



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

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CD	Community Development
CDG	City District Government
CM	Chief Minister
CPW	Central Public Department
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DDC	District Development Committee
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DEO (EE-F)	District Education Officer (Elementary Education-Female)
DFR	Departmental Financial Rules
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarter
DTL	Drug Testing Laboratory
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reforms Allowance
IPSAS	International Public Sector Auditing Standards
MB	Measurement Book

MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
NSB	Non Salaries Budget
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PHSRP	Punjab Health Sector Reforms Programme
PFR	Punjab Financial Rules
PIPIP	Punjab Irrigated Productivity Improvement Programme
PLGO	Punjab Local Government Ordinance
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association

## **PREFACE**

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

The report is based on audit of the accounts of various offices of the City District Government, Gujranwala for the financial year 2015-16. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**  
**Dated:**

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five (05) District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of 14 officers and staff, total 3,920 man-days and the annual budget of Rs 20.745 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 and receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of City District Government, Gujranwala for the financial year 2015-16.

The City District Government, Gujranwala conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six (06) groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

Audit of City District Government, Gujranwala was carried out with the view to ascertaining whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for economical procurement of assets and hiring of services etc.

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

**a. Scope of Audit**

Out of total auditable expenditure of Rs 13,159.113 million of the City District Government Gujranwala for the financial year 2015-16 covering one PAO and 302 formations, the Directorate General Audit, audited an expenditure of Rs 3986.19 million which in terms of percentage, was 30% of the auditable expenditure. The Directorate General Audit planned and executed audit of thirty six (36) formations i.e. 100% achievement against the planned audit activities.

Total receipt of the City District Government Gujranwala for the financial year 2015-16, was Rs 313.522 million, whereas, Directorate General Audit, audited receipts of Rs 53.30 million which was 17% of total receipts.

**b. Recoveries at the instance of audit**

Recovery of Rs 41.065 million was pointed out during audit, out of which an amount of Rs 2.076 million was recovered and verified during the year 2016-17 till the compilation of report. Recoveries pointed out Rs 41.065 million was not in the notice of the executives before audit.

**c. Audit Methodology**

The audit year 2016-17 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

**d. Audit Impact**

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

Had PAC meetings been regularly convened, audit impact would have been manifold.

**e. Comments on Internal Controls and Internal Audit Department**

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

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

**f. The Key Audit findings of the report**

- i. Non-production of record of Rs 8.330 million was noted in one case.<sup>1</sup>
- ii. Irregularity / non-compliance including non-adherence to PPRA Rules of Rs 58.034 million was noted in eight cases.<sup>2</sup>
- iv. Internal control weaknesses of Rs 24.617 million was noted in ten cases.<sup>3</sup>

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.8

<sup>3</sup> Para 1.2.3.1 to 1.2.3.10



**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 purchase of goods and services
- ii. To hold inquiries to fix responsibility for losses, theft and wasteful expenditure
- iii. To take appropriate action against the person (s) responsible for non-recovery of of govt dues
- iv. To make efforts for expediting the realization of various Government receipts
- v. To take appropriate measures to strengthen internal controls / monitoring system
- vi. 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	17,520.381
2	Total Formations in Audit Jurisdiction	302	17,520.381
3	Total Entities (PAOs) Audited	01	3,986.19
4	Total Formations Audited	36	3,986.19
5	Audit & Inspection Reports	36	3,986.19

**Table 2: Audit observation regarding Financial Management**

Sr. #	Description	Amount Placed under Audit Observations (Rs in million)
1	Unsound Asset Management	-----
2	Weak Financial Management	-----
3	Weak internal controls relating to Financial Management	24.617
4	Others	66.364
<b>TOTAL</b>		<b>90.981</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-----	310.518	53.30	3675.672	4039.49	6,165.036*
2	Amount placed under audit observation / Irregularities of Audit	-----	39.792	11.417	39.772	90.981	175.504
3	Recoveries pointed out at the instance of Audit	-----	27.87	1.856	11.339	41.065	29.891
4	Recoveries accepted / established at the instance of Audit	-----	27.87	1.856	11.339	41.065	29.891
5	Recoveries realized at the instance of Audit	-----	0.821	0.649	0.6055	2.076	18.210

\* 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 Rs3986.19 million.

**Table 4: Table of Irregularities pointed out**

<b>Sr. #</b>	<b>Description</b>	<b>Amount Placed under Audit Observations (Rs in million)</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	-----
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-----
3	Accounting Errors (accounting policy, departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-----
4	Quantification of weaknesses of internal control systems.	24.617
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	11.61
6	Non-production of record.	8.33
7	Others, including cases of accidents, negligence etc.	46.424
<b>Total</b>		<b>90.981</b>

**Table 5: Cost-Benefit**

<b>Sr. #</b>	<b>Description</b>	<b>Amount (Rs in million)</b>
1	Outlays Audited (Items 1 of Table 3)	3,986.19
2	Expenditure on Audit	1.440
3	Recoveries realized at the instance of Audit	2.076
4	Cost Benefit Ratio	1 : 1.442

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General.

# CHAPTER-1

## 1.1 City District Government Gujranwala

### 1.1.1 Introduction of Departments

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

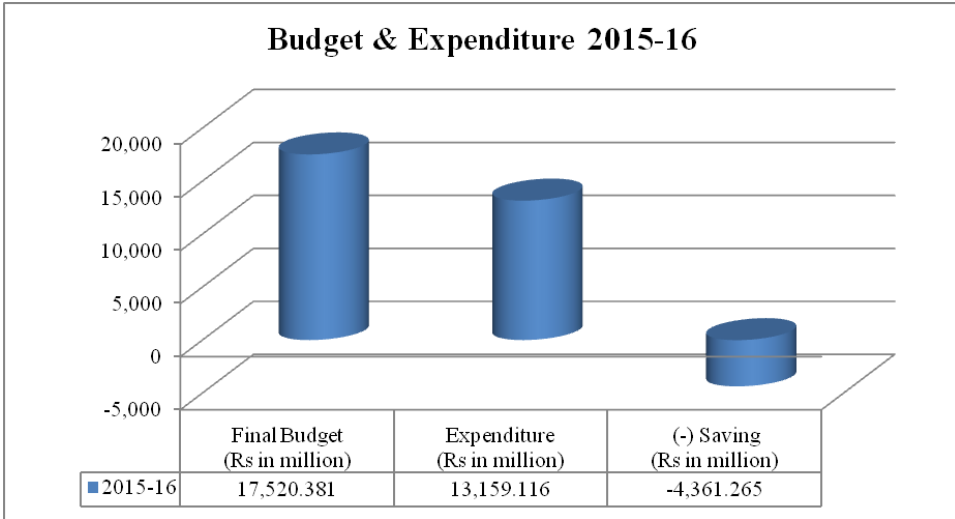
1. District Co-ordination Officer
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Municipal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

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

### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

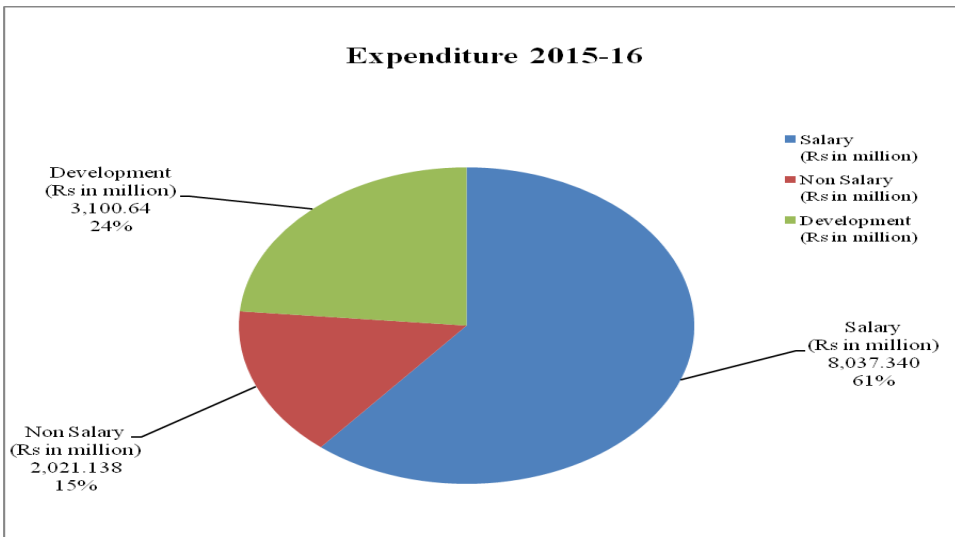
During financial year 2015-16 budgetary allocation (inclusive salary, non-salary and development) for City District Government Gujranwala was Rs 17,520.381 million whereas, the expenditure incurred (inclusive of salary, non-salary and development) was Rs 13159.116 million, showing saving of Rs 4,361.265 million for the period, which in terms of percentage was 25% 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	10,800.276	8,037.340	-2,762.936	26
Non Salary	2,426.594	2,021.138	-405.456	17
Development	5,568.550	3,100.64	-2,467.912	44
<b>TOTAL</b>	<b>18,795.42</b>	<b>13,159.118</b>	<b>-5,636.304</b>	<b>30</b>
Total of Surrender	-1,275.039	0	1,275.039	100
<b>GRAND TOTAL</b>	<b>17,520.381</b>	<b>13,159.116</b>	<b>-4,361.265</b>	<b>25</b>



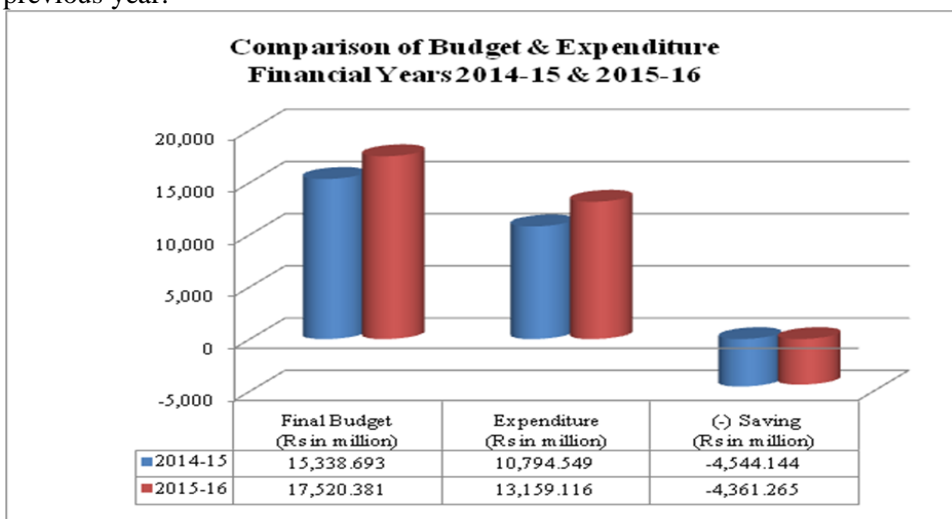
As per the Appropriation Account 2015-16 of City District Government, Gujranwala the original budget was Rs 15,290.614 million, supplementary grant was Rs 4,779.845 million and the final budget was Rs 17,520.381 million. Against the final budget total expenditure incurred by the City District Government, Gujranwala during 2015-16, was Rs 13,159.116 million as detailed in Annex-B.

The salary, non-salary and development expenditure comprised 61%, 15% and 24% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 14% increase in Budget

Allocation and 22% 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 2015-16

Audit paras reported in MFDAC of last year audit report which have not been attended in accordance with the directives of DAC have been reported in Part-II of Annex-A.

### 1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

#### Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	29	Not convened
2	2003-04	24	Not convened
3	2004-05	20	Not convened
4	Special Audit Report*	86	Not convened
5	2009-10	43	Not convened
6	2010-11	32	Not convened
7	2011-12	23	Not convened
8	2012-13	16	Not convened
9	2013-14	15	Not convened
10	2014-15	16	Not convened
11	2015-16	14	Not convened

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

## **1.2 AUDIT PARAS**

## **1.2.1 Non-production of Record**



### **1.2.1.1 Non-production of Record – Rs 8.330 million**

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Condition of Service) Ordinance 2001, the Auditor General Shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition.

District Coordination Officer, Gujranwala released funds of Rs 8.330 million for Agriculture fair price shops of fruits and vegetables during Ramzan to eight market committees in District Gujranwala but the details / vouched account of expenditure was not provided. In the absence of relevant record, the expenditure could not be verified and chances of misappropriation cannot not be ruled out.

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

Management of DCO replied that all secretaries of market committees had been directed to submit vouched accounts of expenditure at the earliest. Reply was not satisfactory being evasive.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, kept the para pending with the direction to provide the vouched account within three months of issuance of minutes of DAC meeting. No compliance was shown till finalization of this report.

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

[PDP Para No.03]

## **1.2.2 Irregularity / Non-compliance**

### 1.2.2.1 Non-recovery of Secured Advances – Rs 13.146 million

According to Clause-45 of Contract Agreement, the recovery of Secured Advance extended to the contractor under Rule 2.105 of PWD Code is effected through running payments to him.

District Officer (Roads) Gujranwala paid Rs 13,146,430 on account of secured advance to various contractors but no trail of recovery of advance was forthcoming from the relevant record. The payment of secured advance in the month of June 2016, was the deliberate effort to avoid the lapse of funds and to grant undue favor to the contractors. Detail is as below:

S.#	Vr. No & Date	Name of Contractors	Name of Work	Head of A/c	Amount of Secured Advance (Rs)
1.	abstract dated.16.06.16	M/s M. Noor Construction	Widening/Improvement Of Road From Darbar Bhiri Shah Rehman More To Noor Pur More Qila Dedar Singh	SDA	12,375,000
2.	233 dt.30.06.16	M/s Rajpoot Brothers	Rehabilitation of Road in Industrial Estate No.02 Front Side Sonex Factory Khiali Bypass Grw	PCGIP	771,430
<b>TOTAL</b>					<b>13,146,430</b>

Audit holds that due to non-compliance of rules, recovery of secured advances was not made from the contractor's bills.

Management replied that the amount will be deducted in next running bills of contractors.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed the department to recover the amount. No compliance was shown till finalization of this report.

Audit recommends that secured advance may be recovered from contractor under intimation to Audit.

[PDP No.06]

### 1.2.2.2 Splitting of Job Orders to Avoid Advertisement on PPRA Website - Rs 13.557 million

According to Rule 12(1) read with Rule 9 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the

limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of the following formations of District Gujranwala incurred an expenditure of Rs 13.557 million on purchase of X-rays films, plant and machinery / cost of stores and repair of transport etc. from various suppliers during the financial year 2015-16 by splitting the indents to avoid quotations/tenders.

S. #	Name of Formations	PDP #	Para Amount (Rs)	Remarks
1.	MS THQ Hospital Noshera Virkan	08	439,920	Annex-C
2.	MS THQ Hospital Wazirabad	03	1,256,100	
3.	MS THQ Hospital Kamonke	03	2,262,800	
4.	MS THQ Hospital Kamonke	05	1,595,906	
5.	SMO RHC Ahmad Nagar	02	419,212	
6.	SMO RHC Ahmad Nagar	04	231,740	
7.	SMO RHC Qila Didar Singh	02	277,992	
8.	SMO RHC Jamke Chatta	10	895,694	
9.	SMO RHC Eminabad	04	816,427	
10.	SMO RHC Ali Pur Chattha	05	638,879	
11.	SMO RHC Ghakhar	01	1,128,341	
12.	SMO RHC Wahndo	01	1,582,169	
13.	SMO RHC Dhaounkal	07	293,262	
14.	SMO RHC Dhaounkal	08	168,129	
15.	SMO RHC Dhaounkal	11	199,836	
16.	SMO RHC Rasool Nagar	02	308,880	
17.	DO Excise & Taxation Gujranwala	04	283,520	
18.	DO Excise & Taxation Gujranwala	05	335,620	
19.	DO Excise & Taxation Gujranwala	06	422,624	
<b>Total</b>			<b>13,557,051</b>	-

Audit is of the view that due to non-compliance of rules, indents were split up to avoid advertisement on PPRA website.

