



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DOH	District Officer Health
DO	District Officer
DHQ	District Headquarter
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
MS	Medical Superintendent
NAM	New Accounting Model
NFBE	Non Formal Basic Education
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG & TMA	Punjab District Governments & Tehsil Municipal Administrations

PHED	Public Health Engineering Department
PHSRP	Punjab Health Sector Reforms Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PWD	Public Works Department
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
SDA	Special Drawing Account
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, Narowal for the financial year 2014-15. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

(RANA ASSAD AMIN)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen 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, Narowal for the financial year 2014-15.

The District Government, Narowal 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, Narowal 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 Rs5,829.606 million of the District Government Narowal for the financial year 2014-15 covering one PAO and 237 formations, the Directorate General Audit, audited an expenditure of Rs2,926.771 million which in terms of percentage, was 50.205% 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 Narowal for the financial year 2014-15, was Rs48.359 million, whereas, Directorate General Audit, audited receipts of Rs26.597 million which was 55% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs94.137 million was pointed out during audit, out of which an amount of Rs1.537 million was recovered and verified during the audit year 2015-16 till the time of compilation of report. Recoveries pointed out Rs94.137 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, Narowal 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, Narowal 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, Narowal.

f. The key Audit findings of the report

- i. Fraud / Misappropriation of Rs10.035 million was noted in one case.¹
- ii. Non-production of record of Rs256.851 million by three formations was noted.²
- iii. Irregularity and non-compliance of Rs19.297 million was noted in four cases.³
- iv. Weakness of Internal controls involving an amount of Rs36.589 million was noted in nine cases.⁴

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.4

⁴ Para 1.2.4.1 to 1.2.4.9

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 and wasteful expenditure
- iii. To take appropriate measures to strengthen internal controls / monitoring system
- iv. 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	6,043.994
2	Total Formations in Audit Jurisdiction	237	6,043.994
3	Total Entities (PAOs) Audited	01	2926.771
4	Total Formations Audited	25	2926.771
5	Audit & Inspection Reports	25	2926.771

Table 2: Audit Observation regarding Financial Management

Sr. #	Description	Amount Placed under Audit Observations (Rs in million)
1	Unsound Asset Management	0
2	Weak Financial Management	29.332
3	Weak internal controls relating to Financial Management	36.589
4	Others	256.851
Total		322.772

Table 3: Outcome Statistics

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	1034.974	26.597	1891.797	2,953.368*	2379.395
2	Amount placed under audit observation / Irregularities of Audit	-	10.410	-	312.378	322.788	133.833
3	Recoveries pointed out at the instance of Audit	-	46.896	-	47.241	94.137	24.995
4	Recoveries accepted / established at the instance of Audit	-	4.296	-	23.444	43.649	24.995
5	Recoveries realized at the instance of Audit	-	0.791	-	0.746	1.537	0.649

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs2,926.771 million

Table 4: 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.	19.297
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	10.035
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.	36.589
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	-
6	Non-production of record.	256.851
7,	Others, including cases of accidents, negligence etc.	-
Total		322.772

Table 5: Cost-Benefit

Sr. No.	Description	Amount (Rs in million)
1	Outlays Audited (Items 1 of Table 3)	2,953.368
2	Expenditure on Audit	2.099
3	Recoveries realized at the instance of Audit	1.537
4	Cost Benefit Ratio	1 : 0.732

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

CHAPTER-1

1.1 District Government Narowal

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)

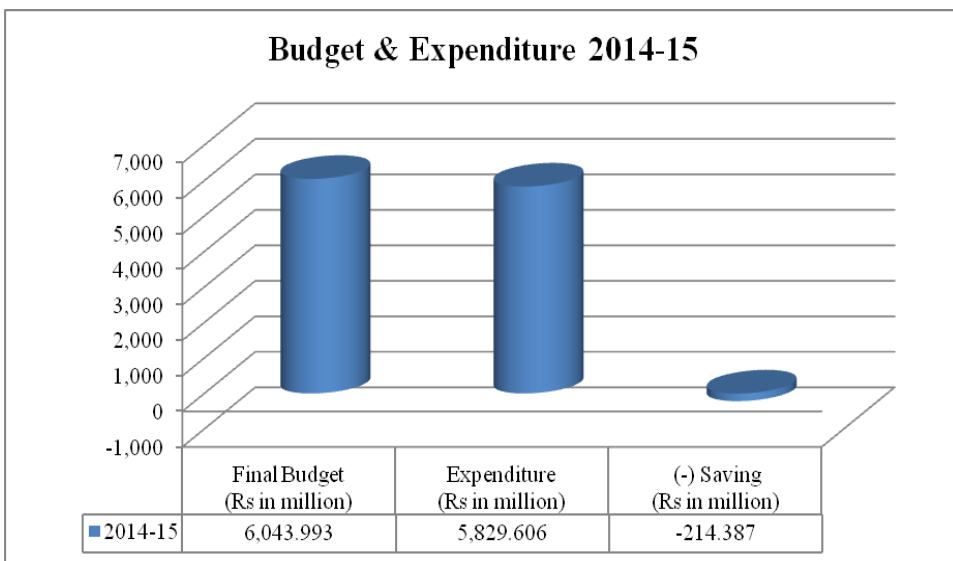
Under Section 29 (k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2014-15 budgetary allocation (inclusive of salary, non-salary and development) for District Government was Rs6,043.994 million whereas, the expenditure incurred (inclusive of salary, non-salary and development) was Rs5,829.606 million, showing saving of Rs214.387 million for the period, which in terms of percentage was 04% of the final budget as detailed below:

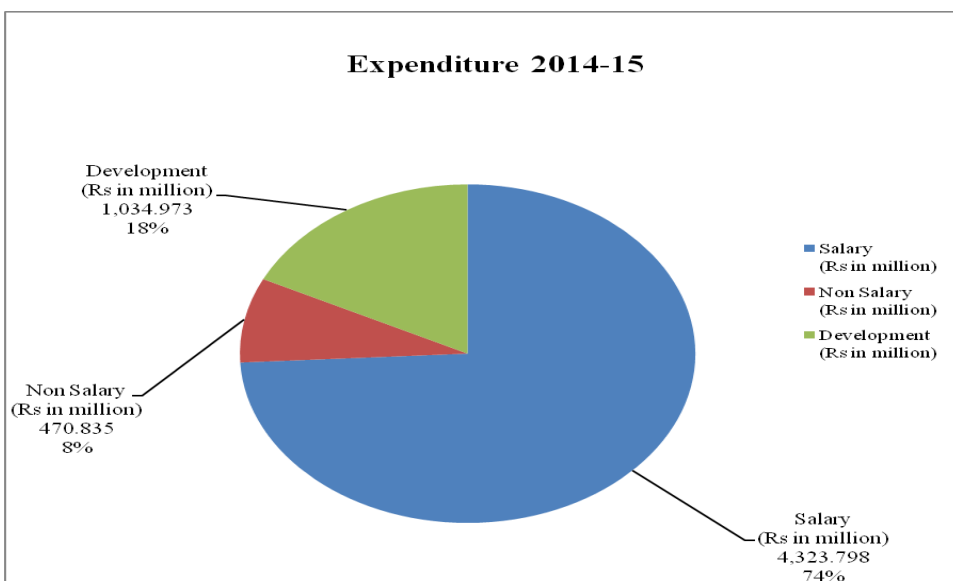
Description	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	4,451.663	4,323.798	-127.865	03
Non-Salary	495.587	470.835	-24.752	05
Development	1,260.072	1,034.973	-225.099	18
TOTAL	6,207.322	5,829.606	-377.716	06
Total of Surrender	-163.329	0	163.329	-
GRAND TOTAL	6,043.993	5,829.606	-214,387	04

Budget & Expenditure 2014-15

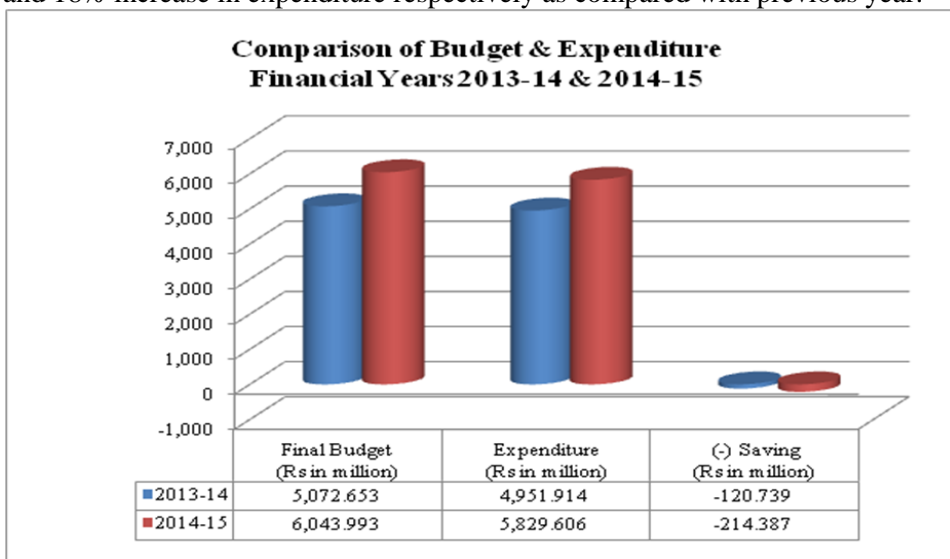


As per the Appropriation Account 2014-15 of District Government, Narowal the original budget was Rs5,230.494 million, supplementary grant was Rs813.500 million and the final budget was Rs6,043.994 million. Against the final budget total expenditure incurred by the District Government during financial year 2014-15 was Rs5,829.606 million as detailed in Annex-B.

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



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 19% increase in budget allocation and 18% 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	26	Not convened
2	2003-04	19	Not convened
3	2004-05	15	Not convened
4	Special Audit Report*	93	Not convened
5	2009-10	25	Not convened
6	2010-11	26	Not convened
7	2011-12	15	Not convened
8	2012-13	07	Not convened
9	2013-14	06	Not convened
10	2014-15	12	Not convened

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

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriations

1.2.1.1 Misappropriation on account of Pay and Contingent Expenditure of NFBE Teachers – Rs10.035 million

According to Non Formal Basic Education Program, each Literacy Centre should have minimum strength of twenty five (25) students.

Executive District Officer (Education), Narowal paid Rs10.035 million on account of pay and contingent expenditure of 170 teachers of NFBE (Non Formal Basic Education) without checking their attendance and inspection of schools. NFBE students' attendance registers were neither maintained nor produced to audit for verification.

Audit holds that due to weak financial management, pay along with contingent expenses were drawn through bogus documents to misappropriate the Government funds.

Management replied that attendance registers are available in their schools. Reply is not acceptable being irrelevant.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 directed the department to investigate the matter in detail and provide record for audit verification but no compliance was made till the finalization of this report.

Audit recommends investigation of the matter at appropriate level besides fixing responsibility and recovery under intimation to Audit.

[AIR Para No.03]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record – Rs256.851 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.

The following DDOs incurred an expenditure of Rs256.851 million during the financial year 2014-15 but vouched accounts of the expenditure were not produced for audit scrutiny in violation of rule *ibid*. The detail is at Annex-C:

Sr. #	Name of Formations	Detail of Expenditure	Amount (Rs in million)
1	EDO (Education), Narowal	Funds transferred to DO (Buildings) for construction of schools buidings.	254.193
2	SMO RHC, Shah Gharib	Purchase of Drugs and Medicines.	0.866
3	MS THQ Hospital, Shakrgrh	Expenditure incurred on POL without maintenance of log books.	1.792
Total			256.851

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

Management replied that matter will be investigated and record will be produced. Reply was not accepted being irrelevant.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 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 disciplinary action against person(s) at fault besides submission of record under intimation to Audit.

