



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

BHU	Basic Health Unit
C&W	Communication and Works
CA	Conveyance Allowance
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DO	District Officer
DOH	District Officer (Health)
DHQ	District Headquarter
EDO	Executive District Officer
FCR	Final Completion Report
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
LP	Local Purchase
LD	Liquidated Damages
MB	Measurement Book
MS	Medical Superintendent
MRS	Market Rate System
NAM	New Accounting Model
NPA	Non Practicing Allowance
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules

PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PHSRP	Punjab Health Sector Reforms Programme
PFR	Punjab Financial Rules
PIPIP	Punjab Irrigated-Agricultural Productivity Improvement Project
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PWD	Public Works Department
RDA	Regional Directorate of Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TS	Technical Sanction
WUA	Water User Association

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Hafizabad for the financial year 2016-17. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were conveyed despite repeated requests.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen 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 14 officers and staff, total 3,920 man-days and the annual budget of Rs 20.745 million for the financial year 2017-18. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out Audit of accounts of District Government, Hafizabad for the financial year 2016-17.

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

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

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

a. Scope of Audit

Out of total auditable expenditure of Rs 2225.975 million of the District Government Hafizabad for the financial year 2016-17 covering one PAO and 207 formations, the RDA Gujranwala, audited an expenditure of Rs 252.575 million which in terms of percentage, was 11.35% of the auditable expenditure. The Directorate General Audit planned and executed audit of twenty five (25) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Hafizabad for the financial year 2016-17, were Rs 3.051 million, whereas, RDA Gujranwala, audited receipts of Rs 1.373 million which was 45% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs6.434 million was pointed out, which was not in the notice of executive before audit. However, recovery of Rs 0.823 million was affected during the Audit Year 2017-18.

c. Audit Methodology

The Audit Year 2017-18 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data and availability of permanent files. Desk Audit review helped auditors in understanding the systems, procedures, and environment of the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

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

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

f. The key Audit findings of the report

- i. Non-production of record of Rs 44.962 million was noted in one case.²
- ii. Irregularity / non-compliance including non-adherence to PPRA Rules of Rs 44.578 million was noted in six cases.³
- iii. Internal control weaknesses resulted in a loss of Rs 79.749 million was noted in fourteen cases.⁴

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.6

³ Para 1.2.3.1 to 1.2.3.14

g. Recommendations

Head of the District Government Hafizabad needs:

- i. To comply with the Procurement Rules for economical and rational purchases of goods and services.
- ii. To take appropriate measures to strengthen internal controls / monitoring system.
- iii. To take appropriate action against the person (s) responsible for non-recovery of government dues.

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. #	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	3,399.282
2	Total Formations in Audit Jurisdiction	207	3,399.282
3	Total Entities (PAOs) Audited	01	2,225.975
4	Total Formations Audited	25	2,225.975
5	Audit & Inspection Reports	25	2,225.975

Table 2: Audit observations regarding Financial Management

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observations
1	Unsound Asset Management	0
2	Weak Financial Management	44.578
3	Weak internal controls relating to Financial Management	79.749
4	Others	44.962
Total		169.289

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	-	254.582	1.631	109.104	365.317*	564.324
2	Amount placed under audit observation / Irregularities of Audit	-	8.604	24.021	136.664	169.289	298.91
3	Recoveries pointed out at the instance of Audit	-	4.504	-	1.930	6.434	18.834
4	Recoveries accepted / established at	-	-	-	-	-	18.834

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
	the instance of Audit						
5	Recoveries realized at the instance of Audit	-	-		-	-	0.823

* 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 2225.975 million

Table 4: Table of Irregularities Pointed Out

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	44.578
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.	79.749
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	0
6	Non-production of record.	44.962
7	Others, including cases of accidents, negligence etc.	0
Total		169.289

Table 5: Cost-Benefit

(Rs in million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	363.686
2	Expenditure on Audit	1.455
3	Recoveries realized at the instance of Audit	0.823
4	Cost Benefit Ratio	1 : 0.57

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

CHAPTER-1

1.1 District Government, Hafizabad

1.1.1 Introduction of Departments

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

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

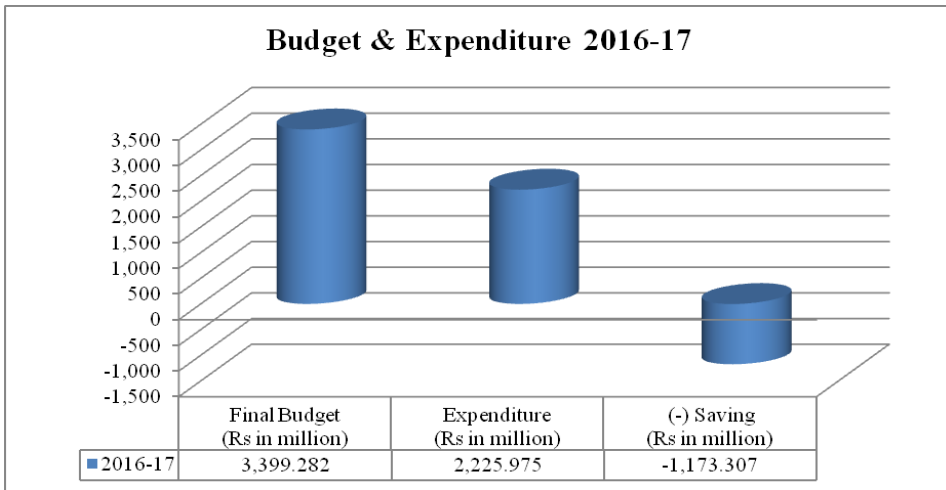
Under Section 29(k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2016-17 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs 3,399.28 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 2,225.98 million, showing savings of Rs 1,173.31 million for the period, which in terms of percentage was 35% of the final budget as detailed below:

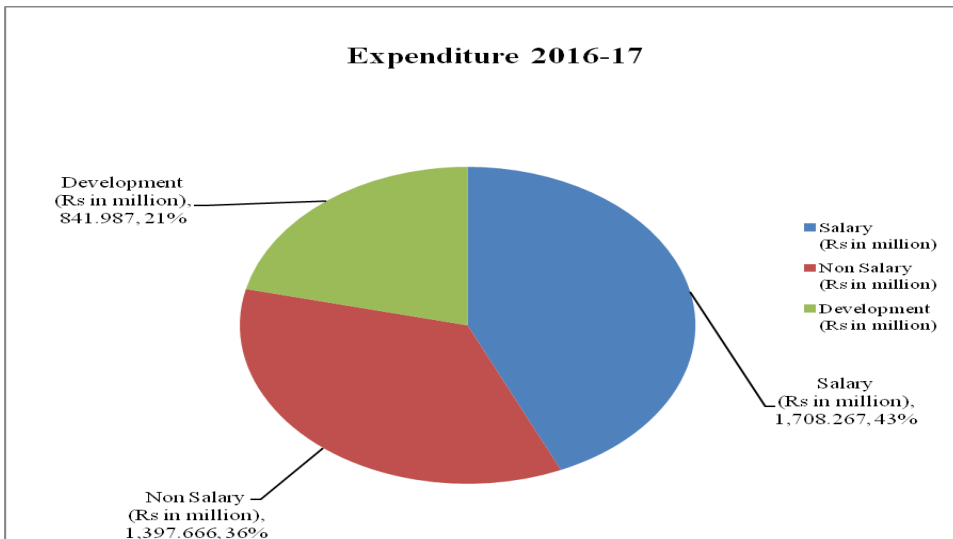
(Rs in million)

Financial Year 2016-17	Budget	Expenditure	(-) Saving / (+) Excess	%age of Savings
Salary	2,487.77	1,586.71	-901.07	36
Non Salary	661.312	459.759	-201.55	30
Development	250.201	179.507	-70.69	28
Total	3,399.28	2,225.98	1,173.31	35

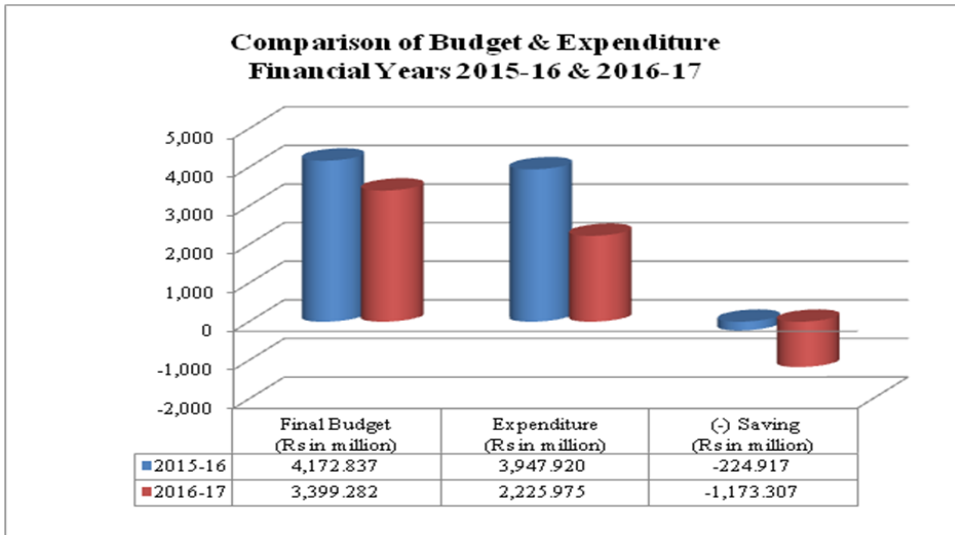


As per the Appropriation Account 2016-17 of District Government, Hafizabad the original budget was Rs 3,167.15 million, supplementary grant was Rs 232.13 million and the final budget was Rs 3,399.28 million. Against the final budget total expenditure incurred by the District Government during 2016-17 was Rs 2,225.98 million.

The salary, non-salary and development expenditure comprised 43%, 36% and 21% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 42% increase in Budget Allocation and 07% increase in Expenditure respectively as compared with previous year.



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2016-17

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

1.1.4 Brief Comments on the Status of Compliance with PAC

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

Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	15	Not convened
2	2003-04	16	Not convened
3	2004-05	07	Not convened
4	01.07.2005 to 31.03.2008*	62	Not convened
5	2009-10	37	Not convened
6	2010-11	43	Not convened
7	2011-12	18	Not convened
8	2012-13	07	Not convened
9	2013-14	05	Not convened
10	2014-15	12	Not convened
11	2015-16	11	Not convened
12	2016-17	26	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non-production of record

1.2.1.1 Non-production of Record – Rs 44.962 million

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

The following formations of District Hafizabad incurred an expenditure of Rs 44.962 million during the period from July 2016 to December 2016 but vouched accounts of the expenditure were not produced for audit scrutiny. In absence of such record the actual expenditure could not be verified as detailed below:-

(Rs in million)

Name of Formation	Detail of expenditure	Amount	Remarks
DO (Health)	Amounts transferred to PRSP for BHUs and GRDs but the supporting record / vouchers were not provided for audit scrutiny	39,037,500	Annexure-B
D.O (Health)	11 BHU record	5,500,000	
DO (Livestock)	Arrear Bills of Pay & Allowances	49,608	
DO (Livestock)	Contingency Expenditure	374,544	
Total		44,961,652	

Audit is of the opinion that due to defective financial discipline, relevant record was not produced to Audit in clear violation of the constitutional provisions.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

[PDP No.01,04,02& 05]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Unjustified release of funds to WUAs –Rs22.508 million

According to Para # i to x of Notification No. 7558-96/DGA/OFWM/Dev/DS/1-6 dated 18.08.2012 of Director General Agriculture (Water Management) Punjab about the criteria for benefits/impact of rehabilitation of irrigation schemes of the government under PIPIP that the applications should be scrutinized, assess the genuiness of supporting documents for eligibility, feasibility of the schemes against requirement, collection of application for allotment and carry out balloting etc.

District Officer (OFWM), Hafizabad released funds Rs 22.508 million during from July 2016 to December 2016 to the following WUAs for the improvement of water courses through PIPIP. During the scrutiny of record it was found that the schemes were selected without Advertisement in daily newspapers and preparation of application register and written applications of the WUAs, balloting of applications and Committee recommendations. This resulted in unjustified release of funds. The detail is at **annexure-C**.

Audit is of the view that due to non-compliance of prescribed procedure, schemes were selected irregularly for watercourses.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault.

[PDP No.03]

1.2.2.2 Loss to Government – Rs 8.798 million

According to Govt. of the Punjab, Finance Department letter No.FD.PC.40-04/12 dated 17-4-2012, those employees who are drawing health sector reform allowance and health professional allowance are not entitled to Adhoc Allowance,2010 @50%. This adhoc allowance has not been granted to the employees who have been allowed an allowance equal to at least one month's initial of pay scale.

Heads of various formations of Health Department paid Rs 8.798 million to Doctors on account of Health Sector Reform Allowance, Health Professional Allowance as well as Adhoc Relief allowance-2010 @50% in violation of the above rule which resulted in loss to Government exchequer of about Rs 8.798 million.

Name of Formation	Description	Amount (Rs)	Remarks
AMS Trauma Centre	50% Adhoc Allowance 2010	1,27,380	Annexure-D
SMO RHC Kolo Tarrar	50% Adhoc Allowance 2010	327,240	
DOH Hafizabad	50% Adhoc Allowance 2010	114,954	
SMO RHC Kaleki Mandi,	50% Adhoc Allowance 2010	981,720	
SMO RHC Vanikay Tarar,	50% Adhoc Allowance 2010	1,145,340	
THQ Pindi Bhattian	50% Adhoc Allowance 2010	1,811,500	
DHQ Hafizabad	50% Adhoc Allowance 2010	3,175,600	
Total		8,798,025	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, unauthorized payment was drawn from treasury.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends initiating recovery from the doctors.

[PDP No.01,03,02,06,04,08,04&04]

1.2.2.3 Unauthorized purchase of LP medicines - Rs 4.563 million

According to Government of the Punjab Health Department letter No.SO(P-I)H/3-64/2008 dated 12.09.2013, policy and operational guidelines for Local Purchase of Medicines (Day to Day) chalked out by the health department for guidance & strict compliance (copy attached)

- i. The policy requires the hospital to establish non availability of prescribed medicines through an authorized pharmacist in the hospital on case to case basis to avoid duplication of resources.
- ii. The policy requires hospital to document all the items to be purchase under local purchase system. This will help to prepare trend list.
- iii. It is established policy of the government to enter into local purchase contracts through open competitive tendering. The policy

emphasis to use same purchase committee in local purchase tenders who processes bulk purchase contracts. The policy requires the hospital to chalk out clear mechanism for receiving local purchase indent, its scrutiny, sanctioning, placement of order, receiving, defacing & issuance of medicines, record keeping and payment process. The MS of the hospital shall be responsible for having all these arrangements.

Heads of various formations of Health Department District Hafizabad paid Rs 4.563 million on account of purchase of LP Medicines from July 2016 to December 2016. Medicines were purchased without observing the guidelines for purchase of LP medicine as detail below:

Name of Formation	Description	Amount (Rs)	Remarks
SMO RHC Jalalpur Bhattian	Violation of Guideline No. 2,3 &5	353, 663	Annexure-E
SMO RHC Jalalpur Bhattian)	Violation of Guideline No. 22&28	353,663	
SMO RHC Kaleki Mandi	Violation of Guideline No. 2,3&5	114180	
RHC Sukheki	Violation of Guideline No. 2,3&5	507,690	
SMO RHC Vanikay Tarar	Violation of Guideline No. 2,3&5	563101	
DHQ Hospital Hafizabad	Violation of Guideline No. 2,3&5	3,025,222	
Total		4,563,856	

Audit is of the view that Audit is of the view that due to non-compliance of prescribed procedure, and dereliction on the part of the financial management, inadmissible payment was made for purchase of LP Medicines.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

[PDP No.01,02, 05,03,06& 02]

1.2.2.4 Unauthorized consumption of POL - Rs 4.098 million

According to Rule 2.33 of PFR Vol-I every Governmentservant should realize fully and clearly thathe will be held personally responsible

for any loss sustained by Government through fraud or negligence on his part

Heads of under mentioned formations of District Hafizabad incurred the expenditure amounting Rs 4.098 million on account of POL during the period from July 2016 to December 2016. The expenditure held irregular due to following reasons as mentioned against each formation. This resulted doubtful expenditure on POL as detail below:-

Name of Formation	Reason	Amount (Rs)	Remarks
HM Slow learner School	Route Not Approved	345,605	Annexure- F
DO Agriculture (Ext)	Log Book Not Maintained	286,765	
DDO(Agri) Pindi Bhattian	Average Certificate	191,949	
DDO(Agri)Hafizabad	Average Certificate	115,025	
DDO (H) HFD & P.Bhattian	Log Book Not Maintained	956623	
SMO RHC kassoki	Log Book Not Maintained	78203	
SMO RHC Vanikay Tarar	Log Book Not Maintained	266182	
D.O (Finance & Budget)	Log Book Not Maintained	669937	
DO Forest	Log Book Not Maintained	426,744	
DO Sports	Approved Tour Programme	211353	
GNS Hafizabad	No Vehicle Exist	343,941	
GNS Hafizabad	No Vehicle Exist	42,141	
Govt. Special Education Centre Pindi Bhattian	Average Certificate	164,179	
Total		4,098,647	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the management, appropriate procedure was not adopted for incurring expenditure, which leads to doubtful consumption of POL.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing responsibility for non-maintinace of record besides ensuringsubmission of record to Audit.

[PDP No.03,02,06,11,08,03,03,11,02,01,06,11 &06]

1.2.2.5 Overpayment to contractors – Rs 3.056 million

According to Rule 2.33 of PFR Vol-I every Governmentservant should realize fully and clearly thathe will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Heads of under mentioned formations of District Hafizabad made overpayment amounting Rs 3.056 million due to following reasons as mentioned against each formation during the period from July 2016 to December 2016. This resulted the loss of revenue to government amounting Rs 3.056 million. The detail is as under:-

(Rs in million)

Name of Formation	Detail of expenditure	Amount	Remarks
DO (Roads) Hafizabad	Various transfer entries were passed in the month of December, 2016 regarding deduction of excess payment made to contractors	486,847	Annexure-G
DO (Roads) Hafizabad	Non recovery due to reduction of bitumen rate	176,650	
DO (Roads) Hafizabad	Non recovery of due to reduction of bitumen rate	258,822	
DO Buildings Hafizabad	Recovery on account of non utilization of excavated earth	92,569	
DO (OFWM)	Non-recovery of Excess Payment from WUA	2,041,562	
Total		3,056,450	

Audit is of the view that due to non-compliance of rules, the price variation was not deducted from the contractor's bills and overpayment made to WUA.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

[PDP No.04,05,06,03&04]

1.2.2.6 Irregular payment of Conveyance Allowance - Rs 1.555 million

According to Finance Department, Government of the Punjab Letter No.FD.SR I -9-4/86 (P)(PR), dated April 21,2014 clarified that the officers who are availing government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01-03-2014. This department instruction whereby Conveyance Allowance was allowed on the certificate of not using vehicles from house to office is withdrawn accordingly.

District Officer (Health) and District Officer (Live Stock) of District Hafizabad paid conveyance allowance to Officers/Officials

amounting to Rs 1.349 million & Rs 0.206 million respectively despite that official Vehicles/Motorcycles were provided to them. This resulted in excess payment Rs 1.555 million paid on account of conveyance allowance as detail below:-

Name of Formation	Description	Amount (Rs)	Remarks
District Officer (Health)	Official motor cycles & POL was provided to 42 Vaccinators	1,348,956	Annexure-H
DO (Livestock)	Using Designated Official Vehicle	206,460	
Total		1,555,416	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, inadmissible payments were paid to employees.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of Rs 1.555 million from concerned officials.

[PDP No.03 &03]

1.2.3 Internal Control Weaknesses

1.2.3.1 Wasteful expenditure -Rs 21.378 million

According to Rule 63 of PLG (Budget) Rules, 2001, The development budget shall be a performance budget and it shall make due provisions to ensure that the standard of performance in the various activities rises progressively and is not allowed to fail or deteriorate.

District Officer (OFWM) Hafizabad transferred funds amounting to Rs 21.378 million during the period from July 2016 to December 2016 to the Water User Associations for the improvement of water courses. Neither the work was completed nor FCRs received / completed during the prescribed time. This resulted in wasteful expenditure incurred by the department as detailed below:-

(Rs in million)

Name of Formation	Description	Amount	Remarks
District Officer (OFWM) Hafizabad	1st installment for the improvement of Water Courses to the Water User Associations. Neither the work was completed nor ICRs were received	14.891	Annexure-I
District Officer (OFWM) Hafizabad	2nd Installment for the improvement of Water Courses to the Water User Associations. Neither the work was completed nor ICRs were received	6.487	
Total		21.378	

Audit is of the view that due to non-compliance of rules on the part of the management, water courses schemes were not completed in time resultantly inefficient utilization of resources.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends speedy progress to complete water courses besides fixing of responsibility against the person (s) at fault.

[PDP No 02&03]

1.2.3.2 Unauthorized expenditure without advertisement – Rs 19.328 million

According to Rule 12(2) read with of Rule 9 Punjab Procurement Rules 2014, procurements over two million rupees should be advertised on

the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Head of various formations of District Hafizabad paid an amount of Rs 19.327 million for the purchase of different supplies by splitting the indents through calling quotations in small orders instead of publishing advertisement on PPRA website during the period from July 2016 to December 2016. This resulted uneconomical purchase as detail below:

Name of Formation	Description	Amount (Rs)	Remarks
EDO (Health)	Bedding &Clothing	895,000	Annexure-J
DO (Accounts)	Cost of Other Stores	1,872,972	
DO (Accounts)	Others	2,286,860	
DO (Accounts)	Advertising and Publicity	192,104	
DO (Accounts)	Printing and publication	773,159	
DO (Accounts)	repair of machinery	389,060	
DO (Accounts)	Stationery	1,333,568	
D.O (F&B)	Printing and publication	643,454	
D.O (F&B)	Stationery	1,266,168	
D.O (F&B)	Cost of Other Stores	1,727,416	
D.O (F&B)	Others	2,479,083	
D.O (F&B)	Purchase of Plant and Machinery	494,549	
D.O (F&B)	Purchase of Furniture and Fix	295,679	
DCO	Stationery	459,308	
DHQ Hospital	Bed Set Paint & repairing	2,442,920	
DHQ Hospital	Purchase of grass and plants	656,300	
DHQ Hospital	Purchase of grass and plants	539,200	
DHQ Hospital	Purchase of ambulance Tyre Bed Sheet	581091	
Total		19,327,891	

Audit is of the view that due to non-compliance of PPRA instructions, uneconomical rates were concluded due to absence of efficiency and effectiveness in process of purchase of Stores & Stock.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

(PDP No.02,02,03,01,04,05,06,02,03,04, 05,08,10,02,05,09,12,&22)

1.2.3.3 Irregular payment on account of Conveyance Allowance - Rs 10.965 million

According to Rule 7.1 of the Treasury Rules “Conveyance Allowance” is not admissible during leave. Further according to Government of the Punjab letter No.FD/SR/9-4/86(P)(PR) dated. 21.04.2014, the officers who are availing Government vehicles including bikes (Sanctioned/pool) are not entitled to conveyance allowance w.e.f. 01.03.2014.

Management of under mentioned formations of District Hafizabad did not deduct / recover the amount of conveyance allowance during summer / winter vacations and leave period. This resulted in loss to government of Rs 10.965 million as detailed below:-

Sr.#	Name of Formation	Amount (Rs)	Remarks
1.	DEO (EE-W) Hafizabad	1,64,993	Annexure- K
2.	DEO (SE) Hafizabad	10,332,900	
3.	HM Govt. Special Education Center Pindi Bhattian, Hafizabad	35,000	
4.	Principal Govt. Girls Higher Secondary School, Kolo Tarar	31,816	
5.	Principal Govt. Girls Higher Secondary School, Vanike Tarar, Hafizabad	83,987	
6.	H/M Government Institute for Slow Learners Hafizabad	23,220	
7.	DO (M-EE) Tehsil Hafizabad	27,959	
8.	GGHSS Sukheki Mandi	13421	
9	AMS Govt. Trauma Centre Hafizabad	38,833	
10	DEO (EE-W) Hafizabad	212,143	
11	DDO (Health) Pindi Bhattian	101,149	
Total		10,965,422	

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

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

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

[PDP No 02,01,07,04,05,01,04,01& 04]

1.2.3.4 Non-imposition of penalty – Rs 5.548 million

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

District Officer (Buildings) & District Officer (Roads) of District Hafizabad awarded the below mentioned works to various contractors. The works could not be completed within stipulated time and the contractors did not apply for extension in time limit to the Engineer-in-charge. Neither any case for extension in time limit was processed nor was penalty imposed on the contractors on account of delay. This resulted in non-recovery of 10% of penalty amounting to Rs 5.548 million besides delaying the desired benefits to the community due to non-completion of the schemes within the stipulated time period as detailed below:-

Name of Formation	Description	Amount (Rs)	Remarks
District Officer (Buildings) Hafizabad	11 Works Scheme (Detail attached)	4.313	Annexure-L
District Officer (Roads), Hafizabad	Rehabilitation of road from Nakki Chatha Bridge to Qadirabad Colony along QB Link Canal (colony side)	1.234	
Total		5.548	

Audit is of the view that due to weak financial management, undue favor was given to contractors without imposing the penalty.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility besides recovery from concerned contractors.

[PDP No.02&13]

1.2.3.5 Non-recovery of House Rent and Conveyance Allowance Rs 3.937 million

As per clarification issued by Government of the Punjab, Finance Department letter No FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it as well as conveyance allowance and will pay rent @5% even if the facility is not availed and residence remains vacant during the period. Further, according to Government of the Punjab, S&GAD letter No.EO (S&GAD)/Policy/2002-1942, dated 16-10-2002, 60% of basic pay is required to be charged as penal rent from the officials residing in Government residences unauthorized.

Management of various formations of Health Department District Hafizabad did not recover house rent allowance as well as conveyance allowance from the officers / officials residing in government accommodations located within the same boundary wall in DHQ & RHCs during financial period from July 2016 to December 2016 . This resulted in overpayment of Rs 3.937 million as detailed below:

Name of Formation	Description	Amount (Rs)	Remarks
MS THQ Pindi Bhattian Hafizabad	Non-deduction of House Rent & Conveyance Allowance	198,051	Annexure-M
MS DHQ Hospital Hafizabad	Non-deduction of House Rent & Conveyance Allowance	416,041	
RHC Kaleki Mandi	Non-deduction of House Rent & Conveyance Allowance	613,620	
AMS Trauma Centre Hafizabad	Non-deduction of House Rent & Conveyance Allowance	107,730	
DO (Livestock) Hafizabad	Non Recovery of Penal Rent	2,601,168	
Total		3,936,610	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, house rent & conveyance allowance were not deducted.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault besides recovery of Rs 3.937 million.

[PDP No.08,08,07,02& 04]

1.2.3.6 Irregular payment on repair of vehicle –Rs3.385 million

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

Heads of under mentioned formations of District Hafizabad incurred the expenditure of amounting Rs 3.385 million on repair of vehicles during the period from July 2016 to December 2016. The expenditure held doubtful due to following reasons:-

- i. Application from driver for replacement of parts was not found in record.
- ii. History sheet i.e model, manufacturer, book value etc was not shown to audit
- iii. NOC from MVE was not obtained and fitness certificate after the work done was not obtained from motor vehicle examiner.
- iv. The details of previous purchased parts was not on record
- v. Old Parts were not found in record in proof of replacement.

In absence of above mentioned record the authenticity of the expenditure was not considered as legitimate and whole expenditure on repair of transport stands irregular. The detail is as under:

Name of Formation	Amount (Rs)	Remarks
DEO M-EE	321,615	Annexure-N
Deputy District Officer Agriculture (Ext)	107,090	
Deputy District Officer Agriculture (Ext)	62,361	
DEO (EE-W)	325,873	
SMO RHC Jalalpur Bhattian	162,110	
District Officer (SE) Hafizabad	244,926	
Deputy DO (Health) Hafizabad	320,162	
DO (Accounts) Hafizabad	389,757	
D.O (E&IP), Hafizabad	403,354	
D.O (Finance & Budget), Hafizabad	687,221	
DO (Planning) Hafizabad	212,255	
GNS Hafizabad	148,500	
Total	3,385,224	

Audit is of the view that due to non-compliance of prescribed procedure, and dereliction on the part of the financial management,

inadmissible payment was made for repair without maintaining prescribed record.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility for non-maintenance of record.

[PDP No. 05,01,05,10,09,04,05,06,08,05,06&13]

1.2.3.7 Non-recovery of government revenue - Rs 3.320 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to Local Government Fund under proper receipt head.

Heads of under mentioned formations of District Hafizabad did not recover a sum of Rs 3.320 million from owners of Petrol pumps and Water Users Association. No action was taken by the management against the defaulters, which shows negligence and internal control weakness. Resultantly, the government deprived of the possible revenue of Rs 3.320 million as per detail below:-

(Rs in million)

Name of Formation	Detail of expenditure	Amount	Remarks
DO (Roads)	Non-recovery on account of Petrol Pumps	225,000	Annexure- O
DO (Roads)	Non recovery of contractor enlistment/renewal Fee	226,000	
DO (Buildings)	Non recovery of professional Tax from the contractor	260,000	
DO (Buildings)	Non recovery of contractor enlistment/renewal Fee	568,000	
DO (OFWM)	Non-recovery of Excess Payment from WUA	2,041,562	
Total		3,320,562	

Audit is of the view that due to weak internal controls and slackness on part of the management, recovery of Rs 3.320 million was not recovered from the defaulters.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of the amount from concerned.

[PDP No.10,11,18,16& 04]

1.2.3.8 Doubtful deposit of GST – Rs2.849 million

According to FBR 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 @ 17% 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.

District Officer (OFWM) District Hafizabad made a payment of Rs 22,507,855 for preparation of regular/additional watercourses but did not deducted 1/5th of 17% sales tax in most of the cases. In a few cases where 1/5th of sales tax was deducted but payment proof of the remaining 4/5th retained by the supplier was not provided. Similarly, Principal General Nursing School District Hafizabad made payment to the suppliers on account of different heads without deducting the sales tax. Therefore, payment of general sales tax without invoices or proof of deposit was doubtful as detailed below:-

Name of Formation	Description	Amount (Rs)	Remarks
District Officer OFWM Hafizabad	Proof of 4/5 th GST	2,803,635	Annexure-P
General Nursing School Hafizabad	Non Deduction of GST	45,221	
Total		2,848,856	

Audit holds that due to non-compliance, General Sales Tax amounting Rs2.849 million was paid to the suppliers without proof of deposit. This resulted in doubtful deposit of sales tax.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit stresses the recovery of GST from the concerned suppliers besides fixing of responsibility against the person (s) at fault.

1.2.3.9 Non accountal of stock -Rs 2.019 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. Moreover, Rule 15.17(b) of PFR Vol-I states that all discrepancies noticed must properly investigated and brought to the account immediately, so that the stores account may represent the true state of store.