Management of the above formations replied that the irregularity will be got regularized from competent authority.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed the departments to get the irregularity regularized from the competent authorities. No compliance was shown till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault due to splitting of the expenditure besides regularization of the matter under intimation to Audit.

### **1.2.2.3 Wasteful Expenditure on Water Courses – Rs 12.695 million**

According to D.G. Agriculture, Water Management Punjab, Lahore letter No.35480 dated 13-10-2005, the funds will be released to WUA in three installments as prescribed and every installment will be released after certification of the completion of the works by the Punjab Water Management Consultants. The final payment should be made to WUAs after the physical verification and certificate of completed work by the OFWM Field Engineer/ District Monitoring Committee and Consultant.

DO (OFWM) & Dy. DOs, Gujranwala issued 1<sup>st</sup> and 2<sup>nd</sup> installments to various Water Users Associations (WUA) out of ADP Schemes for the financial year 2015-16 but the completion of works were not verified by the NESPAK Consultants. This resulted in wasteful expenditure due to non completion of water courses as detailed below:

S. #	Name of Formations	PDP #	Original Para Amount (Rs)	Reduced Amount by DAC (Rs)	Remarks
1.	District Officer (On Farm Water Management), Gujranwala	02	4,348,993	3,778,882	Annex-D
2.		03	14,559,278	8,917,011	
<b>Total</b>			<b>18,908,271</b>	<b>12,695,893</b>	

Audit holds that due to non-compliance of rules, payments were made to the WUAs which resulted in wasteful expenditure of Rs 12.695 million.

Management in its reply only produced final completion reports (FCRs) of 13 water courses which were certified by the consultants as completed water courses.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed the department to complete the water courses within three months. No compliance was shown till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault besides early completion of the water courses under intimation to Audit.

[PDP No.02 & 03]

#### 1.2.2.4 Non-recovery of Liquidated Damages due to Delay in Completion of Work – Rs 11.829 million

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 according to Clause 39 read with Clause 37 of contract agreement.

District Officer (Roads) and District Officer (Buildings) Gujranwala awarded the development works to various contractors. The works could not be completed within stipulated time. The contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor was penalty imposed on the contractors on account of delay. This resulted in non-recovery of liquidated damages for Rs 11.829 million besides delaying the desired benefits to the public at large due to non-completion of the schemes within the stipulated period:

Sr. #	Name of Formations	PDP #	Amount (Rs in million)	Remarks
1.	District Officer (Roads), Gujranwala	02	8.672	Annex-E
2.	District Officer (Buildings), Gujranwala	14	3.157	
<b>Total</b>			<b>11.829</b>	

Audit holds that due to non-compliance of rules and mismanagement, the penalty was not imposed on the defaulting contractors.

Management replied that in some cases the case of extension of time limit is under process for approval whereas in other cases the work is under process and extension will be granted after finalization of work. Reply was not satisfactory because no penalty was imposed as per contract agreement.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed the departments to impose penalty and deduct amount from the next bills of contractors. No compliance was shown till finalization of this report.

Audit recommends imposition of penalty of Rs 6.672 million besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No.02 & 14]

**1.2.2.5 Non-auction of Machinery & Equipment -  
Rs 3.004 million**

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

M.S THQ Hospital Wazirabad neither auctioned nor disposed off the unserviceable Machinery & Equipment in various sections of hospital amounting to Rs 3.004 million as detailed at Annex-F.

Audit holds that due to weak assets management and non-compliance of rules, old useless machinery and equipment was not auctioned which deprived the District Government from revenue.

Management replied that process of auction of unserviceable machinery & equipment was initiated. Reply was not satisfactory because un-serviceable machinery and equipment were not auctioned.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed the department for auction of machinery and equipment. No compliance was shown till finalization of this report.

Audit recommends for an early auction of machinery and equipment under intimation to Audit.

[PDP No.08]

**1.2.2.6 Irregular Expenditure on Account of Printing Charges -  
Rs 4.567 million**

According to Rule12 of PPRA Rules 2009, procurement over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. Further, according to PPRA Rule 10 Specifications shall allow the widest possible competition and shall not favour any single contractor or supplier nor put others at a disadvantage. Specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar classifications. However, if the procuring agency is convinced that the use of or a reference to a brand name or a catalogue number is essential to complete

an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”.

DO (Health) Gujranwala incurred an expenditure of Rs 4.567 million on account of procurement of stationery and printing without advertisement on PPRA website and newspapers. Further specifications of the items were also not verified while taking in stocks as detailed at Annex-G.

Audit holds that due to non-compliance of rules, irregular expenditure was incurred without fulfilling the codal formalities.

The management replied that printing purchases were made as per approved rates and specification of the Government Printing Press. Reply was not satisfactory because procurement was made through splitting up the expenditure in violation of PPRA rules.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, kept para pending for regularization of the expenditure. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

[PDP No.08 & 22]

#### **1.2.2.7 Non-deduction of Price Variation on Account of Bitumen and Diesel – Rs 1.169 million**

According to clause-55(I) of Contract Agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned. Further, the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls as per clause 55 (3) of Contract Agreement.

Security of accounts record of DO (Roads) Gujranwala revealed that rates of bitumen and Diesel were decreased below 5% but price variation amounting to Rs 1.169 million was not deducted from the contractors claims as detailed below.



S. #	Name of Formations	Price variation on account of	PDP #	Amount (Rs)
1.	District Officer (Roads), Gujranwala	Bitumen	10	127,320
2.	District Officer (Roads), Gujranwala	Diesel	11	1,041,969
<b>Total</b>				<b>1,169,289</b>

Audit is of the view that due to non-compliance of rules, the price variation was not deducted from the contractor's bills which resulted in overpayment of Rs 1.169 million.

Management replied that the price variation in case of bitumen calculated by the Audit is higher than actual, whereas in case of price variation of Diesel the works relates to World Bank Programme, in which there is no provision of price variation and contractors are bound to complete the work in accordance with the quoted rates. Reply was not satisfactory because price variation was not deducted as per contract agreement.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed to calculate actual amount of price variation and recover from the contractors. No compliance was shown till finalization of this report.

Audit recommends that recovery be effected from the concerned contractors besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No.11,10]

### **1.2.2.8 Non-recovery of Training Cost from CMWs - Rs 1.071 million**

According to the terms & Conditions No.04 of Offer letter for admission in Community Midwifery Training Course "CMWs will serve in the same union council for three (03) years after completing the 18 months training. In case of violation the guarantor shall be liable to repay a sum of total recovery of stipend (Rs2000 Per Month) along with the allowances (Rs1500 Per Month).

EDO (Health), Gujranwala did not recover Rs 1.071 million on account of training cost including stipend from the seventeen absconded CMWs. As per the Clause of the bond, they were bound to serve the community for three years after completion of training course. However, CMWs left the department without completion of period as detailed at Annex- H:-

Audit is of the opinion that due to non-compliance of rules and dereliction on the part of the financial management, stipend was not recovered from defaulters.

The Management replied that the amount will be recovered from the concerned immediately.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed the department to recover the amount without further delay. No compliance was made till the finalization of this report.

Audit recommends early recovery from concerned CMWs without further delay besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP Para No.01]

### **1.2.3 Internal Controls Weaknesses**

### **1.2.3.1 Irregular Expenditure of Transportation Charges & POL on Measles Campaign – Rs 5.628 million**

According to rule 2.10(a)(3) of the PFR Vol-1 that , no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

DO (Health) Gujranwala paid an amount of Rs 5.628 million on account of Transportation Charges & POL for Measles Campaign during financial year 2015-16, without proof of participants /attendance. In the absence of requisite record, expenditure was held irregular and unauthentic as detailed at Annex-I.

Audit holds that due to non-compliance of rules and dereliction on the part of the financial management irregular payment on account of transportation and POL charges was made.

The management replied that special budget of POL was provided vide Director Health Services (EPI) Punjab Lahore which was disbursed between the concerned participants during the measles campaign. Reply was not satisfactory because payment was made without proof of participants / attendance.

The matter was reported to the DCO / PAO in September, 2015. DAC in its meeting held on 29.11.2016, kept the para pending with the direction to scrutinize the record in detail and produce to Audit for further verification.

Audit recommends fixing responsibility against the person at fault besides production of record under intimation to Audit.

[PDP No.16]

### **1.2.3.2 Excess Payment of Pay & Allowances to Doctors - Rs 3.806 million**

According to Government of the Punjab, Finance Department letter No.FD.PC.40-4/2012 dated.17.04.2012, the Doctors who are already drawing Health Sector Reforms Allowance & Health Professional Allowance are not entitled to Ad-hoc Allowance in terms of Para 4 of this department's notification dated.15.07.2010 which clearly provides that those who have already been allowed an allowance equal to at-least initial of the pay scales are not entitled to Adhoc Allowance 2010 @50% of existing basic pay.

M.S THQ Kamoke paid a sum of Rs 3.806 million to eleven doctors as 50% Adhoc Allowance 2010 which was not admissible from 04/2012 to 30.06.2016 as they were drawing Health Sector Reform Allowance & Health Professional Allowance which was more than initial of the pay scales. This resulted in excess payment as detailed below:

S. No	Name & Designation	BS	Adhoc Allow-2010 Drawn (Rs)	No. of months	Amount (Rs)
1	Mian Irfan Zafar M.O	18	6,455	50	322,750
2	Dr. Mushtaq D/S		12,325	50	616,250
3	M. Shahbaz Elahi SMO		11,585	50	579,250
4	Marukh Razzaq Gynecologist		6,455	50	322,750
5	Ashfaq Ahmed Qayyum Pediatrician		7,850	50	392,500
6	Bushra Sadiq Gynecologist		6,453	50	322,650
7	Muhammad Ijaz M.O	17	4,925	50	246,250
8	M. Shaheer Hussain M.O		4,925	50	246,250
9	Anam Zahid Butt M.O		4,925	50	246,250
10	M. Umair Rizwan M.O		4,925	50	246,250
11	M. Nadeem M.O		5,295	50	264,750
<b>Total</b>					<b>3,805,900</b>

Audit holds that due non-compliance of rules and dereliction on the part of the financial management an inadmissible allowance was paid to the doctors amounting to Rs 3.806 million which resulted in loss to the government.

Management replied that all the concerned staff has been directed to deposit excess payment into government treasury.

The matter was reported to the DCO / PAO in September, 2013. DAC in its meeting held on 29.11.2016, kept the para pending with the direction to recover the amount.

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

[PDP No.02]

### **1.2.3.3 Inadmissible Expenditure on Account of Unforeseen Expenditure - Rs 3.628 million**

According to Rule 79 of the Punjab Local Governments (Budget) Rules 2003, no lump sum provision shall be made in the estimates, the detail of which cannot be explained, justified and classified. Further according to Rule 12 of General Financial Rules, the expenditure may be incurred for the purpose for which the budget allocation is made.

Administrator, Gujranwala made payment of Rs 3.628 million during financial year 2014-16 from the account of unforeseen expenditure. The expenditure could not be classified as unforeseen, as detailed below: -

Vr. No. /Date	Description of Expenditure	PDP #	Amount (Rs in million)
010176/09-11-2015	Installation of Walkthrough gate during Muhaaram-ul-Haram	01	0.417
037669/07-04-2016	Installation of CCTV Cameras during By-Election NA-101		0.292
032443/04-04-2016	POL drawn for By-Election NA-101		0.494
032191/05-04-2016	Hiring of Transport for By-Election NA-101		0.740
044273/20-05-2016	Purchase of LCD		0.085
2586104 / 22.12.2014	Payment to the Victims of Peshawar Incident relating to Gujranwala	02	1.600
<b>Total</b>			<b>3.628</b>

Audit is of the opinion that due to non-compliance of rules and negligence on the part of management, inadmissible expenditure was incurred on account of unforeseen expenditure.

The Management replied that the walkthrough gates and CCTV cameras were urgently required for maintaining law and order during election and were duly approved by Administrator. Whereas the payment made to the legal heirs of victims of Peshawar incident was with the approval and sanction of competent authority. Reply was not satisfactory because expenditure was incurred from lump sum provision without allocation of budget.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed DO (Budget & Finance) to inquire the matter and submit report within two months. No compliance was shown till finalization of this report.

Audit recommends early inquiry and fixation of responsibility against the person(s) at fault under intimation to Audit.

[PDP No.01,02 ]

#### **1.2.3.4 Irregular Payment of Conveyance Allowance – Rs 2.065 million**

According to Rule 7.1 of the Treasury Rules “Conveyance Allowance” is not admissible during leave. Further according to Government of the Punjab letter No.FD/SR/9-4/86(P)(PR) dated. 21.04.2001, the officers who are availing Government vehicles including

bikes (Sanctioned/pool) are not entitled to conveyance allowance w.e.f. 01.03.2014.

Management of the nine formations of City District Government, Gujranwala did not deduct / recover the amount of conveyance allowance during summer / winter vacations and leave. Furthermore, conveyance allowance was not admissible to the officers/officials to whom the Govt. vehicles were allotted as detailed below: -

S. #	Name of Formations	PDP #	Para Amount (Rs)	Remarks
1.	Executive District Officer Health Gujranwala	06	60,000	Annex-J
2.	THQ Hospital Noshera Virkan	01	87,855	
3.	DO Live Stock Gujranwala	01	325,000	
4.	MS THQ Kamonke	09	38,333	
5.	SMO RHC Jamkey Chattha	04	29,466	
6.	Govt Iqbal High School Gujranwala	02	743,802	
7.	Govt Iqbal High School Gujranwala	06	24,249	
8.	Govt PB Model High School Gujranwala	03	207,652	
9.	DO Health Gujranwala	03	549,314	
<b>Total</b>			<b>2,065,671</b>	

Audit holds that due to non-compliance of rules and negligence on the part of the management, inadmissible conveyance allowance was drawn which resulted in overpayment.

Management of the departments replied that the concerned officers / officials have been directed to deposit the amount of conveyance allowance at earliest.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, kept the para pending with the direction to immediately recover the payment of conveyance allowance. No compliance was shown till finalization of this report.

Audit recommends for the recovery of amount involved besides fixing of responsibility against the person(s) at fault under intimation to Audit.

### **1.2.3.5 Irregular payment of Health Sector Reform Allowance - Rs 1.112 million**

According to the Government of the Punjab, Health Department's letter No.PMU/PHSRP/G-I-06/61/760, dated the 16th March 2007, the Punjab Health Sector Reform Allowance is payable only when the doctors / paramedics and other staff perform their duties under the Punjab Health Sector Reform Programme at RHCs / BHUs. Any doctor / Paramedic and other staff whether

regular or on contract, posted and drawing pay against the posts of RHCs / BHUs is directed to perform somewhere else will not be entitled to PHSR Allowance, any such allowance paid should be recovered. Further, no HSRA is admissible during leave period

Management of nine formations made irregular payment of Rs 1.112 million on account of HSRA on general duty or during unauthorized absence Annex-K.

S. #	Name of Formations	PDP #	Para Amount (Rs)	Remarks
1.	District Officer Health Gujranwala	17	181,752	Annex-K
2.	THQ Hospital Noshera Virkan	06	59,600	
3.	RHC Qila Didar Singh	05	115,438	
4.	SMO RHC Dhonkal	02	31,140	
5.	THQ Hospital Wazirabad	11	75,857	
6.	SMO RHC Jamke Chatta	04	29,466	
7.	SMO RHC Jamke Chatta	06	71,152	
8.	SMO RHC Ahmed Nagar	08	42,591	
9.	DO Health Gujranwala	03	505,443	Annex-J
<b>TOTAL</b>			<b>1,112,439</b>	

Audit holds that due to non-compliance of rules and negligence on the part of the management, HSRA was not deducted from the salaries of the employees.

