



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

AUDIT YEAR 2012-13

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
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)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development

PFR	Punjab Financial Rules
PDSSP	Punjab Development Social Services Program
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PHSRP	Punjab Health Sector Reforms Program
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Rules Authority
PVMS	Product Vocabulary of Medical Store
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 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 shall be conducted by the Auditor General of Pakistan. Accordingly, the Audit of all receipts and expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Hafizabad for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-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 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:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), 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.

2. The Regional Directorate has a human resource of 17 officers and staff, total 4757 man-days and the annual budget of Rs14.093 million for the financial year 2011-2012. It has mandated 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, Hafizabad for the financial year 2011-2012.

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

4. Audit of District Government, Hafizabad was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

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

Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

a) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

b) Audit of Expenditure and Receipts

Total expenditure of the District Government Hafizabad for the financial year 2011-2012, was Rs2,151.153 million covering one PAO and 207 formations. Out of this, RDA Gujranwala audited expenditure of Rs1,023.759 million which, in terms of percentage, was 47.59% of the total expenditure. Regional Director Audit planned and executed audit of 20 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Hafizabad for the financial year 2011-2012, were Rs2.590 million. RDA Gujranwala audited receipts of Rs1.174 million which was 45.34% of total receipts.

c) Recoveries at the Instance of Audit

Recovery of Rs18.727 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.770 million was recovered and verified during the year 2012-13, till the time of compilation of report.

d) The key Audit Findings of the Report

- i. Non-production of record of Rs88.534 million was noted in one case.¹

- ii. Irregularity & non-compliance of Rs1.068 million was noted in one case.²
- iii. Weakness of internal controls was noted in five cases involving an amount of Rs18.727 million.³
- iv. Analysis of budget and expenditure of District Government Hafizabad for the financial year 2011-12 revealed the original budget was Rs2,168.966 million, supplementary grant was Rs98.168 million whereas Rs75.850 million were surrendered / withdrawn and the final budget was Rs2,191.284 million. Non-development expenditure of Rs1,945.677 million was incurred against the original allocation of Rs1,935.864 million and Development Expenditure of Rs205.475 million was incurred against the original budget allocation of Rs233.402 million resulting in excess of Rs10.113 million and savings of Rs27.927 million respectively. Total expenditure of Rs2,151.153 million was incurred against the final budget of Rs2,191.284 million, resulting in overall savings of Rs41.131 million which in terms of percentage was 02%.

Audit paras for the audit year 2012-13 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

e) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for irregular and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

¹ Para 1.2.1.1

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.5

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	2,191.284
2	Total formations under Audit Jurisdiction	207	2,191.284
3	Total Entities (PAOs) Audited	01	1,023.759
4	Total formations Audited	20	1,023.759
5	Audit & Inspection Reports	20	1,023.759
6	Special Audit Reports	0	0
7	Performance Audit Reports	0	0
8	Other Reports	0	0

* Figures at serial No.3, 4 & 5 represents expenditure.

Table 2: Audit Observations Classified by Categories

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	-
2	Financial management	0	-
3	Internal controls	18.727	1.2.3.1 to 1.2.3.5
4	Others	89.602	1.2.1.1 & 1.2.2.1
TOTAL		108.329	-

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays audited	-	646.907	2.097	376.852	1,025.856*	794.207
2	Amount placed under audit observation / Irregularities of audit	-	69.519	0.535	38.275	108.329	114.976
3	Recoveries pointed out at the instance of audit	-	16.326	0.535	1.866	18.727	13.238
4	Recoveries	-	16.326	0.535	1.866	18.727	13.238

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
	accepted / established at the instance of audit						
5	Recoveries realized at the instance of audit	-	0.221	-	0.511	0.770	0.063

* 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 Rs 1,023.759 million.

Table 4: Irregularities Pointed Out

		Rs in million
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	1.068
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
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	0
4	Quantification of weaknesses of internal control systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	18.727
6	Non-production of record	88.534
7	Others, including cases of accidents, negligence etc	0
TOTAL		108.329

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

CHAPTER-1

1.1 District Government, Hafizabad

1.1.1 Introduction of Departments

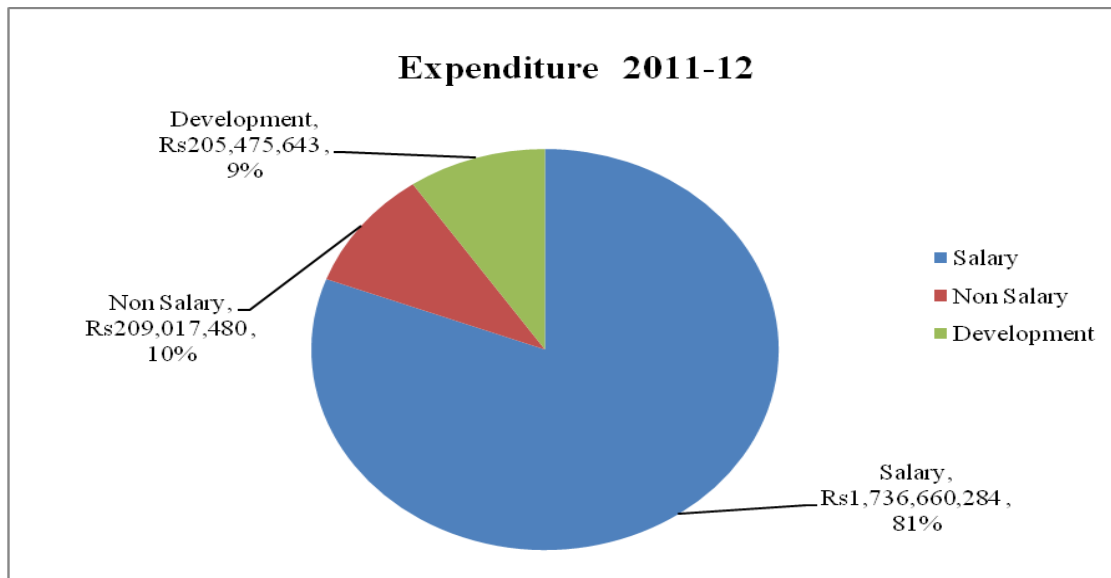
Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government.

