



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

**AUDIT YEAR 2012-13**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

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

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

## **PREFACE**

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the provincial government shall be conducted by the Auditor General of Pakistan. Accordingly, the audit of all receipts and expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Sialkot for the financial year 2011-12. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2012-13 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**  
**Dated:**

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

## **EXECUTIVE SUMMARY**

The Directorate General Audit, 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, Sialkot has audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

2. The Regional Directorate has a human resource of 17 officers and staff, total 4757 man-days and the annual budget of Rs14.093 million for the financial year 2011-2012. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of District Government, Sialkot for the financial year 2011-2012.

3. 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.

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

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

## **Audit Objectives**

Audit was conducted with the objective to ensure that:

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

### **a) Audit Methodology**

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

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

Total expenditure of the District Government, Sialkot for the financial year 2011-2012, was Rs5,906.684 million covering one PAO and 291 formations. Out of this, RDA Gujranwala audited expenditure of Rs3,833.877 million which, in terms of percentage, was 64% of the total expenditure. Regional Director Audit planned and executed audit of 20 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government, Sialkot for the financial year 2011-2012, were Rs31.224 million. RDA Gujranwala audited receipts of Rs4.684 million which was 15% of total receipts.

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

Recovery of Rs77.336 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs1.992 million was recovered and verified during the year 2012-13, till the time of compilation of report.

**d) The key Audit Findings of the Report**

- i. Non-production of record of Rs32.477 million was noted in one case.<sup>1</sup>
- ii. Irregularity & non-compliance of Rs15.752 million was noted in two cases.<sup>2</sup>
- iii. Weakness of internal controls was noted in ten cases involving an amount of Rs70.736 million.<sup>3</sup>
- iv. Analysis of budget and expenditure of District Government Gujrat for the financial year 2011-12 revealed the original budget was Rs6,093.696 million, supplementary grant was Rs235.515 million whereas Rs422.551 million were surrendered / withdrawn and the final budget was Rs5,906.660 million. Non-development expenditure of Rs5,753.969 million was incurred against the original allocation of Rs5,747.133 million and Development Expenditure of Rs152.714 million was incurred against the original budget allocation of Rs346.563 million resulting in excess of Rs6.836 million and saving and Rs193.849 million respectively. Total expenditure of Rs5,906.684 million was incurred against the final budget of Rs5,906.660 million, resulting in overall excess of Rs0.024 million.

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

**e) Recommendations**

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for unauthorized expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.



- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 & 1.2.2.2

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

## SUMMARY OF TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in Million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	5,906.660
2	Total formations under Audit Jurisdiction	291	5,906.660
3	Total Entities (PAOs) Audited	01	3,833.877
4	Total formations Audited	20	3,833.877
5	Audit & Inspection Reports	20	3,833.877
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. No.	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	-
2	Financial management	31.164	1.2.3.2 to 1.2.3.9
3	Internal controls	43.090	1.2.2.1, 1.2.2.2, 1.2.3.1
4	Others	44.711	1.2.1.1, 1.2.3.10
<b>TOTAL</b>		<b>118.965</b>	<b>-</b>

**Table 3: Outcome Statistics**

(Rs in Million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	1.402	120.000	4.684	3,712.4751	3,838.561*	1,386.665
2	Amount Placed Under Audit Observation / Irregularities of Audit	0	5.878	1.980	111.107	118.965	116.363
3	Recoveries Pointed out at the Instance of Audit	0	5.878	1.98	69.478	77.336	54.054
4	Recoveries Accepted / Established at	0	5.878	1.98	69.478	77.336	54.054

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
	the Instance of Audit						
5	Recoveries Realized at the Instance of Audit	0	0	0	1.992	1.992	0

\* 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 3,833.877 million.

**Table 4: Irregularities Pointed Out**

(Rs in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	0
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	15.752
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	70.736
6	Non-production of record	32.477
7	Others, including cases of accidents, negligence etc	0
<b>TOTAL</b>		<b>118.965</b>

<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. Following is the list of Departments which manage the activities of District Government.

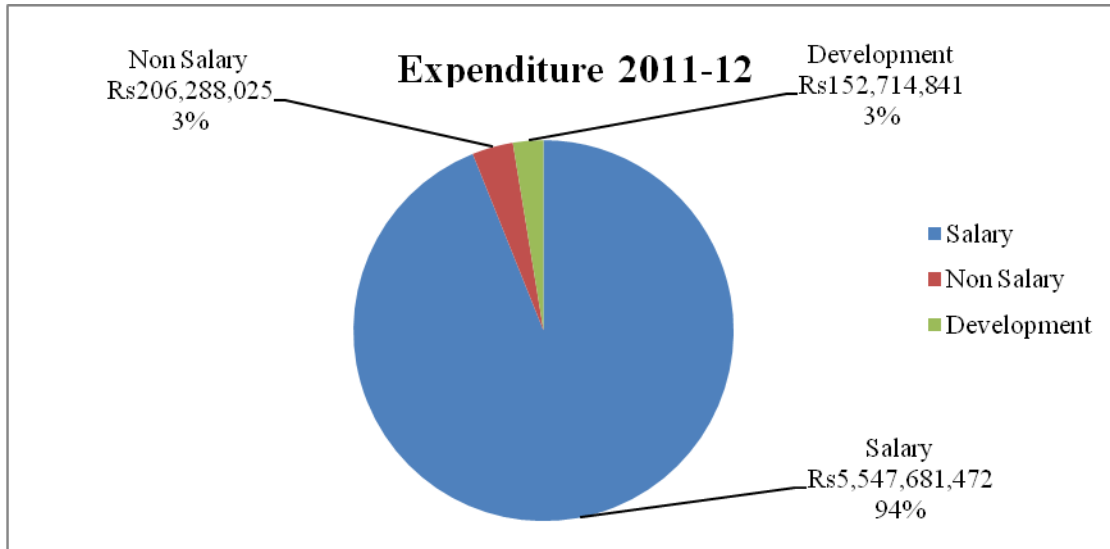
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Municipal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

