



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
MANDI BAHA-UD-DIN
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
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
PPPRA	Punjab Public Procurement Rules Authority
PVMS	Product Vocabulary of Medical Store
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor-General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. 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, Mandi Baha-Ud-Din 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 all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)

Auditor General of Pakistan

EXECUTIVE SUMMARY

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

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, Mandi Baha-ud-Din for the financial year 2012-2013.

The District Government, Mandi Baha-ud-Din conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering 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, Mandi Baha-ud-Din 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 Mandi Baha-ud-Din for the financial year 2012-2013, was Rs3,355.937 million covering one PAO and 162 formations. Out of this, RDA Gujranwala audited expenditure of Rs1,342.375 million, which in terms of percentage, was 40% 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 Mandi Baha-ud-Din for the financial year 2012-2013, were Rs12.647 million. RDA Gujranwala audited receipts of Rs5.944 million which was 47% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs17.836 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.426 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. Non-production of record of Rs 3.660 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs13.372 million was noted in three cases.²
- iii. Weakness of internal controls was noted in four cases involving an amount 5.642 million.³
- iv. Analysis of budget and expenditure of District Government Mandi Baha-ud-Din for the financial year 2012-13 revealed the original budget was Rs3,424.205 million, supplementary grant was Rs216.454 million and the final budget was R3,712.299 million. Non-development expenditure of Rs3,186.937 million was incurred against the original allocation of Rs3,167.446 million and Development Expenditure of Rs169.000 million was incurred against the original budget allocation of Rs256.759 million resulting in savings of Rs196.963 million and Rs159.399 million respectively. Total expenditure of Rs3,355.937 million was incurred against the final budget of Rs3,712.299 million, resulting in overall savings of Rs356.362 million which in term of percentage was 9.6%..

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.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.3

³ Para 1.2.3.1 to 1.2.3.4

SUMMARY OF TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr.#	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	3,712.299
2	Total formations under Audit Jurisdiction	162	3,712.299
3	Total Entities (PAOs) Audited	01	1,342.375
4	Total formations Audited	30	1,342.375
5	Audit & Inspection Reports	30	1,342.375
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	-	-
2	Financial management	5.642	1.2.3.1 to 1.2.3.4
3	Violation of rules	13.372	1.2.2.1 to 1.2.2.3
4	Others	3.66	1.2.1.1
TOTAL		22.674	-

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	-	880.408	19.755	567.184	1467.347	1,592.410
2	Amount placed under audit observation / Irregularities of audit	-	1.714	3.57	17.39	22.674	54.596
3	Recoveries pointed out at the instance of audit	-	5.342	4.654	7.840	17.836	21.7579
4	Recoveries accepted / established at the instance of audit	-	5.342	4.654	7.840	17.836	21.7579
5	Recoveries realized at the instance of audit	-	0.021	0.014	0.391	0.426	0.64

* 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 Rs1342.375 million.

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	11.658
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	7.356
6	Non-production of record	3.66
7	Others, including cases of accidents, negligence etc.	0
TOTAL		22.674

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

CHAPTER-1

1.1 District Government, Mandi Baha-Ud-Din

1.1.1 Introduction of Departments

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

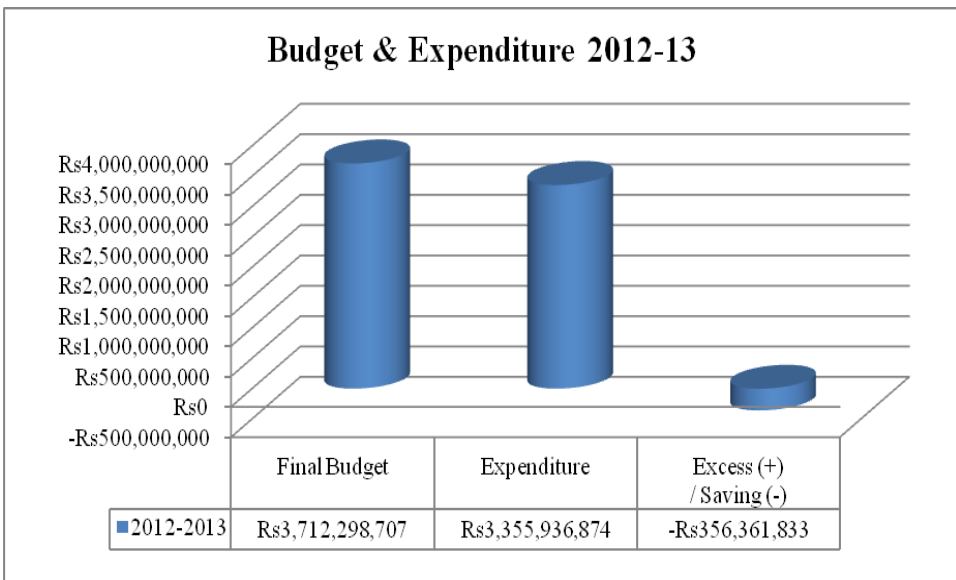
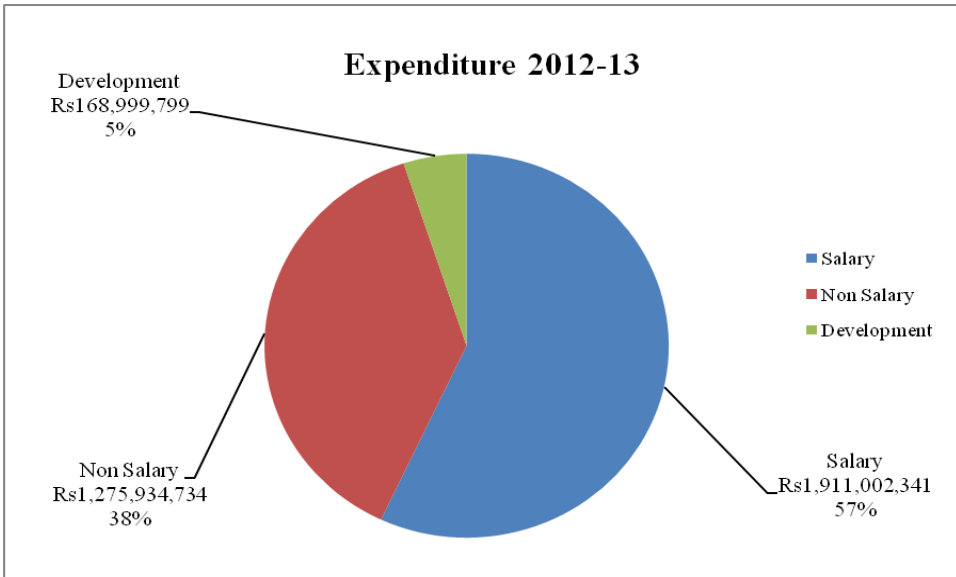
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Municipal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