1.2.3 Irregularity / Non-compliance

1.2.3.1 Non-finalization of Pending Cases & Recovery Thereof - Rs10.117 million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

EDO (Health), Narowal did not recover the amount of penalty for Rs10.117 million imposed by the authorities during the enquiry conducted on 23.08.2007 against Mr. Maqsood Ahmad (Ex-Senior Head Clerk) of DO (Health), Narowal.

Audit holds that due to weak internal controls and negligence on the part of management, cases were not finalized and amount was not recovered. This resulted in a loss of Rs10.117 million to the Government Exchequer.

Management replied that request has already been made to the District Collector, Narowal vide this office letter No.18894-18980/EDO (H), dated 23-8-2007 and 27770-75/EDO (H) dated 20-11-2015 but the response is still awaited. The reply was not satisfactory being evasive.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 directed the department to recover the amount but no compliance was made till the finalization of this report.

Audit recommends fixing of responsibility for non-recovery besides affecting recovery of Rs 10.117 million from the defaulters under intimation to Audit.

[AIR Para No.10]

1.2.3.2 Unauthorized Payment of Medicines without DTL Reports – Rs6.063 million

According to Government of the Punjab Health Department letter No.SO(PI)11/11/RC 2001-02/01 dated 25.09.2001, the quality testing of the medicines should be done at Drug Testing Laboratory Lahore.

Different DDOs of Health Department, Narowal purchased medicines costing Rs6.063 million during financial year 2014-15 but

payment was withdrawn from Treasury without getting DTL reports as detailed at Annex-D.

Audit holds that due to non compliance of rules, irregular payment was withdrawn from Treasury. This resulted in unauthorized payment of medicines for Rs6.063 million.

Management replied that payment was made to suppliers after getting DTL reports. Reply was not accepted being irrelevant.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 directed the EDO (F&P) to investigate the matter and justify the reasons of withdrawal of funds from Treasury without DTL reports but no compliance was shown to Audit till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault besides regularization of the matter from competent authority.

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

1.2.3.3 Irregular Expenditure on Death Claims - Rs2.00 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

DCO, Narowal paid a sum of Rs2.00 million on death claim of four (04) children of Tehsil Shakargarh out of SDA account for compensation of deaths during flood. However on examination of claims it was revealed that the children had died while swimming in Nullah. Besides, the payments was made without approval of the competent authority as detailed below:

Name (Mr.)	Cheque No.	Dated	Amount (Rs)
Umer Shabbir	425605	21.09.2014	500,000
Aquib Ali	425606	21.09.2014	500,000
Usama Mubarak	425607	21.09.2014	500,000
Hammad Tariq	425608	21.09.2014	500,000
Total			2,000,000

Audit is of the view that payment was made due to poor financial management and negligence on the part of District Administration.

Management replied that the payments of death compensation to the concerned legal heirs of the deceased children were immediately made as per verbal orders conveyed from Chief Minister Office telephonically.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 kept para pending for sanction / approval of competent authority but no compliance was made till the finalization of this report.

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

[AIR Para No.09]

1.2.3.4 Unauthorized Expenditure on Supplies and Tentage without Tender – Rs1.117 million

According to rule 12 (9) of Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website.

Following formations paid an amount of Rs1.117 million for the purchase of different supplies as well as on account of tentage by splitting the indents through calling quotations in small orders instead of publishing advertisement on PPRA website during financial year 2014-15 as detailed below.

Name of formation	Document No.	Description	Date	Amount (Rs)	AIR Para #
MS THQ Hospital Shakrgrh	1904242034	Printing and publication	13.05.2015	99,978	8
	1904242033	Printing and publication	13.05.2015	98,748	
	1904787305	Printing and publication	27.06.2015	99,754	
	1904787308	Printing and publication	27.06.2015	89,388	
	1904740094	Advertising and Publicity	18.06.2015	99,450	
	1904608012	Advertising and Publicity	25.06.2015	84,825	

Name of formation	Document No.	Description	Date	Amount (Rs)	AIR Para #
	1904588425	Cost of Other Stores	02.06.2015	99,085	
	1904605828	Cost of Other Stores	17.06.2015	24,900	
	1904563528	Cost of Other Stores	23.06.2015	17,901	
	1904690561	Cost of Other Stores	25.06.2015	99,700	
	1904800079	Cost of Other Stores	25.06.2015	24,500	
	1904787304	Cost of Other Stores	27.06.2015	72,470	
DO (Live Stock)	-	Tentage & Catering	10.05.2015	205,950	3
Total				1,116,649	

Audit is of the view that due to non-compliance of PPRA instructions, uneconomical expenditure was incurred. This resulted in unauthorized expenditure on supplies and tentage of Rs1.117 million.

Management replied that for all purchases quotations called and sanction taken from the competent authority. Reply was not accepted being evasive.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 kept para pending for regularization but no compliance was made till the finalization of this report.

Audit recommends fixing responsibility besides regularization of the matter with the sanction of competent authority under intimation to Audit.

[AIR Para No.08 & 03]

1.2.4 Internal Controls Weaknesses

1.2.4.1 Unauthorized Payment of HSRA, HRA and CA – Rs7.602 million

According to clarification issued by Government of the Punjab, Finance Department's letter No FD(M-1)1-15/82-P-I, dated 15.01.2000, in case a designated residence is available, the government servant for whom it is meant cannot draw HRA even if he does not reside in it. Further, according to Finance Division's 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 buildings are far away from the office building. Further, as per Rule 7.1 of Treasury Rules, the Conveyance Allowance is not admissible during leave period. Besides, 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 and other staff during general duty and leave on full pay.

Heads of certain formations did not recover Conveyance, House Rent and Health Sector Reforms Allowance during the financial year 2014-15 from the employees who were on leave, general duty, allotted Govt. vehicles or resided in office premises. This resulted in unauthorized payment of Rs7.602 million as detailed at Annex-E.

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

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

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 directed the department to affect the recovery but no compliance was made till the finalization of this report.

Audit recommends recovery of Rs 7.602 million besides fixing responsibility against the officials/ officers at fault under intimation to Audit.

1.2.4.2 Unauthorized drawl of POL for Generator - Rs6.453 million

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

MS DHQ Hospital Narowal drew Rs6.453 million on account of POL for official generator without obtaining hourly consumption certificate of generator and schedule of load shedding from WAPDA. Further cconnection from 2nd feeder of WAPDA was not obtained by the hospital administration which was mandatory due to which huge expenditure was occurred on POL of generator as detailed below.

Document #	G/L Acc	G/L Acc Description	Posting Date	C.center	Amount (Rs)
1904079804	A03305	POL for Generator	09.09.2014	NL6266	928,604
1904423069	A03305	POL for Generator	01.02.2015	NL6266	809,528
1904151696	A03305	POL for Generator	30102014	NL6266	568,626
1904151701	A03305	POL for Generator	30102014	NL6266	493,865
1904079803	A03305	POL for Generator	09.09.2014	NL6266	355,338
1904772055	A03305	POL for Generator	22.06.2015	NL6266	340,449
1904454970	A03305	POL for Generator	05.06.2015	NL6266	334,491
1904419396	A03305	POL for Generator	05.03.2015	NL6266	318,920
1904133822	A03305	POL for Generator	07.09.2014	NL6266	291,984
1904394797	A03305	POL for Generator	27.04.2015	NL6266	289,055
1904475314	A03305	POL for Generator	26.03.2015	NL6266	263,870
1904133824	A03305	POL for Generator	07.09.2014	NL6266	243,320
1904419395	A03305	POL for Generator	05.03.2015	NL6266	230,987
1904380951	A03305	POL for Generator	26.05.2015	NL6266	215,453
1904424472	A03305	POL for Generator	05.03.2015	NL6266	210,452
1904654966	A03305	POL for Generator	29.06.2015	NL6266	207,860
1904133823	A03305	POL for Generator	07.09.2014	NL6266	145,992
1904587030	A03305	POL for Generator	28.06.2015	NL6266	130,746
1904419397	A03305	POL for Generator	05.03.2015	NL6266	72,996
TOTAL					6,452,536

Audit holds that due to weak internal controls, huge expenditure was incurred on account of POL without requisite documents.

Management replied that as per findings of the committee constituted to probe the matter, no discrepancy was found and all the entries were found correct.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 directed the department to provide the

relevant record but no compliance was made till the finalization of this report.

Audit requires that matter may be investigated at an appropriate level and fixing the responsibility besides submission of requisite record under report to audit.

[AIR Para No.21]

1.2.4.3 Non-imposition of Penalty – Rs5.807 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 schedule of completion.

Heads of certain formations did not impose penalty on various contractors who had not completed their works within the stipulated time period nor any extension for time limit was granted. This resulted in overpayment of Rs5.807 million as detailed at Annex-F.

Audit is of the view that due to negligence, undue favor was given to the contractors resulting in loss of Rs5.807 million to the public Exchequer.

Management replied that the schemes are under process and the delayed schemes will be dealt with as per Contract Agreement while finalization the accounts. Reply was not satisfactory being evasive.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 directed the department to impose penalty on defaulter contractors but no compliance was made till the finalization of this report.

Audit recommends recovery of penalty of Rs 5.807 million from contractor(s) concerned under intimation to Audit.

1.2.4.4 Unauthorized Drawl of Adhoc Allowance-2010 @50% – Rs3.613 million

According to Govt. of the Punjab, Finance Department letter No.FD.PC.40-04/12 dated 17-4-2012, those employees who are drawing Health Sector Reform Allowance and Health Professional Allowance are not entitled to Adhoc Allowance-2010 @50%. This adhoc allowance has not been granted to the employees who have been allowed an allowance equal to at least one month's initial of pay scale.

The following doctors of MS THQ Hospital, Shakargarh, were drawing HSRA, Health Professional Allowance as well as Adhoc Relief Allowance, 2010 @50% in violation of above rule resulted in loss to Government Exchequer of Rs3.613 million as detailed below:

Name of Doctor	Designation	Amount of AR-2010-50% (Rs)	Period	Month	Amount (Rs)
Dr. Iftikhar Ali	Eye specialist	14,360	17-4-12 to 31-10-15	42.5	610,300
Dr. Asad Ullah Khan	Surgeon	6,455	17-4-12 to 31-10-15	42.5	274,338
Dr. Khalid Mehmood Ashraf	APMO	16,145	17-4-12 to 31-10-15	42.5	686,163
Dr. M. Latif Afzal	Medical Superintendent	10,105	10-4-13 to 31-10-15	31	313,255
Dr. Sayed Abu Saeed	Dental Surgeon	5,295	17-4-12 to 31-10-15	42.5	225,038
Dr. Bushra	WMO	5,295	17-4-12 to 31-10-15	42.5	225,038
Dr. M. Tariq	MO	5,295	17-4-12 to 31-10-15	42.5	225,038
Dr. Shehzad Zubair	SMO	12,965	17-4-12 to 31-07-15	42.5	551,013
Dr. M. Riaz Mehmood	MO	4,925	01-3-15 to 11-06-15	4	19,700
Dr. M. Ahmad	MO	4,925	14-9-14 to 31-10-15	13	64,025
Dr. Javaid Iqbal	SMO	12,325	17-4-12 to 03-02-15	34	419,050
Total					3,612,958

Audit is of the view that payment of Adhoc Relief Allowance was made due to weak internal control.

Management replied that case is in court and please keep the para pending.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 directed the department to recover the

amount from the defaulters but no compliance was made till the finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault besides initiating recovery of Rs3.613 million from the officers under intimation to Audit.