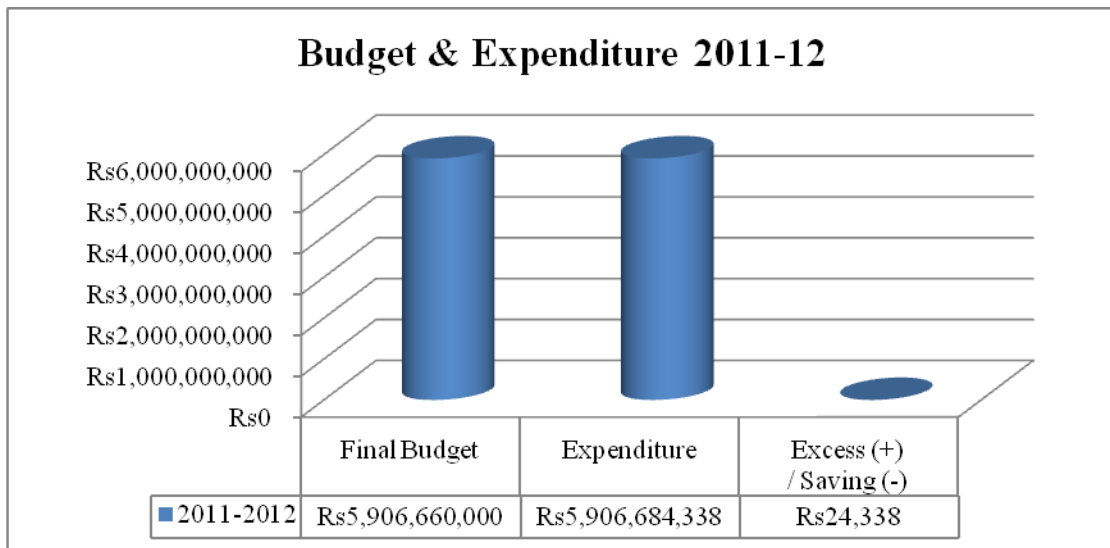
<b>Financial Year 2011-2012</b>	<b>Budget (Rs)</b>	<b>Expenditure (Rs)</b>	<b>(+) Excess / (-) Savings (Rs)</b>	<b>%age of Savings</b>
Salary	5,737,730,346	5,547,681,472	-190,048,874	03
Non Salary	225,145,654	206,288,025	-18,857,629	08
Development	366,335,000	152,714,841	-213,620,159	58
<b>Total</b>	<b>6,329,211,000</b>	<b>5,906,684,338</b>	<b>-422,526,662</b>	<b>07</b>
<b>Net Total of Surrender</b>	-422,551,000	0	422,551,000	-
<b>Net Total</b>	<b>5,906,660,000</b>	<b>5,906,684,338</b>	<b>24,338</b>	<b>01</b>

Amount in Rupees



As per the Appropriation Account 2011-12 of District Government, Sialkot the original budget was Rs6,093.696 million, supplementary grant was Rs187.036 million and the final budget was Rs5,906.660 million. Against the final budget, total expenditure incurred by the District Government during 2011-12 was Rs5,906.684 million as detailed at Annex-B.

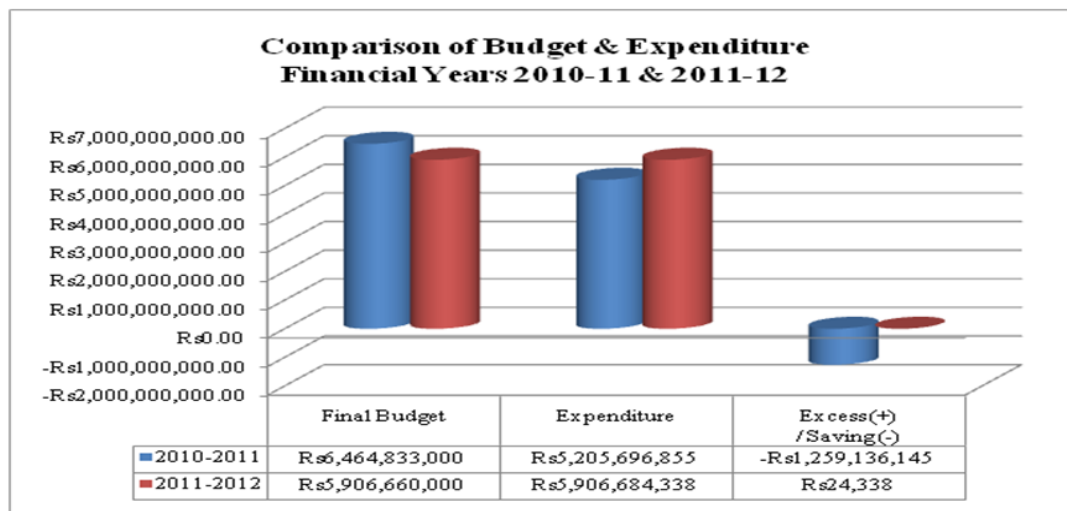
Amount in Rupees



Ineffective financial management resulted in excess expenditure to the tune of Rs24,338. 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: -

Amount in Rupees



There was 8.63% decrease in Budget Allocation and increase in Expenditure by 13.50% as compared to 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	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

\* 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 Non-production of Record**



### **1.2.1.1 Non-production of record - Rs32.488 million**

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

EDO (F&P), Sialkot did not produce auditable record valuing Rs32.488 million on account of bonus and purchase of plant and machinery as detailed in Annex-C.

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

In the absence of record, authenticity, validity, accuracy and genuiness of expenditure worth Rs32.488 million could not be verified.

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

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012, directed the department to produce the record. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for non-production of record under intimation to Audit.

[AIR Para No.08]

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

### **1.2.2.1 Irregular purchase of Medicines - Rs9.891 million**

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

DO (Health) Sialkot purchased MSD Medicine at a cost of Rs9,891,261 during 2011-12 without the advertisement on the website as required in the PPRA Rules 2009 to avoid the healthy competition. Further Product Vocabulary of Medical Store (PVMS) numbers of the medicines were neither available in the supply orders nor in the bills. In the absence of PVMS number, the quality of medicines was doubtful.

Audit holds that due to non-compliance of rules, irregular payment of Rs 9.891 million was made.

This resulted in irregular purchase of medicines Rs9.891 million.

Management replied that the EDO (H) completed the process of procurement of medicines.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the department to produce the record maintained in the office of EDO (Health) for prequalification of firms. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility for purchasing of medicines without advisement at PPRA website, without prequalification of firms and without mentioning PVMS numbers of medicines as quality of the drugs could not be ensured and putting the lives of the patients at stake under intimation to Audit.

[AIR Para No.03]

### **1.2.2.2 Purchases in violation of PPRA Rules - Rs5.861 million**

According to Rule-12(1) of PPRA 2009 for procurements over one hundred thousand rupees and up to the limit of two million rupees open tender shall be called and tender be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Certain formations of Health Department and DCO purchased different items amounting to Rs5.861 million. Purchase was held unauthorized because no tender was called for the purchases as well as not advertised on PPRA website. The actual payee receipt by the supplier was also not obtained from the supplier. Further, GST @ 16% and income tax @ 5% was also not deducted.

