



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
MANDI BAHA-UD-DIN
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 observation 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, Mandi Baha-Ud-Din	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 Non-production of Record	5
1.2.2 Irregularity / Non-compliance	7
1.2.3 Internal Controls Weaknesses.....	12
ANNEXES	17
Annex-A	18
Annex-B.....	23
Annex-C.....	24
Annex-D	25
Annex-E.....	27
Annex-F.....	29
Annex-G	30

ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
EDO	Executive District Officer
EXT	Extension
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IPSAS	International Public Sector Auditing Standards
MB	Measurement Book
MS	Medical Superintendent
MRS	Market Rate Schedule

NAM	New Accounting Model
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PHSRP	Punjab Health Sector Reforms Programme
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
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, Mandi Baha-Ud-Din 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 (03) City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one (01) City District Government i.e. Gujranwala and five (05) District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

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

The District Government, Mandi Baha-ud-Din conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six (06) groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising of 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, Mandi Baha-ud-Din 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 Rs4,515.015 million of the District Government Mandi Baha-ud-Din for the financial year 2014-2015 covering one PAO and 162 formations, the Directorate General Audit, audited an expenditure of Rs1,375.136 million which in terms of percentage, was 30.46% 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 Mandi Baha-ud-Din for the financial year 2014-15, were Rs53.87 million, whereas, Directorate General Audit, audited receipts of Rs3.465 million which was 07% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs14.690 million was pointed out during audit, out of which an amount of Rs0.322 million was recovered and verified during the year 2015-16 till the time of compilation of report. Recoveries pointed out Rs14.690 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, Mandi Baha-ud-Din 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 Mandi Baha-ud-Din 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, Mandi Baha-ud-Din.

f. The Key Audit findings of the report

- i. Non-production of record of Rs2.43 million by one formation was noted.¹
- ii. Irregularity and non-compliance of Rs7.95 million was noted in three case.²
- iii. Internal Controls Weaknesses of Rs9.95 million was noted in four cases.³

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.3

³ Para 1.2.3.1 to 1.2.3.4

g. Recommendations

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

- i. To comply with the Procurement Rules for economical and rational purchases of goods and services.
- ii. To hold inquiries to fix responsibility for losses, theft and wasteful expenditure.
- iii. To make efforts for expediting the realization of various Government receipts.
- iv. To take appropriate measures to strengthen internal controls / monitoring system.
- v. To take appropriate action against the person (s) responsible for non-production of record.

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

Sr#	Description	No.	Budget (Rs in millions)
1	Total Entities (PAOs) in Audit Jurisdiction	01	4,892.794
2	Total Formations in Audit Jurisdiction	162	4,892.794
3	Total Entities (PAOs) Audited	01	1375.136
4	Total Formations Audited	25	1375.136
5	Audit & Inspection Reports	25	1375.136

Table 2: Audit observation regarding Financial Management

Sr. #	Description	Amount Placed under Audit Observation (Rs in millions)
1	Unsound Asset Management	-
2	Weak Financial Management	-
3	Weak internal controls relating to Financial Management	10.38
4	Others	9.95
TOTAL		20.33

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	23.120	701.702	3.465	650.314	1378.601*	1,353.705
2	Amount placed under audit observation / Irregularities of Audit	-	14.32	-	6.01	20.33	28.951
3	Recoveries pointed out at the instance of Audit	-	11.11	-	3.58	14.69	18.139
4	Recoveries accepted / established at the instance of Audit	-	11.11	-	3.58	14.69	18.139
5	Recoveries realized at the instance of Audit	-	-	-	0.322	0.322	0.426

* 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 Rs1,375.136 million.

Table 4: Table of Irregularities Pointed Out

Sr. #	Description	Amount Placed under Audit Observation (Rs in million)
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	7.52
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy, departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	10.38
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	-
6	Non-production of record.	2.43
7	Others, including cases of accidents, negligence etc.	-
TOTAL		20.33

Table 5: Cost-Benefit

Sr. No.	Description	Amount (Rs in millions)
1	Outlays Audited (Items 1 of Table 3)	1,378.601
2	Expenditure on Audit	2.099
3	Recoveries realized at the instance of Audit	0.322
4	Cost Benefit Ratio	1 : 0.15

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

CHAPTER-1

1.1 District Government, Mandi Baha-Ud-Din

1.1.1 Introduction of Departments

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

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

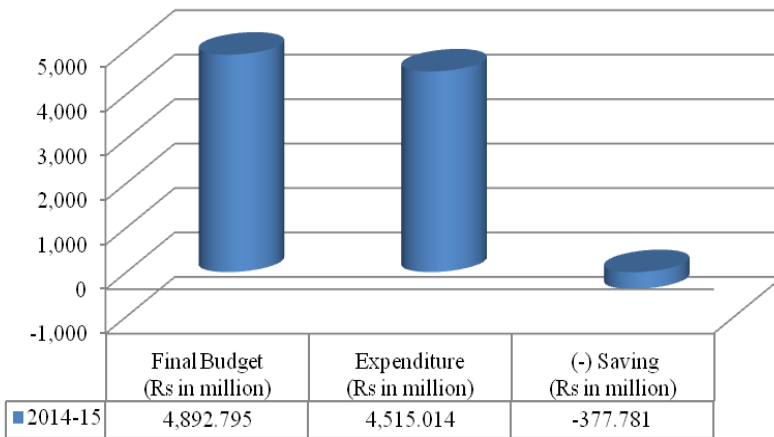
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2014-15 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs4,892.795 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs4,515.015 million, showing savings of Rs377.781 million for the period, which in terms of percentage was 8% of the final budget as detailed below:

Description	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	3,602.424	3,329.421	-2733	08
Non Salary	385.880	365.217	-20.663	05
Development	1,187.431	820.376	-367.055	31
TOTAL	5,175.735	4,515.014	-660.721	13
Total of Surrender	-282.940	0	282.940	-
GRAND TOTAL	4,892.795	4,515.014	-377.781	08

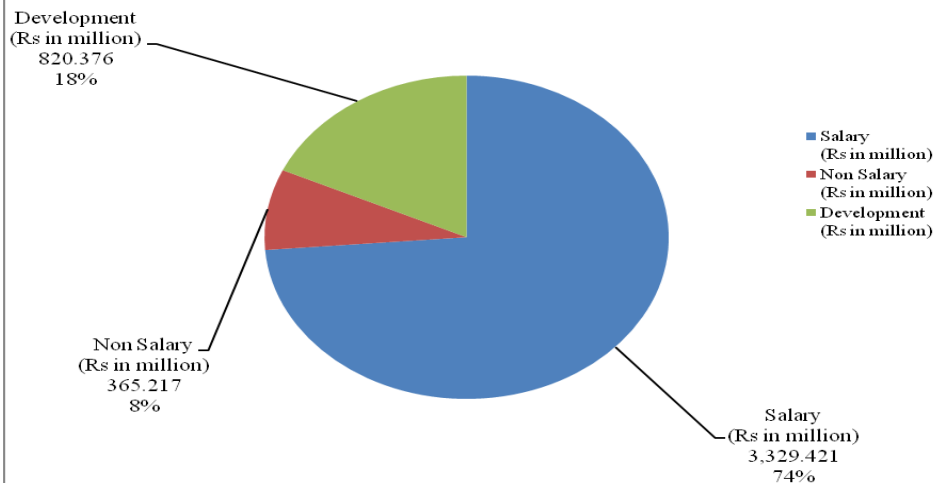
Budget & Expenditure 2014-15



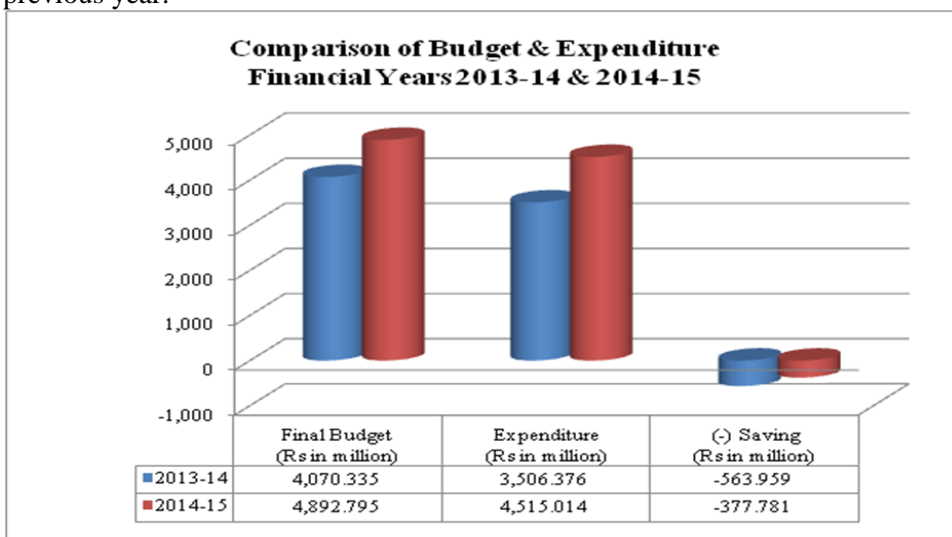
As per the Appropriation Account 2014-15 of District Government, Mandi Baha-ud-Din the original budget was Rs4,237.095 million, supplementary grant was Rs655.699 million and the final budget was Rs4,892.794 million. Against the final budget total expenditure incurred by the District Government during 2014-15 was Rs4,515.014 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 74%, 08% and 18% of the total expenditure respectively.

Expenditure 2014-15



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 20% increase in Budget Allocation and 29% 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	18	Not convened
2	2003-04	14	Not convened
3	2004-05	15	Not convened
4	Special Audit Report*	66	Not convened
5	2009-10	42	Not convened
6	2010-11	29	Not convened
7	2011-12	24	Not convened
8	2012-13	09	Not convened
9	2013-14	08	Not convened
10	2014-15	07	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record – Rs2.429 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.

MS DHQ Hospital, Mandi Bahauddin issued medicines valuing Rs2.429 million to the following wards, however, expense books were not produced to Audit to verify the consumption of medicines. Further, indent books did not conform the issuance and consumption of medicines in indoor and labor room. In the absence of relevant record, the expenditure could not be verified and chances of misappropriation could not be ruled out.

Name of Wards	Amount of medicines issued (Rs)
DHQ – Indoor	2,091,672
DHQ - Labour Room	337,850
Total	2,429,522

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 verification. No record was produced during verification of record.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 08.01.2016 directed the department to initiate the inquiry of the matter by MS DHQ and kept para pending.

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

[AIR Para No.16]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Wasteful Expenditure - Rs4.231 million

According to Additional Conditions, Contract Form for Execution of Work (Building Department) clause 17, the contractor, shall before commencement of any work set out accurately the position as shown in the lay out plan and other drawings. He shall whenever directed establish permanent bench mark out the work, the pegs and other marks shall be checked by the Sub Divisional officer who shall then certify in writing that the work is correctly set out and that the construction may commence. Any work done in contravention to this shall entirely be contractor's responsibility and may be dismantled if required by the Engineer Incharge at the cost of the contractor.