Heads of under mentioned formations of District Hafizabad paid Rs 2.019 million to on account of Stationery, Printing & Publication, Medicines and Others but purchased items were neither taken on stock nor its issuance and consumption shown to audit. Absence of such procedural formality, leads to be doubtful issuance / consumption of store & Stock valuing Rs 2.09 million as detailed below:-

Name of Formation	Description	Amount (Rs)	Remarks
DEO (EE-W) Hafizabad	Stationery	315,127	Annexure-Q
D.O (E&IP), Hafizabad	Printing & Publication	319,132	
AMS Trauma Centre	Medicines	340,743	
SMO RHC Jalalpur Bhattian	Medicines	353,663	
SMO RHC Rasool pur Tarar	Medicines	487,741	
DO (Planning)	Stationery	92,475	
AMS Trauma Centre	Others	109,929	
Total		2,018,810	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, purchased items did not enter in stock register.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault for non maintenance of record.

1.2.3.10 Non/less deduction of Income Tax – Rs 1.580 million

According to Section 153 of Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4% & 4.5% is required to be deducted from companies & individuals on supplies.

Management of various formations of District Hafizabad incurred expenditure and made payment to the various suppliers but income tax was either not deducted or less deducted than rates specified. This resulted in loss of revenue of Rs 1.580 million as detail below:-

Name of Formation	Description	Amount (Rs)	Remarks
District Officer (Buildings)	Less Deducted of Income Tax	28,009	Annexure- R
DO (Road) Hafizabad	Less Deducted of Income Tax	20,293	
DO(OFWM) Hafizabad	Non Deduction of Income Tax	1,463,011	
RHC Kaleki Mandi	Less Deducted of Income Tax	38,660	
DHQ Hafizabad	Non Deduction of Income Tax	58,569	
Total		1,580,533	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, income tax was not / less deducted from the suppliers.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends recovery of income tax of Rs 1.580 million from concerned.

[PDP No.04,12,06,01&14]

1.2.3.11 Irregular expenditure on TA/DA - Rs 1.399 million

According to Rule 2.10(a)(6) of thePFR Vol-I that the amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type should not on the whole be sources of profit to the recipients.

Heads of under mentioned formations of District Hafizabad paid Rs 1,399,449 on account of Travelling Allowance to various officers/Officials during the period from July 2016 to December 2016. The expenditure held doubtful due to following reasons:-

- i. Approved tour programmes were not attached with TA / DA bill
- ii. Tour notes were not on record
- iii. Attendance reports were not attached

In absence of above mentioned record the authenticity of the expenditure was not considered as legitimate and whole expenditure on TA/DA stands irregular. The detail is as under:-

Name of Formation	Description	Amount (Rs)	Remarks
DDO(OFWM) Pindi Bhattian	TA/DA	41,695	Annexure-S
DO (Livestock) Hafizabad	TA/DA	20,800	
D.O (Finance & Budget), Hafizabad	TA/DA	968,404	
DO (Planning) Hafizabad	TA/DA	368,550	
Total		1,399,449	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the management, appropriate procedure was not adopted for incurring expenditure.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault.

[PDP No.07,01,12& 02]

1.2.3.12 Irregular payment of GST - Rs 1.377 million

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

Heads of under mentioned formations of District Hafizabad incurred expenditure on purchase of various items for store and repair of vehicle during from July 2016 to December 2016 but instead of deducting GST the GST was first added in their bills then deducted. This resulted in irregular payment of GST amounting to Rs 1,376,757 as detailed below:-

Name of Formation	Description	Amount (Rs)	Remarks
DEO (SE)	Stationery, Others & Printing	180,559	

Name of Formation	Description	Amount (Rs)	Remarks
DDO (H)	Transport	145,525	Annexure-T
DO (Livestock)	Stationery, Others & Printing	67800	
DO (Accounts)	Furniture and M&E	530,012	
D.O (E&IP)	Stationery, Others & Printing	94,313	
D.O (F&B)	Stationery, Others, Printing & Furniture	344,065	
DO (Planning)	Stationery, Others & Printing	14,483	
Total		1,376,757	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the management, appropriate procedure was not adopted for deduction of GST.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the person (s) at fault.

[PDP No.07,04,07,06,09,01,01&04]

1.2.3.13 Irregular payment of Health Sector Reform Allowance - Rs 1.288 million

According to the Government of the Punjab, Health Department's letter No.PMU/PHSRP/G-I-06/61/760, dated the 16th March 2007, the Punjab Health Sector Reform Allowance is payable only when the doctors / paramedics and other staff perform their duties under the Punjab Health Sector Reform Programme at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs / BHUs is directed to perform somewhere else will not be entitled to PHSR Allowance, any such allowance paid should be recovered. Further, no HSRA is admissible during leave period

Management of various formations of District Hafizabad made irregular payment of Rs 1.288 million on account of HSRA to Officers/Officilas on general duty or during leave and unauthorized absence. This resulted in unauthorized payment of Rs 1.288 million as detail below:-

Name of Formation	Description	Amount (Rs)	Remarks
RHC Sukheke	Leave Period	7,270	
RHC Vanikay Tarar	Absent Period	477,832	
RHC Kaleki Mandi	Inadmissible stations	37,289	
RHC Kolo Tarrar	Leave Period	8,500	

Name of Formation	Description	Amount (Rs)	Remarks
DHQ Hafizabad	Leave Period	32,295	Annexure-U
DHQ Hospital	HSRA and salary of absent period	184,598	
RHC Sukheke	HSRA and salary of absent period	139,940	
M.S THQ Pindi Bhattian	Leave Period	75,258	
THQ Hospital Pindi Bhattian	HSRA and salary of absent period	180,000	
RHC Kassoki	Leave Period	52,505	
RHC Kaleki Mandi	Leave Period	29,213	
RHC Rasool pur Tarar	Absent Period	62,809	
Total		1,287,509	

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

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends for recovery of amount from the concerned.

[PDP No.01,09,05,02,13,11,02,02,01,04,04 &01]

1.2.3.14 Non-recovery of Rs 1.376 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules, 2003, the primary obligation of Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to Local Government Fund under proper receipt head.

DEO (EE-W) Hafizabad penalized following teachers after the inquiry during the period under audit. Major & minor penalty such as removal from service, termination of contract was imposed due to long absence, poor percentage of result in 5th & 8th PEC examination. This resulted the non recovery of penalty and loss of revenue to government as detail below:-

Name of Formation	Description	Amount (Rs)	Remarks
DEO (EE-W) Hafizabad	Major Penaltyremoval from service, termination of contract	552,023	Annexure-V
DEO (EE-W) Hafizabad	Minor penalty stoppage of increments	550,560	
DEO (EE-W) Hafizabad	Major Penaltyremoval from service, termination of contract	243,492	
Total		1,375,542	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, amount of fine did not collect.

No reply was submitted by the Management.

The matter was reported PAO concerned in September, 2017 but neither reply was submitted nor was DAC meeting convened till finalization of this report.

Audit recommends the recovery from the concerned.

[PDP No.01, 05 &07]

ANNEXURES

PART-I

**Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2017-18**

(Rs in million)

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs)
1.	DCO	01	Doubtful payment of Medical Charges	0.371
2.		03	Irregular expenditure on entertainment Rs.	0.296
3.		04	Irregular repair of furniture	0.100
4.		05	Doubtful expenditure on Repair of Machinery & Equipment	0.199
5.		06	Irregular purchase of Machinery & Equipment	0.129
6.		EDO Health	01	Overpayment on account of drawl of GST
7.	03		purchase of ambulance	13.69& 273.840
8.	DO Health	05	Un-authorized drawl of Govt. Money in Cash	0.802
9.		09	Doubtful drawl of honouraria	0.032
10.	RHC Kaleke Mandi	02	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.015
11.	AMS Trauma Center	03	Non- verification of Govt. receipt	0.148
12.		05	Unjustified drawl of funds	0.028
13.	DO Buildings	07	Non Realization of Operation Charges of	0.191
14.		06	Recovery of Premium	1.215
15.		07	Unauthorized payment on account of weather shield amounting	1.268
16.		09	Recovery on account of non-deduction of brick rate due to using bricks of less measurement	0.924
17.		10	Overpayment for RCC –	0.863
18.		11	Non-reduction of Steel Rate From the Bills of Contractors	0.432
19.		12	Overpayment on work of gutka	0.366
20.		13	Overpayment of tuff tile amounting to	0.366
21.		14	Overpayment of tuff tile due to wastage	0.191
22.		15	Overpayment of tuff tile due to excessive sand filling	-
23.		17	Overpayment on account of contingency	1.931
24.		02	misclassification	0.025
25.		DO (E&IP)	03	Doubtful payment of TA/DA
26.	D.O (Finance & Budget), Hafizabad	09	Irregular expenditure on repair	0.344
27.	RHC Kassoki	02	Govt. receipts deposited not verified worth	0.095
28.	RHC Vanikay Tarar	06	Doubtful issuance of indents of dispensary	0.154
29.		01	Inadmissible drawl of Science teaching allowance	0.042
30.	RHC Vanikay Tarar	02	Unjustified drawl of allowances	0.023
31.		04	Purchase of Medicines without DTL	2.05
32.		05	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.054
33.	DO	07	Less Deduction of Income Tax	0.008
34.		07	Irregular / Unjustified Expenditure on repair of	0.624

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs)
	(Accounts)		Furniture and Fixtures	
35.		07	Irregular expenditure on repair of machinery & equipment -	0.520
36.		10	Doubtful Expenditure on Photocopies for	1.034
37.		11	Unjustified Expenditure of Generator Cable	0.652
38.		12	Non maintenance of cash Book and Reconciled Expenditure Statement	-
39.		13	Non maintenance of cash Book and Reconciled Expenditure	-
40.		01	Doubtful purchase of Medicine	6.896
41.		03	Irregular expenditure of Emergency Medicine	0.686
42.		06	Over payment on purchase-	0.378
43.		07	Doubtful Payment amounting	1.658
44.		10	Irregular Payment of NPA	0.609
45.		15	Unauthorized drawl of 35% share of pathologist by the MS worth	1.054
46.	MS DHQ HFD	16	Unauthorized drawl of 35% share of Radiologist by the MS worth	0.048
47.		17	Unauthorized drawl of 35% share of Cardiologist by the MS worth	0.095
48.		18	Unjustified payment of medical charges	0.212
49.		19	Doubtful payments of Income tax	0.075
50.		20	Irregular drawl of funds	0.183
51.		21	Fake procurement of medicine	1.22
52.	DO Forest	01	Unjustified payment of Labour	1.638
53.	DEO (W-EE)	03	Non verification of challan	0.367
54.	Hafizabad	06	Recovery of fine amount not verified	0.249
55.	DEO (SE)	02	Doubtful disbursement of merit scholarship	0.336
56.	Hafizabad	03	Un-due retention of Govt. Money	2.42
57.	EDO	01	Irregular expenditure on construction of toilet block	12.129
58.	(Education)	02	Doubtful Payment on Account of Pay of Teachers	11.650
59.		01	Unjustified drawl of funds amounting	0.026
60.		03	Unjustified drawl of funds amounting	0.153
61.	District Officer Agriculture (Ext)	04	Non recovery of govt. receipt regarding issuance and renewal of dealership	0.662
62.	Hafizabad	07	Unauthorized payment	0.026
63.		08	Unjustified drawl of TA/DA	0.024
64.		09	Non deduction of CA	0.003
65.		03	Irregular Payment of NPA	0.246
66.		05	Unauthorized collection of Test charges	0.100
67.	MS THQ Hospital Pindi Bhattian	07	Govt. receipts deposited not verified worth	0.487
68.		09	Irregular expenditure on purchase of Plants and Grass	0.980
69.		10	Irregular expenditure on purchase of Dental Material	0.297
70.		11	Irregular expenditure on purchase	0.251
71.		12	Irregular expenditure on purchase of Purchase of Misc Material of Repair	0.466
72.		13	Non Deposit of Performance Guarantee	0.035
73.		01	Irregular payment of PST	0.127
74.		02	Un-authorized deduction of security of	1.084
75.	DO Roads	03	Non credit of government revenue	1.888
76.		07	Unjustified payment	-
77.		08	Unauthorized release of security	-

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs)
78.		09	Unjustified payment	0.06
79.		01	Non Release of funds of	1.193
80.	DEO	02	Unjustified payment of science teaching allowances	0.013
81.	(MEE)	03	Irregular Payment of GST	0.01
82.	Hafizabad	06	Difference in departmental and AGs figures	0.117
83.	DO Sports	02	Irregular expenditure on Sports during Ramzan ul Mubarik	0.312
84.		03	Irregular expenditure on Sports for Independence Day Celebrations	0.488
85.		04	Irregular expenditure on Spring Festival Sports	0.285
86.	HM Slow Learner	02	overpayment payment	0.035
87.	RHC Kolo	01	Excess payment of salary without performing duties	0.194
88.	Tarer	04	Excess payment of electricity bills	0.066
89.		05	Non and Less Deduction of Income Tax	0.005
90.		05	Irregular Drawl of Pay and Allowances	0.826
91.	DO (OFWM)	08	Doubtful Expenditure on POL & Repair of vehicle	0.181
92.	RHC Jalal Pur Bhattian	03	Unjustified drawl of funds amounting	0.365
93.	GGHS Sukheki	02	Non deduction of conveyance allowance during winter vacation	0.036
94.		03	Overpayment to employees	0.297
95.	DO (Planning)	05	Physical verification not carried out	-
96.		08	Irregular & unjustified payment of Gas Charges	0.553
97.	GNS	09	Irregular payment of stipend amountingto habitual absentees by giving undue favour	0.408
98.		10	Irregular expenditure due to misclassification	0.152
99.		12	Unjustified expenditure on account of repair of vehicle	0.195
100.		01	Irregular expenditure out of SMC amounting to	0.208
101.	GGHS, Kolo Tarar	02	Doubtful expenditure on purchase of various items amounting	0.215
102.		03	Unjustified expenditure on repair of different items amounting	0.152
103.		02	Irregular expenditure out of SMC amounting	0.141
104.	GGHS, Vanike Tarar,	03	Unjustified expenditure on repair of building amounting to	0.148
105.		06	Unauthorized payment of pay & allowances amounting to	0.015
106.		07	Non-deduction of government taxes	0.018

PART-II

Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2015-16

(Rs in million)

Sr. #	Name of Formation	PDP #	Description of Para	Amount
1.	DO Forest	02	Irregular expenditure due to misclassification	0.456
2.		05	Irregular expenditure on purchase of bags & green sheet worth	0.310
3.	EDO Health	02	Non imposition of penalty	0.048
4.		05	Irregular payment of POL	0.720
5.		06	Irregular Expenditure on computer & printer	0.899
6.		08	Non recovery of stipend for	0.063
7.	DO Health	10	Non utilization of budget of repairs	0.248
8.			Non-auction of Old Vehicles	1.000
9.		11	Likely Misappropriation of Electricity Bill	0.052
10.	HM Slow Learner	02	05Irregular Payment of GST Recovery Thereof	0.064
11.	AMS Trauma Center	08	Irregular Payment of PST Recovery Thereof	0.046
12.		06	Non deposit of hospital receipts worth	0.019
13.		07	Non imposition of penalty	0.008
14.	DO Buildings	02	Overpayment of tuff tile due to excessive sand filling	0.138
15.		05	Unauthorized expenditure on road section	5.680
16.		07	Overpayment on account of contingency	0.394
17.		11	Non-deduction of shrinkage on earth work	0.311
18.		12	Overpayment for RCC –	0.248
19.		16	Less deduction of Income Tax	5.171
20.		17	Less deduction of Income Tax	1.112
21.	DDEO (WEE) Pindi Bhattian	07	Unauthorized payment on account of charge allowances	0.926
22.		08	Non Verification of Expenditure Statement amounting	181.608
23.	RHC Sukheke	01	Purchase of Medicines without DTL	0.456
24.		03	Unauthorized drawl of POL	0.321
25.		04	Non Verification of Expenditure Statement amounting to	33.905
26.		05	Overpayment of General Sales Tax and recovery thereof	0.272
27.		07	Irregular payment of allowances during leave period recovery thereof	0.015
28.	MS THQ Pindi Bhattian	03	Non Deduction of Liquidated Damadges due to late Supply of Medicine	0.125
29.		04	Purchase of Medicines without DTL	2,213,137
30.		06	Sub-standard Purchase of Medicines	0.823
31.		07	Irregular drawl of Conveyance and House Rent Allowance recovery thereof	0.0378
32.		13	Doubtful expenditure on Repair of Vehicle	0.469
33.		15	Doubtful expenditure on repair of Machinery and Equipment	0.232
34.		16	Irregular drawl of 35% share of pathologist by the MS worth	0.143
35.	17	Irregular drawl of 35% share of x-ray film by the MS worth	0.044	
36.	DO Live Stock	02	Non deduction of Conveyance Allowance Recovery thereof worth	0.014
37.		07	Non deduction / Overpayment on account of Income Tax worth recovery thereof.	0.006
38.		08	Irregular Drawl of TA/DA	0
39.	DDEO (MEE) Hafizabad	03	Doubtful Expenditure from NSB	2.572
40.	DDEO	02	Irregular Repair of Vehicle worth	0.107

Sr. #	Name of Formation	PDP #	Description of Para	Amount
41.	(MEE) Hafizabad	06	Non utilization of SMC Grant Worth	0.279
42.	EDO (Education)	01	Irregular Repair of Machinery & Equipment worth	0.183
43.		02	Doubtful and irregular expenditures on advertisement and publicity –	0.141
44.		03	Funds Transferred to High/Elementary Schools	140.000
45.		04	Funds Transferred to High/Elementary Schools for Repair of Building	3.167
46.		05	Funds Transferred to High/Elementary Schools for missing facilities	3.952
47.		06	Irregular expenditure on repair of Transport worth	0.096
48.		07	Unauthorized payment of financial assistance –	0.600
49.		08	ILLEGAL RUNNING OF SCHOOL WITHOUT REGISTRATION	0.734
50.		10	NON RENEWAL OF REGISTERED PRIVATE SCHOOLS.	0.081
51.		11	Miss classification of purchases	0.010
52.	Secretary RTA	03	Irregular Repair of furniture worth	0.072
53.		04	Irregular Expenditure on Transportation worth	0.549
54.		05	Irregular/doubtful Repair of furniture worth	0.190
55.	MS DHQ Hospital	02	Repair of Building	0.750
56.		05	Short Deposit of Contract Amount of Parking Stand	0.640
57.		13	Doubtful consumption of medicines	0.066
58.		21	Non-verification of receipts	5.197
59.	DO Roads	04	Overpayment of	1.816
60.		08	Unauthorized Payment on Account of Sign Boards -	0.296
61.	DDEO (MEE) Pindi Bhattian	01	Unjustified payment on account of charge allowances	0.346
62.		02	Unauthorized drawl of Charge allowance	0.060
63.		04	Unjustified payment of pay and allowances	0.304
64.		06	Non-recovery of fine during absent period	0.008
65.		08	Unjustified drawl of qualification allowances –	2.009
66.		10	Non-maintenance of log book	0.127
67.		11	Irregular expenditure on repair of transport	0.104
68.	GGHS Sukheki Mandi	01	Doubtful expenditure of	1.788
69.		02	Irregular payment of conveyance allowance during leave recovery	0.081
70.		04	Overpayment to employees due to non recovery of SSB, allowances and undue increment	0
71.		05	Un-authorized drawl of pay and allowances during study leave	0.432
72.		06	Doubtful drawl of	1.273
73.		07	Irregular expenditure of	0.148
74.		08	Irregular payment of	0.120
75.		09	Irregular Payment of	0.435
76.		10	Non recovery of 30%SSB and Non deposit of second year class fee	0.091
77.		RHC Kolo Tarer	01	Purchase of Medicines without DTL
78.	02		Non Deduction of Liquidated Damages due to late Supply of Medicine	0.008
79.	03		Irregular expenditure on repair of ambulance	0.135
80.	04		Irregular expenditure–	0.298
81.	06		Irregular payment of allowances during leave period recovery thereof	0.020

Sr. #	Name of Formation	PDP #	Description of Para	Amount
82.	DCO Hafizabad	02	Doubtful Payment of GST	0.786
83.		11	Non-fixation of Service Booksand Non-recovery of Conveyance Allowance	0.011
84.	DO (OFWM)	06	Loss due to RevisedEstimates of Water Courses under PIPIP Grant	0.423
85.		07	Irregular Drawl of Pay and Allowances	0.381
86.		12	Irregular Expenditure on TA/DA	0.098
87.		13	Irregular Expenditure on TA/DA under Grant 36 PIPIP	0.050
88.		Govt. Special Education Center	02	Non Disbursement ofBalance Scholar Ship
89.	RHC Jalal Pur Bhattian	01	Irregular Drawl of NPA	0.030
90.		04	Recovery of Allowances during Leave Period	0.063
91.		05	Misclassification of Expenditure	0.104
92.		06	Irregular Expenditure	0.135
93.		07	Irregular Purchase ofLP Medicine	0.250
94.		08	Non-obtaining of Performance Guarantee and Stamp Duty	0.081

Annexure-B
Para 1.2.1.2

Non-production of record – Rs 44.962 million

DO (Health) Hafizabad

Doc. No.	Posting date	Cost centre	Cost centre description	Object code	Object code description	Amount (Rs)
1905473 566	23.08.2 016	HF607 7	DO (Other Health Dis DO (Other Health Dispensary	A05270	To Others	637,500
1905569 592	25.10.2 016	HF607 7	DO (Other Health Dis DO (Other Health Dispensary	A05270	To Others	637,500
1905435 690	18.10.2 016	HF607 8	District Officer Health (B.H.U) Hafizabad	A05270	To Others	3,400,000
1905552 948	24.11.2 016	HF607 8	District Officer Health (B.H.U) Hafizabad	A05270	To Others	3,400,000
1905575 048	08.12.2 016	HF607 8	District Officer Health (B.H.U) Hafizabad	A05270	To Others	2,400,000
1905510 992	25.10.2 016	HF607 8	District Officer Health (B.H.U) Hafizabad	A05270	To Others	2,550,000
1905473 564	23.08.2 016	HF607 8	District Officer Health (B.H.U) Hafizabad	A05270	To Others	2,550,000
1905473 565	23.08.2 016	HF607 8	District Officer Health (B.H.U) Hafizabad	A05270	To Others	3,400,000
1905489 740	09.09.2 016	HF607 8	District Officer Health (B.H.U) Hafizabad	A05270	To Others	3,400,000
1905733 459	26.12.2 016	HF607 8	District Officer Health (B.H.U) Hafizabad	A05270	To Others	3,500,000
1900113 058	06.06.2 017	HY900 4	District Officer Health (B.H.U) Hafizabad	A05270	To Others	862,500
1900113 060	06.06.2 017	HY901 7	District Officer Health (B.H.U) Hafizabad	A05270	To Others	8,850,000
1900113 173	06.06.2 017	HY901 7	District Officer Health (B.H.U) Hafizabad	A05270	To Others	3,450,000
Total						39,037,500

DO (Livestock) Hafizabad

DDO Code	Document No.	Amount (Rs)	Dated	Object code description
HF6103	100813833	7,414.00	26.08.2016	Adhoc Relief Allowance 2013
HF6103	100845967	551	14.12.2016	Adhoc Relief Allowance 2013
HF6104	100853891	1,156.00	26.07.2016	Adhoc Relief Allowance 2013
HF6105	100853891	620	26.07.2016	Adhoc Relief Allowance 2013
HF6202	100813838	1,205.00	26.08.2016	Adhoc Relief Allowance 2013
HF6305	100853898	4,800.00	26.07.2016	Adhoc Relief Allowance 2013
HF6305	100813840	5,280.00	26.08.2016	Adhoc Relief Allowance 2013
HF6103	100813833	7,414.00	26.08.2016	Adhoc Relief Allowance - 2014
HF6103	100845967	551	14.12.2016	Adhoc Relief Allowance - 2014

DDO Code	Document No.	Amount (Rs)	Dated	Object code description
HF6104	100853891	1,156.00	26.07.2016	Adhoc Relief Allowance - 2014
HF6105	100853891	620	26.07.2016	Adhoc Relief Allowance - 2014
HF6202	100813838	1,205.00	26.08.2016	Adhoc Relief Allowance - 2014
HF6305	100853898	4,800.00	26.07.2016	Adhoc Relief Allowance - 2014
HF6305	100813840	5,280.00	26.08.2016	Adhoc Relief Allowance - 2014
HF6105	100853891	601	26.07.2016	Adhoc Relief Allowance - 2015
HF6202	100813838	900	26.08.2016	Adhoc Relief Allowance - 2015
HF6305	100853898	4,770.00	26.07.2016	Adhoc Relief Allowance - 2015
HF6305	100813840	466	26.08.2016	Adhoc Relief Allowance - 2015
HF6305	100811908	819	26.12.2016	Adhoc Relief Allowance - 2015
Total		49,608		

DO (Livestock) Hafizabad

C. center	Document No.	G/L Acc	Posting Date	C. center description	G/L Acc Description	Amount (Rs)
HF6 219	1905663 780	A03 805	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Travelling allowance	4,654
HF6 219	1905674 640	A03 901	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Stationery	4,990
HF6 219	1905617 848	A03 902	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Printing and publication	2,500
HF6 219	1905617 847	A03 905	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Newspapers periodicals and books	9,242
HF6 219	1905617 846	A03 907	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Advertising and Publicity	1,245
HF6 219	1905626 934	A03 919	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Payments to Others for Service Rendered	6,250
HF6 219	1905663 781	A03 942	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Cost of Other Stores	46,600
HF6 219	1905624 081	A04 114	19.10.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Superannuation Encashment of L.P.R	119,142
HF6 219	1905756 444	A04 114	27.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Superannuation Encashment of L.P.R	149,171
HF6 219	1905744 421	A09 701	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Purchase of Furniture and Fixture	25,000
HF6 219	1905674 641	A13 201	26.12.2 016	District Officer Live Stock (Field Control Dieses) Hafizabad	Furniture and Fixtures	5,750
Total						374,544

Annexure-C
Para 1.2.2.1

Unjustified release of funds to WUAs –Rs 22,508 million

Detail of Payment to Regular W/cs from 01-07-2016 to 31-12-2016, Hafizabad							
Sr. #	Watercourse #	Village	Tehsil	1st	2nd	3rd	Total
1	52659-L	Jandoki	Pindi Bhattian	-	-	104,031	104,031
2	19980-L	Mattam	Hafizabad	-	-	74,874	74,874
3	20538-R	Kharal Wala	Pindi Bhattian	1,920,175	1,440,131	-	3,360,306
4	7238-R	Kot Sarwar	Pindi Bhattian	942,026	706,520	-	1,648,546
5	7630-TF	Badar Ali	Pindi Bhattian	140,696	95,000	-	235,696
6	5037-L	Mdhrianwala	Hafizabad	122,530	91,897	10,862	225,289
7	13226-R	Thatha Manik	Hafizabad	835,950	626,962	-	1,462,912
8	95-R	Harsa Atla	Pindi Bhattian	-	-	6,553	6,553
9	147-L	Shah Jamal	Hafizabad	14,270	10,702	-	24,972
10	33427-TR	Thath Jahad Nehala	Hafizabad	-	222,859	-	222,859
11	8834-TL	Sandhwan Tarar	Hafizabad	147,234	110,425	-	257,659
12	5006-TL	Mouan Bhattian	Hafizabad	1,062,881	797,161	-	1,860,042
13	52481-R	Hussayki Jandoki	Pindi Bhattian	-	182,971	-	182,971
14	19792-L	Jatlana	Pindi Bhattian	-	-	700,000	700,000
15	11850-L	Chani Qasim	Pindi Bhattian	-	506,514	-	506,514
16	12237-L	Par Lakhani	Pindi Bhattian	-	472,896	-	472,896
17	9808-R	Par Massu	Pindi Bhattian	-	652,793	-	652,793
18	37764-L	Shori Manika	Pindi Bhattian	-	-	650,000	650,000
19	5317-TL	Ghubrika	Pindi Bhattian	-	306,074	-	306,074
20	17322-R	Atlay	Pindi Bhattian	840,030	-	-	840,030
21	52830-TR	Jalal Pur Bhattian	Pindi Bhattian	1,340,834	-	-	1,340,834
22	2115-L	Dallay Ana	Pindi Bhattian	733,302	-	-	733,302
23	16630-L	Kot Said M.	Hafizabad	-	-	100,000	100,000
24	181850-TF	Lawaray	Hafizabad	-	-	370,770	370,770
25	8805-L	Sukheki	Pindi Bhattian	-	152,092	-	152,092
Total				8,099,928	6,374,997	2,017,090	16,492,015

Detail of Payments to ADP W/cs from 01-07-2016 to 31-12-2016, Hafizabad							
Sr.	Watercourse #	Village	Tehsil	1st	2nd	3rd	Total
1	11970-L	Jahanian	Hafizabad	-	-	36,361	36,361
2	9287-L	Kassesay	Pindi Bhattian	59,980	44,985	-	104,965
3	15615-L	Chah Kaku	Hafizabad	157,737	118,302	-	276,039
4	8890-L	Chani Mitha	Hafizabad	499,000	423,142	-	922,142
5	12727-L	Lalkey	Hafizabad	998,000	-	-	998,000
6	23015-R	Geegay	Hafizabad	499,000	-	-	499,000
7	9432-TR	Mian Rahima	Hafizabad	394,291	295,718	-	690,009
8	12630-TR	Mukam Wala	Pindi Bhattian	467,980	-	-	467,980
9	52659-L	Jandoki	Pindi Bhattian	178,344	-	-	178,344
10	11150-L	Mochai Wala	Pindi Bhattian	497,000	-	-	497,000
11	18243-L	Jahlar	Pindi Bhattian	223,654	-	-	223,654
12	23210-R	Sherbaga	Pindi Bhattian	376,172	-	-	376,172
13	164-R	Bhobra	Pindi Bhattian	-	499,000	-	499,000
14	15404-R	Nawan Manika	Pindi Bhattian	-	-	6,626	6,626
15	42179-R	Kassesay	Pindi Bhattian	131,102	-	-	131,102
16	4558-L	Badar Ali	Pindi Bhattian	109,446	-	-	109,446
Total				4,591,706	1,381,147	42,987	6,015,840
Grand Total				12,691,634	7,756,144	2,060,077	22,507,855

Annexure-D
Para 1.2.2.2

Loss to Government – Rs 8.798 million

AMS Trauma Centre Hafizabad District Hafizabad

Name of Doctor	Designation	Amount of 50% AR-10 (Rs)	Amount (Rs)
Dr. Ali Zulqarnain	MO	4925	29550
Dr. Fozia Bashir	WMO	4925	29550
Dr. Kanza Ashraf	WMO	4925	29550
Total			88650

II. AMS Trauma Centre Hafizabad, Dr. Basharat Ali, Consultant Surgeon

Amount of 50% AR-10 (Rs)	Calculation	Amount
6455	6455 x 6	38730

SMO RHC Kolo Tarrar

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Amount
Sajida Hafeez	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	01.07.2015 to 31.12.2016	54,540
Abida khan	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	01.07.2015 to 31.12.2016	54,540
Shaista Shamim	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	01.07.2015 to 31.12.2016	54,540
Rukhsar Gulzar	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	01.07.2015 to 31.12.2016	54,540
Roha Imtiaz	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	01.07.2015 to 31.12.2016	54,540
Bushra Liaqat	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	01.07.2015 to 31.12.2016	54,540
Total						327,240

