,924	61,647	47,450	14,197

MS DHQ, Hafizabad.

Sr. No.	Invoice No.	Date	Name Supplier	Amount	Income Tax Paid
1	3634	23-5-15	MagaPharma	122,520	6,739
2	46	23/6/15	Zahid Trader	129,115	7,101
3	45	23/6/15	Zahid Trader	196,000	10,780
4	44	23/6/15	Zahid Trader	193,200	10,626
5	55	30/5/15	HoofmanPharma	120,495	6,627
6	2017	30/5/15	Valor Pharma	190,800	10,494
7	30	5/4/2015	Zahid Trader	360,000	19,800
8	8248	14/5/15	Uni Plan	1017,500	55,963
9	3960	15/4/15	Silver surgical	1040,550	57,230
10	2332	14/5/15	Iqbal& Co.	1090,000	59,950
11	1	19/5/15	ShazabPharma	2953,520	162,444
12	3810	18/6/15	MagaPharma	359,660	19,781
Total				7,773,360	427,535*

MS DHQ, Hafizabad

Sr. #	Invoice No.	Date	Name Supplier	Amount	Income Tax Paid	Less Payment of tax
1	46	10/4/2015	Pace Trader	230000	2300	9200
2	326	30/5/15	Adnan Trader	408000	4080	16320
3	73	23/4/15	Al Shamas Trader	314850	3148	12594
4	21	6/4/2015	Zahid Trader	238000	2380	9520
5	10	27/5/15	Zahid Trader	296200	2962	11848
6	15	22/6/14	Zubair Pharmacy	193050	1930	7722
7	15	6/6/2014	Zubair Pharmacy	1072500	10725	42900
8	2606	30/3/15	MidwisePharma	483190	4832	19327.6
9	41	16/6/15	Zahid Trader	445000	4450	17800
Total				3,680,790	36,807	147,232*

*DAC reduce the para up to Rs. 407,423 and directed the department to deposit income tax or produce the exemption certificates of firms

M.S THQ Hospital, Pindi Bhattian

Supplier Name	Description	Bill Date	Amount	Tax ded	To Be Ded	Less Ded
Medlay Pharmaceuticals	Medicine	51G 12.05.15	739,900	29896	33,296	3,400
Pack Traders Sargodha	Medicine	47 10.04.15	450,000	18000	20,250	2,250
Fynk Pharmaceuticals	Medicine	T-754 27.05.15	432,660	17306	19,470	2,164
Al Shams Traders	Medicine	71A 23.04.15	422,295	4223	19,003	14,780
Al Shams Traders	Medicine	71 23.04.15	387,000	15480	17,415	1,935
Adnan Traders	Medicine	317 11.06.15	139,400	1394	6,273	4,879
Al Shams Traders	Medicine	71B 23.04.15	112,455	1125	5,060	3,935
Zubair Pharmacy	Medicine	786 26.05.15	85,800	858	3,861	3,003
Don valley Pharmaceutical Pvt ltd	Medicine	3953 10.06.15	73,000	1394	2,920	1,526
Total						37,872

RHC, Kaleki Mandi

Bill / Inv No	Dated	Paid To	Head	Total Bill	Income Tax
476	09-04-15	A.S Enterprises	X-ray Film	79,150	3,562
403	13-04-15	Agfa Pakistan		20,340	813
Total					4,375

Document No	Cheque No	Dated	Paid to	Amount	Income Tax
1904710815	587043	25-06-15	Zahid Traders	104,525	4,703
1904713840	587036			134,400	6,030
1904734348	587035		Zahid Traders	178,000	8,010
1904701450	587033		Fyneck Pharma	311,015	13,996
Total					32,739
Grand Total (4,375+32,739)					37,114

D.O Live Stocks

Document No	Detail	Paid to	Total Amount (Rs)	I/ Tax 4.5%
1904531727	Purchase of Medicines	M/S Star Laboratory	403,988	18,179
1904524732	Purchase of Medicines	M/S Leads Pharma	243,800	10,971
1904690198	Purchase of Medicines	M/S Star Laboratory	230,024	10,351
1904722628	Purchase of Medicines	M/S Leads Pharma	459,400	20,673
Total			1,337,212	60,174