DO (Buildings), Mandi Bahauddin awarded following work in two phases to the M/s Haji Abdul Sattar. During the execution of the work, expenditure of Rs4.231 million was incurred on both schemes. However, the execution was stopped due to dispute at site and schemes remained abandoned to-date. Due to non-completion of schemes, expenditure on account of construction of boundary wall was wasteful, detail is as under:

Schemes	Contractor	Date of Start	Time Period	Estimated Cost (Rs in million)	Expenditure amount (Rs in million)
Construction of Boundary Wall of Graveyard at Dougal	M/s Haji Abdul Sattar	31-10-14	Two months	3.308	2.400
Construction of Boundary Wall of Graveyard at Dougal		31-01-15		2.132	1.831
TOTAL					4.231

Audit holds that due to non-compliance of rules, expenditure of Rs4.231 million was incurred at disputed site.

Management replied that work was completed except one side due to dispute. The work was stopped by the local community and the schemes would be finalized after the clearance of site. No documentary evidence was provided.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 08.01.2016 directed to keep para pending for compliance.

Audit recommends fixing of responsibility for non compliance of Govt. rules under intimation to Audit.

[AIR Para No.01 & 03]

1.2.2.2 Non-recovery of Compensation Charges - Rs2.579 million

According to Revised Contract Form for Execution of Works, clause 8 (iv) in the event of the non submission of the programme or revised / amended programme of work by the contractor for approval by the Engineer Incharge within the period specified by the Engineer Incharge, the contractor shall be liable to pay as compensation an amount, equal to ¼% per day or such smaller amount as the Engineer Incharge (whose decision in writing shall be final) may decide on the total tendered amount of the work, subject to maximum of 2% of contract amount.

District Officer (Roads), Mandi Bahauddin did not recover the compensation charges from the contractor on account of scheme, “Widening/ Improvement of road from Gujrat Sargodha Road (Mangat Bridge) to Phalia Kuthiala Sheikhan Road via Rattowal, Makkywal and Mdahry District Mandi Bahauddin”. As per Contract Agreement Clause 8, contractor was required to submit action programme but neither the plan was submitted nor 2% compensation charges were recovered as under:

Agreement amount (Rs in millions)	2% compensation charges (Rs in millions)
128.999	2.579

Audit holds that due to non compliance of Govt. instructions, compensation charges were not recovered from the contractor.

Management replied that the contractor submitted working schedule before the start of work. No documentary evidence of working schedule was provided.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 08.01.2016 directed to keep para pending till the receiving of work plan.

Audit recommends recovery of the amount Rs2.58 million besides fixing of responsibility against the person at fault under intimation to Audit.

[AIR Para No.03]

1.2.2.3 Non-recovery Due to Reduction of Bitumen Rate - Rs1.142 million

According to Revised Contract Form for Execution of Works, clause 42, if , on completion of the whole of the works, it shall be found that a reduction or increase greater than 20 percent of the sum named in paragraph 1 of the tender results from the aggregate effect of all increases, decreases omissions or adjustments (other than those arising out because of price variation under clause 55 hereto) , as a result of the requirement of the Engineer in-charge the amount of the contract price shall be adjusted by such sum (s) as may be determined by the Engineer in-charge and the contractor. In the event of disagreement, the Engineer in-charge shall fix such sum as shall, in his opinion, be reasonable and proper, regard being had to all materials and relevant factors including the contractor's cost and over heads.

District Officer (Roads), Mandi Bahauddin provided and laid TST schemes in which bitumen was used according to the specified ratios. Payments of TST were required to be made on the Monthly Price Variation Rates issued by the Finance Department, Govt. of the Punjab. However, DO (Roads) paid tender rates to the contractors instead of Monthly Price Variation Rates. Rate of TST was required to be reduced proportionately to the decrease of bitumen rates, as at Annex-C.

Audit holds that due to non compliance of Govt. rules and regulations, rate of TST was not reduced proportionately to the decrease of bitumen rates.

Management replied that recovery will be affected from the next bill of contractor.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 08.01.2016 directed to recover the amount within 3 months.

Audit recommends recovery of the amount of Rs1.142 million besides fixing of responsibility under intimation to Audit.

[AIR Para No. 07]

1.2.3 Internal Controls Weaknesses

1.2.3.1 Non-imposition of Penalty - Rs6.368 million

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

District Officer (Roads & Buildings), Mandi Bahauddin awarded various works to different contractors but 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 Rs6.368 million @ 10% & 2% for delay in completion of works, as at Annex-D.

Audit holds that due to weakness of internal controls, penalty was not imposed on contractors and undue favor was given.

Management replied that schemes have not yet been finalized, therefore at the time of finalization either the extension in time limit will be granted or penalty imposed. No documentary evidence was provided.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 08.01.2016 directed to recover the amount.

Audit recommends recovery of the amount Rs6.368 million from concerned contractors besides fixing of responsibility under intimation to Audit.

[AIR Para No.01, 13, 07 & 09]

1.2.3.2 Unauthorized Payment of HRA and CA – Rs1.511 million

According to clarification issued by Government of the Punjab, Finance Department vide letter No FD(M-1)1-15/82-P-I, dated 15.1.2000, in case a designated residence is available, the Government servant for whom it is meant cannot draw House Rent Allowance even if he does not reside in it. Further, according to Finance Division O.M. No.(1)-imp.1/77,

dated 28th April 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

MS DHQ, Mandi Bahauddin, MS THQ Hospital Phalia, SMO RHC Kuthiala Sheikhan and Challianwala and District Officer (Health) & (Excise & Taxation), Mandi Bahauddin did not recover an amount of Rs1.511 million on account of HRA and CA during the financial year 2014-15. The Conveyance Allowance was paid to employees who were residing within office premises or allotted govt. vehicles. Similarly, unauthorized payment of house rent allowance was made to employees who were residing in government accommodation, as in Annex-E.