<b>Name of formations</b>	<b>Item purchased</b>	<b>Amount (Rs in million )</b>	<b>AIR Para No.</b>
DO Health Sialkot	Photostat Machine	0.149	20
MS AIMH Sialkot	plant and machinery	4.908	02
DO sports Sialkot	sports kits material	0.174	06
DO sports Sialkot	Tarpauline	0.630	05
<b>TOTAL</b>		<b>5.861</b>	-

Audit holds that due to weak financial management and internal control, the purchase was made on simple quotations instead of open tender.

This resulted in purchases in violation of PPRA Rules Rs5.861 million.

Management replied that purchase was made on emergency basis.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the relevant department to regularize the matter and fixation of responsibility against the person at fault.

Audit stresses fixing responsibility besides investigation of the matter under intimation to Audit.

[AIR Para No.20]

### **1.2.3 Internal Control Weaknesses**

### 1.2.3.1 Overpayment of Annual Increment – Rs10.726 million

According to Notification of Government of the Punjab No.SO(SE-III)2-16/2007 dated 19-10-2009 all contract employees were regularized w.e.f date of notification further according to National pay scales of government of Pakistan annual increment is paid to employees if their service period is six month or more on 30<sup>th</sup> November.

Various formations of Health Department and Education Department Sialkot paid annual increment on 01.12.2009, to the medical officers, elementary school teachers, primary school teachers and other staff appointed on contract basis and regularized on 19.10.2009. They were not entitled for annual increment on 01-12-2009 because as per notification pay of officials were fixed at initial stage and their duty period as regular employees was not enough to earn annual increment but these officials drew annual increment which resulted in overpayment of Rs10.726 million as detailed below:

Name of offices	No. of Employees	Amount involved (Rs in million)	AIR Para No.
DOH Sialkot	47	1.455	22
MS Sardar Begum Hospital	06	0.186	06
MS civil hospital Daska	09	0.334	09
MS AIMH	10	0.023	08
EDO education Sialkot	09	0.063	10
Dy DEO W Sialkot	60	0.768	01
Dy DEO W Daska	145	2.043	01
Dy DEO M Daska	280	4.057	01
Dy DEO M Sialkot	149	1.797	01
<b>TOTAL</b>	<b>715</b>	<b>10.726</b>	-

Audit holds that due to weak internal controls, undue annual increment was paid.

This resulted in overpayment of Rs10.726 million.

Management replied that recovery would be made.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the concerned departments to constitute committees to calculate the case wise actual recovery. No compliance was made till the finalization of this report.

Audit stresses detail scrutiny of the matter and recovery of annual increments under intimation to Audit.

### 1.2.3.2 Irregular Payment of Conveyance Allowances - Rs8.802 million

According to clarification issued by Government of the Punjab, Finance Department letter No.FD(M-1)1-15/82-P-I dated 15.01.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it as well as conveyance allowance.

The certain formations of Health Department paid conveyance allowance to the employees who were residing in the premises of the hospital which was not admissible to them. This resulted in loss to the Government on account of Conveyance Allowance of Rs8.802 million as detailed below:

Name of Formations	Conveyance Allowance (Rs in million)	AIR Para No.
DO Health	7.668	07
MS THQ Hospital, Daska	0.631	05
Allama Iqbal Memorial Hospital, Sialkot	0.163	11
MS Sardar Begum Hospital, Sialkot	0.107	09
MS THQ Hospital, Pasrur	0.233	04
<b>TOTAL</b>	<b>8.802</b>	<b>-</b>

Audit holds that due to weak internal controls, unjustified payment of was made.

This resulted in irregular payment of conveyance allowance Rs8.802 million.

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

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the department to recover the conveyance allowance paid inadmissibly. No compliance was made till finalization of this report.

Audit stresses making recovery of conveyance allowance under intimation to Audit.

### 1.2.3.3 Non-realization of Arrears of Rent of Shops - Rs7.162 million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 read with Section 18(2) of PLGO, 2001, the primary obligation of the Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under the proper receipt head.

EDO (F&P) Sialkot did not recover the rent of shops from the tenants after the lapse of a considerable period. This resulted in non-realization of rent amounting to Rs7.162 million as detailed at Annex-D.

Audit holds that due to weak internal controls, rent of shops was not collected by the department.

This resulted in non-realization of arrears of rent of shops Rs7.162 million.

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

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the relevant department to recover the rent of land from the defaulters. No compliance was made till the finalization of this report.

Audit Suggests early recovery of rent of government property under intimation to Audit.

[AIR Para No.06]

#### **1.2.3.4 Non-collection of Fee from Unregistered Private Schools - Rs4.572 million**

According to Rule 2.33 of PFR Volume-I every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he constituted to the loss by his own action or negligence.

EDO Education, Sialkot did not get register 818 unregistered private schools under his jurisdiction. No fruitful efforts were made for the purpose which deprived the exchequer from registration fee amounting to Rs4.572 million and the quality education to the masses, detail is as under;

Sr. No.	School type	Registration fee (Rs)	No. of schools	Amount (Rs in million)
1	Primary / Elementary	5,000	631	3.155
2	High / Higher secondary	7,000	151	1.057
3	College/commercial etc.	10,000	036	0.360
<b>TOTAL</b>				<b>4.572</b>

Audit holds that due to weak financial management and negligence the private schools were not got registered.

Management replied that matter was under examination full efforts would be made to get registered the unregistered schools.



This resulted in non-collection of fee from unregistered private schools Rs4.572 million.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the department to get registered the unregistered schools for quality education and recovery of government dues.No compliance was made till the finalization of this report.

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

[AIR Para No.03]

#### **1.2.3.5 Non-deduction of Conveyance Allowance Rs3.693 million**

According to Rule 1.15 of Punjab Traveling Allowance Rules no conveyance allowance is admissible during leave or joining time.

Certain formations under the jurisdiction of EDO Education, Sialkot did not deduct conveyance allowance from the pay and allowances of teachers working under the control of DDO during winter vacations. According to notifications of government school remains closed w.e.f. 24<sup>th</sup> to 31<sup>st</sup>December every year and conveyance allowance is not admissible during vacation period. This resulted in overpayment amounting to Rs 3.693 million as detailed at Annex-E.

Audit holds that due to weak internal controls, conveyance allowance was not deducted from the salaries of the employees.