District Officer Health Hafizabad

Personal No.	Name	Designation	DDO Code	Per month amount of AR-2010-50%(Rs)	Period	Month	Amount (Rs)
31488125	MUHAMMAD ARSHAD	Medical Officer	6078	2737	1.7.16 to 31.8.17	14	38318
31683582	JAHANZAB SAFDAR	Medical Officer	6078	2737	1.7.16 to 31.8.17	14	38318
31747723	TOOBA INAM	Medical Officer	6078	2737	1.7.16 to 31.8.17	14	38318
Total Rs							114,954

SMO RHC Kaleki Mandi

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
Shafia Ashraf	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Yasmeen Tahira	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Shamila Rehman	Charge Nurse	Dress Allowance 3100+ Mess	12,918	3,030	17.04.12 to 31.12.16	54	163620

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
		Allowance 8000 + HSR 1818					
Aqsa Inayat	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Zahida Naseem	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Rabia Irfan	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Total							981720

SMO RHC Kaleki Mandi

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
Fozia Rani	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Nargis Shaheen	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)	
Tanzeela Jabeen	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620	
Riffat Rani	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620	
Iqra Arshad	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620	
Madiha Saleem	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620	
Anfaal Malik	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620	
Dr. Saima Tasaduq Awan	WMO	Health professional allowance + HSRA	31338	4925	1.7.16 to 31.8.17	14	68950	
Total								1214290

SMO RHC Vanikay Tarar

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
Zakia nazir	Charge Nurse	Dress Allowance 3100+	12,918	3,030	17.04.12 to 31.12.16	54	163620

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
		Mess Allowance 8000 + HSR 1818			6		
Nusrat Begum	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Faiza Noor	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Farhat Bano	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Salma Begum	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Ruqaya Kalsoom	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
							1145340

THQ Pindi Bhattian

Name of Doctor	HSR A	Health professional allowance	Adhoc Relief Allowance 2010	Period	Amount
Dr. Malik Muhammad Younas Rashid Khokhar	7000	12970	2420	October 2012 to DEC 2016	121000
Dr. Khalid Mahmood Zafar	5000	12953	12325	October 2012 to DEC 2017	616250
Dr. Syed Alam Shah	15000	12970	6455	October 2012 to DEC 2018	322750
Dr. Asghar Ali Hunjra	5000	12970	10105	October 2012 to DEC 2019	505250
Dr. Saba Shereen	6000	19388	4925	October 2012 to DEC 2020	246250
Total					1811500

DHQ Hafizabad

Name	Designation	HSR A	HP A	Adhoc Allowance 2010	Period	Amount
MUHAMMAD ATIF ZAFAR	CONSULTANT SURGEON	8000	12970	6455	October 2012 to DEC 2016	322750
ZAHOOB AHMAD	Urologist	8000	12970	7385	October 2012 to DEC 2017	369250
MUHAMMAD AMJAD ALI	CONSULTANT	8000	12970	5665	October 2012 to DEC 2018	283250
IMTIAZ ALI	CONSULTANT	8000	12970	6455	October 2012 to DEC 2019	322750

Name	Designation	HSR A	HP A	Adhoc Allowance 2010	Period	Amount
BASHRAT ALI	CONSULTANT	8000	1297 0	6455	October 2012 to DEC 2020	32275 0
MUBSHAR SARFARAZ	ORTHOPEDIC SURGEON	8000	1297 0	6455	October 2012 to DEC 2021	32275 0
INAYAT ULLAH	Dermatologist	8000	1297 0	6455	October 2012 to DEC 2022	32275 0
DR TANVIR ABBAS	CHIEFOPHTHALMO LOGY	8000	1297 0	6455	October 2012 to DEC 2023	32275 0
Nadia Siddique	GYNECOLOGIST	8000	1297 0	5295	October 2012 to DEC 2024	26475 0
MUHAMMAD FAROOQ	PHYSICIAN	8000	1297 0	6455	October 2012 to DEC 2025	32275 0
Total						31765 00

Annexure-E
Para 1.2.2.3

Unauthorized purchase of LP medicines - Rs 4.563 million

SMO RHC Jalalpur Bhattian

S.No	Detailed Object	Description	bill No	Date	Total
1	A03970-Others	Habibia Medical store	455	17/9/16	18525
2	-do-	Habibia Medical store	454	22/8/16	15948
3	-do-	Habibia Medical store	470	28/9/16	7095
4	-do-	Habibia Medical store	462	26/9/16	49700
5	-do-	Habibia Medical store	483	18/10/16	12900
6	-do-	Habibia Medical store	477	10/10/2016	40200
7	-do-	Habibia Medical store	427	20/8/16	48500
8	-do-	Habibia Medical store	426	15/7/16	31350
9	-do-	Habibia Medical store	425	10/8/2016	49350
10	-do-	Habibia Medical store	492	14/11/16	27600
11	-do-	Habibia Medical store	491	16/11/16	35620
12	-do-	Hamad homeo store		24/11/16	16875
Total					353663

SMO RHC Jalalpur Bhattian

S.No	Detailed Object	Description	bill No	Date	Total
1	A03970-Others	Habibia Medical store	455	17/9/16	18525
2	-do-	Habibia Medical store	454	22/8/16	15948
3	-do-	Habibia Medical store	470	28/9/16	7095
4	-do-	Habibia Medical store	462	26/9/16	49700
5	-do-	Habibia Medical store	483	18/10/16	12900
6	-do-	Habibia Medical store	477	10/10/2016	40200
7	-do-	Habibia Medical store	427	20/8/16	48500
8	-do-	Habibia Medical store	426	15/7/16	31350
9	-do-	Habibia Medical store	425	10/8/2016	49350
10	-do-	Habibia Medical store	492	14/11/16	27600
11	-do-	Habibia Medical store	491	16/11/16	35620
12	-do-	Hamad homeo store		24/11/16	16875
Total					353663

SMO RHC Kaleki Mandi

Invoice no.	Dated	Vendor	Items	Amount (Rs)
514	24.12.16	Habibia Medical Store	Medicines	15000
432	10.09.16	Habibia Medical Store	Medicines	49700
484	11.11.16	Habibia Medical Store	Medicines	49480
				114180

RHC Sukheki Mandi

1905676667	24.12.2016	SMO RHC Sukheki	A03970	LP Medicine	49,950
1905539359	22.09.2016	SMO RHC Sukheki	A03970	LP Medicine	49,750
1905630762	24.12.2016	SMO RHC Sukheki	A03970	LP Medicine	48,800
1905676663	24.12.2016	SMO RHC Sukheki	A03970	LP Medicine	48,250
1905539358	22.09.2016	SMO RHC Sukheki	A03970	LP Medicine	44,855
1905586577	01.11.2016	SMO RHC Sukheki	A03970	LP Medicine	41,914
1905630766	24.12.2016	SMO RHC Sukheki	A03970	LP Medicine	41,040
1905630764	24.12.2016	SMO RHC Sukheki	A03970	LP Medicine	38,285
1905630765	24.12.2016	SMO RHC Sukheki	A03970	LP Medicine	36,755
1905676665	24.12.2016	SMO RHC Sukheki	A03970	LP Medicine	34,200
1905586578	01.11.2016	SMO RHC Sukheki	A03970	LP Medicine	33,120
1905586579	01.11.2016	SMO RHC Sukheki	A03970	LP Medicine	32,600
1905539357	22.09.2016	SMO RHC Sukheki	A03970	LP Medicine	8,171
Total					507,690

SMO RHC Vanikay Tarar

Invoice no.	Dated	Vendor	Items	Amount (Rs)
166	25.6.16	habibia medical store	medicines	49368
167	25.6.16	habibia medical store	medicines	16500
274	25.6.16	habibia medical store	medicines	49800
270	14.6.16	habibia medical store	medicines	49700
269	15.6.16	habibia medical store	medicines	49975
271	13.6.16	habibia medical store	medicines	49800
273	13.6.16	habibia medical store	medicines	49958
272	14.6.16	habibia medical store	medicines	49400
282	16.6.16	habibia medical store	medicines	49600
437	26.9.16	habibia medical store	medicines	49500
435	11.10.16	habibia medical store	medicines	49600
433	2.10.16	habibia medical store	medicines	49900
				563101

DHQ Hospital Hafizabad

Sr. No.	V. No	Date	Nature of Expense	Payee	Amount
1	28	10-10-16	L P Medicine	Javeed Medicalstore	104,352
2	29	10-10-16	L P Medicine	Javeed Medicalstore	60,679
3	30	10-10-16	L P Medicine	Javeed Medicalstore	129,739
4	31	10-10-16	L P Medicine	Javeed Medicalstore	138,056
5	52	02-11-16	L P Medicine	Javeed Medicalstore	24,892
6	53	02-11-16	L P Medicine	Javeed Medicalstore	74,992
7	54	02-11-16	L P Medicine	Javeed Medicalstore	24,654
8	55	02-11-16	L P Medicine	Javeed Medicalstore	29,103
9	56	02-11-16	L P Medicine	Javeed Medicalstore	2,704
10	57	02-11-16	L P Medicine	Javeed Medicalstore	16,422
11	58	02-11-16	L P Medicine	Javeed Medicalstore	19,500
12	59	02-11-16	L P Medicine	Javeed Medicalstore	67,791
13	60	02-11-16	L P Medicine	Javeed Medicalstore	41,206
14	61	02-11-16	L P Medicine	Javeed Medicalstore	21,018
15	62	02-11-16	L P Medicine	Javeed Medicalstore	33,301
16	63	02-11-16	L P Medicine	Javeed Medicalstore	107,884
17	64	02-11-16	L P Medicine	Javeed Medicalstore	65,311
18	65	02-11-16	L P Medicine	Javeed Medicalstore	19,714
19	66	02-11-16	L P Medicine	Javeed Medicalstore	37,033
20	67	02-11-16	L P Medicine	Javeed Medicalstore	23,619
21	68	02-11-16	L P Medicine	Javeed Medicalstore	55,584
22	69	02-11-16	L P Medicine	Javeed Medicalstore	40,225
23	70	02-11-16	L P Medicine	Javeed Medicalstore	146,357
24	71	02-11-16	L P Medicine	Javeed Medicalstore	39,592
25	72	02-11-16	L P Medicine	Javeed Medicalstore	23,794
26	73	02-11-16	L P Medicine	Javeed Medicalstore	53,233
27	74	02-11-16	L P Medicine	Javeed Medicalstore	8,400
28	75	02-11-16	L P Medicine	Javeed Medicalstore	61,492
29	76	02-11-16	L P Medicine	Javeed Medicalstore	57,322
30	115	08-11-16	L P Medicine	Javeed Medicalstore	45,531
31	116	08-11-16	L P Medicine	Javeed Medicalstore	60,313
32	117	08-11-16	L P Medicine	Javeed Medicalstore	14,863
33	118	08-11-16	L P Medicine	Javeed Medicalstore	76,646
34	119	08-11-16	L P Medicine	Javeed Medicalstore	64,966

35	120	08-11-16	L P Medicine	Javeed Medicalstore	49,382
36	121	08-11-16	L P Medicine	Javeed Medicalstore	43,057
37	122	08-11-16	L P Medicine	Javeed Medicalstore	21,042
38	123	08-11-16	L P Medicine	Javeed Medicalstore	68,989
39	124	08-11-16	L P Medicine	Javeed Medicalstore	16,963
40	226	10-12-16	LP medicine	Javeed Medicalstore	36,074
41	227	10-12-16	LP medicine	Javeed Medicalstore	40,220
42	228	10-12-16	LP medicine	Javeed Medicalstore	43,471
43	229	10-12-16	LP medicine	Javeed Medicalstore	42,225
44	230	10-12-16	LP medicine	Javeed Medicalstore	77,516
45	231	10-12-16	LP medicine	Javeed Medicalstore	85,252
46	232	10-12-16	LP medicine	Javeed Medicalstore	37,996
47	233	10-12-16	LP medicine	Javeed Medicalstore	21,659
48	234	10-12-16	LP medicine	Javeed Medicalstore	94,671
49	235	10-12-16	LP medicine	Javeed Medicalstore	56,229
50	236	10-12-16	LP medicine	Javeed Medicalstore	84,091
51	288	21-12-16	LP medicine	Javeed Medicalstore	50,926
52	289	21-12-16	LP medicine	Javeed Medicalstore	65,490
53	290	21-12-16	LP medicine	Javeed Medicalstore	23,413
54	291	21-12-16	LP medicine	Javeed Medicalstore	84,105
55	292	21-12-16	LP medicine	Javeed Medicalstore	25,621
56	293	21-12-16	LP medicine	Javeed Medicalstore	60,325
57	294	21-12-16	LP medicine	Javeed Medicalstore	16,084
58	295	21-12-16	LP medicine	Javeed Medicalstore	90,133
Total					3,025,222

Annexure-F

Para 1.2.2.4

1.Unauthorized consumption of POL amounting Rs 4.098 million

HM Slow learner School Hafizabad

Account Head	Particulars	Amount Drawn
A0387	POL Charges	345605

District Officer Agriculture (Ext) Hafizabad

Date	Supplier	Amount
6.2015	NOOR ULLAH FILLING STATION HAFIZABAD	28243
7.2015	NOOR ULLAH FILLING STATION HAFIZABAD	25913
8.2015	NOOR ULLAH FILLING STATION HAFIZABAD	25814
6.9.2015	NOOR ULLAH FILLING STATION HAFIZABAD	4320
9.2015	NOOR ULLAH FILLING STATION HAFIZABAD	22628
10.2015	NOOR ULLAH FILLING STATION HAFIZABAD	18321
11.2015	NOOR ULLAH FILLING STATION HAFIZABAD	23044
12.2015	NOOR ULLAH FILLING STATION HAFIZABAD	21192
29.12.2015	NOOR ULLAH FILLING STATION HAFIZABAD	3450
01.03.16 to 30.3.16	NOOR ULLAH FILLING STATION HAFIZABAD	23736
4.16	NOOR ULLAH FILLING STATION HAFIZABAD	20477
6.16	NOOR ULLAH FILLING STATION HAFIZABAD	2040
30.06.2016	NOOR ULLAH FILLING STATION HAFIZABAD	9038
7.16	NOOR ULLAH FILLING STATION HAFIZABAD	20380
8.16	NOOR ULLAH FILLING STATION HAFIZABAD	27323
9.16	NOOR ULLAH FILLING STATION HAFIZABAD	10846
		286765

Deputy District Officer Agriculture (Ext) Pindi Bhattian Rs191,949

Deputy District Officer Agriculture (Ext) Hafizabad

Bill No.	Date	Supplier	Amount
170	31.7.2015	Noor Allah Filling Station	18575
945	31.8.2015	-do-	16795
963	30.9.2015	-do-	10832
920	31.10.2015	-do-	14228
-	10.2015		6424

Bill No.	Date	Supplier	Amount
34	30.11.2015	-do-	22793
410	21.3.2016	-do-	9364
508	30.4.2016	-do-	2448
586	31.5.2016	-do-	13566
Total			115025

Deputy DO (Health) Hafizabad and Pindi Bhattian,

Doc. No.	DDO code	Amount	dated	DDO description
190554 2728	HF619 1	64,743. 00	27.10.2 016	DDO (HEALTH) HAFIZABAD
190558 8239	HF619 1	54,670. 00	09.09.2 016	DDO (HEALTH) HAFIZABAD
190440 6284	HF619 1	126,89 3.00	29.01.2 015	DDO (HEALTH) HAFIZABAD
190413 6723	HF619 1	60,004. 00	23.09.2 014	DDO (HEALTH) HAFIZABAD
190486 6723	HF619 1	119,52 1.00	30.10.2 015	DDO (HEALTH) HAFIZABAD
190460 2174	HF621 6	105,28 0.00	25.05.2 015	DDO (H) P. BHATTIAN DY. DISTRICT OFFICER (H) PINDI BHAT
190421 5003	HF621 6	77,119. 00	22.10.2 014	DDO (H) P. BHATTIAN DY. DISTRICT OFFICER (H) PINDI BHAT
190506 3687	HF621 6	91,963. 00	25.02.2 016	DDO (H) P. BHATTIAN DY. DISTRICT OFFICER (H) PINDI BHAT
190547 1426	HF621 6	73,497. 00	25.06.2 016	DDO (H) P. BHATTIAN DY. DISTRICT OFFICER (H) PINDI BHAT
190552 1140	HF621 6	82,191. 00	28.06.2 016	DDO (H) P. BHATTIAN DY. DISTRICT OFFICER (H) PINDI BHAT
190354 6814	HF621 6	81,804. 00	04.11.2 015	DDO (H) P. BHATTIAN DY. DISTRICT OFFICER (H) PINDI BHAT
190493 1216	HF621 6	18,938. 00	09.11.2 015	DDO (H) P. BHATTIAN DY. DISTRICT OFFICER (H) PINDI BHAT
		956,62 3.00		

SMO RHC kassoki,

Document No.	Object code	Amount	dated
1905604163	A03807	13,212.00	07.10.2016
1905691732	A03807	4,404.00	26.12.2016
1905433702	A03807	37,720.00	29.08.2016
1905529564	A03807	11,776.00	27.10.2016
1905563655	A03807	8,808.00	09.11.2016
1905785120	A03807	2,283.00	29.12.2016
		78,203	

SMO RHC Vanikay Tarar Hafizabad

Invoice No.	Dated	Vendor	Period	Amount (Rs)	Vehicle No.
39	31.10.15	Insaf Filling Station	1.10.15 to 31.10.15	27712	HZA-8048
41	30.11.15	Insaf Filling Station	1.11.15 to 30.11.15	33304	HZA-8048
42	31.12.15	Insaf Filling Station	1.12.15 to 31.12.15	17246	HZA-8048
43	31.1.16	Insaf Filling Station	1.1.16 to 31.1.16	17671	HZA-8048
44	29.2.16	Insaf Filling Station	1.2.16 to 29.2.16	8975	HZA-8048
32	31.7.15	Insaf Filling Station	1.7.15 to 31.7.15	52268	HZA-8048
34	31.8.15	Insaf Filling Station	1.8.15 to 31.8.15	29078	HZA-8048
36	30.9.15	Insaf Filling Station	1.9.15 to 30.9.15	18177	HZA-8048
33	31.7.15	Insaf Filling Station	1.7.15 to 31.7.15	26400	HZA-8048
46	31.3.16	Insaf Filling Station	1.3.16 to 31.3.16	23597	HZA-8048
48	31.5.16	Insaf Filling Station	1.5.16 to 31.5.16	11754	HZA-8048
				266182	

D.O (Finance & Budget), Hafizabad

Year	Amount
2014-15	187578
2015-16	298999
July 2016 to Dec 2016	183360
Total	669937

DO Forest

Document No.	Date	Cost Center	Head	Description	Vehicle No	Amount
190557929 6	08.10.20 16	DO Forest	A038 07	POL	HZ- 8883	129,624. 00
190557929 6	08.10.20 16	DO Forest	A038 07	POL	HZ- 8883	129,624. 00
190548397 4	18.08.20 16	DO Forest	A038 07	POL	HZ- 8883	114,576. 00
190554401 1	17.11.20 16	DO Forest	A038 07	POL	HZ- 8883	52,920.0 0
Total						426,744

DO Sports Hafizabad

1904774701	18.09.2015	DO Sports Hafizabad	A03807	POL	24,670.00
1904947052	11.11.2015	DO Sports Hafizabad	A03807	POL	14,235.00
1905359944	21.06.2016	DO Sports Hafizabad	A03807	POL	18,815.00
1904717045	10.10.2015	DO Sports Hafizabad	A03807	POL	17,253.00
1904884931	19.12.2015	DO Sports Hafizabad	A03807	POL	15,590.00
1905029229	12.01.2016	DO Sports Hafizabad	A03807	POL	23,348.00
1905042484	13.02.2016	DO Sports Hafizabad	A03807	POL	21,444.00
1905174057	18.03.2016	DO Sports Hafizabad	A03807	POL	18,818.00
1905251150	18.05.2016	DO Sports Hafizabad	A03807	POL	19,030.00
1905358244	21.06.2016	DO Sports Hafizabad	A03807	POL	15,065.00
1904873343	18.09.2015	DO Sports Hafizabad	A03807	POL	23,085.00
Total					211,353

GNS Hafizabad

Voucher No. / Date	Particulars	Date of Vendor's bill	Amount
04 / 10.10.2015	Vehicle's Generator Repair	08.09.2015	4800
07 / 21.10.2015	POL	09 / 2015	14193
09 / 31.10.2015	POL	06 / 2015	13936
21 / 11.12.2015	POL	02.12.2015	10870
45 / 28.04.2016	Engine of vehicle	16.04.2016	99500
46 / 28.04.2016	Misc. repair of vehicle	16.04.2016	49000
48 / 19.05.2016	POL	16.04.2016	2422
53 / 24.06.2016	POL	19.03.2016	720
60 / 02.07.2016	Poshish of seats		49500
61 / 02.07.2016	Denting		49500
62 / 02.07.2016	Painting		49500
Total			343,941

GNS Hafizabad

Voucher No. / Date	Particulars	Date of Vendor's bill	Amount
07 / 21.10.2015	POL	09 / 2015	14193
09 / 31.10.2015	POL	06 / 2015	13936
21 / 11.12.2015	POL	02.12.2015	10870
48 / 19.05.2016	POL	16.04.2016	2422
53 / 24.06.2016	POL	19.03.2016	720
Total			42,141

Govt. Special Education Centre Pindi Bhattian Rs.164,179

Annexure-G

Para-1.2.2.5

Overpayment to contractors – Rs 3.056 million

DO (Buildings) Hafizabad

Name of work	Contractor	Authority :-	Date of authority	Running bill	Abstract date of bill	Amount of bill	Calculation	Amount (Rs)
Provision of missing infra in THQ P.B	Chattha Co.	180/h	18.8.15	10	27.12.16	23465034	4*0.07(85.05-75.22)/85.05	189845
RE-CONSTRUCTION OF 6-CLASS ROOMS IN GOVERNMENT GIRLS MODEL PRIMARY SCHOOL MC No.4 HAFIZABAD	Mr.Moazam Iqbal	310	6.10.15	4	28.7.16	5804214	*0.07(82.04-72.52)/82.04	47147
CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT GIRLS HIGH SCHOOL RASULPUR TARAR	Mr. Muhammad Irfan Sial,	230h	16.9.2015	3	17.11.2016	2357192	*0.07(82.04-72.52)/82.04	19147
CONSTRUCTION OF MOSQUE IN TEHSIL COMPLEX PINDI BHATTIAN	Mr. Ashique Hussain Bhatti,	150h	10.06.2015	8	15.11.2016	3248273	*0.07(87.12-72.52)/87.12	38105
RENOVATION WORK OF ICU IN DHQ HOSPITAL HAFIZABAD	Bestway Engineers	85	22.01.2016	3	26.04.2016	812398	*0.07(80.79-72.52)/80.79	5821
Construction of Mother's waiting room at DHQ Hospital Hafizabad	M/s Bestway Engineers	447	22.12.2015	3	6.09.2016	1207089	*0.07(83.79-72.52)/83.79	11365

Name of work	Contractor	Auth ority :-	Date of auth ority	Run ning bil l	Abst ract date of bill	Amoun t of bill	Calculat ion	Amoun t (Rs)
CONSTRUCTION OF MAIN COUNTER IN DHQ HOSPITAL HAFIZABAD	M/s Tarar Corporation,	451	22.12 .2015	3	01.07 .2016	3101598	*0.07(83.79-72.52)/83.79	29202
RE-CONSTRUCTION OF 3-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL, MOHALLA MUGHAL PURA HAFIZABAD	M/s Awan Builders	379	29.10 .2015	4	10.09 .2016	3881563	*0.07(82.04-72.52)/82.04	31529
RE-CONSTRUCTION OF 4-CLASS ROOMS IN GOVERNMENT MODEL PRIMARY SCHOOL SHARIF PURA HAFIZABAD	M/s khokhar Builders	395	12.11 .2015	6	18.05 .2016	4113023	*0.07(83.79-72.52)/83.79	38725
RE-CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT GIRLS ELEMENTARY SCHOOL, GHARHI AWAN HAFIZABAD	M/s Moon Builders	391	12.11 .2015	6	13.07 .2016	2453880	*0.07(83.79-72.52)/83.79	23104
RE-CONSTRUCTION OF 8-CLASS ROOMS IN GOVERNMENT GIRLS MC. ELEMENTARY SCHOOL	M/s Chattha & Co.	435	22.12 .2015	6	25.11 .2016	7351244	*0.07(83.79-72.52)/83.79	69213

Name of work	Contractor	Auth ority :-	Date of authority	Run ning bil l	Abst ract date of bill	Am oun t of bill	Calculat ion	Amoun t (Rs)
FAWARA CHOWK HAFIZABAD								
RE- CONSTRUCTION OF 2 CLASS ROOMS IN GOVERNMENT GIRLS HIGHER SECONDARY SCHOOL AT PINDI BHATTIAN	M/s Ammar Builders	403	12.11 .2015	3	26.09 .2016	150 920 1	1509201 *0.07(83. 79- 72.52)/8 3.79	14209
RE- CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT HIGH SCHOOL, JALALPUR BHATTIAN	M/s Khalid Awan	539	20.10 .2015	5	09.09 .2016	228 620 3	2286203 *0.07(82. 04- 72.52)/8 2.04	18571
CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT ELEMENTARY SCHOOL MC NO.8 HAFIZABAD	New Chadhar & Co	258	16.09 .2015	5	12.08 .2016	239 352 9	2393529 *0.07(82. 04- 72.52)/8 2.04	19442
RE- CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL KHARAK BHATTIAN	New Chadhar & Co	262	16.09 .2015	5	26.09 .2016	226 740 0	2267400 *0.07(82. 04- 72.52)/8 2.04	18418
RE- CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT	Mr. Falik Shair,	226	16.09 .2015	5	19.10 .2016	190 484 5	1904845 *0.07(82. 04- 72.52)/8 2.04	15473

Name of work	Contractor	Auth ority :-	Date of auth ority	Run ning bil l	Abst ract date of bill	Am oun t of bill	Calculat ion	Amoun t (Rs)
GIRLS PRIMARY SCHOOL AT BUKKAN KHURD								
RE- CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT PRIMARY SCHOOL, RASUL PUR TARAR	M/s Rai Khuram &	399	12.11 .2015	5	06.08 .2016	194 096 8	1052697 7*0.07(8 3.79- 72.52)/8 3.79	99114
RE- CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL, HASSAN PURA (PINDI BHATTIAN)	Mr. Aamir Sohail,	214	16.09 .2015	6	01.08 .2016	226 508 0	1052697 7*0.07(8 2.04- 72.52)/8 2.04	85509
RE- CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT P RIMARY SCHOOL, CHAH BALOUCHAN	Mr. Ashique Hussain Bhatti,	318	06.10 .2015	5	01.08 .2016	192 020 7	1052697 7*0.07(8 2.04- 72.52)/8 2.04	85509
CONSTRUCTION OF 3-CLASS ROOMS IN GOVERNMENT PRIMARY SCHOOL AT BARANWALA	Mr. Abid Hussain Chadhar	423	12.11 .2015	5	06.08 .2016	359 554 9	1052697 7*0.07(8 3.79- 72.52)/8 3.79	99114
RE- CONSTRUCTION OF 4-CLASS ROOMS IN GOVERNMENT	Mr. Abid Hussain ,	387	12.11 .2015	6	20.12 .2016	452 399 6	1052697 7*0.07(8 3.79- 72.52)/8 3.79	99114

Name of work	Contractor	Auth ority :-	Date of auth ority	Run ning bil l	Abst ract date of bill	Am oun t of bill	Calculat ion	Amoun t (Rs)
GIRLS HIGHER SECONDARY SCHOOL, SUKHAKE MANDI								
CONSTRUCTION OF 4-CLASS ROOMS IN GOVERNMENT PRIMARY SCHOOL AT THATTA SABIT SHAH	M/s Ali Construction	277	23.09 .2015	4	01.08 .2016	385 079 8	1052697 7*0.07(8 2.04- 72.52)/8 2.04	85509
CONSTRUCTION OF 3-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL TO ELEMENTARY LEVEL , THATTA ASALAT	Mr. Irfan Haider Thaeem	270	16.09 .2015	5	06.08 .2016	366 520 2	1052697 7*0.07(8 2.04- 72.52)/8 2.04	85509
Total								1228695

DO (Roads) Hafizabad

Item No	Date	Name of Contractor	Work	Amount Recoverable	Amount Recovered	Balance Recoverable
03	15.12.16	M/s Rasool Const	Rehabilitation of road from Bhatta Oddan to Manianwala via Narozpur, Nawan Sher	76,481	28,187	48,294
07	15.12.16	M/s Zeeshan Nawaz	Rehabilitation of road from Alipur Hafizabad road to Chak Awanan via Gajar Gola	287,697	41,628	246,069
08	15.12.16	M/s Zeeshan Nawaz	Rehabilitation of road from Head Sagar to Muradian via Ahmedpur	301,057	108,573	192,484
Total				665,235	178,388	486,847
District Officer (Roads) Hafizabad						
Rrehabilitation of road from Nakki Chatha Bridge to Qadirabad colony Bridge along QB Link Canal Colony						
M/s Rasool Construction Co. vide letter No.148 dated 03-03-2016						

Descrip tion	Date of Tend er	Date of Reco rd Entr y	Qty . of TS T	Qty. of bitu men M.T	Rate of bitu men at the time of tende r	Rate of bitu men at the time of RE	Reduct ion of rate	Overpay ment due to non reduction of rate
P/L TST 67lbs	24.02 .16	12.05 .16	596 80 sft	18.14	74447	64947	9500	172,330
-do-	24.02 .16	28.09 .16	119 4 sft	0.36	74447	62447	12000	4,320
Total								176,650

District Officer (Roads) Hafizaba								
Construction/rehabilitation of road from Kalake to Hafizabad Sukheke Road along Saim Nullah								
M/s Ch Munir Ahmed & Co. vide letter No.305 dated 30-03-2016.								
Descrip tion	Date of Tend er	Date of Reco rd Entry	Qty . of TS T	Qty. of bitu men M.T	Rate of bitu men at the time of tende r	Rate of bitu men at the time of RE	Reduc tion of rate	Overpay ment due to non reductio n of rate
P/L TST 67lbs	24.02 .16	07.09 .16	678 04 sft	20.6 1	7444 7	6244 7	12000	247,320
Total								247,320

Rehabilitation of road from Kolo Tarrar to Kot Ishaq								
M/s Rai Ijaz Ahmed & Co vide letter No.1777 dated 04-12-2015.								

