



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

**AUDIT YEAR 2013-14**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules

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

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor-General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the Audit of all Receipts and Expenditures of the 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 District Government, Sialkot for the financial year 2012-13. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**  
**Dated:**

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 17 officers and staff, total 4757 man-days and the annual budget of Rs16.085 million for the financial year 2013-2014. It has been mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of District Government, Sialkot for the financial year 2012-2013.

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

Audit of District Government, Sialkot was carried out with the view to ascertain 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) Audit Objectives**

Audit was conducted with the objective to ensure that:

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

## **b) Audit Methodology**

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

## **c) Audit of Expenditure and Receipts**

Total expenditure of the District Government, Sialkot for the financial year 2012-2013, was Rs6,991.589 million covering one PAO and 291 formations. Out of this, RDA Gujranwala audited expenditure of Rs3,146.215 million which, in terms of percentage, was 45% of the total expenditure. Regional Director Audit planned and executed audit of thirty (30) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government, Sialkot for the financial year 2012-2013, were Rs3.537 million. RDA Gujranwala audited receipts of Rs1.344 million which was 38% of total receipts.

## **d) Recoveries at the Instance of Audit**

Recovery of Rs16.466 million was pointed out during audit, out of which an amount of Rs0.693 million was recovered and verified during the year 2013-14, till the time of compilation of report.

## **e) The key Audit findings of the report**

- i. Irregularity & non-compliance of 5.829 million was noted in five cases.<sup>1</sup>
- ii. Weakness of internal controls of Rs 19.659 million was noted in seven cases.<sup>2</sup>
- iii. Analysis of budget and expenditure of District Government Sialkot for the financial year 2012-13 revealed the original budget was Rs7,305.318 million, supplementary grant was Rs68.209 and the final budget was Rs7,373.527 million. Non-development expenditure of Rs6,661.649 million was incurred against the original allocation of Rs6,738.542 million and Development Expenditure of Rs329.940 million was incurred against the original budget allocation of Rs566.776 million resulting in savings of Rs144.831 million and Rs237.106 million respectively. Total expenditure of Rs6,991.589 million was incurred against the final budget of Rs7,373.527 million, resulting in overall savings of Rs381.938 million which in terms of percentage was 05%.

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

## **f) Recommendations**

- i. Head of the District Government needs to ensure physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO needs to take appropriate measures to strengthen internal controls / monitoring system.
- vi. The PAO needs to take appropriate action against the person (s) responsible for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.5

<sup>2</sup> Para 1.2.2.1 to 1.2.2.7



## SUMMARY OF TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in  
million)

Sr. #	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	7,373.527
2	Total formations under Audit Jurisdiction	291	7,373.527
3	Total Entities (PAOs) Audited	01	3,146.215
4	Total formations Audited	30	3,146.215
5	Audit & Inspection Reports	30	3,146.215
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

**Table 2: Audit Observations Classified by Categories**

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	-
2	Financial management	5.756	1.2.2.2 & 1.2.2.5
3	Internal controls	13.903	1.2.2.1, 1.2.2.3, 1.2.2.4, 1.2.2.6, 1.2.2.7
4	Others	5.829	1.2.1.1 to 1.2.1.5
<b>TOTAL</b>		<b>25.488</b>	<b>-</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	473.940	20.876	869.763	3,167.091	3,838.561
2	Amount Placed Under Audit Observation / Irregularities of Audit	-	1.022	5.756	18.710	25.488	118.965
3	Recoveries Pointed out at the Instance of Audit	-	3.236	6.172	7.058	16.466	77.336
4	Recoveries Accepted / Established at the Instance of Audit	-	3.236	6.172	7.058	16.466	77.336
5	Recoveries Realized at the Instance of Audit	-	0.038	0.186	0.469	0.693	1.992

\* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 3,146.215 million.

**Table 4: Irregularities Pointed Out**

(Rs in million)

<b>Sr. #.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operations	1.159
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
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	0
4	Quantification of weaknesses of internal control systems	17.385
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	1.022
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc	5.922
<b>TOTAL</b>		<b>25.488</b>

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

## **CHAPTER-1**

### **1.1 District Government, Sialkot**

#### **1.1.1 Introduction of Departments**

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

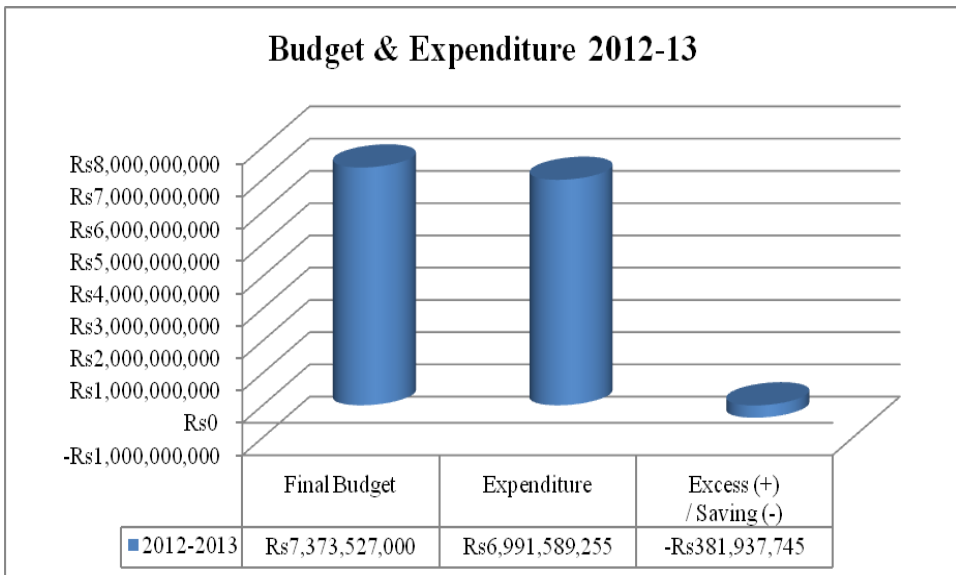
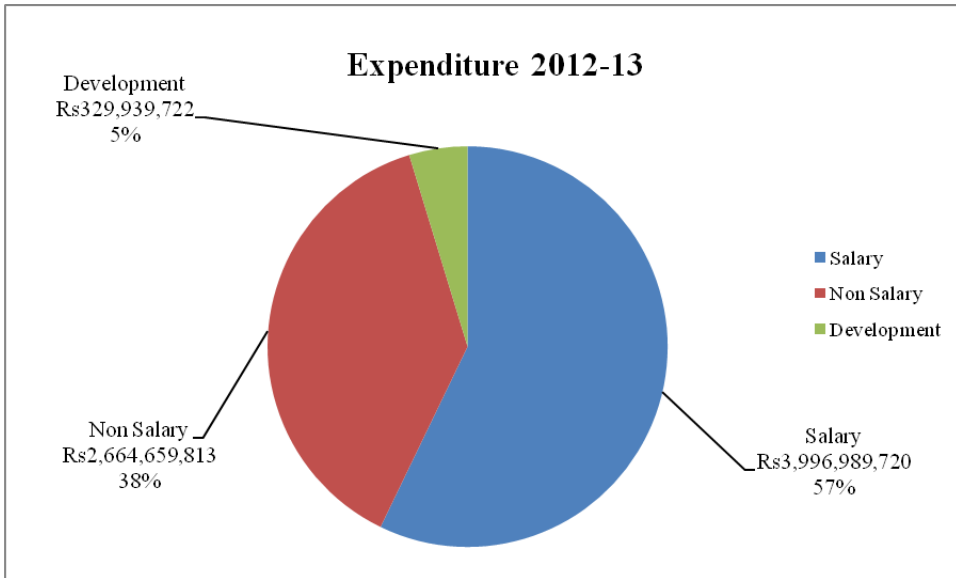
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Municipal 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 and is responsible to the District Accounts Committee of the Zila Council.