This resulted in non-deduction of conveyance allowance Rs3.693 million.

Management replied that recovery would be effected through District Accounts Office.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the relevant offices to recover the excess payment at earliest. No compliance was made till the finalization of this report.

Audit stresses prompt recovery of excess payment under intimation to Audit.

#### **1.2.3.6 Non-imposition of Penalty due to Delay - Rs2.118 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 cost of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion.

DO Buildings Sialkot did not impose penalty amounting to Rs2.118 on contractors who unnecessarily delayed the completion of development works. Non completion of work in time was not only the violation of rules / agreement but also deprived the community from benefits of development schemes. This resulted in loss to the public exchequer amounting to Rs2.118 million as detailed at Annex-F.

Audit holds that due to mismanagement and negligence, work was not completed in time.

This resulted in loss of Rs2.118 million to the public exchequer and non-completion of schemes deprived the community of the socio, economic and service delivery.

Management replied that the schemes were in progress and penalty would be decided while finalization of contractor's account.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the to impose penalty upon late completion of works or to grant time extension, if admissible. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility besides investigation of the matter under intimation to Audit.

[AIR Para No.01]

#### **1.2.3.7 Non-collection of Rent from Petrol Pumps - Rs1.980 million**

According to C&W department's letter No.SOH-II(C&W)7-34/91 (P-III) dated. 21.12.2002 conveyed to all the DCO's in Punjab, recovery of rent @ Rs5,000 per annum from the owners of petrol pumps / CNG stations on account of approach roads of petrol pumps / CNG stations on district government roads and on provincial roads is the responsibility of the concerned District Officer Roads

District Officer (Roads) Sialkot did not recover an amount of Rs1.980 million, on account of rent of petrol pump, for last five years from the owners of 44 petrol pumps and CNG stations situated only on Roads of district government, in violation of above. No record was available with the office of DO (Roads) about detail of petrol pumps and CNG stations which were working on the roads of district government Sialkot.

Audit holds that due to weak financial management, recovery was not made.

This resulted in non-collection of rent from petrol pumps on account of approach roads Rs1.980 million.

Management replied that amount would be recovered.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the recover the dues at earliest. No compliance was made till the finalization of this report.

Audit stresses fixing responsibility besides recovery under intimation to Audit.

[AIR Para No.05]

### **1.2.3.8 Non-deduction of Conveyance Allowance and HSRA - Rs1.610 million**

According to Government instructions conveyance allowance is inadmissible during leave period. As per clarification by the Health Department vide its letter No. PMU/PHSRP/G1.06/61/270-340 dated 16.03.2007, that PHSRP Allowance will not be admissible to any doctor, paramedical & other staff whether regular or on contract, posted in RHC/BHU and performing duties somewhere else. Any such allowance so paid should be recovered.

The certain head of offices under the jurisdiction of EDO Health and EDO Education Sialkot sanctioned leaves of their staff but conveyance allowance was not deducted from their salaries. This resulted in loss to the Government Rs1,610,061 on account of conveyance allowance of Rs1,435,616 and HSRA Rs174,445.

<b>Name of Formation</b>	<b>Conveyance allowance (Rs in million)</b>	<b>HSRA recoverable (Rs in million)</b>	<b>AIR Para No.</b>
EDO Health Sialkot	0.127	0.174	07
DO Health	0.049	-	12
MS THQ Daska	0.044	-	12
AIMH Sialkot	0.062	-	12
Dy. DEO M-EE Sialkot	0.697	-	02
Dy. DEO W-EE Daska	0.284	-	03
Dy. DEO M-EE Sialkot	0.055	-	04
Dy. DEO M-EE Daska	0.116	-	04
<b>TOTAL</b>	<b>1.434</b>	<b>0.174</b>	<b>-</b>

Audit holds that due to weak internal controls, conveyance allowance and HSR allowance was not deducted from their salaries.

This resulted in non-deduction of conveyance allowance and HSRA Rs1.610 million

Management replied that the concerned officers/officials had been directed to deposit the said amount.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the relevant department to recover the conveyance allowance from the salaries of the employees. No compliance was made till the finalization of this report.

Audit Stresses early recovery of inadmissible conveyance allowance under intimation to Audit.

### 1.2.3.9 Unauthorized Payment of HSRA– Rs1.227 million

According to Government of Punjab health department letter No PO (P&E-I)19-113/2004(V) dated 13-04-2007 medical officer and women medical officer are not entitled for health sector reform allowance at DHQ Hospital. According to Health Department letter No. PMU/PHSRP/G-1.06/61/270-340 dated 16.03.2007 that PHSRP Allowance will not be admissible to any doctor, Para-medical & other staff whether regular or on contract, posted in RHC/BHU and performing duties somewhere else. Any such allowance so paid should be recovered. According to Government of the Punjab Health Department order No.BO(P&E-I)19-113/2004(V) dated 13-04-2007, Special health sector reform allowance @ Rs8000 per month will be paid to the other specialists posted at other DHQ hospitals.

MS AIMH Sialkot, District Officer (Health) and MS Sardar Begum Hospital made unauthorized payment of HSRA to Medical officers working in DHQ hospital, employees of BHUs placed on temporary duty at DCO,EDO,DHO offices, and to child specialist in violation of instructions ibid as detailed below;

Name of Formation	Name of Officers/Officials	Monthly rate (Rs)	Months	Amount (Rs in million)
MS AIM Hospital	Dr Zafar Iqbal	12,000	12	0.144
MS AIM Hospital	Dr Muhammad Farooq	15,000	24	0.360
MS AIM Hospital	Dr Tahira Fatima	6,000	12	0.072
DO(Health) Sialkot	HSRA of BHUs Staff posted on general duties	0	0	0.328
MS Sardar Begum Hospital	Dr. Mudassar Hussain	7000	46	0.323
<b>TOTAL</b>				<b>1.227</b>

Audit holds that due to weak internal controls, unjustified payment of Rs1.227 million was made.

This resulted in unauthorized payment of HSRA Rs1.227 million.

Management replied that recovery would be made.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the department to recover the amount at earliest. No compliance was made till the finalization of this report.

Audit stresses early recovery under intimation to Audit.

[AIR Para No.06,08,03]

#### **1.2.3.10 Non-credit of Unclaimed Security Deposit - Rs1.201 million**

According to Public Works Deposits unclaimed for more than three account years will, at the close of June in each year, be lapsed and credited to Government revenue according to Rule-5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD) 3-4/2002 dated 27th August, 2002 and 23rd September, 2002.