[AIR Para No.03]

1.2.4.5 Non-recovery of Penal Rent from the Occupants of Residence – Rs3.254 million

According to Government of the Punjab, S&GAD letter No.EO (S&GAD)/Policy/2002-1942, dated 16-10-2002, penal rent @ 60% of the pay was required to be deducted from the un-authorized occupant and deposited into Government Treasury.

MS DHQ Hospital, Narowal and SMO RHC, Lesser Kalan did not recover penal rent of Rs3.254 million from officers / officials of different departments who illegally occupied the residences as detailed at Annex-G.

Audit is of the opinion that due to poor management and financial control, the government instructions were not observed.

Management of DHQ Hospital Narowal replied that House Rent is being deducted but nothing was provided in support of their reply whereas management of RHC Lesser Kalan replied that notices have been issued. Reply was not satisfactory being evasive.

The matter was reported to the DCO in October, 2015. DAC in its meeting held on 23.11.2015 kept para pending for recovery of penal rent but no compliance was made till finalization of this report.

Audit recommends recovery of penal rent of Rs3.254 million besides fixing responsibility for overpayment under intimation to Audit.

[AIR Para No.14 &04]

1.2.4.6 Non-deduction of Income Tax and Sales Tax – Rs2.719 million

As required under Section-153 of Income Tax Ordinance, 2001, the requisite deduction of Income Tax at the prescribed rate is needed to be

made at source while making payments on accounts of stores / services rendered. As per notification No. D.O. No.5 (21) L & D /97-4910/FS, dated 03.10.1997, every DDO is responsible to collect the proof of Sales Tax deposit into Government Treasury.

Head of the certain formations made payments to the suppliers on purchase of furniture and other store items / building material for different schools but the Income Tax of Rs0.34 million was not deducted and Sales Tax of Rs2.38 million was not deposited by the suppliers as detailed at Annex-H.

Audit holds that due to weak internal control deduction of income tax at source was not made. This resulted into loss of revenue to Government of worth Rs2.719 million.

Management replied that instructions regarding the deposit of Income Tax and Sales Tax into government Treasury were issued to the concerned. Reply was not satisfactory being evasive.

The matter was reported to the DCO in October, 2015. DAC in its meeting held on 23.11.2015, kept the para pending and directed to obtain proof of deposit from the concerned departments of the amount involved but no compliance was made till finalization of this report.

Audit recommends justification and recovery of Rs2.719 million besides fixing of responsibility and recovery of income tax.

[AIR Para No.7,8,3,2&1]

1.2.4.7 Undue Favor to the Contractor by Advancing Secured Advance Rs2.962 million

As per Rule 2.10 (5) of PWD Code, the recovery of Secured Advance extended to the contractor effected through running payments to him according to clause-45 of contract agreement.

District Officer (Roads) Narowal paid secured advance amounting Rs2.962 million to M/s Muhammad Farooq & Co. on account of scheme "Rehabilitation of flood damaged of road from Qila Ahmadabad to Dhamthal" vide vr. No. 81 dated 26-06-2015 but no trail of recovery of advance was forthcoming from the relevant record. The payment of

secured advance in the month of June 2015 was the deliberate effort to avoid the lapse of funds and undue favor granted to the contractors. Further, there was no need of base course at site because base course was providing and laying when road edging was provided and laid.

Audit holds that due to weak internal controls, secured advance amount Rs2.962 million was not recovered.

Management replied that the scheme is coming unfunded since July 2015 and the payment was made as per clause 45 of the Contract Agreement and the material has been utilized.

The matter was reported to the DCO in October, 2015. DAC in its meeting held on 23.11.2015, kept the para pending and directed to recover the amount involved but no compliance was made till finalization of this report.

Audit recommends recovery of secured advance Rs2.962 million from contractor(s) concerned under intimation to Audit.

[AIR Para No.07]

1.2.4.8 Non Deduction of Liquidated Damages due to late Supply of Medical Equipments Rs2.554 million

As per rate contract, the supplier has to pay penalty @ 2% per month after 90 days of purchase order.

EDO (Health) Narowal made payment Rs 63,851,330 for purchase of medical equipments from different foreign firms through Letter of Credit but the firms failed to supply the machinery up till now and liquidated damages @2% amounting to Rs.2.554 million were not imposed on the firms as detailed at Annex-I.

Audit is of the view that liquidated damages were not imposed due to weak internal controls, resulted in loss to public exchequer.

Management replied that 2% penalty will be applicable after the lapse of 90 days from the date of establishment of letter of credit. If the firm did not supply the equipments within the stipulated period then penalty @2% will be imposed on the firm. Reply was not satisfactory being evasive.

The matter was reported to the DCO / PAO in October, 2015. DAC in its meeting held on 23.11.2015 kept para pending for supply of machinery besides recovery of liquidated damages but no compliance was made till the finalization of this report.

Audit stresses investigation of the matter and fixing responsibility besides recovery of liquidated damages under intimation to Audit.

(AIR Para-11)

1.2.4.9 Overpayment due to Excess Execution of Work – Rs1.641 million

According to Para 1.49 and 1.59 of B&R Code laid down that Divisional Officer is not supposed to allow change in structural design and drawing already approved by the competent authority.

District Officer (Buildings) and Executive Engineer (PHED), Narowal measured and paid quantities over and above Technical Sanctioned Estimate of development schemes to the contractors. This resulted in overpayment of Rs1.641 million during 2014-15 as at Annex-J.

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

Management replied that all works were done according to TS estimates. Reply was not satisfactory being irrelevant.

The matter was reported to the DCO in October, 2015. DAC in its meeting held on 23.11.2015 directed the department to take action against the person(s) at fault for non-observance of government instructions but no compliance was made till finalization of this report.

Audit recommends recovery of Rs1.641 million besides fixing responsibility against the person(s) at fault for overpayment under intimation to Audit.

[AIR Para No.02]

ANNEXES

PART-I

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

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs)	Nature of Para
1	DCO	13	Excess claim of subsidy due to higher rates	184,305	Internal controls weakness
2	DO (Buildings)	02	Non execution of work against Deposit works amounting	711,928	Internal controls weakness
3		11	Excess payment of quantities	165,510	Internal controls weakness
4		12	Overpayment due to excess quantities	204,229	Internal controls weakness
5		13	Excess Payment of Boundary Wall	175,962	Internal controls weakness
6		14	Excess Work Paid	175,962	Internal controls weakness
7		20	Up gradation of Govt. girl School Saidoki	128,736	Internal controls weakness
8		21	Overpayment of excess quantities	145,389	Internal controls weakness
9		DO (Roads)	02	Non deduction of harrow sand rate	93,142
10	09		Non deduction of harrow sand rate	108,234	Non-compliance of rules
11	17		Non credit of security deposits	929,011	Internal controls weakness
12	DO (Health)	03	Non deduction of income tax	14,235	Internal controls weakness
13		08	Recovery of NPA	61,176	Internal controls weakness
14		09	Unauthorized payment due to previous year liabilities	61,176	Non-compliance of rules
15	DHQ (Hospital)	02	Non and Less Deduction of Income Tax	598,678	Internal controls weakness
16		07	Short Deposit of Contract Amount of Parking Stand	335,000	Internal controls weakness
17		12	Non-recovery of rest house charges	1,440,000	Internal controls weakness
18		15	Irregular Payment of Pay and allowances during absent period	229,272	Non-compliance of rules
19		22	Non Verification of Expenditure Statement amounting	217,554,191	Non-compliance of rules
20		24	Overpayment to employees due to undue increment	200,000	Internal controls weakness
21		THQ (Hospital) Shakrgrh	05	Unauthorized expenditure on transportation of medicines	73,468
22	10		Irregular expenditure on repair of vehicle	73,468	Internal controls weakness

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs)	Nature of Para
23		12	Non deposit of GST	341,365	Internal controls weakness
24	RHC Lesser Kalan	01	Irregular expenditure on medicines	1.015 million	Non-compliance of rules
25		02	Irregular expenditure on purchase of X-Ray	99,900	Non-compliance of rules
26	RHC Shah Gharib	03	Irregular expenditure on medicines	74,600	Internal controls weakness
27		04	Irregular expenditure on Local Purchase	149,080	Internal controls weakness
28		05	Doubtful expenditure on POL & Repair of vehicle	67,835	Internal controls weakness
29	RHC Baddo Malhi	04	Unauthorized payment of pending liabilities	397,060	Internal controls weakness
30	RHC Kot Nainan	04	Unauthorized payment of pending liabilities	771,960	Internal controls weakness
31	RHC Zafrwal	03	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor	363,188	Internal controls weakness
32		06	Non deduction of CA, HSRA, Dress, Mess allowance	45,630	Internal controls weakness
33	General Nursing School	02	Recovery of stipend	4,24,972	Internal controls weakness
34		04	Unauthorized payment of stipend in cash	10.611 million	Internal controls weakness
35	DO (Livestock)	01	Excess payment of pay due to wrong fixation	136,520	Internal controls weakness
36	DO (OFWM)	07	Overpayment on account of bricks	873,028	Internal controls weakness
37		08	Overpayment for cement	66,136	Internal controls weakness
38		09	Overpayment on account of sand	18,416	Internal controls weakness
39		11	Non-deposit/ verification of GST	527,054	Non-compliance of rules
40	DO (Sports)	04	Unauthorized expenditure	270,000	Internal controls weakness
41		05	Unauthorized expenditure	141,510	Non-compliance of rules
42		06	Non reconciliation of expenditure statements	0	Non-compliance of rules
43	GHS Ali Pur Syedan	02	Non recovery of Conveyance Allowance	15,731	Internal controls weakness
44		03	Recovery on account of award of higher scale and advance increments	108,192	Internal controls weakness
45		06	Non preparation of reconciliation of expenditure statements	0	Non-compliance of rules

PART-II

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

Sr. #	Name of Formations	AP No.	Description of Para	Amount (Rs)	Nature of Para
1	DCO	06	Non-verification of GST	54,072	Internal Control Weakness
2	DHQ (Hospital), Narowal	01	Non recovery of Penal rent	567,000	Internal Control Weakness
3		17	Irregular Payment of Special Travelling Allowance	253,279	Internal Control Weakness
4		08	Irregular payment of allowances during leave period	944,,529	Internal Control Weakness
5		11	Non recovery of hostel charges	1,200,000	Internal Control Weakness
6	DO (Health)	08	In admissible payment of HSR allowance due to leave	54,319	Internal Control Weakness
7		07	Irregular drawl of pay & allowances on shifting of head quarter	48,432	Internal Control Weakness
8		06	Unjustified Drawl of Non-practicing Allowance	576,000	Internal Control Weakness
9	THQ (Hospital), Shakargarh	06	Unauthorized and doubtful consumption of syringes & Branulas	847,500	Internal Control Weakness
10		04	Unauthorized payment of Conveyance Allowance & HSRA	53,300	Internal Control Weakness
11	SMO (RHC), Shah Gharib	03	Non Deduction of Income Tax	13,055	Internal Control Weakness
12	SMO (RHC), Qila Ahmadabad	05	Recovery of HSRP allowance	33,264	Non compliance of rules
13		01	Unauthorized drawl of Medicine due to irregular consumption	1.072 million	Internal Control Weakness
14	SMO (RHC), Zafarwal	03	Non Deduction of Income Tax	9,996	Internal Control Weakness
15	Program Director (DHDC)	01	Unauthorized drawl of POL	103,389	Non compliance of Rules
16		02	Non maintenance of record	103,389	Internal Control Weakness
17	Principal General Nursing School	01	Non-recovery due to non auction of vehicle	100,000	Internal Control Weakness
18		03	Unjustified payment	136,868	Internal Control Weakness
19	D.O. (Buildings)	02	Non-deduction of harrow sand rate	101,676	Internal Control Weakness
20		11	Inadmissible payment on account of LP surcharge	34,035	Internal Control Weakness
21		04	Unauthorized drawl and misuse of government funds	483,374	Internal Control Weakness
22		09	Overpayment due to enhancement of work	60,480	Internal Control Weakness
23	D.O. (Roads)	04	Unauthorized transfer of funds	466,000	Internal Control Weakness
24		06	Unauthorized expenditure on account of sewerage pipe	118,536	Internal Control Weakness