Management of the departments replied that the concerned officers / officials has been directed to deposit the amount of HSRA at the earliest.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, kept the para pending with the direction to immediately recover the irregular payment of HSRA. No compliance was shown till finalization of this report.

Audit recommends for recovery of amount involved besides fixing of responsibility against the person(s) at fault under intimation to Audit.

### **1.2.3.6 Irregular Expenditure on Account of Contingent paid Staff – Rs 3.241 million**

According to Finance Department letter No.FD. SO (GOODS)44-4/2011 dated 6th August, 2015, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation. Further, as per Wage Rate 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular



establishment vide para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

District officer (Sports) Gujranwala made payment of Rs 3.241 million to nineteen contingent paid staff during financial year 2015-16. Payment was held unauthorized because the prior approval of Finance Department was not obtained. Further, staff was appointed without fulfilling codal formalities as mentioned in the recruitment policy as detailed below: -

<b>Sr. No.</b>	<b>Description</b>	<b>No. of Employees</b>	<b>Amount (Rs in million)</b>
01	Un-skilled	14	2,317,560
22	Semi Skilled	01	169,100
33	Skilled	04	754,720
<b>Total</b>			<b>3,241,380</b>

Audit is of the view that payment was made to the contingent paid staff without following the due process.

Department replied that on the direction and with the approval of DCO Gujranwala, contingent paid staff was appointed. The wage rate was approved by the Finance Department, Lahore. Reply was not satisfactory because no documentary evidence was produced to Audit.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, kept the para pending to seek the approval of Finance Department. No compliance was shown till finalization of this report.

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

[PDP No.05]

### **1.2.3.7 Non-collection of Performance Guarantee and Stamp Paper Duty - Rs 1.169 million**

According to Para No.02 of Rate Contract Govt. of the Punjab Health Department Notification No SO(P-1) 1-1/2015-16 dated 16-10-15 that purchase orders against the rate finalized by the Health Department after receipt of performance security in the form of an irrevocable Bank Guarantee equivalent to 5% of the total contract amount and stamp duty @ 25 paise per 100 Rupees of the local value.

DO (Health) Gujranwala and SMO RHC Ahmad Nagar purchased medicines on rate contract from various suppliers for Rs 46.346 million

and Rs 18.039 million respectively. Neither 5% performance guarantee was collected from suppliers nor stamp duty was collected, as detailed below.

S. #	Name of Formations	PDP #	Original Amount of Para Million (Rs)	Reduced amount of Para by DAC (Rs)	Remarks
1.	District Officer (Health), Gujranwala	02	2.328	1,099,760	Annex-L
2.	Rural Health Center Ahmad Nagar	14	0.070	70,000	
<b>Total</b>			<b>2.398</b>	<b>1,169,760</b>	

Audit holds that due to non-compliance of rules and dereliction on the part of the financial management, performance guarantee and stamp paper duty was not collected.

Management of department replied that tendering process for purchase of medicines was completed by the Secretary Health, Government of Punjab Health Department Lahore whereas 5% Performance Guarantee was collected by EDO(H) and Stamp Duty was deducted through contingent bill. Reply was not satisfactory because no documentary evidence was provided to support the reply.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, kept the para pending with reduced amount as some of the performance guarantees were not provided by the department.

Audit recommends fixing of responsibility against the person(s) at fault due to non-collection of performance guarantee under intimation to Audit.

[PDP No.10,06]

### **1.2.3.8 Irregular Expenditure on Local Purchase of Medicines – Rs 1.700 million**

As Per Government of the Punjab Health Department letter No.199-336 dated 30.04.1998 and letter No.AAC/HD/1-42/94(P) 14.04.1998 the procedure for purchase of day to day LP medicine should be as follows: -

Tender register should be maintained. The same committee should process the case which is nominated by the Government for bulk purchase of medicine and 5% security of the LP budget should be obtained from successful bidder. Discount rate for drugs of multinational items finalized by the Government should be kept in view. Contract for disposable and

surgical items should be finalized separately on the basis of open tender, discount rate and rate contract. Patients treatment register showing name, registration number, address, diagnosis and medicines etc should be maintained. LP should not be for more than seven days for one patient. Drugs should be received, defaced and issued from store against proper acknowledgement.

MS THQ Hospital Nowshera Virkan, District Gujranwala, incurred an expenditure of Rs 1.700 million on purchase of LP medicines in lump sum without fulfilling the above mentioned detailed procedures, thus the expenditure incurred was held irregular.

Audit holds that non-compliance of rules and dereliction on the part of the financial management resulted in irregular purchase of medicines.

Management of department replied that according to Government instructions one month stock of essential medicines and supplies has to be kept / maintained in the hospital. For this most of these items are purchased in bulk through LP Head. Further, rate contract of District Government is always late while medicines are used so hospital has to purchase the medicines from LP head to run the dispensary. Reply was not satisfactory because no codal formalities were observed.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, kept the para pending for inquiry and regularization.

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

[PDP No.07]

### **1.2.3.9 Irregular Payment of Pay during Absent period Recovery thereof - Rs 1.314 million**

According to Rule 2.10(a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Scrutiny of accounts record of SMO RHC Jamke Chatta and MS THQ Hospital Wazirabad revealed that various officers /officials remained absent from duty during the financial year 2015-16. However salaries

were drawn for the absent period which resulted into irregular payment amounting to Rs 1.314 million as detailed below.

S. #	Name of Formations	PDP #	Amount (Rs)	Remarks
1.	SMO RHC Jamke Chatta	07	353,478	Annex-M
2.	THQ Hospital Wazirabad	04	960,567	
<b>Total</b>			<b>1,314,045</b>	

Audit is of the opinion that due to non-compliance of rules and dereliction on the part of the financial management, irregular payment of absent period was made.

The Management replied that the amount will be recovered from the concerned immediately. The recovery is yet to be affected.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed the DO (Budget & Finance) to inquire the matter and submit report within two months.

Audit recommends recovery of the overpayment besides disciplinary action against the person (s) at fault along with immediately stoppage of pay.

[PDP No.01]

### **1.2.3.10 Non-deduction of Harrow Sand Rate - Rs 0.954 million**

According to Market Rate Schedule by the Finance Department of the Govt. of Punjab, Lahore composite rate shall be reduced by Rs 12/cft and Rs 5/cft if local sand or Chenab sand is used.

Scrutiny of accounts record of DO (Roads) Gujranwala revealed that R.C.C work was executed by the contractors but deduction @ Rs 5/cft due to use of Chenab sand from the contractor's bills was not made. This resulted in overpayment of Rs 0.954 million.

Audit is of the opinion that due to non-compliance of rules and dereliction on the part of the financial management harrow sand rate was not deducted.

The Management replied where Chenab sand was used, reduced rates have been applied and where Harrow sand was used requisite rates were given. In fact deduction of rates have been applied in the measurement books. No documentary evidence was provided to support the reply.

The matter was reported to the DCO / PAO in September, 2016. DAC in its meeting held on 29.11.2016, directed the department to affect the recovery.

Audit stresses recovery of the amount involved besides fixing of responsibility against the person(s) at fault under intimation to Audit.

[PDP No.13]

## **ANNEXES**

## PART-I

**Memorandum for Departmental Accounts Committee  
Paras Pertaining to Audit Year 2016-17**

Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs in million)	Nature of Paras
1.	DCO Gujranwala	02	Unjustified expenditure on advertising and publicity	0.362	Internal Control Weaknesses
2.	EDO Finance	02	Lapse of Funds	1.413	Non-Compliance
3.	EDO MS	01	Inadmissible expenditure on account of POL	0.055	Non-Compliance
4.		02	Inadmissible expenditure on account of transport	0.005	Internal Control Weaknesses
5.	DO Roads	01	Over payment on account of Excess quantities	0.653	Internal Control Weaknesses
6.		14	Less deduction of Income tax	11.612	Internal Control Weaknesses
7.	DO Building	13	Over payment recovery thereof	0.285	Non-Compliance
8.	EDO Health	3	Loss to Government due to Non Renewal / cancellations of Drug License	0.129	Non-Compliance
9.		4	Unauthorized expenditure for maintenance of building	0.425	Internal Control Weaknesses
10.		5	Overpayment on account of NPA	0.072	
11.	DO Health	02	Irregular payment transfer to Building Department	7.225	Internal Control Weaknesses
12.		6	Irregular Payment transfer to Building Department	2.716	Internal Control Weaknesses
13.		9	Non deduction of income tax (para reduced)	0.185	Internal Control Weaknesses
14.	THQ Hospital Noshera Virkan	3	Non auction of off road vehicles	0.500	Non-Compliance
15.		4	Irregular payment to building department transfer payment for M&R of Govt. Building	0.850	Non-Compliance
16.	THQ Hospital Wazirabad	3	Non deposit of Govt. Receipts para reduced	0.023	Non-Compliance
17.		5	Irregular expenditure on purchase of waste management	0.763	Non-Compliance
18.					
19.		6	Non collection of Performance Guarantee and Stamp duty para reduced	0.510	Non-Compliance
20.		7	Irregular Payment transfer to Building Department	0.850	Non-Compliance
21.		6	Non imposition of penalty for delay in supply of medicines	0.431	Internal Control Weaknesses
22.		8	Non deduction of income tax	0.457	
23.		10	Non deposit of ambulance fee worth (para reduced to Rs127,414)	0.127	Internal Control Weaknesses
24.	THQ Hospital Kamonke	11	Non deposit of hospital receipts Rs.(Para reduced to Rs.47,610)	0.086	Internal Control Weaknesses
25.		12	Doubtful expenditure on repair of building	0.850	Internal Control Weaknesses

Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs in million)	Nature of Paras
26.		13	Irregular expenditure on medicines without DTL	0.099	Internal Control Weaknesses
27.	Govt. Maternity Hospital Gujranwala	3	Doubt ful payment on GST	0.142	Internal Control Weaknesses
28.		5	Inadmissible drawal of allowance	0.037	Internal Control Weaknesses
29.		6	Inadmissible drawal of allowance	0.742	Internal Control Weaknesses
30.	RHC Ahmad Nagar	1	Irregular purchase of medicines without DTL(para reduced to Rs.38390)	0.134	Internal Control Weaknesses
31..		3	Non deposit of ambulance fee (paras reduced to Rs.32,810)	0.045	Internal Control Weaknesses
32.		4	Irregular Payment transfer to Building Department	0.845	Internal Control Weaknesses
33.		8	Non deduction of income tax (Para reduced to Rs.29,319)	0.040	Internal Control Weaknesses
34.	SMO RHC Qila Deedar Singh	1	Irregular payment to building department transfer payment for M&R of Govt. Building	1.938	Internal Control Weaknesses
	SMO RHC Jamkey Chatta	03	Less deduction of income tax	0.0275	
35.		8	NON utilization of budget	6.711	Internal Control Weaknesses
36.		9	Advance drawl of public money	0.177	Internal Control Weaknesses
37.	SMO RHC Ali Pur Chatta	3	Non deduction of income tax (para reduced to Rs.1463)	0.019	Internal Control Weaknesses
38.		2	Irregular expenditure on purchase of lab kits	0.261	Non-compliance
39.	RHC Ghakkar	5	Non deduction of income tax	0.02886	
41.	RHC Wahndo	2	Non imposition of penalty for delay in supply of medicines	0.085	Non-compliance
42.		3	Non deduction of income tax	0.060	Non-compliance
43.		4	Less collection of government receipts	0.042	Non-compliance
44.	RHC Dhonkal	13	Purchase of medicines without DTL	0.243	Internal Control Weaknesses
45.	SMO RHC Rasool Nagar	1	Irregular payment to building department for repair	0.425	Internal Control Weaknesses
46.		3	Non imposition of penalty	0.007	Internal Control Weaknesses
47.	Dy.DO Agriculture GRW	3	Unjustified drawl of allowances	0.008	Internal Control Weaknesses
48.		4	Non verification of receipts on auction of trees	0.257	Internal Control Weaknesses
49.					
50.	Dy.DO Kamonke	3	Unauthorized payment	0.080	Internal Control Weaknesses
51.	Dy.DO Agriculture Noshera Virkan	3	Doubtful expenditure on repair of building through transfer of funds to Building department	0.326	Internal Control Weaknesses
52.		4	Non deposit of receipt on account of auction of trees	0	Internal Control Weaknesses
53.		7	Less deduction of income tax	0.011	Non-compliance
54..					



Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs in million)	Nature of Paras
55.	DO Live Stock	2	Fictitious expenditure on fair and exhibition	0.523	Internal Control Weaknesses
56.		6	Purchase of medicines at higher rater recovery thereof	0.015	Internal Control Weaknesses.
57.		10	Doubtful expenditure on repair of building through transfer of funds to Building department	13.409	Internal Control Weaknesses
58..	Zila Nazim	4	Irregular expenditure on Muharam-ul-Haram	0.417	Non-compliance
59.		5	Likely Misappropriation	0.085	Internal Control Weaknesses
60.		6	Excess payment made on hiring transport	0.280	Internal Control Weaknesses
61.		7	Excess amount drawn from treasury	0.021	Internal Control Weaknesses
62.		10	Less deduction of income tax	0.0454	
63.	EDO (W&S)	4	Doubtful expenditure on account of POL	0.409	Internal Control Weaknesses
64.	DO Sports Gujranwala	2	Unjustified payment	0.111	Non-compliance
65.	Govt. PB Model High School Gujranwala	1	Vouched account for repair of building	0.490	Internal Control Weaknesses
66.		2	Non accountal of stock	0.271	Non-Compliance
		4	Doubtful expenditure on labor	0.175	Non-Compliance
67.		5	Unauthorized payment of Sales Tax and Income Tax	0.080	Non-Compliance
68.	Govt. Iqbal High School Gujranwala	1	Vouched account on repair of building	1.025	Internal Control Weaknesses
69.		3	Irregular drawl of qualification allowance due to non verification of academic degrees	0.114	Internal Control Weaknesses
70.		4	Recovery of advance increments	0.066	Internal Control Weaknesses
71.		9	Non recovery of rent of Godowns	0.400	Internal Control Weaknesses
72..	EDO Education Gujranwala	3	Doubtful expenditure for provision of Toilet Block in School	34.664	Internal Control Weaknesses
73..		9	Non deduction of Sales tax	0.786	Internal Control Weaknesses
74.		11	Overpayment on account of entertainment charges due to allowing higher rates in excess of admissible rates	0.036	Internal Control +Weaknesses
75.	Govt. High School Ali Pur Chatta	1	Unjustified drawl of qualification allowance	0.169	Internal Control Weaknesses
76.		8	Service Books not maintained properly	0	Internal Control Weaknesses