Scrutiny of Deposit Register of office of DO (Roads) Sialkot revealed that an amount of Rs1.0201 million unclaimed for more than three (3) years but the same was not credited to Government revenue. No efforts were made to adjust the same into Government Deposit.

Audit holds that due to weak internal controls, unclaimed securities were not credited. This resulted in non-credit of unclaimed security deposit Rs1.201 million.

Management replied that the point had been noted and amount would be credited to the Government revenue after consulting the record.

The matter was reported to the DCO / PAO in November 2012. DAC in its meeting held in December 2012 directed the department to deposit the unclaimed securities in exchequer. No compliance was made till the finalization of this report.

Audit stresses making recovery of unclaimed securities under intimation to Audit.

[AIR Para No.15]

## **ANNEXES**

## MFDAC PARAS

Sr. No.	Name of Formation	AP No.	Description of Paras	Nature of Paras	Amount (Rs)
1.	DCO	2	Doubtful expenditure on printing articles for	Weakness of internal control	108,468
2.	EDO (F&P)	3	Unauthorized drawl of allowances	Weakness of internal control	515,610
3.		10	Weak financial management of pension funds		14,529
4.	DO (Civil Defense)	1	Unauthorized Expenditure due to Misclassification-	Irregularity/ non-compliance	480,000
5.		2	Loss of Government property	Misappropriation	240,000
6.		3	Non deduction of General Sales Tax	Weakness of internal control	72,000
7.		4	Defective purchase of walk through gates	Weakness of internal control	480,000
8.		5	Non production of vouched account –	Non-production of record	85,158
9.		6	Unauthorized payment of contingent paid staff during ban period	Weakness of internal control	689,800
10.		8	Irregular expenditure of	Irregularity/ non-compliance	97,605
11.		9	Irregular expenditure of	Irregularity/ non-compliance	66,736
12.		10	Likely misappropriation of Government money due to doubtful purchase	Weakness of internal control	299,204
13.		11	Loss to the Government due to theft of store items	Weakness of internal control	155,500
14.	EDO Health	1	Uneconomical purchase of medicines at expensive rates	Weakness of internal control	329,600
15.		2	Non-verification of GST invoices	Weakness of internal control	217,152
16.		7	Recovery for overpayment	Weakness of internal control	438,548
17.	DHO Sialkot	5	Irregular purchase due to non deposit of security /-	Irregularity/ non-compliance	265,873
18.		6	Non deduction of 5% repair charges of residence	Weakness of internal control	22,348
19.		08	Recovery on account of unauthorized drawl of PHSRP allowance	Weakness of internal control	328,560
20.		09	Unauthorized payment of Practice Compensatory Allowance	Weakness of internal control	720,000
21.		10	Non-recovery of HSRA from Staff Absent from their Duty	Weakness of internal control	62,295

22.		11	Non maintenance of history sheet of vehicles	Weakness of internal control	179,784
23.		14	Unjustified drawl of pay without performing of services and recovery of HSR	Weakness of internal control	6,912,000
24.		15	Non-verification of GST invoices –	Weakness of internal control	83,735
25.		17	Irregular expenditure without DTL reports	Irregularity/ non-compliance	83,735
26.		18	Non deduction of income tax	Weakness of internal control	2,718,448
27.		19	Unauthorized payment of Practice Compensatory Allowance	Weakness of internal control	157,000
28.	THQ Hospital Parur	2	Irregular expenditure on acquisition of medicines DTL reports	Irregularity/ non-compliance	1,649,000
29.		3	Unauthorized payment of contingent paid staff during ban period	Weakness of internal control	168,000
30.		5	Non recovery of house rent charges	Weakness of internal control	263,672
31.		6	Unauthorized payment of House rent allowance	Weakness of internal control	98,274
32.		7	Doubtful consumption of POL charges of generator	Weakness of internal control	161,330
33.		8	Non recovery of penal rent from the unauthorized occupant of residence	Weakness of internal control	72,216
34.		10	Non recovery of conveyance allowance and HSRA during leave period	Weakness of internal control	16,440
35.	THQ Hospital Daska	3	Non-recovery of House Rent Charges	Weakness of internal control	734,400
36.		8	Unauthorized payment of HSRA	Weakness of internal control	335,000
37.		11	Unauthorized payment of House rent allowance	Weakness of internal control	113,400
38.	MS Sardar Begum Hospital	1	Irregular purchase of Plant and Machinery	Irregularity/ non-compliance	6,396,000
39.		4	Unauthorized Drawl of HSRA	Weakness of internal control	256,000
40.		8	Overpayment to suppliers due to payment at higher rates -	Weakness of internal control	108,939
41.		10	Non-deposit of Income Tax	Weakness of internal control	104,521
42.		11	Non recovery of HSRA from absent staff		80000
43.	AIMH Sialkot	1	Irregular expenditure on purchase of medicine	Irregularity/ non-compliance	6,647,000



44.		3	Irregular payment of pay and allowances to staff appointed un-authorizedly	Irregularity/ non-compliance	2,184,000
45.		4	Loss to government due to doubtful transfer of amount to Building department	Weakness of internal control	1,362,100
46.		5	Unauthorized payment of pay and allowances	Weakness of internal control	611,892
47.		7	Non-deduction of Income Tax from the Pay of Employees	Weakness of internal control	289,727
48.		9	Unauthorized and doubtful consumption of syringes	Weakness of internal control	1,071,000
49.		10	Doubtful deposit of government receipts	Weakness of internal control	2,205,428
50.		13	Unauthorized payment of practice compensatory allowance	Weakness of internal control	30,000
51.	DO Sports	1	Wasteful payment of Rent of land for sports complex	Weakness of internal control	700,000
52.		2	Unauthorized and doubtful payment of	Irregularity/ non-compliance	300,000
53.		3	Unauthorized and doubtful expenditure	Weakness of internal control	197,100
54.		4	Irregular payment	Irregularity/ non-compliance	94,600
55.		7	Irregular and doubtful expenditure on repair of transportation/POL	Irregularity/ non-compliance	177,940
56.		8	Non production of vouchers of	Non-production of record	710,621
57.		9	Unjustified payment of electricity for Cricket stadium	Irregularity/ non-compliance	175,831
58.		10	Improper maintenance of cash book	Irregularity/ non-compliance	0
59.	DHQ	13	Unauthorized payment of practice compensatory allowance	Weakness of internal control	30,000
60.	Principal General Nursing School Sialkot	1	Irregular Payment of Previous Year Liabilities	Irregularity/ non-compliance	864,956
61.		2	excess expenditure of .beyond this budget estimate	Weakness of internal control	91,307
62.	DO Live Stock	3	Non deposit of professional tax from the suppliers	Weakness of internal control	11,000
63.	EDO Education	2	Unauthorized retention of amount in PLS account Rs4,724,837 and non receipt of bank interest	Weakness of internal control	519,732
64.		4	Non account of government amount Rs3,849,669 and non recovery of interest	Weakness of internal control	100,157