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

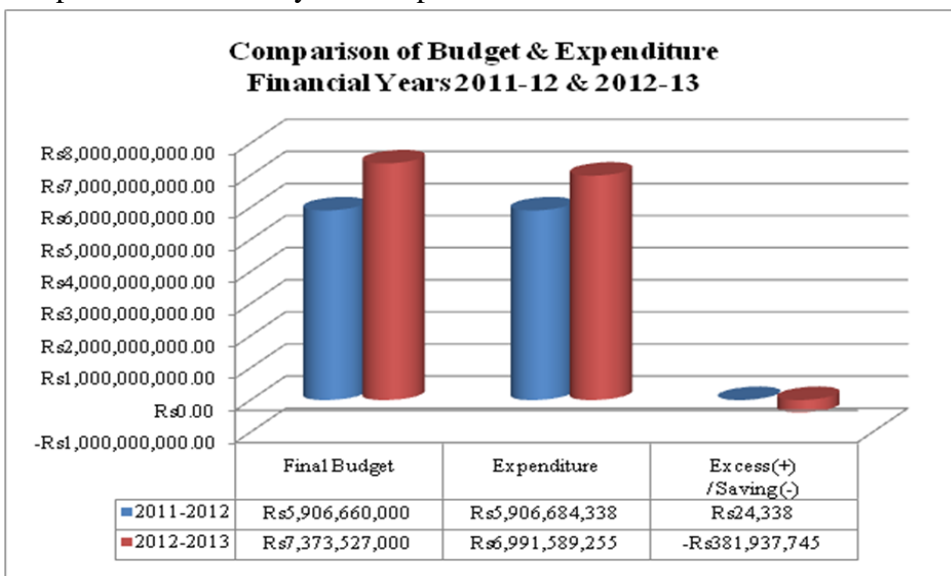
As per the Appropriation Account 2012-13 of District Government, Sialkot the original budget was Rs7,305.318 million, supplementary grant was Rs68.209 million and the final budget was Rs7,373.527 million. Against the final budget, total expenditure incurred by the District Government during 2012-13 was Rs6,991.589 million as detailed at Annexure-B.

Financial Year 2012-2013	Budget (Rs)	Expenditure (Rs)	(+) Excess / (-) Savings (Rs)	%age of Excess/ Savings
Salary	4,083,888,600	3,996,989,720	-86,898,880	02
Non Salary	2,722,592,400	2,664,659,813	-57,932,587	02
Development	567,046,000	329,939,722	-237,106,278	42
<b>Total</b>	<b>7,373,527,000</b>	<b>6,991,589,255</b>	<b>-381,937,745</b>	<b>05</b>



Ineffective financial management resulted in savings expenditure to the tune of Rs381.938 million which in term of percentage was 05% of the final budget. The same was required to be justified by the Principal Accounting Officer.

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



There was 24.83% and 18.37% increase in Budget Allocation and Expenditure respectively as compared with previous year.

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

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

#### Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	20	Not convened
2	2003-04	20	Not convened
3	2004-05	27	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	110	Not convened
5	2009-10	35	Not convened
6	2010-11	53	Not convened
7	2011-12	22	Not convened
8	2012-13	13	Not convened

\* It is Special Audit report for the year 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 Irregularity / Non-compliance**



### **1.2.1.1 Non-recovery of Conveyance Allowance - Rs1.770 million**

According to clarification issued by Government of the Punjab, Finance Department vide letter No FD(M-1)1-15/82-P-I, dated 15.1.2000, in case a designated residence is available, the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28<sup>th</sup> April 1977, Conveyance Allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

Certain formations under the jurisdiction of EDO Health, Sialkot paid conveyance allowance to the employees who were residing within the office / hospital premises. This resulted in overpayment of Rs1.770 million as detailed in Annexure-C.

Audit holds that due to non-compliance of Finance Department's instructions, unjustified payment of conveyance allowance was made.

Management replied that recovery will be effected from the persons at fault.

The matter was reported to the DCO / PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department to recover the conveyance allowance paid inadmissibly.

Audit stresses recovery of conveyance allowance under intimation to Audit.

[AIR Para No. 2, 2, 2, 3, 6 & 10]

### **1.2.1.2 Irregular Payment of Pay & Allowances for Absent Period - Rs1.473 million**

According to Rule 2.33 of the PFR (Vol-1), the DDO will be held responsible in case of any over payment on account of pay and allowances, contingent charges and any other payment.

Scrutiny of attendance register of District Officer (Health), Sialkot revealed that a payment amounting to Rs.1.473 million was made on account of pay & allowances to the officials for the periods of their absence from duties as detailed in Annexure-D.

Audit holds that due to non compliance of rule and financial management, irregular pay & allowances were drawn.

Management replied that the recovery will be made in monthly installment basis.

The matter was reported to the DCO / PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department for recovery.

Audit stresses that the amount involved be recovered and deposited into Government treasury under intimation to Audit.