## PART-II

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

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

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

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

Sr. #	Name of Formations	AP #	Description of Paras	Amount (Rs)	Nature of Paras
75.	DEPUTY DEO (EE-M)	04	Irregular drawl of Qualification Allowances	832,632	Internal Control Weaknesses
76.	NOWSHERA VIRKAN	08	Irregular Payment of Charge Allowances	686,637	Internal Control Weaknesses
77.	DEPUTY DEO (EE-W) NOWSHERA VIRKAN	03	Irregular Expenditure without Stock valuing	3,867,157	Non-Compliance
78.		08	Non-deduction of GST	724,669	Non-Compliance
79.		10	Non-deduction of Income Tax	204,823	Internal Control Weaknesses
81.		05	Non Deduction of Sales Tax & Income Tax	232,161	Internal Control Weaknesses
82.	DEPUTY DEO (EE-W) WAZIRABAD	04	Non recovery due to wrong award of package from BS-14 to BS-15	58,402	Internal Control Weaknesses
83.		05	Non recovery due to wrong award of package from BS-14 to BS-15	58,402	Internal Control Weaknesses
84.		06	Non recovery due to wrong award of package from BS-09 to BS-12	175,530	Internal Control Weaknesses
85.		09	Recovery	121,807	Internal Control Weaknesses
86.	District DEtion Officer (MEE) Gujranwala	4	Non verification of GST	16,171	Non-Compliance
87.	EDO (AGRI.)	06	Unauthorized drawl of mobility conveyance allowance recovery	120,000	Non-Compliance
88.	DO (LIVE STOCK)	04	Irregular expenditure on POL	686,317	Non-Compliance
89.		07	Unjustified up-gradation and excess drawl of pay and allowances of the posts of the veterinary officers	4,896,000	Non-Compliance
90.	DO (OFWM)	01	Difference with FI Data under Grant 36	16,209 million	Internal Control Weaknesses
91.		7	Unjustified payment of salaries	1,061,088	Non-Compliance
92.		8	Irregular Drawl of Pay and Allowances	727,956	Non-Compliance
93.		9	Doubtful Expenditure on POL for Vehicle / Generator	325,931	Non-Compliance
94.		10	Unjustified Release offunds to WUAs	4,411 million	Inter Control Weaknesses
95.		12	Unjustified Release offunds to WUAs	1,348 million	Internal Control Weaknesses
96.		13	Doubtful Expenditure on T.A / D.A	274,000	Non-Compliance
97.		14	Irregular Expenditure on Rent	217,250	Non-Compliance
98.		15	Recovery of Income Tax on Rent	14,945	Non-Compliance
99.	DO (AGRI.) EXTENSION	03	Irregular expenditure	55,290	Internal Control Weaknesses
100.	Dy. DO Agriculture Ext. Wazirabad	3	Recovery of pay & allowances	56,529	Internal Control Weaknesses
101.	DO Sports	2	Unauthorized payment of pay and allowances	2.26 million	Internal Control Weaknesses
102.		04	Unjustified payment of GST	44,025	Internal Control Weaknesses
103.		07	Irregular expenditure	76,190	Internal Control

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

**Summary of Appropriation Accounts by Grants**  
**City District Government, Gujranwala**  
**For the Financial Year 2015-16**

Grant #	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+) Excess / (-) Saving (Rs)	% age
03	Provincial Excise	18,005,000	0	18,005,000	13,660,495	-4,344,505	24%
05	Forest	9,275,000	0	9,275,000	8,258,347	-1,016,653	11%
07	Charges on A/c of M.V. Act	14,704,000	0	14,704,000	9,369,989	-5,334,011	36%
08	Other Taxes & Duties	50,780,000	0	50,780,000	42,936,188	-7,843,812	15%
10	General Administration	470,523,000	0	470,523,000	308,786,105	-161,736,895	34%
15	Education	8,769,660,000	0	8,769,660,000	6,511,318,087	-2,258,341,913	26%
16	Health	1,552,623,000	5,964,000	1,558,587,000	1,248,223,895	-310,363,105	20%
17	Public Health	565,978,000	317,816,000	883,794,000	857,301,654	-26,492,346	3%
18	Agriculture	161,421,000	0	161,421,000	136,298,343	-25,122,657	16%
19	Fisheries	3,321,000	156,000	3,477,000	3,356,687	-120,313	3%
20	Veterinary	164,918,000	1,751,000	166,669,000	161,895,477	-4,773,523	3%
21	Co-operative	38,976,000	0	38,976,000	34,557,130	-4,418,870	11%
22	Industries	10,525,000	0	10,525,000	8,970,855	-1,554,145	15%
23	Misc. Department	23,821,000	0	23,821,000	12,041,665	-11,779,335	49%
24	Civil Works	81,964,000	97,044,000	179,008,000	122,666,468	-56,341,532	31%
25	Communications	385,592,000	379,704,000	765,296,000	507,876,887	-257,419,113	34%
31	Miscellaneous	58,770,000	0	58,770,000	41,873,444	-16,896,556	29%
32	Civil Defence	43,539,000	40,000	43,579,000	29,083,943	-14,495,057	33%
<b>Total Non-Development</b>		<b>12,424,395,000</b>	<b>802,475,000</b>	<b>13,226,870,000</b>	<b>10,058,475,659</b>	<b>-3,168,394,341</b>	<b>24%</b>
<b>Block Allocation</b>		<b>1,195,124,000</b>	<b>0</b>	<b>1,195,124,000</b>	<b>0</b>	<b>-1,195,124,000</b>	
36	Development (Misc.)	1,506,841,000	2,582,404,000	4,089,245,000	2,906,763,420	-1,182,481,580	29%
41	Highways, Roads & Bridges	62,040,000	5,931,000	67,971,000	60,348,689	-7,622,311	11%
42	Government Buildings	102,214,000	113,996,000	216,210,000	133,526,201	-82,683,799	38%
<b>Total Development:</b>		<b>1,671,095,000</b>	<b>2,702,331,000</b>	<b>4,373,426,000</b>	<b>3,100,638,310</b>	<b>-1,272,787,690</b>	<b>29%</b>
<b>Grand Total</b>		<b>15,290,614,000</b>	<b>3,504,806,000</b>	<b>18,795,420,000</b>	<b>13,159,113,969</b>	<b>-5,636,306,031</b>	<b>30%</b>
Net Total of Surrender		0	1,275,039,000	-1,275,039,000	0	1,275,039,000	0%
<b>Net Total</b>		<b>15,290,614,000</b>	<b>4,779,845,000</b>	<b>17,520,381,000</b>	<b>13,159,113,969</b>	<b>-4,361,267,031</b>	<b>25%</b>

(Source: Appropriation Accounts for the financial year 2015-16)

**Annex-C**  
**Para 1.2.2.2**

**1. MS THQ Hospital Noshera Virkan**

S#	Voucher No. & Date	Suppliers	Particulars	Rate (Rs)	17% GST(Rs)	Amount (Rs)
01.	38/20.06.2016	Sufi Inyyatv Impex	1 No.1.5 Ton Hair AC	66,000	11,220	77,220
02.	60 / 27.06.16	--do--	1 No.1.5 Ton Hair AC	66,000	11,220	77,220
03.	91 / 30.06.16	--do--	1 No. 1 Ton Hair AC	56,000	9520	65,520
04.	Nil/30.06.16	Sufi Inyyat Impex	1 No.1.5 Ton Hair AC	66,000	11,220	77,220
05.	103 / 30.06.16	--do--	1 No.1.5 Ton Hair AC	66,000	11,220	77,220
06.	113 / 30.06.16	--do--	1 No. 1 Ton Hair AC	56,000	9520	65,520
<b>Total</b>						<b>439,920</b>

**2. MS THQ Wazirabad**

T/No	Dated	Paid To	Amount (Rs)	
028809	08-03-16	Sufi Inyat Impex	88,000	
028809	02-03-16		99,200	
0404033	26-04-16		94,200	
040032	26-04-16		99,200	
040028	26-04-16		97,300	
040038	26-04-16		98,000	
040029	26-04-16		96,700	
-	26-04-16		93,800	
037525	03-04-16		47,100	
037262	02-04-16		49,000	
037263	02-04-16		49,000	
017354	02-01-16		49,500	
017359	07-01-16		69,000	
017358	07-01-16		88,000	
0092204	29-01-15		48,000	
0177357	07-01-15		48,000	
037524	07-04-16		42,100	
<b>Total</b>			<b>1,256,100</b>	

**3. M.S THQ Kamoke Rs. 2,262,800**

**4. M.S THQ Kamoke Rs. 1,595,906 on purchase of cost of other stores .**



## 5.SMO RHC Ahmad Nagar

Inv No	Dated	Paid	Detail	Amount (Rs)
1122	30-05-16	Sufi Inyat Impex	X-Ray Fils	47,037
817	30-03-16			88,216
666	08-02-16			52,650
521	19-12-15			40,950
374	02-11-15			96,291
211	01-10-15			45,864
31	04-08-15			48,204
<b>Total</b>				<b>419,212</b>

## 6. SMO RHC Ahmad Nagar

Inv No.	Dated	Paid to	Qty	Amount (Rs)
1108	27-05-16	Haier A/C 1.5 Ton	1	77,220
1145	30-05-16	Haier A/C 1.5 Ton	1	77,260
1253	07-06-16	Haier A/C 1.5 Ton	1	77,260
<b>TOTAL</b>				<b>231,740</b>

## 7. SMO RHC Qila Didar Singh

S#	Voucher No. & Date	Suppliers	Particulars	Rate (Rs)	17% GST(Rs)	Amount (Rs)
01.	170 /27.06.2016	Data Enterprises	1 No.1.5 Ton Mitsubishi	78,200	13464	92,664
02.	173 / 27.06.16	Data Enterprises	1 No.1.5 Ton Mitsubishi	78,200	13,464	92,664
03.	Nil	Data Enterprises	1 No.1.5 Ton Mitsubishi	78,200	13,464	92,664
<b>Total</b>						<b>277,992</b>

## 8. SMO RHC Jamkey Chattha

Bill No./date	Contractor's Name	Description	Qty	Amount (Rs)
1214/03-6-2016	Sufi Inyat Impex General Order Suppliers	Haier LED TV 42"	1	59,670
1215/04-6-2016		Haier A.C 1.5 HSU-18LK10/011L(B)	1	77,220
1239/06-6-206		Exhaust Fan 12", Bracket Fan, Spot Light Bem, Compact Cistern B.Q Compact Cistern Pipe	7,5,6,7,7	85,703
1245/07-6-2016		-do-	1	77,220
1258/08-6-2016		-do-	1	77,220
1268/09-6-2016	-do-	Haier A.C 1 HSU-12LK06/011L(S)	1	65,520
375/10-6-2016	-do-	Portable light	1	49,959

Bill No./date	Contractor's Name	Description	Qty	Amount (Rs)
390/11-6-2016	-do-	-do-	1	49,959
1328/14-6-206	-do-	Delivery, Table, Instrument Labor room, Emergency room Bed Screen	1,1,1,2	47,151
1351/15-6-2016	-do-	Autoclave, Scanner	1,1	43,875
1400/17-6-2016	-do-	Micro scope Articulated, water Bath Digital, Ambubag Adult, Ambu Gag B.Q	1,1,1,1	49,374
1438/18-6-2016	-do-	Autocalve	2	49,140
1466/20-6-2016	-do-	Centry Fuji Machine (Modal DSC 200 A 2 Digisystem Taiwan	1	67,743
1076/21-6-2016	-do-	Generator Lancer 900M 6KVA	1	95,940
<b>TOTAL</b>				<b>895,694</b>

### 9.SMO RHC Eminabad

Document No.	Object head	dated	DDO code	Amount (Rs)
1905392279	A09601	17.06.2016	GA6377	90,909
1905341658	A09601	17.06.2016	GA6377	93,600
1905380551	A09601	22.06.2016	GA6377	84,240
1905397023	A09601	22.06.2016	GA6377	93,600
1905329475	A09601	22.06.2016	GA6377	81,900
1905412231	A09601	22.06.2016	GA6377	93,600
1905412230	A09601	22.06.2016	GA6377	97,754
1905442309	A09601	22.06.2016	GA6377	83,070
1905397008	A09601	22.06.2016	GA6377	97,754
<b>TOTAL</b>				<b>816,427</b>

### 10. SMO RHC Ali Pur Chattha

Document No.	Object code	Dated	DDO Code	Amount (Rs)
1905247028	A09601	06.06.2016	GA6381	87,048.00
1905177997	A09601	06.06.2016	GA6381	85,176.00
1905251805	A09601	06.06.2016	GA6381	84,825.00
1905425513	A09601	21.06.2016	GA6381	85,878.00
1905410590	A09601	21.06.2016	GA6381	98,280.00
1905432129	A09601	21.06.2016	GA6381	99,918.00
1905436116	A09601	21.06.2016	GA6381	97,754.00
<b>Total</b>				<b>638,879.00</b>

## 11. SMO RHC Ghakhar

A/c Head	Description	Supplier	Bill #	Date	Item	Amount (Rs)
A09601	Purchase of Plant and Machinery	Data Enterprises	214	25.01.2016	Scanner	7,020
A09601	Purchase of Plant and Machinery	Data Enterprises	221	01.02.2016	O.T Table	92,430
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	772	09.03.2016	UPS & Battery	42,705
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1063	18.05.2016	Autoclave	23,400
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1082	21.05.2016	Sucker Machine	34,515
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1153	30.05.2016	AC & Fans	86,346
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1166	31.05.2016	LED & Exhaust	62,186
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1185	01.06.2016	Visitor Chairs	50,895
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1203	02.06.2016	AC	85,410
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1233	04.06.2016	Oxygen Regulator	21,060
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1276	09.06.2016	UPS Homage	98,865
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1284	10.06.2016	Battery & ceiling fan	94,302
A09601	Purchase of Plant and Machinery	Data Enterprises	369	10.06.2016	Printer	9,828
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1286	11.06.2016	Spot light & fans	89,037
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1293	13.06.2016	Battery	42,588
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1325	14.06.2016	ceiling fan	91,260
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1372	18.06.2016	3 Seat Bench Iron	84,824
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	1409	18.06.2016	Fans	68,731
A09601	Purchase of Plant and Machinery	Sufi Inayat Impex	287	25.06.2016	Portable Light	49,959
<b>Total</b>						<b>1,128,341</b>

## 12. SMO RHC Wahndo

Name of Firm	Description	Bill No.	Date	Item	Amount (Rs)
Qazzafi Surgical	Purchase of Plant and Machinery	325	11.05.2016	Locker, IV Stand, Bed	424,125
Sufi Inayat Impex	Purchase of Plant and Machinery	1183	01.06.2016	AC, Exhaust	87,282
Sufi Inayat	Purchase of Plant and	1197	02.06.2016	ceiling fan, LED	76,986

Name of Firm	Description	Bill No.	Date	Item	Amount (Rs)
Impex	Machinery				
Sufi Inayat Impex	Purchase of Plant and Machinery	1213	03.06.2016	AC, Bracket fan	93,015
Sufi Inayat Impex	Purchase of Plant and Machinery	1227	04.06.2016	UPS , Battery	75,465
Sufi Inayat Impex	Purchase of Plant and Machinery	1243	06.06.2016	3 Seat Iron Bench	50,895
Sufi Inayat Impex	Purchase of Plant and Machinery	1254	07.06.2016	Bracket fan, wire	22,675
Data Enterprises	Purchase of Plant and Machinery	319	08.06.2016	Oxygen cylinder	46,800
Data Enterprises	Purchase of Plant and Machinery	344	09.06.2016	Portable light	49,959
Sufi Inayat Impex	Purchase of Plant and Machinery	1279	10.06.2016	AC, stablizer	97,754
Sufi Inayat Impex	Purchase of Plant and Machinery	1288	11.06.2016	Spot light, Fan, Stablizer	98,514
Data Enterprises	Purchase of Plant and Machinery	401	13.06.2016	Portable light	49,959
Sufi Inayat Impex	Purchase of Plant and Machinery	1314	14.06.2016	AC, stablizer	97,754
Sufi Inayat Impex	Purchase of Plant and Machinery	1354	15.06.2016	BP Appratus	46,800
Sufi Inayat Impex	Purchase of Plant and Machinery	1381	16.06.2016	Delivery Table	49,842
Sufi Inayat Impex	Purchase of Plant and Machinery	1398	17.06.2016	Stracher	49,140
Sufi Inayat Impex	Purchase of Plant and Machinery	1434	18.06.2016	Wheel Chair	33,930
Sufi Inayat Impex	Purchase of Plant and Machinery	1462	20.06.2016	Sucker machine	34,515
Data Enterprises	Purchase of Plant and Machinery	473	21.06.2016	Oxygen cylinder	46,800
Sufi Inayat Impex	Purchase of Plant and Machinery	1487	22.06.2015 6	Oxymeter	49,959
<b>TOTAL</b>					<b>1,582,169</b>

