



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
SUMMARY OF TABLES AND CHARTS	viii
Table 1: Audit Work Statistics	viii
Table 2: Audit observations regarding Financial Management	viii
Table 3: Outcome Statistics	viii
Table 4: Table of Irregularities Pointed Out	ix
Table 5: Cost-Benefit	ix
CHAPTER-1	1
1.1 District Government, Hafizabad	1
1.1.1 Introduction of Departments	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2015-16	3
1.1.4 Brief Comments on the Status of Compliance with PAC	3
1.2 AUDIT PARAS	4
1.2.1 Fraud / Misappropriations	5
1.2.2 Non-production of Record	8
1.2.3 Irregularity / Non-compliance	10
1.2.4 Internal Control Weaknesses	21
ANNEXES	35
Annex-A	36
Annex-B	44
Annex-C	45
Annex-D	48
Annex-E	51
Annex-F	52
Annex-G	53
Annex-H	55
Annex-I	56
Annex-J	57
Annex-K	58
Annex-L	60
Annex-M	61
Annex-N	62
Annex-O	65
Annex-P	69
Annex-Q	70
Annex-R	71
Annex-S	76
Annex-T	82
Annex-U	86
Annex-V	89
Annex-W	90

ABBREVIATIONS & ACRONYMS

AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CA	Conveyance Allowance
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DO	District Officer
DOH	District Officer Health
DHQ	District Headquarters
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
IPSAS	International Public Sector Auditing Standards
LP	Local Purchase
LD	Liquidated Damages
MB	Measurement Book
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule

NAM	New Accounting Model
NPA	Non Practicing Allowance
NPIW	National Program for Improvement of Watercourses
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PHSRP	Punjab Health Sector Reforms Programme
PESRP	Punjab Education Sector Reform 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
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services

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 2015-16. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen 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 2016-17. 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 2015-16.

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 3947.920 million of the District Government Hafizabad for the financial year 2015-16 covering one PAO and 207 formations, the Directorate General Audit, audited an expenditure of Rs 363.686 million which in terms of percentage, was 9.21% 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 2015-16, were Rs 3.051 million, whereas, Directorate General Audit, audited receipts of Rs 1.373 million which was 45% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs 6.434 million was pointed out during audit, out of which an amount of Rs 0.823 million was recovered and verified during the year 2016-17 till the time of compilation of report. Out of total recoveries, Rs 6.434 million was not in the notice of the executive before audit.

c. Audit Methodology

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

d. Audit Impact

A number of improvements, as suggested by Audit, in maintenance of record and procedures, have been initiated by the concerned departments; however, audit impact in shape of change in rules has 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

- a) Fraud / misappropriation of Rs 17.407 million was noted in two cases.¹
- b) Non-production of record of Rs 595.431 million was noted in one case.²
- c) Irregularity / non-compliance including non-adherence to PPRA Rules of Rs 181.572 million was noted in eleven cases.³
- d) Internal control weaknesses resulted in a loss of Rs 292.211 million was noted in twelve cases.⁴

¹ Para 1.2.1.1 & 1.2.1.2

² Para 1.2.2.1

³ Para 1.2.3.1 to 1.2.3.11

⁴ Para 1.2.4.1 to 1.2.4.12

g. Recommendations

Head of the District Government Hafizabad needs:

- i. To comply with the Procurement Rules for economical and rational purchase of goods and services
- ii. To hold inquiries to fix responsibility for losses, theft and wasteful expenditure
- iii. To make efforts for expediting the realization of various Government receipts
- iv. To take appropriate measures to strengthen internal controls / monitoring system
- v. To take appropriate action against the person (s) responsible for non-production of record

SUMMARY OF TABLES AND CHARTS

Table 1: Audit Work Statistics

Sr. #	Description	No.	Budget (Rs in millions)
1	Total Entities (PAOs) in Audit Jurisdiction	01	4,172.837
2	Total Formations in Audit Jurisdiction	207	4,172.837
3	Total Entities (PAOs) Audited	01	363.686
4	Total Formations Audited	25	363.686
5	Audit & Inspection Reports	25	363.686