[AIR Para No.2]

### **1.2.1.3 Doubtful Payment for POL Charges - Rs1.159 million**

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

Head Master Special Education Center, Daska made payment of Rs1.159 million on account of POL for Government vehicle used for pick and drop of students during financial year 2010-13. The payment was held unauthorized and doubtful because the route of vehicle was not approved and average consumption certificate was not available. The same visits were entered every day and the presence of students was not observed. In this situation, it could safely be conclude that government funds were not utilized properly as detailed in Annexure-E.

Audit holds that due to non-compliance of rule, relevant record was not maintained. This resulted in doubtful payment of Rs 1,158,574.

Management replied that POL was drawn and consumed for official duty but no detail of official duties or any other documentary evidence was provided in support of reply.

The matter was reported to the DCO/PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department to inquire the matter by constituting inquiry committee headed by EDO (F&P), Sialkot.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

[AIR Para No.1]

#### **1.2.1.4 Non-recovery of HSRA – Rs.0.958 million**

According to Government of the Punjab, Health Department's letter No.PMU/PHSRP/G-1-06/61/760, dated 16-03-2007, the PHSRP allowance is payable only when the Doctors / Paramedics and other staff, whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs and if they perform duties somewhere else will not be entitled to PHSRP (HSR) allowance and any such allowance paid should be recovered. Further, no HSRA is admissible during leave period.

District Officer (Health), Sialkot paid Rs957,975 for Health Sector Reforms Allowances to different staff during leave periods and to the staff posted at THQ/DHQ where the same was not admissible as detailed Annexure-F.

Audit holds that due to non-compliance of Health Department's instructions, HSRA was paid to staff. This resulted in overpayment to employees for Rs957,975.

Management replied that recovery will be affected.

The matter was reported to the DCO / PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department for recovery.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

[AIR Para No.04 & 07]

#### **1.2.1.5 Non-recovery of LD Charges – Rs 0.469 million**

According to Clause 39 read with Clause 37 of contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement. Further, as per PPRA Rules, 2009, the maximum period will be 15 days for receipt of store / materials from the date of advertisement.

District Officer (Health), Sialkot paid Rs468,607 to various suppliers on purchase of medicines & other stores and fixed the time limit for the completion of works. The supplier failed to supply the same within stipulated time and did not apply for extension in time limit. This resulted into non-recovery of L.D charges as detailed at Annexure-G.

Audit holds that due to non compliance of rule and financial management, L.D charges were not recovered from suppliers. This resulted in non-recovery of L.D charges.

Management replied that recovery will be affected.

The matter was reported to the DCO/PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department to affect the recovery.

Audit stresses fixing of responsibility besides recovery from concerned under intimation to Audit.

[AIR Para No.5]

## **1.2.2 Internal Controls Weakness**

### **1.2.2.1 Non-credit of Lapsed Security to Government Revenue - Rs6.744 million**

According to instructions contained in Article 399 CPWA Code, Para 54 DFR and Para 12.7 of PFR, all the lapsed, confiscated and unclaimed deposits lying more than 3 complete years may be credited to government revenue.

During the audit of District Officer (Roads), Sialkot it was observed that unclaimed security deposits for Rs.6.744 million were lying in the security deposit account since long time but were not credited to government revenue as required under the rules *ibid*.

<b>Year</b>	<b>Amount (Rs)</b>	<b>Year</b>	<b>Amount (Rs)</b>	<b>Year</b>	<b>Amount (Rs)</b>
1972	812,050	1997	18,150	2004	179,605
1977	56	1998	61,504	2005	231,188
1988	122,895	1999	239,859	2006	518,828
1990	40	2000	155,867	2007	1,811,874
1994	100,619	2001	266,191	2008	988,976
1995	27,367	2002	635,114	<b>Total</b>	<b>6,743,765</b>
1996	104,936	2003	468,646		

Audit holds that due to weak internal control of management, securities were not credited to government revenue. This resulted in loss to government for Rs 6.744 million.

Management replied that securities will be credited to government revenue.

The matter was reported to the DCO/PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department to credit the securities to government revenue.

Audit stresses that amount will be credited to government revenue under intimation to Audit.

[AIR Para No.5]

### **1.2.2.2 Non-collection of Registration / Renewal fee from the Unregistered Private Schools - Rs4.267 million**

According to Rule 4.1 of PFR (Vol-I), the departmental controlling officer should see that all sums due to government are regularly received and checked against demand and the same are paid into government treasury.

Executive District Officer (Education), Sialkot did not register a large number of private schools functioning in district Sialkot, due to

which government sustained a heavy loss of Rs.4,266,500. as detailed below:

Number of Schools	School Level	Rate Per School (Rs)	Total (Rs)
164	High /Higher	7000	1,148,000
309	Primary/Middle	5000	1,545,000
<b>Total</b>			<b>2,693,000</b>
Outstanding Amount (Renewal Fee)			1,573,500
<b>Grand Total</b>			<b>4,266,500</b>

Audit holds that due to weak internal control and negligence, the private schools were not got registered. This resulted in non recovery of registration fee.

Management replied that matter is under examination and full efforts will be made for registration of private schools.

The matter was reported to the DCO / PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department to get registered the un-registered schools for quality education and recovery of government dues.

Audit stresses registration of private schools and recovery of government due sunder intimation to Audit.

[AIR Para No.2]

### **1.2.2.3 Non-recovery on account of auction of trees - Rs2.814 million**

According to Rule 4.1 of PFR (Vol-I), the departmental controlling officer should see that all sums due to government are regularly received and checked against demand and the same are paid into government treasury.

District Officer (Forest), Sialkot auctioned 04 lots in 2009-10 against the total amount of Rs3,751,624 but recovered an amount of Rs938,100 only upto the financial year 2012-13 from the contractor Malik Naseer Ahmed r/o Kothay Minhassan, District Sialkot, besides no serious efforts were put in to recover the outstanding government revenues worth Rs2,813,524 as detailed below:

Lot No.	Auctioned (Rs)	Recovered amount (Rs)	Recoverable amount (Rs)
1	1,189,275	297,400	891,875
2	762,045	190,600	571,445
3	798,347	199,600	598,747
4	1,001,957	250,500	751,457
<b>Total</b>	<b>3,751,624</b>	<b>938,100</b>	<b>2,813,524</b>

Audit holds that due to weak internal controls and negligence of management, auctioned amount was not recovered from the contractor which resulted in loss of government revenue of Rs 2,813,524.

Management replied that the recovery of auctioned amount is in process.

The matter was reported to the DCO/PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department to recover the amount as soon as possible.

Audit stresses the recovery of the outstanding auctioned amount and credit the receipt into Govt. account under intimation to Audit.