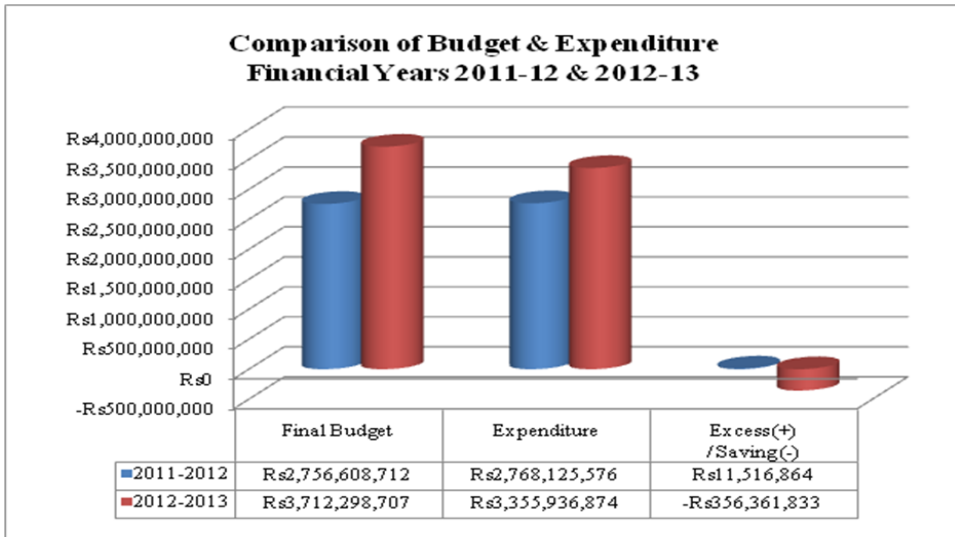
As per the Appropriation Account 2012-13 of District Government, Mandi Baha-ud-din the original budget was Rs3,242.205 million, supplementary grant was Rs288.094 million and the final budget was Rs3,712.299 million. Against the final budget total expenditure incurred by the District Government during 2012-13 was Rs3,355.937 million as detailed at Annexure-B.

Financial Year 2012-2013	Budget (Rs)	Expenditure (Rs)	Saving (Rs)	%age of Savings
Salary	2,030,339,934	1,911,002,341	-119,337,593	06
Non Salary	1,353,559,956	1,275,934,734	-77,625,222	06
Development	328,398,817	168,999,799	-159,399,018	49
Grand Total	3,712,298,707	3,355,936,874	-356,361,833	10



Ineffective financial management resulted in savings to the tune of Rs356.362 million which in term of percentage was 10% 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 34.67% and 21.23% 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. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	18	Not convened
2	2003-04	14	Not convened
3	2004-05	15	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	66	Not convened
5	2009-10	42	Not convened
6	2010-11	29	Not convened
7	2011-12	24	Not convened
8	2012-13	09	Not convened

* 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 2008-2009.

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record – Rs3.66 million

According to Section-115(5) & (6) of PLGO, 2001, the Auditor General have the authority to require that any accounts books, papers & 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 and the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

EDO (Education), Mandi Bahauddin transferred an amount of Rs3.66 million to 61 schools for provision of toilets facilities but vouched accounts of the expenditure were not produced for audit scrutiny in violation of rules ibid as at Annexure-C.

Audit holds that relevant record was not produced to Audit which is violation of constitutional provisions and was deliberate on the part of the auditee due to defective financial discipline and weak internal controls.

Management did not furnish the reply.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 29.01.2014 directed the department to provide record for Audit scrutiny but no compliance was made till the finalization of this report.

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

[AIR Para No.02]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Irregular Purchase of Furniture and Equipment – Rs10.300 million

According to Para No. 6 of Annexure-A attached with Government of the Punjab, Finance Department's letter No. IT (FD)/3-13/2002, dated 29th December, 2005, functionaries of Education Department are responsible for verification of vouched accounts of School Council Funds.

EDO (Education), Mandi Bahauddin transferred an amount of Rs10.300 million to 24 Schools SMC bank accounts for the purchase of furniture and equipments. The School Councils were neither notified / established by the competent authority nor development projects were approved by the EDO (Education) as required under procurement guidelines for school council, therefore, expenditure was held irregular as at Annexure-D.

Audit holds that the guidelines of Finance Department were not observed which resulted in irregular purchase of furniture and equipments.

Management did not furnish any reply.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 29.01.2014 directed the department to provide record for Audit scrutiny but no compliance was made till the finalization of this report.

Audit stresses fixing of responsibility for non-observance of Government instructions under intimation to Audit.

[AIR Para No.01]

1.2.2.2 Doubtful deposit of GST – Rs1.718 million

According to CBR letter No. 4(47) STC/98 (Vol.I), dated 04.08.2001, purchasing department / organization is required to forward intimation regarding recovery/deposit of GST to the concerned GST collectorate for verification. Purchase should be made from suppliers/firms registered with the Sales Tax Collectorate and GST @ 16% would be deducted and deposited into the account operated by Sales Tax Department vide FBR Islamabad letter No.C-4/47/STB/98, dated 13-03-1999. The withholding agent shall deduct 1/5th of total GST at source as per Finance Division's letter No.SRO-660(1)2007, dated 30-06-2007.

EDO (Education), Mandi Bahauddin transferred funds to 20 high schools for the purchase of furniture and schools made payment to the suppliers including general sales tax without getting sales tax invoices.

Similarly, EDO (Health) and DO (Roads) made payment to the suppliers for the printing of registers, patient tickets etc. and for the purchase of stationery respectively including sales tax amount. However, the suppliers did not provide the proof of deposit of sales tax. Therefore, payment of general sales tax without invoices or proof of deposit was doubtful as detailed at Annexure-E.

Audit holds that due to non-compliance, general sales tax amounting Rs1.718 million was paid to the suppliers without proof of deposit. This resulted in doubtful deposit of sales tax.

Management replied that the compliance would be shown at the time of next audit.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 29.01.2014 directed the department to provide the proof of deposit of general sales tax.

Audit stresses fixing of responsibility besides production of relevant record under intimation to Audit.

[AIR Para No.03, 03 & 09]

1.2.2.3 Non-credit of lapse Security to Government Revenue - Rs1.714 million

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

DO (Roads), Mandi Bahauddin did not credit the unclaimed securities to government revenue for Rs1,714,719 lying in the Division since long as detailed at Annexure-F.

Audit holds that due to non-compliance, securities were not credited to government revenue. This resulted in loss to government for Rs1.714 million.

Management replied that securities will be credited to government revenue.

The matter was reported to the DCO/PAO in December, 2013. DAC in its meeting held on 29.01.2014 directed the department to credit the securities to government revenue beside conducting the inquiry at DCO level.

Audit stresses fixing of responsibility besides crediting of securities to government revenue under intimation to Audit.