Grand Total: (Rs751,279+Rs253,651 +Rs14,197 +Rs407,423) +Rs37,872+ 37,114+ Rs60,174)	1,561,710
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Annex-K
Para 1.2.4.6

**Overpayment of Conveyance Allowance and HSRA
during Leave Period – Rs1.227 million**

RHC, Vanike Tarar, District Hafizabad

Name	Designation	HSR Allowance	No. of Absent	Recovery of HSR
Dr. Samran Ashbeel	D/S	12000	2+11+10+10+ 8+2+1=43	96000
Azhar Iqbal	S.W	2806	4+2= 6	16836
M. Akhtar	D/Tech.	3462	1+1= 2	6924
Ghulam Abid Bhatti	R/G	1811	1+1+1 =3	3622
Safdar Hussain	L.A	1344	1+1= 2	2688
Ejaz Fatima	LHV	996	1+1+1+1 =4	5976
Ajmal Hafeez	Dispenser	2806	1	1403
Raqia Kalsoom	C/N	1818	1	909
Nusrat Begum	C/N	1818	1	909
Salma Begum	C/N	1818	8	10908
Rasheeda Begum	Dai	941	1	459
M. Ashraf	L/Tech.	2806	1	2403
Total				149,037

RHC, Sukheke, District Hafizabad

Name Of Official	Description	Amount (Rs)
Mst. Azhra Parveen (Dai)	Allotted residence in RHC premises but CA not deducted	Rs1785/month x 12 months = Rs21420
Mst. Azhra Parveen (C/N)	Transferred to DHQ Hafizabad but her HSRA was not deducted after the transfer on promotion. HSR allowance was not admissible in DHQ level.	Rs1818 x 05 = Rs9090
Total		30,510

RHC., Sukheke, District Hafizabad

Name	Designation	HSR Allowance	No. of Absent	Recovery of HSR
Nazia Ibrahim	CN	1818	2	3636
Azhra Parveen	CN	1818	1	909
Sikandar Ashraf	N/Q	918	2	918
Ghulam Mustafa	W/S	918	1	459
Fahmeeda Boota	CN	1818	1	909
Shahzada bibi	Dai	918	2	918
Zahida Naseem	C/N	1818	5	10908
Tanveer Abbas	N/Q	918	23	11016
Jahangir Khan	Driver	918	1	459
Fahmeed Kousar	CN	1818	1	909
Azhra bibi	Dai	918	6	5508
Ashraf bibi	S/W	918	2	918
Shafia Ashraf	CN	1818	1	909

Name	Designation	HSR Allowance	No. of Absent	Recovery of HSR
Bashir Ahmad	N/Q	918	1	459
Safdar Ali	TO	918	1	459
Total				39,294

MS DHQ, Hafizabad

Sr No.	Name	Leave Period	No. of Days	Conveyance allowance	Mess Allowance	Dress Allowance	Sub Total	Total Amount
1	Dr. Amir Haleem	2014 to 2015	360	5000	-	-	5000	60000
2	Dr. Mubashar Sarfraz	09-03-15 to 09-05-15	60	5000	-	-	5000	10000
3	Dr. Manzoor	Mar-15	30	5000	-	-	5000	5000
4	Dr. Zia Ul Hassan	Mar-15	30	5000	-	-	5000	5000
5	Dr. Nadia Rehman	17-04-15 to 17-06-15	60	5000	-	-	5000	10000
6	Dr. Abid Hussain	May & June 2015	60	5000	-	-	5000	10000
7	Dr. M. Atif Zafar	01-05-15 to 16-05-15	16	5000	-	-	5000	2666
9	Dr. Atiqur Rehman	22-12-14 to 12-01-15	22	5000	-	-	5000	3666
10	Dr. Akram	01-01-15 to 30-05-15	150	5000	-	-	5000	25000
12	Dr. Farooqahmad	1-08-15 to 30-10-15	89	5000	-	-	5000	14833
13	Bushra Physio	17-08-15 to 17-11-15	90	5000	-	-	5000	15000
14	Bushra Physio	01-06-14 to 30-08-14	90	5000	-	-	5000	15000
15	Sobiaahmad C/N	01-07-14 to 30-09-14	90	5000	8000	3100	16100	48300
16	Robina Peer Muhammad C/N	01-01-15 to 30-03-15	90	5000	8000	3100	16100	48300
17	Rizwana C/N	03-03-15 to 23-03-15	20	5000	8000	3100	16100	10733
19	Sadaqat Tahira C/N	20-12-14 to 18-04-15	120	5000	8000	3100	16100	64400
21	Tayyaba Kausar C/N	16-01-15 to 15-04-15	90	5000	8000	3100	16100	48300
22	Sadia Firdous C/N	20-01-15 to 20-04-15	90	5000	8000	3100	16100	48300
23	Tasneem Akhtar C/N	15-01-15 to 14-04-15	90	5000	8000	3100	16100	48300
24	Munaza Akhtar C/N	01-01-15 to 31-03-15	90	5000	8000	3100	16100	48300
25	Rehana Kausar C/N	01-01-15 to 31-03-15	90	5000	8000	3100	16100	48300
27	Shabana Kousar	01-02-15 to 30-03-15	90	5000	8000	3100	16100	48300
28	Sidra Hadayat	02-01-15 to 01-02-15	30	5000	8000	3100	16100	16100
30	Shabna Kausar C/N	02-02-15 to 01-05-15	90	5000	8000	3100	16100	48300