Table 2: Audit observations regarding Financial Management

Sr. #	Description	Amount Placed under Audit Observations (Rs in millions)
1	Unsound Asset Management	17.407
2	Weak Financial Management	181.572
3	Weak internal controls relating to Financial Management	292.211
4	Others	595.431
TOTAL		1086.621

Table 3: Outcome Statistics

(Rs in millions)

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	-	374.644	-	711.977	1086.621	298.91
3	Recoveries pointed out at the instance of Audit	-	4.504	-	1.930	6.434	18.834

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
4	Recoveries accepted / established at the instance of Audit	-	4.503	-	1.930	6.433	18.834
5	Recoveries realized at the instance of Audit	-	0.576		0.247	0.823	1.551

* 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 363.686 million

Table 4: Table of Irregularities Pointed Out

Sr. #	Description	Amount Placed under Audit Observations (Rs in millions)
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	181.572
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	17.407
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.	240.832
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	51.379
6	Non-production of record.	595.431
7	Others, including cases of accidents, negligence etc.	0
TOTAL		1086.621

Table 5: Cost-Benefit

Sr. No.	Description	Amount (Rs in millions)
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 : 0.566

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)

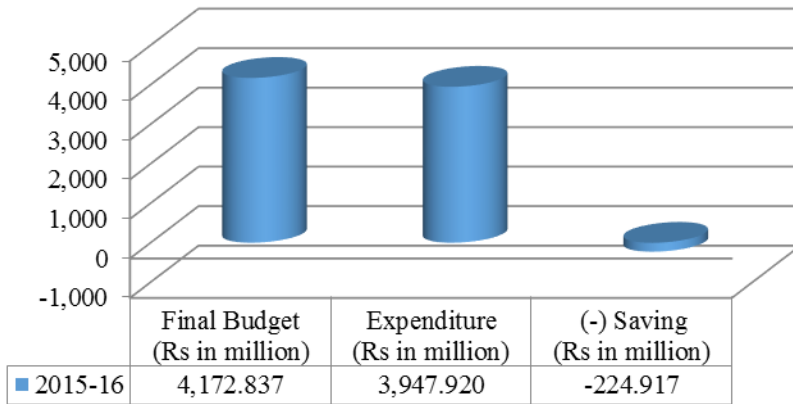
Under Section 29(k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government was Rs 4172.837 million whereas, the expenditure incurred (inclusive salary, non-salary and development) was Rs 3,947.920 million, showing savings of Rs 224.917 million for the period, which in terms of percentage was 5.39% of the final budget as detailed below:

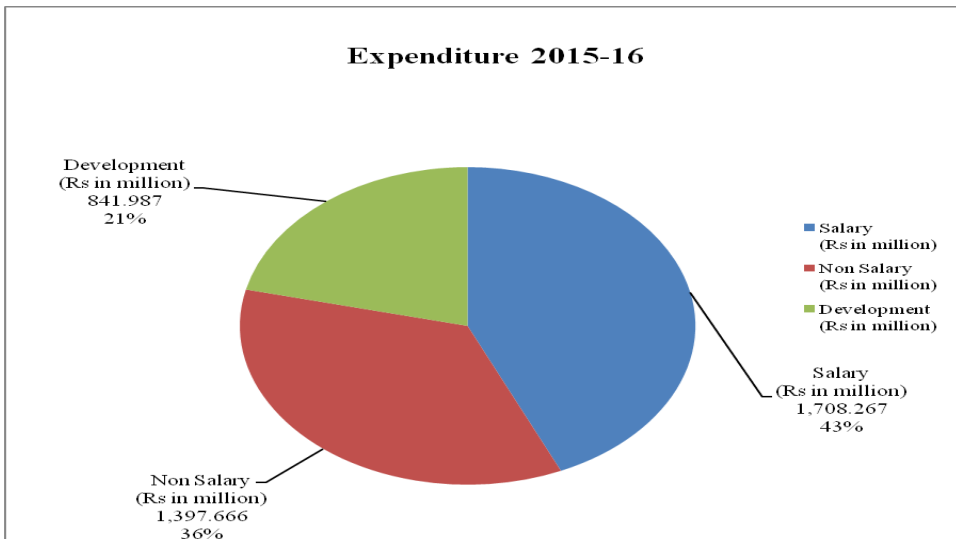
Financial Year 2015-16	Budget (Rs in million)	Expenditure (Rs in million)	(-) Saving / (+) Excess (Rs in million)	%age of Savings
Salary	1,733,372,850	1,708,266,626	-25,106,224	01
Non Salary	1,418,214,150	1,397,666,312	-20,547,838	01
Development	1,160,778,216	841,987,454	-318,790,762	27
TOTAL	4,312,365,216	3,947,920,392	-364,444,824	8.45
Total of Surrender	-139,527,743	0	139,527,743	-
GRAND TOTAL	4,172,837,473	3,947,920,392	-224,917,081	5.39