Sr. #	Name of Formations	AP No.	Description of Para	Amount (Rs)	Nature of Para
25		07	Non-deduction of harrow sand rate	194,190	Internal Control Weakness
26		12	Overpayment due to non-deduction	166,878	Internal Control Weakness
27	EDO (Education)	03	Payment of GST	8,086,000	Non Compliance of Rules
28	DO (M-EE)	04	Unauthorized payment of pay and allowances	154,580	Internal Control Weakness
29		01	Retention of govt money	4,555,014	Internal Control Weakness
30	Dy. DEO (W), Shakargarh	06	Irregular appointment on over age period	253,800	Internal Control Weakness
31		08	Non-production of record	0	Internal Control Weakness
32	Dy. DEO (M), Zafarwal	01	Unjustified payment on account of charge allowances	90,177	Internal Control Weakness
33	EDO (Agriculture)	03	Unauthorized repair of vehicle	109,974	Internal Control Weakness
34		02	Non-recovery of unspent balances from WUAs	312,297	Internal Control Weakness
35	DO (OFWM)	07	Non-disposal of un-serviceable motorcycles	60,000	Internal Control Weakness
36		01	Non-accountal of expenditure	59,992	Non Compliance of Rules
37	DO (Agriculture)	02	Irregular repair of vehicle	99,594	Non Compliance of Rules
38		03	Non maintenance of record	319,760	Internal Control Weakness
39		02	Unauthorized and doubtful payment of cash prize	473,226	Internal Control Weakness
40		03	Irregular expenditure on sports activities	119,800	Internal Control Weakness
41	DO (Sports)	04	Unauthorized purchase of Sports Material for district bar association	100,000	Internal Control Weakness
42		05	Irregular payment for sports activities	72,860	Internal Control Weakness
43		02	Doubtful payment of financial assistance	1,900,000	Non Compliance of Rules
44		03	Unauthorized payment on account of charge allowances	1,556,880	Internal Control Weakness
45		04	Non Production of record	0	Internal Control Weakness
46	Dy. DEO (W), Narowal	05	Non maintenance of tree plant register	50,000,000	Internal Control Weakness
47		06	Doubtful payment of leave encashment	396,610	Internal Control Weakness
48		07	Unauthorized drawl of Inspection Allowance	317,742	Internal Control Weakness
49	DO (Social welfare)	03	Un-authorized payment for rent of office building	405,000	Internal Control Weakness
50		02	Irregular Payment of NPA	31,346	Internal Control Weakness
51	RHC, Lesser kalan	06	Irregular purchase due to non deposit of Performance guarantee	50,306	Non Compliance of Rules

Sr. #	Name of Formations	AP No.	Description of Para	Amount (Rs)	Nature of Para
52	EDO (Community Development)	01	Expenditure on POL	34,760	Internal Control Weakness
53		02	Payment to DGPR on advertisement	20,913	Non Compliance of Rules
54		03	Expenditure on various purchases	17,327	Non Compliance of Rules
55		04	Payment of GST without verification	5,082	Non Compliance of Rules
56	DO (Labour)	01	Non-deduction of Income Tax	17,916	Internal Control Weakness
57		02	Un-lawful payment of Transfer TA	5,478	Non Compliance of Rules
58		03	Lapse of funds due to non-utilization	38,357	Internal Control Weakness
59		04	Non-verification of GST deposits	9,309	Non Compliance of Rules
60		05	Doubtful purchase of stationery / Misappropriation	34,000	Non Compliance of Rules
61		06	Irregular expenditure due to misclassification	3,983	Non Compliance of Rules
62		07	Un-justified payment of pay & allowances	492,272	Internal Control Weakness
63		08	Non-Verification of Deposits	7,291,248	Non Compliance of Rules
64		09	Irregular payment of Rent of office building	252,000	Internal Control Weakness
65	DO (Community Organizations)	04	Non-deduction of income tax from pay and allowances	55,520	Non Compliance of Rules

Annex-B

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

Grant #	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+) Excess / (-) Saving (Rs)	% age
3	Provincial Excise	3,826,200	0	3,826,200	3,376,772	-449,428	12
5	Forests.	3,829,600	0	3,829,600	3,333,661	-495,939	13
7	Charges on A/c of M.V. Act.	1,631,600	0	1,631,600	1,477,080	-154,520	9
8	Other Taxes & Duties	1,786,500	0	1,786,500	1,801,113	14,613	1
10	General Administration.	84,035,000	0	84,035,000	61,959,746	-22,075,254	26
15	Education.	3,520,596,866	161,260,144	3,681,857,010	3,690,391,126	8,534,116	0
16	Health Services.	814,378,070	0	814,378,070	722,414,218	-91,963,852	11
17	Public Health.	2,830,600	0	2,830,600	2,821,856	-8,744	0
18	Agriculture.	99,976,200	1,741,900	101,718,100	102,018,222	300,122	0
19	Fisheries	2,121,500	0	2,121,500	1,734,243	-387,257	18
20	Veterinary.	74,546,084	0	74,546,084	73,959,794	-586,290	1
21	Co-operative.	17,918,500	19,500	17,938,000	17,988,621	50,621	0
22	Industries.	1,996,600	0	1,996,600	1,093,632	-902,968	45
23	Miscellaneous Departments.	3,012,000	0	3,012,000	2,115,490	-896,510	30
24	Civil Works.	29,728,580	6,547,630	36,276,210	36,392,140	115,930	0
25	Communications	92,401,100	0	92,401,100	50,831,031	-41,570,069	45
31	Miscellaneous.	17,488,000	0	17,488,000	15,633,051	-1,854,949	11
32	Civil Defence.	5,579,000	0	5,579,000	5,290,878	-288,122	5
Total Non-Development :		4,777,682,000	169,569,174	4,947,251,174	4,794,632,674	-152,618,500	0
36	Development.	320,620,703	775,710,578	1,096,331,281	895,935,603	-200,395,678	18
41	Roads & Bridges.	26,158,000	1,141,000	27,299,000	24,476,289	-2,822,711	10
42	Government Buildings.	106,033,000	30,409,000	136,442,000	114,561,645	-21,880,355	16
Total Development :		452,811,703	807,260,578	1,260,072,281	1,034,973,537	-225,098,744	18
Grand Total :		5,230,493,703	976,829,752	6,207,323,455	5,829,606,211	-377,717,244	6
Net Result of Surrender		0	-163,329,754	-163,329,754	0	163,329,754	0
Net Total :		5,230,493,703	813,499,998	6,043,993,701	5,829,606,211	-214,387,490	4

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

Non-production of record – Rs256.851 million

A) EDO Education

EMIS Code	Name of Scheme Identified	Funds utilized (Rs)	AIR Para No.
34420032	Re-construction of Dangerous Building of Govt. M.M. High School Bheri Khurd.	1.065	7
34410026	Re-construction of Dangerous Building of Govt. Boys High School Ghotu Fateh Garh (Primary Portion).	2.637	
34410047	Re-construction of Dangerous Building of Govt. Girls High School Ghotu Fateh Garh (Primary Portion).	5.497	
34420034	Re-construction of Dangerous Building of Govt. Girls High School Shakargarh.	3.164	
34420006	Re-construction of Dangerous Building of Govt. Boys High School Shakargarh.	4.366	
34420002	Re-construction of Dangerous Building of Govt. Higher Sec. School Kot Nainan.	2.115	
34430036	Re-construction of Dangerous Building of Govt. Girls High School Chak Doula.	3.868	
34410030	Re-construction of Dangerous Building of Govt. Boys High School Manak.	2.656	
34410051	Re-construction of Dangerous Building of Govt. Boys E/S School Chandowal.	6.823	
34410331	Re-construction of Dangerous Building of Govt. Boys Primary School Wallaikay.	2.175	
Total		34.366	
34410055	Const. of 3 No. Additional Classrooms with Verandah at Govt. Boys E / S Kotli Muhammad Saddique.	5.992	8
34420030	Const. of 2 No. Add: Classrooms with Verandah at Govt. Boys H/S Phaghwari.	1.059	
34420068	Const. of 2 No. Add: Classrooms with Verandah at Govt. Boys E / S Babral.	1.74	
34410963	Const. of 4 No. Additional Classrooms with Verandah at Govt. Aman Girls High School Saddique Pura.	5.992	
34410031	Const. of 1 No. Additional Classroom with Verandah at Govt. Muslim Boys High School Narowal.	2.058	
34430457	Const. of 2 No. Add: Classrooms with Verandah at Govt. Girls P/S Hubbi Pur.	0.089	
34410465	Const. of 2 No. Add: Classrooms with Verandah at Govt. Girls P/S Gill Kalan.	0.067	
	Const. of Add: Classrooms at Govt. Boys P/S Uncha Kalan	2.086	
	Const. of Add: Classrooms at Govt. Boys P/S Zafarwal.	0.467	
Total		19.55	
Emis Code	Name of Scheme Identified	Funds utilized (Rs)	9
34420103	Provision of Missing Facilities in Govt. Girls Elem: School Mallah.	1.996	

EMIS Code	Name of Scheme Identified	Funds utilized (Rs)	AIR Para No.
34431007	Provision of Missing Facilities in Govt. High School Darman.	1.128	
34430532	Provision of Missing Facilities in Govt. Primary School Nagwal.	1.505	
34420141	Provn: of Missing Facilities in Govt. Primary School Chhachra.	1.262	
34420176	Provn: of Missing Facilities in Govt. Primary School Choura.	1.881	
34430403	Provn: of Missing Facilities in Govt. Girls P/School How Khurd.	1.033	
34420130	Provn: of Missing Facilities in Govt. Elem: School Chhahlah.	3.256	
34410406	Provision of Missing Facilities in Govt. Girls Elementary School Ghaziwal.	6.62	
34411010	Provision of Missing Facilities in Govt. Girls High School Jassar.	9.549	
34420348	Provision of Missing Facilities in Govt. Primary School Dera Afghanan	1.663	
34430100	Constn: of B/Wall, Gate & Gate Pillars & Water Purification Plant in Govt. Girls High School Jandiala.	1.675	
	Provision of Missing Facilities in Govt. Boys Primary School Kotli Plot	2.059	
	Construction of Boundary Wall at Govt. High School, Sathiala	2.2	
	Construction of Boundary Wall at Govt. Girls Primary School, Ali Pur	1.739	
	Construction of Boundary Wall at Govt. High School, Sohawara	1.335	
	Construction of Boundary Wall at Govt. Primary School, Jabal	0.841	
	Construction of Boundary Wall at Govt. High School, Jalala	2.101	
	Construction of Boundary Wall at Govt. Primary School, Mohlan	1.214	
	Construction of Boundary Wall at Govt. High School, Pindi Umra	3.599	
	Construction of Boundary Wall at Govt. Elementary School, Mojokay	1.296	
	Construction of Boundary Wall at Govt. Girls Primaru School, Oncha Kalan	1.896	
	Construction of Boundary Wall at Govt. Girls High School, Satowal	1.139	
	Construction of Boundary Wall at Govt. High School, Shakargarh	1.315	
	Construction of Boundary Wall at Govt. Girls Elementary School, Jhang	1.496	
	Construction of Boundary Wall at Govt. High School, Derianwala	1.658	
	Construction of Boundary Wall at Govt. Muslim High School, Baddomalhi	2.874	