Descri ption	Date of Tend er	Date of Reco rd Entr y	Qt y. of TS T	Qty. of bitu men M.T	Rate of bitu men at the time of tend er	Rate of bitu men at the time of RE	Reduc tion of rate	Overpay ment due to non reductio n of rate
P/L TST 67lbs	25.11 .15	15.04 .16	73 00 sft	2.22	7562 8	7044 7	5181	11,502
Total								11,502

District Officer (Road) Hafizabad

As per standing instructions of Secy C&W, circulated by Chief Engineer regarding Rent of approaches road @ Rs 5,000/- per anum will be charged from the owners of Petrol Pumps. Further clarified by the C&W Department vide No SOH-11(C&W) 7-34/91(P-III) dated 21-12-2002 conveyed to all District Co-Ordination Officers in Punjab that rent of approach road located on District as well as Provincial road will be collected by DO Roads on behalf of Provincial Govt. and deposited in treasury.

Amount of Rs 225,000 was required to be recovered from the owners of 35 Petrol Pumps

District Officer (Road) Hafizabad

As per instruction laid down in chapter Contract of new local Government law in Punjab edition 2004 and as well as PWD manual that the work can not be allotted to a person who is not enlisted in the Department and read with Notification issued by secretary (C & W) Department vide letter No. SOB-II (C&W) 2-11/78 (Vol.II) Dated: 4.2.2009 with its

retrospective effect w.e.f 1-7.2008. That the Contractor enlisted under Category C & D of the Provincial Division may be automatically enlisted in other Circle/Division subject to making payment of the prescribed enlistment/renewal fee as well as for rule 38-(1)(2) of the same chapter renewal fee of Contractor is equal to enlistment fee.

Enlistment fee amounting to Rs.226000 in the office of D.O (Road) Hafizabad.

Sr. No.	Name of Contractor	Category	Renewal fee
1	M/S Malik Construction Co	C	18000
2	M/s Sahi Associate	C	18000
3	M/S Qaiser Sajjad	C	18000
4	M/s CM Builders	C	18000
5	M/s Malik Kalim Akhtar	C	18000
6	M/s M Afzal & Brothers	A	50000
7	M/s M Assad & Co	A	50000
8	M/s Muddassar Saif Tarar	C	18000
9	M/s Sura Enterprises	C	18000
Total			226000

DO (OFWM)

Scheme	Water Course No	Village	Tehsil	Amount Recoverable
ADP Additional	2230/TF	Mochiwala	Pindi Bhattian	56,049
ADP Additional	18243/L	Jhalar	Pindi Bhattian	77,769
ADP Additional	42179/R	Kassesey	Pindi Bhattian	40,354
ADP Additional	57521/R	Chani Hanjarwan	Hafizabad	43,129
ADP Additional	23210/R	Sherbaga	Pindi Bhattian	134,301
ADP Additional	20542/L	Perankey	Pindi Bhattian	314,006
Regular W/C	58850/R	Kot Baksh	Hafizabad	37,037
Regular W/C	152960/R	Dhoni	Hafizabad	129,452
Regular W/C	8834/TL	Sandhwan Tarrar	Hafizabad	12,071
Regular W/C	82635/L	Vanikey Tarrar	Hafizabad	32,733
Regular W/C	30764/L	Shori Manika	Pindi Bhattian	193,181
Regular W/C	23440/TF	Mangat Nicha	Hafizabad	13,356
Regular W/C	5006/TL	Mouan Bhattian	Hafizabad	50,797
Regular W/C	17322/R	Atlay	Pindi Bhattian	35,266
Regular W/C	20380/L	Badar Ali	Pindi Bhattian	17,401
Regular W/C	7258/R	Kot Sarwar	Pindi Bhattian	238,625
Regular W/C	7238/R	Kot Sarwar	Pindi Bhattian	45,673
Regular W/C	24622/TR	Atlay	Pindi Bhattian	214,804
Regular W/C	9041/R	Mustafabad	Pindi Bhattian	355,558
Total				2,041,562

DO Buildings Hafizabad ,

Name of work	Contractor	Auth ority :-	Date of author ity	run ning bill	Qty exec avate d	QTY to be used	Qty use d	Le ss use d QTY	Rate %0 cft	Am oun t to be reco vere d
Provision of missing infra in THQ P.B	Chatt ha Co.	180	18.8.15	10	415 6	2771	515	22 56	8552. 7	192 92
Construction of Boundry wall zila assembly hall	Asghar Ali	1652	29.9.16		129 7	865	0	86 5	8552. 7	739 5
REHABILITATION/RENOVATION OF TRAUMA CENTRE HAFIZABAD	Asghar Ali & Co.,	807	03.05.2 016	3F	433 4	2889	0	28 89	8552. 7	247 12
ESTABLISHMENT OF DISPENSARY AND MATERNITY HOME AT SHARQI SIDE HAFIZABAD CITY	Mr. Abid Hussa in Chadhar	583	04.04.2 016	5	584 5	3897	199 0	19 07	8552. 7	163 07
RE-CONSTRUCTION OF 3-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL, MOHALLA MUGHAL PURA HAFIZABAD	M/s Awan Build ers	379	29.10.2 015	4F	397 3	2649	246 3	18 6	8552. 7	158 8
RE-CONSTRUCTION OF 4-CLASS ROOMS IN GOVERNMENT MODEL PRIMARY SCHOOL SHARIF PURA HAFIZABAD	M/s khokhar Build ers	395	12.11.2 015	6F	259 7	1731	164 6	85	8552. 7	730
IMPROVEMENT	Mr.	2324	24.12.1	1	181	1211	0	12	8552.	103

OF MISSING INFRASTRUCTURE IN D.H.Q. HOSPITAL HAFIZABAD	Aftab Ahmad Khan		6		6			11	7	54
RE-CONSTRUCTION OF 8-CLASS ROOMS IN GOVERNMENT GIRLS MC. ELEMENTARY SCHOOL FAWARA CHOWK HAFIZABAD	M/s Chhattaha & Co.	435	22.12.2015	6	4076	2717	2699	18	8552.7	157
RENOVATION OF TRAUMA CENTRE AT HAFIZABAD	M/s Hussain Enterprises	2293	24.12.2016	2	2499	1666	850	816	8552.7	6979
RE-CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL AT BUKKAN KHURD	Mr. Falik Shair,	226	16.09.2015	7	3020	2013	1750	263	8552.7	2252
CONSTRUCTION OF 3-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL TO ELEMENTARY LEVEL, THATTA ASALAT	Mr. Irfan Haider Thaeem	270	16.09.2015	5	4078	2719	2391	328	8552.7	2802
Total										92569

Annexure-H

Para-1.2.2.6

Irregular payment of Conveyance Allowance Rs 1.555 million

DO (Health), Hafizabad

Sr.No	Name of vaccinator
1	Riaz Ahmad
2	Ashfaq Hussain
3	Amjad Ali, S/I
4	Muhammad Riaz
5	Mazhar Iqbal
6	Muhammad Latif
7	Muhammad Ashraf, S/I
8	Shukat Iqbal
9	Ghulam Farid
10	Irfan Ali
11	Nasrullah Khan
12	Muhammad Ishaq
13	Habib Ullah
14	Hai Zia-ul-Qamar
15	Shahid Sittar
16	Ehsan Ullah
17	Bashir Ahmad
18	Khalid Chattha
19	Bashrat Ali
20	Muhammad Aslam
21	Saif Ullah
22	Muhammad Nazir
23	Altaf Ahmad
24	Muhammad Zuman
25	Hafiz Ahmad Ali
26	Jaffar Ali
27	Muhammad Yousaf
28	Mazoor Hussain
29	Zafar Hussain
30	Muhammad Arif
31	Naeem Ahmad

Sr.No	Name of vaccinator
32	Muhammad Ashraf Mughal
33	Mubshar Ali
34	Tassawar Hussain
35	Muhammad Jamil
36	Tazheer Ahmad
37	Ejaz Qaisar
38	Yasir Feroz
39	Muhammad Ejaz
40	Munir Ali
41	Ghulam Nabi
42	Abdul Aziz

District Officer (Livestock) Hafizabad,

Name	Designation	Period	Months	Rate of conveyance allowance	Amount (Rs)
Dr. Amjad Ata Bhatti	Veterinary officer/ Deputy District officer Livestock Pindi Bhattian	21.4.14 to 31.08.17	40.3	5000	201500

B) DO (Livestock) Hafizabad,

Name	Designation	Period	Months	Rate of conveyance allowance	Amount
Dr. Amjad Ata Bhatti	Veterinary officer	1.10.11 to 29.11.11	2	2480	4960

Annexure-I
Para 1.2.3.1

Wasteful expenditure - Rs 21.378 million

Detail of 1st & 2nd Installment to Regular Water Courses						
Sr. #	Watercourse #	Village	Tehsil	1st	2nd	Total
1	20538-R	Kharal Wala	Pindi Bhattian	1,920,175	1,440,131	3,360,306
2	7238-R	Kot Sarwar	Pindi Bhattian	942,026	706,520	1,648,546
3	7630-TF	Badar Ali	Pindi Bhattian	140,696	95,000	235,696
4	13226-R	Thatha Manik	Hafizabad	835,950	626,962	1,462,912
5	147-L	Shah Jamal	Hafizabad	14,270	10,702	24,972
6	33427-TR	Thath Jahad Nehala	Hafizabad	-	222,859	222,859
7	8834-TL	Sandhwan Tarar	Hafizabad	147,234	110,425	257,659
8	5006-TL	Mouan Bhattian	Hafizabad	1,062,881	797,161	1,860,042
9	52481-R	Hussayki Jandoki	Pindi Bhattian	-	182,971	182,971
10	11850-L	Chani Qasim	Pindi Bhattian	-	506,514	506,514
11	12237-L	Par Lakhan	Pindi Bhattian	-	472,896	472,896
12	9808-R	Par Massu	Pindi Bhattian	-	652,793	652,793
13	5317-TL	Ghubrika	Pindi Bhattian	-	306,074	306,074
14	17322-R	Atlay	Pindi Bhattian	840,030	630,022	1,470,052
15	52830-TR	Jalal Pur Bhattian	Pindi Bhattian	1,340,834	-	1,340,834
16	2115-L	Dallay Ana	Pindi Bhattian	733,302	-	733,302
17	8805-L	Sukheki	Pindi Bhattian	-	152,092	152,092
Total				7,977,398	6,913,122	14,890,520

Detail of 1st & 2nd Installment to ADP Water Courses						
Sr. #	Watercourse #	Village	Tehsil	1st	2nd	Total
1	9287-L	Kassesay	Pindi Bhattian	59,980	44,985	104,965
2	15615-L	Chah Kaku	Hafizabad	157,737	118,302	276,039
3	8890-L	Chani Mitha	Hafizabad	499,000	423,142	922,142
4	12727-L	Lalkey	Hafizabad	998,000	-	998,000
5	23015-R	Geegay	Hafizabad	499,000	-	499,000
6	9432-TR	Mian Rahima	Hafizabad	394,291	295,718	690,009
7	12630-TR	Mukam Wala	Pindi Bhattian	467,980	-	467,980
8	52659-L	Jandoki	Pindi Bhattian	178,344	133,758	312,102
9	11150-L	Mochai Wala	Pindi Bhattian	497,000	-	497,000
10	18243-L	Jahlar	Pindi Bhattian	223,654	-	223,654
11	23210-R	Sherbaga	Pindi Bhattian	376,172	282,130	658,302
12	164-R	Bhobra	Pindi Bhattian	-	499,000	499,000
13	42179-R	Kassesay	Pindi Bhattian	131,102	98,326	229,428
14	4558-L	Badar Ali	Pindi Bhattian	109,446	-	109,446
Total				4,591,706	1,895,361	6,487,067

Annexure-J**Para 1.2.3.2****Unauthorized expenditure without advertisement – Rs 19.328**

millionEDO (Health) Hafizabad

Invoice No.	Date	Supplier	Description	Qty.	Rate	Amount
80-08-16	29.8.2016	Nine Star Interprises Lahore	Roller blind for windows	4800 sft	150	720000
-do-	-do-	-do-	partition for ICU and CCU beds	10	17500	175000
						895000

DO (Accounts) Hafizabad

Document No	G/L Acc Description	Posting Date	Supplier	Description	Amount
19051289 57	Cost of Other Stores	07.05.20 16	Naseem Electric Store	Generator Cable	97,042
19052361 90	Cost of Other Stores	09.05.20 16	Naseem Electric Store	Generator Cable	94,770
19051289 55	Cost of Other Stores	07.05.20 16	Naseem Electric Store	Generator Cable	92,664
19052560 87	Cost of Other Stores	09.05.20 16	Naseem Electric Store	Generator Cable	90,821
19051289 56	Cost of Other Stores	07.05.20 16	Saqib Mughal Electric Store	Generator Change Over	79,560
19055337 32	Cost of Other Stores	15.11.20 16	Misali Traders	2 Steel Safe Alimira	99,953
19054706 79	Cost of Other Stores	19.08.20 16	Naseem Electric Store	Cable for Generator	99,556
19055702 13	Cost of Other Stores	23.08.20 16	Naseem Electric Store	Fanoos and Energy Saviour	98,575
19054706 78	Cost of Other Stores	19.08.20 16	Naseem Electric Store	Change Over Switches	97,800
19055702 12	Cost of Other Stores	23.08.20 16	Naseem Electric Store	5 Padistal Fan and Geezer	95,752
19055567 59	Cost of Other Stores	01.12.20 16	Mali Corporation	2 Steel Rack	49,959
19055330 39	Cost of Other Stores	15.11.20 16	Hafiz Traders	Crockery	49,467
19055330 40	Cost of Other Stores	15.11.20 16	Misali Traders	Steel Almira	49,093
19055048	Cost of Other	19.08.20	Haroon Electronics	Refrigerator	47,985

12	Stores	16			
19055392 42	Cost of Other Stores	19.08.20 16	Madina Electronics	Misc. Items	42,939
19048289 60	Cost of Other Stores	12.01.20 16	vouchers not found		99,801
19050203 69	Cost of Other Stores	12.01.20 16	vouchers not found		99,743
19048289 61	Cost of Other Stores	12.01.20 16	vouchers not found		49,959
19047964 97	Cost of Other Stores	02.09.20 15	vouchers not found		40,073
19055389 77	Cost of Other Stores	28.11.20 16	vouchers not found		99,999
19055868 52	Cost of Other Stores	01.12.20 16	vouchers not found		99,982
19056562 92	Cost of Other Stores	01.12.20 16	vouchers not found		49,977
19055937 12	Cost of Other Stores	15.11.20 16	vouchers not found		49,959
19055206 68	Cost of Other Stores	28.11.20 16	vouchers not found		49,573
19055567 58	Cost of Other Stores	01.12.20 16	vouchers not found		47,970
Total					1,872,972

DO (Accounts) Hafizabad

Document No	G/L Acc Description	Posting Date	C. center	Supplier	Description	Amount
190557021 7	Others	23.08.2016	HF623 1	Waraich Corporation	1 Curtain	48,335
190557021 8	Others	23.08.2016	HF623 1	Waraich Corporation	1 Steel Almirah	44,505
190558077 1	Others	15.11.2016	HF623 1	Mali Corporation	2 Room Railing	49,982
190557021 5	Others	23.08.2016	HF623 1	Azeem Traders	3 Table glass and Cloth	44,852
190557021 6	Others	23.08.2016	HF623 1	Waraich Corporation	Crockery	49,965
190553373 3	Others	15.11.2016	HF623 1	Usman Traders	Geezer 20 gallon	76,050
190512895 9	Others	07.05.2016	HF623 1	Waraich Corporation	Misc Items	49,725
190512895 8	Others	07.05.2016	HF623 1	Waraich Corporation	Misc Items	48,190
190553373 4	Others	15.11.2016	HF623 1	Azeem Traders	Misc. Items	49,374
190525608 4	Others	09.05.2016	HF623 1	Bismillah Abdul Jabbar	Photo copies	86,625
190525608 6	Others	09.05.2016	HF623 1	Bismillah Abdul Jabbar	Photo copies	76,230
190547068 4	Others	19.08.2016	HF623 1	Bismillah Abdul Jabbar	Photo copies	99,537
190547068 3	Others	19.08.2016	HF623 1	Bismillah Abdul Jabbar	Photo copies	97,325

1905470685	Others	19.08.2016	HF6231	Bismillah Abdul Jabbar	Photo copies	46,987
1905470682	Others	19.08.2016	HF6231	Bismillah Abdul Jabbar	Photo copies	48,925
1905470686	Others	19.08.2016	HF6231	Bismillah Abdul Jabbar	Photo copies	98,945
1905470680	Others	19.08.2016	HF6231	Bismillah Abdul Jabbar	Photo copies	95,590
1905470687	Others	19.08.2016	HF6231	Bismillah Abdul Jabbar	Photo copies	47,351
1905470681	Others	19.08.2016	HF6231	Bismillah Abdul Jabbar	Photo copies	49,450
1905256085	Others	09.05.2016	HF6231	Bismillah Abdul Jabbar	Photo copies	99,850
1905204384	Others	09.05.2016	HF6231	Bismillah Abdul Jabbar	Photo copies	91,300
1905128960	Others	07.05.2016	HF6231	Waraich Corporation	Plants and grass	93,600
1905570214	Others	23.08.2016	HF6231	Azeem Traders	Two Curtains	49,791
1905020372	Others	12.01.2016	HF6231	vouchers not found		99,918
1905676073	Others	01.12.2016	HF6231	vouchers not found		46,274
1905591746	Others	01.12.2016	HF6231	vouchers not found		49,491
1905569876	Others	01.12.2016	HF6231	vouchers not found		49,865
1904942872	Others	01.02.2016	HF6231	vouchers not found		4,884
1905676074	Others	01.12.2016	HF6231	vouchers not found		99,772
1904867277	Others	02.09.2015	HF6231	vouchers not found		48,531
1905020371	Others	12.01.2016	HF6231	vouchers not found		49,982
1905020373	Others	12.01.2016	HF6231	vouchers not found		99,684
1905003508	Others	12.01.2016	HF6231	vouchers not found		98,514
1905003503	Others	12.01.2016	HF6231	vouchers not found		97,461
Total						2,286,860

DO (Accounts) Hafizabad

Document No	G/L Acc Description	Posting Date	C. center	Supplier	Description	Amount
1905470676	Advertising and Publicity	19.08.2016	HF6231	Usman Traders	Flexis	49,877
1905470677	Advertising and Publicity	19.08.2016	HF6231	Usman Traders	Flexis	49,877
1905570211	Advertising and Publicity	23.08.2016	HF6231	Usman Traders	Flexis	47,389
1905570210	Advertising and Publicity	23.08.2016	HF6231	Usman Traders	Flexis	44,961
Total						192,104

DO (Accounts) Hafizabad

Document No	G/L Acc Description	Posting Date	C.center	Amount
1905188825	Printing and publication	13.05.2016	HF6231	95,945
1905534348	Printing and publication	19.08.2016	HF6231	99,740
1905470675	Printing and publication	19.08.2016	HF6231	97,850
1905570209	Printing and publication	23.08.2016	HF6231	49,871
1905459403	Printing and publication	27.06.2016	HF6231	49,725
1905446691	Printing and publication	27.06.2016	HF6231	49,140
1904918039	Printing and publication	12.01.2016	HF6231	48,859
1905446690	Printing and publication	27.06.2016	HF6231	47,736
1905446692	Printing and publication	27.06.2016	HF6231	47,239
1905494687	Printing and publication	27.06.2016	HF6231	46,069
1905459404	Printing and publication	27.06.2016	HF6231	43,875
1904828959	Printing and publication	12.01.2016	HF6231	97,110
Total				773,159

DO (Accounts) Hafizabad

Document No	G/L Acc Description	Posting Date	C.center	Amount
1905470693	Repair of Machinery	19.08.2016	HF6231	49,755
1905470694	Repair of Machinery	19.08.2016	HF6231	48,686
1905560266	Repair of Machinery	23.08.2016	HF6231	48,580
1905470692	Repair of Machinery	19.08.2016	HF6231	48,560
1905516590	Repair of Machinery	23.08.2016	HF6231	47,629
1905526591	Repair of Machinery	23.08.2016	HF6231	46,985

Document No	G/L Acc Description	Posting Date	C.center	Amount
1905021338	Repair of Machinery	12.01.2016	HF6231	49,491
1905021339	Repair of Machinery	12.01.2016	HF6231	49,374
Total				389,060

DO (Accounts) Hafizabad

Document No	G/L Acc Description	Posting Date	Supplier	Description	Amount
1905234241	Stationery	07.05.2016	Khalid Book Dipu	File Covers	92,137
1905135897	Stationery	07.05.2016	Khalid Book Dipu	File Covers & Computer Papers	49,095
1905486475	Stationery	19.08.2016	Naveed Book Dipu	File Covers	98,995
1905454639	Stationery	19.08.2016	Naveed Book Dipu	File Covers	93,735
1905570207	Stationery	23.08.2016	Naveed Book Dipu	Paper A4 & Large	49,842
1905461729	Stationery	23.08.2016	Naveed Book Dipu	Stationery	49,345
1905570206	Stationery	23.08.2016	Naveed Book Dipu	Tonnors	48,778
1905519358	Stationery	19.08.2016	Naveed Book Dipu	File Covers	48,675
1905570208	Stationery	23.08.2016	Naveed Book Dipu	Misc Stationery	48,500
1905454640	Stationery	19.08.2016	Naveed Book Dipu	File Flappers500	46,800
1905020364	Stationery	12.01.2016	vouchers not found		98,631
1905462881	Stationery	27.06.2016	vouchers not found		93,500
1905020363	Stationery	12.01.2016	vouchers not found		49,524
1905462880	Stationery	27.06.2016	vouchers not found		49,140
1904796498	Stationery	02.09.2015	vouchers not found		49,140
1905462879	Stationery	27.06.2016	vouchers not found		48,550
1905462882	Stationery	27.06.2016	vouchers not found		48,543
1905020365	Stationery	12.01.2016	vouchers not found		48,227
1905501194	Stationery	27.06.2016	vouchers not found		47,584
1905477700	Stationery	27.06.2016	vouchers not found		43,056
1905459406	Stationery	27.06.2016	vouchers not found		32,906
1905656294	Stationery	01.12.2016	vouchers not found		49,725
1905656293	Stationery	01.12.2016	vouchers not found		49,140

D.O (Finance & Budget), Hafizabad

Document No	A/c Head	Description	Date	Supplier	Item	Amount
1904316291	A03902	Printing and publication	23.12.2014	Not available		42,500
19044606	A0390	Printing and	21.03.2	Not available		

60	2	publication	015			46,683
19044606 61	A0390 2	Printing and publication	21.03.2 015	Not available		99,509
19044606 59	A0390 2	Printing and publication	21.03.2 015	Not available		43,875
19044849 74	A0390 2	Printing and publication	09.06.2 015	Not available		17,199
	A0390 2	Printing and publication	04.01.2 016	Not available		49,140
	A0390 2	Printing and publication	04.01.2 016	Not available		98,280
19054996 77	A0390 2	Printing and publication	16.08.1 6	Almadina Photostate	Printing of file cover	99,450
19055023 56	A0390 2	Printing and publication	12.08.2 016	Not available		50,000
19053869 89	A0390 2	Printing and publication	16.08.1 6	Bismillah Photostate	Flex Printing	49,678
19054996 76	A0390 2	Printing and publication	16.08.1 6	Aslam Photostate	Pads with monogram	47,140
Total						643,454

D.O (Finance & Budget), Hafizabad

Document No	A/c Head	Description	Date	Amount
1904483382	A03901	Stationery	20.03.2015	49,315
1904437761	A03901	Stationery	21.03.2015	48,650
1904453822	A03901	Stationery	01.04.2015	49,163
	A03901	Stationery	04.01.2016	99,333
	A03901	Stationery	04.01.2016	49,231
	A03901	Stationery	28.04.2016	49,889
	A03901	Stationery	28.04.2016	49,784
	A03901	Stationery	28.04.2016	49,140
	A03901	Stationery	28.04.2016	47,034
	A03901	Stationery	28.04.2016	49,585
	A03901	Stationery	22.04.16	49,440
	A03901	Stationery	04.04.16	49,990
	A03901	Stationery	20.04.16	96,725
	A03901	Stationery	16.04.16	48,650
1905502355	A03901	Stationery	12.08.2016	98,280
1905502353	A03901	Stationery	12.08.2016	93,600
1905519349	A03901	Stationery	16.08.2016	49,877
1905566212	A03901	Stationery	16.08.2016	49,432
1905566213	A03901	Stationery	16.08.2016	48,672
1905502352	A03901	Stationery	12.08.2016	48,650

Document No	A/c Head	Description	Date	Amount
1905502354	A03901	Stationery	12.08.2016	46,800
1905531358	A03901	Stationery	16.08.2016	44,928
Total				1,266,168

D.O (Finance & Budget), Hafizabad

Document No	A/c Head	Description	Date	Amount
1904503150	A03942	Cost of Other Stores	20.03.2015	49,725
1904455630	A03942	Cost of Other Stores	21.03.2015	97,256
1904446571	A03942	Cost of Other Stores	01.04.2015	49,140
1904566796	A03942	Cost of Other Stores	09.06.2015	49,774
1904681072	A03942	Cost of Other Stores	09.06.2015	49,561
	A03942	Cost of Other Stores	04.01.2016	99,298
	A03942	Cost of Other Stores	04.01.2016	49,982
	A03942	Cost of Other Stores	04.01.2016	49,631
	A03942	Cost of Other Stores	04.01.2016	49,725
	A03942	Cost of Other Stores	28.04.2016	49,959
	A03942	Cost of Other Stores	28.04.2016	48,883
	A03942	Cost of Other Stores	28.04.2016	49,901
	A03942	Cost of Other Stores	28.04.2016	48,263
	A03942	Cost of Other Stores	28.04.2016	48,672
	A03942	Cost of Other Stores	28.04.2016	49,257
1905502357	A03942	Cost of Other Stores	12.08.2016	99,355
1905526525	A03942	Cost of Other Stores	16.08.2016	97,975
1905540190	A03942	Cost of Other Stores	12.08.2016	97,110
1905502358	A03942	Cost of Other Stores	12.08.2016	95,925
1905531357	A03942	Cost of Other Stores	16.08.2016	93,015
1905504795	A03942	Cost of Other Stores	12.08.2016	91,765
1905511763	A03942	Cost of Other Stores	15.08.16	49,994
1905467833	A03942	Cost of Other Stores	16.08.2016	49,140
1905555196	A03942	Cost of Other Stores	16.08.2016	47,970
1905439907	A03942	Cost of Other Stores	16.08.2016	45,630
1905570125	A03942	Cost of Other Stores	16.08.2016	40,950
1905467832	A03942	Cost of Other Stores	16.08.2016	40,950
1905495932	A03942	Cost of Other Stores	16.08.2016	38,610

D.O (Finance & Budget), Hafizabad

Document No	A/c Head	Description	Date	Supplier	Item	Amount
1904264022	A03970	Others	23.12.2014	Not available		49,875
1904291489	A03970	Others	23.12.2014	Not available		49,875
1904437762	A03970	Others	21.03.2015	Not available		47,500
1904460663	A03970	Others	21.03.2015	Not available		96,525
1904460664	A03970	Others	21.03.2015	Not available		47,385
1904566799	A03970	Others	09.06.2015	Not available		49,327
1904566798	A03970	Others	09.06.2015	Not available		49,491
	A03970	Others	12.09.2015	Not available		18,140
	A03970	Others	04.01.2016	Not available		49,725
	A03970	Others	04.01.2016	Not available		75,213
	A03970	Others	04.01.2016	Not available		98,514
	A03970	Others	21.01.2016	Not available		8,602
	A03970	Others	28.04.2016	Not available		49,725
	A03970	Others	28.04.2016	Not available		49,842
	A03970	Others	28.04.2016	Not available		49,140
	A03970	Others	28.04.2016	Not available		49,316
	A03970	Others	28.04.2016	Not available		98,020
	A03970	Others	28.04.2016	Not available		46,261
	A03970	Others	16.04.16	Naveed Electronics	energy savor etc	49,280
	A03970	Others	16.04.16	Naveed Electronics	Phynyl etc	47,825
	A03970	Others	09.05.2016	Not available		95,865
	A03970	Others	09.05.2016	Not available		83,407
	A03970	Others	09.05.2016	Not available		98,235
	A03970	Others	09.05.2016	Not available		93,582

Document No	A/c Head	Description	Date	Supplier	Item	Amount
	A0397 0	Others	21.05.2 016	Not available		15,838
19055047 96	A0397 0	Others	12.08.2 016	Not available		97,750
19055401 91	A0397 0	Others	12.08.2 016	Not available		92,862
19055551 94	A0397 0	Others	16.08.2 016	Not available		73,312
19055117 62	A0397 0	Others	06.09.2 016	Not available		50,000
19055117 61	A0397 0	Others	06.09.2 016	Not available		49,998
19054146 25	A0397 0	Others	12.08.1 6	M/s Usman Traders	Steel Almirah	49,842
19053298 25	A0397 0	Others	16.08.1 6	Usman Traders	Steel Almirah	49,784
19054146 24	A0397 0	Others	17.08.1 6	Warriach Corporation	Room railing pardas	49,771
19055482 64	A0397 0	Others	16.08.1 6	Pak Super Electric Store	Various items	49,737
19054996 78	A0397 0	Others	12.08.1 6	Warriach Corporation	Room railing pardas	49,725
19055551 95	A0397 0	Others	16.08.1 6	Pak Super Electric Store	UPS	49,725
19054019 85	A0397 0	Others	13.08.1 6	Warriach Corporation	Room Ceiling Pardas	49,667
19054519 20	A0397 0	Others	16.08.2 016	Not available		49,450
19054019 86	A0397 0	Others	16.08.1 6	M/s Saqib Mughal Electric Store	Wire	49,140
19055401 92	A0397 0	Others	12.08.2 016	Not available		48,847
19055313 59	A0397 0	Others	16.08.2 016	Not available		46,977
19053879 60	A0397 0	Others	16.08.2 016	Not available		44,505
19055225 63	A0397 0	Others	16.08.2 016	Not available		42,939
19056604 64	A0397 0	Others	28.11.2 016	Not available		18,544
Total						2,479,083

D.O (Finance & Budget), Hafizabad

Description	Date	Supplier	Item	Amount
Purchase of Plant and Machinery	09.05.2016	Not available		49,785
Purchase of Plant and Machinery	09.05.2016	Not available		46,800
Purchase of Plant and Machinery	09.05.2016	Not available		48,900
Purchase of Plant and Machinery	09.05.2016	Not available		50,000
Purchase of Plant and Machine	17.08.16	Pak Super Electric Store	Water Dispensar	99,977
Purchase of Plant and Machine	17.08.16	M/s Naseem Electric Store	Fitting for Networking	49,959
Purchase of Plant and Machine	18.11.16	Naveed book depo	Tonner	49,725
Purchase of Plant and Machine	15.08.16	M/s Naseem Electric Store	Scanner	49,713
Purchase of Plant and Machine	15.08.16	M/s Saqib Mughal Electric Store	Electric Water Cooler	49,690
Total				494,549

D.O (Finance & Budget), Hafizabad

Document No	Description	Date	Supplier	Item	Amount
1905542370	Purchase of Furniture and Fix	13.08.16	M/s Usman Traders	Piling of DO F&B Room	99,567
1905329828	Purchase of Furniture and Fix	17.08.16	Warriach Corporation	show case	49,959
1905329827	Purchase of Furniture and Fix	16.08.16	Sadiq Furniture	Cup Board	49,926
1905329826	Purchase of Furniture and Fix		Sadiq Furniture	Cup Board	49,427
1905555461	Purchase of Furniture and Fix	16.08.16	Usman Traders	Tables	46,800
Total					295,679