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)

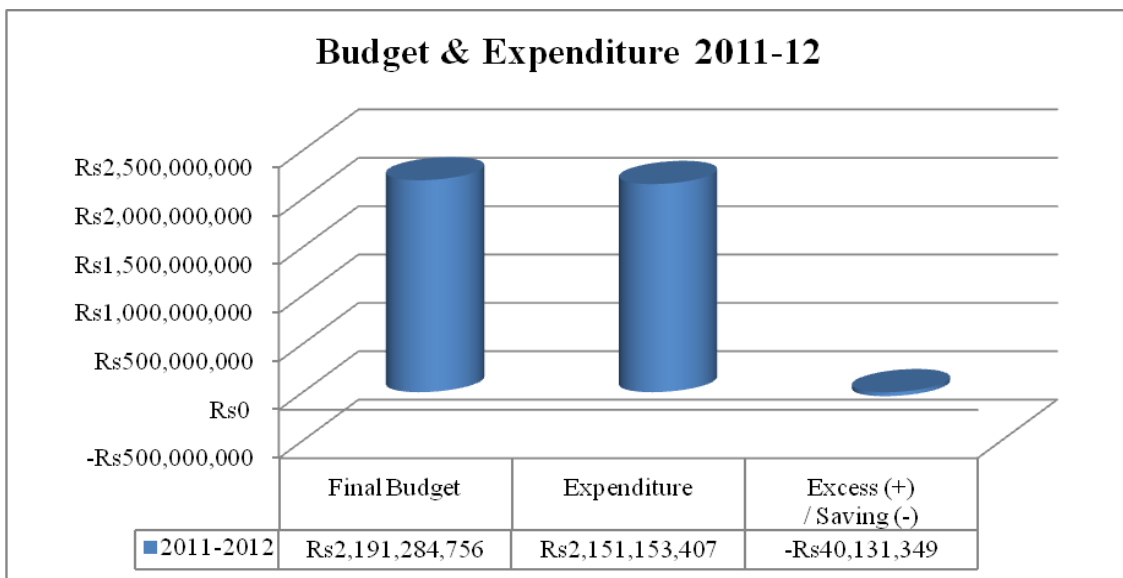
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

F.Y: 2011-12	Budget (Rs)	Expenditure (Rs)	(+) Excess / (-) Saving (Rs)	%age Excess / Saving
Salary	1,663,895,180	1,736,660,284	72,765,104	04
Non Salary	285,010,000	209,017,480	-75,992,520	26
Development	318,229,576	205,475,643	-112,753,933	35
Total	2,267,134,756	2,151,153,407	-115,981,349	05
Total Surrender	75,850,000	-	75,850,000	-
Net Total	2,191,284,756	2,151,153,407	-40,131,349	2

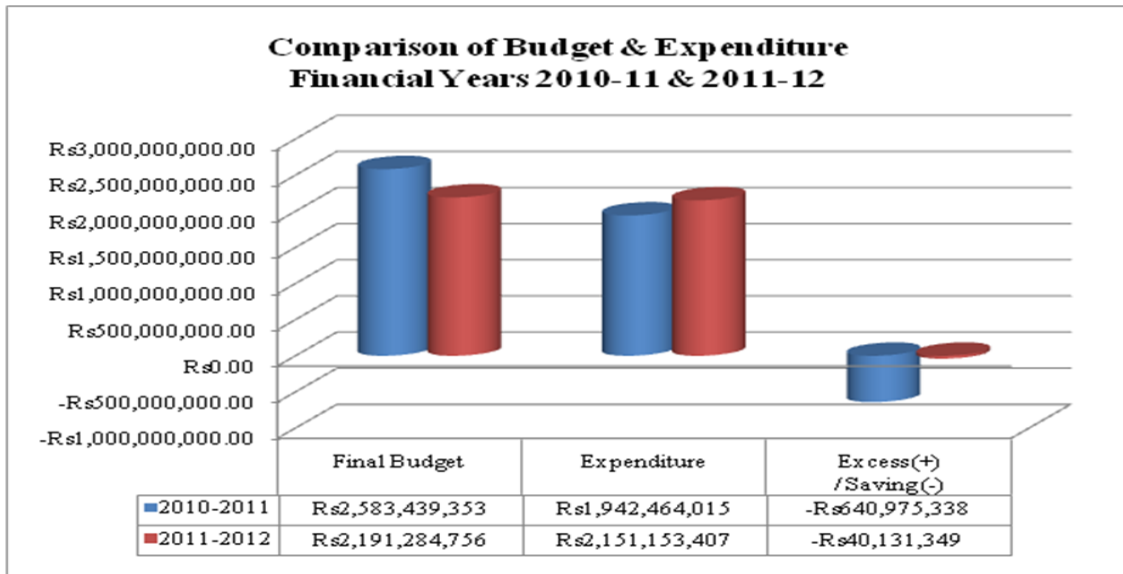


As per the Appropriation Account 2011-12 of District Government, Hafizabad the original budget was Rs2,168.966 million, supplementary grant was Rs22.318 million and the final budget was Rs2,191.284 million. Against the final budget total expenditure incurred by the District Government during 2011-12 was Rs2,151.153 million as detailed at Annex-B.



Saving to the tune of Rs40.131 million was shown which in term of percentage was 2% of the final budget.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:-



There was 15% decrease in Budget Allocation and 10.7% increase in Expenditure as compare to the previous financial year.

1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	15	Not convened
2	2003-04	16	Not convened
3	2004-05	07	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	62	Not convened
5	2009-10	37	Not convened
6	2010-11	43	Not convened
7	2011-12	18	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record - Rs88.534 million

According to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition. Further, 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.