[AIR Para No.06]

1.2.3 Internal Controls Weakness

1.2.3.1 Non-recovery of HSR allowance - Rs2.704 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 PHSRP allowance is payable only when the doctors / paramedics and other staff perform their duties under the PHSRP 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 the somewhere else will not be entitled to PHSRP(HSR) allowance any such allowance paid should be recovered. Further, no HSRA is admissible during leave period.

Heads of offices of the following formations paid an amount of Rs2.704 million during the financial year 2012-13 on account of Health Sector Reform Allowance to the different staff posted at DCO, EDO (H), DO (H), DHQ and THQ where the same was not admissible:

Sr. #	Name of Office	Detail of non deduction / overpayment	Amount (Rs)	Remarks
1	EDO (Health)	Non-deduction of HSRA during general duty	167,760	Annexure-G
2	DO (Health)	Non-deduction of HSRA during general duty	2,270,688	
3	MS DHQ	Non-deduction of HSRA during general duty	161,844	
4	SMO RHC Challianwala	Non-deduction of HSRA during general duty	103,626	
TOTAL			2,703,918	-

Audit holds that due to weak internal control, health sector reform allowance was paid to staff on general / temporary duty. This resulted in overpayment to employees for Rs2.704 million.

Management replied that recovery will be affected.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 29.01.2014 directed the department to affect the recovery.

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

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

1.2.3.2 Non-recovery of Rs1.460 million

According to section 118 of the Punjab Local Government Ordinance, 2001 read with Rule 12 of the Punjab Local Government

(Taxation Rules), 2001, the failure to pay any tax and other money claimable under this ordinance was an offence and the arrears were recoverable as Land Revenue. Further, as per Clause 12 (C) of (c) of Local Rate (Assessment & Collection) Rules, 2001, the Nazim of the Local Government may direct that tax with costs of recovery shall be recovered as arrears of Land Revenue.

Deputy District Officer Agriculture (Ext), Mandi Bahauddin paid Rs.1.460 million to the Patadaars for the purchase of fertilizer, pesticides, diesel and seeds for the cultivation of agricultural land during financial year 2012-13. All the payments were required to be recovered from the Patadaar after the realizations of agricultural production but the paid amount was still recoverable as detailed below:

Sr. #	Name of Patadaar	Amount (Rs)	Sr. #	Name of Patadaar	Amount (Rs)
1	Mazhar Iqbal Tarar	64,050	9	Muhammad Malka Sahi	54,740
2	M. Nawaz Jatt	66,534	10	Muhammad Razzaq	139,971
3	Ghulam Rasool	162,214	11	Nazar Muhammad Sahi	118,487
4	Bilal Ahmad	65,259	12	M. Sharif Arain	112,028
5	M.Latif Arain	183,965	13	M. Iqbal Jatt	30,331
6	M.Nawaz Tarar	136,066	14	Saleem Akhtar Sahi	61,112
7	Bashir Ahmad Arain	98,839	15	Shoukat Hayat Tarar	139,928
8	Muhammad Akhtar	27,101	Total		1,460,625

Audit holds that due to weak internal controls, recovery of Rs1.460 million was not made from the Patadaars.

Management replied that recovery will be affected.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 29.01.2014 directed the department to affect the recovery.

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

[AIR Para No.07]

1.2.3.3 Non-recovery of Liquidated Damages - Rs0.877 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.

EDO (Health) and MS DHQ Hospital, Mandi Bahauddin purchased medicines from different firms but delivery was not made within time limit which resulted in non-imposition of liquidated damages for Rs877,066 as at Annexure-H.

Audit holds that due to weak internal control, L.D charges were not recovered from suppliers. This resulted in over payment to suppliers.

Management replied that recovery will be affected.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 29.01.2014 directed the department to affect the recovery.

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

[AIR Para No.02 & 01]

1.2.3.4 Unauthorized Payment of conveyance allowance and HSRA – Rs0.600 million

According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division's O.M. No.(1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

Heads of offices of the following formations did not recover an amount of Rs0.600 million during the financial year 2012-13. The conveyance allowance and health sector reform allowance was paid to employees who were on leave.

Audit holds that due to weak internal controls and negligence of management, in-admissible allowances were paid to employees. This resulted in over payment amounting to Rs0.600 million:

Sr. #	Name of Office	Detail of non deduction / overpayment	Amount (Rs)	Remarks
1	EDO (Health)	Non-deduction of CA during leave period	127,048	Annexure-I
2	DO (Health)	Non-deduction of CA & HSRA during leave period	348,981	
3	MS THQ Phalia	Non-deduction of CA & HSRA during leave period	99105	
4	SMO RHC Challianwala	Non-deduction of CA & HSRA during leave period	25,788	
TOTAL			600,922	-

Management replied that recovery will be affected.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 29.01.2014 directed the department to affect the recovery.

Audit stresses recovery of amount besides fixing of responsibility under intimation to Audit.

[AIR Para No.08, 04, 07 & 03]

ANNEXURES

MAFDAC Paras

Sr. #	Name of Formation	AP #	Description of Para	Nature of Para	Amount (Rs)
1	DO (Forest)	05	Non Accountal of stock	Internal Control Weaknesses	233,250
2	DO (Live Stock)	01	Non-Auction of Old Vehicle	Non-Compliance	2,750,000
3		03	Doubtful expenditure on POL	Non-Compliance	123,886
4		05	Irregular Expenditure on repair of vehicle	Internal Control Weaknesses	48,256
5	EDO (Health)	04	Non recovery of Stipend from CMWs	Non-Compliance	311,500
6	-	05	Unauthorized payment of House Rent Allowance	Internal Control Weaknesses	177,300
7	DO (Health)	02	Excess expenditure on purchase of disposable syringes.	Internal Control Weaknesses	268,000
8	DHQ Hospital M.B. Din	06	Non deduction of 5% rent from occupants of residence.	Non-Compliance	43308
9		08	Recovery due to overpayment of Pay & Allowances	Internal Control Weaknesses	88,619
10	General Nursing School	01	Unauthorized use of POL	Internal Control Weaknesses	149,781
11	THQ Phalia	04	Recovery of NPA	Non-Compliance	294,000
12	RHC Kokalian	1	Non-maintenance / production of service books	Non-Compliance	1,379,280
13		3	Loss of Govt. due to non repair of vehicle	Internal Control Weaknesses	-
14		4	Loss to Govt. by Fraudulent draws	Internal Control Weaknesses	2.8million
15	DEO (EE-M)	03	Unauthorized payment of arrear bills	Internal Control Weaknesses	76,415
16		04	Doubtful expenditure on purchase of stationary	Internal Control Weaknesses	59,952
17	Special Education Center Malakwal	01	Unauthorized and doubtful Payment for POL charges	Internal Control Weaknesses	252,470
18		02	Unauthorized and doubtful Payment for POL charges	Internal Control Weaknesses	952,126
19		03	Fraudulent drawl of POL	Internal Control Weaknesses	561,620
20		04	Unauthorized and doubtful purchase of uniform	Internal Control Weaknesses	93,062
21		05	Unauthorized payment of payment pay and allowance	Internal Control Weaknesses	11,325
22		06	Unauthorized and doubtful Expenditure on repair of transport	Internal Control Weaknesses	144,860
23		07	Overpayment to employees due to undue increment	Internal Control Weaknesses	36,960
24		10	Undue retention of Govt. money	Internal Control Weaknesses	432,600
25		11	Irregular Drawl of POL due to un authorized visits of vehicle	Internal Control Weaknesses	50,380
26	Deputy DO (Agricultural)	02	Unauthorized payment	Internal Control Weaknesses	332,256