District Coordination Officer Hafizabad

19056906 44	31.12.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	60,400. 00
19055245 72	20.08.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	50,000. 00
19055098 78	10.09.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	50,000. 00
19056256 37	19.12.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	49,895. 00
19056418 15	30.12.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	49,895. 00
19057570 46	30.12.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	49,895. 00
19057811 09	30.12.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	49,895. 00
19057692 30	31.12.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	49,895. 00
19057402 87	30.12.20 16	HF60 08	DCO Hafizabad	A039 01	Statione ry	49,433. 00
						459,30 8

M.S DHQ hospital Hafizabad

Name of Supplier	V.No & Date	Description	Amount
Al Shams Traders	16-Nov	Auto Clave Double chamber	99900
Al Shams Traders	17-Jan	Auto Clave Double chamber	99900
Al-Makkah Enterprises	111	Bed Set Paint & repairing 16	40000
Al-Makkah Enterprises	102	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	108	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	100	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	110	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	104	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	103	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	109	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	106	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	105	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	107	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	101	Bed Set Paint & repairing 19	47500
Al-Makkah Enterprises	44 22.11.2016	Blanket 13	48750
Al-Makkah Enterprises	42 18.11.16	Blanket 13	48750
Al-Makkah Enterprises	41 12.11.16	Blanket 13	48750
Al-Makkah Enterprises	43 14.11.16	Blanket 13	48750
Al-Makkah Enterprises	73 01.12.16	Blanket 13	48750
Al-Makkah Enterprises	69 13.12.16	Blanket 13	48750
Al-Makkah Enterprises	70 11.12.16	Blanket 13	48750
Al-Makkah Enterprises	65 07.12.16	Blanket 13	48750

Al-Makkah Enterprises	71 29.11.16	Blanket 13	48750
Al-Makkah Enterprises	72 30.11.16	Blanket 13	48750
Al-Makkah Enterprises	66 05.12.16	Blanket 13	48750
Al-Makkah Enterprises	68 09.12.16	Blanket 13	48750
Al-Makkah Enterprises	67 03.12.16	Blanket 13	48750
Al-Makkah Enterprises	57 25.11.16	Blanket 7	26250
Al Shams Traders	16-Nov	BP Apratus 06	74400
Al-Makkah Enterprises	35 19.11.16	Chairs 4	48500
Al-Makkah Enterprises	2920.11.2016	File Cabnet 4 drawar	46500
Al-Makkah Enterprises	32 22.11.2016	File Cabnet 4 drawar	46500
Al-Makkah Enterprises	30 24.11.16	File Cabnet 4 drawar	46500
Al Shams Traders	16-Nov	Misc. Items	98870
Al-Makkah Enterprises	74 19.12.16	Misc. Items	44350
Al Shams Traders	17-Jan	Over Head Bed Table 09	67050
Allah Tawakal Nursery	1210 17.11.16	painter Steel 30	37500
Allah Tawakal Nursery	1126 11.11.16	Painter Steel 40	50000
Allah Tawakal Nursery	1212 18.11.16	painter Steel 40	50000
Malik Abdul Sattar Nursery	3371 02.11.16	Planter 40	50000
Al-Makkah Enterprises	7810.11.16	Stretcher Trolley	40000
Al-Makkah Enterprises	77 15.11.16	Stretcher Trolley	40000
Al-Makkah Enterprises	20 30.11.16	Token System	49500
Al Shams Traders	16-Nov	Wall Clock Big Size	84550
Al-Makkah Enterprises	22.25.11.16	Ward Screen	47400
Al Shams Traders	16-Nov	Ward Screen 12	99000
Total			2442920

M.S DHQ hospital Hafizabad

Name of Supplier	V.No & Date	Description	Amount
Al-Makkah Enterprises	24 20.11.2016	Halogen Heater 7	49700
Al-Makkah Enterprises	26 14.11.2016	Halogen Heater 7	49700
Al-Makkah Enterprises	23 10.11.16	Halogen Heater 7	49700
Al-Makkah Enterprises	27 23.11.16	Halogen Heater 7	49700
Al-Makkah Enterprises	75 16.12.16	Halogen Heater 7	49700

Al-Makkah Enterprises	76 19.12.16	Halogin Heater 7	49700
Al-Makkah Enterprises	37 22.11.2016	Visitor Chair	46600
Al-Makkah Enterprises	61 23.11.16	Wheel Chair & Water dispenser	49750
Al-Makkah Enterprises	62 25.11.16	Wheel Chair & Water dispenser	49750
Al-Makkah Enterprises	64 30.11.16	Wheel Chairs 02	22000
Al-Makkah Enterprises	63 27.11.16	Wheel Chairs 04	44000
Al Shams Traders	16-Nov	Wheel Chairs 07	97500
Al-Makkah Enterprises	35 19.11.16	Chairs 4	48500
Total			656300

M.S DHQ hospital Hafizabad

Name of Supplier	V.No & Date	Description	Amount
Sheikh Grass Farm	12.11.16	Korean Grass	49000
Sheikh Grass Farm	19.11.16	Korean Grass	49000
Sheikh Grass Farm	18.11.16	Korean Grass	49000
Sheikh Grass Farm	17.11.16	Korean Grass	49000
Sheikh Grass Farm	16.11.16	Korean Grass	49000
Sheikh Grass Farm	15.11.16	Korean Grass	49000
Sheikh Grass Farm	14.11.16	Korean Grass	49000
Sheikh Grass Farm	13.11.16	Korean Grass	49000
Sheikh Grass Farm	11.11.16	Korean Grass	49000
Allah Tawakal Nursery	1625 22.11.16	Plants	49600
Allah Tawakal Nursery	2998 21.11.16	Plants	48600
Total			539200

DHQ Hospital Hafizabad

4	10-10-16	Repair of Transport	Ahmad brothers Lahore	Purchase of ambulance Tyre	70,670
5	10-10-16	Repair of Transport	Ahmad brothers Lahore	Purchase of ambulance Tyre	70,670
13	10-10-16	furniture and fixture	Tayyab Traders	Purchase of furniture	94,831
14	10-10-16	furniture and fixture	Tayyab Traders	Purchase of furniture	94,831
	10-12-16	Others	Ahmad brothers Lahore	Bed Sheet	47,272
	10-12-16	Others	Ahmad brothers Lahore	Bed Sheet	47,272
	10-12-16	Others	Ahmad brothers Lahore	Bed Sheet	47,272
	10-12-16	Others	Ahmad brothers Lahore	Bed Sheet	43,572
	10-12-16	Others	Ahmad brothers Lahore	Bed Sheet	17,429
	10-12-16	Others	Ahmad brothers Lahore	Bed Sheet	47,272
					581,091

Annexure-K

Para 1.2.3.3

Irregular payment of Conveyance Allowance – Rs 10.965 million

District Education Officer (EE-W) Hafizabad

Name of teacher	Designation	School	Leave from	Leave to	No. of days	Category	Amount recoverable
YASMIN NAWAZ	EST	GGHS BHOON KALAN	9/1/2014	11/29/2014	90	MATERNITY	8,568
QUARATUL-AIN	ESE	GGPS CHAH INNU	8/22/2014	9/5/2014	15	MEDICAL	1,428
QUARATUL-AIN	ESE	GGPS CHAH INNU	9/6/2014	9/10/2014	05	MEDICAL	476
ASMAT MUHAMMAD ALI	EST	GGHS MANGAT NICHHA	11/27/2014	12/9/2014	13	MEDICAL	1,238
NASIRAN BEGUM	EST	GGES TOOTRA	11/17/2014	2/27/2015	103	EX-PAKISTAN LEAVE	9,806
KHALIDA SHARIF	EST	GGES ASDULLAH PUR	1/13/2015	2/24/2015	42	MEDICAL	3,998
MARYAM BIB	EST	GGHS KOT HASSAN KHAN	2/6/2015	2/14/2015	09	MEDICAL	857
NAVEEDA ANWAR	EST	GDSGHS HAFIZABAD	3/6/2015	3/29/2015	24	EX-PAKISTAN	2,285
HALEEMA BEGUM	EST	GDSGHS HAFIZABAD	3/17/2015	3/21/2015	05	MEDICAL	476
NADRA NIAZI	EST	GGHS DHERANKE LALKE	1/13/2016	7/22/2016	192	EX-PAKISTAN	18,278
SAMINA YAQOOB	EST	GGHS NO. 1 HAFIZABAD	10/5/2015	10/17/2015	13	MEDICAL	1,238
SURAYA HAMEED	EST	GGHS KOT HASSAN KHAN	11/16/2015	2/14/2016	90	MATERNITY	8,568
RAHILA BASHIR	EST	GDSGHS HAFIZABAD	10/21/2015	10/27/2015	07	EARNED	666
GHAZALA KOUSAR	EST	GGHS MANGAT NEECHA	3/1/2016	3/5/2016	05	EARNED	476

Name of teacher	Designation	School	Leave from	Leave to	No. of days	Category	Amount recoverable
SANA HUSSAIN	EST	GGHS RASULPUR TARAR	2/24/2016	3/12/2016	18	EARNED	1,714
AROJ FATIMA	EST	GGHS BURJ DARA	4/6/2016	4/26/2016	20	EX-PAKISTAN	1,904
ISHRAT NAZ	EST	GGMHSS HAFIZABAD	4/1/2016	4/15/2016	15	EARNED	1,428
NASIM AKHTER	EST	GGES QILA SAHIB SINGH	4/27/2016	5/1/2016	04	EARNED	381
ROQUIA BIBI	EST	GGES MADINA COLONY	4/25/2016	5/4/2016	10	MEDICAL	952
FAKHAR REHANA	EST	GGHS CHAK CHATTA	11/7/2016	11/25/2016	19	EARNED (HPL)	1,809
SHEHR BANO	EST	GGHS KHAIR-UN-NISA BEEMIANWALA	9/28/2016	10/7/2016	10	MEDICAL	952
RAUIA BIBI	EST	GGES MADINA COLONY	10/18/2016	10/30/2016	13	EARNED	1,238
RIFFAT PARVEEN	EST	GGES CHANNI MITHA	9/21/2016	9/27/2016	07	EARNED	666
							69,402

II. District Education Officer (EE-W) Hafizabad

S.No	Name	Designation	Station	Leave From	Leave To	Period	Amount
1	M.Taswar	Naib Qasid	O/o D.O (W)	25/1/16	31/7/16	188 days	95591
Total							95591

DEO (SE) Hafizabad

Designation	BPS	No. of Posts / working strength	Period of winter vacations	Month	Rate of Conveyance allowance per months (Rs)	Recoverable (Rs)
SSS	18	56	24.12.14 to 31.8.14	0.258	5000	72240
SST	16	350	24.12.14 to 31.8.14	0.258	5000	451500
EST	14	923	24.12.14 to 31.8.14	0.258	5000	1190670
PST	9	273	24.12.14 to 31.8.14	0.258	5000	352170
SSS	18	56	19.12.15 to 11.1.16	0.774	5000	216720
SST	16	350	19.12.15 to 11.1.16	0.774	5000	1354500
EST	14	923	19.12.15 to 11.1.16	0.774	5000	3572010
PST	9	273	19.12.15 to 11.1.16	0.774	5000	1056510
SSS	18	56	24.12.14 to 31.8.14	0.258	5000	72240
SST	16	350	24.12.14 to 31.8.14	0.258	5000	451500
EST	14	923	24.12.14 to 31.8.14	0.258	5000	1190670
PST	9	273	24.12.14 to 31.8.14	0.258	5000	352170
						10332900

Headmaster Govt. Special Education Center Pindi Bhattian, Hafizabad

Name of teacher	Designation	Period of leave	Conveyance allowance to be recovered
Mrs. Saba Naz	Senior Special Edu. Teacher (MCC)	10.08.2016 to 08.11.2016 (90 days)	15000
Mrs. Ayesha Liaqat	Psychologist	16.08.2016 to 14.11.2016 (90 days)	15000
		03.02.2017 to 04.03.2017 (30 days)	5000
Total			35,000

Principal Govt. Girls Higher Secondary School, Kolo Tarar, Hafizabad

Sr. No.	Name Of Teacher	Designation	B P S	Period of Leave	Convey Allowance	Total Recovery
1	Mrs.Talat Adiba	EST/Eng	15	01.01.2012 to 31.01.2012 (One Month)	1700 PM	1700
				13.10.2012 to 26.10.2012 (14 days)	1700 PM	768
				17.01.2013 to 27.02.2013 (45 days)	1700 PM	2468
				05.04.2015 to 19.04.2015 (15 days)	2856 PM	1428
2	Razia Sultana	EST/G	15	05.03.2012 To 31.03.2012 (27 days)	1700 PM	1481
3	Shagfta Nasreen	SST	16	14.04.2012 To 13.05.2012 (30 days)	2480 pm	2480
				18.11.2013 to 30.01.2013 (13 days)	2480 pm	1075
4	Ghulam Sughra	EAT	15	04.10.2012 TO 02.11.2012 (30 days)	1700 pm	1700
5	Sumaira Muhammad Ali	ESE	9	26.02.2013 to 10.03.2013 (13 days)	1840 pm	772
				11.08.2015 To 09.11.2016 (30 days)	1932 pm	1932
6	Ayesha Siddaque	SST	16	03.03.2016 To 31.05.2016 (90 days)	5000 pm	15000
7	Memoona Yaqooq	EST	14	21.05.2016 to 30.05.2016 (11 days)	2856 pm	1013
Total						31816

Principal Govt. Girls Higher Secondary School, Vanike Tarar, Hafizabad

Sr. No.	Name Teacher	Designation	Period of leave	Days	Type of leave	Conveyance allowance / P.M	Total Recovery
1	Miss Zain Zahira	EST	22-09-2011 to 28-09-2011	7	Medical Leave	2856	645
2	Miss Zain Zahira	Sv	07-08-2011 to 21-09-2011	46	Maternity leave	2856	4238
3	Kaneez Fatima	EST	03-10-2011 to 05-11-2011	34	Private	2856	3132
4	Kanzeez Fatima	SV	14-11-2011 to 26-11-2011	13	Private	2856	1198
5	Naveed Faiz	EST	14-11-2011 to 26-11-2011	13	Private	2856	1198
6	Miss Kaneez Fatima	SV	16-01-2012 to 29-02-2012	45	Private	2856	4146
7	Rukshanda Khalid	SV	04-05-2012 to 12-05-2012	9	Private	2856	829
8	Miss Adeeba Khanam	PET	13-04-2012 to 27-04-2012	15	Private	2856	1382
9	Miss Surya AKhtar	PST	17-09-2012 to 30-09-2012	14	Private	1932	873
10	Miss Sumira basher	SST	01-02-2013 to 01-05-2013	90	Maternity leave	5000	15000
11	Miss Abida kousar	SST	02-04-2012 to 14-04-2012	13	Private	5000	2097
12	Miss Rukshanda Khalid	SV	25-08-2012 to 18-09-2012	37	Private	2856	3409
13	Kaneez Fatima	SV	31-08-2012 to 15-09-2012	16	Private	2856	1474
14	Miss Shastia qaisar	S.S.S	16-04-2012 to 25-09-2012	10	Private	5000	1613
15	Farzana iqbal	SSt	19-9-2011 to 24-9-2011	6	Private	5000	968
16	Abida kousar	S.S	21-9-11 to 30-9-11	10	Private	5000	1613
17	Abida kousar	S.S.T	31-10-2011 to 5-11-11	5	Private	5000	806
18	Miss Saima	S.S	11-11-11 to 20-11-11	10	Medical leave	5000	1613
19	Miss Rukshanda Khalid	SV	9-1-14-18-1-14	10	Private	2856	921
20	Miss Shasta qaisar	SSS	13-12-14 to 20-12-14	8	Private	5000	1290
21	Abida Perveen	EST	19-1-15 to 24-1-15	5	Private	2856	461
22	Farzana iqbal	SST	4-5-15-16-5-15	13	Private	5000	2097
23	Miss kanwal nadia	EST	26-10-15-31-15	6	Medical leave	2856	553
24	Miss Ghulam Fatima	EST	14-12-15-19-12-15	6	Medical leave	2856	553
25	Arfan ullah	Sst	6-1-16-12-1-16	7	Medical leave	5000	1129
26	Miss zarena	Est	4-1-16-13-1-16	10	Medical	2856	921

	tabusum				leave			
27	Nehqat riaz	Est	2-2-16 to 16-2-16	15	Medical leave	2856	1382	
28	Mumtaz begum	Pst	10-4-14 to 29-4-14	20	Medical leave	1932	1246	
29	Miss shakeela sharif	Sst	4-3-16 to 1-6-16	90	Medical leave	5000	15000	
30	Kanwal nadia	Est	7-3-16-12-3-16	6	Medical leave	2856	553	
31	Shahida perveen	Pst	6-9-16-13-9-16	8	Medical leave	1932	499	
32	Ghulam batool	Est	30-10-10-5-1-16	06	Medical leave	2856	553	
33	Samea hanif	SESE	12-1-17-17-1-17	16	Private	2856	1474	
34	Miss ghulam Fatima	Est	2-3-16-30-5-17	90	Medical leave	2856	8568	
35	Ghulam batool	Est	31-10-16-5-11-16	6	Medical leave	2856	553	
Total							83,987	

H/M Government Institute for Slow Learners Hafizabad

Sr. No	Employee scales	Monthly rate	Amount Per year for 8 days	Amount for last three years
0	1	2	3 = 2x8/31	4 = 4x3
1	Maria But Psychologist	5000	1290	3870
2	Musarrat Anwar Computer Teacher	5000	1290	3870
3	Shagufta Educator	5000	1290	3870
4	Sohail Bashir Educator	5000	1290	3870
5	Uzma Ghulam Ali	5000	1290	3870
7	Iqra Waheed Educator	5000	1290	3870
			Total	23220

*If there is any difference in the number or amount, recovery may be effected at actual

DO (M-EE) Hafizabad

S r #	Name of Teacher	Designation	Name of School	Period			Nature of Leave		Rate of Conveyance Allowance/ Salary	Recovery
				From	To	Days				
1	Muhammad Farooq	EST(Eng)	GHS Jalalpur Bhattian	11-04-15	01-05-15	21	With Full Pay	Umra Leave	2856	1935
2	Shahadat Khan Kharal	EST(Gen)	GHS Sukheke Mandi	01-01-16	21-01-16	21	With Full Pay	Umra Leave	2856	1935
3	Arif Hussain	PST	GPS Iqbal Nagar	09-05-16	21-05-16	13	With Full Pay	Private affaris	1932	810

4	Sarfraz Hussain Shahid	EST(Gen)	GHS Sukheke Mandi	05-08-16	18-09-16	45	With Full Pay	Hajj Leave	2856	4284
5	Rana Ali Hassan	ESE	GHS Thatha Khairu Mutmal	16-08-16	14-09-16	30	With Out Pay	Medical Leave	18995	18995
Total										27959

Principal GGHSS Sukheki Mandi

Name	Designation	Period	Days	Conveyance P.M	Amount
Bushra Zarnigar	SST	17.10.16 to 26.10.16	10 days LFP	5000	1,667
Inayat Ullah	N/Q	28.09.16 to 11.10.16	14 days LFP	1932	873
Nazima Rani	SS	21.02.17 to 25.02.17	05 days without pay	49,992	8,927
Raheela Nasreen	EST	24.03.17 to 30.03.17	07 days LFP	2856	645
M. Ayub	S/G	05.05.17 to 26.05.17	21 days LFP	1932	1309
Total					13,421

AMS Govt. Trauma Centre Hafizabad

Name	Designation	Leave period	CA
Tamseela Naz	Charge Nurse	7.5.2016 to 7.8.2016	15000
Nasreen Abdullah	Head Nurse	1.7.2016 to 15.7.2016	2500
Bushra Hamid	Charge Nurse	1.11.2016 to 30.1.2017	15000
Wajeeha Iqbal	Charge Nurse	23.11.2016 to 30.12.2016	6333
			38833

Deputy District officer Health Pindi Bhattian,

Mr. M. Ramzan Naib Qasid was placed under suspension in case of FIR No.10/15 dated 3.9.15 and re-instated by Lahore High Court and he joined the service w.e.f 28.12.2015. The period w.e.f 3.9.15 to 27.12.15 was decided as extra ordinary leave (EOL) but the recovery of overpayment for the EOL period @Rs26387 per month total Rs101149 was not recovered from the defaulter.

District Education Officer (EE-W) Hafizabad

Sr. No	Name	Designation	Name of school	Period of leave	Days	Pay	Recovery
1	Nazia Kalsoom	SESE	Shori Manik	3/3/16 to 9/3/16	7	2425 7	5,477
2	Itrat Bashir	SESE	GGHS Jalal Pur Bhattian	1/2/16 to 15/2/16	15	2425 7	12,995
3	Jiyya Begum	SESE	GGES Mughoke	9/9/15 to 15/9/15	7	2692 1	6,282
4	Zarghuna Bashir	SESE	GGHSS Sukheki Mandi	19/5/15 to 23/5/15	7	2519 7	5,879
5	Qamar Batool	SESE	GGES Solgeen Kharal	25/4/15 to 9/4/15	15	2519 7	12,599
6	Ayesha Nasreen	ESE	GGCMS Chak Bhatti	13/1/16 to 16/1/15	4	1733 6	2,311
7	Ayesha Nasreen	ESE	GGCMS Chak Bhatti	2,4,8,10,12,15,17,19,22,23,24,26/12/2014	12	1733 6	6,934

8	Asma Aslam	SESE	GGES Jalal pur Bhattian	17/2/14 to 28/2/14	12	2425 7	9,703
9	Rukhsana Kausar	EST	GGDSHS Hafizabad	20/9/14 to 19/10/14	30	2196 8	21,968
10	Samrana Younis	EST	GGES Thatha Argan	17/11/14 to 27/11/14	11	2196 8	8,055
11	Tehmina Javed	SESE	GGMHS S Hafizabad	27/4/15 to 11/5/15	15	2425 7	12,129
12	Sadia Mazhar	EST	GGHSS Soorianwala	23/2/15 to 27/2/15	5	2196 8	3,661
13	Mahreen Sultan	SESE	Trigra Makhdoom	28/11/15 to 12/12/15	15	2425 7	12,129
14	Ammara Kiran	SESE	GGES Dera Manak	15/2/16 to 29/2/16	15	2425 7	12,129
15	Muhammad Jahanzaib	PST	GMPS Bawray Nou	30/4/16 to 5/5/16	6	2203 1	4,406
16	Sobia Tabassum	SESE	GGES Kot Goura	23/11/16 to 30/11/16	8	2425 7	6,469
17	Tahira Bano	SESE	GGCME S Dhunni	5/12/16 to 17/12/16	13	2425 7	10,511
18	Attiya Nazir	SESE	GGES Sandwan Tarar	5/12/16 to 24/12/16	20	2425 7	16,171
19	shagufta Sharif	EST	GDSGHS Hafizabad	7/5/16 to 12/5/16	6	2196 8	4,394
20	Aliza Khizar	SESE	GGMES Jaidke	16/1/17 to 25/1/17	10	2425 7	8,086
21	Sonia Khalid	SESE	GGHS Chak Chatha	21/1/17 to 30/1/17	10	2425 7	8,086
22	Hafiza Batool	SESE	GGES Qila Usman Ghani	25/2/17 to 3/3/17	7	2425 7	5,660
23	Saima Hanif	EST	GGHSS Vanike Tarar	17/4/17 to 29/4/17	13	2196 8	9,519
24	shagufta Sharif	EST	GDSGHS Hafizabad	22/3/17 to 30/3/17	9	2196 8	6,590
							212,143

Annexure-L
Para 1.2.3.4

Non-imposition of penalty –Rs 5.548 million

District Officer (Buildings) Hafizabad

Name of work	Contractor	Authority :-	Date of authority	Agreement Amount :-	Status in Dec 216	Amount of Penalty
Renovation of camp office hafizabad	Arsal &co	1662	16.6.2016	1615000	Pending	161500
Up-raising of boundary wall around D.complex	Hussain Enterprises	1699	10.10.16	9539000	Pending	953900
Construction of Boundary wall zila assembly hall	Asghar Ali	1652	29.9.16	9538753	Pending	953875
RE-CONSTRUCTION OF 6-CLASS ROOMS IN GOVERNMENT GIRLSMODEL PRIMARY SCHOOL MC No.4 HAFIZABAD	Mr.Moazam Iqbal	310	6.10.15	5316942	Pending	531694
RENOVATION WORK OF ICU IN DHQ HOSPITAL HAFIZABAD	Bestway Engineers	85	22.01.2016	812398	Late Completion	81240
Construction of Mother's waiting room at DHQ Hospital Hafizabad	M/s Bestway Engineers	447	22.12.2015	1207089	Late Completion	120709
RE-CONSTRUCTION OF 3-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL, MOHALLA MUGHAL PURA HAFIZABAD	M/s Awan Builders	379	29.10.2015	3881563	Late Completion	388156
RE-CONSTRUCTION OF 4-CLASS ROOMS IN GOVERNMENT MODEL PRIMARY SCHOOL SHARIF PURA HAFIZABAD	M/s khokhar Builders	395	12.11.2015	4113023	Late Completion	411302
RE-CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT GIRLS ELEMENTARY SCHOOL, GHARHI AWAN HAFIZABAD	M/s Moon Builders	391	12.11.2015	2453880	Late Completion	245388
CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT ELEMENTARY SCHOOL MC NO.8 HAFIZABAD	New Chadhar & Co	258	16.09.2015	2393529	Late Completion	239353

RE-CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL KHARAK BHATTIAN	New Chadhar & Co	262	16.09.2015	2267400	Late Completion	226740
Total						4313857

District Officer (Roads), Hafizabad

Scheme	Contractor	Vide No. & date	Time period	Date of Completion	Agreement Amount	10% of penalty
Rehabilitation of road from Nakki Chatha Bridge to Qadirabad Colony along QB Link Canal (colony side)	M/s Rasool Construction Co	148 dt.03.03.16	04 months	Work in progress	12,343,711	1,234,371

Annexure-M**Para 1.2.3.5****Non recovery of House Rent and Conveyance Allowance -Rs 3.937 million**

MS THQ Pindi Bhattian Hafizabad

Residence Category	No. of residences	Basic Pay	5% of Basic Pay	House Rent Allowance	Conveyance Allowance	Total	Recoverable
Gazetted	1	20680	1034	2955	5000	8989	107,868
Nursing	6	13945	697.25	1818	5000	7515	90,183
Total							198,051

MS DHQ Hospital Hafizabad

Name	Designation	Basic pay	5% of B.Pay	C. A	Recoverable
JAVED HASSAN JAFRI	Anest	98660	4933	5000	59598
AZRA PARVEEN	H.nurse	50530	2527		15159
TAMSEELA SHAHZADI	C.N	22280	1114	5000	36684
RABEEYA ARIF	M.O	92674	4634	5000	57802
KHIZAR ABBAS SINDHU	M.O	36690	1835		11007
ABDUL MAJEED	M.O	25440	1272		7632
MUHAMMAD SAQIB ZAFAR	M.O	39090	1955	5000	41727
SHAGUFTA BANO	C.N	18910	946	5000	35673
RUKHSAR	C.N	2195	1098	50	36585

GULZAR		0		00	
MARIA SAGHIR	C.N			50 00	30000
MUBSHAR SARFARAZ	ORTHOPEDIC SURGEON			50 00	30000
ZAHOOR AHMAD	Urologist			50 00	30000
DR TANVIR ABBAS	CHIEFOPHTHA LMOLOGY	3909 0	1955		11727
Nadia Siddique	GYNECOLOGIS T	4149 0	2075		12447
Total					416041

RHC Kaleki Mandi

Name of staff	Designation	BPS	HRA	C.A	Period	Months	Amount RS.
Mst. Yasmin	Charge Nurse	16	1818	5000	01.07.15 to 30.06.17	18	122724
Mst.Zahida Naseem			1818	5000	01.07.15 to 30.06.17	18	122724
Mst. Shafia Ashraf			1818	5000	01.07.15 to 30.06.17	18	122724
Mst. Shamaila Rehman			1818	5000	01.07.15 to 30.06.17	18	122724
Mst. Rabia Bibi			1818	5000	01.07.15 to 30.06.17	18	122724
Total							613620

AMS Trauma Centre Hafizabad

Sr. No.	Name & Designation	House rent allowance	Conveyance allowance	Total recoverable amount	Electricity & generator charges
1	Dr Khizar Abass Sando , Arthopadic Surgeon	0	0	0	Rs10,000 per month x 6 months = Rs60000
2	Dr Sarmad , MO	2955	5000	47730	0

DO (Livestock) Hafizabad

Name	Designation	Posted at	Period	Months	Basic Pay per month (Rs)	Recoverable (Rs)
Dr. Amjad Atta Bhatti	Veterinary officer/ DDLO Pindi Bhattian	Artificial Insemination Centre Pindi Bhattina	17.2.16 to 31.8.16	18.4	37020	681168

DO (Livestock) Hafizabad

Name	Designation	Posted at	Period	Months	Average Basic Pay per month (approx.) (Rs)	Recoverable (Rs)
Mr. Ghulam Raza Shah	Junior Clerk	Zila Council, Hafizabad	1.7.2001 to 31.8.17	192	10000	1,920,000

Annexure-N

Para 1.2.3.6

Irregular payment of repair of vehicle Rs 3.385 million

DEO M-EE

Financial year	Description	Amount
2014-15	Repair of transport	194075
2015-16	Repair of transport	127540
Total		321615

District Officer Agriculture (Ext).

BILL / INVOICE NO	DATE	Firm	Description	Amount
Nil	25.5.15	Zafar Motor Work Shop Hafizabad	Koial, Wiring	2200
Nil	15.6.15	Wirk Auto Spair parts Hafizabad	Horn Light etc	7720
Nil	15.6.15	Zafar Motor Work Shop Hafizabad	crass Fitting, Horn fitting etc	1392
Nil	27.7.15	Wirk Auto Spair parts Hafizabad	plug japani belt etc	1229
Nil	7.8.15	Wirk Auto Spair parts Hafizabad	Distributor,	3199
Nil	4.9.15	Wirk Auto Spair parts Hafizabad	Carborator	18135
Nil	4.9.15	Zafar Motor Work Shop Hafizabad	Carborator	850
Nil	23.11.15	Wirk Auto Spair parts Hafizabad	Engine Fondation	2970
Nil	23.11.15	Zafar Motor Work Shop Hafizabad	Head Gas Kit	2900
Nil	23.11.15	Nasir Ready aitor Hafizabad	Repair of Ready aitor	1725
Nil	12.12.15	Ali Autos	Clutch Plate	6903
Nil	29.03.16	Ali Autos	Foot mait	13572
Nil	29.03.16	Zafar Motor Work Shop Hafizabad	Fuel pump	696
Nil	14.04.16	Zafar Motor Work Shop Hafizabad	Head Fitting repair	3552
Total				67043

Deputy District Officer Agriculture (Ext) Pindi Bhattain Rs107,090
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Deputy District Officer Agriculture (Ext) Hafizabad.