EMIS Code	Name of Scheme Identified	Funds utilized (Rs)	AIR Para No.	
	Construction of Boundary Wall at Govt. Elementary School, Lalian	1.981		
	Construction of Boundary Wall at Govt. Girls Elementary School, Langian	1.427		
	Const: of 2. No. Class Rooms including verandah at Govt. High School, Babral (Revised)	2.188		
	Provision of Earth filling, Gate and Gate pillar Wall at Govt. Highs School, Narowal (Revised)	1.47		
	Const: of Ground Boundary wall of three side at GHS Domala	2.16		
	Const: of B/ Wall of building portion at GHS Sadowala	1.492		
	Construction of Boundary wall at Govt. Islamia Higher Secondary School Kanjpur	1.752		
	Cons: of B/Wall around Govt. Girls High School, Sahari Tehsil Shakargarh.	0.316		
	Construction of Ground Boundary wall of three side at Govt. Girls Elementary School, Narang China	1.572		
	Construction of Ground Boundary wall of three side at Govt. Girls Primary School, Targa	1.19		
	Construction of Ground Boundary wall at Govt. Girls High School, Sarjal	0.089		
	Cons: of B/Wall around Govt. Girls Elementary School, Bhodi Malhian	1.579		
	Cons: of B/Wall around Govt. Girls Primary School, Dhero Maingra	1.444		
	Construction of retaining wall & Culvert at Govt. High School, Pindi Umra	1.585		
	Cons: of B/Wall around Govt. Girls Primary School, Seekray Wali	1.068		
	Cons: of B/Wall around Govt. Girls Primary School, Pindi Mana	2.391		
	Provision of missing facilities at Govt. High School, Langah	1.619		
	Cons: of B/Wall around Govt. Girls High School, Surayya Gujran	1.877		
Total		85.53		
EMIS CODE	Name of Scheme Identified	Unutilized Funds (Rs)		10
34430457	Const. of 2 No. Add: Classrooms with Verandah at Govt. Girls P/S Hubbi Pur.	1.935		
34410465	Const. of 2 No. Add: Classrooms with Verandah at Govt. Girls P/S Gill Kalan.	1.87		
	Const. of Add: Classrooms at Govt. Boys P/S Zafarwal.	1.383		
34420903	Up-gradation of Govt. Girls Elementay School Versienkay to High level	5.62		
34430454	Up-gradation of Govt. Girls Primary School Depoakay to Elementary level	7.018		
34420034	Re-construction of Dangerous Building of Govt. Girls High School Shakargarh.	13.139		
34431010	Provision of Missing Facilities in Govt. Girls High School Sathiala.	0.283		
34420203	Provn: of Missing Facilities in Govt. P/School Tondi.	0.742		

EMIS Code	Name of Scheme Identified	Funds utilized (Rs)	AIR Para No.
	Cons: of B/Wall around Govt. Girls High School, Sahari Tehsil Shakargarh.	1.888	
	Construction of Ground Boundary wall at Govt. Girls High School, Sarjal	1.135	
	Cons: of office building of Dy. DEO (M) Tehsil Shakargarh at Govt. Primary School, Mandranwala	1.559	
34430045	Up-gradation of Govt. Girls High School Sankhatra to Higher Secondary level	17.081	
	C.M Directive		
	Reconstruction of Govt. High School, Zafarwal	20	
	C.M Directive		
	Reconstruction of Govt. Girls High School, Zafarwal	20	
	C.M Directive		
	Up-gradation of GGPS Bari Minhasan to Elementary level	4.694	
	C.M Directive		
17-2610614-0003	Restoration Work in GHS Sankhatra	9.766	
17-1830614-0033	Restoration Work in GGHS Baddomalhi	2.268	
17-1830614-0034	Restoration Work in GGHS Dharag Miana	2.64	
17-1830614-0016	Restoration Work in GGPS Kotli Chamranga	0.595	
17-1830614-0020	Restoration Work in GGPS Saidoke	0.224	
17-1830614-0030	Restoration Work in GGPS Dhuni Dev Sarkwali	0.311	
17-2610614-0006	Restoration Work in GMMS Badial	0.596	
Total		114.747	

B) SMO RHC Shah Ghib AIR Para No.01			
Document No.	Description	Amount (Rs)	Date of drawl
1904185841	Purchase of drug and medicines	109,000	11.12.2014
1904185846	Purchase of drug and medicines	50,000	11.12.2014
1904175842	Purchase of drug and medicines	91,050	11.12.2014
1904185842	Purchase of drug and medicines	38,900	11.12.2014
1904175844	Purchase of drug and medicines	132,120	11.12.2014
1904175845	Purchase of drug and medicines	83,390	11.12.2014
1904175846	Purchase of drug and medicines	264,940	11.12.2014
1904185844	Purchase of drug and medicines	46,850	11.12.2014
1904185845	Purchase of drug and medicines	49,900	11.12.2014
		866,150	
C) THQ Hospital Shakargarh			
Formation	Description	Amount (Rs)	AIR Para No.
THQ Hospital Shakargarh	POL	1,792,000	6
Grand Total (A+B+C)		256.851million	

Annex-D
Para 1.2.3.2

Unauthorized Payment of Medicines without DTL – Rs6.063 million

A- MS DHQ Hospital Narowal					
Sr.	Invoice NO.	Date	Name of Supplier	Name of Medicine	Amount
1	29666	4/5/2015	Bloom Pharmaceutical	Tab: Ferros Fumarate 200mg+ Vaginal Crem + Sy: MTZ	804,450
B DHO Narowal					
1	BJ-001-Nwl-001	14-3-15	BJ Pharmaceuticals Lhr	7 Medicine	2,515,633
2	268/MP/2014-15	1/6/2015	Munawar Pharma Pvt. Ltd.	Tranexamice Acid	104,550
Total					2,620,183
C- RHC Kot Nainan					
1	5080-E/	nil	Medisearch Pharmaceuticals Pvt. Ltd.		91,050
2	13308/	10/6/2015	Caylex Pharmaceuticals Pvt. Ltd.	Medicines	11,100
3	307/	25-5-15	Miracle Pharmaceuticals Pvt. Ltd.	Medicines	40,850
4	APT/07/6-15	13-6-15	APTCURE Pvt. Ltd.	Medicines	99,000
5	EV-1070	10/6/2015	Everest Pharmaceuticals Pvt. Ltd.	Medicines	207,000
6	3945/	3/6/2015	Don valley Pharmaceuticals Pvt. Ltd.	Medicines	179,140
7	27143/	12/2/2014	Bloom Pharmaceuticals Pvt. Ltd.	Medicines	132,120
8	SP/14/00180	24-2-14	Synchro pharmaceuticals pvt. Ltd	Medicines	109,000
9	19269/	20-2-14	Mediceena Pharma Pvt. Ltd.	Medicines	107,910
10	418/MP/2013-14	5/3/2014	Munawar Pharma Pvt. Ltd.	Medicines	264,940
Total					1,242,110
D- RHC Shah Ghrib					
1	306	-	M/s Miracle Pharma	Medicines	40,850
2	193	-	M/s Flow Pharma	Medicines	5,850
3	29963	04.05.15	M/s Bloom Pharma	Medicines	108,445
4	1069	10.06.15	M/s Everest Pharma	Medicines	207,000
Total					362,145
E- RHC Baddo Malhi					
1	232/MP/2014-15	13-5-15	Munawar Pharma Pvt. Ltd. Lhr	Medicines	94,900
2	ARS/08/EDO(H)/2015	15-4-15	Arsons Pharmaceuticals Industries Pvt. Ltd.	Medicines	57,000
3	057/	25-5-15	Venus Pharma Lhr	Medicines	38,250
4	27140/	12/2/2014	Bloom Pharmaceuticals pvt. Ltd.	Medicines	132,120

5	232/MP/2013-14	5/3/2014	Munawar Pharma Pvt. Ltd. Lhr	Medicines	264,940
Total					587,210
F- RHC Qila Ahmad Abad					
1	15042111	21-4-15	Bosch	Calamox Tab	150,000
2	3946	3/6/2015	Don Valley	Amoxy Cap 500mg	36,400
3				Amoxy Syp.	104,910
4				Laxolax Drops 15ml	1,729
5	29960	4/5/2015	Bloom pharma	Tab. Ferus Funrate	70,000
6				Vaginal Cream	3,445
7				Syp. Diloxanide Syp.	35,000
8	5100004528	10/4/2015	Silver Surgical	20 (G) Wing Type Syringe	7,245
9				22 (G)	2,415
10				Silver 5ml Syringe	36,000
Total					447,144
Grand Total = A+B+C+D+E+F					6,063,242

Annex-E
Para 1.2.4.1

Unauthorized payment of HSRA, HRA and CA – Rs7.602 million

1. EDO Health AIR Para-05									
Sr. #	Name of Officers/ Officials	Desig. with BS	Office	C.A (Rs)	H.R (Rs)	Basic Pay (Rs)	5% of Basic (Rs)	Sub Total (Rs)	Recover able Amount (Rs)
1	Sagheer	Driver	Mnch	1,778	1,200	11,050	552.5	3530	42,366
2	Shahid	N/Q	DHO	1,778	1,200	11,050	552.5	3530	42,366
3	Ilyas	S/W	DHO	1,778	1,200	11,050	552.5	3530	42,366
4	Shahid	Chow-kidar	Nursing school	1,778	1,200	11,050	552.5	3530	42,366
5	Asif	Driver	NP	1,778	1,200	11,050	552.5	3530	42,366
Total									211,830

2. DO (Health) AIR Para-02						
Sr. No.	Name Of Officer / Officials	Design-ation	HRA (Rs)	CA (Rs)	Total (Rs)	
1.	Dr. WaqasHussain	M.O	2,955	5000	7,955	
2.	Dr. Amir Hussain	M.O	2,955	5000	7,955	
3.	Dr. Muhammad Ali	M.O	2,955	5000	7,955	
4.	TehminaNaz	Midwife	972	1785	2,757	
5.	Mohsin Ali	S.I	1,146	1932	3,078	
6.	UjalaInayat	M.W	972	1785	2,757	
7.	SheebaSaeed	LHV	1,146	1932	3,078	
8.	KaleemaShahzadi	LHV	1,146	1932	3,078	
9.	FoziaParveen	LHV	1146	1932	3,078	
10.	MaqadasSabir	LHV	1146	1932	3,078	
11.	MehreenAslam	LHV	1146	1932	3,078	
12.	ShabilaLiaqat	M.W	972	1785	2,757	
13.	SobiaLiaqat	M.W	972	1785	2,757	
14.	Saiman Sohail	S.W	891	1785	2,676	
15.	M. WaqasBhatti	S.I	1099	1932	3,031	
16.	Hafiz Muhammad Ijaz	S.I	1146	1932	3,078	
17.	Muhammad Abid Khan	S.I	1146	1932	3078	
18.	NaseemAkhtar	M.W	972	1785	2,757	
19.	SohailMasih	S.W	891	1785	2,676	
20.	JavedMasih	S.W	891	1785	2,676	
21.	AsmaBarkat	M.W	972	1785	2,757	
22.	YasiraMuhamamd Ali	M.W	972	1785	2,757	
23.	Siddique Ahmad	Dispenser	1029	1932	2,961	
24.	Ayesha Mushtaq	LHV	972	1785	2,757	
25.	Sidra tulMuntiha	LHV	972	1785	2,757	
26.	MubashraAslam	LHV	972	1785	2,757	
27.	Shakeel Ahmad anjum	Disp	1029	1932	2,961	
28.	Muhammad Naheed	S.I	1099	1932	3,031	
29.	Afzal Gill	S.W	891	1785	2,676	
30.	Naziahaneef	M.W	972	1785	2,757	
31.	SakhawatMasih	S.W	891	1785	2,676	