Sr. #	Name of Formation	AP #	Description of Para	Nature of Para	Amount (Rs)
27	DO(Excise &Taxation)	01	Irregular expenditure on POL	Internal Control Weaknesses	689,734
28	DO (Roads)	01	Loss to ex-chequer due to in completion of Work	Internal Control Weaknesses	258,048 million
29		02	Loss due to cost run	Internal Control Weaknesses	100.947 million
30		03	Loss of Public Ex-chequer	Internal Control Weaknesses	9.608 million
31		04	Non recovery of Stipend from CMWs	Non-Compliance	311,500
32	DO Building	03	Unauthorized payment on account of mosaic flooring	Internal Control Weaknesses	318,320
33		04	Non recovery of old material	Non-Compliance	144,000
34		10	Overpayment of Rs due non approval of lead chart	Internal Control Weaknesses	105,082
35		11	Non-deposit of sales tax	Non-Compliance	92,880
36		12	Unauthorized payment on account of tuff tiles	Internal Control Weaknesses	107,046
37	EDO (Education)	05	Undue retention of Govt. money	Internal Control Weaknesses	7.660
38		06	Non production of record	Internal Control Weaknesses	705,344

Annexure-B

Summary of Appropriation Accounts by Grants District Government, Mandi Baha-ud-Din For the financial year 2012-2013

Grant No.	Name of the Grant	Original Grant (Rs)	Supple-mentary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(-)Saving (Rs)	%age of Savings
03	Provincial Excise	4,612,000	470,000	5,082,000	4,914,044	-167,956	3
05	Forest	15,422,000	0	15,422,000	10,015,967	-5,406,033	35
07	Charges on a/c of M.V Act	904,000	0	904,000	674,872	-229,128	25
08	Other taxes and duties	1,488,000	0	1,488,000	1,254,827	-233,173	16
10	General Administration	31,593,000	0	31,593,000	30,714,687	-878,313	3
15	Education	2,242,801,225	186,100,000	2,428,901,225	2,422,462,112	-6,439,113	0
16	Health	623,943,000	0	623,943,000	510,508,386	-113,434,614	18
17	Public Health	1,657,000	0	1,657,000	1,278,306	-378,694	23
18	Agriculture	64,624,000	1,937,000	66,561,000	66,475,358	-85,642	0
19	Fisheries	399,000	1,000	400,000	397,128	-2,872	1
20	Veterinary	45,750,665	0	45,750,665	37,262,312	-8,488,353	19
21	Cooperative	15,434,000	0	15,434,000	14,922,928	-511,072	3
22	Industries	490,000	0	490,000	336,739	-153,261	31
23	Miscellaneous Departments	1,535,000	0	1,535,000	1,377,983	-157,017	10
24	Civil Works	21,649,000	0	21,649,000	21,448,146	-200,854	1
25	Communications	30,111,000	1,786,000	31,897,000	31,883,994	-13,006	0
28	Pension	40,000,000	26,160,000	66,160,000	15,323,012	-50,836,988	77
31	Miscellaneous	17,380,000	0	17,380,000	13,663,084	-3,716,916	21
32	Civil Defense	7,653,000	0	7,653,000	2,023,190	-5,629,810	74
Total Non-Development:		3,167,445,890	216,454,000	3,383,899,890	3,186,937,075	-196,962,815	6
36	Development	256,759,181	71,639,636	328,398,817	168,999,799	-159,399,018	49
Total Development:		256,759,181	71,639,636	328,398,817	168,999,799	-159,399,018	49
Grand Total:		3,424,205,071	288,093,636	3,712,298,707	3,355,936,874	-356,361,833	10

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

Annexure-C

Para 1.2.1.1

Non-production of Record – Rs3.66 million

Sr. #	Name of School	Amount Transferred (Rs)
1	GGPS RUKKAN	60,000
2	GGPS DAFFAR	60,000
3	GGES RAIKEY	60,000
4	GGPS KALA SHADIAN KHURD	60,000
5	GGPS MUMDAN	60,000
6	GGPS CHAK NO 48	60,000
7	GPS JAND BOSAL	60,000
8	GPS GHUMNANA	60,000
9	GPS ADMANIWALA	60,000
10	GPS MAMDAN	60,000
11	GPS LOKRI DEWAN	60,000
12	GPS CHACK NO 21	60,000
13	GPS CHACK NO 52	60,000
14	GPS RAKH DAFFAR NO 1	60,000
15	GPS CHACK NO 27	60,000
16	GPS HAVELI MUHAMMAD YAR	60,000
17	GPS HAVELI LAL KHAN	60,000
18	GPS HAVELI MAHLAY KHAN	60,000
19	GPS GUNIAN	60,000
20	GPS KHANDANWALA	60,000
21	GPS CHAH MIANA DAKHLI	60,000
22	GPS BHADRIANWALI	60,000
23	GPS DERA KASRAN	60,000
24	GPS KATTO WALA	60,000
25	GPS ROHI WALA	60,000
26	GPS MADHRAY	60,000
27	GPS NO 1 BIKHI SHARIF	60,000
28	GPS DERA HASHIM	60,000
29	GPS DERA HASHIM	60,000
30	GPS DERA MURADABAD	60,000
31	GPS KAHMB KALAN	60,000
32	GPS NAWAN LOK	60,000
33	GPS DHALA	60,000
34	GPS DERA GHULAM HAIDER	60,000
35	GPS KOT SATTAR GHARBI	60,000
36	GES MAKEN	60,000

Sr. #	Name of School	Amount Transferred (Rs)
37	GPS DERA MAGHRAN	60,000
38	GPS RASUL PUR	60,000
39	GPS AADO SERWANI	60,000
40	GPS KOT GHULAM RASUL	60,000
41	GPS KHARAYWAL	60,000
42	GPS MATTU SHARIF	60,000
43	GPS CHACK ABDULLAH	60,000
44	GPS KOTLI QAZI NAI ABADI	60,000
45	GPS RUK	60,000
46	GPS DERA NOOR	60,000
47	GPS ARZANI	60,000
48	GPS KUTHIALA SHEIKHAN	60,000
49	GPS KOT KAKKAY SHAH	60,000
50	GPS PINDI KALU KALAN	60,000
51	GPS BASI KHURD	60,000
52	GPS CHANNI MAST	60,000
53	GPS DERA BEHRAM	60,000
54	GPS DERA TARKHANA	60,000
55	DPS DERA ARAIYAN	60,000
56	GPS FARAKHPUR NAU	60,000
57	GPS CHOOK KALAN	60,000
58	GPS KAPOOR KOT	60,000
59	GPS MAILU NAU	60,000
60	GPS BEKHOMORE	60,000
61	GPS DHOK MURAD	60,000
Total		3,660,000