Date of bill	Firm	Description	Amount
2.7.2015	Bismillah Auto Store	Wheel balancing	1873
9.7.2015	Abdur Rehman Auto Spare Parts	Brake, Plug etc	6126
9.7.2015	Umar Motor Workshop	Brake, plug etc	1572
6.8.2015	Nasir Radiator Works	Radiator	1360
26.8.2015	Sabir Auto Electrician	Self, generator etc	4775
2.10.2015	Arshad Motor workshop	Kamani repair	11921
1.3.2016	-do-	Brake, computer polish	6024
1.3.2016	Salam Autos	Radiator, generator, plug etc	5858
2.5.2016	Akhuwat Battery Service	Battery	6264
16.5.2016	Arshad Motor workshop	Body repair	7308
15.6.2016	Qomi Motor workshop	Water body, plug	2204
15.6.2016	-do-	-do-	3364
18.6.2016	Munir Kamani Maker	Kamani repair	3712
			62361

DEO (EE-W) Hafizabad

Year	Bill No.	Date	Firm	Description	Amount
2016-17	171	25.5.2017	Masood Auto Girage	Engine overhaul and denting painting	49996
-do-	Nil	23.4.2017	King Cooling Centre	AC complete fitting	49140
-do-	Nil	15.3.2017	Rehmani Car AC and Auto Electrician	AC for Bolan	49725
-do-	Nil	31.1.2017	Abdur Rehman Auto Spare Parts	water body etc	25800
-do-	201	23.12.2016	Bismillah Auto and Denting Painting	Engine and steering box repair	24200
-do-	Nil	6.9.2016	Abdur Rehman Auto Spare Parts	Door and radiator repair	21170
-do-	609	12.7.2016	Masood Auto Giragw	Engine and steering box repair	21112
2014-15	960	13.5.2015	Masood Auto Girage	Denting painting	17480
-do-	Nil	5.9.2014			18150
-do-	Nil	13.8.2014	Sabar Lahoria	radiator	11600
-do-	772	8.11.2014	Jallani Poshish House	Poshish	17400
-do-	5	15.8.2014	Arshad Motor Workshop	Drum, Brake oil	10100
-do-	6	16.8.2014	Do	Disk	10000
					325873

SMO Rural Health Centre Jalalpur Bhattian

S. No.	Description	bill No	Date	Total
1	Misc. items	Nil	18/10/16	5000
2	Tyres	Nil	13/9/16	34000
3	Tyres	Nil	6/10/2016	34000
4	Misc. items	Nil	Nil	27710
5	Misc. items	Nil	2/12/2016	33850
6	Misc. items	Nil	14/11/16	27550
				162110

District Officer (SE) Hafizabad

Document No.	Dated	Object code	Amount (Rs)
1904564005	14.09.2015	HF6021	23,400.00
1904825619	16.10.2015	HF6021	23,575.00
1904947819	07.01.2016	HF6021	24,570.00
1905260891	14.06.2016	HF6021	30,458.00
1904541520	03.06.2015	HF6021	25,000.00
1904629173	03.06.2015	HF6021	24,970.00
1904238426	15.11.2014	HF6021	24,605.00
1904425812	03.06.2015	HF6021	24,570.00
1904221591	18.10.2014	HF6021	23,260.00
1904338400	08.01.2015	HF6021	20,518.00
			244,926

Deputy DO (Health) Hafizabad and Pindi Bhattian

DDO	Vehicle No.	Description	Amount (Rs)	2% Less deduction of Income tax Rs
Dy. DO (Health) Pindi Bhattian	HZG 35 (Potohar Jeep)	Spare parts and repair of vehicle	198817	3397
Dy. DO (Health) Hafizabad	LEG- 1907(Potohar Jeep)	Spare parts and repair of vehicle	214245	4285
			320162	7682

DO (Accounts) Hafizabad,

Document No	G/L Acc Description	Posting Date	C.center	Amount
1905576052	Transport	23.08.2016	HF6231	49,980
1905485627	Transport	23.08.2016	HF6231	48,850
1905470690	Transport	19.08.2016	HF6231	48,747
1905470691	Transport	19.08.2016	HF6231	46,883
1905208551	Transport	28.04.2016	HF6231	49,842
1904788750	Transport	02.09.2015	HF6231	49,800
1904788749	Transport	02.09.2015	HF6231	48,855
1905095905	Transport	28.04.2016	HF6231	46,800
Total				389,757

D.O (E&IP)

Document No	A/c Head	Description	Date	Amount
1904188206	A13001	Transport	12.09.2014	24,819
1904179564	A13001	Transport	03.10.2014	5,023
1904213418	A13001	Transport	29.10.2014	6,555
1904301969	A13001	Transport	08.01.2015	6,363
1904265724	A13001	Transport	04.02.2015	21,885
1904209858	A13001	Transport	26.02.2015	22,656
1904473700	A13001	Transport	02.04.2015	10,570
1904603347	A13001	Transport	26.05.2015	15,595
1904594568	A13001	Transport	26.05.2015	13,450
1904551801	A13001	Transport	11.06.2015	23,021
1904982226	A13001	Transport	23.12.2015	38,610
1904696886	A13001	Transport	05.09.2015	33,797
1903472027	A13001	Transport	14.10.2015	26,750
1905111767	A13001	Transport	19.03.2016	16,300
1905120501	A13001	Transport	18.04.2016	6,960
1905326219	A13001	Transport	13.06.2016	27,154
1905548800	A13001	Transport	26.12.2016	53,186
1905558244	A13001	Transport	21.09.2016	27,764
1905522559	A13001	Transport	15.08.2016	11,466
1905614168	A13001	Transport	18.10.2016	11,430
Total				403,354

D.O (Finance & Budget), Hafizabad

Document No	A/c Head	Description	Date	Supplier	Item	Amount
1904492254	A13001	Transport	20.03.2015	Not available		49,140
1904460662	A13001	Transport	21.03.2015	Not available		50,000
	A13001	Transport	04.01.2016	Not available		50,000
	A13001	Transport	04.01.2016	Not available		44,820

Document No	A/c Head	Description	Date	Supplier	Item	Amount
			16			
	A13001	Transport	04.01.2016	Not available		48,020
	A13001	Transport	16.04.16	Ali Auto	various works	49,500
	A13001	Transport		Rehman Tyres	Tyres	49,140
	A13001	Transport	21.04.16	Lasani Motors	various works	49,257
1905543489	A13001	Transport	16.08.16	Mukarram Sher Auto	repair of vehicle	50,000
1905431878	A13001	Transport	15.08.16	Ali Auto	Denting of vehicle	49,822
1905543488	A13001	Transport	17.08.16	Ahmed Auto	Gear Box	49,661
1905431877	A13001	Transport	15.08.16	Mukarram Sher Auto	repair of vehicle	49,421
1905461826	A13001	Transport	15.08.16	General Autos	Engine	49,300
1905555462	A13001	Transport	17.08.16	Ahmed Auto	Tyres	49,140
Total						687,221

DO (Planning) Hafizabad

Document No	Posting Date	G/L Acc Description	Remarks	Amount
1905777430	29.12.2016	Transport	Vehicle was on road	48,700
1905778300	29.12.2016	Transport	Vehicle was on road	39,500
1905478635	01.09.2016	Transport		15,544
1905671298	13.12.2016	Transport		14,750
1903478263	14.09.2015	Transport		33,600
1905328087	04.06.2016	Transport		37,382
1904908733	27.11.2015	Transport		16,695
1905008379	07.01.2016	Transport		6,084
Total				212,255

GNS Hafizabad Rs.148,500

Annexure-O
Para 1.2.3.7

Non-recovery of government revenue - Rs 3.320 million

DO (Roads) Hafizabad	Rs 225,000
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DO (Road) Hafizabad

Sr. No.	Name of Contractor	Category	Renewal fee
1	M/S Malik Construction Co	C	18000
2	M/s Sahi Associate	C	18000
3	M/S Qaiser Sajjad	C	18000
4	M/s CM Builders	C	18000
5	M/s Malik Kalim Akhtar	C	18000
6	M/s M Afzal & Brothers	A	50000
7	M/s M Assad &Co	A	50000
8	M/s Muddassar Saif Tarar	C	18000
9	M/s Sura Enterprises	C	18000
Total			226000

DO Buildings Hafizabad

Name of Contractor	Professional Tax
Ali Construction & Co.	10000
Asghar Ali & Co.	10000
Fine Enterprises	10000
Khokhar Builders	10000
Mian Jabran	10000
Mirza Builders	10000
Muhammad Aarsal & Co.	10000
Muhammad Hayat	10000
Muhammad Irfan Sial	10000
Muhammad Ishaq	10000
Muhammad Rafiq	10000
Muhammad Shafiq Molvi	10000
Muhammad Tufail Tarar	10000
Nasir Khan & Company	10000
New Ashique Hussain Bhatti	10000
New Chadhar & Co.	10000

Name of Contractor	Professional Tax
Qaisar Sajjad	10000
Qamar Chadhar & Co.	10000
R.M. Corporation & Co.	10000
Rai Khuram & Co.	10000
Rana Moazam Iqbal	10000
Sagheer Ahmad	10000
Shah Nawaz Brothers	10000
Sharjeel & Co.	10000
Sipra Enterprises	10000
The Bestway Engineers	10000
Total	260000

District Officer (Buildings)

Name of Contractor	Category	Renewal fee
Ali Construction & Co.	C-Class	16000
Asghar Ali & Co.	D-Class	8000
Fine Enterprises	C-Class	16000
Khokhar Builders	C-Class	16000
Mian Jabran	C-Class	16000
Mirza Builders	D-Class	8000
Muhammad Arsal & Co.	D-Class	8000
Qaisar Sajjad	C-Class	16000
Rai Khuram & Co.	C-Class	16000
Shafey Enterprises	D-Class	8000
Star Builders & Dev	C-Class	16000
Sura Enterprises	D-Class	8000
Tarar Enterprises	C-Class	16000
Waqas Umar & Co.	C-Class	16000
Adnan Shafique	C-Class	16000
Aftab Ahmad Khan	C-Class	16000
Akbar Ali Fani	C-Class	16000
Ali Haider Butt Enterprises	C-Class	16000
Ghulam Nabi	C-Class	16000
Hafiz Hammad & Brothers	D-Class	8000
Haji Muhammad Khokhar	C-Class	16000
Haji Muhammad Khokhar	C-Class	16000
Irfan Sial	C-Class	16000

Name of Contractor	Category	Renewal fee
Irfan Zarar	C-Class	16000
Jaffar Hussain	C-Class	16000
Jami Enterprises	C-Class	16000
Jamshaid Maalik	C-Class	16000
Khalid Awan & Brothers	C-Class	16000
Malik Muhammad Ali Awan	C-Class	16000
Malik Zahid Hussain Awan	D-Class	8000
Malik Zulfiqar Ali	C-Class	16000
Mian Ashique Hussain Bhatti	C-Class	16000
Moazam Iqbal Rana	C-Class	16000
Mr. Aamir Sohail	C-Class	16000
Mr. Abid Hussain Chadhar	C-Class	16000
Mr. Akbar Ali	C-Class	16000
Mr. Falik Shair	D-Class	8000
Mr. Ghulam Nabi	D-Class	8000
Mr. Munir Ahmad Bhatti	D-Class	8000
Muhammad Afzal	C-Class	16000
Muhammad Hayat	D-Class	8000
Total		568000

Annexure-P
Para 1.2.3.8

Doubtful deposit of GST – Rs 2.849 million

District Officer OFWM Hafizabad,

Detail of Payment to Regular W/cs from 01-07-2016 to 31-12-2016, Hafizabad					
Sr. #	Watercourse #	Village	Tehsil	Total	S.Tax @ 17%
1	52659-L	Jandoki	Pindi Bhattian	104,031	17685
2	19980-L	Mattam	Hafizabad	74,874	12728
3	20538-R	Kharal Wala	Pindi Bhattian	3,360,306	571252
4	7238-R	Kot Sarwar	Pindi Bhattian	1,648,546	280252
5	7630-TF	Badar Ali	Pindi Bhattian	235,696	40068
6	5037-L	Mdhrianwala	Hafizabad	225,289	38299
7	13226-R	Thatha Manik	Hafizabad	1,462,912	248695
8	95-R	Harsa Atla	Pindi Bhattian	6,553	1114
9	147-L	Shah Jamal	Hafizabad	24,972	4245
10	33427-TR	Thath Jahad Nehala	Hafizabad	222,859	37886
11	8834-TL	Sandhwan Tarar	Hafizabad	257,659	43802
12	5006-TL	Mouan Bhattian	Hafizabad	1,860,042	316207
13	52481-R	Hussayki Jandoki	Pindi Bhattian	182,971	31105
14	19792-L	Jatlina	Pindi Bhattian	700,000	119000
15	11850-L	Chani Qasim	Pindi Bhattian	506,514	86107
16	12237-L	Par Lakhani	Pindi Bhattian	472,896	80392
17	9808-R	Par Massu	Pindi Bhattian	652,793	110974
18	37764-L	Shori Manika	Pindi Bhattian	650,000	110500
19	5317-TL	Ghubrika	Pindi Bhattian	306,074	52032
20	17322-R	Atlay	Pindi Bhattian	840,030	142805
21	52830-TR	Jalal Pur Bhattian	Pindi Bhattian	1,340,834	227941
22	2115-L	Dallay Ana	Pindi Bhattian	733,302	124661
23	16630-L	Kot Said M.	Hafizabad	100,000	17000
24	181850-TF	Lawaray	Hafizabad	370,770	63030
25	8805-L	Sukheki	Pindi Bhattian	152,092	25855
		Total		16,492,015	2803635
Detail of Payments to ADP W/cs from 01-07-2016 to 31-12-2016, Hafizabad					
Sr.	Watercourse #	Village	Tehsil	Total	S.Tax @ 17%
1	11970-L	Jahanian	Hafizabad	36,361	6181
2	9287-L	Kassesay	Pindi Bhattian	104,965	17844
3	15615-L	Chah Kaku	Hafizabad	276,039	46927
4	8890-L	Chani Mitha	Hafizabad	922,142	156764
5	12727-L	Lalkey	Hafizabad	998,000	169660
6	23015-R	Geegay	Hafizabad	499,000	84830

7	9432-TR	Mian Rahima	Hafizabad	690,009	117302
8	12630-TR	Mukam Wala	Pindi Bhattian	467,980	79557
9	52659-L	Jandoki	Pindi Bhattian	178,344	30318
10	11150-L	Mochai Wala	Pindi Bhattian	497,000	84490
11	18243-L	Jahlar	Pindi Bhattian	223,654	38021
12	23210-R	Sherbaga	Pindi Bhattian	376,172	63949
13	164-R	Bhobra	Pindi Bhattian	499,000	84830
14	15404-R	Nawan Manika	Pindi Bhattian	6,626	1126
15	42179-R	Kassesay	Pindi Bhattian	131,102	22287
16	4558-L	Badar Ali	Pindi Bhattian	109,446	18606
		Total		6,015,840	1,022,692
		Grand Total		22,507,855	3,826,327

*The actual calculation of sales tax will be made on the items which bears sales tax under sales tax Act, 1990.

General Nursing School Hafizabad

Bill No. / Date	Description	Head of account	Amount Rs.	Sales tax to be deducted @ 17%
08 / 11.07.2016	Phenyl	Others	24650	4,191
09 / 09.07.2016	Acid	Others	49500	8,415
13 / 22.08.2016	Printing of Prospectus	Domestic Training	36800	6,256
42 / 18.03.2016	Books	Newspapers & Periodical books	39555	6,724
52 / 24.06.2016	Water Cooler	Domestic Training	34500	5,865
57 / 02.07.2016	03 Seater (Steel Make)	Repair of furniture	40500	6,885
58 / 02.07.2016	03 Seater (Steel Make)	Repair of furniture	40500	6,885
	Total		266,005	45,221

Annexure-Q
Para 1.2.3.9

Non Accountal of Stock Rs 2.019 million

DEO (EE-W) Hafizabad

Year	Date	supplier	description	GST	Amount
2016-17	7.6.2017	Arif Book Centre HFD	computer papers	5448	40248
-do-	15.3.2017	-do-	computer papers	7225	49275
-do-	26.2.2017	-do-	computer papers	0	32300
-do-	27.1.2017	-do-	stationery	0	20830
-do-	18.8.2016	Arif Book Centre HFD	computer papers	3088	21253
-do-	10.7.2016	Zaeem Paper Mart	computer papers	3086	21236
2014-15	11.12.2014	Arif Book Centre HFD	computer papers	3621	24921
-do-	5.4.2015	-do-	file, papers etc	3621	24921
-do-	10.3.2015	-do-	computer papers	3633	25000
-do-	14.2.2015	-do-	Toners	3604	24804
-do-	31.12.2015	-do-	computer papers	986	6786
-do-	15.11.2014	Tabinda Kitab Ghar	computer papers	1853	12753
-do-	30.9.2014	-do-	computer papers	0	10800
					315127

SMO RHC Rasool pur Tarar District Hafizabad

S. No.	Description	Name of Supplier	Bill No	Date	Amount
1	Account-VI	Habibia Medical Store	520	14.1.2017	49800

2	-do-	-do-	521	8.1.2017	49435
3	-do-	-do-	537	10.1.2017	40500
4	-do-	-do-	-	10.4.2017	14836
5	-do-	-do-	121	24.4.2017	19900
6	-do-	-do-	567	18.3.2017	28150
7	-do-	-do-	566	16.3.2017	49780
8	-do-	-do-	558	5.3.2017	49400
9	-do-	-do-	560	20.2.2017	49465
10	-do-	-do-	117	-	49800
11	-do-	-do-	559	28.2.2017	23805
12	-do-	-do-	568	15.3.2017	13370
13	-do-	Javed Medical Store HFD	-	19.6.2017	49500
Total					487741

SMO RHC Jalalpur Bhattian District Hafizabad

S.No	Detailed Object	Description	bill No	Date	Total
1	A03970-Others	Habibia Medical store	455	17/9/16	18525
2	-do-	Habibia Medical store	454	22/8/16	15948
3	-do-	Habibia Medical store	470	28/9/16	7095
4	-do-	Habibia Medical store	462	26/9/16	49700
5	-do-	Habibia Medical store	483	18/10/16	12900
6	-do-	Habibia Medical store	477	10/10/2016	40200
7	-do-	Habibia Medical store	427	20/8/16	48500
8	-do-	Habibia Medical store	426	15/7/16	31350

9	-do-	Habibia Medical store	425	10/8/2016	49350
10	-do-	Habibia Medical store	492	14/11/16	27600
11	-do-	Habibia Medical store	491	16/11/16	35620
12	-do-	Hamad homeo store		24/11/16	16875
Total					353663

AMS Trauma Centre District Hafizabad

Bill No.	Date	Supplier	Income Tax	Gross Amount
Nil	8.8.2016	Ijaz Medical Store HFD	2240	49788
Nil	7.8.2016	-do-	1241	27582
Nil	17.8.2016	-do-	810	18000
Nil	20.8.2016	-do-	1319	29313
Nil	17.8.2016	-do-	0	49746
Nil	8.8.2016	-do-	283	6300
Nil	13.8.2016	-do-	1343	29853
Nil	15.8.2016	-do-	1929	42868
Nil	10.8.2016	-do-	2235	49676
Nil	11.8.2016	-do-	1693	37617
				340743

D.O (E&IP), Hafizabad

Document No	A/c Head	Description	Date	Amount
1904161563	A03902	Printing and publication	12.09.2014	9,945
1904179561	A03902	Printing and publication	03.10.2014	11,349
1904412495	A03902	Printing and publication	26.02.2015	9,945
1904491818	A03902	Printing and publication	04.05.2015	28,745
1904690116	A03902	Printing and publication	11.06.2015	99,794
1904712603	A03902	Printing and publication	05.09.2015	23,049
1904989073	A03902	Printing and publication	12.12.2015	21,060
1905178069	A03902	Printing and publication	19.03.2016	10,530
1905270017	A03902	Printing and publication	13.06.2016	31,590
1905699431	A03902	Printing and publication	23.12.2016	38,025
1905584383	A03902	Printing and publication	09.11.2016	35,100
Total				319,132

DO (Planning) Hafizabad

Document No	Posting Date	G/L Acc Description	Amount
1905478633	01.09.2016	Stationery	20,849
1905694378	28.12.2016	Stationery	16,670
1903561453	23.09.2015	Stationery	24,852
1905263302	04.06.2016	Stationery	30,104
Total			92,475

AMS Trauma Centre Hafizabad

S.No	Detailed Object	Supplier	Description	bill No	Date	Income Tax	Total
1	A03970- Others	Ahmad Brothers HFD	Nebulizer, Amubag, drip stand, first aid box	Nil	8.8.2016		20700
2	A03942	-do-	Oxygen regulator, N2O regulator	172	Nil		14500
3	A03970- Others	-do-	X-ray	Nil	Nil	2216	49249
4	-do-	Ali Gases	Gases	Nil	7,8,9/2016	468	10410
5	Repair of M& E	RWAK Power Service	Self of generator	Nil	Nil	678	15070
Total							109929

Annexure-R
Para 1.2.3.10

Non/less deduction of Income Tax – Rs 1.580 million

DO (Building) Hafizabad

Name of Scheme	Approved Cost	Total Exp from 01.07.2016 to 31.12.2016	Income tax deducted 7%	I.Tax to be deducted	Less Deduction
Construction of Main Counter at DHQ Hospital Hafizabad	3.841	3.101	0.217	0.310	0.093
Renovation Work of ICU in DHQ Hospital Hafizabad.	0.811	0.812	0.057	0.081	0.024
Construction of Mothers Waiting Room at DHQ Hospital Hafizabad	1.198	1.198	0.084	0.120	0.036
Repair / Replacement of Wire Guaze at DHQ Hospital Hafizabad	0.817	0.653	0.046	0.065	0.020
Up-Gradation of Laundry at DHQ Hospital Hafizabad	1.523	1.028	0.072	0.103	0.031
Renovation of Exterior at DHQ Hospital Hafizabad	1.975	1.975	0.138	0.198	0.059
Rehabilitation / Renovation of Trauma Center Hafizabad	3.278	3.061	0.214	0.306	0.092
Provision of Missing Facilities at Trauma Center Hafizabad	1.989	1.729	0.121	0.173	0.052
Provision of Missing Infrastructure in THQ Hospital Pindi Bhattian	23.951	22.715	1.590	2.272	0.681
Establishment of Dispensary at Sharqi Side Hafizabad City	8.532	6.057	0.424	0.606	0.182
Up-Gradation of Emergency and Renovation of DHQ Hospital Hafizabad.	4.664	3.779	0.265	0.378	0.113
Construction of Building for Installation of Filtration Plant at T.H.Q Pindi Bhattian	0.785	0.785	0.055	0.079	0.024
Improvement of Missing Facilities in DHQ Hospital Hafizabad.	4.873	4.213	0.295	0.421	0.126
Renovation of Trauma Center Hafizabad	3.690	3.690	0.258	0.369	0.111
Construction of Mosque in Tehsil Complex Pindi Bhattian (Part-I)	3.000	3.000	0.210	0.300	0.090
Development of New Intercity Bus Terminal, Hafizabad (Group No.1 "Construction of Treminal-1 Buildings i/c pavement and Boundary Wall etc.")	29.327	4.123	0.289	0.412	0.124
Development of New Intercity Bus Terminal, Hafizabad	29.026	0.100	0.007	0.010	0.003

Name of Scheme	Approved Cost	Total Exp from 01.07.2016 to 31.12.2016	Income tax deducted 7%	I.Tax to be deducted	Less Deduction
(Group No.2 "Construction of Bay Sheds and Street Lights etc.")					
Construction of Warehouse at District Complex Hafizabad	9.543	9.543	0.668	0.954	0.286
Construction of Circuit House at Tehsil Complex, Pindi Bhattian District Hafizabad.	24.257	22.871	1.601	2.287	0.686
Construction of ATM Cabin for Installation of ATM Machine at District Complex Hafizabad.	0.586	0.375	0.026	0.038	0.011
Renovation of Control and Command Center in DPO Office Hafizabad	1.028	1.028	0.072	0.103	0.031
Provision of Electricity at Govt. Degree College Pindi Bhattian	0.454	0.454	0.032	0.045	0.014
Renovation of Water Supply in GOR-II Hafizabad	0.764	0.764	0.053	0.076	0.023
Provision of Furniture & Renovation of Zila Assembly Hall in District Complex, Hafizabad.	4.546	4.495	0.315	0.450	0.135
Renovation of Camp Office Hafizabad	0.790	0.789	0.055	0.079	0.024
Provision / Renovation of Street Light in District Complex Hafizabad	1.976	1.934	0.135	0.193	0.058
Construction of Additional Rooms in office of EDO (F&P), District Complex, Hafizabad.	3.542	1.328	0.093	0.133	0.040
Construction of Boundary Wall between Zila Assembly Hall & Chambers of District Bars, Hafizabad.	1.707	1.693	0.119	0.169	0.051
Completion of Admin Block in Govt Girls Higher Secondary School Vanike Tarar.	1.689	1.499	0.105	0.150	0.045
Renovation of Camp office, Hafizabad.	1.615	1.601	0.112	0.160	0.048
Construction of Boundary Wall around residences No. B-II/2, B-II/6, B-II/7, B-II/9 in GOR-I, Hafizabad.	0.591	0.578	0.040	0.058	0.017
Upraising of Boundary Wall and Provision of Razor Wire Around District Complex Hafizabad.	9.539	8.441	0.591	0.844	0.253
Completion of Sports Complex Jalalpur Bhattian District Hafizabad	5.102	5.087	0.356	0.509	0.153
Renovation of Sub Office Attached with Warehouse in	0.580	0.564	0.039	0.056	0.017

Name of Scheme	Approved Cost	Total Exp from 01.07.2016 to 31.12.2016	Income tax deducted 7%	I.Tax to be deducted	Less Deduction
District Complex Hafizabad.					
Replacement of existing Street Light in District Complex Hafizabad	1.992	1.961	0.137	0.196	0.059
Construction of 2 Class Rooms in Government Model Elementary School Qila Balwant Singh	2.480	2.402	0.168	0.240	0.072
Construction of 1 Class Room in Government Primary School Hardo Bhag	1.006	1.002	0.070	0.100	0.030
Construction of 2 Class Rooms in Government High School Pindi Bawaray	2.480	1.421	0.099	0.142	0.043
Construction of 2 Class Rooms in Government Girls High School Rasoolpur Tarar	2.480	2.467	0.173	0.247	0.074
Construction of 3 Class Rooms in Government Girls Primary School to Elementary Level at Thatha Asalat	3.701	3.701	0.259	0.370	0.111
Reconstruction of 2 Class Rooms in Government Girls Higher Secondary School Pindi Bhattian	1.488	1.294	0.091	0.129	0.039
Construction of 2 Class Rooms in Government High School Sukheki Mandi	2.480	2.480	0.174	0.248	0.074
Re-Construction of 3 Class Rooms in Govt. Higher Secondary School Kaleke Mandi.	3.604	3.168	0.222	0.317	0.095
Re-Construction of 2 Class Rooms in Govt. Higher Secondary School Kot Khushal.	1.963	1.963	0.137	0.196	0.059
Construction of 1 Class Room and roof treatment of room in Govt. High School Qila Ram Kor.	1.420	1.420	0.099	0.142	0.043
Construction of Boundary wall at Government Girls High School Kot Sawar	1.922	1.896	0.133	0.190	0.057
Construction of Boundary wall at Government Girls High School Kot Nanak	1.194	1.044	0.073	0.104	0.031
Construction of Boundary wall at Government Girls High School Bemianwala	1.880	1.828	0.128	0.183	0.055
Reconstruction of 8 Class Rooms in Government Girls MCElementary School Fawara Chowk, Hafizabad	7.475	7.475	0.523	0.748	0.224
Reconstruction of 2 Class Rooms in Government Girls	2.497	2.437	0.171	0.244	0.073

Name of Scheme	Approved Cost	Total Exp from 01.07.2016 to 31.12.2016	Income tax deducted 7%	I.Tax to be deducted	Less Deduction
Elementary School Garhi Awan Hafizabad.					
Reconstruction of 4 Class Rooms in Government Model Primary School Sharifpura Hafizabad.	4.189	4.175	0.292	0.418	0.125
Reconstruction of 4 Class Rooms in Government Muslim High School Hafizabad	4.75	4.750	0.333	0.475	0.143
Reconstruction of 2 Class Rooms in Government Elementary School MC. No.8 Hafizabad.	2.48	2.426	0.170	0.243	0.073
Reconstruction of 6 Class Rooms in Government Model Primary School MC No.4 Hafizabad.	5.866	5.866	0.411	0.587	0.176
Reconstruction of 3 Class Room in Government Girls Primary School Mughalpura Hafizabad	4.162	4.032	0.282	0.403	0.121
Reconstruction of 3 Class Rooms in Government Girls Elementary School Karyala District Hafizabad	3.591	3.591	0.251	0.359	0.108
Reconstruction of 2 Class Room in Government Model Primary School (Boys) Mahiwala.	1.959	1.758	0.123	0.176	0.053
Reconstruction of 1 Class Room in Government Model Primary School Panjhatha.	1.006	0.971	0.068	0.097	0.029
Reconstruction of 2 Class Rooms in Government Model Primary School Boys, Chak Dewan.	1.959	1.826	0.128	0.183	0.055
Reconstruction of 1 Class Room in Government Primary School Sawanpura (Ghaloke)	1.006	0.986	0.069	0.099	0.030
Reconstruction of 2 Class Rooms in Government Girls Model Primary School Nali	2.017	1.530	0.107	0.153	0.046
Reconstruction of 2 Class Rooms in Government Girls Primary School Kharak Bhattian.	2.299	2.299	0.161	0.230	0.069
Reconstruction of 4 Class Rooms in Government Girls Higher Secondary School, Vanike Tarar.	4.902	4.901	0.343	0.490	0.147
Reconstruction of 3 Class Rooms in Government Higher Secondary School Vanike Tarar.	3.691	3.631	0.254	0.363	0.109
Reconstruction of 2 Class	1.49	1.107	0.077	0.111	0.033