2. DO (Health) AIR Para-02					
Sr. No.	Name Of Officer / Officials	Designation	HRA (Rs)	CA (Rs)	Total (Rs)
32.	PitrusMasih	S.W	891	1785	2,676
33.	AfzalMasih	S.W	891	1785	2,676
34.	Muhammad Jahangir Badar	S.I	0	1932	1,932
35.	RubiaAkhtar		972	1785	2,757
36.	TanveerMasih	S.W	891	1785	2,676
37.	ZubairaMukhtar	M.W	972	1785	2,757
38.	LatifMasih	S.W	891	1785	2,676
39.	ArshadMasih	S.W	891	1785	2,676
40.	Shabana Kousar	M.W	972	1785	2,757
41.	BootaMasih	S.W	891	1785	2,676
42.	Mujaddad Ahmad	S.I	1146	1932	3,078
43.	NasirIqbal	S.W	910	1785	2,695
44.	ArifMasih	S.W	910	1785	2,695
45.	AsifMasih	S.W	891	1785	2,676
46.	ShahbazMasih	S.W	891	1785	2,676
47.	MuhamamdSaleem	S.W	910	1785	2,695
48.	ZaibaRazaqi	LHV	0	2856	2,856
49.	SijidaAkhtar	LHV	0	2856	2,856
50.	RahilaKousar	LHV	0	2856	2,856
51.	MuhamamdRafiq	H.T	1306	2856	4,162
52.	MuhamamdSiddique	S.W	891	1785	2,676
53.	TahiraParveen	Dai	942	1785	2,727
54.	GhulamMurtaza	Disp	0	1932	1,932
55.	Kalsoom Fatima	LHV	1306	2856	4,162
56.	Nusrat Rani	Dai	0	1785	1,785
57.	Niamat Ali	S.I	0	2856	2,856
58.	Ali Ahmad	S.W	910	1785	2,695
59.	MuhamamdSaleem	S.W	910	1785	2,695
60.	RubinaMurad	LHV	0	2856	2,856
61.	SadiaRafique	LHV	1306	2856	4,162
62.	ShahnazYaqoob	LHV	1476	2856	4,332
63.	Razia Begum	Dai	0	1785	1,785
64.	AsmaAzam	LHV	0	2856	2,856
65.	Kaniz Fatima	Dai	0	1785	1,785
66.	MuhamamdRazzaq	S.I	0	2856	2,856
67.	ShaheenMajeed	LHV	0	2856	2,856
68.	Khurshid Ahmad	S.I	0	2856	2,856
69.	AkhtarParveen	Dai	0	1785	1,785
70.	Nundlal	S.W	0	1785	1,785
71.	Hamida Begum	Dai	0	1785	1,785
72.	Mariam Bibi	Dai	0	1785	1,785
73.	KhalidaIqbal	LHV	0	2856	2,856
74.	ShameemAkhtar	Dai	942	1785	2,727
75.	Nargis	M.W	1002	0	1,002
76.	MuhamamdRafique	S.W	891	1785	2,676
77.					0
78.	MaqsoodaAkhtar	Dai	972	1785	2,757
79.	Razia Begum	LHV	1476	2856	4,332
80.	Bashrat Ali	S.I	0	1785	1,785
81.	ZahidaParveen	M.W	0	1785	1,785

2. DO (Health) AIR Para-02					
Sr. No.	Name Of Officer / Officials	Designation	HRA (Rs)	CA (Rs)	Total (Rs)
82.	SaqibaZaman Khan	LHV	1306	2856	4,162
83.	RaziaParveen	M.W	1002	1932	2,934
84.	AbidaQudoos	LHV	0	2856	2,856
85.	ShahidMehmood	S.I	1306	2856	4,162
86.	Irshad Ahmad	S.I	0	2856	2,856
87.	ArifMasih	S.W	0	1785	1,785
88.	SurriyaBibi	Dai	0	1785	1,785
89.	Tariq Abbas	S.I	1306	2856	4,162
90.	Kaneez Fatima	Tech.	0	2856	2,856
91.	Khalida Parven	Dai	0	1785	1,785
92.	Gulzar Ahmad	N/Q	0	1785	1,785
93.	Muhammad Bashir	S.W	910	1785	2,695
94.	Abdul Ghaffoor	N/Q	0	1785	1,785
95.	Hafiza Samara Aijaz	Technician	1306	2856	4,162
96.	Fazealat Bibi	Dai	942	1785	2,727
97.	Abdul Shakoor	Technician	0	2856	2,856
98.	Riaz Masih	S.W	910	1785	2,695
99.	Tariq Masih	S.W	910	1785	2,695
100.	Sobia Kousar	Technician	0	2856	2,856
101.	Kalsoon Akhtar	Dai	0	1785	1,785
102.	Muhammad Naeem	J. Technician	0	1932	1,932
103.	Abdul Rashid	N/Q	0	1785	1,785
104.	Hafeez Akhtar	Dai	0	1785	1,785
105.	Muhammad Tayub Latif	Technician	1306	2856	4,162
106.	Khurshid Bibi	S.W	891	1785	2,676
107.	Aziz Masih	S.W	891	1785	2,676
108.	Mussarat Samuel	Technician	0	2856	2,856
109.	Muhammad Saddique	N/Q	910	1785	2,695
110.	Fazilat Bibi	Dai	942	1785	2,727
111.	Khalida Nawaz	Senior Technician	0	2856	2,856
112.	Shabaz Ali	N/Q	0	1785	1,785
113.	Naimat Bibi	Dai	942	1785	2,727
114.	Majeed Masih	S.W	0	1785	1,785
115.	Zulfiqar Ali	N/Q	910	1785	2,695
116.	Nawaz Masih	S.W	910	1785	2,695
117.	Mohammad Asghar Ali Khan	N/Q	0	1785	1,785
118.	Najma Parveen	Dai	910	1785	2,695
119.	Muhammad Waris	N/Q	891	1785	2,676
120.	Bushra Samual	Senior Technicain	0	2856	2,856
121.	Muhammad Latif	N/Q	0	1785	1,785
122.	Shugufta bibi	Dai	0	1785	1,785
123.	Munawar Sultana	Dai	0	1785	1,785
124.	Muhammad Jamil	N/Q	0	1785	1,785
125.	Saleem Masih	S.W	0	1785	1,785
126.	Liaqat Ali	N/Q	942	1785	2,727
127.	Muhammad Younas	N/Q	910	1785	2,695

2. DO (Health) AIR Para-02					
Sr. No.	Name Of Officer / Officials	Designation	HRA (Rs)	CA (Rs)	Total (Rs)
128.	Maqsooda Begum	Dia	0	1785	1,785
129.	Muhammad Sadiq	S.W	0	1785	1,785
130.	Misbah Rani	Health Technician	0	2856	2,856
131.	Naheed Kousar	Mid wife	0	1932	1,932
132.	Amjad Ali	S.W	0	1785	1,785
133.	Munir Ahmad	N/Q	942	1785	2,727
134.	Akbar Ali	S.W	910	1785	2,695
135.	James Masih	S.W	0	1985	1,985
136.	Nargus Sarfraz	Senior Technician	0	2856	2,856
137.	Shazia Asghar	Mid wife	0	1932	1,932
Total			25,553	125,024	150,577

3. DO (Health) AIR Para-05					
Sr. No.	Name	Designation	Place of posting	Nature of leave	HSRA (Rs)
1	Faiza Ameer	LHV	BHU Fateh pur	90 days maternity leave 25-3-15 to 22-6-15	9,276
4	KaleemShahzadi	LHV	BHU Dhelra	15 days E/leave 25-2-15 to 11-3-15	1,546
6	Sadia Parveen	LHV	BHU Ikhlaspur	88 days maternity leave 8-12-14 to 6-3-15	9,276
7	Shakila Firdous	M/W	BHU Derianwala	15 days medical leave 9-1-15 to 22-1-15	1,546
8	Kaneez Fatima	Dai	Mir Pur Gujran	01-07-2014 to 28-09-2014	9,276
9	Shakeela Parveen	LHV	BHU Giddian	08-09-2014 to 22-10-2014	9,276
10	Yasira Muhammad Ali	M.W	BHU Ahal Ghuman	Maternity Leave	9,276
11	Munawar Siddique	M.W	BHU Lala	Maternity Leave	9,276
12	Shakeela Firdous	M.W	BHU Derianwala	Maternity Leave	9,276
13	Tabassum Rafique	M.W	BHU Manak	14-10-2014 to 12-1-2014	9,276
14	Maqsooda Begum	Dai	BHU Tola		9,276
15	Manahil	M.W	BHU Khan Khasa	Maternity Leave	9,276
16	Samina Usman	M.W	BHU Pakhokey	Maternity Leave	9,276
17	Kiran Shahzadi	S.W	BHU Khan Khasa	24 days leave	3,492
18	Shabana Niyamat	M.W	BHU Derianwala	Maternity Leave	9,276
19	Kiran Shahzadi	S.W	BHU Khan Khasa	Maternity Leave	9,276
20	Zahida parveen	M.W	BHU Amwal	17-01-2015 to 31-01-2015	1,546
21	Shakeela Firdous	M.W	BHU Derianwala	23-01-2015 to 06-02-2015	1,546
Total					130,264

4. DO (health) AIR Para No.06				
Name	Designation	Place of posting	Place of working	HSR Allowance (Rs)
Shahid Raza	SH & NS	BHU Qiam pur	EDO H office	38,124
Madiha Farwa	LHV	BHU Lalian	THQ Shakargarh	14,232
Babar Hussain	N/Q	BHU Madokahalwan	DHQ Narowal	14,232
Abdul Razzaq	Chowkidar	BHUDadhora	-do-	14,232
Abdul Salam	Chowkidar	BHU Chandarkey	-do-	14,232
M. Siddique	Dispenser	BHU Qiam pur	-do-	26,208
M. Jabbar	Chowkidar	BHU Kohlian	-do-	14,232
Maria Basharat	LHV	BHU Qaimpur	RD Jassar	14,232
Shumaila Siddique	LHV	BHU Masrur	RD Madowal	14,232
Nitasha Yasmeen	LHC	BHU Bara Manga	KDis.ChakQazian	14,232
SanamShahzadi	LHV	BHU Rupochak	RHC Sankhatra	14,232
M. Saddique	Disp	BHU Mallah	Mardowal	14,232
Bushar Samual	LHV	BHU Ghadian	Rayya	14,232
Minahal	Mid Wife	BHU Khan Khasa	RHC Ahmadabad	14,232
Total				235,116

5. DO (Health) AIR para No.13			
No. of motorcycles allotted to vaccinators	Rate of C.A. per month (Rs)	Period	Recovery (Rs)
66	2856	1-7-14 to 30-06-15	2,261,952

6. MS DHQ Hospital AIR Para No.08										(Amount in Rs)
Sr No.	Name	Designation	Leave Period Start Date	No. of Days	CA	Mess Allowance	Dress Allow	HSR	Sub Total	Total Amount
1	Dr Amina Shahid	GYNEC OLOGIST	13-01-15	90	5000	0	0	15000	20000	60,000
2	Dr. Aisha Ilyas	GYNEC OLOGIST	25-04-15	90	5000	0	0	15000	20000	60,000
3	Dr. Romana	WMO	6/6/2015	90	5000	0	0	6000	11000	33,000
4	Dr. Sahar Faisal	MO	1/8/2014	90	5000	0	0	6000	11000	33,000
5	Sajida Pervee	C/N	14-01-15	90	5000	8000	3100		16100	48,300
6	Rukhsana	C/N	16-10-14	90	5000	8000	3100		16100	48,300
7	Shakeela	C/N	1/1/2015	90	5000	8000	3100		16100	48,300
8	Sabahat Ara	C/N	9/12/2014	90	5000	8000	3100		16100	48,300
9	Shazida Khalid	C/N	18-05-15	90	5000	8000	3100		16100	48,300