Sr. #	Name of Formations	AIR Para #	Amount (Rs)
1	MS DHQ Hospital, M.B. Din	05	270,756
2	MS THQ, Phalia	07	106,473
3	SMO RHC, Kuthiala Sheikan	01	282,552
4	SMO RHC, Challianwala	03	81,816
5	DO (Health)	02	298,068
6		06	299,628
7	DO (Excise & Taxation)	02	171,360
Total			1,510,653

Audit is of the view that due to Weakness of Internal Controls and negligence of management, in-admissible allowances were paid to employees. This resulted in unauthorized payment of Rs1.511 million.

Management replied that concerned officer/officials directed to deposit overpayment of House Rent and Conveyance Allowances.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 08.01.2016 directed to recover the amount within 3 months and keep para pending.

Audit recommends recovery of the amount Rs.1.511 million from concerned within in three months besides fixing of responsibility under intimation to Audit.

[AIR Para No. 05, 07, 01, 03, 02, 06 & 02]

1.2.3.3 Non-recovery of PHSR Allowance – Rs1.047 million

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

DO (Health), Mandi Bahauddin paid an amount of Rs1.05 million on account of Punjab Health Sector Reform Allowance to the officers/officials of BHUs posted on general duty. However, Punjab Health Sector Reform Allowance was only admissible at RHCs/BHUs , as at Annex-F.

Audit holds that due to weakness of internal controls, Health Sector Reform Allowance was paid to staff on general / temporary duty. This resulted in overpayment of Rs1.047 million to the employees.

Management replied that concerned staff was directed to deposit the amount of overpayment.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 08.01.2016 directed the department to affect the recovery upto 31.03.2016. No compliance was shown till the finalization of this report.

Audit recommends recovery of the amount of Rs1.047 million till 31.03.2016 from concerned besides fixing of responsibility under intimation to Audit.

[AIR Para No.01]

1.2.3.4 Unjustified Payment of Pathologist & Radiologist Shares to Doctor - Rs1.016 million

According to clause 1 & 2 Hospital Charges of the Health Department, Government of Punjab Notification No SO(H&D)-12-13/73 dated 11.04.1985, apportionment of fees for laboratory test and x-ray are (a) Government 45% (b) Doctors 35% (c) Paramedics 20%.

MS DHQ Hospital, Mandi Bahauddin, SMOs RHC, Pharianwali and Jokalian received 35% doctor share from Laboratory Tests and X-Ray department. However, laboratory and x-ray share was admissible to the Pathologist and Radiologist. Further, the post of pathologists and radiologist was not sanctioned in the Health institutions. Therefore, receipt of doctor share by the MS and SMOs was unjustified.

Sr. #	Name of Formations	AIR Para #	Amount (Rs)	Remarks
1	MS DHQ Hospital M.B. Din	02	873,770	Annex-G
2	SMO RHC Pharianwali	01	86,582	
3	SMO RHC Jokalian	01	55,838	
Total			1,016,190	

Audit holds that due to weakness of internal controls, doctor share @ 35% of laboratory tests and x-rays was paid to the MS and SMOs without their entitlement.

Management replied that MS and SMOs received doctor share in the absence of Pathologist and Radiologist because they examine and investigate the patient disease.

The matter was reported to the DCO / PAO in December, 2015. DAC in its meeting held on 08.01.2016 directed to keep para pending to get clarification from the Secretary Health, Govt. of the Punjab, Lahore. No compliance was shown till the finalization of this report.

Audit recommends recovery of the amount of Rs1.016 million besides fixing of responsibility under intimation to Audit.

[AIR Para No.02, 01 & 01]

ANNEXES

PART-I

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

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
1	DCO	01	Non deduction of Income tax from honoraria	47,596	Internal Control Weaknesses
2		07	Irregular expenditure	361,250	Non-Compliance
3		09	Irregular expenditure due to misclassification	135,724	Non-Compliance
4		19	Doubtful expenditure on wastage for	789,054	Internal Control Weaknesses
5	DO (Excise & Taxation)	03	Irregular payment on account of Financial Assistance	400,000	Internal Control Weaknesses
6		04	Non-Auction of Old Vehicle Cost of	300,000	Internal Control Weaknesses
7	DO (Secondary Education)	01	Non deduction of conveyance allowance during winter vacations	5.629 million	Internal Control Weaknesses
8	HM Special Edu. Centre M. B. Din	02	Unauthorized drawl of Transfer grant	63,875	Internal Control Weaknesses
9	HM Slow Learner School M. B. Din	01	Non-verification of Academic Degrees Irregular Drawl of Pay & Allowances	3.922 million	Internal Control Weaknesses
10		03	Unjustified Drawl of Pay and Allowances	247,197	Internal Control Weaknesses
11		04	Recovery of Conveyance Allowance	170,664	Internal Control Weaknesses
12		07	Absent from Duty Recovery of Pay	67,418	Non-Compliance
13		09	Doubtful Payment of GST	34,317	Non-Compliance
14	DO (Sports)	01	Irregular Drawl of Pay and Allowances	833,088	Internal Control Weaknesses
15	EDO (Health)	01	Non reconciliation of license fees	1,890,000	Internal Control Weaknesses
16		02	Overpayment on account of Health Sector Reform Allowance and conveyance Allowance during leave period	365,000	Non-Compliance
17		04	Excess expenditure of	8,49,667	Internal Control Weaknesses
18		07	Loss due to non auction of unserviceable vehicles	600,000	Non-Compliance
19		08	Non production of Drug Inspector Record	-	Internal Control Weaknesses
20	MS DHQ M.B Din	04	Misappropriation of on account of POL	298,579	Internal Control Weaknesses