Annexure-D

Para 1.2.2.1

Irregular expenditure for purchase of furniture – Rs10.300 million

Sr. #	Name of School	Amount Transferred (Rs)
1	GHS Rukkan	400,000
2	GGHS MB Din	400,000
3	GGHS Mangat	400,000
4	GHS Mano Chack	400,000
5	GGHS Dhok Nawan Loke	400,000
6	GHS Pahrianwali	500,000
7	GPGHS MB Din	400,000
8	GHS Challianwala	500,000
9	GHS Chack No 26	400,000
10	GGHS Wassu	500,000
11	GHS Musa Kalan	400,000
12	GIHS Chack No 14	500,000
13	GMH MB Din	500,000
14	GHS Mangat	400,000
15	GHS Churind	400,000
16	GHS Gojra	400,000
17	GHSS Qadirabad	400,000
18	GHS Rerkabala	400,000
19	GHS Saida	400,000
20	GIHS MB Din	500,000
21	GGHS Rukkan	400,000
22	GHS Behrowal	500,000
23	GHS Pilot Phalia	400,000
24	GHSS Sohawa Bolani	400,000
TOTAL		10,300,000

Annexure-E
Para 1.2.2.2

Doubtful deposit of GST – Rs1.718 million

EDO (Education)

Sr. #	Name of School	Name of Supplier	Amount of GST Paid
1	GHS Rukkan	General Furniture company	54,800
2	GGHS MB Din	Mehmood Furniture House	55,172
3	GGHS Mangat	Mehmood Furniture House	55,178
4	GHS Mano Chack	General Furniture Company	54,800
5	GGHS Dhok Nawan Loke	Zubair & Umair Furniture	55,172
6	GHSS Pahrianwali	Zubair & Umair Furniture	68,966
7	GPGHS MB Din	Mehmood Furniture House	55,178
8	GHS Challianwala	Zubair & Umair Furniture	68,966
9	GHS Chack No 26	General Furniture company	54,800
10	GGHS Wassu	Zubair & Umair Furniture	68,966
11	GHS Musa Kalan	General Furniture company	54,800
12	GIHS Chack No 14	Zubair & Umair Furniture	72,650
13	GMHS MB Din	Zubair & Umair Furniture	68,966
14	GHS Mangat	Mehmood Furniture House	58,120
15	GHS Churind	Zubair & Umair Furniture	55,172
16	GHS Gojra	General Furniture company	54,800
17	GHSS Qadirabad	Sam Traders Gujrat	57,978
18	GHS Rerkabala	General Furniture company	54,800
19	GHS Saida	Sam Traders Gujrat	57,978
20	GIHS MB Din	Zubair & Umair Furniture	68,966
TOTAL			1,196,228

EDO (Health)

Supplier	Item Detail	Value	GST	Amount
Babry Niazi Printers	Out Door patient ticket	986,880	157,907	1144781
Marriyah Printer	Khandan Registers for LHW's	105,280	16,844	122,124
Advance trading corporation	GR cards Registers etc	324,382	51,885	376,287
Advance trading corporation	GR cards Registers etc	324,382	51,885	376,287
Advance trading corporation	GR cards Registers etc	324,382	51,885	376,287
TOTAL		2,065,306	330,406	2,395,766

DO (Roads)

Inv No	Date	Supplier	Bill Amount	GST
51	24-08-12	Advance Trading Corporation	43,555	6,008
52	27-08-12	-do-	104,004	14,345
54	28-08-12	-do-	69,584	11,113
56	29-08-12	-do-	30,275	4,176
93	20-09-12	-do-	149,988	20,688
100	03-10-12	-do-	149,640	20,640
48	20-10-12	-do-	149,965	20,685
81	02-10-12	-do-	31,320	4,320
86	02-10-12	-do-	31,320	4,320
85	02-10-12	-do-	58,603	8,083
84	02-10-12	-do-	45,240	6,240
45	20-10-12	-do-	150,000	20,690
106	15-10-12	-do-	32,480	4,480
87	27-12-12	-do-	148,480	20,480
84	15-01-13	-do-	60,784	8,384
51	29-05-13	-do-	46,516	6,416
94	28-05-13	-do-	34,116	4,706
43	20-05-13	-do-	39,490	5,440
TOTAL			1,375,360	191,214

Annexure-F
Para 1.2.2.2

Non-credit of lapse security to Govt. revenue - Rs1.714 million

Sr. #	Item No	Month	Name of Work	Amount
1	65/72	01/2008	Construction of road from P/S Admaniwanwali to Dera Ch. M. Nawar Bosal	73,989
2	66/73	-do-	Construction of road from Ring road to Haigerwala	74,454
3	67/74	02/2008	Construction of road from Kot Jharana to Ahla Village	23,400
4	68/75	-do-	Construction of road from chowk khizar hayat shaheedanwali to chak No.2 Shumali	13,000
5	69/76	-do-	Construction via BHU	30,000
6	70/77	-do-	Construction of road from GS road to Kakowal village	20,000
7	71/78	-do-	Construction of road from Lasoori Kalan to Dinga road via Thatha Amar	70,635
8	72/79	-do-	Construction of road from Janoke to Ranmal via Pindi Kalu	60,000
9	73/80	-do-	Construction of road from Dhol Ranjha to Phalia KS road	74,859
10	74/81	-do-	Construction of road from Kot Reham Shah to Hellan	23,562
11	75/82	-do-	Construction of road from GS road to Chak No. 26	74,664
12	76/83	-do-	Construction of road from Ghunia More to Pindi Rawan , Haji Tufail Sultan	19,682
13	77/84	-do-	Construction of road from Chak No. 48 to Pindi Rawan	24,000
14	78/85	-do-	Construction of road from GS road to Bosal Sukha via Abadi Muhammad Roshan	80,000
15	79/86	-do-	Construction of road from Boys P/S to Mouza Garh Qaim	11,000
16	80/87	-do-	Construction of road from Duffar to Chak No. 23	88,300
17	81/88	-do-	P/F of pillar (Package-IV)	1,000
18	82/89	-do-	Construction of road from Janaz Gah Madhrey to BP School Madhrey	46,471
19	83/90	-do-	Construction of road from Jano Chak	48,386