Name of Scheme	Approved Cost	Total Exp from 01.07.2016 to 31.12.2016	Income tax deducted 7%	I.Tax to be deducted	Less Deduction
Rooms in Government Elementary School Jahangirpura Vanike Tarar					
Reconstruction of 2 Class Room in Government Girls Primary School Bukan Khurd.	1.959	1.937	0.136	0.194	0.058
Reconstruction of 2 Class Rooms in Government Model Primary School Thathi Anoke Singh.	1.959	3.914	0.274	0.391	0.117
Reconstruction of 2 Class Rooms in Government Girls Primary School Kliar Kalan (Dera Chorarian)	1.959	3.918	0.274	0.392	0.118
Reconstruction of 2 Class Rooms in Government High School Sakhi.	2.296	2.295	0.161	0.230	0.069
Reconstruction of 2 Class Rooms in Government Primary School Rasulpur Tarar.	1.959	1.959	0.137	0.196	0.059
Reconstruction of 2 Class Rooms in Government Girls Primary School Channi Thathlan.	2.057	2.028	0.142	0.203	0.061
Reconstruction of 1 Class Room in Government Primary School Marth.	1.045	0.981	0.069	0.098	0.029
Reconstruction of 2 Class Room in Government Model Primary School Bhopa Lodika.	2.032	2.032	0.142	0.203	0.061
Reconstruction of 2 Class Room in Government Girls Primary School Hassanpura Pindi Bhattian.	2.286	2.286	0.160	0.229	0.069
Reconstruction of 2 Class Rooms and veranda in Government Primary School Chah Balochan.	2.036	2.036	0.143	0.204	0.061
Reconstruction of 2 Class Rooms in Government Primary School Hawali Karimdad.	1.959	1.959	0.137	0.196	0.059
Reconstruction of 2 Class Rooms in Government Girls Primary School Thatha Malian.	2.234	2.167	0.152	0.217	0.065
Reconstruction of 2 Class Rooms in Government Primary School Kot Badar Din.	2.036	2.028	0.142	0.203	0.061
Reconstruction of 2 Class Rooms in Government Primary School Dharriwala.	2.929	2.925	0.205	0.293	0.088
Reconstruction of 2 Class	1.959	1.959	0.137	0.196	0.059

Name of Scheme	Approved Cost	Total Exp from 01.07.2016 to 31.12.2016	Income tax deducted 7%	I.Tax to be deducted	Less Deduction
Rooms in Government Primary School Chak Amir Khan.					
Reconstruction of 3 Class Rooms in Government Primary School Baranwala.	3.554	3.548	0.248	0.355	0.106
Reconstruction of 2 Class Rooms in Government Primary School Chak No. 474.	2.17	2.162	0.151	0.216	0.065
Reconstruction of 2 Class Rooms in Government Girls Primary School Chak No. 474.	2.338	2.336	0.164	0.234	0.070
Reconstruction of 4 Class Rooms in Government Girls Higher Secondary School, Sukheke Mandi.	4.586	4.586	0.321	0.459	0.138
Reconstruction of 2 Class Rooms in Government Primary School, Atlay Ghulam.	1.047	0.940	0.066	0.094	0.028
Reconstruction of 2 Class Rooms in Government Primary School Atlay Rehman.	2.464	2.339	0.164	0.234	0.070
Reconstruction of 2 Class Rooms in Government Elementary School Bhubhra.	1.959	1.959	0.137	0.196	0.059
Reconstruction of 4 Class Rooms in Government Primary School Thatha Sabit Shah.	4.062	3.951	0.277	0.395	0.119
Construction of Boundary Wall in GHSS Kassoke.	0.690	0.260	0.018	0.026	0.008
Construction & Raising of Boundary Wall in GHS Vinni.	3.556	2.729	0.191	0.273	0.082
Construction of Boundary Wall in GGHS Tahly Goraya.	0.522	0.512	0.036	0.051	0.015
Construction of Boundary Wall in GGHS Kolo Tarar.	0.502	0.439	0.031	0.044	0.013
Construction of Boundary Wall in GGPS Sioke.	0.313	0.306	0.021	0.031	0.009
Construction of Boundary Wall in GMPS Havaili Harbhaj Rai.	0.986	0.397	0.028	0.040	0.012
Construction of Boundary Wall in GGPS Khidday.	1.048	0.796	0.056	0.080	0.024
Construction of Boundary Wall in GGPS Gharri Abdullah.	0.986	0.872	0.061	0.087	0.026
Construction of Boundary Wall in GGPS Jassoke.	0.986	0.110	0.008	0.011	0.003
Construction of Boundary Wall in GPS Bahramke.	0.878	0.183	0.013	0.018	0.005
Construction of Boundary Wall in GPS Naurozpur.	0.460	0.460	0.032	0.046	0.014

Name of Scheme	Approved Cost	Total Exp from 01.07.2016 to 31.12.2016	Income tax deducted 7%	I.Tax to be deducted	Less Deduction
Construction of Boundary Wall in GBPS Bukan Kalan.	0.46	0.420	0.029	0.042	0.013
Construction of Boundary Wall in GGPS Mughal pura Hafizabad.	0.940	0.383	0.027	0.038	0.011
Construction of Boundary Wall in GGPS Bhakka Bhattian.	0.986	0.881	0.062	0.088	0.026
Raising of Boundary Wall in GGES Mattake.	0.669	0.420	0.029	0.042	0.013
Construction of Boundary Wall in GGPS Kot Said Muhammad.	0.986	0.795	0.056	0.080	0.024
Reconstruction of 6 Class Rooms in GGHS Jalalpur Bhattian.	7.448	1.364	0.095	0.136	0.041
Reconstruction of 4 Class Rooms in GHS Tahli Goraya.	5.45	3.379	0.237	0.338	0.101
Reconstruction of 1 Class Room in GMPS Thatta Gondal.	1.185	0.252	0.018	0.025	0.008
Reconstruction of 2 Class Rooms in GGMPs Bhaka Bhattian.	2.26	0.891	0.062	0.089	0.027
Reconstruction of 2 Class Rooms in GPS Nadir Shah.	2.26	1.019	0.071	0.102	0.031
Reconstruction of 2 Class Rooms in GGPS Nawabpura.	2.26	0.682	0.048	0.068	0.020
Reconstruction of 2 Class Rooms in GGPS Khidday.	2.26	0.563	0.039	0.056	0.017
Reconstruction of 2 Class Rooms in GGPS Chodo Khuda Yar.	2.26	0.983	0.069	0.098	0.029
Reconstruction of 2 Class Rooms in GMPS Chak Sabu.	2.26	1.866	0.131	0.187	0.056
Reconstruction of 2 Class Rooms in GCMPS Jalalpur Bhattian.	2.26	1.182	0.083	0.118	0.035
Reconstruction of 2 Class Rooms in GGES Solangi Kharal.	2.784	1.015	0.071	0.102	0.030
Total		286.275	20.039	28.628	8.588

District Officer (Buildings) Hafizabad

Name of work	Contractor	Authority :-	Date of authority	run ning bill	Credit of old material	Less deduction of tax
Provision of missing infra in THQ P.B	Chattha Co.	180	18.8.15	10	8085	809
RE-CONSTRUCTION OF 6-CLASS ROOMS IN GOVERNMENT GIRLSMODEL PRIMARY SCHOOL MC No.4 HAFIZABAD	Mr.Moazam Iqbal	310	6.10.15	4	15729	1573
REHABILITATION/RENOVATION OFTRAUMA CENTRE HAFIZABAD	Asghar Ali & Co.,	807	03.05.2016	3F	114905	11491
ESTABLISHMENT OF DISPENSARY AND MATERNITY HOME AT SHARQI SIDE HAFIZABAD CITY	Mr. Abid Hussain Chadhar	583	04.04.2016	5	47506	4751
RE-CONSTRUCTION OF 3-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL, MOHALLA MUGHAL PURA HAFIZABAD	M/s Awan Builders	379	29.10.2015	4F	10000	1000
RE-CONSTRUCTION OF 2-CLASS	M/s Khalid Awan	539	20.10.2015	5	34550	3455

ROOMS IN GOVERNMENT HIGH SCHOOL, JALALPUR BHATTIAN						
RE-CONSTRUCTION OF 2-CLASS ROOMS IN GOVERNMENT GIRLS PRIMARY SCHOOL, HASSAN PURA (PINDI BHATTIAN)	Mr. Aamir Sohail,	214	16.09.2015	6	11277	1128
CONSTRUCTION OF 3-CLASS ROOMS IN GOVERNMENT PRIMARY SCHOOL AT BARANWALA	Mr. Abid Hussain Chadhar	423	12.11.2015	5	38041	3804
Total					280093	28009

DO (Road) Hafizabad

Vr No & Date	Name	Amount Paid	Tax Due	Tax Deducted	Diff Recoverable
Vr No 7 dated 14.12.16	M/s Mudassar Saif Tarar	574140	57414	37121	20293

DO (OFWM) Hafizabad

Detail of Payment to Regular W/cs from 01-07-2016 to 31-12-2016, Hafizabad					
Sr. #	Watercourse #	Village	Tehsil	Total	I.Tax @6.50%
1	52659-L	Jandoki	Pindi Bhattian	104,031	6,762
2	19980-L	Mattam	Hafizabad	74,874	4,867
3	20538-R	Kharal Wala	Pindi Bhattian	3,360,306	218,420
4	7238-R	Kot Sarwar	Pindi Bhattian	1,648,546	107,155
5	7630-TF	Badar Ali	Pindi Bhattian	235,696	15,320

Detail of Payment to Regular W/cs from 01-07-2016 to 31-12-2016, Hafizabad					
6	5037-L	Mdhrianwala	Hafizabad	225,289	14,644
7	13226-R	Thatha Manik	Hafizabad	1,462,912	95,089
8	95-R	Harsa Atla	Pindi Bhattian	6,553	426
9	147-L	Shah Jamal	Hafizabad	24,972	1,623
10	33427-TR	Thath Jahad Nehala	Hafizabad	222,859	14,486
11	8834-TL	Sandhwan Tarar	Hafizabad	257,659	16,748
12	5006-TL	Mouan Bhattian	Hafizabad	1,860,042	120,903
13	52481-R	Hussayki Jandoki	Pindi Bhattian	182,971	11,893
14	19792-L	Jatlina	Pindi Bhattian	700,000	45,500
15	11850-L	Chani Qasim	Pindi Bhattian	506,514	32,923
16	12237-L	Par Lakhan	Pindi Bhattian	472,896	30,738
17	9808-R	Par Massu	Pindi Bhattian	652,793	42,432
18	37764-L	Shori Manika	Pindi Bhattian	650,000	42,250
19	5317-TL	Ghubrika	Pindi Bhattian	306,074	19,895
20	17322-R	Atlay	Pindi Bhattian	840,030	54,602
21	52830-TR	Jalal Pur Bhattian	Pindi Bhattian	1,340,834	87,154
22	2115-L	Dallay Ana	Pindi Bhattian	733,302	47,665
23	16630-L	Kot Said M.	Hafizabad	100,000	6,500
24	181850-TF	Lawaray	Hafizabad	370,770	24,100
25	8805-L	Sukheki	Pindi Bhattian	152,092	9,886
		Total		16,492,015	1,071,981
Detail of Payments to ADP W/cs from 01-07-2016 to 31-12-2016, Hafizabad					
Sr .	Watercourse #	Village	Tehsil	Total	I.Tax @6.50%
1	11970-L	Jahanian	Hafizabad	36,361	2,363
2	9287-L	Kassesay	Pindi	104,965	6,823

Detail of Payment to Regular W/cs from 01-07-2016 to 31-12-2016, Hafizabad					
			Bhattian		
3	15615-L	Chah Kaku	Hafizabad	276,039	17,943
4	8890-L	Chani Mitha	Hafizabad	922,142	59,939
5	12727-L	Lalkey	Hafizabad	998,000	64,870
6	23015-R	Geegay	Hafizabad	499,000	32,435
7	9432-TR	Mian Rahima	Hafizabad	690,009	44,851
8	12630-TR	Mukam Wala	Pindi Bhattian	467,980	30,419
9	52659-L	Jandoki	Pindi Bhattian	178,344	11,592
10	11150-L	Mochai Wala	Pindi Bhattian	497,000	32,305
11	18243-L	Jahlar	Pindi Bhattian	223,654	14,538
12	23210-R	Sherbaga	Pindi Bhattian	376,172	24,451
13	164-R	Bhobra	Pindi Bhattian	499,000	32,435
14	15404-R	Nawan Manika	Pindi Bhattian	6,626	431
15	42179-R	Kassesay	Pindi Bhattian	131,102	8,522
16	4558-L	Badar Ali	Pindi Bhattian	109,446	7,114
		Total		6,015,840	391,030
		Grand Total		22,507,855	1,463,011

SMO RHC Kaleki Mandi Hafizabad

No & Date	Name of supplier	Value	Income Tax to be Deducted
8666/12.3.16	Al-Hamd Enterprises	82820	3727
1824/1516.1.16	Semos Pharma	109800	4941
2801/ 1.1.2016	Nisa Impex	85400	3843
AR/100418.3.16	Arsons Pharma	205000	9225
1274/ nil	Stallion Pharma	311200	14004
2015334/ 16.3.16	Novamed Pharma	64900	2920
		859120	38660

M.S DHQ Hafizabad

Name of Supplier	V.No & Date	Description	Amount	Tax ded	Tax to be ded	Less ded
Al-Makkah Enterprises	2920.11.2016	File Cabnet 4 drawar	46500	2,093	3,023	930
Al-Makkah Enterprises	44 22.11.2016	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	32 22.11.2016	File Cabnet 4 drawar	46500	2,093	3,023	930
Al-Makkah Enterprises	24 20.11.2016	Halogin Heater 7	49700	2,237	3,231	994
Al-Makkah Enterprises	26 14.11.2016	Halogin Heater 7	49700	2,237	3,231	994
Al-Makkah Enterprises	37 22.11.2016	Visitor Chair	46600	2,097	3,029	932
Al-Makkah Enterprises	23 10.11.16	Halogin Heater 7	49700	2,237	3,231	994
Al-Makkah Enterprises	30 24.11.16	File Cabnet 4 drawar	46500	2,093	3,023	930
Al-Makkah Enterprises	20 30.11.16	Token System	49500	2,228	3,218	990
Al-Makkah Enterprises	22.25.11.16	Ward Screen	47400	2,133	3,081	948
Al-Makkah Enterprises	42 18.11.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	41 12.11.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	43 14.11.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	35 19.11.16	Chairs 4	48500	2,183	3,153	970
Al-Makkah Enterprises	57 25.11.16	Blanket 7	26250	1,181	1,706	525
Al-Makkah Enterprises	27 23.11.16	Halogin Heater 7	49700	2,237	3,231	994
Al Shams Traders	16-Nov	Ward Screen 12	99000	4,455	6,435	1,980
Al Shams Traders	16-Nov	LED Orient	99600	4,482	6,474	1,992
Al Shams Traders	16-Nov	BP Apratus 06	74400	3,348	4,836	1,488
Al Shams Traders	16-Nov	Wheel Chairs 07	97500	4,388	6,338	1,950
Al Shams Traders	16-Nov	Auto Clave Double chamber	99900	4,496	6,494	1,998
Al Shams Traders	16-Nov	Geyser 03	83100	3,740	5,402	1,662
Al Shams Traders	16-Nov	Misc. Items	98870	4,449	6,427	1,977
Al Shams Traders	16-Nov	Wall Clock Big Size	84550	3,805	5,496	1,691
Al-Makkah Enterprises	73 01.12.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	112 01.12.16	UPS 2 KVA	49500	2,228	3,218	990
Al-Makkah Enterprises	7810.11.16	Stretcher Trolley	40000	1,800	2,600	800
Al-Makkah Enterprises	77 15.11.16	Stretcher Trolley	40000	1,800	2,600	800
Al-Makkah Enterprises	74 19.12.16	Misc. Items	44350	1,996	2,883	887
Al-Makkah Enterprises	69 13.12.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	70 11.12.16	Blanket 13	48750	2,194	3,169	975

Name of Supplier	V.No & Date	Description	Amount	Tax ded	Tax to be ded	Less ded
Al-Makkah Enterprises	65 07.12.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	64 30.11.16	Wheel Chairs 02	22000	990	1,430	440
Al-Makkah Enterprises	63 27.11.16	Wheel Chairs 04	44000	1,980	2,860	880
Al-Makkah Enterprises	75 16.12.16	Halogin Heater 7	49700	2,237	3,231	994
Al-Makkah Enterprises	76 19.12.16	Halogin Heater 7	49700	2,237	3,231	994
Al-Makkah Enterprises	71 29.11.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	72 30.11.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	66 05.12.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	68 09.12.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	102	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	108	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	100	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	110	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	104	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	67 03.12.16	Blanket 13	48750	2,194	3,169	975
Al-Makkah Enterprises	61 23.11.16	Wheel Chair & Water dispenser	49750	2,239	3,234	995
Al-Makkah Enterprises	103	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	109	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	106	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	105	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	107	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	111	Bed Set Paint & repairing 16	40000	1,800	2,600	800

Name of Supplier	V.No & Date	Description	Amount	Tax ded	Tax to be ded	Less ded
Al-Makkah Enterprises	101	Bed Set Paint & repairing 19	47500	2,138	3,088	950
Al-Makkah Enterprises	62 25.11.16	Wheel Chair & Water dispenser	49750	2,239	3,234	995
					Total	58,569

Annexure-S
Para 1.2.3.11

Irregular expenditure on TA/DA Rs 1.399 million
DDO (OFWM) Pindi Bhattian

Name	Designation	Period	Amount	Remarks
Muhammad Hanif	Dy DO (OFWM) Pindi Bhattian	Retirement TA/DA	77,790	The officer claimed the retirement bill with family but receipt of truck was not available which shows that family was not shifted Excess payment made Half Basic Pay Rs.35,395 Luggage Charges Rs.6,300 Total Recovery = 41,695
Muhammad Hanif	Dy DO (OFWM) Pindi Bhattian	05/2016	9,300	Irregular Approved Tour programme No attendance certificates Purpose not justified
M. Ashfaq	Sr. Clerk	07/2016	6,000	Irregular Approved Tour programme No attendance certificates Purpose not justified
M. Ashfaq	Sr. Clerk	07/2016	7,000	Irregular Approved Tour programme No attendance certificates Purpose not justified
Total			100,090	

DO (Livestock) Hafizabad, Rs 20,800

D.O (Finance & Budget), Hafizabad

Year	Amount
2014-15	540600
2015-16	225754
July 2016 to Dec 2016	202050
Total	968404

DO (Planning) Hafizabad

Document No	Posting Date	G/L Acc Description	Amount
1905545463	27.10.2016	Travelling allowance	43,160
1905521448	01.09.2016	Travelling allowance	18,175
1905567285	26.09.2016	Travelling allowance	17,400
1905730191	26.12.2016	Travelling allowance	15,350
1905730182	26.12.2016	Travelling allowance	13,300
1905526574	19.08.2016	Travelling allowance	12,850
1905730187	26.12.2016	Travelling allowance	12,575
1905730192	26.12.2016	Travelling allowance	12,225
1905649370	13.12.2016	Travelling allowance	10,545
1905526575	19.08.2016	Travelling allowance	10,075
1904921272	29.10.2015	Travelling allowance	19,600
1904949035	26.01.2016	Travelling allowance	13,100
1905024388	28.01.2016	Travelling allowance	10,075
1905300982	14.06.2016	Travelling allowance	19,600
1904888314	03.10.2015	Travelling allowance	11,325
1904888313	03.10.2015	Travelling allowance	9,550
1904888312	03.10.2015	Travelling allowance	10,350
1903532027	12.11.2015	Travelling allowance	10,700
1903532028	12.11.2015	Travelling allowance	10,075
1904964423	14.12.2015	Travelling allowance	10,525
1905003507	12.01.2016	Travelling allowance	8,000
1905135140	01.03.2016	Travelling allowance	10,075
1905188200	11.04.2016	Travelling allowance	10,350
1905235207	11.05.2016	Travelling allowance	11,775
1905308764	16.06.2016	Travelling allowance	13,200
1905364417	16.06.2016	Travelling allowance	12,225
1905396179	17.06.2016	Travelling allowance	12,370
Total			368,550

Annexure-T
Para 1.2.3.12

Irregular payment of GST Rs 1.377 million

DEO (SE) Hafizabad

Document no.	dated	description	dated	Amount	GST Added
1904598159	A03901	Stationery	03.06.2015	24,921.00	4237
1904598160	A03901	Stationery	03.06.2015	24,570.00	4177
1904221595	A03901	Stationery	18.10.2014	23,166.00	3938
1904249298	A03901	Stationery	15.11.2014	21,645.00	3680
1904346488	A03901	Stationery	08.01.2015	21,645.00	3680
1904551899	A03901	Stationery	12.06.2015	4,013.00	682
1904598158	A03902	Printing and publication	03.06.2015	34,400.00	5848
1904221594	A03902	Printing and publication	18.10.2014	23,400.00	3978
1904268236	A03902	Printing and publication	15.11.2014	21,060.00	3580
1904379113	A03902	Printing and publication	08.01.2015	21,060.00	3580
1904381037	A03906	Uniforms and protective clothing	03.06.2015	3,200.00	544
1904221593	A03906	Uniforms and protective clothing	18.10.2014	2,500.00	425
1904289991	A03906	Uniforms and protective clothing	08.01.2015	2,164.00	368
1904238424	A03906	Uniforms and protective clothing	15.11.2014	2,106.00	358
1904543700	A03970	Others	12.06.2015	19,070.00	3242
1904622149	A03970	Others	03.06.2015	18,880.00	3210
1904221592	A03970	Others	18.10.2014	17,902.00	3043
1904270957	A03970	Others	08.01.2015	17,625.00	2996

Document no.	dated	description	dated	Amount	GST Added
190423842 5	A039 70	Others	15.11.20 14	17,472. 00	2970
190454369 9	A039 70	Others	12.06.20 15	16,000. 00	2720
190454370 1	A039 70	Others	12.06.20 15	12,870. 00	2188
190454152 0	A130 01	Transport	03.06.20 15	25,000. 00	4250
190462917 3	A130 01	Transport	03.06.20 15	24,970. 00	4245
190423842 6	A130 01	Transport	15.11.20 14	24,605. 00	4183
190442581 2	A130 01	Transport	03.06.20 15	24,570. 00	4177
190422159 1	A130 01	Transport	18.10.20 14	23,260. 00	3954
190433840 0	A130 01	Transport	08.01.20 15	20,518. 00	3488
190427095 6	A130 01	Transport	08.01.20 15	16,205. 00	2755
190424532 0	A130 01	Transport	06.11.20 14	13,445. 00	2286
190456264 7	A131 01	R & M of Machinery and Equipment	03.06.20 15	21,350. 00	3630
190422159 0	A131 01	R & M of Machinery and Equipment	18.10.20 14	12,500. 00	2125
190437911 1	A131 01	R & M of Machinery and Equipment	08.01.20 15	10,850. 00	1845
190426521 6	A131 01	R & M of Machinery and Equipment	15.11.20 14	10,550. 00	1794
190456264 8	A131 01	R & M of Machinery and Equipment	03.06.20 15	4,500.0 0	765
190442580 8	A132 01	Furniture and Fixtures	03.06.20 15	22,000. 00	3740
190422158 9	A132 01	Furniture and Fixtures	18.10.20 14	12,000. 00	2040
190423842 7	A132 01	Furniture and Fixtures	15.11.20 14	10,500. 00	1785
190428999 0	A132 01	Furniture and Fixtures	08.01.20 15	10,500. 00	1785
190455190 1	A132 01	Furniture and Fixtures	12.06.20 15	5,000.0 0	850
190502717 0	A039 01	Stationery	07.01.20 16	21,250. 00	3613
190490624 3	A039 01	Stationery	16.10.20 15	21,177. 00	3600

Document no.	dated	description	dated	Amount	GST Added
190490624 4	A039 01	Stationery	16.10.20 15	21,060. 00	3580
190520667 7	A039 01	Stationery	14.06.20 16	21,645. 00	3680
190502117 7	A039 02	Printing and publication	07.01.20 16	10,530. 00	1790
190520667 6	A039 02	Printing and publication	14.06.20 16	10,530. 00	1790
190477300 2	A039 02	Printing and publication	14.09.20 15	10,530. 00	1790
190482562 2	A039 02	Printing and publication	16.10.20 15	8,369.0 0	1423
190488132 3	A039 06	Uniforms and protective clothing	14.09.20 15	4,250.0 0	723
190489604 7	A039 06	Uniforms and protective clothing	07.01.20 16	4,250.0 0	723
190536111 8	A039 06	Uniforms and protective clothing	14.06.20 16	4,250.0 0	723
190482820 2	A039 70	Others	14.09.20 15	20,888. 00	3551
190482562 0	A039 70	Others	16.10.20 15	21,250. 00	3613
190498654 4	A039 70	Others	07.01.20 16	20,399. 00	3468
190536111 7	A039 70	Others	14.06.20 16	20,795. 00	3535
190456400 5	A130 01	Transport	14.09.20 15	23,400. 00	3978
190482561 9	A130 01	Transport	16.10.20 15	23,575. 00	4008
190471182 9	A130 01	Transport	16.10.20 15	6,142.0 0	1044
190494781 9	A130 01	Transport	07.01.20 16	24,570. 00	4177
190497656 7	A130 01	Transport	07.01.20 16	6,650.0 0	1131
190526089 1	A130 01	Transport	14.06.20 16	30,458. 00	5178
190476359 8	A131 01	R & M of Machinery and Equipment	14.09.20 15	12,550. 00	2134
190471182 8	A131 01	R & M of Machinery and Equipment	16.10.20 15	12,280. 00	2088
190491592 3	A131 01	R & M of Machinery and Equipment	07.01.20 16	12,670. 00	2154
190526088 8	A131 01	R & M of Machinery and Equipment	14.06.20 16	12,750. 00	2168

Document no.	dated	description	dated	Amount	GST Added
1903565303	A13201	Furniture and Fixtures	14.09.2015	8,500.00	1445
1904923058	A13201	Furniture and Fixtures	16.10.2015	8,400.00	1428
1904978454	A13201	Furniture and Fixtures	07.01.2016	8,500.00	1445
1905353348	A13201	Furniture and Fixtures	14.06.2016	8,500.00	1445
					180559

Deputy DO (Health) Hafizabad

Document No.	Object code	Description	dated	DDO code	GST Added
1905042762	A03901	Stationery	24.02.2016	HF6191	5251
1905404958	A03901	Stationery	25.06.2016	HF6191	1973
1905392885	A03906	Uniforms and protective clothing	25.06.2016	HF6191	2856
1905404960	A03970	Others	25.06.2016	HF6191	678
1904902183	A03970	Others	20.10.2015	HF6191	490
1904902184	A03970	Others	20.10.2015	HF6191	500
1904921878	A03970	Others	14.12.2015	HF6191	367
1904980205	A03970	Others	14.12.2015	HF6191	1492
1905200219	A03970	Others	20.04.2016	HF6191	428
1905102672	A03970	Others	20.04.2016	HF6191	2852
1905209233	A03970	Others	20.04.2016	HF6191	459
1905469212	A03970	Others	25.06.2016	HF6191	3557
1904902185	A13001	Transport	20.10.2015	HF6191	1758
1904921880	A13001	Transport	14.12.2015	HF6191	2715
1904957629	A13001	Transport	26.01.2016	HF6191	1083
1905023354	A13001	Transport	02.02.2016	HF6191	8453
1905457876	A13001	Transport	25.06.2016	HF6191	3997
1905456737	A13201	Furniture and Fixtures	25.06.2016	HF6191	1649
1904365854	A03901	Stationery	20.01.2015	HF6191	6325

Document No.	Object code	Description	dated	DDO code	GST Added
1904749330	A03901	Stationery	22.06.2015	HF6191	2152
1904519337	A03970	Others	16.04.2015	HF6191	2815
1904730988	A03970	Others	22.06.2015	HF6191	2576
1904753483	A03970	Others	22.06.2015	HF6191	1512
1904158770	A03970	Others	22.10.2014	HF6191	1152
1904008028	A03970	Others	22.10.2014	HF6191	918
1904508394	A03970	Others	14.04.2015	HF6191	918
1904734756	A03970	Others	22.06.2015	HF6191	626
1904753484	A03970	Others	22.06.2015	HF6191	576
1904454009	A03970	Others	14.04.2015	HF6191	517
1904334779	A03970	Others	31.12.2014	HF6191	445
1904427914	A03970	Others	14.04.2015	HF6191	287
1904761100	A03970	Others	22.06.2015	HF6191	265
1904158769	A03970	Others	22.10.2014	HF6191	138
1904737119	A13001	Transport	19.06.2015	HF6191	4998
1904213489	A13001	Transport	05.11.2014	HF6191	3213
1904388506	A13001	Transport	29.01.2015	HF6191	2805
1904201582	A13001	Transport	05.11.2014	HF6191	2465
1800278389	A03901	Stationery	08.03.2015	HF6216	4217
1905422727	A03901	Stationery	25.06.2016	HF6216	1819
1905094102	A03901	Stationery	15.02.2016	HF6216	5355
1905693152	A03901	Stationery	13.12.2016	HF6216	1542
1904975263	A03907	Advertising and Publicity	21.12.2015	HF6216	1492
1800335419	A03970	Others	08.03.2015	HF6216	4092
1905445665	A03970	Others	25.06.2016	HF6216	1754
1905457864	A03970	Others	25.06.2016	HF6216	1860
1904898389	A03970	Others	20.10.2015	HF6216	490
1905521139	A03970	Others	28.06.2016	HF6216	4333
1905649396	A03970	Others	13.12.2016	HF6216	734

Document No.	Object code	Description	dated	DDO code	GST Added
			6		
1905682223	A03970	Others	13.12.2016	HF6216	3342
1905697089	A03970	Others	13.12.2016	HF6216	1409
1904648075	A13001	Transport	04.06.2015	HF6216	14236
1904306109	A13001	Transport	20.11.2014	HF6216	3241
1904306107	A13001	Transport	20.11.2014	HF6216	2569
1905094100	A13001	Transport	15.02.2016	HF6216	2053
1905094101	A13001	Transport	15.02.2016	HF6216	345
1905464406	A13001	Transport	25.06.2016	HF6216	1508
1905049638	A13001	Transport	15.02.2016	HF6216	3012
1905445666	A13001	Transport	25.06.2016	HF6216	2159
1905464408	A13001	Transport	25.06.2016	HF6216	5311
1905524954	A13001	Transport	09.09.2016	HF6216	918
1905640049	A13001	Transport	27.10.2016	HF6216	1070
1905464407	A13201	Furniture and Fixtures	25.06.2016	HF6216	1403
					145525

DO (Livestock) Hafizabad

Document No.	Posting dated	Items	Amount (Rs)	GST Added (Rs)
1905708100	20.12.2016	Stationery	24,862.00	4227
1905552020	20.12.2016	Stationery	24,745.00	4207
1905674640	26.12.2016	Stationery	4,990.00	848
1905708101	20.12.2016	Printing and publication	14,976.00	2546
1905617848	26.12.2016	Printing and publication	2,500.00	425
1905672992	28.12.2016	Uniforms and protective clothing	2,457.00	418
1905663781	26.12.2016	Cost of Other Stores	46,600.00	7922
1905573452	15.10.2016	Others	7,515.00	1278
1905590453	03.12.2016	Others	11,119.00	1890
1905696276	26.12.2016	Others	4,703.00	800
1905488984	21.10.2016	Others	6,224.00	1058
1905590454	03.12.2016	Others	9,665.00	1643
1905665743	28.12.2016	Others	29,250.00	4973