Heads of offices of below mentioned formations incurred an expenditure of Rs6.526 million during the financial year 2011-12 but vouched accounts of the expenditure were not produced. In the absence of vouched account, authenticity, validity, accuracy and genuiness expenditure Rs 88.534 million could not be verified, as detailed below;

Name of Formations	Detail of Expenditure	Amount (Rs in million)	AIR Para No.
EDO (F&P)	Work construction of Drains, Street, Sulage carriers & PCC in Model Village Rasool Pur Tarrar Phase-II (Group-I)	9.893	05
	Repair of Road from Vinni to Lawery	0.864	05
	Payments made to contractor out of SDA through ADLG HFD	22.948	06
DO (F&B)	Cost of Other Stores	0.094	03
	Cost of Other Stores	0.098	
	Stationery	0.046	
DO (Health)	Payment made to PRSP for BHUs' medicine but vouched account for consumption was not provided.	33.000	01
	Issued medicine to MCH centers but vouched account for consumption was not provided	2.102	09
DO (OFWM)	Payments made to water users associations courses but vouched account was not provided	19.489	01
TOTAL		88.534	-

Audit holds that relevant record was not produced to Audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity, accuracy and genuiness of expenditure worth Rs88.534 million could not be verified.

Management replied that the record would be produced for audit.

The matter was reported to the DCO / PAO in September, 2012. DAC in its meeting held on 20.10.2012 directed the department to investigate the matter and provide record for audit scrutiny with in fourteen days, but no compliance was made till the finalization of this report.

Audit stresses fixing responsibility besides action against the person (s) at fault under intimation to Audit.

1.2.2 Irregularity / Non-compliance

1.2.2.1 Irregular Purchase of Medicines and Sports Material – Rs1.068 million

According to Rule 12 of Punjab Procurement Rules 2009, procurement over & above hundred thousand rupees and upto the limit of two million rupees shall be advertisement on the PPRA's website in the prescribed manner. Purchases over two million rupees shall be advertised in print media and National Newspapers having wide circulation. According to Health Department Government of Punjab letter No. SO(DC)1-33/2005; dated 1st September, 2005 purchases of pharmaceuticals in Health Department are made through pre-qualified firms as per Product Vocabulary of Medical Store (PVMS) in order to ensure the supply of quality drugs to public.

DO (Health) purchased bulk medicines of Rs823,712 and DO (Sports) purchased sports material of Rs244,584 during 2011-12 without advertisement on the website as required in the PPRA Rules, 2009 to avoid open tendering process. The purchases were not made through prequalified firms as no record relating to prequalification was produced. Moreover, PVMS numbers of medicines were neither available in the supply orders nor in the bills. In the absence of Product Vocabulary of Medical Store (PVMS) number and prequalification of firms the quality of medicines could not be ensured. Further, in the absence of acknowledgment of receipt of sports material from the recipient, the expense / disbursement of Rs244,584 could not be termed as legitimate.

Sr. No.	Name of office	Name of Medicines	Amount (Rs in million)	AIR Para No
1	DO (Health)	Miscellaneous medicine, deltamathson and amoxicillin etc.	0.320	04
2	DO (Health)	Deltamathrine	0.504	04
3	DO (Sports)	Purchase of Sports Material	0.244	03
TOTAL			1.068	

Audit holds that due to non-compliance of rules, irregular payment of Rs1.068 million was made.

This resulted in irregular purchase of Rs1.068 million.

Management replied that drugs and insecticides were purchased for flood emergency and anti dengue activities to avoid lapse of funds for which the sanction to incur expenditure was obtained from the competent authority and the purchase was made after fulfilling the codal formalities.

The matter was reported to the DCO / PAO in September, 2012. DAC in its meeting held on 20.10.2012 directed the department to fix the responsibility for matter, no compliance was shown till finalization of this report

Audit stresses fixing responsibility against the person(s) at fault under intimation to audit.

1.2.3 Internal Control Weaknesses

1.2.3.1 Non-imposition of Penalty – Rs12.062 million

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

District Officer (Roads), District Officer (Buildings) and EDO (F&P) for payments made out of SDA, awarded development works to various contractors during 2011-12 and time limit was fixed for the completion of works. The works were not completed by contractors within stipulated time. Contractors did not apply for extension in time limit to the Engineer-in-charge even after the expiry of time limit. No penalty was imposed on the contractors on account of delay. This resulted in non-recovery of Rs12.062 million @10% besides delay in the desired benefits due to non-completion of the schemes within the stipulated period as detailed at Annex-C.

Audit holds that due to weak internal controls, penalty was not imposed on contractors.

This resulted in loss of Rs12.062 million to the public exchequer and non-completion of schemes deprived the community of the socio, economic and service delivery.

Management replied that when contractors will apply for time extension penalty will be impose as per rule.

The matter was reported to the DCO / PAO in September, 2012. DAC in its meeting held on 20.10.2012 directed the departments to impose penalty on defaulter contractor.

Audit stresses making recovery of penalty under intimation to Audit.

[AIR Para No.01, 11 & 04]

1.2.3.2 Overpayment of Bricks – Rs3.142 million

According to Sr. No.1 of Chapter “Mortar” of Market Rate Schedule, a volume of 0.25 cubic meter of wet material (cement, sand) was required for construction of 1 cubic meter brick masonry.

DO (OFWM) Hafizabad paid for 2,781,110 bricks at the rate of 500 bricks per cubic meter instead of 375 bricks per cubic meter for brick masonry on account of construction of water courses without deducting 25% cement sand ratio. Non-deduction of cement sand ratio resulted in excess measurement of 695,646 bricks involving overpayment of Rs3.142 million as detailed at Annex-D.

Audit holds that due to weak internal controls overpayment was made for unjustified and excessive quantity of bricks.

Overpayment of Rs3.142 million resulted in loss to the public exchequer.

The matter was reported to the DCO / PAO in September, 2012. DAC in its meeting held on 20.10.2012 directed the department to recover the amount, no compliance was shown till finalization of this report.

Audit stresses fixing responsibility against the person(s) responsible for payment besides the recovery of amount under intimation to audit.