Sr No.	Name	Leave Period	No. of Days	Conveyance allowance	Mess Allowance	Dress Allowance	Sub Total	Total Amount
31	Asma Noreen C/N	31-01-15 to 30-04-15	90	5000	8000	3100	16100	48300
Total								750,398

RHC, Jalalpur Bhattian, District Hafizabad

Name& Designation	Description	Period of leave	No. of Days	Amount recoverable
Dr. abida mehar	Maternity leave	20-5-2014 to 17-8-14	90	51000
Khalid Hussain Bhatti H. Dispenser	E/L	1-7-14 to 27-9-14	90	15435
Saira Aslam, Midwife	Maternity	22-6-14 to 21-9-14	90	10665
Maqdas Rani, CN	-do-	28-7-14 to 28-10-14	90	38754
Rehmat Ali, OT	E/L	1-7-14 to 27-9-14	60	8742
Farhat Sultana LHV	E/L	4-8-14 to 31-10-14	90	8748
Khushnood bibi, Dai	E/L	1-11-14 to 10-11-14	10	945
Iktasham ul Haq, H.Doctor	E/L	16-12-14 to 30-12-14	15	3395
Maqdas Rani CN	E/L	1-1-15 to 30-1-15	30	1818
Zulfiqar Ali, Chowkidar	E/L	1-12-14 to 27-2.15	90	5355
M. Safdar J/Tech.	E/L	9-2-15 to 8-5-15	90	13125
Asia Rani, CN	E/L	9-3-15 to 28-3-15	15	909
Ayesha Noor CN	Maternity	9-3-15 to 6-6-15	90	5454
Total				164,345

Rural Health Centre, Jalalpur Bhattian, District Hafizabad

Name	Designation	HSR Allowance	No. of Absent	Recovery of HSR
Imran Abbas	Lab. Tech.	1680	8	10080
Khalid Hussain Bhatti	H. Dispenser	2801	7	16806
Rehmat Ali	TO	1896	3	5688
Falak Sher	N/Q	918	3	2754
Naeem Zahid	Mashki	941	7	5646
M. Safdar	Dispenser	2250	3	6750
Zahra bibi	Dai	1240	3	3720
M. Mansha	Mali	1340	2	4020
Farhat Sultana	LHV	1629	5	8145
Maqdas Rani	C/N	1818	2	3636
Ihtasham Ulhaq	Homeo Doctor	2196	2	4392
Akhtar Ali	Driver	1629	2	3258
Ali Jaffar	Ward Sarvant	918	3	1836
Dr. Abida Mehar	Dental Surgeon	12000	1	6000
Bashir Ahmad	S/W	941	2	1828
M. Aslam	W/S	918	3	2754
Wasim Shahzad	Driver	1629	2	3258
Zulfiqar	Chowkidar	918	1	459
Aysha Noor	C/Nurse	1818	1	909
Saira Aslam	Midwife	1629	1	814
M. Hayat	S/W	918	1	459
Total				93212

Grand Total: (149,037+30,510 +39,294+750,398+164,345+Rs93212)	1,226,996
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