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
21		07	Non deduction of income tax amounting	143,312	Internal Control Weaknesses
22		08	Unjustified drawl POL amounting	290,465	Internal Control Weaknesses
23		10	Inadmissible payment of allowances of	283,812	Non-Compliance
24		12	Missing of Log Book, likely misappropriation of	472,259	Internal Control Weaknesses
25		15	Overpayment of	28,800	Non-Compliance
26	SMO RHC Kuthiala Sheikhan	05	Less deduction of income tax amounting	22,650	Non-Compliance
27	SMO RHC Bhekho More	03	Recovery of on account of conveyance allowance and HSRA	76,677	Internal Control Weaknesses
28		04	Less deduction of income tax amounting	15,091	Non-Compliance
29		05	Unjustified payment of pay and allowances	84,000	Internal Control Weaknesses
30	MS THQ Phalia	06	Irregular purchase of Medicine	290,326	Internal Control Weaknesses
31		08	Non deduction of 5% of basic pay on account of Govt residences	65,268	Internal Control Weaknesses
32	SMO RHC Miana Gondal	02	Excess expenditure over the budget allocation	5,968,918	Internal Control Weaknesses
33	SMO RHC Jokalian	03	Non deduction of L.D charges	27,993	Internal Control Weaknesses
34		06	Non deduction of HSR & Conveyance Allowance during leave	52,743	Non-Compliance
35		07	Less deduction of income tax	5,304	Internal Control Weaknesses
36		08	Non verification of Service Books	-	Non-Compliance
37	SMO RHC Pharianwali	07	Less deduction of income tax	4,067	Internal Control Weaknesses
38	DO (Health)	03	Overpayment on account of health sector reform allowance and conveyance allowance during leave period	30,292	Internal Control Weaknesses
39		04	Overpayment of health sector reform allowance	53472	Internal Control Weaknesses
40		05	Overpayment of house subsidy allowance	18,648	Internal Control Weaknesses
41	DO Live Stock	04	Non-deduction of Income Tax at Source	13,999	Internal Control Weaknesses
42		06	Non verification of sales tax deposits through invoices	26,443	Internal Control Weaknesses
43	DO Forest	01	Irregular issuance of NOC for petrol pump	220,000	Internal Control Weaknesses

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
44	DO (Roads)	06	Non deduction of harrow sand rate- recovery thereof	55,909	Non-Compliance
45	DO (Buildings)	02	Doubtful Payment without Completion Certificate	2.264million	Internal Control Weaknesses
46		05	Doubtful Payment without Completion Certificate	1.384million	Internal Control Weaknesses
47		08	Unjustified Payment	629,200	Non-Compliance

PART-II

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

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
1	DCO	04	Doubtful expenditure on hiring of vehicle	856,000	Internal Control Weaknesses
2	EDO (Health)	05	Unjustified payment of stipend/retention fee	1,090,000	Non-Compliance
3	DO (Health)	03	Excess payment on account of HSRA during absent period	92,533	Non-Compliance
4		15	Non deduction of liquidated damages due to late supply of medicine	50,702	Internal Control Weaknesses
5	DHQ Hospital	06	Irregular payment of NPA recovery thereof	324,039	Non-Compliance
6		13	Wastage of X-ray fixture water	60,000	Internal Control Weaknesses
7	THQ Phalia	03	Non deduction of liquidated damages due to late supply of medicine	242,055	Non-Compliance
8	General Nursing School	01	Irregular payment of allowances during leave period	40,000	Internal Control Weaknesses
9		02	Non recovery of stipend	45,832	Internal Control Weaknesses
10		03	Irregular payment of Mess & Dress Allowances during leave period	88,800	Internal Control Weaknesses
11		04	Non deduction of 5% maintenance charges	27,200	Internal Control Weaknesses
12	SMO RHC, Malakwal	03	Irregular payment of NPA	30,000	Internal Control Weaknesses
13	RHC Kuthiala Shaikhan	02	Unauthorized payment of conveyance allowances	7,287	Internal Control Weaknesses
14	RHC, Bosaal	03	Recovery of 5% M&R charges	6,000	Internal Control Weaknesses
15	RHC, Bheko More	03	Recovery of HSR & conveyance allowance during absent period	12,345	Internal Control Weaknesses
16	DO (Buildings)	07	Unjustified expenditure on Pre cast/girder	256,800	Internal Control Weaknesses
17		12	Excess payment of quantity executed over and above of TS estimates	81,174	Internal Control Weaknesses
18	DO (Roads)	03	Overpayment due to non approval of lead chart	62,906	Internal Control Weaknesses
19	EDO (Education)	07	Excess drawl of TA	26,700	Internal Control Weaknesses