[AIR Para No.03]

1.2.3.3 Non-deduction of Conveyance Allowance and Non-registration of Schools – Rs1.288 million

According to Treasury Rule-7, Conveyance Allowance is inadmissible during leave period. Further, according to the provisions of national pay scales conveyance allowance is admissible to meet the expenses of travelling from house to duty place, as conveyance allowance is not admissible during leave period. Further, according to Notification No SO (A-I) 7-21/81 dated 24th August, 1998 of the Government of the Punjab, Education Department, an amount of Rs7,000 and Rs5000 on account of registration was required to be collected from the privately managed High School and elementary/primary Schools respectively.

Deputy District Education Officers (Male and Female) Hafizabad and Pindi Bhattian did not deduct conveyance allowance amounting to Rs753,761 from the pay and allowances of teachers during winter vacations, as conveyance allowance was not admissible during vacation period. EDO (Education) failed to register 99 private schools which were running in the District Government, Hafizabad. An amount of Rs535,000 was recoverable from the management of the said schools. Illegal running of private schools without registration resulted in loss to the government Rs535,000

Audit holds that due to weak internal controls and negligence, deduction was not made which resulted in payment of unauthorized and in admissible allowance

amounting to Rs753,761 and non-collection of registration fee amounting to Rs535,000 as detailed at Annex-E.

Management replied that salaries were credited to bank accounts of officials through computerized payroll of District Account Office and it has been requested to DAO to deduct the recovery directly from the salaries of staff.

The matter was reported to the DCO / PAO in September, 2012. DAC in its meeting held on 20.10.2012 directed the department to recover amount from employees.

Audit stresses making recovery of amount under intimation to Audit.

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

1.2.3.4 Non-reduction of Steel Rate - Rs1.122 million

According to Finance Department's Notification No.RO(Tech)FD/2-3 dated 2nd August, 2004, the Engineer In-charge is responsible for use of specific billet and is only allowed to release the payment of M.S. bars (manufactured from Pakistan Steel), if the contractor provides original invoice and certificate from manufacturers (M/S AFCO, M/s Prime and M/s Fazal Steel) that M.S. bars have been manufactured from Pak Steel billet. The invoice/certificate would be part of the vouchers. The quality test of M.S. bars as per specification is, however, mandatory. If invoice and manufacturer certificate are not provided with paid vouchers, the rates of MS bars shall be reduced by Rs4,500 per Metric Ton

District Officer (Buildings) Hafizabad did not recover Rs1.122 million from the contractors who failed to provide the invoices for purchase of steel bars from the authorized manufacturers. Non-reduction in rates resulted in overpayment of Rs1,122,425 as detailed below:

Sr. No.	Vr. No. & Date	Scheme	Nos. of Kg	Recovery (Rs in million)
1	05 dated.12.05.12	Construction of Trauma Center at Hafizabad	144740	0.651
2	06 dated.12.05.12	Up gradation of GBPS to Elementary Level Chah Anna	4969	0.022
3	08 dated.21.05.12	Dismantling/Construction of 3- class rooms & T/Block in GGES at Qila Sahib Singh	11453	0.052
4	02 dated.05.05.12	Construction of Special Education Center at Pindi Bhattian	88266	0.397
TOTAL			249428	1.122

Audit holds that due to weak internal controls and missmanagement, overpayment was made to contractor and sub-standard steel bars were used in government buildings.

Management replied that reduction was not required because clarification was changed but no evidence was provided in support of reply.

The matter was reported to the DCO / PAO in September, 2012. DAC in its meeting held on 20.10.2012 directed the department to recover amount.

Audit stresses fixing responsibility for non-reduction of rate of steel bars besides recovery of overpayment under intimation to Audit.

[AIR Para No.08]

1.2.3.5 Unauthorized Payment of HRA and Conveyance Allowance - Rs1.113 million

According to clarification issued by Government of the Punjab, Finance Department 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 HRA even if he does not reside in it. Further, according to Finance Division O.M. No.(1)-imp.1/77 dated 28th April 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

DO (Health) Hafizabad did not recover HRA amounting to Rs327,600 from the officials for whom designated residences were available in the BHUs. Conveyance allowance amounting to Rs785,400 was paid to the employees who were residing in the designated residences despite residential building and hospital building were located within the same boundary wall during the financial year 2011-12 as detailed at Annex-F.

Audit holds that due to weak internal controls and negligence, in-admissible allowances were paid to employees. This resulted in unauthorized payment amounting to Rs1.113 million.

Management replied that matter is being investigated. The District Support Manager PRSP, Hafizabad has been asked to determine the actual status

The matter was reported to the DCO / PAO in September, 2012. DAC in its meeting held on 20.10.2012 directed the department to affect the recovery. No compliance was shown to Audit till finalization of this report.

Audit stresses making recovery of amount besides fixing responsibility against the person (s) responsible for payment under intimation to Audit.

[AIR Para No.05 & 06]

ANNEXES

MFDAC Paras

Sr. No.	Name of Formation	AP No.	Description of Para	Nature of Para	Amount (Rs)
1.	DCO	2	Magisterial Fines - Doubtful Deposits into Govt. Treasury	Irregularity / Non compliance	1,360,300
2.		6	Doubtful Deposit of Govt. Receipts in to Govt. Treasury	Irregularity / Non compliance	1,432,200
3.		8	Non verification of Fees on Petroleum & Fire Works Licenses	Internal Controls Weakness	615,010
4.	EDO Health	3	Less Deduction of income tax	Internal Controls Weakness	13,082
5.		6	Loss to Government due to Non-forfeiture of Call Deposit & Non-recovery of Liquidate Damages	Internal Controls Weakness	71,080
6.		7	Non forfeiture of Call Deposit & LD Charges	Internal Controls Weakness	70,525
7.		8	Non Recovery of GST	Internal Controls Weakness	47,064
8.	MS DHQ Hospital	1	Non Production of Record regarding consumption of medicine	Non-production of Record	0
9.		2	Irregular purchase worth without Tender	Irregularity / Non compliance	432,366
10.		3	Irregular purchase worth without Quotations	Irregularity / Non compliance	291,170
11.		5	Less Deduction of Income Tax.	Internal Controls Weakness	1,900
12.		6	Non-deposit of Private Room Rent Charges	Internal Controls Weakness	108,853
13.		7	Unjustified distribution to staff regarding share of Private room rent.	Internal Controls Weakness	108,871
14.		8	Unjustified distribution to staff amounting regarding share of ECG.	Internal Controls Weakness	45,949
15.	9	Less deposit of ambulance charges	Internal Controls	68,280	