Document No.	Posting dated	Items	Amount (Rs)	GST Added (Rs)
1905705258	26.12.2016	Others	9,676.00	1645
1905744421	26.12.2016	Purchase of Furniture and Fixture	25,000.00	4250
1905501943	15.10.2016	Transport	3,016.00	513
1905774341	29.12.2016	Transport	46,400.00	7888
1905571293	15.10.2016	Transport	15,457.00	2628
1905650122	11.11.2016	Transport	3,944.00	670
1905672994	28.12.2016	Transport	14,152.00	2406
1905757045	30.12.2016	Transport	38,580.00	6559
1905729245	26.12.2016	Transport	15,434.00	2624
1905608612	03.12.2016	R & M of Machinery and Equipment	11,866.00	2017
1905673001	28.12.2016	R & M of Machinery and Equipment	10,000.00	1700
1905672997	28.12.2016	Furniture and Fixtures	7,656.00	1302
1905627313	11.11.2016	Furniture and Fixtures	2,262.00	385
1905674641	26.12.2016	Furniture and Fixtures	5,750.00	978
Total			398,799	67800

DO (Accounts) Hafizabad

G/L Acc Description	Supplier	Description	Date	Amount	GST Added
Advertising and Publicity	Usman Traders	Deingi Flexes	05.08.16	42600	7277
Advertising and Publicity	Usman Traders	Deingi Flexes	05.08.16	42600	7277
Advertising and Publicity	Usman Traders	5 Flexis	03.08.16	40500	6889
Advertising and Publicity	Usman Traders	5 Flexis for Dengi	08.08.16	38450	6511
Cost of Other Stores	Naseem Electric Store	Generator Cable	15.04.16	83250	14152
Cost of Other Stores	Naseem Electric Store	Generator Cable	15.04.16	81000	13770
Cost of Other Stores	Naseem Electric Store	Generator Cable	15.04.16	79200	13464
Cost of Other Stores	Naseem Electric Store	Generator Cable	15.04.16	77625	13196
Cost of Other Stores	Saqib Mughal Electric Store	Generator Change Over	15.04.16	68000	11560
Cost of Other Stores	Misali Traders	2 Steel Safe Alimira		85430	14523
Cost of Other Stores	Naseem Electric Store	Cable for Generator		85200	14350
Cost of Other Stores	Naseem Electric Store	Fanoos and Energy Saviour	03.08.16	84300	14275

G/L Acc Description	Supplier	Description	Date	Amount	GST Added
Cost of Other Stores	Naseem Electric Store	Change Over Switches	10.05.16	83500	14300
Cost of Other Stores	Naseem Electric Store	5 Padistal Fan and Geezer	05.08.16	81850	13902
Cost of Other Stores	Mali Corporation	2 Steel Rack		42700	7259
Cost of Other Stores	Hafiz Traders	Crockery		42280	7188
Cost of Other Stores	Misali Traders	Steel Almira		41960	7133
Cost of Other Stores	Haroon Electronics	Refrigerator	05.08.16	41000	6985
Cost of Other Stores	Madina Electronics	Misc. Items	06.08.16	36708	6239
Furniture and Fixtures	Hafiz Furniture Repair	Misc Repair		42700	7287
Furniture and Fixtures	Hafiz Furniture Repair	12 Chair & 4 Rack repair	10.08.16	41660	7103
Furniture and Fixtures	Hafiz Furniture Repair	Repair Show case	06.08.16	40000	7548
Furniture and Fixtures	Hafiz Furniture Repair	8 Table repair	08.08.16	40800	6439
Furniture and Fixtures	Hafiz Furniture Repair	20 Chairs repair		39500	6692
Furniture and Fixtures	Hafiz Furniture Repair	4 Coputer table and 2 rack repair		39400	4382
Furniture and Fixtures	Hafiz Furniture Repair	02 Tables & 4 Wrackes	15.08.16	85200	14552
Furniture and Fixtures	Hafiz Furniture Repair	12 Chairs	13.08.16	84000	14550
Furniture and Fixtures	Hafiz Furniture Repair	5 Benches	12.08.16	42500	7372
Furniture and Fixtures	Usman Traders	02 Safe Almira	03.08.16	85400	14331
Furniture and Fixtures	Haroon Electronics	Water Distemper	25.07.16	42560	7194
Furniture and Fixtures	Usman Traders	Computer		42150	7166
Furniture and Fixtures	Haroon Electronics	Split AC 1 ton	06.08.16	41750	7132
Furniture and Fixtures	Haroon Electronics	6 Ceiling Fan	06.08.16	39000	6975
Others	Waraich Corporation	Plants and grass	14.04.16	80000	13600
Others	Waraich Corporation	Misc Items	15.04.16	42500	7225
Others	Waraich Corporation	Misc Items	15.04.16	34350	5840
Others	Usman Traders	Geezer 20 gallon		65000	11050
Others	Mali Corporation	2 Room Railing		42720	7262

G/L Acc Description	Supplier	Description	Date	Amount	GST Added
Others	Waraich Corporation	Crockery	10.08.16	42705	7260
Others	Azeem Traders	Two Curtains	10.08.16	42600	7191
Others	Azeem Traders	Misc. Items		42200	7174
Others	Waraich Corporation	1 Curtain	06.08.16	41000	7335
Others	Azeem Traders	3 Table glass and Cloth	08.08.16	38340	6512
Others	Waraich Corporation	1 Steel Almirah	06.08.16	36765	7740
Printing and publication	Usman Traders	1 Sighn Board		85250	14490
Printing and publication	Usman Traders	File Covers 500	10.08.16	83500	14350
Stationery	Khalid Book Dipu	File Covers	22.04.16	78750	13387
Stationery	Naveed Book Dipu	File Covers	06.08.16	84000	14995
Stationery	Naveed Book Dipu	File Covers	08.08.16	80000	13735
Stationery	Naveed Book Dipu	Paper A4 & Large	10.08.16	42600	7242
Stationery	Naveed Book Dipu	Stationery		42120	7225
Stationery	Naveed Book Dipu	File Covers	07.08.16	41600	7072
Stationery	Naveed Book Dipu	Misc Stationery	08.08.16	41600	6900
Stationery	Naveed Book Dipu	File Flappers500	05.08.16	40000	6800
Transport	Ali Autos	Denting Painting	10.08.16	42700	7280
Transport	Ahmed Autos	Misc Repair	12.08.16	41800	7050
Transport	Ahmed Autos	Repair of vehicle	13.06.12	44559	2324

D.O (E&IP), Hafizabad

A/c Head	Description	Date	Supplier	Amount	GST Added
A0390 1	Stationery	12.08. 14	M/s Naveed Book Depot	12,636	1836
A0390 1	Stationery	22.07. 14	M/s Naveed Book Depot	12,250	1780
A0390 1	Stationery	08.06. 15	M/s College Book Depot	15,689	2279

A/c Head	Description	Date	Supplier	Amount	GST Added
A0390 2	Printing and publication	25.09. 14	M/s Shah Nawaz Builders	11,349	1649
A0390 2	Printing and publication	08.09. 14	M/s Shah Nawaz Builders	9,945	1445
A0390 2	Printing and publication	-	M/s Shah Nawaz Builders	28,745	3305
A0390 5	Newspapers periodicals and books	27.09. 14	M/s College Book Depot	4,446	646
A0390 5	Newspapers periodicals and books	30.04. 15	M/s Shah Nawaz Builders	7,020	1020
A0390 7	Advertising and Publicity	-	M/s Shah Nawaz Builders	16,380	2380
A0390 7	Advertising and Publicity	13.03. 15	M/s Nasrullah Arts	16,417	2167
A0397 0	Others	13.12. 14	M/s Naveed Electronics	8,388	1218
A0397 0	Others	-	M/s Shah Nawaz Builders	19,637	2127
A0397 0	Others	30.08. 14	M/s Mughal Glass Store	3,159	459
A0397 0	Others	-	M/s Shah Nawaz Builders	27,086	3936
A1300 1	Transport	30.08. 14	M/s Sultan Auto	7,176	476
A1300 1	Transport	09.08. 14	M/s Pak Autos LZM- 7688	17,643	2563
A1300 1	Transport	08.06. 15	M/s Masood Auto Garage	18,393	493
A1300 1	Transport	07.06. 15	M/s Sabir Auto Electrician	4,628	48
A1310 1	R & M of Machinery and Equipment	-	M/s Asian Computer	14,290	1640
A0390 7	Advertising and Publicity	15.06. 16	M/s Zaidi Flex	3,159	459
A0397 0	Others		M/s New Gujranwala	7,488	1088
A0397 0	Others	20.09. 15	M/s Munir General Store	2,082	302
A1300 1	Transport	27.08. 15	M/s Welcome Autos	14,480	1870

A/c Head	Description	Date	Supplier	Amount	GST Added
A1300 1	Transport	29.06. 15	M/s Sultan Autos	9,089	1139
A1300 1	Transport	03.08. 15	M/s Sultan Autos	10,228	578
A0970 1	Purchase of Furniture and Fixture	4.16	M/s Milli Traders	12,870	1870
A0970 1	Purchase of Furniture and Fixture	02.11. 15	M/s Shah Nawaz Builders	12,285	1785
A0970 1	Purchase of Furniture and Fixture	15.09. 15	M/s Rehman Furniture	12,285	1785
A1320 1	Furniture and Fixtures	08.06. 16	M/s City Furniture Workshop	19,256	2656
A0394 2	Cost of Other Stores	16.06. 15	M/s Shah Nawaz Builders	12,285	1785
A0390 1	Stationery	16.03. 16	M/s College Book Depo	16,543	2403
A0390 1	Stationery	04.01. 16	M/s College Book Depo	16,146	2346
A0390 1	Stationery	03.11. 15	M/s College Book Depo	8,892	1292
A0390 2	Printing and publication	02.06. 16	M/s Zaidi Flex	31,590	4590
A0394 2	Cost of Other Stores	02.11. 16	M/s Shah Nawaz Builders	30,420	4420
A0390 2	Printing and publication	13.12. 16	M/s Shah Nawaz Builders	38,025	5525
A0390 2	Printing and publication	02.11. 16	M/s Shah Nawaz Builders	35,100	5100
A1310 1	R & M of Machinery and Equipm		M/s Shah Nawaz Builders	26,442	3842
A1320 1	Furniture and Fixtures	13.12. 16	M/s Hafiz Furniture Repair	15,660	2160
A0390 1	Stationery	13.12. 16	M/s Shah Nawaz Builders	15,771	2291
A0390 1	Stationery	17.10. 16	M/s College Book Depo	11,875	1725
A0390 1	Stationery	11.08. 16	M/s College Book Depo	12,694	1844
A1300 1	Transport	05.12. 16	M/s Ashiq Motors	13,340	1840
A1300 1	Transport	21.08. 16	M/s Sultan Auto	13,607	1977
A0397 0	Others	16.12. 16	M/s Shah Nawaz Builders	17,924	2604
A0397 0	Others	24.10. 16	M/s O.K Traders	24,570	3570
Total				699,383	94,313

D.O (Finance & Budget), Hafizabad

A/c Head	Description	Date	Supplier	Item	Amount	GST Added
A039 02	Printing and publication	16.08 .16	Almadina Photostate	Printing of file cover	99,450	14450
A039 02	Printing and publication	16.08 .16	Bismillah Photostate	Flex Printing	49,678	7218
A039 02	Printing and publication	16.08 .16	Aslam Photostate	Pads with monogram	47,140	7140
A039 42	Cost of Other Stores	15.08 .16	M/s Saqib Mughal Electric Store	Steel Almirah	49,994	7264
A039 70	Others	12.08 .16	M/s Usman Traders	Steel Almirah	49,842	7242
A039 70	Others	16.08 .16	Usman Traders	Steel Almirah	49,784	7234
A039 70	Others	17.08 .16	Warriach Corporation	Room railing pardas	49,771	7232
A039 70	Others	16.08 .16	Pak Super Electric Store	Various items	49,737	7227
A039 70	Others	12.08 .16	Warriach Corporation	Room railing pardas	49,725	7225
A039 70	Others	16.08 .16	Pak Super Electric Store	UPS	49,725	7225
A039 70	Others	13.08 .16	Warriach Corporation	Room Ceiling Pardas	49,667	7217
A039 70	Others	16.08 .16	M/s Saqib Mughal Electric Store	Wire	49,140	7140
A096 01	Purchase of Plant and Machine	17.08 .16	Pak Super Electric Store	Water Dispensar	99,977	14527
A096 01	Purchase of Plant and Machine	17.08 .16	M/s Naseem Electric Store	Fitting for Networking	49,959	7259
A096 01	Purchase of Plant and Machine	18.11 .16	Naveed book depo	tonner	49,725	7225
A096 01	Purchase of Plant and Machine	15.08 .16	M/s Naseem Electric Store	Scanner	49,713	7223
A096 01	Purchase of Plant and Machine	15.08 .16	M/s Saqib Mughal Electric Store	Electric Water Cooler	49,690	7220
A097 01	Purchase of Furniture and Fix	13.08 .16	M/s Usman Traders	Piling of DO F&B Room	99,567	14467
A097 01	Purchase of Furniture and Fix	17.08 .16	Warriach Corporation	show case	49,959	7259
A097 01	Purchase of Furniture and Fix	16.08 .16	Sadiq Furniture	Cup Board	49,926	7254
A097 01	Purchase of Furniture and Fix		Sadiq Furniture	Cup Board	49,427	7182
A097 01	Purchase of Furniture and Fix	16.08 .16	Usman Traders	tables	46,800	6800
A130 01	Transport	15.08 .16	Ali Auto	Denting of vehicle	49,822	6872
A130 01	Transport	17.08 .16	Ahmed Auto	Gear Box	49,661	6891
A130 01	Transport	15.08 .16	Mukarram Sher Auto	repair of vehicle	49,421	6816
A130 01	Transport	15.08 .16	General Autos	Engine	49,300	6800
A130	Transport	17.08	Ahmed Auto	tyres		7140

A/c Head	Description	Date	Supplier	Item	Amount	GST Added
01		.16			49,140	
A13101	R & M of Machinery and Equipm	18.08.16	M/s Saqib Mughal Electric Store	Repair of water dispensar	50,000	7250
A13101	R & M of Machinery and Equipm	16.08.16	Warriach Corporation	repair of laptop etc	49,706	6856
A13101	R & M of Machinery and Equipm	13.08.16	M/s Naseem Electric Store	networking etc	49,503	6828
A13101	R & M of Machinery and Equipm	16.08.16	Pak Super Electric Store	repair of fans etc	49,474	6824
A13101	R & M of Machinery and Equipm	12.08.16	Usman Traders	repair of cpu etc	48,894	6744
A13101	R & M of Machinery and Equipm	15.08.16	Pak Super Electric Store	repair of generator etc	47,490	6550
A13201	Furniture and Fixtures	16.08.16	Warriach Corporation	repair of doors etc	49,950	6890
A13201	Furniture and Fixtures	16.08.16	Usman Traders	repair of chairs	49,880	6880
A13201	Furniture and Fixtures	16.08.16	Warriach Corporation	repair of cup board	49,868	6878
A13201	Furniture and Fixtures	16.08.16	Usman Traders	repair of cup board	49,764	6864
A13201	Furniture and Fixtures	16.08.16	Warriach Corporation	repair of piling	49,444	6820
A13201	Furniture and Fixtures	13.08.16	Warriach Corporation	repair of chairs	46,980	6480
A03901	Stationery	22.04.16	Khalid Book	stationary	49,440	6165
A03901	Stationery	04.04.16	Syed Tafseer	stationary	49,990	7150
A03901	Stationery	20.04.16	Khalid Book	stationary	96,725	13997
A03970	Others	16.04.16	Naveed Electronics	energy savor etc	49,280	7160
A03970	Others	16.04.16	Naveed Electronics	Phynyl etc	47,825	5840
A13001	Transport		Rehman Tyres	tyres	49,140	7140
Total					2,419,093	344,065

DO (Planning) Hafizabad

Document No	Description	Date	Supplier	Amount	GST Added
1905628690	Furniture and Fixtures	02.11.16	H.H Traders	24500	7595
1905478634	Others	04.08.16	Usman Traders	10090	1715
1905478633	Stationery	1905478633		17820	3029
1905478635	Transport	02.09.16	Sultan Auto Mobile	13400	2144
Total					14483

**Annexure-U
Para 1.2.3.13**

Irregular payment of Health Sector Reform Allowance - Rs 1.288 million

SMO RHC Sukheke

Name	Designation	Leave Period	Days	CA	HSRA	Mess Allowance	Dress Allowance	Recoverable
Madiha Safdar	LHV	01.08.2016 to 29.09.2016	60	1785	1850			7270

SMO RHC Vanikay Tarar Hafizabad,

Name	Designation	Period	HSR/Month	Recoverable (Rs)
Dr. Simran Ashbeel	Dentist	13,14,18,19,20.11.15	12000	72,000

Further it was observed that Dr. Simran Ashbeel remained absent from duty w.e.f 13.4.16 to 30.9.16 but the pay and allowances for absent period amounting to Rs405832 (approx.) was neither recovered nor any proof regarding stoppage of pay was produced for audit verification .

SMO RHC Kaleki Mandi

Name of employee	Designation	General duty at	Period	Months	Rate of hsra	Recoverable (Rs)
M. Iqbal	X-ray Assistant	Trauma Centre Hafizabad	30.7.16 to 31.8.17	13	1974	25662
Shahid Imran	O.T. attendant	Trauma Centre Hafizabad	21.9.16 to 31.8.17	11.3	1029	11627
						37289

S.M.O RHC Kolo Tarrar

Name Of Employee	Designation	Period	N o. of days	Rate of Conveyance Allowance	Rate HS RA	Mes s	Dr ess	Total	Reco verable
Ahmed Mujtaba	M.O	26.04.16 to 10.05.16	15	5,000	12,000	0	0	17,000	8,500
Total									8,500

M.S DHQ Hafizabad

Name	Designation	Period	Da ys	Conveyance Allowance	HS RA	Recoverable Amount
Amayat Ali	OTA	05.12.2016 to 19.12.2016	15	2856		1428
Dr. Muhammad Aslam	APMO	01.10.2016 to 27.10.2016	27	5000	800	11700
Dr. InayatUllah	Dermo	29.09.2016 to 18.09.2016	20	5000	800	8667
Dr. Faiq Ali Tarar	MO	29.09.2016 to 18.09.2016	20	5000		3333
Dr. Syed Nusrat Abbas	SMO	14.11.2016 to 27.12.2016	43	5000		7167
Total						32295

DHQ Hospital Hafizabad

Name	Designation	Absent Dates	HS RA	Monthl y pay	Pay of absent period	Recoverable
REH AN AZH AR	M.O	18 to 29 Oct 2016	12960	72695	29078	184598

SMO RHC Sukheke

Name	Designation	Absent period	HS RA	Pay of absent period	Recoverable
Safdar Ali	T.O	29.07.2016, 5,14,17 oct 2016	985	2267	14087
Tanveer Abass	N.Q	06.08.2016,20.09.2016, 5,7,17 Oct 2016, 14,18 Nov 2016 etc	985	102000	113820
Naseem Pervaiz	OTA	12&20.Oct 2016	1800	1233	12033
Total					139940

M.S THQ Pindi Bhattian

Name	Designation	Leave Period	No of days	HS RA Rate	C. A R ate	Mess Allowance	Dress Allowance	Amount to be recovered
Dr. M. Azam Athar	M.S	08.08.2016 to 30.09.2016	52	15000	5000			34667
Nazia Ibrahim	C.N	10.08.2016 to 30.09.2016	50	0	5000	8000	4000	28333
Abid Hussain	Disp	15.08.2016 to 30.09.2016	45	0	2315			3473
Mumtaz Akhtar	W.S	23.08.2016 to 22.09.2016	30	0	1785			1785
Dr. Bilal	MO	15.09.2016 to 30.09.2016	15	15000	5000			10000
Total								78258

THQ Hospital Pindi Bhattian audit

Name	Designation	Absent dates	HSRA	Amount to be recovered
Dr. Tariq Mahmood	Surgen	04.07.2016 & 5,6,7 sep 2016	1500 0	90000
Dr. Saqib Zafar	M. Physician	9,18 to 30 July 2016	1500 0	90000
Total				180000

S.M.O RHC Kassoki

Sr.No	Name of Employees	Designation	Leave Period	Days	Conveyance allowance Per Month (Rs)	HSRA Per month (Rs)	Total Amount (Rs)	Recoverable (Rs)
1	Naveeda Tabbassum	S.H & N.S	18-07-2016 to 14-10-2016	89	5000	3406	8406	25218
2	Riffat Rani	Charge Nurse	22-06-2016 to 06-08-2016	56	5000	1818	6818	13500
3	Shahid Sattar	Vaccinator	18-10-2016 to 06-11-2016	25	2856	0	2856	2380
4	Razia Bibi	S/W	11-08-2016 to 18-08-2016	8	1785	1810	3595	959
5	Razia Bibi	S/W	21-12-2016 to 13-01-2017	20	1785	1810	3595	2397
6	Dr. Saima Tassadduq Awan	WMO	13-12-2016 to 23-12-2016	11	5000	12000	17000	6233
7	Nargis Shaheen	Charge Nurse	6-9-16 to 13-9-16	8	5000	1818	6818	1818
52505								

S.M.O RHC Kaleki Mandi

Name Of Employee	Designation	Period	No . of days	Rate of Conveyance Allowance	Rate HSR A	Total	Recoverable (Rs)
Dr. Sana Iftikhar Noor	dentist	16.8.16 to 14.9.16	30	5000	12000	17,000	17000
najma ameer	lhv	1.8.16 to 28.10.16	90	2856	1215	4,071	12213
						0	29213

Rural Health Centre Rasool pur Tarar District Hafizabad

Name	Designation	HSR Allowance	No. of Absent	Recovery of HSR
Rozina Anayat	LHV	1146	7+1 = 8	6876
M. Asghar	N/Q	891	5	5346
M. Arif	N/Q	891	11+ 12 = 23	5346
Sharafat Ali	S/W	891	1+1 =2	2673
Sajid Masih	S/W	891	7	5346
Samra Afzal	C/N	1818	1+1+1 = 3	5454
Anam Jamil	LHV	1146	1	573
Khadija Manzoor	C/N	1818	1	909
Irshad Ullah	S/W	891	1	445
Rehana Kousar	LHV	1146	1	573
				33541

II. SMO RHC Rasool pur Tarar

Name	Designation	Leave period	CA and HSRA
Dr. Khawar Shahzad	MO	13.12.2016 to 24.12.2016 = 15 days	8500
Sadia Sharif	LHV	16.6.2016 to 17.9.2016 = 90 (only CA)	8568
Rozina Anayat	LHV	7.9.2016 to 21.9.2016 = 15	2001
Eng. Qasim Ali Malik	CO	6.3.2017 to 28.3.2017 = 23	3381
Rizwana Ameer	C/N	11.9.2017 to 12.6.2017 = 30 days	6818
			29268

$$I + II = \text{Rs}33,541 + \text{Rs}29,268 = \text{Rs}62,809$$

Annexure-V
Para 1.2.3.14

Recovery of Rs 1.376 million due imposition of Major & Minor penalty

sr. No.	Name	Designation	Name of school	Order No	Date of removal	With Effect from	Pay	Recovery
1	Ammara Kiran	SESE	GGES Dera Manik	2762	4/10/2016	15/8/16	26140	26140
2	Sidra Munir	PST	GGPS Kot Said	766	19/4/17	29/12/16	20095	100475
3	Arshad Naseem	PST	GCMS Kassoke		19/2/15	12/8/2014	25717	25717
4	Nabila Hayat	ESE	GGCMS Kot Sajjana	2538	17/11/14	2/9/2014	18915	18915
5	Zarmin Shafiq	ESE	GGPS Saroop Wala	2171		18/8/14	17336	17336
6	Kiran Zahra		GGPS Chak Dewan	2170	2/10/2014	18/8/14	18333	18333
7	Safoora Naz	EST	GGHSS Kolo Tarar	216-	2/10/2014	1/1/2014	23763	213867
8	Ayesha Saif	PST	GGPS Pattali Kharal	191	27/1/17	17/10/16	22134	22134
9	Rani Andleeb	PST	GGPS Hassan Pura	192	27/1/17	13/12/16	22031	22031
10	Dilshad Begum	EST	GGES Shori Manika	190	27/1/2017	14/11/16	28598	28598
11	Asma Batool	ESE	GGPS Mumtaz	2899	19/10/16	15/9/16	31241	0
12	Hanzala Sadique	ESE	GMPS Amaro Khurd	2758	4/10/2016	15/8/16	17110	17110
13	Taiba Akram	SESE	GGMHSS Hafizabad	2809	6/10/2016	15/9/16	24257	24257
14	Tahreem Naaz	ESE	GGES Dera Manik	2760	4/10/2016	15/8/16	17110	17110
								552023

Name	Designation	School	Reason	Order No. & date	Minor Penalty	Amount
Saira Akbar	ESE	GCME.S.Dhunni	PEC low result 5th	2268/CC 21.10.2014	One	7320
Shameem Akhtar	EST	GGES Kot Kashi Ram	Low result 5 th PEC	2270/CC 21.10.2014	two	14640
Ayesha Sadiqa	SESE	GGHS Manget Necha	Low result 9 th BISE	63/CC 09.01.2015	two	19200
Sadia Arshad	ESE	GMPS Kot Qadir Bakash	Low result 5 th PEC	1933/CC 06.09.2014	one	7320
Zunaira Younis	ESE	GCMS Kolo Tarar	Low result 5 th PEC	1925/CC 06.09.2014	one	7320
Shzia Yaqoob	EST	GGES Wachoki	Low result 8 th PEC	1901/CC 02-09-2014	Two	14640
Taiba Abbas	EST	GGES Wachoki	Low result 8 th PEC	1899/CC 02.09.2014	Two	14640
Shabana Perveen	SESE	GGES Tiba Shah Behlol	Low result 5 th PEC	1932/CC 06-09-2014	two	19200
Noreen Akhtar	EST	GGES Wachoki	Low result 8 th PEC	1900/CC 02-09-2014	two	14640
Asifa Abdul Raheem	EST	GGES Sandwan Tarar	Low result 8 th PEC	1896/CC 02-09-2014	three	21960
Nosheen	SESE	GGES Jaidkay	Low result 8 th PEC	2272/CC 21-10-2014	two	19200
Zobia Bukhari	SESE	GGHS Wachoki Kalan	Low result 8 th PEC	2276/CC 21-10-2014	one	9600
Asima Shameem	EST	GGES Phairoki	Low result 5 th PEC	2271/CC 21-10-2014	two	14640
Nasreen Akhtar	EST	GGES Pindi Bhattian	Low result 8 th PEC	1902/CC 02-09-2014	three	21960
Rehana Kousar	SESE	GGHS Madhora Kalan	Low result 8 th PEC	2267/CC 21-10-2014	two	19200
Javairya Munawar	SESE	GGES Tootra	Low result 8 th PEC	1934/CC 06-09-2014	three	28800
Nabila Hayat	ESE	GCMS Kot Sejana	Low result 5 th PEC	2274/CC 21-10-2014	two	14640
Shazia Firdous	ESE	GGES Phairoki	Low result 5 th PEC	2273/CC 21-10-2014	two	14640
Zakiya Rani	ESE	GGPS Wijwan	Low result 5 th PEC	1930/CC 06-09-2014	one	7320

Name	Designation	School	Reason	Order No. & date	Minor Penalty	Amount
Saira Fatima	ESE	GGES Tiba Shah Behlol	Low result 5 th PEC	1931/CC 06-09-2014	three	21960
Uzma Rehmat	ESE	GGPS Bagh Kohna	Low result 5 th PEC	1935/CC 06-09-2014	three	21960
Nusrat Perveen	ESE	GGPS Nabo Rara	Low result 5 th PEC	1936/CC 06-09-2014	three	21960
Nazia Basra	ESE	GGPS Kot Bela	Low result 5 th PEC	1928/CC 06-09-2014	two	14640
Amna Afzal	ESE	GGPS Dhalkay Kalan	Low result 5 th PEC	1927/CC 06-09-2014	two	14640
Manzor Akhtar	PST	GGPS Solnge Awan	Low result 5 th PEC	1386/CC 30-08-2014	two	13200
Tahira Hayat	PST	GGPS Malk wala	Low result 5 th PEC	1273/CC 05-08-2014	one	6600
Nazia Sharif	PST	GGPS Malk wala	Low result 5 th PEC	1273/CC 05-08-2014	one	6600
Nusrat Perveen	PST	GGPS Thatha Manik	Low result 5 th PEC	1271/CC 05-08-2014	one	6600
Shameem Akhtar	PST	GGPS Balo Kohna	Low result 5 th PEC	1270/CC 05-08-2014	one	6600
Azra Shafaq	PST	GGPS Sundar Ana	Low result 5 th PEC	1269/CC 05-08-2014	one	6600
Rashda Basdhir	PST	GGPS Kot Miyan	Low result 5 th PEC	1268/CC 05-08-2014	one	6600
Samina Farhat	PST	GGPS Gujarki	Low result 5 th PEC	1267/CC 05-08-2014	one	6600
Sajida Nawaz	PST	GGPS Rai Chand	Low result 5 th PEC	1266/CC 05-08-2014	one	6600
Ume Khadija Sharwani	PST	GGPS Kot Peer Muhammad	Low result 5 th PEC	1265/CC 05-08-2014	one	6600
Zahida Perveen	PST	GGPS Channi Sultan	Low result 5 th PEC	1264/CC 05-08-2014	one	6600
Shabana Manzoor	PST	GGPS Channi Chorayra	Low result 5 th PEC	1263/CC 05-08-2014	one	6600
Riffat Parveen	PST	GGPS Thatha Dewka	Low result 5 th PEC	1260/CC 05-08-2014	one	6600
Samina Gul	PST	GGES Uddoki	Low result 5 th PEC	1262/CC 05-08-2014	one	6600
Busahra Parveen	PST	GGPS Nakki Chatha	Low result 5 th PEC	1261/CC 05-08-2014	one	6600

Name	Designation	School	Reason	Order No. & date	Minor Penalty	Amount
Farhat Begum	PST	GGPS Nakki Chatha	Low result 5 th PEC	1261/CC 05-08-2014	one	6600
Saira Akbar	ESE	GCME/S Dhunni	Low result 5 th PEC	1268/CC 05-08-2014	one	11760
Iffat Naeem	PST	GGPS Thatha Gondal	Low result PEC 5 th 2016	2635/CC 21-09-2016	one	9600
Sidra Iram	PST	GMPS Kawanwali	Low result PEC 5 th 2016	2565/CC 7-09-2016	one	9600
Asghar Ali	PST	GMPS Havaili Harbaj Rai	Absent	3547/CC 10-12-2016	one	9600
Shabana Perveen	EST	GGES Tibba Shah Behlol	absent	3713/CC 29-12-2016	one	11760
						550560

Sr. No.	Name	Designation	Name of school	Order No	Date of removal	With Effect from	Pay	Recovery
1	Ammara Kiran	SESE	GGES Dera Manik	2762	4/10/2016	15/8/16	26140	52280
2	Arshad Naseem	PST	GCMS Kassokey		19/2/15	12/8/2014	25717	51434
3	Zarmin Shafiq	ESE	GGPS Saroop Wala	2171		18/8/14	17336	34672
4	Hanzala Sadique	ESE	GMPS Amaro Khurd	2758	4/10/2016	15/8/16	17110	34220
5	Tahreem Naaz	ESE	GGES Dera Manik	2760	4/10/2016	15/8/16	17110	34220
6	Kiran Zahra		GGPS Chak Dewan	2170	2/10/2014	18/8/14	18333	36666
								243492