[AIR Para No.1]

#### **1.2.2.4 Non-recovery of Penalty - Rs2.0287 million**

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

District Officer (Buildings), Sialkot awarded the work Construction of Post Graduate Block in Government Murray College, Sialkot to M/s Saqib Mehmood. The work having worth Rs 20.287 million was started on 20-06-2005 with a completion period of 12 months. But the contractor failed to complete the work in spite of notices issued by District Office (Buildings). Extension in time limit was also not awarded to the contractor. The work has been completed now and 18<sup>th</sup> & final bill has been paid to the contractor but the penalty @ 10% i.e. Rs 2.0287 million was not imposed and recovered from the contractor.

Audit holds that due to weak internal controls and negligence of management, the penalty was not imposed on contractor. This resulted in loss of government revenue.

Management replied that case of time extension is under process but no documentary evidence was provided in support of reply.

The matter was reported to the DCO/PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed for the detailed scrutiny of record.



Audit stresses fixing of responsibility besides recovery from the contractor under intimation to Audit.

[AIR Para No.6]

### 1.2.2.5 Non-recovery of Government Revenues - Rs1.488 million

According to Rule 76 of Punjab District Government and TMA (Budget) Rules, 2003, the primary obligation of collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund under the proper receipt head.

Executive District Officer (F&P), Sialkot did not collect Rs1,488,413 on account of rent of shops, agricultural land and farms situated in District Sialkot. Efforts were required to be made to recover the whole amount of the outstanding government revenue as detailed below:

Sr. #	Description of property	Estimated Amount (Rs)	Recovered / deposited Rent Amount(Rs)	Outstanding Rent Amount(Rs)
01	Zial Council Shops.	632,400	319,060	313,340
02	Darras situated at Jinnah Cricket Stadium, Sialkot.	475,524	234,500	241,024
03	Ferries situated at Ghazipur Gangwal.	385,000	288,750	96,250
04	Agricultural Land at Gollian, Tehsil Daska.	20,400	11,500	8,900
05	Agricultural Land at Koreke, Tehsil Daska.	789,750	672,851	116,899
06	Godowns situated at			
	i) Sambrial	337,500	0	337,500
	ii) Pasrur	337,500		337,500
	675,000	675,000		
07	Fish Form No. I, Head Marala, Sialkot.	102,000	65,000	37,000
<b>Total</b>		<b>3,433,834</b>	<b>1,591,661</b>	<b>1,488,413</b>

Audit holds that due to weak internal controls and negligence of management rent of shops was not collected by the department. This resulted in loss of government revenue of Rs 1,488,413

Management replied that efforts were being made for early recovery of government dues.

The matter was reported to the DCO / PAO in November 2013. An amount of Rs186,110 has been recovered. DAC in its meeting held 13-12-

2013 directed the department to recover the balance amount of rent from the defaulters..

Audit Stresses for early recovery of rent of government property under intimation to Audit.

[AIR Para No.1]

#### **1.2.2.6 Non-recovery of Pay & Allowances - Rs 1.294 million**

According to Rule 2.33 of the PFR (Vol-I), the DDO will be held responsible in case of any over payment on account of pay and allowances, contingent charges and any other payment.

a) District Officer (Health), Sialkot appointed Mst. Sidra Mushtaq, Mid-wife as LHV w.e.f 26-11-2008 on the basis of registration certificate No-B 42562, dated 28-01-2012 bearing expiry date of 26-01-2017 but the verification of said Nursing Diploma from Pakistan Nursing Council, Islamabad vide DO (H), Sialkot letter No. E-11/7596/EDOH revealed that the diploma was bogus / forged. D.O (Health), Sialkot directed the concerned vide letter No. E-11/7927/EDOH, dated 28-08-2013 to deposit the amount on account of pay and allowances as detailed below:

<b>Priod of Duty</b>	<b>Duration</b>	<b>Monthly Paid (Rs)</b>	<b>Total (Rs)</b>
26-11-2008 to 30-09-2013	58 Months	5,561	322,538

b) SMO, RHC, Jamkay Cheema paid Rs622,852 on account of pay and allowances to officials who remained absent from their duties as detailed at Annexure-H.

c) EDO (Education), Sialkot paid Rs.348,814 on account of conveyance / mobility allowance to different officers/officials during their leave periods from July, 2012 to June, 2013.

Audit holds that due to weak internal control and weak management, unjustified allowances were drawn by the employee.

Management replied that matter is being investigated and recovery will be effected on actual basis.

The matter was reported to the DCO / PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department to recover the inadmissible payment.

Audit stresses fixing of responsibility besides investigation and recovery of excess payment. Under intimation to Audit.

[AIR Para No.8, 01 & 01]

### 1.2.2.7 Overpayment to contractors - Rs1.022 million

According to Rule 29 of PLG (Accounts) Rules, 2001, every drawing and disbursing officer signing and authorizing the payments shall be personally responsible for erroneous payment and claim of bill.

District Officer (Buildings) and District Officer (Roads), Sialkot executed quantities in excess of the provisions made in TS Estimate which resulted in overpayment of Rs 1,021,556 to the contractor as detailed at Annexure-I. The brief is as under:

Name of formations	Name of scheme	Amount (Rs)	AIR Para #
District Officer (Buildings)	Up-gradation of GGHS to higher Secondary level Kullowal Tehsil Sambrial	580,455	10
District Officer (Buildings)	Up-gradation of GGHS to higher Secondary level Kullowal Tehsil Sambrial	198,346	09
District Officer (Buildings)	Up-gradation of GGES Khambranwala	109,698	03
District Officer (Roads)	Improvement of road from Sialkot Kulluwal road to Chitti Sheikhan in Sialkot	133,057	10
<b>Total</b>		<b>1,021,556</b>	-

Audit holds that due to weak internal controls, overpayment of Rs 1,021,556 was made to the contractor.

Management replied that revision of estimate is under process documentary evidence was provided in support of reply.

The matter was reported to the DCO/PAO in November, 2013. DAC in its meeting held on 13.12.2013 directed the department to regularize the matter.

Audit stresses fixing of responsibility besides regularization of the matter from competent authority under intimation to Audit.