65.		7	Overpayment to Employees due to Payment of 30% Social Security Benefit to Regularized Employees	Weakness of internal control	544,320
66.		12	Non recovery of conveyance allowance during earned leave	Weakness of internal control	6,600
67.		13	Loss to government due to non receiving of literacy material from centers	Weakness of internal control	0
68.	Dy. DEO WEE Sialkot	4	Doubtful execution of work without building department	Weakness of internal control	655,263
69.		5	Doubtful payment of pay and allowances	Weakness of internal control	150,392
70.		6	Unauthorized payment for rent of office building	Weakness of internal control	120,000
71.		7	Unauthorized and doubtful payment for repair of transport	Weakness of internal control	39,950
72.		8	Non recovery of income tax out of expenditure out of SMC funds	Weakness of internal control	39,315
73.	Deputy DEO W-EE, Daska	4	Undue retention of Government money	Weakness of internal control	2,069,309
74.		6	Unauthorized cash with drawl	Weakness of internal control	311244
75.		8	Improper maintenance of record keeping of expenditure of	Weakness of internal control	581,754,000
76.	DEO M-EE, Sialkot	6	Doubtful drawl of pay and allowances	Weakness of internal control	364,680
77.	DO Road	6	Likely misappropriation of hire charges of machinery	Weakness of internal control	1,000,000
78.		11	Unauthorized and doubtful payment to contractor	Weakness of internal control	116,363
79.		14	Non recovery of professional tax from the contractors	Weakness of internal control	105,000
80.	District Officer Building		Overpayment to contractor	Weakness of internal control	1,022,000
81.		4	Overpayment to the Contractor	Weakness of internal control	563,805
82.		8	Overpayment to Contractor due to Payment of Excess Quantities	Weakness of internal control	203,575
83.		10	Unauthorized and Doubtful Payment to Contractor	Weakness of internal control	203,134
84.		11	Overpayment to Contractor	Weakness of internal control	173,251
85.		15	Overpayment to contractor	Weakness of internal control	127,090
86.		16	Overpayment to contractor	Weakness of internal control	106,659

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

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Savings (Rs)	%age of Savings
03	Provincial Excise	3,194,000	414,000	3,608,000	3,675,676	67,676	02
05	Forest	6,888,000	0	6,888,000	6,406,876	-481,124	07
07	Charges on account of M Vehicle Act	2,973,000	0	2,973,000	2,662,397	-310,603	10
08	Other taxes and duties	8,249,000	0	8,249,000	7,395,454	-853,546	10
10	General Administration	119,019,000	0	119,019,000	55,650,584	-63,368,416	53
15	Education	4,308,611,000	207,006,000	4,515,617,000	4,516,235,323	618,323	0
16	Health	959,769,000	0	959,769,000	866,483,163	-93,285,837	10
17	Public Health	4,265,000	896,000	5,161,000	5,156,240	-4,760	0
18	Agriculture	69,845,000	3,258,000	73,103,000	73,260,358	157,358	0
19	Fisheries	1,751,000	55,000	1,806,000	1,803,595	-2,405	0
20	Veterinary	80,734,000	0	80,734,000	71,512,756	-9,221,244	11
21	Cooperative	17,446,000	1,950,000	19,396,000	19,383,539	-12,461	0
22	Industries	3,171,000	11,000	3,182,000	3,181,357	-643	0
23	Miscellaneous Departments	6,103,000	612,000	6,715,000	6,714,951	-49	0
24	Civil Works	36,193,000	630,000	36,823,000	36,717,435	-105,565	0
25	Communications	81,916,000	0	81,916,000	46,011,184	-35,904,816	44
31	Miscellaneous	25,596,000	911,000	26,507,000	26,498,158	-8,842	0
32	Civil Defense	11,410,000	0	11,410,000	5,220,451	-6,189,549	54
<b>Total Non-development</b>		<b>5,747,133,000</b>	<b>215,743,000</b>	<b>5,962,876,000</b>	<b>5,753,969,497</b>	<b>-208,906,503</b>	<b>04</b>
36	Development (Misc.)	346,563,000	0	346,563,000	133,547,248	-213,015,752	61
41	Highways, Roads & Bridges	0	19,772,000	19,772,000	19,167,593	-604,407	03
<b>Total Development</b>		<b>346,563,000</b>	<b>19,772,000</b>	<b>366,335,000</b>	<b>152,714,841</b>	<b>-213,620,159</b>	<b>58</b>
<b>Grand Total</b>		<b>6,093,696,000</b>	<b>235,515,000</b>	<b>6,329,211,000</b>	<b>5,906,684,338</b>	<b>-422,526,662</b>	<b>07</b>
<b>Net Total of Surrender</b>		<b>0</b>	<b>-422,551,000</b>	<b>-422,551,000</b>	<b>0</b>	<b>422,551,000</b>	<b>-</b>
<b>Net Total</b>		<b>6,093,696,000</b>	<b>-187,036,000</b>	<b>5,906,660,000</b>	<b>5,906,684,338</b>	<b>24,338</b>	<b>00</b>

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

**Annex-C**  
**Para 1.2.2.1**

Document No.	Object Code	Description	Dated	DDO code	Grant No.	Amount (Rs)
1903965982	A06104	Bonus	24.05.2012	SB6041	36	22,620.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	106,260.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	105,000.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	177,100.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	105,000.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965982	A06104	Bonus	24.05.2012	SB6041	36	74,652.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	15,598.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	90,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	180,250.00
1903965984	A06104	Bonus	24.05.2012	SB6041	36	96,042.00
1903969296	A06104	Bonus	24.05.2012	SB6041	36	105,000.00
1903969296	A06104	Bonus	24.05.2012	SB6041	36	105,000.00