Sr. #	Name of Formation	AP #	Description of Para	Amount (Rs)	Nature of Para
20		08	Unjustified drawl of conveyance allowance	60,000	Non-Compliance
21		10	Non deposit of renewal fee	503,500	Internal Control Weaknesses
22	EDO (Education)	11	Non deduction of income tax	22,065	Non-Compliance
23		12	Excess drawl of honoraria	8,320	Non-Compliance
24		18	Non verification of expenditure statement	11,474,073	Non-Compliance
25		19	Non preparation of cash book	11,474,073	Non-Compliance
26	Dy. DEO (W-EE) Phalia	01	Non deduction of conveyance allowance during winter vacation	206,304	Internal Control Weaknesses
27		09	Non verification of government receipts	387,596	Internal Control Weaknesses
28		10	Non deduction of sales tax & income tax	192,780	Internal Control Weaknesses
29	Dy. DEO (EE-M) Mandi Bahauddin	04	Expenditure without supporting documents	83,840	Non-Compliance
30		07	Irregular expenditure	254,577	Non-Compliance
31	Dy. DEO (W-EE), Malakwal	01	Unauthorized drawl of pay and allowances due to non transferable post	1,680,000	Internal Control Weaknesses
32		03	Non deduction of conveyance allowances during winter vacations	138,949	Non-Compliance
33		07	Doubtful drawl of pay and allowances	845,300	Internal Control Weaknesses
34		10	Irregular drawl of pay and allowances	620,000	Non-Compliance
35		12	Unauthorized drawl of pay and allowances	504,000	Internal Control Weaknesses
36		13	Unauthorized drawl of pay and allowances	38,700	Internal Control Weaknesses
37		14	Recovery on account of award of higher scale and advance increments	146,320	Internal Control Weaknesses
38		15	Irregular drawl of advance increments recovery thereof	241,900	Internal Control Weaknesses
39	EDO (Agriculture)	04	Unauthorized payment of conveyance allowance to employee during leave period	57,280	Internal Control Weaknesses
40	DO (Livestock)	02	Non deduction of conveyance allowance	179,760	Internal Control Weaknesses
41		04	Non auction of unserviceable vehicle	300,000	Non-Compliance
42	DO (Agriculture)	04	Non deduction of conveyance allowance	179,760	Non-Compliance
43		05	Non deduction of income tax at source	31,229	Internal Control Weaknesses

**Summary of Appropriation Accounts by Grants
District Government, Mandi Baha-ud-Din
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	5,927,000	1,351,000	7,278,000	7,263,469	-14,531	0
5	Forest	10,512,000	890,000	11,402,000	11,415,762	13,762	0
7	Charges on account of M Vehicle Act	557,000	0	557,000	427,810	-129,190	23
8	Other taxes and duties	1,842,000	0	1,842,000	1,553,923	-288,077	16
10	General Administration	64,311,000	0	64,311,000	46,887,332	-17,423,668	27
15	Education	2,826,566,000	-	2,826,566,000	2,664,784,663	-161,781,337	6
16	Health	610,513,230	0	610,513,230	586,141,424	-24,371,806	4
17	Public Health	1,736,000	0	1,736,000	1,098,968	-637,032	37
18	Agriculture	75,753,000	1,110,000	76,863,000	76,953,573	90,573	0
19	Fisheries	789,000	-	789,000	637,480	-151,520	19
20	Veterinary	48,498,665	3,825,000	52,323,665	44,796,561	-7,527,104	14
21	Cooperative	16,734,000	254,000	16,988,000	16,985,869	-2,131	0
22	Industries	1,919,000	0	1,919,000	1,392,993	-526,007	27
23	Miscellaneous Departments	1,094,000	563,000	1,657,000	1,694,252	37,252	-2
24	Civil Works	50,188,000	32,052,000	82,240,000	82,225,677	-14,323	0
25	Communications	70,630,000	-	70,630,000	59,765,169	-10,864,831	15
28	Pension	112,776,000	-	112,776,000	50,000,000	-62,776,000	56
31	Miscellaneous	45,333,000	0	45,333,000	38,054,843	-7,278,157	16
32	Civil Defense	2,580,000	0	2,580,000	2,558,835	-21,165	1
Total Non-Development		3,948,258,895	40,045,000	3,988,303,895	3,694,638,603	-293,665,292	7
36	Development (Misc.)	288,836,000	898,595,156	1,187,431,156	820,276,011	-367,155,145	31
Total Development		288,836,000	898,595,156	1,187,431,156	820,276,011	-367,155,145	31
Grand Total		4,237,094,895	938,640,156	5,175,735,051	4,514,914,614	-660,820,437	13
Net Total of Surrender		0	-282,940,521	-282,940,521	0	282,940,521	0
Net Total		4,237,094,895	655,699,635	4,892,794,530	4,514,914,614	-377,879,916	8

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

Annex-C
Para 1.2.2.3

Non-recovery due to Reduction of Bitumen Rate - Rs1.142 million

Vr. No. & date	Scheme	Contractor	Qty. of TST (sft)	Qty. of bitumen (M. Ton)	Rate of bitumen at the time of tender	Rate of bitumen at the time of RE	Reduction of rate	Overpayment due to non reduction of rate (Rs)
69/2 7-6-15	Restoration/rehab. of road from flood damages Jago Primary School to Cock Shawl	Phalia Engineering	14809	4.50	88.58 kg	69.020 kg	Rs19.56	88,020
60/2 7-6-2015	Restoration/rehab. of road from flood damages Farukhpur to Qadirabad	Muhammad Asghar	50000	15.19	88.58 kg	69.020 kg	Rs19.56	297,116
59/2 6-6-15	Restoration/rehab. of road from flood damages Janochak to Basi	Zeeshan Builders	63749	19.37	88.58 kg	69.020 kg	Rs19.56	378,877
52/2 6-6-15	Restoration/rehab. of road from flood damages 15-R to Saida via Thatha Khan Muhammad	Gondal Traders	63600	19.32	88.58 kg	69.020 kg	Rs19.56	377,899
TOTAL								1,141,912

Non-imposition of Penalty – Rs6.368 million

(A)