### 13. SMO RHC Dhaoukhal

Sanction No./Date	Bill No./date	Description	Amount (Rs)
189/20-5-16	1047/16-5-2016	Haier A.C 1.5 Ton, Stabilizer	97754
	1073/21-6-2016	Haier A.C 1.5 Ton, Stabilizer	97754
198/12-5-6	1170/31-5-2016	Haier A.C 1.5 Ton, Stabilizer	97754
<b>TOTAL</b>			<b>293,262</b>

### 14. SMO RHC Dhaoukhal

Sanction No./Date	Bill No./ date	Description	Amount (Rs)
177/18-5-16	1056/ 18-5-2016	UPS Homage, Battery Exide N200, Bracket Fan Supper Asia	72,657
	1322/ 14-6-2016	UPS Homage, Battery Exide N200, Bracket Fan, Selling Fan 56" B.Q	95,472
<b>TOTAL</b>			<b>168,129</b>

## 15. SMO RHC Dhaunkal

Bill No./Date	Qty	Description	Amount (Rs)
287/25-5-2016	1	Portable light	49,959
310/2-6-2016	1	Portable light	49,959
376/10-6-2016	1	Portable light	49,959
387/11-6-2016	1	Portable light	49,959
		<b>TOTAL</b>	<b>199,836</b>

## 16. SMO RHC Rasool Nagar

S#	Voucher No. & Date	Suppliers	Particulars	Rate (Rs)	17% GST(Rs)	Amount (Rs)
01.	1199 /02.06.2016	Sufi Inyyat Impex	1 No.1.5 Ton Haier AC	66,000	11,220	77,220
02.	1346 / 15.06.16		1 No.1.5 Ton Haier AC	66,000	11,220	77,220
04.	1225/04.06.16		1 No.1.5 Ton Haier AC	66,000	11,220	77,220
05.	Null		1 No.1.5 Ton Haier AC	66,000	11,220	77,220
<b>TOTAL</b>						<b>308,880</b>

## 17. DO Excise & Taxation

A/c Head	Description	DDO Code	Supplier	B.No	Dated	Amount (Rs)
A03901	Stationery	GA6018	Rajpoot Stationary	35	05.05.2016	23,800
A03901	Stationery	GA6020	Rajpoot Stationary	32	08.05.2016	24,510
A03901	Stationery	GA6017	Rajpoot Stationary		18.05.2016	22,800
A03901	Stationery	GA6020	Rajpoot Stationary	97	19.04.2016	24,510
A03901	Stationery	GA6453	Rajpoot Stationary	95	20.04.2016	24,200
A03901	Stationery	GA6019	Rajpoot Stationary	93	25.04.2016	24,710
A03901	Stationery	GA6019	Rajpoot Stationary	26	28.04.2016	24,890
A03902	Printing and publication	GA6020	Rajpoot Stationary		02.05.2016	20,000
A03902	Printing and publication	GA6020	Zaryab Printer		15.05.2015	25,000
A03902	Printing and publication	GA6020	Zaryab Printer		20.03.2016	24,300
A03902	Printing and publication	GA6020	Zaryab Printer		25.04.2016	24,500
A03902	Printing and publication	GA6020	Rajpoot Stationary	78	25.04.2016	20,300
<b>Total</b>						<b>283,520</b>

## 18. DO Excise & Taxation

A/c Head	Description	DDO Code	Supplier	B.No & Dt	Date	Amount (Rs)
A03907	Advertising and Publicity	GA6020	City Advertiser		10.04.2016	24,960
A03907	Advertising and Publicity	GA6020	Makki Flex	1361	20.04.2016	24,000
A03907	Advertising and Publicity	GA6020	Makki Flex	1364	22.04.2016	24,800
A03907	Advertising and Publicity	GA6016	2 Let Advertiser		17.05.2016	24,000
A03907	Advertising and Publicity	GA6020	2 Let Advertiser		18.05.2016	23,200
A03907	Advertising and Publicity	GA6020	2 Let Advertiser		19.05.2016	19,200
A03907	Advertising and Publicity	GA6453	M. Asghar Arts	217	19.06.2016	41,600
A03907	Advertising and Publicity	GA6453	Makki Flex	1362	22.06.2016	42,400
A03907	Advertising and Publicity	GA6020	M. Asghar Arts	220	25.05.2016	40,000
A03970	Others	GA6017	Rajpoot Stationary	29	28.04.2016	24,000
A03970	Others	GA6020	Rajpoot Stationary	35	05.05.2016	24,960
A03970	Others	GA6018	Hamza Window Cloth		13.05.2016	22,500
<b>Total</b>						<b>335,620</b>

## 19. DO Excise & Taxation

Description	DDO Code	Supplier	B.No & Dt	Date	Amount (Rs)
Purchase of Plant and Machinery	GA6019	E-Mart & Qasim Computer	1674, 154	13.04.2016	24,150
Purchase of Plant and Machinery	GA6020	Afzal Electronics		02.05.2016	25,000
Purchase of Furniture and Fixture	GA6020	Al Shams Trader	3642	03.05.2016	84,708
Purchase of Plant and Machinery	GA6020	Brain Tech Security		16.05.2016	94,536
Transport	GA6016	Noori Autos	LEG-201	19.05.2016	27,000
Transport	GA6020	Noori Autos & Islam Auto	LEG-201	19.05.2016	33,380
R & M of Machinery and Equip	GA6019	Pak Computers		23.04.2016	24,950
R & M of Machinery and Equip	GA6019	Shabbir Sons & Pak Printer		12.05.2016	42,400
R & M of Machinery and Equip	GA6020	Rainbow Computer & Shabbir Engineering		03.06.2016	25,000
R & M of Machinery and Equip	GA6020	Rainbow Computer	555	08.06.2016	41,500
<b>Total</b>					<b>422,624</b>

**Annex-D**  
**Para 1.2.2.3**

**Wasteful expenditure on water courses Rs.12.695**

Sr. No.	W/C No.	Mouza	1st Installment (Rs)	2nd Installment (Rs)	3rd Installment (Rs)	Total (Rs)
1	19600/L	Kotli Mano Sidhu	368,458	276,344	0	644,802
2	13550/L	Lidhar	252,797	189,597	0	442,394
3	25800/L	Chak Chaudhary	473,020	354,765	0	827,785
4	105681/R	Leel Virkan	599,882	449,911	0	1049,793
5	34730/R	Dargahi Wala	325,778	244,333	0	570,111
6	15121/L	Said Nagar	465,205	348,903	0	814,108
<b>TOTAL:-</b>			<b>2,485,140</b>	<b>1,863,853</b>	<b>0</b>	<b>4,348,993</b>
<b>Department only produced the FCR of water course at Sr.5 thus Para Reduced in DAC meeting to an amount of Rs.</b>						<b>3,778,882</b>

**Wasteful expenditure on water courses Rs.14,559,278**

W/C No.	Mouza	Tehsil	1st Installment (Rs)	2nd Installment (Rs)	3rd Installment (Rs)	Total (Rs)
1155/TW	Mokhal Sandhaun	Gujranwala	175000	0	0	175,000
399/TW	Kot Das Raj	Gujranwala	175000	0	0	175,000
82218/R	Noen Wala	Gujranwala	0	263816	0	263,816
10600/L	Uggo Bhinder	Gujranwala	326310	244733	0	571,043
1800/L	Kotly Maharan	Kamoke	510817	383112	0	893,929
61800/R	Kotli Dianat Rai	Kamoke	340951	0	0	340,951
8630/R	Kotli Aima	Kamoke	258156	0	0	258,156
12200/R	Dhattal	Kamoke	551420	413565	0	964,985
31300/L	Kotli Gul Muhammad	Kamoke	974865	0	0	974,865
3900/R	Pando Pur	Kamoke	138444	0	0	138,444
32500/R	Sadhu Goraya	Noshera Virkan	358694	269020	0	627,714
39604/L	Phama Sara	Noshera Virkan	331493	248619	0	580,112
71715/L	Chitti Goraya	Noshera Virkan	378550	283913	0	662,463
36900/R	Marri Bhindran	Noshera Virkan	416604	0	0	416,604
36500/R	Jajoke	Noshera Virkan	1156614	0	0	1,156,614
17800/R	Karyal Khurd	Noshera Virkan	1005829	0	0	1,005,829
30700/R	Gurhi	Noshera Virkan	784580	588434	0	1,373,014
114500/L	Chachuki Dogran	Noshera Virkan	893144	0	0	893,144
28100/R	Bhangwan	Noshera Virkan	771992	0	0	771,992
65000/R	Dahir Virkan	Noshera Virkan	158592	0	0	158,592
26842/R	Kot Assiash	Wazirabad	0	296349		296,349
1000/R	Kalasky	Wazirabad	592307	444231	0	1,036,538
66318/R	Hardo Saharan	Wazirabad	598586	0	0	598,586
10185/L	Manchar Chatha	Wazirabad	125834	99704	0	225,538
<b>Total Amount in Original Para before DAC meeting</b>			<b>11023782</b>	<b>3535496</b>	<b>0</b>	<b>14,559,278</b>
<b>Departt. produced the FCRs of 12 water courses thus DAC meeting reduced the para to an amount</b>						<b>8,917,011</b>

**Annex-E**  
Para 1.2.2.4

**Non recovery of liquidated damages due to delay in completion of work Rs11.829 million**

**District Officer Roads Gujranwala**

Name of Scheme	Head	Name of Contractor	Work Order No & Date	Completion Period	Status	Contract Price (Rs)
Rehab. Of road Theiri Sansi to Sansera Goraya in Grw	M&R	M/s Nazir Ahmed & Brothers	376 dt.21.01.15	03 Months	W.I.P	57,923,947
Repair of katcha Khiali road from khiali gate to Jinnah road grw	PCGIP	M/s Doughal & Co	893 dt.23.02.15	02 Months	W.I.P	26,754,367
Repair/Rehab of PCC front road Shamsabad from Gali No.01 underpass road Grw	ADP	M/s Muhammad Baber Bajwa	424 dt.24.01.15	1.5Months	W.I.P	2,045,553
<b>Total</b>						<b>86,723,867</b>

$$L.D = 86,723,867 \times 10/100 = 8,672,387$$

**District Officer (Buildings) Gujranwala**

**(Rs in million)**

Sr No	Name of Scheme	Date of commencement Date of Completion	Agreement Amount	Name of Contractor	Remarks	Penalty to be imposed
01	Re-Construction Of Dangerous Building Of Gghs Mc Wazirabad.	08-11-15 07-04-16	6.336	Shafqat Iqbal	Work in progress	0.6336
02	Re-Construction Of Dangerous Building Of Ggpps Gorala Tehsil Kamoke.	08-11-15 07-03-16	5.408	M.H Const. Co	Work in progress	0.5408
03	Re-Construction of Dangerous buildings of GMPS Noin Wala Tehsil Wazirabad	08-11-15 07-02-16	4.212	M. Riaz	Work in progress	.4212
04	Re-Const. of Dangerous building of Gajjar Gola Tehsil Wazirabad	08-11-15 07-03-16	3.495	Abid Hussain	Work in progress	.3495
05	Re-Const. of Dangerous School building of GGHS Hazrat Kaliaan Wala Tehsil Wazirabad	08-11-15 07-03-16	5.459	Abdul Rashid	Work in progress	.5459
06	Re-Const. of Dangerous Buildings of GGHS Jhallan	08-11-15 07-02-16	3.115	Aslam Parvez & Co.	Work in progress	.3115
07	Re-Const. of Dangerous Buildings of GGHS Ghumanwala Tehsil Noshera Wirkan	08-11-15 07-02-16	3.547	Shakil & Co.	Work in progress	.3547
<b>TOTAL</b>						<b>3.1572</b>



**Annex-F**  
**Para 1.2.2.5**

**Non-auction of Machinery / Equipments - Rs3.004 million**

**MS THQ Hospital Wazirabad**

Sr. No.	Name of article	Page Number /Stock No.	Unserviceable No.	Cost of Purchase /per unit	Total Cost (Rs)
1.	Forcep Intestinal	08	01	10	10
2.	Abdominal Retractor	09	06	180	1,080
3.	Intestinal Clump	10	02	60	120
4.	Laryngoscope	11	01	150	150
5.	Stone Bladder Forcep	13	02	20	40
6.	Sound Medical Urether	14	02	20	40
7.	Histectomy Forcep	15	03	50	150
8.	Mouth Gauge Metal	16	04	320	1,280
9.	Needle Tonsil	17	02	70	140
10.	Mask Aluminium	19	01	110	110
11.	Probe Pointed Directed	20	01	15	15
12.	ETT Forcep	24	01	30	30
13.	Chetal Forcep	27	02	50	100
14.	Female Cathether	26	03	45	135
15.	Necrosis Forcep	28	03	60	180
16.	Bone Plate Holding Forcep	35	02	30	60
17.	Bone Lever Forcep	36	01	80	80
18.	Lane Tissue Forcep	37	02	25	50
19.	Periosteotome elevator	38	03	75	225
20.	Thyroid Retractor	40	01	120	120
21.	Huge Dilator Set	44	01	150	150
22.	Negto Scope	46	01	30	30
23.	Probe	47	06	60	360
24.	ENT	50	01	110	110
25.	Plain Forceps	51	02	20	40
26.	Tooth Forceps	54	02	20	40
27.	Cocker Forceps	56	08	320	2,560
28.	Bone Forceps	57	01	110	110
29.	Artery Forceps	58	06	120	720
30.	Artery Forcep Straight	59	02	40	80
31.	Needle Holder	60	07	140	980
32.	Kidney Tray	61	02	60	120
33.	Bulb Sucker	65	04	40	160
34.	Scissor Striaight	66	5	90	450
35.	Allus Forceps	67	04	80	320
36.	Towel Clips	68	05	50	250
37.	Retractor	69	10	300	3,000
38.	Bojis set	70	01	180	180
39.	Drum 15x15	71	01	200	200
40.	Combi Scisor12.5	79	01	40	40
41.	Hug man Scissor	80	01	40	40
42.	Lihair Stitch Scissor	81	01	20	20
43.	Dressing forcep	82	01	20	20
44.	Mixture Forcep	84	02	40	80
45.	Kidney Clamp	85	02	50	100
46.	Peritonal Clump	86	02	80	160
47.	Beb Cock	87	02	50	100
48.	Dual intestinal Forceps	88	02	60	120