## **ANNEXURES**

## MFDAC PARAS

Sr. #	Name of Formation	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
1.	EDO (Health)	2	Non deduction of Income tax	Non-Compliance	237,832
2.		1	Non deduction of Liquidated Damages	Non-Compliance	96,997
3.		4	Less deduction of income tax and L.D Charges	Internal Control Weaknesses	16,948
4.	EDO (F&P)	4	Unauthorized Drawl of Allowances and Recovery thereof	Non-Compliance	516,000
5.	Special Education Center Samberial	1	Unauthorized drawl of pay and allowances	Internal Control Weaknesses	154,770
6.	Special Education Center Daska	6	Unauthorized payment of GST-79,797	Internal Control Weaknesses	79,797
7.		4	Irregular payment for rent of office building	Internal Control Weaknesses	832,800
8.		2	Unauthorized and doubtful purchase of uniform	Non-Compliance	917,293
9.		3	Un-authorized and doubtful expenditure on repair of transport	Internal Control Weaknesses	78,441
10.		5	Amount Paid in Cash to Contractors	Non-Compliance	922,000
11.	Special Education Center Pasrur	2	Expenditure on rent Rs 792,000 - Recovery Rs 396,000	Internal Control Weaknesses	396,000
12.		1	Irregular Expenditure	Non-Compliance	677,076
13.	Deaf & Defective School Sialkot	2	Irregular drawl of pay and allowances on shifting of head quarters	Non-Compliance	166,212
14.		4	Inadmissible drawl of pay & allowances	Non-Compliance	50,600
15.	Govt Institute Of Slow Learner Sialkot	3	Overpayment of Pay & Allowances	Non-Compliance	19,800
16.		4	Recovery due to overpayment of Conveyance Allowances	Non-Compliance	15,000
17.	THQ Hospital Pasrur	5	Non auction of dead & dry tree	Non-Compliance	0
18.	THQ Hospital Sambrial	5	Non recovery of HSR allowance-	Non-Compliance	21,816
19.	D. D.O Agricultural Sambrial	1	Excess payment of rent of building recovery	Non-Compliance	82,124
20.		2	Non recovery of fee from the pesticides dealers-	Non-Compliance	150,000
21.		3	Non recovery of pay and allowances due to willful absence	Non-Compliance	85,760

Sr. #	Name of Formation	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
22.	RHC, Chawinda	1	Illegal drawal of pay	Non-Compliance	36,434
23.		2	Un-authorized payment without DTL report	Non-Compliance	410,426
24.		4	Non maintenance of Service books amounting	Non-Compliance	1,015,000
25.		6	Non recovery of HSRA due to absent from duty	Non-Compliance	69,358
26.		9	Non- auction of dead & dry tree	Non-Compliance	100,000
27.	SMO RHC, Kotli Loharan	1	Purchase of medicine without DTL Reports	Non-Compliance	28,000
28.		2	Non accountal of stock	Internal Control Weaknesses	30,000
29.		3	Non deduction of conveyances allowance	Non-Compliance	7,440
30.	SMO RHC, Kahlian	4	Non recovery of HSR-Rs	Internal Control Weaknesses	4,845
31.		5	Recovery of Health Sector Reform Allowance	Internal Control Weaknesses	Rs13,859
32.	SMO RHC, Begowal	4	Overpayment to employees due to undue increment	Internal Control Weaknesses	0
33.	SMO RHC, Klaswala	01	Irregular expenditure without DTL reports	Non-Compliance	260,130
34.		04	Over-payment to employees due to undue increment	Non-Compliance	0
35.	EDO, (Education)	03	Misappropriation	Non-Compliance	3,691
36.		04	Non Production of Record	Non-Compliance	140,000
37.		06	Irregular appointments of teachers involving expenditure	Non-Compliance	1,230,000
38.		05	Misappropriation	Non-Compliance	9,229
39.		07	Wasteful expenditure	Non-Compliance	155,194,000
40.	EDO (W & S)	10	Irregular expenditure	Non-Compliance	26,337
41.		11	Blockage of Authority Funds	Non-Compliance	231,836
42.		12	Physical verification not carried out	Non-Compliance	
43.	DO (Roads)	8	Non-recovery of rent on account of approach roads	Non-Compliance	220,000
44.		2	Doubtful Payment	Non-Compliance	264,063
45.		7	Doubtful Payment	Non-Compliance	264,063
46.	DO (OFWM)	1	Loss to Govt. due non-recovery of unspent balance	Non-Compliance	10,414
47.		2	Loss to Govt. due non-recovery of unspent balance	Non-Compliance	17,220
48.		3			10,012
49.		6	Irregular expenditure	Non-Compliance	43,255
50.		7	Non-verification of GST	Internal Control Weaknesses	9,496

## Annexure-B

### Summary of Appropriation Accounts by Grants District Government, Sialkot For the financial year 2012-2013

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Savings (Rs)	%age of excess/savings
03	Provincial Excise	4,073,000	815,000	4,888,000	4,840,608	-47,392	1
05	Forest	7,371,000	0	7,371,000	6,897,696	-473,304	6
07	Charges on account of M Vehicle Act	2,617,000	155,000	2,772,000	2,766,615	-5,385	0
08	Other taxes and duties	8,414,000	763,000	9,177,000	9,167,754	-9,246	0
10	General Administration	135,476,000	62,650,000	198,126,000	72,869,307	-125,256,693	63
15	Education	5,428,855,000	0	5,428,855,000	5,490,111,454	61,256,454	1
16	Health	763,243,000	1,705,000	764,948,000	736,616,487	-28,331,513	4
17	Public Health	5,887,000	1,791,000	7,678,000	7,589,841	-88,159	1
18	Agriculture	84,858,000	0	84,858,000	86,618,740	1,760,740	2
19	Fisheries	2,380,000	0	2,380,000	2,070,054	-309,946	13
20	Veterinary	95,609,000	60,000	95,669,000	80,357,755	-15,311,245	16
21	Cooperative	22,405,000	0	22,405,000	22,460,829	55,829	0
22	Industries	4,118,000	0	4,118,000	3,633,544	-484,456	12
23	Miscellaneous Departments	7,800,000	0	7,800,000	6,608,457	-1,191,543	15
24	Civil Works	43,345,000	0	43,345,000	41,671,817	-1,673,183	4
25	Communications	78,512,000	0	78,512,000	51,329,253	-27,182,747	35
31	Miscellaneous	34,376,000	0	34,376,000	29,474,514	-4,901,486	14
32	Civil Defense	9,203,000	0	9,203,000	6,564,808	-2,638,192	29
<b>Total Non-development</b>		<b>6,738,542,000</b>	<b>67,939,000</b>	<b>6,806,481,000</b>	<b>6,661,649,533</b>	<b>-144,831,467</b>	<b>2</b>
36	Development (Misc.)	446,594,000	0	446,594,000	283,432,777	-163,161,223	37
41	Highways, Roads & Bridges	120,182,000	0	120,182,000	46,236,945	-73,945,055	62
42	Govt. Buildings	0	270,000	270,000	270,000	0	0
<b>Total Development</b>		<b>566,776,000</b>	<b>270,000</b>	<b>567,046,000</b>	<b>329,939,722</b>	<b>-237,106,278</b>	<b>42</b>
<b>Grand Total</b>		<b>7,305,318,000</b>	<b>68,209,000</b>	<b>7,373,527,000</b>	<b>6,991,589,255</b>	<b>-381,937,745</b>	<b>5</b>