Scheme	Contractor	Vide No. & date	Time period	Status	Agreement Amount (Rs in million)	10% of penalty (Rs in million)
Restoration/ Rehab. of road from Pharianwali to Jokalian	Falcon Enterprises	552-57 dated 21-3-2015	3 months	WIP	13.611	1.36
Restoration/ Rehab. of road from Boha Hassan to Farukhpur Nau via Matto Malu Nau	Sultan Ahmad Tarar	559-65 dated 21-3-15	2 months	WIP	10.940	1.094
TOTAL						2.454

(B)

Scheme	Contractor	Authority No. & Date	Time period	Status	Agreement Amount (Rs in million)	02% of penalty (Rs in million)
Widening/ Improvement of road from Gujrat Sargodha road (Mangat Bridge) to Phalia Kuthiala Sheikhan road via Rattowal, Makkywal and Mdahry District Mandi Bahauddin	M/s Chaudhry Engineeri ng Associates	586 dated 07-06-2014	12 months	WIP	128.999	2.58

(C)

Sr. No.	NAME OF THE SCHEME	Amount of Work Awarded (Million)	Work Order No. and date	Time Limit	Date of completion / Status	10% of penalty (Rs in million)
1	Provision of Additional Class Room at Govt Girls H/S Bhikhi Sharif	0.929	1417-18 dated 23-09-14	3 months	28-06-14	0.092

Sr. No.	NAME OF THE SCHEME	Amount of Work Awarded (Million)	Work Order No. and date	Time Limit	Date of completion / Status	10% of penalty (Rs in million)
2	Provision of Additional Class Room at Govt Girls H/S Badshah Pur	0.924	1417-18 dated 23-09-14	3 months	29-04-14	0.092
3	Providing of Missing Facilities in Govt H/S Rukan Tehsil Malikwal	5.270	1417-18 dated 23-09-14	6 months	05-05-15	0.527
4	Construction of Boundary Wall G P/S Boora	1.364	1417-18 dated 23-09-14	2 Months	W.I.P	0.136
5	Construction of Boundary Wall GPS Rakh Biaoeh Khurd	1.288	1417-18 dated 23-09-14	2 Months	27-08-15	0.128
6	Constructio of Dangerous Building in G P/S Majhi	3.569	1417-18 dated 23-09-14	6 months	WIP	0.359
Total						1.334
Grand Total = (A+B + C)						6.368

Unauthorized Payment of HRA and CA – Rs1.511 million

(A)

Name of Formations	Name & Designation	HRA (Rs)	Conveyance allowance (Rs)	Total recoverable amount (Rs)
RHC Kuthiala Sheikhan	Sidra Afzaal ,C/N	1,818	5,000	81,816
	Maryam Shafqat, C/N	1,818	5,000	81,816
	Azhar Iqbal , Dispenser	1,146	1,946	37,104
	Saima Nazeer, CN	1,818	5,000	81,816
THQ Phalia	Muhammad Akram, DDO Phalia	3,873	5,000	106,473
RHC Challianwala	Robina Latif, CN	1,818	5,000	81,816
DHQ Mandi Bahauddin	Amjad Iqbal, APMO	0	5,000	60,000
	Allah Diaya, S.W	0	1,785	21,420
	Azhar Javed Butt, Dispenser	0	1,932	23,184
	Nazia Noreen, CN	0	5,000	60,000
	Saqib Ali , MO	2,955	5,000	95,460
	M.Umair , WS	891	0	10,692
TOTAL				741,597

(B) DO (Health)

Sr. No.	Name of Official	Designation	HRA (Rs)	Recovery (Rs)
1	Khalida Parveen	LHV	1,306	15,672
2	M. Anwar	Sanitary Worker	910	10,920
3	Shahid Iqbal	Naib Qasid	910	10,920
4	Kausar Bibi	Dai	910	10,920
5	Anar Tariq	Sanitary Inspector	1,186	14,232
6	Sarfraz Ahmed	Sanitary Inspector	1,186	14,232
7	Kausar Bibi	Dai	910	10,920
8	Anar Tariq	Sanitary Worker	910	10,920
9	Abid Hussain	Chowkidar	910	10,920
10	Mukhtar Ahmed	Sanitary Worker	910	10,920
11	Zahid Iqbal	Jr. Technician	1,146	13,752
12	Muhammad Younas	Jr. Technician	1,146	13,752
13	Muhammad Sharif	Sanitary Worker	910	10,920
14	M. Anar Gondal	Sanitary Inspector	1,186	14,232
15	Arshad Mehmood	Chowkidar	910	10,920
16	Munawar Ahmed	Jr. Technician	1,146	13,752
17	Abdul Aziz	Dispensor	1,029	12,348
18	Lal Khan	Sanitary worker	910	10,920
20	M. Manak	Chowkidar	910	10,920
21	Javid Iqbal	Sanitary Inspector	1,186	14,232
22	Mukhtar Baig	Chowkidar	910	10,920
23	Mukhrar Ahmed	Sanitary Inspector	1,186	14,232

Sr. No.	Name of Official	Designation	HRA (Rs)	Recovery (Rs)
24	Fakhira Parveen	LHV	1,306	15,672
25	Khalida Parveen	Dai	910	10,920
TOTAL				298,068

(C) DO (Health)