Sr. No.	Name of article	Page Number /Stock No.	Unserviceable No.	Cost of Purchase /per unit	Total Cost (Rs)
49.	Thomas Alles Tissue Forceps	89	06	180	1080
50.	Mayo Rabbsin Intentional Forcep	91	02	60	120
51.	Intestinal Clump	92	03	45	135
52.	Bulldog Clump	93	04	120	480
53.	Vessel Clump	94	01	40	40
54.	Megal Catheter inducting	96	01	45	45
55.	Walk man Retractor	97	02	60	120
56.	Self Retaining retractor set	98	01	150	150
57.	Bone Cutting Forcep	99	01	90	90
58.	Nelson Cutting Forcep	100	01	35	35
59.	Disjordon Gal stone	102	01	35	35
60.	Ambu bag	108	01	200	200
61.	Younger Sole tube	117	02	120	240
62.	Wheel chair (WHP)	124	06	6000	36,000
63.	IV Stand	125	70	400	28,000
64.	Stretcher	129	04	3200	12,800
65.	Revolving stoll	130	20	1000	20,000
66.	Stethoscope	132	10	500	5,000
67.	Pulse oxymeter	151	02	8000	16,000
68.	Light Examination	168	03	3000	9,000
69.	Tongue depressor	170	01	90	90
70.	Nebulizer Machine	72	03	9000	27,000
71.	Oxygen Flow Meter	55	06	3200	19,200
72.	Ward Screen	119	02	2000	4,000
73.	Change Over	121	01	1100	1,100
74.	Plastic Chair	135	01	600	600
75.	Electric Sterilizer	141	04	1500	6,000
76.	Examination Couch	157	01	1200	1,200
77.	ICU Bed (WHP)	08	02	5000	10,000
78.	Revolving Stool	12	04	800	3,200
79.	Plastic Chair Set of 04	12	03	4500	13,500
80.	Baby Chair Plastic	12	04	800	3,200
81.	Stethoscope	132	10	1000	10,000
82.	BP Para paratus Stand Type	196	04	7000	28,000
83.	BP Para paratus Mercury	181	01	3000	3,000
84.	BP Para paratus Aneroid	179	12	1500	18,000
85.	Aeromax Nebulizer	176	01	2500	2,500
86.	Sponge Holding Forcep	123	17	150	2,550
87.	Surgical Instrument Set		04	2000	8,000
88.	Ortho Set Plaster Cutter	134	02	1000	2,000
89.	Austommore	136	01	2500	2,500
90.	K. Nail Instrument Set	137	01	4000	4,000
91.	DC S Instrument Set	138	01	4000	4,000
92.	Snail fragrant Set	139	01	1500	1,500
93.	Basis Instrument Set	140	01	1200	1,200
94.	Spirit Jar	169	05	200	1,000
Total					<b>321,565</b>
					<b>Laboratory Items</b>
	Microscope	01	03	30000	90,000
	Microscope	02	02	2000	4,000
	Centrifuge	09	05	10000	50,000
	Clorimeter	07	02	20000	40,000
	Glucometer	11	01	10000	10,000

Sr. No.	Name of article	Page Number /Stock No.	Unserviceable No.	Cost of Purchase /per unit	Total Cost (Rs)
	Uniskin	15	01	30000	30,000
	Photo Selection Clorimeter	18	01	15000	15,000
Total					<b>239,000</b>
<b>X-Ray Department</b>					
	ECG Machine	29	01	10000	10,000
	Eye Glass (1 pair)	07	01	50	50
	Screen Glasses	08	01	20	20
	Screen Gloves Unicef	09	01	20	20
	Screen Gloves	11	01	25	25
	Drier	32	01	8000	8,000
	X-Ray Machine (Philips)	01	01	130000	130,000
	X-Ray Machine (Siemens)	30	01	30000	30,000
	X-Ray Machine (Siemens)	31	01	150000	150,000
	Dental X-Ray Machine	33	01	500000	500,000
Total					<b>828,115</b>
<b>Eye Department</b>					
	Cataract Set	51	04	20000	80,000
	Needle Holder	53	01	50	50
	Lens Forceps	53	02	80	160
	Corneal Forceps	53	03	150	450
	Corneal Scissor	53	01	80	80
	Suture Timing Forceps	53	01	110	110
	Tooth Forceps	53	01	90	90
	Eye Speculum	53	02	150	300
Total					<b>81,240</b>
<b>Misc Department</b>					
	Air Conditioner 1.5 Ton Split Type	118	25	30000	750,000
	Shadow less Ceiling Light	33	01	60000	60,000
	Hot Air Oven	74	01	40000	40,000
	Delivery Table	111	01	35000	35,000
	Anesthesia Machine	42	01	70000	70,000
	Mobile Suction Pump	142	02	40000	80,000
	Ultra Sound Machine	177	01	500000	500,000
Total					<b>1,535,000</b>
<b>Grand Total 321,565+239,000+828,115+81,240+1535,000= Rs 3,004,920</b>					

**Annex-G**  
Para 1.2.2.6

**Irregular Expenditure on Printing Stationery Rs.4.567 million**

Inv. No.	Dated	Paid to	Total Amount (Rs)
45	15-12-15	Salman Shahid Art	236,041
50	01-04-16		139,680
51	05-04-16		59,909
52	08-04-16		52,391
55	25-05-16		115,484
56	26-05-16		157,302
290	02-11-15	Wahdat Printing Press	221,003
291	07-11-15		155,325
292	09-11-15		186,391
293	11-11-15		126,752
03	11-03-16		97,501
08	15-03-16		80,168
61	07-06-16		182,003
<b>Total</b>			<b>1,809,950</b>

**Irregular Expenditure on account of Printing Rs.2,757,089**

M/s	Bill No.	Date	Item	Qty	Rate	Amount (Rs)
Salman Arts	166	15.12.15	OPD Register	104	495	51,480
do	do	Do	OPD Pad	3200	52	166,400
Wahdat Printing	Nil	9-12-15	Blank Register 200	360	325	117,000
do	do	Do	Blank Register 100	105	175	18,375
do	do	Do	Flapper patti	1400	8	11,200
do	do	9-3-16	Indoor survey form	24000	2.25	54,000
Salman Arts	206	5-4-16	Obstetric register	140	395	55,300
do	201	1-4-16	Stock register	163	396	64,548
do	do	Do	Material health register	163	395	64,385
Wahdat printing	31	11-3-16	Bin cards	20000	4.50	90,000
do	Nil	12-1-16	White papers ream 68 gm	200	370	74,000
do	do	11-3-16	do	95	370	35,150
Salman Arts	208	8-4-16	Attendance register	186	260	48,360
Wahdat	681	11-11-15	Computer papers	150	780	117,000
do	677	2-11-15	Antenate cards	17000	12	204,000
do	678	7-11-15	Blank register 200	360	325	117,000
do	do	Do	Blank register 100	105	175	18,375
do	do	Do	Flapper patti	1000	8	8,000
do	680	9-11-15	White paper ream	465	370	172,050
Salman Arts	140	9-11-15	Vaccination cards	10000	6.25	62,500
do	136	2-9-15	OPD Ticket pad	1600	52	83,200

M/s	Bill No.	Date	Item	Qty	Rate	Amount (Rs)
do	132	1-9-15	Pumphlet	6500	163	84,500
A.T Advertiser	Nil	24-7-15	Flen printing	100	350	35,000
Salman Arts	134	1-9-15	Dengue survey form	19500	2.75	53,900
Wahdat	Nil	12-1-16	Bin cards	12000	4.50	54,000
Salman Arts	246	25-5-16	OPD Ticket	1880	52	97,760
do	do	Do	Attendance register	34	260	18,122
do	248	26-5-16	Dengue Survey form	52800	2.75	145,200
Wahdat	61	7-6-16	Growth cards	7000	24	168,000
Salman Arts	Nil	17-6-16	Pamphlet	6462	13	84,000
do	229	18-6-16	do	5654	13	73,500
Wahdat	Nil	25-5-16	Growth cards	3546	24	85,104
Salman Arts	Nil	27-5-16	Pamphlet	6500	13	84,500
Wahdat	Nil	30-5-16	Computer paper	94	780	73,320
do	Nil	30-11-15	White papers	122	370	45,140
do	do	30-5-16	Computer paper	32	710	22,720
			<b>TOTAL</b>			<b>2,757,089</b>

**Annex-H**  
Para 1.2.2.8

**Non Recovery of Training Cost From CMW Rs. 1,071,000**  
**EDO Health**

Sr. No.	CMW ID	CMW Name	Deployment Date	Left out Date	Total Training Cost (Rs)
1	14115953	Neelam Ayoub	16-04-2012	01-12-2014	63,000
2	14135704	Aster Chaman	01-06-2015	01-06-2016	63,000
3	1416855	Samera Bibi	01-01-2014	01-09-2014	63,000
4	1416873	Tahira Yasmin	10-01-2014	02-05-2016	63,000
5	1416889	Gulshan Suliman	10-01-2014	30-04-2014	63,000
6	1416935	Nabila Niamat	23-04-2012	02-06-2014	63,000
7	1416971	Iqra Intazar	10-01-2014	02-05-2016	63,000
8	1416981	Nabila Asghar	10-01-2014	01-10-2014	63,000
9	1416983	Samina Abbas	10-01-2014	01-05-2015	63,000
10	1417021	Tasmeena Ihsan	10-01-2014	01-04-2016	63,000
11	1417049	Anan Boota	23-04-2012	01-04-2014	63,000
12	1417055	Hafsa Kanwal	23-04-2012	10-03-2014	63,000
13	1417057	Asma Waris	23-04-2012	01-04-2014	63,000
14	1417210	Safina Asif	23-04-2012	01-03-2014	63,000
15	1417222	Saira Rahid	13-11-2012	01-03-2014	63,000
16	1417277	Sajida	10-01-2014	31-12-2015	63,000
17	1417057	Talat Hanif	10-01-2014	01-06-2016	63,000
<b>Total</b>					<b>1,071,000</b>

**Annex-I**

## Para 1.2.3.1

**Irregular Payment of Transportation & POL on Measles Campaign Rs 5,628,000**

<b>Bill / Cash Book No</b>	<b>Dated</b>	<b>No of Team at each UC</b>	<b>Amount Paid Rs</b>
16	1-06-16	15	90,000
17		15	90,000
18		15	90,000
19		10	60,000
20		15	90,000
11		15	90,000
12		15	90,000
13		11	66,000
14		-	84,000
15		14	72,000
9		12	78,000
10		13	90,000
8		15	96,000
7		16	90,000
6		15	96,000
21		15	72,000
22		12	72,000
23		12	54,000
24		11	96,000
-		16	96,000
26		15	90,000
27		2	12,000
28		14	84,000
29		-	96,000
25		16	96,000
30		16	96,000
31		16	96,000
32		13	78,000
33		15	90,000
45		13	78,000
46		11	54,000
237		15	90,000
225		15	90,000
226		16	96,000
227		15	90,000
208		15	90,000
209		14	84,000
210		12	72,000
211		13	84,000
228		12	72,000
229		15	90,000
230	14	84,000	
<b>Total</b>			<b>3,474,000</b>
<b>POL</b>			

Bill / Cash Book No	Dated	No of Team at each UC	Amount Paid Rs
52		8	96,000
59		5	60,000
66		7	84,000
69		8	96,000
70		7	84,000
71		8	96,000
72		8	96,000
73		8	96,000
104		8	96,000
107		7	96,000
111		8	96,000
112		8	96,000
113		8	96,000
74		7	84,000
75		6	72,000
77		3	36,000
80		8	96,000
105		7	84,000
106		5	60,000
100		5	60,000
101		8	96,000
102		8	96,000
103		8	96,000
76		8	96,000
42		6	78,000
234		1	12,000
<b>Sub Total</b>			<b>2,154,000</b>
<b>Grand Total</b>			<b>Rs 3474,000+2,154,000 = 5,628,000</b>



**Annex-J**  
Para 1.2.3.4

1. Dr. Nazish Nadeem DC (MNCH )  
Rs5000/month x 12 months= Rs60,000
2. **THQ Hospital Noshera Virkan**

S. No	Name	Designation	leave period	Conveyance Allowance	Monthly Rate of HSRA/ Dress & Mess	Amount (Rs)
1.	Dr Rehmat Ullah Saqib	M.O	3 months	15,000	21,000	36,000
2.	Dr uzma	Dental Sergion	4 months	15,000	28,000	48,000
3.	Misbha abid	C.N	4.5 months	22,500	49,950	72,450
4.	Asma Norin	Nurse	3 months	15,000	11,100	33,300
5.	Lubina Hussain	M.Wife	3 months	5355	-----	5,355
6.	Saima Afzal	C.N	3 months	15,000	11,100	48,300
<b>TOTAL</b>				<b>87,855</b>	<b>26,103</b>	<b>258,405</b>

**3. DO (Livestock) Gujranwala**

Designation	Vehicles No. allotted to officers	Period	Months	Rate per month (Rs)	Amount (Rs)
DDLO Gujranwala	GAW-8880	-do-	13	5,000	65,000
DDLO Wazirabad	GAG-1112	-do-	13	5,000	65,000
DDLO Kamoke and Nowshehrs Virkan	GAW-8882	-do-	13	5,000	65,000
Dr. Mudassara shaheen Incharge MVD Gujranwala	GAG-1113	-do-	13	5,000	65,000
Dr. Usman Ghani Incharge MVD Kamoke	GAG-1193	-do-	13	5,000	65,000
Total CA darwan					<b>325,000</b>

**4. MS THQ Kamoke**

Name & Designation	Period of Leave	Conveyance Allowance P.M (Rs)	Mess Allowance P.M (Rs)	Dress Allowance P.M (Rs)	Amount (Rs)
Dr. Muhammad Iqbal	01.09.15 to 15.10.15 (45 days)	5000	0	0	7,500
Dr. Anam Zahid Butt	01.10.15 to 18.11.15 (48 days)	5000	0	0	8,000
Sonia Arshad Pharmacist	01.11.15 to 18.01.16 (77 days)	5000	0	0	12,833
Dr. Shahid Hassan M.O	18.02.16 to 19.03.16 (01 Month)	5000	0	0	5,000
Munawar Sultana C/N	10.04.16 to 09.05.16 (01 Month)	5000	8000	3100	16,100
<b>Total</b>					<b>49,433</b>

### 5.SMO RHC jamkey Chatta

Sr No.	Name	Leave Period	Designation	Leave days	Conveyance allowance	HSR A	Mess Allowance	Dress Allowance	Su,b Total	Total Amount
1	Tahira Bano	15-06-2015 to 14-07-2015	C/N	30	5000	1818	8000	3000	17818	17818
2	Madhia Iqbal	10-08-2015 to 08-09-2015	C/N	30	5000	1818	8000	3000	17818	17818
3	Rukhshanda Kausor	24-12-2015 to 23-03-2016	C/N	90	5000	1818	8000	3000	17818	53454
4	Khalid Ijaz	22-12-2015 to 31-12-2015	Disp	10	1932	1624			3556	1185
5	Mihammad Rashid	17-01-2016 to 16-02-2016	D/Tech	30	2856	2100			4956	4956
6	Shahbaz Ahmad	15-03-2016 to 29-03-2016	OTA	15	1932	1680			3612	1806
<b>Total</b>										<b>97037</b>

### 6. Govt Iqbal High School Gujranwala

Name of Teacher	Summer Vacation period	BPS	Period of Leaves	Total Days	Conveyance Allowance (Rs)	Recovery (Rs)					
Muhammad Rasheed	24-12-06 to 31-12-06	16	8	101	1240	7,768					
	24-12-07 to 31-12-07		8								
	24-12-08 to 31-12-08		8								
	24-12-09 to 31-12-09		8								
	24-12-10 to 31-12-10		8								
	24-12-11 to 31-12-11		8								
	24-12-12 to 31-12-12		8								
	24-12-13 to 31-12-13		8								
	24-12-14 to 19-01-14		24								
	24-12-15 to 05-01-15		13								
	Jamil Akhtar Bhatthi						17			1240	7,768
	Kishwar Sohail						17			1240	7,768

Name of Teacher	Summer Vacation period	BPS	Period of Leaves	Total Days	Conveyance Allowance (Rs)	Recovery (Rs)
Karmat Ali		16			1240	7,768
Abdul Hameed		16			1240	7,768
Muhammad Arshad		16			1240	7,768
Sabir Hussain		14			680	4,864
Shafqatullah Bhatthi		14			680	4,864
Allaha Ditta		14			680	4,864
Shahid Mehmood		14			680	4,864
Muhammad Arshad		14			680	4,864
Khakankhawar		14			680	4,864
Khalid mehmood		14			680	4,864
Anwar shazad		14			680	4,864
Furukh Hassan		14			680	4,864
Sajjad Haider		14			680	4,864
Shoukat Masih		14			680	4,864
Muhammad Jamil		14			680	4,864
Hafiz abaidurrehman		14			680	4,864
Ijaz Ahmad		14			680	4,864
Ikramullah Bhatthi		14			680	4,864
<b>Total</b>						<b>119,568</b>