Budget & Expenditure 2015-16



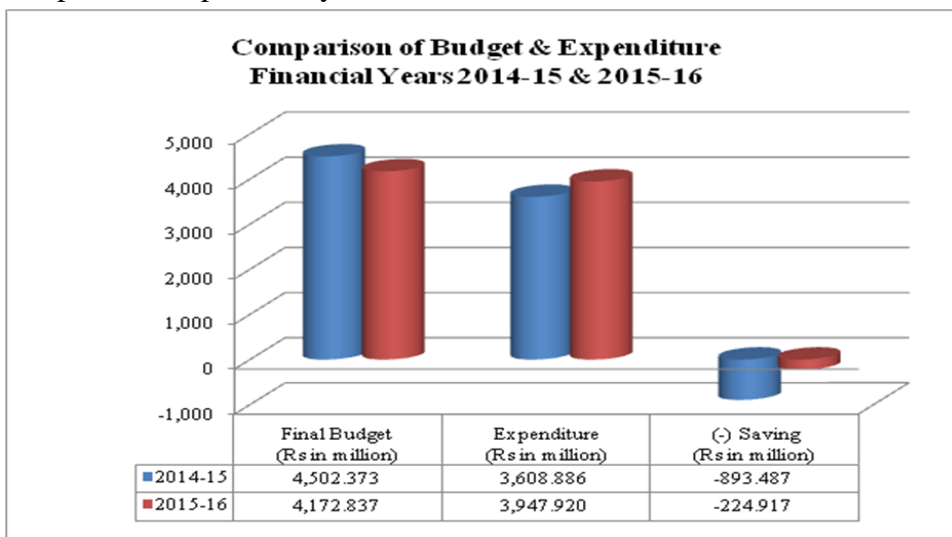
As per the Appropriation Account 2015-16 of District Government, Hafizabad the original budget was Rs 3,884.154 million, supplementary grant was Rs 324.683 million and the final budget was Rs 4,172.837 million. Against the final budget total expenditure incurred by the District Government during 2015-16 was Rs 3,947.920 million as detailed in Annex-B.

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 2015-16

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

1.1.4 Brief Comments on the Status of Compliance with PAC

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	Special Audit Report*	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

*

It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of Audit Report reflects financial year instead of the audit year which was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Fraud / Misappropriations

1.2.1.1 Doubtful Consumption / Issuance of Medicines - Rs 11.655 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.

MS THQ Hospital Pindi Bhattian, District Hafizabad purchased medicines amounting to Rs 10.000 million for Indoor ward, Operation theater, Dispensary and Emergency. The medicines were entered in the main stock register of the hospital and the indents of the wards reflected receipt of medicine but the concerned wards failed to proof its expense / utilization to the end user / patients. It reflects that the medicines were not delivered to the patients. The chances of mis-appropriation of medicines cannot be ignored. Similarly MS DHQ Hospital Hafizabad paid Rs 1.655 million for purchase of hospital gases but these gases were neither taken on stock nor its issuance and patient wise consumption were found on the record as detailed below|:-

Period	Vendor	Description	Amount (Rs)
July 2015 to December 2015	Ali Gases	Hospital Gases	1,654,555

The absence of such procedural formality, leads to be doubtful issuance / consumption of medicines and gases valuing Rs 11.655 million.