Sr. No.	Name of official	Designation	Vehicle Name	CA (Rs)	Recovery (Rs)
1	Muhammad Hayyat	Dispenser	Suzuki Sprinter	1,932	23,184
2	Shabbir Ahmed	CDC Supervisor	Suzuki Sprinter	1,932	23,184
3	Talib Hussain	Vaccinator	Suzuki Sprinter	1,932	23,184
4	M. Zaman	-do-	Suzuki Sprinter	1,932	23,184
5	M. Asghar	-do-	Suzuki Sprinter	1,932	23,184
6	Mushtaq Hussain	-do-	Suzuki Sprinter	1,932	23,184
7	Muhammad Iqbal	-do-	Suzuki Sprinter	1,932	23,184
8	Nasir Iqbal	-do-	Suzuki Sprinter	1,932	23,184
9	Mutali Khan	-do-	Suzuki Sprinter	1,785	21,420
10	Muhammad Akram	Junior Tech.	Suzuki Sprinter	1,932	23,184
11	Muhammad Arif	CDC Supervisor	Suzuki Sprinter	1,932	23,184
12	Adil Usman	CDC Supervisor	Suzuki Sprinter	1,932	23,184
13	Muhammad Afzal	Jr. Technician	Suzuki Sprinter	1,932	23,184
TOTAL					299,628

(D)

Formation	Designation	Vehicles No. allotted to officers	No of employees	Months	Rate P.M (Rs)	Amount (Rs)
DO (Excise & Taxation)	Inspectors	5	5	12	2856	171,360
Total						171,360

Grand Total (A+B+C+D)	1,510,653
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Annex-F**Para 1.2.3.3****Non-recovery of PHSR Allowance – Rs1.047 million**

Sr. #	Name	Designation	Period	HSRA (Rs)	Recovery (Rs)
1	Kasur Ahmed	FMT	1/7/2014	3,177	38,124
2	Arshad Mughal	MT	1/7/2014	2,650	31,800
3	Sumira	MW	1/7/2014	631	7,572
4	Abid Hussain	Dispenser	1/7/2014	1,167	14,004
5	Sarfaz	Sanitary Insp	1/7/2014	1,896	22,752
6	Dr. Qaiser	Medical Officer	1/7/2014	12,000	144,000
7	Shahzad Ahmed	Dispenser	1/7/2014	1,896	22,752
8	Adnan Nazir	Dispenser	1/7/2014	1,896	22,752
9	Raheela Ashraf	LHV	1/7/2014	1,896	22,752
10	Sadia Munir	LHV	1/7/2014	1,896	22,752
11	Parveen Ahmed	LHV	1/7/2014	2,345	23,112
12	Adnan Ahmed	Computer Opertor	1/7/2014	1,477	17,724
13	Shaoib Ahmed	Computer Opertor	1/7/2014	1,477	17,724
14	Bilal Bashir	Computer Opertor	1/7/2014	1,477	17,724
15	Iftikhar Ahmad	Computer Opertor	1/7/2014	1,477	17,724
16	Kamran Ahmed	Computer Opertor	1/7/2014	1,477	17,724
17	Taswar Hussain	Computer Opertor	1/7/2014	1,477	144,000
18	Dr. Fareeha	WMO	1/7/2014	12,000	22,752
19	Nasira Tabsum	LHV	1/7/2014	1,896	22,752
20	Shumila Yasmeen	LHV	1/7/2014	1,896	22,752
21	Sadia Hassan	LHV	1/7/2014	1,896	22,752
22	Rehab Abid	LHV	1/7/2014	1,896	22,752
23	Asma Shahzadi	LHV	1/7/2014	1,896	22,752
24	Humaira	LHV	1/7/2014	1,896	22,752
25	Mehwish	LHV	1/7/2014	1,896	22,752
26	Nasara Tabsum	LHV	1/7/2014	1,896	22,752
27	Samian Yasmeen	LHV	1/7/2014	1,896	25,620
28	Razia Hanif	LHV	1/7/2014	2,135	22,752
29	Tahria Yasmeen	MW	1/7/2014	1,896	22,752
30	Farzana kasur	LHV	1/7/2014	1,896	22,752
31	Dr. Humara	WMO	1/7/2014	12,000	144,000
TOTAL					1,047,636

Annex-G

Para 1.2.3.4

Unjustified Payment of Pathologist and Radiologist Doctor Share – Rs1.016 million

(A)

Period	Description	35% share of total fee (Rs)
January, 2015 to June, 2015	Laboratory fee	744,230
-do-	x-ray fee	129,540
Total		873,770

(B)

Name of Formations	Year	Name Of Doctor	Lab Share (Rs)	X-Ray Share (Rs)
SMO RHC Pharianwali	2014-15	Dr. Khalid Hussain	9,017	1,785
	2013-14	-do-	4,321	3,675
	2012-13	-do-	2,900	212
	2011-12	Dr Khalid Hussain & Dr Shahid Naseem	2,992	11,877
	2010-11	-do-	1,347	7,546
	2009-10	Dr. Shahid Naseem	3,240	8,860
	2008-09	-do-	2,740	13,474
	2007-08	-do-	1,723	8,963
	2006-07	-do-	447	0
	2005-06	-do-	183	0
	2004-05	-do-	187	0
	2003-04	-do-	350	0
	2002-03	-do-	373	0
2001-02	-do-	370	0	
SMO RHC Jokalian	2014-15	Dr. Shakeel Iqbal	1,595	575
	2013-14	-do-	1,874	50
	2012-13	-do-	2,588	0
	2011-12	-do-	2,414	0
	2010-11	-do-	0	886
	2009-10	Dr. Siddique	0	4,948
	2008-09	-do-	0	7,073
	2007-08	-do-	0	3,650
	2006-07	-do-	0	92
	2005-06	-do-	0	9,013
	2004-05	-do-	0	11,571
	2003-04	-do-	0	4,490
	2002-03	-do-	0	3,961
2001-02	-do-	0	1,058	
Total			38,661	103,759
Grand Total				142,420
Grand Total (A +B) = (Rs873,770 + Rs142,420)				1,016,190