(Source: Appropriation Accounts for the financial year 2012-2013)

**Annexure C**  
Para No 1.2.1.1

**Recovery of conveyance allowance-Rs1.770 million**

Name	Designation	Period	Rate & allowance (Rs)	Amount (Rs)
Naeem Akhtar	Charge Nurse	01.07.12to 30.06.2013	5000*12	60,000

[AIR Para No 6]

**SMO,RHC, Chawinda**

Name	Designation	Period	Rate and allowance (Rs)	Amount (Rs)
Aqeel Ahmed	Dental Doctor	01.07.12to 31.10.2013	5000*16	80,000

[AIR Para No 10]

**SMO RHC, Kahlian**

Name	Designation	Conveyance Allow. PM	Total amount (Rs)
Dr. M Shafiq	SMO	5000	60,000
Nasreen Kanwal	LHV	2750	33,000
Nasir Ali	W/sarvant	1700	20,400
Sajida Parveen	DIA	1700	20,400
M. Tariq	Mali	1700	20,400
			<b>154,200</b>

[AIR Para No 3]

**SMO, RHC, Jamkay Cheema**

Name of Officials	Designation	Conveyance Allowance	HRA	Period	Total (Rs)
Nagina Khanam	Charge Nurse	5,000	0	July-12 to June-13=12X5000	60,000
Uzma Akber	-do-	5,000	0	-do-	60,000
Rukhsana Kouser	-do-	5,000	0	-do-	60,000
Farah Aslam	-do-	5,000	0	-do-	60,000
Samrah Zafar	-do-	5,000	0	-do-	60,000
Shabana Latif	-do-	5,000	0	-do-	60,000
Javed Iqbal	Dental Surgon	5,000	0	-do-	60,000
Qaiser Sandhu	Desp	2,480	1146	July-12 to Jun-13 12X(2480+1146)	43,512



Name of Officials	Designation	Conveyance Allowance	HRA	Period	Total (Rs)
Irfan	O.T.A	2,480	1146	-do-	43,512
M Nasir	W/S	1,700	0	July-12 to Jun-13 12 X 1700	20,400
Tariq	W/S	1700	0	-do-	20,400
Ahsan Nadeem	Driver	1700	0	-do-	20,400
Aniqa	Anthisia Assistant	2,480	1700	Jul-12 to Jun-13 12 x (2480+1700)	50,160
<b>Total</b>					<b>618,384</b>

[AIR Para No 2]

### SMO RHC, Begowala

S. #	Designation/BPS	Period	Amount (Rs)
1	Dental Surgeon	1-7-12 to 30-09-13	75,000
2	Charge Nurse	1-7-12 to 30-09-13	75,000
3	Charge Nurse	1-7-12 to 30-09-13	75,000
4	Charge Nurse	1-7-12 to 30-09-13	75,000
5	Charge Nurse	1-7-12 to 30-09-13	75,000
6	Dispenser	1-7-12 to 30-09-13	27,600
7	Dispenser	1-7-12 to 30-09-13	27,600
8	LHV	1-7-12 to 30-09-13	40,800
9	Midwife	1-7-12 to 30-09-13	27,600
10	Ward servant	1-7-12 to 30-09-13	25,500
<b>Total</b>			<b>524,100</b>

[AIR Para No 2]

### SMO RHC, Klasswala

S. #	Name	Designation/BPS	Period	Amount (Rs)
1	Dr. Zaheer Ahmad	Dental Surgeon	1-7-12 to 30-09-13	75,000
2	Dr. Aisha	WMO	1-7-12 to 30-09-13	75,000
3	Rehana Latif	LHV	1-7-12 to 30-09-13	40,800
4	Sami Ullah	Dental Technician	1-7-12 to 30-09-13	40,800
5	Basharat Ali	Ward servant	1-7-12 to 30-09-13	25,500
6	M. Shahbaz	Ward servant	1-7-12 to 30-09-13	25,500
7	Yasmin Bibi	Sweeper	1-7-12 to 30-09-13	25,500
8	Maqbool Bibi	Dai	1-7-12 to 30-09-13	25,500
<b>Total</b>				<b>333,600</b>

[AIR Para No 2]

**Annexure-D**  
Para No. 1.2.1.2

**Irregular payment of pay & allowances for absent period- Rs1.473 million**

Name of officials	Designation	Place of Posting	Period of Absence	Total Period	P.M Pay(Rs)	Recovery (Rs)
Zillay Humma	LHV	BHU Looni	Sep-12 to Feb-13	6 months	28,070	168,420
Meh Jabeen	M/W	BHU Lodhray	Jul-12 to Feb-13	8 months	24,070	272,347
M Raiz	Chowkidar	BHU Nandpur	21-07-12 to 20-08-12	1 months	21,950	21,950
Khurram Shehzad	C/O	BHU Malkahnwala	09-07-12 to till date	12 months	18,500	222,000
Sobia Javed	M/W	-do-	23-10-12 to 22-02-13	5 months	24,070	120,350
Aithisham Ul Haq	C/O	BHU Sirnwali	14-02-13 to 30-06-13	4 months	18,500	74,000
Dr Raza Toor	M/O	BHU Sehjokala	20-03-13 to 19-09-13	6 months	48,500	291,000
Rashida Bibi	Dai	BHU Baghat Pur	02-07-12 to 31-10-12	4 months	24,070	96,280
Tahira Nawaz	N/S	BHU Alomahar	23-07-12 to 21-08-12	1 month	31,520	31,520
Nasir Zahoor	Disp	BHU Lodhay	July-12 to June-13	3 onths	13,500	40,500
Ammara Ihsan	WMO	BHU KAndan Seyyan	01-08-12 to 30-09-12	60	34,500	69,000
M Rasheed	N/Q	-do-	01-11-12 to 30-11-12	30	13,250	13,250
M Hassan	C/O	BHU Bhinee Sulehrian	07-03-13 to 30-06-13	113	13,850	52,168
<b>TOTAL</b>						<b>1,472,785</b>