Sr. No.	Name of Formation	AP No.	Description of Para	Nature of Para	Amount (Rs)
				Weakness	
16.		10	Unjustified Share Regarding Medical Fitness Certificate & Medical Board	Internal Controls Weakness	7,050
17.		11	Non-Recovery of HSR	Internal Controls Weakness	10,908
18.	MS THQ Pindi Bhattian	1	Purchase of medicine without DTL Reports	Irregularity / Non compliance	149,700
19.		2	Non Supply of Medicines & Non forfeiture of Performance Guarantee	Internal Controls Weakness	420,220
20.	General Nursing School	4	Unauthorized and doubtful expenditure on repair of transport	Internal Controls Weakness	23,988
21.		7	Unauthorized payment of GST	Internal Controls Weakness	127,735
22.	DOH	10	Non deduction of Conveyance Allowance during leave	Internal Controls Weakness	9,450
23.		6	Irregular and doubtful expenditure on repair of transport	Internal Controls Weakness	24,990
24.	EDO Education	9	Non recovery of GST paid against bogus invoice	Internal Controls Weakness	44,376
25.		3	Irregular expenditure without tender	Irregularity / Non compliance	125,000
26.	Dy. DEO M EE Hafizabad	4	Non deduction of conveyance allowance during winter vacations	Internal Controls Weakness	97,160
27.	Dy. DEO W-EE Hafizabad	6	Irregular and Doubtful payment for repair of Machinery	Irregularity / Non compliance	24,360
28.	D.O Buildings	5	Non Credit of Lapse Security to Government Revenue	Internal Controls Weakness	3,000,000
29.		12	Overpayment due to excess execution of work	Internal Controls Weakness	42,000
30.	DO Road	8	Irregular payment due to enhancement of work without approval	Internal Controls Weakness	574,160
31.	D.O Live	1	Irregular expenditure without DTL reports	Irregularity	293,880

Sr. No.	Name of Formation	AP No.	Description of Para	Nature of Para	Amount (Rs)
	Stock			/ Non compliance	
32.		2	Irregular payment of TA/DA	Internal Controls Weakness	184,839
33.	D.O.	2	Irregular Expenditure on clearance of pending liabilities	Irregularity / Non compliance	282,500
34.	Forests	4	Expenditure over and above the budget allocation	Irregularity / Non compliance	161,065
35.	DO (OFWM)	2	Non-recovery of Unspent Balances from WUAs	Internal Controls Weakness	309,923
36.	ADLG	3	Overpayment due to Excess Execution of Work	Internal Controls Weakness	202,810
37.	DO Sports	10	Non-recovery of House Rent Allowance - Rs56,925	Internal Controls Weakness	56,925

**Summary of Appropriation Accounts by Grants
District Government, Hafizabad
For the financial year 2011-2012**

Grant No.	Name of Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditures (Rs)	(+) Excess (-) Saving (Rs)	% age Saving / Excess
3	Provincial Excise.	3,457,000	495,000	3,952,000	4,701,982	749,982	19
5	Forest.	2,808,000	1,638,180	4,446,180	5,954,576	1,508,396	34
7	Charges on A/c of M.V. Act.	1,031,000	551,000	1,582,000	1,573,466	-8,534	1
8	Other Taxes & Duties.	1,739,000	0	1,739,000	944,100	-794,900	46
10	General Administration.	62,196,000	1,983,000	64,179,000	55,603,071	-8,575,929	13
15	Education.	1,387,736,000	0	1,387,736,000	1,370,962,929	-16,773,071	1
16	Health.	331,984,000	0	331,984,000	348,267,348	16,283,348	5
17	Public Health.	2,543,000	568,000	3,111,000	2,763,504	-347,496	11
18	Agriculture.	44,156,000	272,000	44,428,000	44,386,632	-41,368	0
19	Fisheries.	1,339,000	581,000	1,920,000	1,801,745	-118,255	6
20	Veterinary.	20,852,000	0	20,852,000	29,147,121	8,295,121	40
21	Co-operative.	8,807,000	2,824,000	11,631,000	9,482,901	-2,148,099	18
22	Industries.	1,920,000	0	1,920,000	1,831,718	-88,282	5
23	Misc. Departments.	2,043,000	0	2,043,000	1,995,040	-47,960	2
24	Civil Works.	20,651,000	0	20,651,000	19,263,680	-1,387,320	7
25	Communications.	26,455,000	3,761,000	30,216,000	30,877,014	661,014	2
31	Miscellaneous.	11,447,000	0	11,447,000	11,191,574	-255,426	2
32	Civil Defence.	4,400,000	668,000	5,068,000	4,929,363	-138,637	3
Total Non-Development		1,935,564,000	13,341,180	1,948,905,180	1,945,677,764	-3,227,416	0
36	Development.	36,630,241	46,318,335	82,948,576	60,462,503	-22,486,073	27
41	Roads & Bridges.	50,274,000	23,054,000	73,328,000	38,559,911	-34,768,089	47
42	Government Buildings.	146,498,000	15,455,000	161,953,000	106,453,229	-55,499,771	34
Total Development:		233,402,241	84,827,335	318,229,576	205,475,643	-112,753,933	35
Grand Total		2,168,966,241	98,168,515	2,267,134,756	2,151,153,407	-115,981,349	5
Net Result of Surrender		0	-75,850,000	-75,850,000	0	75,850,000	100
Net Total		2,168,966,241	22,318,515	2,191,284,756	2,151,153,407	-40,131,349	02

(Source: Appropriation Accounts for the financial year 2011-2012)