### Summer Vacations

Name of Teacher	Summer Vacation period	BPS	Total Days	Conveyance Allowance Per/M	Recovery of Conveyance Allowance (Rs)
Jamil Akhtar Bhatthi	01-06-11 to 14-08-11	17	74 days	2480	41,802
Kishwar Sohail		17		2480+5000 296 days @ 2480 and 104 days @ 5000  1700+2856 296 days @ 1700 and 104 days @ 2856	41,802
Furukh Hasan		16			41,802
Abdul Hameed		16			41,802
Saqib Bashir		16			41,802
Zulqar Ali Chohan		16			41,802
Sabir Hussain		14			26,673
Shafqat ulla Bhatthi		14			26,673
Allaha Ditta		14			26,673
Shahid Mehmood		14			26,673
Muhammad Arshad		14			26,673
Ikramullah Bhatthi		14			26,673
Anwar shazad		14			26,673
Sajjad Haider		14			26,673
Shoukat Masih		14			26,673
Muhammad Jamil		14			26,673
Hafiz abaidur rehman		14			26,673
Ijaz Ahmad		14			26,673
Naseer Ahmad		14			26,673
Sajjad Haider		14			26,673
<b>Total</b>					<b>624,234</b>
<b>Grand Total 119,568+624,234 Rs 743,802</b>					

### Recovery of Conveyance Allowance Rs 24,249 Govt Iqbal H.S. Gujranwala

Name of teacher	Designation	BPS	Period of Leaves		Total Days	Conveyance Allowance Per/M	Recovery (Rs)
			From	To			
Jamil Khokhar	EST	14	6-11-2008	20-12-08	44 days	920	1,349
Allaha Ditta	EST (G)	14	10-11-2014	7-2-2015	90-days	5000	15,000
Furukh Hasan	EST (Eng)	14	24-3-2011	7-4-2011	15-days	1360	680
Ghulam Ullaha	Naib Quasid	01	24-9-2012	7-11-	45-	850	1,275

Nasme of tacher	Designation	BPS	Period of Leavs		Total Days	Conveyance Allowance Per/M	Recovery (Rs)
			From	To			
				2012	days		
Hafiz abaidurRehman	EST (AT)	14	18.12.2013	04.1-2014.	18-days)	2720	1,632
Hafiz abaidurRehman	EST (AT)	14	9-4-2015	28-4-2015	20-days	2720	1,813
Hafiz abaidurRehman	EST (AT)	16	10-4-2016	24-4-2016	15-days	5000	2,500
Total							24,249

## 8. Govt. PB Model High School Gujranwala

Name of Teachers	Designation	Perid of Leavs	Calculation	Recovery(Rs)	
Zahid Hamid	SST	01-7-11 to 30-06-16 8+8+8+27+13 total days 64	4216+2167	6,383	
M Saeed				6,383	
Asghar Ali				6,383	
Mushtaq Ahmed				6,383	
Anjam Ali				6,383	
M Arf				6,383	
M Shabbir Warya				6,383	
M Mansha				6,383	
M Ahsan	EST		01-7-11 to 30-06-16 8+8+8+27+13 total days 64	2890+1237	4,127
Zia Ullah Bajwa					4,127
Hamayun Sharif					4,127
Arshad Goraya					4,127
Akram Raza					4,127
Anwar Kamal					4,127
Feyyaz Ur Rehman					4,127
Zaheer Butt					4,127
Arfan Ahmed					4,127
Iqbal Ansari					4,127
Amin Dogar					4,127
Khalid Khokhar					4,127
M Sleem					4,127
Tahir Masood Butt					4,127
Munir Ahmed Tahir					4,127
Abdur Rauf					4,127
Mohamamd Aslam					4,127
Imtiaz Ahmed Hashmi					4,127
Sajjad Awan					4,127
Amir Ul Haq					4,127
Irshad Ahmed Warriach		4,127			
Latif Sial		4,127			
Zahid Javed		4,127			
Rafaqat Ali		4,127			
M Sarwar		4,127			
Zia Ullah Malik		4,127			
Nadeem Yousuf		4,127			
Abdul Majeed		4,127			
Qari M Yaseen	4,127				
Mian Asghar Javed	EST	01-07-12 to 30-06-16	2437+1237	3,674	
Shaib Farooq				3,674	
Abdul Aleem				3,674	
Ghulam Mayauddin				3,674	
Shoab Aziz				3,674	
Iftakhar Ahmed				3,674	
Zahid Raza				1,237	
Hassan Qayyum				1,237	
M Ashfaq	1237				
<b>Total</b>				<b>207,652</b>	

**Annex-K**  
**1.2.3.5**

**1. DO H Gujranwala**

Name of official	Designation	Place of Posting	Currently Posted at	P/M Salary *12	HSRA P.M (Rs)	Amount of Recovery (Rs)
Shahbir Ahmed	CDC	BHU Ghaghamiter	U/C-27 Wazirbad		1146 *12	13,752
Rizwan Qadir	C.O		GRD Noor Bava		3500 *12	42,000
Sajid Waseem	C.O	BHU Peru Chak	EDO (H) Grw		3500 *12	42,000
Ejaz Ahmed	C.O	BHU Aroop	DCO Office Grw		3500 *12	42,000
Shezad Ali	C.O	BHU Dogranwala			3500 *12	42,000
						<b>181,752</b>

**2. THQ Noshera Virkan Irregular payment in account of HSRA Rs 59,600/-**

S. NO	Name	Designation	Absent Date	Total Amount (Rs)
1	Dr. Baqir Hussain	Medical Officer	22-07-2015 23-07-2015	16,200
2	Dr. Uzma bargees	Dental surgeon	11-09-2015 23-09-2015 01-01-2016 02-01-2016	32,400
3	Dr. Saima Zaheer	Gynaecologist	07-07-2015	11,000
<b>Total</b>				<b>59,600</b>

**3. RHC Qila D.Sing Irregular payment in account of CA & HSRA Rs 176,234/-**

S. No	Name	Designation	leave period	Monthly Rate of conveyance (Rs)	Monthly Rate of HSRA/ Dress & Mess (Rs)	Total HSRA (Rs)	Amount (Rs)
1	Dr Sidra Zafar	W.M.O	4 months	5,000	12,000	48,000	68,000
2	Saima Norin	C.N	1 month	5,000	7,000	7,000	12,000
3	Humaira Amjad	C.N	3 months	5,000	7,000	21,000	36,000
4	Dr Sidra Aslam	W.M.O	3 months	5,000	12,000	36,000	51,000
5	Samina Rasheed	L.H.V	3 months	1,932	1,146	3438	9,234
<b>Total</b>				<b>21,932</b>	<b>39,146</b>	<b>115,438</b>	<b>176,234</b>

**4. SMO RHC Dhonkal**

Sr. No	Name of Nurse	HSRA P.M	Period	Over paid (Rs)
01	Muhammad Khalil Senior Clerk	2,595	12 Month	31,140

## 5. THQ Hospital Wazirabad

Name of / Staff	Designation	Leave Period		leave Days	CA (Rs)	HSRA Amount (Rs)	Incentive (Rs)	Net Recovery (Rs)
		From	To					
D Zakir Ali Rana	DMS	27-05-16	05-07-16	40	5,000	417		6,667
Dr Saeed Ur Rehman	Dental Surgeon	10-08-15	25-10-15	76	5,000	12,970		45,524
		23-05-16	01-07-16	40	5,000	12,970		23,960
Dr Ajmal Aqeeq Mirza	Consultant	13-04-16	10-08-16	120	5,000	48,000	50,000	268,000
Mohammad Arshad	Hakeem	07-05-16	21-05-16	15	2,856	---		1,428
Hafiz Tanveer Asghar	Dental Technician	06-06-16	06-08-16	15	2,856	1,500		2,178
ALi Raza	Dispenser	05-03-16	01-04-16	25	2,856			2,380
							<b>Total</b>	<b>350,137</b>

## 6. SMO RHC Jamkey Chattha

Sr No	Name	Leave Period	Designation	Leave days	CA (Rs)	HSRA (Rs)	Mess Allowance (Rs)	Dress Allowance (Rs)	Su,b Total (Rs)	Total Amount (Rs)
1	Tahira Bano	15-06-2015 to 14-07-2015	C/N	30	5000	1818	8000	3000	17818	17818
2	Madhia Iqbal	10-08-2015 to 08-09-2015	C/N	30	5000	1818	8000	3000	17818	17818
3	Rukhshanda Kausor	24-12-2015 to 23-03-2016	C/N	90	15,000	1818	8000	3000	17818	53454
4	Khalid Ijaz	22-12-2015 to 31-12-2015	Disp	10	1932	1624	--	-----	3556	1185
5	Mihammad Rashid	17-01-2016 to 16-02-2016	D/Tech	30	2856	2100	-----	-----	4956	4956
6	Shahbaz Ahmad	15-03-2016 to 29-03-2016	OTA	15	1932	1680	-----	-----	3612	1806
<b>Total</b>					<b>31,720</b>	<b>10858</b>	<b>32578</b>	<b>65156</b>	<b>65578</b>	<b>97037</b>

## 7.SMO RHC Jamke Chatta

Sr. No	Name of Nurse	HSRA P.M	Period	Over paid (Rs)	Remarks
01	Muhammad Akram Dental Surgeon	12,000	October, November 2015	24,000	General Duty
02	Muhammad Akram Dental Surgeon	12,000	May, June and July 2016	36,000	Absentee Period
03	Muhammad Rashid Dental Technician	22,304	17-4-16 to 2-5-2016	11,152	Absentee Period
<b>Total</b>				<b>71,152</b>	

## 8.SMO RHC Ahmed Nagar

Name of Official	Designation	From	To	Total Days of Leaves	Recovery (Rs)
Sarwat Ilyas	Charge Nurse	25-04-16	24-05-16	30	17,918
Syriya Khanam	Dai	17-06-16	16-07-16	30	2,757
Sarwat Ilyas	Charge Nurse	03-09-15	17-09-15	15	3,409
Sohail Bashir	S/W	10-10-15	09-11-15	30	2,703
Fazal Ur Rehman	S/W	16-11-15	15-12-15	30	2,703
Riffat Qaiser	LHV	16-12-15	15-01-16	30	4,830
Jawaria Iqbal	M/W	16-02-16	16-05-16	90	8,271
<b>Total</b>					<b>42,591</b>

## 9.DO Health Gujranwala

Name of / Staff	Place of Posting	Designation With BPS	Leave Period		Total Period of leave in Days	Conveyance Allowance Per Months (Rs)	Total CA (Rs)	HSRA Per Month (Rs)	Total HSRA (Rs)	P.M Con + HSRA (Rs)	Net Recovery (Rs)
			From	To							
Azeem Shaheen	BHU Attawa	Vaccinator	10-06-15	28-08-15	89	1910	5666	1146	3400	102	9,066
Fouzia Nasreen		Mid Wife	04-10-15	02-01-16	89	1785	5296	972	2884	92	8,179
Sajjed		M.T	11-01-16	08-02-16	28	2856	2666	1306	1219	139	3,885
Amra Rana		LHV	11-01-16	08-02-16	28	2856	2666	1306	1219	139	3,885
Wajeheha	BHU Muraliwala	Mid Wife	24-08-15	24-10-15	60	1785	3570	972	1944	92	5,514
Dr Waqar Ikram		M.O	05-05-16	31-05-16	27	5000	4500	12000	10800	567	15,300
Sadia Idrees		LHV	06-06-16	30-06-16	25	2856	2380	1306	1088	139	3,468
M Arshad		N/Q	09-03-16	16-04-16	40	1785	2380	891	1188	89	3,568
Safeya Kaleem	BHU Kohlo Wala	LHV	16-01-16	16-02-16	30	2856	2856	1306	1306	139	4,162
Bashir		N/Q	28-01-16	11-02-16	15	1785	893	891	446	89	1,338
Dr Hamna Qayyum	BHU Peru Chak	WMO	19-09-15	17-12-15	90	5000	15000	12000	36000	567	51,000
Rehana Jahan		LHV	15-08-15	17-10-15	60	2856	5712	1306	2612	139	8,324
M Anwat	BHU Bhakray Wali	M.T	04-04-16	13-05-16	40	2856	3808	1306	1741	139	5,549
M Jamil		Disp	17-05-16	30-06-16	45	1910	2865	1146	1719	102	4,584
Imroza		N Supervisor	05-04-16	04-05-16	30	5000	5000	12000	12000	567	17,000
Tabitta Saleem		Mid Wife	17-05-16	14-06-16	30	1785	1785	972	972	92	2,757
Dr Jawad Touseef	BHU Kot Bowani Daas	M.O	01-07-15	29-08-15	60	5000	10000	12000	24000	567	34,000

Name of / Staff	Place of Posting	Designation With BPS	Leave Period		Total Period of leave in Days	Conveyance Allowance Per Month (Rs)	Total CA (Rs)	HSR A Per Month (Rs)	Total HSRA (Rs)	P.M Con + HSRA (Rs)	Net Recovery (Rs)
			From	To							
Javed Iqbal	BHU Ferozawala	CDC	20-06-16	19-07-16	30	1910	1910	1146	1146	102	3,056
Sumaira Fazal	BHU Qial Mian Singh	Mid Wife	04-03-16	12-04-16	31	1785	1785	972	972	92	2,849
Ashraf Masih		S.W	20-11-15	05-12-16	15	1785	893	891	4693	89	1,338
Pervaiz Akhter		Vaccinator	19-04-16	31-04-16	11	1910	700	1146	420	102	1,121
Lubna Boota		LHV	16-05-16	18-08-16	89	2856	8473	1306	3874	139	12,347
M Shoaib	BHU Chahal Kallan	CHT	22-08-15	22-11-15	88	5000	14667	3500	10267	283	24,933
Mussarat Perveen		Mid Wife	05-12-15	24-12-15	20	1785	1190	972	648	92	1,838
Aimain Rasheed		Mid Wife	21-03-16	04-05-16	44	1785	2618	972	1426	92	4,044
Sajid Mehmood		Chokidar	25-03-16	23-04-16	28	1785	1666	891	832	89	2,498
Yasir Jamil		C.O	01-03-16	17-03-16	17	5000	2833	12000	6800	567	9,633
M Mustafa		Dsip	25-04-16	23-07-16	89	1910	5666	1146	3400	102	9,066
Sehar Shabbir	BHU Nandpur	C.o	10-06-16	09-07-16	30	5000	5000	12000	12000	567	17,000
M Zakiriya	BHU Jallal Blagan	C.o	01-05-16	30-05-16	30	5000	5000	12000	12000	567	17,000
Saima	BHU Mandiala Warriach	LHV	16-10-15	31-10-15	15	2856	1428	1306	653	139	2,081
Saima Iqbal		LHV	16-10-15	31-10-15	30	2856	2856	1306	1306	139	4,162
Abdul Haq	BHU Mokhal Sandhuan	Driver	08-03-16	31-03-16	24	1910	1528	1146	917	102	2,445
Anbreen Javed		S H N S	01-07-16	29-06-16	90	5000	15000	3500	10500	283	25,500
Dr Sehrish Arif		WMO	21-12-15	05-01-16	16	5000	2667	12000	6400	567	9,067
Kanwal Arshad		LHV	09-0-16	31-03-16	23	2856	2190	1306	1001	139	3,191
Dr Abdul Rauf	BHU Bhatti Bhangoo	M.O	05-10-15	03-11-15	30	5000	5000	12000	12000	567	17,000
Najma		Mid Wife	03-09-15	04-12-15	90	1785	5355	972	2916	92	8,271
Mehar Un Nisa	BHU Maan	LHV	01-09-15	20-09-15	11	2856	1047	1306	479	139	1,526
Shazia jamal		Mid Wife	01-02-16	01-05-16	90	1785	5355	972	2916	92	8,271
Waqar Un Nisa	BHU Triggri	WMO	02-05-16	30-07-16	90	5000	15000	12000	36000	567	51,000
Dr Asghar Ali	BHU Dogranwala	M.O	15-08-15	31-09-15	46	5000	7667	12000	18400	567	26,067
Attia Khaliq	BHU Lalupur	LHV	25-08-15	30-11-15	99	2856	9425	1306	4310	139	13,735
Bilqeess Arshad		Mid Wife	25-10-15	22-01-16	110	1785	6545	972	3564	92	10,109
Munawar Hussain		M.T	18-05-16	05-07-16	48	2856	4570	1306	2090	139	6,659
Tasnim Seraat	BHU Dragapur	LHV	15-06-16	11-09-16	89	2856	8473	1306	3874	139	12,347
Riffat		Mid Wife	06-06-16	20-06-16	15	1785	893	972	486	92	1,379
Ikram Sajjad		N/Q	28-04-16	28-06-16	60	1785	3570	891	1782	89	5,352
M Ajmal	BHU Raja	N/Q	28-01-16	10-02-16	14	1785	833	891	416	89	1,249
M Arshad		Disp	21-03-16	04-05-16	45	1910	2865	1146	1719	102	4,584
Sumaira Naz		LHV	01-06-16	30-06-16	30	2856	2856	1306	1306	139	4,162
Dr Aysha Arif	BHU	WMO	30-12-	29-03-	90	5000	1500	1200	36000	567	51,000