Document No.	Object Code	Description	Dated	DDO code	Grant No.	Amount (Rs)
1903969296	A06104	Bonus	24.05.2012	SB6041	36	105,000.00
1903969296	A06104	Bonus	24.05.2012	SB6041	36	105,000.00
1903969296	A06104	Bonus	24.05.2012	SB6041	36	105,000.00
1903969296	A06104	Bonus	24.05.2012	SB6041	36	106,260.00
1903969296	A06104	Bonus	24.05.2012	SB6041	36	105,000.00
1903969296	A06104	Bonus	24.05.2012	SB6041	36	105,000.00
1903969296	A06104	Bonus	24.05.2012	SB6041	36	82,380.00
1903982174	A06104	Bonus	28.05.2012	SB6041	36	48,158.00
1903982174	A06104	Bonus	28.05.2012	SB6041	36	144,200.00
1903982174	A06104	Bonus	28.05.2012	SB6041	36	144,200.00
1903982174	A06104	Bonus	28.05.2012	SB6041	36	144,200.00
1903982174	A06104	Bonus	28.05.2012	SB6041	36	144,200.00
1903982174	A06104	Bonus	28.05.2012	SB6041	36	115,360.00
1903982174	A06104	Bonus	28.05.2012	SB6041	36	144,200.00
1903982174	A06104	Bonus	28.05.2012	SB6041	36	39,121.00
1903995824	A06104	Bonus	09.06.2012	SB6041	36	117,186.00
1903995824	A06104	Bonus	09.06.2012	SB6041	36	115,360.00
1903995824	A06104	Bonus	09.06.2012	SB6041	36	27,840.00
1903995824	A06104	Bonus	09.06.2012	SB6041	36	8,800.00
1903995824	A06104	Bonus	09.06.2012	SB6041	36	198,520.00
1903995824	A06104	Bonus	09.06.2012	SB6041	36	204,000.00
1904014106	A06104	Bonus	07.06.2012	SB6041	36	119,840.00
1904014106	A06104	Bonus	07.06.2012	SB6041	36	105,079.00
1904014106	A06104	Bonus	07.06.2012	SB6041	36	27,014.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,713.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,713.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,383.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	274,512.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	274,512.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,713.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,713.00

Document No.	Object Code	Description	Dated	DDO code	Grant No.	Amount (Rs)
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,506.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,506.00
1903405553	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,713.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,506.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,506.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,506.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,506.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,713.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,713.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,465.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	82,465.00
1903405554	A09601	Purchase of Plant and Machinery	17.09.2011	SB6044	36	400,000.00
1903542303	A09601	Purchase of Plant and Machinery	12.09.2011	SB6044	36	317,285.00
1903542303	A09601	Purchase of Plant and Machinery	12.09.2011	SB6044	36	317,152.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	207,792.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	317,287.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	317,002.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	267,287.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	317,282.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	125,494.00
1903668892	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	125,494.00
1903674368	A09601	Purchase of Plant and Machinery	03.12.2011	SB6044	36	317,535.00
1903674368	A09601	Purchase of Plant and Machinery	03.12.2011	SB6044	36	317,535.00
1903674368	A09601	Purchase of Plant	03.12.2011	SB6044	36	364,930.00

Document No.	Object Code	Description	Dated	DDO code	Grant No.	Amount (Rs)
		and Machinery				
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	293,000.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	210,287.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	317,287.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	317,287.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	209,494.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	181,494.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	232,494.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903696632	A09601	Purchase of Plant and Machinery	19.12.2011	SB6044	36	82,548.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	317,452.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	107,000.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	107,000.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	322,118.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	322,119.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	322,119.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,549.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,549.00
1903719664	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,549.00
1903719665	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,714.00
1903719665	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,714.00

Document No.	Object Code	Description	Dated	DDO code	Grant No.	Amount (Rs)
1903719665	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,714.00
1903719665	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	404,667.00
1903719665	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	404,667.00
1903719665	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	404,666.00
1903719665	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	317,287.00
1903719666	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,548.00
1903719666	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	408,653.00
1903719666	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,548.00
1903719666	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	408,653.00
1903719666	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,548.00
1903719666	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	33,070.00
1903723551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	108,225.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,548.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,548.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	82,548.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	191,000.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	191,000.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	408,654.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	408,654.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	408,654.00
1903732178	A09601	Purchase of Plant and Machinery	30.12.2011	SB6044	36	50,000.00
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	135,000.00
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	107,000.00
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	9,900.00
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	75,100.00
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	82,548.00
1903740551	A09601	Purchase of Plant	10.01.2012	SB6044	36	82,548.00



Document No.	Object Code	Description	Dated	DDO code	Grant No.	Amount (Rs)
		and Machinery				
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	82,548.00
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	82,548.00
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	82,548.00
1903740551	A09601	Purchase of Plant and Machinery	10.01.2012	SB6044	36	82,548.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	317,286.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	317,286.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	317,286.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	86,534.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	86,534.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	86,534.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	86,535.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	86,535.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	86,535.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	408,653.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	408,653.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	408,653.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	408,653.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	408,653.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	408,653.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	408,653.00
1903770880	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	408,653.00
1903770881	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	315,852.00
1903770881	A09601	Purchase of Plant and Machinery	31.01.2012	SB6044	36	317,452.00
1903802363	A09601	Purchase of Plant and Machinery	30.04.2012	SB6044	36	491,201.00
1903802363	A09601	Purchase of Plant and Machinery	30.04.2012	SB6044	36	491,201.00
1903802363	A09601	Purchase of Plant and Machinery	30.04.2012	SB6044	36	491,201.00
1903802363	A09601	Purchase of Plant and Machinery	30.04.2012	SB6044	36	408,653.00

<b>Document No.</b>	<b>Object Code</b>	<b>Description</b>	<b>Dated</b>	<b>DDO code</b>	<b>Grant No.</b>	<b>Amount (Rs)</b>
1903802363	A09601	Purchase of Plant and Machinery	30.04.2012	SB6044	36	408,653.00
1903802363	A09601	Purchase of Plant and Machinery	30.04.2012	SB6044	36	408,652.00
1903802363	A09601	Purchase of Plant and Machinery	30.04.2012	SB6044	36	408,652.00
1903802363	A09601	Purchase of Plant and Machinery	30.04.2012	SB6044	36	408,652.00
1903860455	A09601	Purchase of Plant and Machinery	29.03.2012	SB6044	36	307,105.00
1903860455	A09601	Purchase of Plant and Machinery	29.03.2012	SB6044	36	491,201.00
1903860455	A09601	Purchase of Plant and Machinery	29.03.2012	SB6044	36	491,201.00
1903860455	A09601	Purchase of Plant and Machinery	29.03.2012	SB6044	36	491,201.00
1903860455	A09601	Purchase of Plant and Machinery	29.03.2012	SB6044	36	408,653.00
1903860455	A09601	Purchase of Plant and Machinery	29.03.2012	SB6044	36	408,653.00
1903860455	A09601	Purchase of Plant and Machinery	29.03.2012	SB6044	36	408,653.00
<b>TOTAL</b>						<b>32,487,700.1344</b>