Annex-C
Para 1.2.3.1
Amount in Rs

Sr. No.	NAME OF THE SCHEME	T.S Amount	Date of Agreement	Time Limit	Penalty @ 10%
OFFICE OF DO BUILDING					
1	Conversion of Govt Boys Higher Secondary school Jalal Pur Bhattian (SDA)	7,088,962	24.11.2011	8 Month	708,896
2	Construction of B/W and Tilet Block GBPS at Behk Ahmed Yar (SDA)	989,010	21.10.2011	3 Month	98,901
3	Construction of B/W and toile block in GPS at Kanda Bhattian (SDA)	942,182	28-09-2011	2 Month	94,218
4	Const of B/Wall & T/Block in GBPS Gurrat	1,560,254	01.10.2011	4 Months	156,025
5	Const of 2 Add class rooms in GBPS Marith	1,368,675	03.11.2011	4 Months	136,868
6	Const of O/o DDO Buildings Pindi Bhattian	3,453,057	11.12.2008	09 Months	345,306
OFFICE OF DO ROAD					
7	Const/Rehabilitation of road from GHP road peelo graveyard to Shah Jamal Pindi Bhattian Road via abadi mukhtar shah L=4.17 KMs	13,456,445	20.09.2011	8 Months	1,345,645
EDO F&P OFFICE					
8	Const of Drains streets sullage carriers & PCC in model village Kolo Tarrar Phase-II (Group-II)	18,407,500	05.01.2012	05 Months	1,840,750
9	W/I of road from Marh Bashi to Jalalpur Qadirabad road at Nakki Chatta Bridge via Ramke Chatta Suianwala L=11.79 KMs (SDA)	72,671,412	22.12.11	06 Months	7,267,141
10	Const of Janazgah at Siddiqueabad	684,971	28.12.11	01 Month	68,497
TOTAL					12,062,247

Annex-D
Para 1.2.3.2

Water Course (W/C) Number	Volume of work	No. of Bricks	No. of Excess bricks	Overpayment (Rs)
8968-L	241.69	144700	36175	200,771
19117-L	74.68	43800	10950	56,320
6420-L	100.9	59000	14750	82,600
TW953	63.94	32700	8175	45,780
TW360	61.08	32550	8138	45,570
TW539	60.37	33000	8250	46,200
164-L	854.55	438700	109675	482,570
3940-L	63.93	38900	9725	32,093
63587-L	263.8	138700	34975	172,618
17993-R	259.13	138800	34700	152,680
41350TF	276.98	144300	36075	158,115
56845 R	138.61	74200	18550	80,120
10000 /TL	135.48	71700	17925	77,974
105838 L	113.832	63000	15750	68,513
7340 TF	195.28	105000	26250	114,188
21150 R	124.58	67000	16750	73,700
14214 L	235.4	125200	31300	137,720
20373 L	232.6	125000	31250	137,500
70800 R	90.245	49500	12375	53,831
13450 TR	102.33	55200	13800	60,720
1100 TF	119.6	66500	16625	70,884
102326 L	154.73	92000	23000	100,050
8582 L	121.79	68000	17000	73,200
23320 TL	139.656	76000	19000	82,650
8747 R	74.97	43000	10750	46,550
18280 TL	181.056	105000	26250	114,188
56873 R	117.2	64500	16125	69,344
1100 TL	28.81	15700	3925	16,874
655 L	67.71	37800	9450	40,583
6825 R	253.11	142300	35575	151,194
5560 L	105.672	58000	14500	63,075
56889 L	57.34	31360	7908	34,398
TOTAL		2781110	695646	3,142,573

Annex-E
Para 1.2.3.5
Amount in Rs

Sr. #	Name of Office	Employee scales	Monthly rate	No of Employees	Amount P.M	Amount during Vacations	Amount for two years	AIR Para No.
1	Dy. DEO M-EE Hafizabad	I - IV	850	25	21,250	5483	10,966	02
2	-do-	BPS 5- 9	1150	163	187,450	48374	96,748	
3	-do-	BPS11-15	1700	125	212,500	54838	109,676	
4	Dy. DEO W - EE Pindi Bhattian	SST BPS- 16	2480	14	640	1280	17,920	06
5	-do-	PST BPS- 9	1150	353	297	594	209,682	
6	-do-	EST BPS14	1700	52	439	878	45,656	
7	Dy. DEO W-EE Hafizabad	Payment of conveyance allowance to school staff during winter vacation					181,077	03
8	Dy. DEO W-EE Pindi Bhattian	Payment of conveyance allowance during earned leave Detailed below *					82,036	07
9	EDO Education	Fee for registration of private schools as detailed below **					535,000	10
		TOTAL					1,288,761	-

Detail of Rs82,036

Sr. #	Name of teachers /official	Name of School	Period of leave	Nature of leave	BP S	Per Day C.A	No Of Days	Amount (Rs)
1	Mst. Night Siddiqe	GGPSNo.1 Pindi Bhattian	7-3-11 To 16-3-11(10 days)	Medical	12	56	10	560
2	Perveen Akhtar	GGPS Sukheke Gaown	1-1-11 To 15-1-11 (15 days)	Earned Leave	9	38	15	570
3	Najma Rani	GGPS Dubbar	8-11-11 To 22-11-11 (15 days)	Earned Leave	9	38	15	570
4	Shakila Sarwar	GGPS Kot Sultan	7-11-11 To 23-11-11(17 days)	Earned Leave	9	38	17	646
5	Musarat Tahira	GGPS Kot Baqar	01-10-11 To 15-10-11 (15days)	Earned Leave	9	38	15	570
6	Shahida Perveen	GGPS Bahadar wali	23-08-11 To 21-9-11 (30 days)	Earned Leave	9	38	30	1,140
7	Nazir Begum	GGPSChokairian	23-08-11 To 30-08-11 (08 days)	Earned Leave	12	56	8	448
8	Rukhsana Yasmin	GGPS Havaili Harbhajrai	06-09-11 To 15-09-11(10 days)	Earned Leave	9	38	10	380
9	Nusrat Perveen	GGPS Manjwan	05-09-11 To 20-09-12 (15 days)	Earned Leave	9	38	15	570
10	Afshan Rani	GGPS Jassoke	14-09-11 To 06-10-11 (21 days)	Earned Leave	9	38	21	798
11	Nasim Akhtar	GGPS Hassan Pura	13-09-11 To 27-09-	Earned	9	38	15	570