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 issuance of stock, which may cause misappropriation.

The matter was reported to the DCO / PAO in September, 2016. Management replied that all the medicines & Oxygen Cylinders have been issued to different department from main store through proper indent and expense register has been maintained properly.

DAC in its meeting held on 17-11-2016 directed the Department to produce all the relevant record and inquire the matter by EDO (F&P) under report to Audit but no compliance was made till the finalization of this report.

Audit recommends speedy finalization of inquiry besides fixing responsibility under intimation to Audit.

[PDP No.21&19]

1.2.1.2 Doubtful Expenditure on Labor Charges for Rs 5.752 million

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

District Officer (Forest), Hafizabad incurred an expenditure Rs 5.752 million during the Financial Year 2014-16 for payment of labor charges on daily basis / work basis without maintaining attendance record. Moreover, instead of appointment of contingent paid staff through proper advertisement the daily wages workers were hired. **Annex-C**

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 on labor charges which may cause misappropriation.

The matter was reported to the DCO / PAO in September, 2016. Management replied that all plantation work by forest department was done as per notification of breakup. The payment is made against the breakup without attendance record.

DAC in its meeting held on 17-11-2016 directed the Department to prepare the summary in detail pertaining to each work executed to prove the calculation and measurement of the work along with muster roll but no compliance was made till the finalization of this report.

Audit recommends preparation of relevant record under intimation to Audit.

[PDP No.01]

1.2.2 Non-production of Record

1.2.2.1 Non-production of Record – Rs 595.431 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 incurred an expenditure of Rs 595.431 million during the financial year 2015-16 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:-

Name of Formations	Detail of expenditure	Amount (Rs in million)	Remarks
DO (Roads) Hafizabad	Record of Restoration of Flood Damages Program amounting to Rs 548.88. All the execution of work of RFD schemes is being executed by DO (Roads) and payments of schemes were also made by DO (Roads) during 2014-16.	548.881	Annex-D
D.O (Health)	Amounts transferred to PRSP for BHUs and GRDs but the supporting record / vouchers were not provided for audit scrutiny.	46.550	
TOTAL		595.431	

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.

The matter was reported to the DCO / PAO in September, 2016. Management replied that office is not intentionally involved in any non-production of record.

DAC in its meeting held on 17-11-2016 Department to investigate the matter and provide record for audit scrutiny but no compliance was made till the finalization of this report.

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

[PDP No.02 & 12]

1.2.3 Irregularity / Non-compliance

1.2.3.1 Non Employment of Qualified Engineers for work of Rs 133.928 million

According to Clause 18 (a) of Revised Contract form for Execution of Works “The contactor shall Employ for each contract, whole time qualified technical personnel to the satisfaction of the Engineer-in-charge for the supervision of the work at the scale give below:-

On contracts valuing:-

- | | |
|-------------------------------|------------------------------|
| (i) Up to Rs 7.5 Million | One diploma engineer |
| (ii) Exceeding Rs 7.5 Million | One Senior graduate engineer |

District Officer (Buildings) Hafizabad made payment of Rs 133.928 million during the financial year 2015-16 to various contractors without confirming the deployment of whole time qualified technical personnel as per amount of contract. This resulted in clear violation of the above rule and unjustified release of funds amounting to Rs 133.928 million. **Annex-E**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management qualified staff was not deployed.

The matter was reported to the DCO / PAO in September, 2016. Management replied that contractors deployed their engineering staff at site and engineering staff were enlisted in Pakistan Engineering Council.

DAC in its meeting held on 17-11-2016 kept the para pending with the direction that the employment certificates of the engineers for each scheme and there degree/certificate must be duly approved from Pakistan Engineering Council but no reply was received till the finalization of this report.