**Unauthorized and doubtful Payment for POL charges-Rs1.159  
million**

<b>Document No.</b>	<b>Dated</b>	<b>DDO Code</b>	<b>Amount (Rs)</b>
1903548358	21.09.2011	ST6286	28,743
1903581832	13.10.2011	ST6286	45,585
1903731538	09.01.2012	ST6286	30,750
1903835416	21.04.2012	ST6286	47,575
1903835417	21.04.2012	ST6286	98,150
1903984637	22.06.2012	ST6286	58,126
1904058946	22.06.2012	ST6286	66,057
1903763198	01.01.2013	ST6286	68,766
1903830525	24.01.2013	ST6286	75,272
1903948973	12.03.2013	ST6286	33,762
1903965124	12.03.2013	ST6286	69,294
1904095713	29.05.2013	ST6286	53,742
1904095715	29.05.2013	ST6286	67,776
1904067749	13.06.2013	ST6286	114,944
Financial Year 2010-11			300,032
<b>Total</b>			<b>1,158,574</b>

**Annexure-F**  
Para No.1.2.14

**Non-recovery of HSRA –Rs.0.958 million**

Name of Official	Desig.	Place of Posting	Period of Leave	Total Days Leave	HSRA (Rs)	C.A (Rs)	Recovery (Rs)
Rakhil Nazir	M/W	BHU Partanwala	16-10-12 to 15-01-13	90	2480	5000	22,440
SaeedaZahid	LHV	BHU Vario	01-06-12 to 01-09-12	90	2480	5000	22,440
Ansa Shabbir	NHS	-do-	02-07-12 to 30-09-12	90	2480	5000	22,440
Anjum Saleem	C/O	-do-	11-09-12 to 10-11-12	90	2480	5000	22,440
Dr Sara Bashir	WMO	BHU Jorrian Kallan	04-02-13 to 03-05-13	90	12,000	5000	51,000
Shehnaz Perveen	Dai	BHU Veerowala	11-02-13 to 12-03-13	30	2480	5000	7480
Azra Begum	-do-	-do-	-do-	30	2480	5000	7480
Rana M Raiz	H/I	-do-	19-02-13 to 23-03-13	40	2480	5000	9973
Zahida Idrees	NHS	BHU Sahowala	09-04-13 to 08-07-13	90	2480	5000	22,440
Naheed Akhter	LHV	BHU Malkhanwala	03-03-13 to 30-04-13	30	2,480	2,700	5,180
Yasmeen Akhter	-do-	BHU Warsalky	09-07-12 to 08-10-12	30	2,480	2,700	5,180
Salma Bano	-do-	-do-	27-02-13 to 29-03-13	30	2,480	2,700	5,180
Sonia Bashir	M/W	GRD Ghoinke	27-07-12 to 20-10-12	90	2,480	2,700	15,540
Sarwar Baig	-	-do-	16-07-12 to 13-09-12	90	2,480	2,700	15,540
-do-	-do-	-do-	14-03-13 to 13-06-13	90	2,480	2,700	15,540
Najma Badar	M/W	BHU Kot Karam Bux	04-06-12 to 04-08-12	90	2,480	2,700	15,540
-do-	-do-	-do-	22-12-12 to 21-03-13	90	2,480	2,700	15,540
-do-	-do-	-do-	01-04-13 to 31-05-13	60	2,480	2,700	10,360
Khalid Nawaz	C/O	BHU Kotlasukhia	01-03-13 to 28-02-12	4	2,480	2,700	20,720
Balqees Bibi	LHV	BHU Sirranwali	23-01-13 to 22-04-13	120	2,480	2,700	31,080
Sumaira Akram	M/W	BHU Schjokala	01-09-12 to 30-11-12	90	2,480	2,700	15,540
Rukhsana Saleem	M/W	BHU Lurikee	01-06-12 to 29-08-12	90	2,480	2,700	15,540
Fakhra Bashir	LHV	-do-	05-04-13 to 24-04-13	20	2,480	2,700	3,453
Shehar Bano	-do-	-do-	24-05-13 t	21	2,480	2,700	3,453
Sonia Bashir	-do-	BHU Pindorrian	18-10-12 to 17-11-12	30	2,480	2,700	5,180
Tabeta Riffat	M/W	BHU Baghat Pur	01-11-12 to 24-02-13	120	2,480	2,700	20,720

Name of Official	Desig.	Place of Posting	Period of Leave	Total Days Leave	HSRA (Rs)	C.A (Rs)	Recovery (Rs)
Liaqat Ali	Tech	BHU Adamky Cheema	10-11-12 to 06-02-13	89	2,480	2,700	15,540
Tahira Nasreen	M/W	BHU Alomahar	21-05-13 to 25-06-13	35	2,480	2,700	6,043
Sidra Farooq	LHV	BHU Kansan Seyyan	20-02-13 to 20-05-13	90	2,480	2,700	15,540
Shabana Ghafoor	N/S	BHU Chobarah	25-07-12 to 22-10-12	90	2,480	2,700	15,540
Khalida Perveen	M/W	-do-	28-05-13 to 25-06-13	30	2,480	2,700	5,140
Nadeem Ashraf	C/O	BHU Dhodha	06-04-13 to 25-04-13	20	2,480	2,700	3,427
Mansoor Ahmed	Chowkidar	BHU Bhimnee Sulehrian	18-07-12 to 17-09-12	60	2,480	2,700	10,280
Shakeela James	M/W	BHU Medipur	05-07-12 to 27-08-12 and 07-09-12 to 15-02-13	130	2,480	2,700	22,256
Maqbool Akhter	Dai	BHU Ban Bajwa	01-07-12 to 29-09-12	90	2,480	2,700	15,540
Muqadas Sadiq	M/W	-do-	08-10-12 to 06-01-13	90	2,480	2,700	15,540
Shamim Akhter	LHV	BHU Mundiky Berrian	04-10-12 to 21-11-12	60	2,480	2,700	10,280
Lubna Raffaqt	LHS	-do-	09-04-13 to 06-07-13	90	2,480	2,700	15,540
<b>Total</b>							<b>558,085</b>