Sr. #	Item No	Month	Name of Work	Amount
			No. Saida Sagher	
20	84/91	-do-	Construction of road from Mandi Kharian road to Saddat Lamination Factory	67,432
21	85/92	03/2008	Construction of road from Kailu Moh. Maskin to Kailu Graveyard	56,000
22	86/93	-do-	Construction of road from GS road to Sehna along Sohawa Distributory	40,000
23	87/94	-do-	Construction of road from Ahla to Baga Pind	487
24	88/95	-do-	Survey of various roads in District M. B. Din	1,629
25	89/96	-do-	Survey of various roads in District M. B. Din	9,954
26	90/97	-do-	Survey of various roads in District M. B. Din	10,866
27	91/98	05/2008	Construction of damage culverts 4 span RCC slab on Mona Depot road	5,000
28	92/99	03/2009	S/R of road (6 span culverts) Sehna to Haria Minor roads	3,947
29	93/100	06/2009	S/R of road from Chak Shahbaz to Nain Ranjah	234,195
30	94/101	-do-	M&R of road in sub division Phalia	30,580
31	95/103	-do-	Construction of road from shop tufail shah to Boys PS Moh. Kotli Darbar Malakwal	197,000
32	96/105	-do-	M&R of road from GS road to Jinnah Public School along Mianwal D/B	69,703
33	97/111	-do-	M&R of road from (3 Nos. Culverts)	2,050
34	98/114	-do-	M&R (S&R) of road from Gojra to Rerkar road balance work	48,000
35	99/115	-do-	M& R (S&R) of road from Samma road Sahanpal	30,549
36	100/116	-do-	S/R of road from mong to Majhi Village	49,925
Total				1,714,719

Annexure-G**Para 1.2.3.1****Non Recovery of HSR allowance-Rs2.704 million****EDO (Health)**

Name, Designation & Posting Station	Centre of General Duty	HSRA P.M	Months	Amount
Mr. ShoaibLatif, O.T.A, Rural Health Centre	DHQ Hospital, M.B Din	2289	30	68,670
Mr. Zubair Ahmed, Driver, RHC Jokalian	DHQ Hospital M.B Din	1014	30	30,420
Mr. Afzaal Ahmed, Dispenser, RHC Kuthiala Sheikhan	Children Hospital, M.B Din	2289	30	68,670
Total				167,760

DO (Health)

Name of BHU	Name	Designation	Transferred to	Period	Amount of HSR
Kaddar	Amjad Ishaq	Disp 09	DHQ Mandi	December 12 to Feb 13 (03 month)	5715
Chak No.07	Dr. Abid Majeed	MO 17	THQ Phalia	Aug 11 to Dec 13 (27 Month)	324,000
Mianwal Ranjha	M. Afzal	S.I 09	EDO H Mandi	July 11 to Dec 12 (18 month)	33,480
Nain Ranjha	Dr. Ahmed Raza	MO 17	P.G Training LHR	July 10 to Dec 13 (30 month)	360,000
Dhok Shani	Adnan Masih	SW 01	DHQ	July 13 to Sep 13 (03 months)	4,410
Lakhnewala	Adnan Ahmed	Computer Opt 12	DCO	36 months	86,400
Sivia	Rana Allah Ditta	S.W 01	DHO	Jan 13 to Dec 13 (12 months)	17,640
Dhok Kasib	Habib Ullah	S.I 09	DDO H Phalia	Nov 12 to Dec 13 (13 months)	24,180
-do-	Dr Mian Khalid	MO 17	DHQ	Jan 13 to Dec 13 (12 months)	144,000
Ditochore	M Nazir	NQ 01	DOH	-do-	17,640
-do-	Usman Ghani	Computer Opt 12	EDO H	-do-	28,800
Boahassan	Rakhsanda Akhter	LHV 12	-do-	June 12 to Dec 13 (19 months)	21,774
Bherowal	Faisal Imran	Computer Opt 12	THQ Phalia	July 12 to Dec 13 (18 months)	43,200
Kala Shadian	Bilal Abbas	-do-	DCO	Sep 12 to Dec 13 (16 months)	38,400
Dhunni Kalan	Farukh Mehboob	-do-	DCO	-do-	38,400
-do-	Humera Tabassum	LHV 12	DHQ	Aug 12 to Dec 13 (17 month)	19,482

Name of BHU	Name	Designation	Transferred to	Period	Amount of HSR
Ghunnian	Dr Neelam Rafique	WMO 17	-do-	Feb 13 to Dec 13 (11 months)	132,000
Qadir Abad	Hafiz Rashid Mehmood	Computer Opt 12	EDO Health	July 12 to June 13 (12 months)	28,800
Wara Alam Shah	Tasawar Hussain	-do-	-do-	-do-	28,800
-do-	Zafar Iqbal	NQ 01	Drugh Insp Malikwal	June 12 to June 13 (13 months)	19,110
Charanwala	Nasira Parveen	LHV 12	-	July 12 to June 13 (12 months)	13,752
-do-	M Farhan	Computer Opt 12	DCO	Oct 12 to June 13 (09 months)	21,600
Hassalinwala	Tayba Yasmeen	Midwife 04	-	Dec 12 to March 13 (04 months)	5,380
Lala Pindi	Farooq Ahmed	Computer Opt 12	DCO	Sep 12 to June 13 (10 months)	24,000
Dharekan Kalan	Dr Rizwan Ali Tabish	MO 17	DHQ	Nov 12 to Dec 13 (13 months)	156,000
-do-	Tariq Raza Noshahi	Comp Opt 12	DCO	Sep 12 to Dec 13 (16 months)	38,400
Bhojwal	Adnan Nazir	Disp 09	DHQ	June 13 to Dec 13 (07 months)	13,335
Pindi Kalu	Mustages Ahmed	Comp opt 12	THQ Phalia	May 12 to July 13 (14 months)	33,600
-do-	Khalida Nasreen	Midwife 04	EPI Phalia	Sep 12 to July 13 (11 months)	14,795
-do-	Dr tasmiyya Fatima	WMO 17	THQ Phalia	May 13 to Dec 13 (08 months)	96,000
Basi Khurd	Khalida Naseem	Midwife 04	EPI Phalia	July 12 to Sep 12 (03 months)	4,035
-do-	Adnan Abdullah	Comp opt 12	EDO Health	Sep 12 to Dec 13 (16 months)	38,400
Dhol Ranjha	Nighat Sultana	-do-	DCO	July 12 to June 13 (12 months)	28,800
Pind Makko	M Anwar	NQ 01	DO H	July 12 to June 13 (12 months)	17,640
Muhamdana	Syed Mohsin Abbas	Compt Opt 12	-	March 12 to Dec 13 (22 months)	52,800
Chot Dheeran	Dr. Umair Akhter	MO 17	-	May 13 to Dec 13 (08 months)	96,000
Marala	Kausar Nadeem	Compt Opt 12	EDO H	April 09 to May 13 (50 months)	120,000
Sehna	Nabeel Qadir	Compt opt 12	DCO	July 12 to June 13 (12 months)	28,800
Waryat	Mubashair Ahmed	-do-	EDO H	-do-	28,800
-do-	Tayassar Nazir	S.I 09	-	-do-	22,320
Total					2,270,688