Sr. #	Name of teachers /official	Name of School	Period of leave	Nature of leave	BP S	Per Day C.A	No Of Days	Amount (Rs)
			11(15 days)	Leave				
12	Sahil Kiran	GGPS Nai Mandi Sukheke	08-09-11 To 30-09-12(23 days)	Earned Leave	9	38	23	874
13	Tanveer Kousar	GGES Chowki Sukheke	07-09-11 To 21-10-2011(45 days)	Maternity Leave	9	38	45	1,710
14	Aisha Rabbani	GGES Chowki Sukheke	01-01-10 To 29-03-2010 (64 days)	Earned Leave	9	38	64	2,432
15	Nasreen Akhtar	GGES Pindi Bhattian	28-09-11 To 27-10-2011 (30 days)	Earned Leave	9	38	30	1,140
16	Nazir Begum	GGPSC Chokairian	03-10-11 To 29-10-11 (27 days)	Earned Leave	12	56	27	1,512
17	Bushra Amin-un-Nisa	GGPS Nawab Pura	04-10-10 To 08-10-2010 (05 days)	Earned Leave	9	38	5	190
18	Musarat Bibi	GGPS Dahar Sakin	12-12-11 To 23-12-2011 (12 days)	Earned Leave	14	56	12	672
19	Rubina Faiz	GGPS Walgan Bakhasha	21-11-11 To 30-11-2011 (10 days)	Earned Leave	12	56	10	560
20	Aisha Rabbani	GGES Chowki Sukheke	23-01-10 To 21-02-2010 (30 days)	Medical	9	38	30	1,140
21	Nahid Kousar	GGPS Walgan Baran	14-02-12 To 28-02-2012 (14 days)	Medical	9	38	14	532
22	Kishwer Sultan	GGPS Atlay Rehman	14-02-12 To 24-03-2012 (38 days)	Earned Leave	12	56	38	2,128
23	Safia Bibi	GGPS Nai Mandi Sukheke	03-04-12 To 30-04-2012 (28 days)	Umara Leave	12	56	28	1,568
24	Rafaqat Munir	GGPS No.1 Pindi Bhattian	14-05-12 To 28-5-12(15 days)	Earned Leave	12	56	15	840
25	Arshad Ali	GGPS Thatha Gahra	10-05-12 To 25-5-12(16 days)	Earned Leave	2	21	16	336
26	Zafar Iqbal	GGPS Thatha Raika	14-05-12 To 24-5-12 (10 days)	Earned Leave	2	21	10	210
27	Saif-Ul-Malook	GGPS Basti Thabal	24-04-12 To 14-5-12 (21 days)	Earned Leave	2	21	21	441
28	Khazar Hayat	GGPS Hujjan	18-04-12 To 07-5-12 (20 days)	Earned Leave	2	21	20	420
29	Rani Andleeb	GGPS Nawab Pura	17-04-12 To 28-04-12 (12 days)	Medical	9	38	12	456
30	Bushra Noreen	GGPS Haji Pura	04-04-12 To 27-04-2012 (24 days)	Medical	9	38	24	912
31	Rafaqat Munir	GGPS No.1 Pindi Bhattian	25-04-12 To 09-5-12 (15 days)	Medical	9	38	15	570
32	Samina Kousar	GGPS Mona Manika	01-03-12 To 29-05-2012 (90 days)	Maternity Leave	9	38	90	3,420
33	Musarat Tahira	GGPS Kot Baqar	07-04-12 To 27-04-2012 (21 days)	Medical	9	38	21	798
34	Sumaira	GGES Ambaltas	14-05-12 To 28-05-	Earned	9	38	15	570

Sr. #	Name of teachers /official	Name of School	Period of leave	Nature of leave	BP S	Per Day C.A	No Of Days	Amount (Rs)
	Noureen		2012 (15 days)	Leave				
35	Tamsila Rani	GGPS Thatha Gajju	22-05-12 To 31-05-2012 (10 days)	Earned Leave	9	38	10	380
36	Fayaz Ahmad	GGPS Thathi Behlol Pur	18-05-12 To 31-05-2012 (14 days)	Earned Leave	2	21	14	294
37	Laiqat Ali	GGPS Choudo Bahadarke	17-05-12 To 31-05-2012 (15 days)	Earned Leave	2	21	15	315
38	Munazza	GGPS Pakky	15-08-11 To 10-09-11 (26days)	Earned Leave	9	38	26	988
39	Riffat Rehana	GGPS Garhi Wahab	07-12-11 To 22-12-11 (16days)	Umara Leave	9	38	16	608
40	Shaishta Batool	GGCMSJalalpur Bhattian	15-08-11 To 29-08-11 (15days)	Earned Leave	14	56	15	840
41	Nabila Noreen	GGPS Nai Mandi Sukheke	14-08-11 To 27-09-11 (45days)	Maternity Leave	9	38	45	1,710
42	Shakeela Samor	GGP Kot Sultan	17-11-11 To 23-11-11 (07days)	Medical	9	38	7	266
43	Parveen Akhtar	GGPS SukheKi Gaon	01-11-11 To 15-11-11 (15days)	Medical	12	56	15	840
44	Ehsan Zahra	GGPS Chaudri Bahadareki	04-10-11 To 02-01-12 (90days)	Maternity Leave	12	56	90	5,040
45	Uzma shahazadi	GGPS Tawailay wali	28-11-11 To 26-02-12 (90 days)	Maternity Leave	9	38	90	3,420
46	Sarfaraz Akhtar	GGPS Bahoo man	17-08-11 To 29-08-11 (13days)	Earned Leave	9	38	13	494
47	Sajida Parveen	GGCMS Rasoolpur	18-08-11 To 30-08-11 (13days)	Earned Leave	9	38	13	494
48	Naghmana Aslam	GGES Manika	02-01-12 To 16-01-12 (15days)	Earned Leave	9	38	15	570
49	Nasreen Iqbal	GGES Maghoki	15-01-12 To 14-02-12 (30days)	Earned Leave	9	38	30	1,140
50	Farzana Kosar	GGES Sahoki	01-01-12 To 08-02-12 (30days)	Earned Leave	9	38	30	1,140
51	Akhlaq Ahmad	GGPS Bahadar wali	10-01-12 To 18-02-12 (30days)	Earned Leave	2	21	30	630
52	Mehreen Aslam	GGES Shori Manika	18-01-12 To 31-01-12 (15days)	Earned Leave	9	38	15	570
53	Parveen Akhtar (Bulvi)	GGCMS Rasulpur Tarar	09-01-12 To 31-01-12 (23days)	Earned Leave	9	38	23	874
54	Zahida parveen	GGES Pindi Bhattian	13-12-11 To 23-12-11 (12days)	Earned Leave	9	38	12	456
55	Nazima Tanvir	Burj Masti	26-10-11 To 23-01-12 (90 days)	Maternity Leave	9	38	90	3,420
56	Munazza Bibi	GGPS Pakky	20-02-12 To 20-03-12 (30 days)	Earned Leave	9	38	30	1,140
57	Ruqia Bibi	Mirza Bhaksinka	07-12-11 To 05-03-	Maternity	9	38	90	3,420