**Statement Showing Recovery of HSRA on Temporary duty –  
Rs.399,890**

<b>Name of Officials</b>	<b>Desig</b>	<b>Place of Posting</b>	<b>Temporary Duty form to</b>	<b>Duty At</b>	<b>Total Period</b>	<b>P.M HSR A (Rs)</b>	<b>Recovery of HSRA (Rs)</b>
Naveed Anjum	Computer Operator	BHU Partanwala	24-09-11 to 30-06-13	DCO Office	21 months	5,000	105,000
Najma Khatoon	LHV	BHU Baddoky Cheema	01-07-12 to 30-06-13	GRD Samberial	12	4,000	48,000
Khurram Shehzad	C/O	BHU Kuthiala	-do-	DCO Office	12	5,000	60,000
Sajid Ali	CDC	-do-	01-07-11 to 30-06-13	GRD Samberial	8	4,000	32,000
Zulifqar Hussain	Disp	BHU Dhanawala	01-07-12 to 30-06-13	RD Khanmberawala	12	2,480	29,760
Nargis Naeem	M/W	-do-	-do-	-do-	12	2,480	29,760
Adeela Iram	LHV	BHU Kot Karam Bux	09-02-13 to 08-05-13	GRD Ghuindke	3	2,480	7,440
Umer Razzaq	C/O	BHU Alomahar	01-08-12 to 30-06-13	DCO office	11	2,000	22,000
Munwar Ahmed	M.T	BHU Dhullayky	24-08-12 to 14-02-13	GRD Bhuda Goraya	7	1,030	7,210
Nadeem Akhter	C/O	BHU Mirajky	01-07-12 to 30-06-13	DCO Office	12	2,000	24,000
Tehmeena	LHV	BHU Rurki Kallan	01-12-12 to 31-03-13	MCH Center Shujaabad	4	2,480	9,920
Sana Ullah	M.T	-do-	-do-	BHU Shujaabd	4	2,480	9,920
Noureen Mustafa	LHV	BHU Seowali	22-12-12 to 30-06-13	BHU Ban Bajwa	6	2,480	14,880
<b>Total</b>							<b>399,890</b>

**Annexure G**  
**Para No 1.2.1.5**

**Non-recovery of LD charges – Rs 0.469 million**

Inv/ Bill No.	Date	Supplier Name	Amount (Rs)	Purchase Order No	Supply days	Supply dated	Supplied on Dated	Excess days	10% L.D Charge s (Rs)
023	21-06-12	Edgro Pvt Ltd	910,000	Dated 21- 05-12	15	04-06- 12	18-06-12	13 days	91,000
245	20-06-12	Warri or Chemicals	840,000	Dated 20- 06-12	15	03-06- 12	18-06-12	15 days	84,000
431	14-05-12	K.M Enterp rises	107,100	Dated 14- 05-12	15	29-05- 12	13-06-12	15	10,710
181	20-03-13	Jawa Pharm a	1485,000	865-69 dated 19- 0-13	15	04-04- 13	20-05-13	46	148,590
01	19-03-13	Pharm a Wise	579,000	947 dated 19- 03-13	15	02-04- 13	20-05-13	48 days	57,900
914	24-05-13	Novari tis Pharm a	541,575	906 dated 19- 03-13	15	02-04- 13	24-05-13	50 days	54,157
631	31-05-13	K.M Enterp rises	222,500	5257 dated 14-05-12	15	29-05- 12	22-06-12	24 days	22,250
<b>Total</b>									<b>468,607</b>

**Annexure H**  
Para No 1.2.2.6 (b)

**Recovery of Pay & Allowances - Rs 0.623 million**

<b>Name of Officials</b>	<b>Designation</b>	<b>Absent Period</b>	<b>Total Days</b>	<b>P.M pay</b>	<b>Amount (Rs)</b>
Shabana	Charge Nurse	15-04-11 to 13-07-11 12-08-11 to 09-11-11	180	46,668	280,008
Nagina Khanam	-do-	02-12-11 to 01-03-12 10-06-13 to 07-09-13	180	46,668	280,008
Rukhsana Kouser	-do-	01-04-13 to 30-04-13	30	48,859	48,859
Nasir Ali	Computer Operator	04-05-13 to 20-05-13	15	27,954	13,977
<b>Total</b>					<b>622,852</b>



**Annexure-I**  
Para No 1.2.2.7

**Excess payment due to execution of excess quantities-Rs1.022 million**

Description	Qty. in TS	Qty. paid	Excess qty.	Rate (Rs)	Over payment (Rs)
Pacca brick work (1:4) Ground Floor	1802 cft	2214 cft	412 cft	15919	65,586
Pacca Brick work (1:6) Ground Floor	9020 cft	11081 cft	2061 cft	15219	313,664
RCC (1:2:4) roof slab beam lintel	5578 cft	5981 cft	403 cft	260	104,780
Mosaic flooring	8664 sft	9844 sft	1180 sft	6746	79,603
Single layer tile with mud	9820 sft	9947 sft	127 sft	5575	7,080
3/8" thick cement plaster (1:3) soffits RCC	9642 sft	10351 sft	709 sft	1374	9,742
<b>Total</b>					<b>580,455</b>

**Overpayment due to excess execution of work- Rs. 133,057**

Description of Item	Qty Measured & Paid	T.S Estimate	Excess Qty	Rate (Rs)	Over Payment (Rs)
Earth work in ordinary soil lead up to 0.5 miles	26.538(thousand CFT)	6.288 (thousand CFt)	20.250	5538.90	112,163
P/L Crushed stone aggregate water bound macadam base course of specified thickness	102.03 % cft	100.110 % Cft	2.03	10292.77	20,894
<b>Total</b>					<b>133,057</b>

**Over payment due to execution of excess quantities- Rs 109,698**

Description	Qty. in TS	Qty. paid	Excess qty.	Rate (Rs)	Overpayment (Rs)
Pacca brick work in F& P (1:6)	4147+212+440 = 4799	4983	184 cft	14496	26,673
Steel door	318 sft	388 sft	70 sft	415	29,050
Steel door	456 sft	583 sft	127	425	53,975
<b>Total</b>					<b>109,698</b>

**Over payment due to execution of excess quantities- Rs 198,346**

<b>Item in TS estimate</b>	<b>Item paid</b>	<b>Rate admissibile</b>	<b>Rate paid</b>	<b>Diff. of rate</b>	<b>Qty paid</b>	<b>Overpayment (Rs)</b>
Filling water ramming earth under floor 3 mile	Filling water ramming earth under floor 1 mile	5407	6500	1093	55174	60,305
		Qty admissibile	Qty paid	Diff. of qty.	Rate paid	Overpayment
		33937 cft	55174 cft	21237 cft	6500	138,041
<b>Total</b>						<b>198,346</b>