MS DHQ, M.B.Din

Sr. #	Name	Designation	Place of Duty	Rate of HSR	Period (Months)	Amount
1	Azhar Javed Butt	Dispenser	DHQ	2970	24	71,280
2	Wakeel Nazir	-do-	-do-	1860	21	39,060
3	Kausar Nadeem	Computer Operator	-do-	1400	24	33,600
4	Ilyas Masih	Junior Technician	-do-	746	24	17,904
Total						161,844

SMO RHC, Challianwala

Sr. #	Name of Employee	BS	Monthly HSR	Designation	General Duty	Period	Months	Amount
1	Robina Kausar	16	1818	Charge Nurse	DHQ MB Din	01-07-2012 to 31-12-2013	18	32,724
	Saima Bashir	16	1818	Charge Nurse	DHQ MB Din	-do-	18	32,724
	Kalsoon Akhtar	16	1818	Charge Nurse	DHQ MB Din	-do-	18	32,724
	Robina Latif	16	1818	Charge Nurse	DHQ MB Din	01-10-13 to 31-12-13	3	5,454
Total								103,626

Annexure-H
Para 1.2.3.3

Non-recovery of Liquidated Damages—Rs0.877 million

EDO (Health)

Item Description	Supplier	Item Detail	Amount	Supply Order Date	Time of Supply	Delivery Date	Inspection Date / Stock Entry Date	Bill Amounts	LD Amount
Medicine	Mediwise Pharma	Susp Zinc Sulphate 60 MI	2,241,120	29-05-12 Same date Bill	30 days	6/7/12	11/9/12	9,136,968	182,739
		Tab Ferrous Fummaratet Folic acid	6,501,721						
		ORS	394,128						
Medicine	Mediwise Pharma	Cap Amoxicillin 500 mg	5,481,000	29-05-12 Same date Bill	30 days	28-07-12	11/9/12	8,334,400	166,688
		Tab Metronidazole	697,500						
		Susp Metronidazole 60 ML	435,200						
		Spirit Methylated B.P 4.5 Lit	313,200						
		Providone Iodine Solution 450 ML	885,000						
		Surgical Cotton Absorent	522,500						
Printing	Babry Niazi Printers	out door patient ticket GST Plus	986,880			18-06-12		1,073,134	21,463
Printing	Marriyah Printer	Khandan Registers for LHW's 80 gram imported paper	105,280	14-06-12	15 days		9/7/12	114,181	2,284
Medicine	MS Orblynx	Urine Bag Adult	44,625	29-05-12		7/6/2012		199,113	3,982
		Foley's Catheter two way silicon coated	142,560						
		Blood Lancet	12,500						
Machinery & Equipments	Radient Medical	Overhead Radinat warmer Made in Medix, Natus Medical USA	795,000	28-05-12				2,411,196	48,224
		Infant Resuscitation Trolley Made in Medix, Natus Medical USA	8,840,000						
Machinery & Equipments	Eastern Medical Equipments	Examination Light (Mobile) Cool View Model, Made in Brandon Medical UK	1,795,000	29-05-12	30 Days	No inspection delivery challan etc		1,795,000	35,900

Item Description	Supplier	Item Detail	Amount	Supply Order Date	Time of Supply	Delivery Date	Inspection Date / Stock Entry Date	Bill Amounts	LD Amount
Machinery & Equipments	Quintex Medical Lahore	Bulb Sucker Local	7,592	29-05-12	30 Days	25-06-12		647,320	12,946
		Instrument Set D&C Local	309,140						
		Cusco Speculum Local	33,872						
		Delivery Set Local	139,780						
		Caesarean Section Local	18,420						
		Phototherapy unit Imported	162,000						
Total								2,442,320	474,226

DHQ, M.B. Din

Sr. #	Name of Firm	Description	Supply Order No. & Date	Date of Delivery	Amount	L.D @10%
1	Munawar Pharma Lhr.	Purchase of Medicines	1508 / 18.04.2013	05.06.2013	528,900	52,890
2	Mediwise Pharma Rwp.	-do-	1505 / 18.04.2013	05.06.2013	1,043,000	104,300
3	Medisearch Pharma	-do-	1509 / 18.04.2013	06.06.2013	130,000	13,000
4	Punjab Pharma Rwp.	-do-	1506 / 18.04.2013	06.06.2013	334,000	33,400
5	Umar Usman Jhang	-do-	1511 / 18.04.2013	11.06.2013	318,000	31,800
6	Punjab Pharma Rwp.	-do-	1506 / 18.04.2013	14.06.2013	35,850	3,585
7	Silver Surgical Complex	-do-	1512 / 18.04.2013	17.06.2013	358,500	35,850
8	Punjab Pharma Rwp.	-do-	1506 / 18.04.2013	20.06.2013	1,080,950	108,095
9	Punjab Pharma Rwp.	-do-	1506 / 18.04.2013	14.06.2013	199,200	19,920
TOTAL					4,028,400	402,840

**Unauthorized Payment of conveyance allowance and HSRA –
Rs0.600 million**

EDO (Health)

Name & Designation	Period& Nature of Leave	BPS	P.M CA	Recovery
Mr. Mazhar Iqbal, OTA RHC Malakwal	(28) days medical leave w.e.f. 09-01-2013 to 05-02-2013	06	1,500	1,400
Mst. MudassarShaheen, Charge Nurse RHC Pahrianwali	(90) days 2 nd maternity leave w.e.f. 01-02-2013 to 30-04-2013	16	5,000	15,000
Mst. ShahidaParveen, Charge Nurse RHC Jokalian	one week medical leave w.e.f. 31-01-2013 to 06-02-2013	16	5,000	1,250
Mst. Samina Naqvi, Lady Health Visitor RHC Chellianwla	(90) days 2 nd maternity leave w.e.f. 17-01-2013 to 18-04-2013	12	2,000	6,000
Mst. ShahidaPerveen, Charge NurseRural Health Center, Jokalian	(07) day earned leave w.e.f. 31.01.2013 to 06.02.2013	16	5,000	1,166
Kamran Ahmed, Computer Operator Rural Health Center, Malakwal	(30) days Medical leave w.e.f. 21..01.2013 to 20.02.2013	12	2,000	2,000
Mst.Misbah Ashraf, Charge Nurse Tehsil Head Quarter Phalia	(90) days 1 st maternity leave w.e.f. 01.02.2013 to 01.05.2013	16	5,000	15,000
Mst. RukhsanaKausar, Charge Nurse RHC Pahrianwali	(90) days 3 rd maternity leave w.e.f. 11.02.2013 to 11.05.2013	16	5,000	15,000
Mr. Ghulam Ali, CDC Inspector Tehsil Malakwal	306 days L.P.R. w.e.f 01.03.13 to 31.12.13	14	2,000	20,400
Mr. Sikandar Hayat, CDC Inspector Tehsil Mandi Bahauddin	365 days L.P.R. w.e.f 01.03.13 to 28.02.14	14	2,000	24,000
Dr. Sidra Saira, Woman Medical OfficerTHQ Hospital Phalia	26 days earned leave with effect from 25.02.13 to 22.03.13	17	5,000	4,333
Dr. Tayybah Tariq, Woman Medical OfficerTHQ Hospital Phalia	26 days earned leave with effect from 25.02.13 to 22.03.13	17	5,000	4,333
Mr. Abdul rasheed, Junior Technician(Phrama)RHC Malakwal	20) days Ex-Pakistan leave w.e.f. 08.03.2013 to 27.03.2013 for performing Umrah	6	1,500	1,000