10	Sadia Arif	C/N	30-06-15	90	5000	8000	3100		16100	48,300
11	Balkis	C/N	30-06-15	90	5000	8000	3100		16100	48,300
12	Kanwal Murad	C/N	30-06-15	90	5000	8000	3100		16100	48,300
13	Shugafat a	C/N	30-06-15	90	5000	8000	3100		16100	48,300
14	Nadia Riaz	C/N	7/7/2014	90	5000	8000	3100		16100	48,300
15	Fozia Haider	C/N	1/9/2014	90	5000	8000	3100		16100	48,300
16	Nabila Ihsan ul haq	H/N	5/1/2015	90	5000	8000	3100		16100	48,300
17	Rehina Yasmin	H/N	3/5/2015	90	5000	8000	3100		16100	48,300
18	Zahida Perveen	H/N	01-07-2014 to 16-07-14	16	5000	8000	3100		16100	8,587
19	Saika Iram	LHV	17-01-15	90	5000	8000	3100		16100	48,300
20	Jamila Kausar	Mid wife	11/10/2014	90	5000	8000	3100		16100	48,300
21	Sharat Shah	W.S	14-02-15	90	5000	8000	3100		16100	48,300
Total										967,387

7. MS DHQ Hospital AIR Para No.18										
Sr. No.	Name of Officers/ Officials	Designation with BS	Residence No.	C.A	H.R	Basic Pay	5% of Basic	Sub total	Recoverable Amount	
1	Dr. Tabanda Hussain	Women Medical Officer (BS-17)	B/4	5000	2955	16000	800	24755	297,060	
2	Muhammad Ahmad	MO	B/8	5000	2955	16000	800	24755	297,060	
3	Dr. Mamona	Woman Medical Officer (BS-17)	C/3	5000	2955	16000	800	24755	297,060	
4	Asma Ishfaq	Charge Nurse (BS-16)	C/5	5000	1818	12000	600	19418	233,016	
5	Munazza Kaleem	Charge Nurse (BS-16)	C/7	5000	1818	12000	600	19418	233,016	
6	Dr. Adnan Khalid	Medical Officer (BS-17)	C/8	5000	2955	16000	800	24755	297,060	
7	Mr. Rafique Masih	Lab. Technician (BS-15)	C/9	2856	1476	14710	735.5	19777.5	237,330	
8	Johan Wilson	Lab. Technician (BS-12)	C/10	2856	1476	14710	735.5	19777.5	237,330	
9	KHALID MASHI	SW		1785	910	9660	483	12838	154,056	
10	ATIQU REHMAN	U.D.C/STO REKEEPER		1932	1002	13200	660	16794	201,528	
Total							7014	207043	2,484,516	

8. MS DHQ Hospital AIR Para No.20					
Sr No.	Name	Designation	HSRA Per Month (Rs)	Period	HSRA Drawn (Rs)
1	MISBAH SARWAR	C/N	1818	24 month	43,632
2	MUHAMMAD NAWAZ	N/Q	1750	24 month	42,000
3	MUHAMMAD ARSHAD ALI	Cook	1243	24 month	29,832
Total					115,464

9. EDO Education AIR Para No.01						
Sr. No.	Name of Officer with designation	period	Nature of leave	Rate	No. of days	Amount (Rs)
1	Muhammad Idrees SST, GMMHS Bheri Khurd Tehsil Shakargarh	24-04-2015 to 29-05-2015 (36 days)	Earned Leave	5000	36	6,000
2	Mushtaq Ahmad SST, GHS Sohawara Tehsil Shakargarh	12-12-2014 to 11-02-2015 (31 days) 12-02-2015 to 14-04-2015 (62 Days)	Medical Leave	5000	93	15,500
4	Irfan Haider SST, Govt. GF Al-Mujahid HS Sahari Tehsil Shakargarh.	10-03-2015 to 01-04-2015 (23 Days)	Umra Leave	5000	23	3,833.333
5	Salahodin SST, GMMHS Shakargarh.	13-04-2015 to 02-05-2015 (20 Days)	Umra Leave	5000	20	3,333.333
6	Naveed Hussain Baig SST, GITHS Shakargarh.	14-02-2015 to 05-03-2015 (20 Days)	Umra Leave	5000	20	3,333.333
7	Muhammad Shafiq ul Rehman SST, GITHS Shakargarh.	14-02-2015 to 08-03-2015 (23 Days)	Umra Leave	5000	23	3,833.333
8	Ghulam Abbas SST, GES Badwal Tehsil Shakargarh.	11-03-2015 to 30-03-2015 (20 Days)	Umra Leave	5000	20	3,333.333
11	Muhammad Azhar ul Islam SST, GHS Chatrana Tehsil Shakargarh.	15-12-2014 to 05-01-2015 (22 Days)	Umra Leave	5000	22	3,666.667
12	Shafqat Ara SST/AEO (W) Markaz Ahmad Abad Tehsil Narowal.	24-10-2014 to 21-01-2015 (90 Days)	Medical Leave	5000	90	15,000
13	Fouzia Ishaq SST, GGHS Thillay Kalan Tehsil Narowal.	11-05-2015 to 29-05-2015 (19 days)	Medical Leave	5000	19	3,166.667
14	Arfa Sherazi SST, GMBGHS Narowal.	22-11-2015 to 14-02-2015 (24 Days)	Umra Leave	5000	24	4,000
15	Farzana Younis SST, GGHS Pejowali Kalan Tehsil Narowal.	22-01-2015 to 22-04-2015 (90 Days)	Maternity Leave	5000	90	15,000
16	Naveeda Anjum SST, GGHS Rupo Chak Tehsil Zafarwal	02-03-2015 to 31-05-2015 (90 Days)	Maternity Leave	5000	90	15,000
17	Samia Rashid SST, GGHS	03-03-2015 to	Maternity	5000	90	15,000

9. EDO Education AIR Para No.01						
Sr. No.	Name of Officer with designation	period	Nature of leave	Rate	No. of days	Amount (Rs)
	Maingri Tehsil Shakargarh.	02-06-2015 (90 Days)	Leave			
18	Shahida Parveen SST, GGHS Gangran Tehsil Shakargarh.	12-09-2014 to 21-10-2014 (30 Days)	Earned Leave	5000	30	5,000
19	Sobia Saleh SSE, GGES Wazir Pur Tehsil Narowal.	16-03-2015 to 14-06-2015 (90 Days)	Maternity Leave	5000	90	15,000
20	Sarwat Saeed SSE, GGHS Hallawal Tehsil Narowal.	16-04-2015 to 30-05-2015 (15 Days)	Earned Leave	5000	15	2,500
21	Sumaira Shaheen SST, GGHS Maloke Tehsil Zafarwal.	27-04-2015 to 27-05-2015 (31 Days)	Earned Leave	5000	31	5,166.667
22	Samia Arshad SSE, GGHS Sahari Tehsil Shakargarh.	23-02-2015 to 23-05-2015 (90 Days)	Maternity Leave	5000	90	15,000
23	Tahira Jabeen SST, GGHS Hallawal Tehsil Narowal.	08-03-2015 to 05-06-2015 (90 Days)	Maternity Leave	5000	90	15,000
24	Naila Naz SSE, GGHS Bastan Afghanan Tehsil Shakargarh.	16-02-2015 to 16-05-2015 (90 Days)	Maternity Leave	5000	90	15,000
25	Kiran Abbas SST, GGHS Bolar Tehsil Zafarwal.	23-02-2015 to 23-05-2015 (90 Days)	Maternity Leave	5000	90	15,000
26	Mahjabeen Gilani SST, GGHS Narowal.	26-01-2015 to 25-04-2015 (90 Days)	Maternity Leave	5000	90	15,000
27	Rehana Kousar SSE, GGHS Dhamthal Tehsil Zafarwal.	13-10-2014 to 13-01-2015 (90 Days)	Maternity Leave	5000	90	15,000
28	Aneta SSE, GGHS Shahabdike Tehsil Narowal.	13-01-2015 to 13-04-2015 (90 Days)	Maternity Leave	5000	90	15,000
29	Yasmin Tahira SST, GGHS Dhamthal Tehsil Zafarwal.	20-04-2015 to 14-05-2015 (25 Days)	Umra Leave	5000	25	4,166.667
30	Rozina Ashraf SSE, GGHS Kot Nainan Tehsil Shakargarh.	02-01-2015 to 11-04-2015 (90 Days)	Maternity Leave	5000	90	15,000
31	Nasira Ambreen SST, GGHS Chandowal Kalan Tehsil Narowal.	14-03-2015 to 01-04-2015 (19 Days)	Umra Leave	5000	19	3,166.,667
32	Naseem Akhtar SST, Govt. Muslim GHS Narowal.	11-03-2015 to 09-04-2015 (30 Days)	Umra Leave	5000	30	5,000
33	Asia Zahid SST, GGHS Talwandi Bhindran Tehsil Narowal.	01-12-2014 to 01-03-2015 (90 Days)	Maternity Leave	5000	90	15,000
34	Naila Tabassum SST, GGHS Talwandi Bhindran Tehsil Narowal.	27-11-2014 to 24-02-2015 (90 Days)	Maternity Leave	5000	90	15,000
35	Hafiza Samina Kousar SST, GGHS Ahmad Abad Tehsil	22-09-2014 to 20-12-2014 (90 Days)	Maternity Leave	5000	90	15,000

9. EDO Education AIR Para No.01						
Sr. No.	Name of Officer with designation	period	Nature of leave	Rate	No. of days	Amount (Rs)
	Narowal.	Days)				
36	Umaira Hamid SSE, GGHS Sukho Chak Tehsil Shakargarh.	01-01-2015 to 31-03-2015 (90 Days)	Maternity Leave	5000	90	15,000
37	Ammara Shoukat SSE, GGES Rayya Goraya Tehsil Narowal.	10-11-2014 to 07-02-2015 (90 Days)	Maternity Leave	5000	90	15,000
38	Tahira Parveen SST, GGCMSTalwandi Bhindran Tehsil Narowal.	20-12-2014 to 31-12-2014 (12 Days)	Ex-Pakistan Leave	5000	12	2,000
39	Naseem Akhtar SST, GGHS Maingri Tehsil Shakargarh.	23-09-2014 to 04-10-2014 (12 Days)	Earned Leave	5000	12	2,000
Total						349,000

10. SMO RHC, Baddo Malhi AIR Para No.03				
Name & Designation	Description	Working	HSRA	Amount
Ghulam Sarwar	Sanitary Petrol	DHO	1,950	23,400
Amoon Masih	Sanitary Worker	DHDC	940	11,280
Sardar Khan	Cook	DHO	1,600	19,200
Total				53,880

11. SMO RHC, Zafarwal AIR Para No.05				
Name & Designation	Period	HRA	C. A	Total recovery
M. Mustafa, Lab. Technician	1-1-2015 to 30-6-15	7836	17,136	24,972
M. Farooq Junior Technician	1-7-2014 to 30-6-15	0	23,189	23,189
Total				48,161