Sr. #	Name of teachers /official	Name of School	Period of leave	Nature of leave	BP S	Per Day C.A	No Of Days	Amount (Rs)
			12 (90 days)	Leave				
58	Parveen Akhtar (Bulvi)	GGCMS Rasulpur Tarar	08-02-12 To 22-02-12 (15 days)	Earned Leave	12	56	15	840
59	Musarrat Nawaz	GGPS Chhdo Ahmadyar	27-06-12 To 06-11-12 (130 days)	Addat Leave	9	38	130	4,940
60	Fazilat Bib	GGP/S Taharka	05-06-2012 to 12-10-2012(130days)	Addat Leave	12	56	130	7,280
61	Abida Parvin	GGP/S Peer Kamal	14-06-2012 to 21-10-2012(130days)	Addat Leave	9	38	130	4,940
62	Ruzia Bibi	Hasan Pura	10-05-2012 to 30-05-2012(20days)	Medical	12	56	20	1,120
63	Ishrat Bano	Thata Arjun	16-04-2012 to 30-04-2012(15days)	Earned Leave	9	38	15	570
64	Irshad Ahmad	GGPS Sanbal	16-04-2012 to 05-05-2012(30days)	Earned Leave	2	21	30	630
65	Sayed Ameen Shah	Mirza Bhaksinka	20-04-2012 to 07-05-2012(26days)	Earned Leave	2	11	26	286
66	Musarrat Nawaz	GGPS Chhdo Ahmadyar	27-04-12 To 11-05-12 (15 days)	Earned Leave	9	38	15	570
67	Khawar Aslam	Bahki Awal	20-04-2012 to 07-05-2012(26days)	Earned Leave	9	38	26	988
68	Khatoon Parvin	GGPS Bhoon Ratta	2 -03-2012 to 22-03-2012(15days)	Medical	9	38	15	570
TOTAL								82,036

Detail of Rs535,000 **

Sr. #	School type	Registration fee (Rs)	No. of schools	Amount (Rs)
1	Primary / Elementary	5,000	79	395,000
2	High / Higher secondary	7,000	20	140,000
TOTAL			99	535,000

Annex-F
Para 1.2.3.4

Sr. No.	Name of Employee	Designation	Monthly rate HRA (Rs)	Amount (Rs)
1	Muhammad Ismail	Chowkidar	910	10,920
2	Muhammad Aslam	Chowkidar	910	10,920
3	Imtiaz Hussain	Chowkidar	910	10,920
4	Zulafqar Ali	Chowkidar	910	10,920
5	Muhammad Amin	Chowkidar	910	10,920
6	Muhammad Rafiqe	Chowkidar	910	10,920
7	Muhammad Naseeb	Chowkidar	910	10,920
8	Nazar Muhammad	Chowkidar	910	10,920
9	Muhammad Aslam	Chowkidar	910	10,920
10	Muhammad Naeem	Chowkidar	910	10,920
11	Muhammad Inayat	Chowkidar	910	10,920
12	Muhammad Jamil	Chowkidar	910	10,920
13	Muhammad Hafeez	Chowkidar	910	10,920
14	Muhammad Munawar	Chowkidar	910	10,920
15	Nazir Ahmad	Sanitary worker	910	10,920
16	Irshad Ahmad	Sanitary worker	910	10,920
17	Alam Yar	Sanitary worker	910	10,920
18	Nelsan mashi	Sanitary worker	910	10,920
19	Parvaiz mashi	Sanitary worker	910	10,920
20	Safdar mashi	Sanitary worker	910	10,920
21	Bashir Ahmad	Sanitary worker	910	10,920
22	Bashir Ahmad	Sanitary worker	910	10,920
23	Asmat tahira	Midwife/Dai	910	10,920
24	Shehzaz Akhtar	Midwife/Dai	910	10,920
25	Mumtaz Bibi	Midwife/Dai	910	10,920
26	Sakina Bibi	Midwife/Dai	910	10,920
27	Zahida Parveen	Midwife/Dai	910	10,920
28	Bushra Begum	Midwife/Dai	910	10,920
29	Kishwar Parveen	Midwife/Dai	910	10,920
30	Sumaira Riaz	Midwife/Dai	910	10,920
TOTAL				327,600

Conveyance Allowance of 77 class-IV employees including 29 No's Chowkidar, 29 Naib Qasids, 29 Sanitary workers and 34 midwives @Rs850 P.M = 77 x 850 x 12 = **Rs785,400**.

TOTAL RECOVERY = 327,600 + 785,400 = 1,113,000