Name & Designation	Period & Nature of Leave	BPS	P.M CA	Recovery
Mst. Roheen Safdar, WMO (Adhoc) RHC Chellianwala	(90) days 1 st maternity leave w.e.f. 01.03.2013 to 29.05.2013	17	5,000	15,000
Dr. Adeel Tahir Dental Surgeon RHC Chellianwala	(07) days Paternity leave w.e.f. 14.03.2013 to 20.03.2013	17	5,000	1,166
Total				127,048

DO (Health)

Name of BHU	Name	Designation	Period	HSR	CA	Total
Ghunian	Nosheen Anwar	Computer Opt 12	11.07.12 to 10.08.12 (01 month)	2400	1840	4240
-do-	Shahida Tanveer	LHV 12	13.12.12 to 26.01.13 (45 days)	1715	4080	5975
Hassalinwala	Tayba Yasmeen	Midwife 04	01.07.12 to 30.09.12 (90 days)	4035	5100	9135
Hassan	Mazhar Iqbal	S.I 09	25.09.13 to 24.12.14 (90 days)	5580	5520	11,100
Basi Khurd	Ansar Parveen	Dai 02	22.02.13 to 04.04.13 (45 days)	2017	2550	4567
Khussar	Saima Ijaz	SNHS 17	01.07.12 to 28.07.12 & 15.05.13 to 28.05.13 (42 days)	4141	7000	11,141
-do-	Mehwish Munawar	LHV 12	12.07.12 to 21.07.12 15.02.13 to 01.03.13 06.03.13 to 12.03.13 (32 days)	1146	2900	4076
-do-	Amtel Mateen	Midwife 04	01.04.13 to 10.05.13 (40 days)	1793	2267	4060
Dhol Ranjha	Dr Hammad Aslam	MO 17	25.01.13 to 10.03.13 (46 days)	18,400	7667	26,067
-do-	Asima Shahzadi	LHV 12	28.01.13 to 27.04.13 (90 days)	3438	8160	11,598
-do-	Zulfiqar Ahmed	NQ 01	18.05.13 to 17.06.13 (30 days)	1571	1700	3,271
Sanda	Ahmed	SHNS 17	12.02.13 to	3177	5000	8,177

Name of BHU	Name	Designation	Period	HSR	CA	Total
	Yar		13.03.13 (30 days)			
Pind Makko	Sumera Naureen	-do-	29.10.12 to 24.12.12 (60 days)	6,354	10000	16,354
Chot Dheeran	Sibbat Nawaz	S.I 09	08.09.13 to 12.10.13 (34 days)	2108	2085	4193
Marala	Sarwat Faryad	LHV 12	04.05.12 to 01.08.12 (90 days)	3438	8160	11,598
Chak No.01	Mumtaz Kausar	LHV 12	May 13 (01months)	1146	2720	3,866
Chak No 02	Hameeda Begum	Chief Tech 16	150 days	14,790	25000	39,790
-do-	Zahida Nasreen	LHV 12	May to Sep 13 (90 days)	3438	8160	11,598
Sohawa Bolani	Dr Nazli Saleem	WMO 17	Aug to Dec 12 (05 months)	60,000	25000	85,000
Bheki Shareef	Khalida Parveen	Dia 02	July to Aug 13 (02 months)	2690	3400	6,090
	Raisa Bibi	Dai 02	20.07.13 to 17.10.13 (90 days)	4035	5100	9,135
	Fatima Bibi	-do-	23.06.12 to 12.07.12 (20 days)	897	1133	2,030
	Amina Bibi	-do-	15.11.12 to 14.12.12 (30 days)	1345	1700	3,045
	Shagufta Kanwal	Midwife 04	23.10.13 to 22.12.13 (61 days)	2690	3400	6090
	Khalida Nasreen	Dai 02	27.09.13 to 10.11.13 (45 days)	2017	2550	4567
	Naghmana Anjum	Midwife 04	07.01.13 to 05.04.13 (89 days)	4035	5100	9135
	Sadia Talib	-do-	01.12.12 to 28.02.13 (90 days)	4035	5100	9135
	Parveen Akhter	Dai 02	06.03.13 to 05.04.13 (30 days)	1345	1700	3045
	Sadia Naaz	Midwife 04	10.06.13 to 10.07.13 (31 days)	1345	1700	3045
	M Anwar	S.w 01	06.12.13 to 24.12.13 (19 days)	931	1077	2,008
	Naziran	-do-	01.10.12 to	1470	1700	3,170

Name of BHU	Name	Designation	Period	HSR	CA	Total
	Bibi		30.10.12 (30 days)			
	Laal Khan	-do-	05.03.13 to 04.04.13 (31 days)	1470	1700	3,170
	Meharban Ali	-do-	20.11.13 to 16.02.14 (89 days)	4410	5100	9,510
Total				173,402	175369	348,981

MS THQ Hospital, Phalia

Name of Official/Staff	Desig	Leave Detail	Total Days of leave	Rate of C.A (PM)	Rate of PHSRA (PM)	Total Recovery
Dr Sidra Siara	WMO	25-02-13 to 22-03-13	26	5,000	2,480	6,483
Bashir Ahmed	Head Dispenser	16-06-12 to 12-09-12	90	1,840	1,700	10,620
Amanat Masih	Sanitary Worker	15-09-12 to 12-12-12	89	1,840	1,700	10,502
Mohammad Nawaz	Ward Servant	01-10-12 to 29-11-12	60	1,840	1,700	7,080
Dr Sadia Akhter	Pharmacist	03-4-13 to 02-06-13	60	5,000	2,480	14,960
Dr Taiba Farooq	WMO	13-04-13 to 12-06-13	60	5,000	2,480	14,960
Mussarat Perveen	C/N	01-03-11 to 28-02-13	120 days full 610 days half	1,000	1,700 2480	34,500
TOTAL						99,105

SMO RHC, Challianwala

S. No.	Name of Officer/ official	CA	HSRA	Designation / BPS	Period	Amount
1	Robina Kausar	2480	1818	Charge Nurse	90 Days	12894
2	Saima Bashir	2480	1818	Charge Nurse	90 Days	12894
TOTAL						25788