**Annex-D**  
**Para 1.2.3.3**

Shop no. & address	Allocation 2010-11 (Rs)	Receipts realized 2010-11 (Rs)	Outstanding Amount 2010-11 (Rs)	Allocation 2010-11 (Rs)	Receipts realized 2010-11 (Rs)	Outstanding Amount 2010-11 (Rs)
Shop No.1 to 21 situated at Jinnah cricket Stadium Silakot	1,512,000	1,049,100	462,900	1,606,400	1,684,200	0
Darra No. 01 to 67 situated at Jinnah cricket stadium Slkt	863,454	726,535	136,919	995,403	680,803	314,600
Agricultural Land Koriki Tehsil Daska (523K-1m)	1,417,500	702,000	715,500	2,743,650	375,112	2,368,538
Agricultural land Throh Mandi Tehsil Pasrur (264k-19m)	0	0	0	623,700	6,100	617,600
Agricultural land Gollian Tehsil Daska (04-kanals)	0	0	0	17,700	17,700	0
Agricultural land/ plot badiana Tehsil pasrur (11 marlas)	0	0	0	10,000	10,000	0
Godown situated at	421,875	0	421,875	421,875	0	421,875
Sambrial-3, Godown situated at Pasru-3	421,875	0	421,875	421,875	0	421,875
Muzaffarpur plot 1,2 & 3	4,449	4449	0	36,000	36,000	0
Ferries Situated at Head Marala	311,000	311000	0	335,000	293,000	42,000
Zila Council Shops Silakot, Daska & pasrur	3,727,500	3343500	384,000	3,967,200	3,53,4200	433,000
<b>TOTAL</b>			<b>2,543,069</b>	-		<b>4,619,488</b>
<b>GRAND TOTAL</b>						<b>7,162,557</b>

**Annex-E**  
**Para 1.2.3.5**

**Dy.DEO W-EE Sialkot**

Sr. No.	Employee scales	Monthly rate (Rs)	No. of Employees	Amount Per year for 8 days (Rs)	Amount for two years (Rs)	Amount of Recovery (Rs)
	1	2	3	4 = 2x8/30	5 = 5x2	6 = 3x5
1	BPS 9	1,150	829	297	594	492,429
2	BPS11-15	1,700	227	439	878	199,306
<b>TOTAL</b>						<b>691,735</b>

[AIR Para No.03]

**Dy. DEO W-EE Daska, Sialkot**

Sr. No.	Employee scales	Monthly rate (Rs)	No. of Employees	Amount Per year for 8 days (Rs)	Amount for two years (Rs)	Amount of Recovery (Rs)
	1	2	3	4 = 2x8/30	5 = 5x2	6 = 3x5
1	BPS 9	1150, 900	651	297	891	580,041
2	BPS11-15	1700, 900	176	439	1,317	231,792
3	BPS 16	2480, 900	44	640	2,560	112,640
<b>TOTAL</b>						<b>924,473</b>

[AIR Para No.02]

**Dy. DEO M-EE Sialkot**

Sr. No.	Employee scales	Monthly rate (Rs)	No. of Employees	Amount Per year for 8 days (Rs)	Amount for two years (Rs)	Amount of Recovery (Rs)
	1	2	3	4 = 2x8/30	5 = 5x2	6 = 3x5
1	BPS 9	1,150	1127	297	594	669,438
2	BPS11-15	1,700	145	439	878	127,310
3	BPS 16	2,480	24	640	1,280	30,720
<b>TOTAL</b>						<b>827,468</b>

[AIR Para No.03]

**Dy. DEO M-EE Daska,**

Sr. No.	Employee scales	Monthly rate (Rs)	No. of Employees	Amount Per year for 8 days (Rs)	Amount for two years (Rs)	Amount of Recovery (Rs)
	1	2	3	4 = 2x8/30	5 = 5x2	6 = 3x5
1	BPS 9	1150,900	765	297	891	681,615
2	BPS11-15	1700,900	266	439	1317	350,322
3	BPS 16	2480,900	85	640	2560	217,600
<b>TOTAL</b>						<b>1,249,537</b>

[AIR Para No.04]

Grand Total = Rs691,735 + Rs924,473 + Rs827,468 + Rs1,249,537 = **Rs3,693,213**

**Annex-F**  
**Para 1.2.3.6**

<b>Sr. #</b>	<b>Name of Work</b>	<b>Name of Contractor</b>	<b>Date of Agreement</b>	<b>Time limit</b>	<b>Agreement Amount (Rs)</b>	<b>Penalty @10% (Rs)</b>
1	Re-construction of Government Muslim Model Girls High School Muhammad Pura Sialkot	M/s M.K.M	17/06/2011	9-Months	7,814,750	781,475
2	Construction of new Class Rooms in GGE/S Fateh Garh Tehsil Sialkot	M/s S.B.S.S Traders	26/12/11	4-Months	1,965,000	196,500
3	Construction of C/room, Toilet Block in GBPS Dhallay Wali, Tehsil Sialkot.	Ch: Khalid Mehmood	10-06-11	4-Months	2,204,550	220,455
4	Construction of B/Wall with gate and gate pillar in GBPS Baqar Pur Tehsil Daska.	Nasir Mahmood	10-06-11	2-Months	623,871	62,387
5	Construction of additional C/Room in GGPS Gadala Garbi Tehsil Daska.	Nasir Mahmood	10-06-11	3-Months	776,208	77,621
6	Construction of Class Room, Boundary Wall with Gate & Gate pillar in GBP/S Thakar Kay Tehsil Daska	Muhammad Naeem	22/02/2012	3-Months	1,573,850	157,385
7	Construction of Class Rooms and Boundary Wall with Gate & Gate Pillar in GGP/S Mitteranwali, Tehsil Daska.	Muhammad Saleem & Co	31/12/2011	3-Months	1,747,000	174,700
8	Conversion of Government Girls High School Bhuda Goraya into Model School (Constn of Examination Hall) Daska. (Amended)	Muhammad Saleem & Co	31/12/2011	4-Months	1,828,751	182,875
9	GBPS Mitranwali Daska.	Muhammad Naeem	30/06/2011	4-Months	2,644,074	264,407
<b>TOTAL</b>					<b>21,178,054</b>	<b>2,117,805</b>