Name of / Staff	Place of Posting	Designation With BPS	Leave Period		Total Period of leave in Days	Conveyance Allowance Per Month (Rs)	Total CA (Rs)	HSR A Per Month (Rs)	Total HSRA (Rs)	P.M Con + HSRA (Rs)	Net Recovery (Rs)
			From	To							
	Wahlianwala		15	15			0	0			
Hafza Raheed		LHV	01-12-15	30-12-15	30	2856	2856	1306	1306	139	4,162
Fouzia Arif		Mid Wife	21-06-16	10-07-16	20	1785	1190	972	648	92	1,838
Samina Kouser	BHU Kotli Nawab	LHV	28-06-16	27-07-17	30	2856	2856	1306	1306	139	4,162
M Akram Disp		Dsp	13-06-16	09-09-16	89	1910	5666	1146	3400	102	9,066
Abdul Majeed		CDC	01-06-16	30-06-16	30	1910	1910	1146	1146	102	3,056
Asia	BHU Mandiala Tega	LHV	20-01-16	20-04-16	90	2856	8568	1306	3918	139	12,486
Faiza Iram	BHU Gunna Aur	LHV	01-08-15	01-11-15	90	2856	8568	1306	3918	139	12,486
Asghar Ali		M.T	02-12-15	01-01-16	30	2856	2856	1306	1306	139	4,162
Noshia Tabbasam		Mid Wife	20-05-16	20-06-16	30	1785	1785	972	972	92	2,757
Mehmooda Begum		Dai	06-06-16	06-09-16	89	1785	5296	891	2643	89	7,939
Adeela rashid		BHU Ramdaas	Mid Wife	04-01-16	31-01-16	27	1785	1607	972	875	92
Abaid Ur Rehman		M.T	24-06-16	24-07-16	30	2856	2856	1306	1306	139	4,162
M Haram	BHU Danser	C.O	01-01-16	20-01-16	20	5000	3333	3500	2333	283	5,667
Rana M Rafeer		S.I	12-03-16	22-07-16	130	1910	8277	1146	4966	102	13,243
Madia Arif	BHU Sakhana Bajwa	Mid Wife	09-01-16	10-04-16	90	1785	5355	972	2916	92	8,271
Dr Areeba	BHU Thakran	WMO	12-03-16	26-03-15	15	5000	2500	1200	6000	567	8,500
Shama Naheed		Mid Wife	22-07-15	05-09-15	45	1785	2678	972	1458	92	4,136
				07-06-16	05-07-16	30	1785	1785	972	972	92
Farida Shehzadi	BHU Malkay	LHV	09-07-15	16-07-15	8	2856	762	1306	348	139	1,110
			09-12-15	12-12-15	4	2856	381	1306	174	139	555
			25-06-16	04-07-16	10	2856	952	1306	435	139	1,387
M Khalil		S.I	22-03-16	16-04-16	25	1910	1592	1146	955	102	2,547
M Abrar		Disp	25-04-16	22-07-16	89	1910	5666	1146	3400	102	9,066
M Ilyas		N/Q	01-07-16	29-08-16	60	1785	3570	891	1782	89	5,352
Anam Ilyas	BHU Shameer	Mid Wife	02-10-15	31-10-15	30	1785	1785	972	972	92	2,757
Qudus		M.T	21-03-16	30-04-16	45	2856	4284	1306	1959	139	6,243
Kalsoom Akhter		LHV	05-06-16	30-06-16	26	2856	2475	1306	1132	139	3,607
Dr Faizan	BHU Khoosat Baryar	M.O	07-09-15	17-09-15	10	5000	1667	1200	4000	567	5,667
Shazia Bibi		Mid Wife	01-10-15	21-10-15	31	1785	1845	972	1004	92	2,849
Asia Bibi		Mid Wife	01-10-15	10-10-15	10	1785	595	972	324	92	919
Syed Abrar Hussain	BHU Joran Sian	S.M.T	30-09-15	12-11-15	44	5000	7333	3500	5133	283	12,467
Salam Inayat	GRD Chak Sanatha	LHV	15-07-15	12-10-15	90	2856	8568	1306	3918	139	12,486
Saima Noureen	BHU Bhooma Bhath	Mid Wife	11-01-16	02-04-16	89	1785	5296	972	2884	92	8,179

Name of / Staff	Place of Posting	Designation With BPS	Leave Period		Total Period of leave in Days	Conveyance Allowance Per Month (Rs)	Total CA (Rs)	HSR A Per Month (Rs)	Total HSRA (Rs)	P.M Con + HSRA (Rs)	Net Recovery (Rs)
			From	To							
Shughufta Nasreen	BHU Khevey Wali	LHV	04-05-16	23-05-16	20	2856	1904	1306	871	139	2,775
Shazia Perveen		Mid Wife	20-08-15	17-11-15	90	1785	5355	972	2916	92	8,271
Sadia Iqbal	BHU Bainka Cheema	Mid Wife	01-05-16	28-07-16	89	1785	5296	972	2884	92	8,179
Doha Eman	BHU Klasskay	LHV	18-04-16	11-07-16	89	2856	8473	1306	3874	139	12,347
Rana Nadeem	BHU Natt Klan	M.T	02-05-16	28-07-16	89	2856	8473	1306	3874	139	12,347
Zessah Haider	BHU Noin Wala	C.O	05-10-16	01-02-16	120	5000	20000	3500	14000	283	34,000
Haumara Kouser	BHU Nathu Siva	Mid Wife	18-07-15	31-08-15	45	1785	2678	972	1458	92	4,136
Usman Ibrahim		S.I	07-12-15	26-12-15	20	1910	1273	1146	764	102	2,037
Ishrat Khalil	BHU Bhiri Shah Rehman	LHV	16-11-15	13-02-16	90	2856	8568	1306	3918	139	12,486
Perveen Akhter	BHU Jhallan	Dai	02-04-16	30-06-16	90	1785	5355	891	2673	89	8,028
Khuram	BHU Philokee	C.O	01-01-15	19-01-15	19	5000	3167	3500	2217	283	5,383
Nadia		Mid Wife	08-02-16	27-02-16	22	1785	1309	972	713	92	2,022
Shamsa Ehsan	BHU Shamsa Dhadha	LHV	30-06-15	18-07-15	19	2856	1809	1306	827	139	2,636
Dr Nabila Jabbar	BHU Kohlowala	WMO	01-05-16	22-05-16	22	5000	3667	1200	8800	567	12,467
Iram Naheed		LHV	20-03-16	20-06-16	93	2856	8854	1306	4049	139	12,902
Zunaira	BHU Kot Ladha	WMO	14-03-16	27-04-16	43	5000	7167	1200	17200	567	24,367
Gulshan Zara		LHV	08-03-16	05-06-16	90	2856	8568	1306	3918	139	12,486
Razia	BHU Herdo Kullowal	Mid Wife	01-02-16	12-05-16	101	1785	6010	972	3272	92	9,282
Zahida Perveen		LHV	10-05-16	25-05-16	16	2856	1523	1306	697	139	2,220
Yasmeen Tahra	BHU Matta Virkan	Mid Wife	27-10-15	21-01-16	90	1785	5355	972	2916	92	8,271
Sumaira Ashraf		Mid Wife	16-05-16	15-08-16	90	1785	5355	972	2916	92	8,271
Ghulam Sughra		LHV	13-06-16	27-07-16	45	2856	4284	1306	1959	139	6,243
Fozia Rasheed	BHU Baddo Ratta	LHV	01-07-15	28-09-15	90	2856	8568	1306	3918	139	12,486
			01-02-16	31-03-16	59	2856	5617	1306	2568	139	8,185
Shumaila	BHU Salookee	LHV	16-11-15	13-02-16	90	2856	8568	1306	3918	139	12,486
Zubaida Bibi		Dai	21-05-16	19-07-16	60	1785	3570	891	1782	89	5,352
Sumaira Shabbir		LHV	20-02-16	19-05-16	90	2856	8568	1306	3918	139	12,486
Dr Aysha Nazar	BHU Mohlanky	WMO	20-04-16	10-05-16	20	5000	3333	1200	8000	567	11,333
Rana Zaheer Ashraf		SHN	10-05-16	03-06-16	25	2856	2380	3500	2917	212	5,297
Fozia Jameel		LHV	09-03-16	07-04-16	30	2856	2856	1306	1306	139	4,162
			07-12-15	05-03-16	89	2856	8473	1306	3874	139	12,347
Atif Shehzad	C.O	13-01-15	23-01-15	10	5000	1667	3500	1167	283	2,833	
		14-03-16	12-04-16	30	5000	5000	3500	3500	283	8,500	
<b>Total</b>									<b>505443</b>		<b>1,050,601</b>

**Annex-L**  
**Para 1.2.3.7**

**Non-collection of Performance Guarantee and Stamp Paper Duty Rs 2.329 million DO Health**

<b>Cheque No</b>	<b>Dated</b>	<b>Paid to</b>	<b>Bill Amount (Rs)</b>	<b>5 % Performance (Rs)</b>	<b>0.25% Stamp Duty (Rs)</b>
2996515	02-06-16	Stallion Pharma	5,300,000	265,000	1,325
2996904	25-06-16	Uninion chemical Works	387,000	19,350	97
2996957	30-06-16	Arsons Pharma	2,255,000	112,750	564
2996826	23-06-16	Gulf Pharma	3,477,000	173,850	869
2996577	10-06-16	Bosch Phama	3,372,750	168,638	843
3070008	28-06-16	Mector International	3,940,000	197,000	985
3070039	28-06-16	Rasco Pharma	2,626,800	131,340	657
2496958	06-11-15	Valor Pharma	2,605,750	130,288	651
3070146	30-06-16	Silver Surgical	2,337,050	116,853	584
3070011	30-06-16	Gulf Pharma	2,118,348	105,917	530
2996956	25-06-16	Karim Industries	1,630,000	81,500	408
2996579	10-06-16	Geofman Pharma	1,488,360	74,418	372
2996555	30-06-16	Lahore Pharma	1,281,000	64,050	320
20996575	10-06-16	Novamed Pharma	1,180,000	59,000	295
2969960	30-06-16	Mector International	3,420,000	171,000	855
2996578	10-06-16	Semons Pharma	1,098,000	54,900	275
3070012	30-06-16	Benson pharma	924,000	46,200	231
-	24-06-16	Irza Pharma	924,800	46,240	231
3070010	28-06-16	Rok Pharma	903,000	45,150	226
2996514	24-06-16	Collin Craft Pvt Ltd	742,500	37,125	186
2996825	23-06-16	Nisa Impex	640,500	32,025	160
2996959	25-06-16	Lisko Pakistan	540,000	27,000	135
-	30-06-16	Glitz	470,000	23,500	118
3070056	30-06-16	Gulf Pharma	466,506	23,325	117
2996907	30-06-16	Medisave Pharma	458,500	22,925	115
357181	30-06-16	Benson pharma	375,000	18,750	94
2996905	30-06-16	K.M Enterprises	359,850	17,993	90
2996903	30-06-16	Linkers	330,000	16,500	83
3070151	30-06-16	Shafi Lab	203,600	10,180	51
2996906	30-06-16	Hansel Pharma	200,000	10,000	50
3070153	30-06-16	News Pharma	188,000	9,400	47
2996922	30-06-16	AFE Pharma	67,600	3,380	17
3070157	-	Glitz	36,000	1,800	9
<b>Total</b>			<b>46,346,914</b>	<b>2,317,346</b>	<b>11,587</b>

**Non-collection of Performance Guarantee and Stamp Duty Rs 70,500**  
**RHC Ahmad Nagar**

<b>Inv</b>	<b>Dated</b>	<b>Paid To</b>	<b>Amount Rs</b>	<b>Stamp Duty</b>	<b>Performance Guarantee (Rs)</b>
21391	22-04-16	Hensel Pharma	20,000	50	1,000
0	0	English Pharma	29,890	75	1,495
2167	09-02-16	Bosch Pharma	44,970	112	2,249
2015	19-12-15	Gulf Pharma	71,310	178	3,566
5275	12-02-16	Nova Med	29,500	74	1,475
2277	O	Semos Pharma	54,900	137	2,745
7055	30-12-15	Lisko Pakistan	48,875	122	2,444
O	19-12-15	Axis Pharma	19,000	48	950
42744	15-02-15	Mecter International	64,125	160	3,206
145	08-02-15	Star Lab	34,000	85	1,700
3394	15-01-16	Irza Pharma	23,120	58	1,156
1981	13-01-16	Rasco Pharma	43,780	109	2,189
2349	26-01-16	Valor Pharma	8,900	22	445
5992	04-03-16	Genix Pharma	9,663	24	483
10761	15-02-16	Geofman	31,900	80	1,595
5428	01-03-16	Rock Pharma	25,800	65	1,290
159	25-11-15	Unisa Pharma	28,255	71	1,413
473	18-02-16	Silver Surgical	18,525	46	926
473	29-12-15	Silver Surgical	194,000	485	9,700
302	29-12-15	Cotton Craft	93,450	234	4,673
301	29-12-1	Cotton Craft	44,550	111	2,228
1752	15-02-16	Cotton Craft	185,000	463	9,250
2727	-	Alkemy	38,650	97	1,933
2727	-	Alkemy	96,000	240	4,800
731	-	Glitz	45,450	114	2,273
470	-	Lahore Pharma	39,250	98	1,963
<b>Total</b>			<b>1,342,863</b>	<b>3,357</b>	<b>67,143</b>

**Annex-M**  
Para 1.2.3.9

**1.SMO RHC Jamke Chatta**

<b>Name of employees</b>	<b>Designation</b>	<b>Salary P.M (Rs)</b>	<b>Recovery (Rs)</b>	<b>Remarks</b>
Muhammad Akram	Dental Surgeon	90036x3	270,108	May, June and July 2016
Muhammad Qasim	Radio Grapher	16674x5	83,370	August 2015 to December 2015
<b>Total</b>			<b>353,478</b>	

**THQ Hospital Wazirabad**

<b>Name of Officer</b>	<b>Designation</b>	<b>Period of Absent</b>	<b>Total Period in Months</b>	<b>P.M (Rs)</b>	<b>Amount of Recovery (Rs)</b>
Iram Shehzadi	Pharmacist	04-08-15 to 22-07-16	12 Months	47,564	570,768
Dr Zobia	Gynecologist	03-10-15 to 02-01-16	3 Months	129,933	389,799
<b>Total</b>					<b>960,567</b>