12. SMO RHC, Qila Ahmad Abad AIR Para No. 05				
Name	Leave Period	HSRA P.M.	C.A. Per Month	Total Amount
Nusrat Begum Dai	02-07-14 to 21-07-14	1,734	1,785	2,346
Menahil Asif Mid wife	01-11-14 to 21-1-15	946	1,785	7,464
Total				9,810

13. EDO (Health) AIR Para No.10				
Sr. #	Name	Designation	Description of cases	Amount not recovered (Rs)
2	M.Tahir Mehmood	Dispenser BHU Didhora	Taken EOL and travel to abroad without NOC and remain abscond 04-10-11 to date, therefore dismissed and penalty was recommended by the inquiry committee. He has also drawn C.A and HSR allowance during leave period 04-10-11 to 03-01-14.	585,416

Annex-F
Para 1.2.4.3

Non-imposition of penalty - Rs5.807 million

(A) DO (Buildings)						
Sr. No.	NAME OF THE SCHEME	Amount of Work Awarded	Completion Date	Status	Liquidated Damages @ 10%	AIR Para No.
1	Establishment of B.H.U Jabbal	17.309	16-08-12	WIP	0.087	4
2	Provision of missing facilities in G.G.H.S Shakargar	7.499	28-01-14	WIP	0.037	
3	Const. of Dangerous building of G.H.S Shakargar	6.706	5/9/2014	WIP	0.034	
4	Const. of Shelterless building of G.H.S NogrataAnsarianShakargar	3.461	5/6/2014	WIP	0.017	
5	Const. of Shelterless building of G.P.S Haraye, Narowal.	4.43	5/6/2014	WIP	0.022	
6	Const. of Shelterless building of G.P.S Othian, Narowal.	3.262	5/6/2014	WIP	0.016	
7	Const. of Addnl class rooms of G.G.H.S Shakargar.	1.923	20-06-14	WIP	0.01	
8	Const. of Addnl class rooms of G.G.H.S KotNainan	0.708	20-06-14	WIP	0.004	
9	Const. of Addnl class rooms of G.G.H.S BhattiAfghana	1.923	20-06-14	WIP	0.01	
10	Const. of Addnl class rooms of G.G.H.S Saheri	1.923	20-06-14	WIP	0.01	
11	Const. of Addnl class rooms of G.G.H.S	1.923	20-06-14	WIP	0.01	
12	Const. of Addnl class rooms of G.G.H.S	1.923	20-06-14	WIP	0.01	
13	Const. of Addnl class rooms of G.G.H.S	1.923	20-06-14	WIP	0.01	
15	Provision of missing facilities in G.H.S.S Jabbal	24.674	9/4/2014	WIP	0.123	
16	Provision of const. Of Masjid Maktab school at Sindhoan	3.273	4/9/2014	WIP	0.016	
17	Provision of missing facilities in G.G.P.S RasoolPurBhindran	3.756	5/9/2014	WIP	0.019	
18	Provision of missing facilities in G.G.P.S KotliGujran	4.092	5/9/2014	WIP	0.02	
19	Upgradation of G.H.S to G.H.S.S at Maingri	19.971	5/1/2015	WIP	0.1	
20	Upgradation of G.G.E.S to G.G.H.S at Phagwari	9.977	10/1/2015	WIP	0.05	
21	Const. of Dangerous building of G.G.H.S Shakargar	15.656	9/7/2015	WIP	0.078	
Total					0.683	

B) DO (Roads)						
22	Rehab. of road from Malook pur to Khara Mega	1743314	8/9/2014	WIP	174,331	3
23	Constn. Of road eastern side of Faiz Ahmad Faiz park to western side of rest house	2695095	30-6-14	WIP	269,509	
24	Rehab. of flood damaged road from Baddomalahi to Thallimallian	6503308	7/5/2014	WIP	650,331	
25	Rehab. of road from Mouza Bathanwala to circular Bathanwala	10848375	28-2-2015	WIP	1,084,837	
26	Constn. Of road from Ransiwal to Chandianwali	4195500	20-10-2014	WIP	419,550	
27	Rehab. of road from Rahim abad to Yousaf pur Khuthi	2746715	26-10-2014	WIP	274,671	
28	Construction of road from Maila more to Doutail	18527627	30-6-14	WIP	1,852,763	14
Total					4,725,992	
C) DCO (XEN PHED)						
28	Const of drains & soling at village chack Udia, Kot Naina, Saran Chak Khadial Tehsil S.Garh	1,957,551	10.03.15	WIP	195,755	14
29	P/O Missing facilities in streets Paull Church Narowal	844,940	16.06.15	WIP	84,494	
30	Const of B/Wall of Shamshan Ghat vill Malook Pur	1,182,260	16.06.15	WIP	118,226	
Total					398,475	
Grand Total (A+B+C)					5,807,467	

Annex-G
Para 1.2.4.5

Non-recovery of penal rent from the occupants - Rs3.254 million

A. MS DHQ Hospital, Narowal				
Sr. #	Name of Officers/ Officials	Designation with BS	Residence #	60% of Basic Pay Rs
1	Muhammad Farooq	School Health & Nutrition (DOH) Office Narowal (BS-17)	B/15	150,000
2	Syed Faisal Maqsood	D.O Environment Narowal	C/6	288,000
3	Umar Hayat Virk	Tehsildar Narowal	C/1	288,000
4	Qaser Mahmood	Store Keeper (DOH) Office Narowal	C/2	150,000
5	Ghulam Mustafa Virk	Assistant D.A.O Narowal (BS-16)	C/11	288,000
6	Muhammad Ramzan	Senior Clerk D.O.H Narowal (BS-9)	C/12	150,000
7	A.D.C Narowal	-	A/6	288,000
8	Naveed Asghar	Process Services (Senior Civil Judge Narowal)	D/28	350,000
9	Zaryab	Drug Inspector	D/21	150,000
10	A.C Narowal	-	A/7	288,000
Total				2,390,000
B. SMO RHC, Lesser Kalan				
Name	Designation & BPS	Residence in which residing	Period	Penal Rent
Nazia Rasheed	Charge Nurse BS-16	Medical Officer BS-17	2014-15	288,000
Nazia Liaqat	Charge Nurse BS-16	Medical Officer BS-17	-do-	288,000
Sheher Bano	Charge Nurse BS-16	Medical Officer BS-17	-do-	288,000
Total				864,000
Grand Total A + B				3,254,000

Annex-H
Para 1.2.4.6

Non-deduction of income tax-Rs2.719 million

A. EDO (Health), Narowal					
Invoice #	Date	Firm	Item	Income Tax (Rs)	Sales
					Tax (Rs)
225	08.11.2014	Toyota Hiace	Toyota Hiace	205,380	775,880
			Fabrication of Ambulance	42,664	161,177
Total				248,044	937,057
Grand Total					1,185,101
B. RHC, Sankhtra					
Invoice No.	Date	Name Supplier	Item	Amount (Rs)	Income Tax (Rs)
236/MP/2014-15	13-05-15	Munawar Pharma	Medicines	136,250	6,131
412	14-04-15	Agfa (PVT)	X-rays	169,745	7,639
Total				305,995	13,770
C. RHC, Zafarwal					
Invoice No.	Dated	Name of supplier	Items	Amount (Rs)	Income Tax (Rs)
8	16.4.15	Shahzeb pharma	Medicines	87,270	3,927
409	14.4.15	Agfa Pakistan	X-rays	300,100	13,504
Total				387,370	17,431
D. DO (Soil Conservation).					
Sr. No.	Description			Amount (Rs)	Income Tax at source (Rs)
1	Rent for office building			67,500.00	6,750
2	Rent for office building			33,750.00	3,375
3	Rent for office building			22,500.00	2,250
4	Rent for office building			9,375.00	937
Total				133,125	13,312
E. EDO (Education)					
Sr. No.	Name of School	Item	GST (Rs)	Income Tax (Rs)	
1	GGHS Jassar	Furniture	85,000	0	
2	GGHSS Ahmadabad	Furniture	85,000	0	
3	GHS Narowal	Furniture	85,000	0	
4	GGHS Pejowali	boundary wall constructed	85,000	0	

5	GHS Sadowala	Furniture	85,000	0
6	GGHS Bathanwala	Furniture	85,000	0
7	GGHS Baddomalhi No. 02	Furniture	85,000	0
8	GGHS Dhudhu Chak	Furniture	85,000	0
9	GHSS Maingri	Furniture	85,000	0
10	GGHSS Maryal	Furniture	85,000	0
11	GGHS Shakargarh No. 1	Furniture	85,000	0
12	GHS Shakargarh	Furniture	85,000	0
13	GGHS Ikhlas Pur	Furniture	85,000	0
14	GHS Bara Pind	Furniture	85,000	0
15	GHS Morara	Furniture	85,000	0
16	GGHS Pindi Pourbian	Furniture	85,000	22,250
17	GHS Sankhatra	Furniture	85,000	22,500
Total			1,445,000	44,750
G. Total				1,489,750
Grand Total= A+B+C+D+E				2,719,364

Annex-I
Para 1.2.4.8

Non-deduction of Liquidated Damages – Rs2.554 million

Name of Equipment	Firm	Invoice No.	dated	Qty	Amount Rs	2%	L.D
X-Ray machine (L.C)	Eastern	260320	29-04-15	1	3597000	71940	143880
Sucker machine(L.C)	Mediurg e	151427	07-05-15	1	129710	2594.2	5188.4
E.C.G(L.C)	Quintex	1218	05-05-15	1	238710	4774.2	9548.4
C.T.G(L.C)	Quintex	1218	05-05-15	1	425100	8502	17004
Anesthesia machine Anesthesia machine M achine (L.C)	Eastern			3	4986750	99735	199470
C.T.G(L.C)	Quintex			4	1193550	23871	47742
ECG(L.C)	Quintex			5	1700400	34008	68016
Baby warmer(L.C)				2	2958000	59160	118320
Medical Laundry	Radiant	53	08-05-15	1	24120000	482400	964800
Sucker Machine	Mediurg e	151427	07-05-15	4	518840	10376.8	20753.6
ICU Bed	Mediurg e	56	04-05-15	25	8093250	161865	323730
Infusion pump	Mediurg e	226769115 104/05/2015	04-05-15	10	970100	19402	38804
X-Ray Plant	Eastern	260320	29-04-15	1	3597000	71940	143880
Auto Clave Heavy duty		6	04-05-15	2	11322920	226458.4	452916.8
TOTAL					63851330	1277027	2554053

Annex-J
Para 1.2.4.9

Overpayment due to excess execution of work - Rs1.641 million

A) DCO (XEN PHED)								
Name of scheme	Item	Qty as per work allotted	Quantity executed	Excess Qty	Rate	Amount	AIR Para No.	
Provision of missing facilities in streets paull church Narowal	Pacca brick work in F&P	600	1113+460 = 1573	973	16918.20 % cft	164,614	15	
	Earth Work filling	0	8149	8149	4854.60 % cft	39,560		
	P/L cement concrete	0	1887	1887	7861.90 % cft	148,354		
	P/L cement concrete plain 1:2:4	574	1429	855	20116.80 % cft	171,999		
construction of bioundary wall shamsan Ghatt village Malookpur Narowal	P/l damp proof cement concrete 1:2:4	585	842	257	4227.70 % cft	10,865		
	Cement pointing	3700	4302	602	1493.10 % cft	8,988		
	Steel grated door	52	65	13	846.95 p sft	11,010		
Total						555,390		
B) DO (Buildings)								
Up gradation of Govt. Boys high School to Higher secondary level at Maingri Teh. Shakargar	Pacca brick work in F& P 1:6 up to DPC	5692	12065	6373	15107.85	962,823		24
		9212	29442	20230	6072.95	122,856		
Total						1,085,679		
Grand Total (A+ B)						1,641,06,9		