Audit recommends the provision of evidence of employment of the engineers and recovery be effected from the contractors under intimation to Audit.

[PDP No.06]

1.2.3.2 Wasteful Expenditure for W/C under PIPIP Grant 36 Rs 20.573 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 20.573 million during the Financial Year 2015-16, 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:-

Name of Formations	Description	Amount (Rs)	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	4,815,926	Annex-F
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	15,757,027	
TOTAL		20,572,953	

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

The matter was reported to the DCO / PAO in September, 2016. Management replied that work is in progress and depends upon the cooperation/financial contribution of the farmers as the work with complete status would be shown to Audit.

DAC in its meeting held on 17-11-2016 directed the Department to complete the work without further loss of time but no compliance was made till the finalization of this report.

Audit recommends speedy progress to complete water courses under intimation to Audit.

[PDP No.01 & 02]

1.2.3.3 Irregular Expenditure on Local Purchase – Rs 10.050 million

According to Government of the Punjab Health Department letter No.SO(P-I)H/3-64/2008 dated 12.09.2013, Local purchase contract shall be entered through open Competitive Bidding as per PPRA 2009 & Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner. Currently 15% of the total budget of medicines is consumed in hospital via local purchase

Further Patient who receives medicines should be registered at the central point and should be allotted registration number etc. According to Rule 25 (1) of PPRA rules 2014, A procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation bid.

Heads of various formations of Health Department of District Hafizabad incurred the expenditure on Local purchase amounting Rs 10.050 million during the Financial Year 2015-16, without keeping the guidelines of Health Department & PPRA. By ignoring the PPRA guidelines, economical rates were not achieved and government had to pay more than the actual expenditure due to non-competition. Moreover local purchase medicines were made in bulk instead of day to day basis as required and no record of patients was maintained who received the medicines. This resulted in irregular expenditure as detailed below:-

Name of Formations	Description	Amount (Rs)	Remarks
AMS Trauma Center , Hafizabad	Bulk Purchase	1,054,382	Annex-G
MS DHQ Hospital Hafizabad	Excess Purchase than prescribed limit	3,392,000	
MS DHQ Hospital Hafizabad	10% emergency medicines without PPRA	2,499,424	
MS DHQ Hospital Hafizabad	formulate precise and unambiguous bidding documents	2,547,873	
SMO RHC Kassoke, Hafizabad	Medicines issued to Unknown Patients	556,537	
TOTAL		10,050,216	

Audit is of the view that due to non-compliance of PPRA rules and Health Department instructions, uneconomical purchase was made by the Health Department.

The matter was reported to the DCO / PAO in September, 2016. Management replied local purchase was made according to budgetary allocation and tendering process. Medicines were used for emergency patients only.

DAC in its meeting held on 17-11-2016 directed to inquire the matter of MS DHQ Hospital & SMO RHC Kassoke by EDO (F&P) and fixing of responsibility. Further, AMS Trauma Center directed to regularize the expenditure under intimation to Audit but no compliance was made till the finalization of this report.

Audit recommends speedy finalization of inquiry besides fixing responsibility under intimation to Audit.

[PDP No.05,07,17,16&08]

1.2.3.4 Overpayment of Social Security Benefit Rs 3.192 million

According to clause iv of the EDO (Health) Lahore Order No.1501-1796/dated 01-02-10 all employees under the order being regularized will not be eligible to receive the Social Security Benefit.

Deputy District Education Officer (W-EE) Pindi Bhattian, District Hafizabad, paid Rs 3.192 million during the Financial Year 2015-16 on account of Social Security Benefit (30% of Basic Pay) in lieu of pension to 129 employees those had been declared permanent w.e.f. 07.08.2015 till the date of audit. This resulted in-admissible drawing of social security benefits allowance and over payment of Rs 3.192 million. The detail is at Annex-H:-

Audit holds that due to weak financial management, deduction was not made and excess amount was paid to employees.

The matter was reported to the DCO / PAO in September, 2016. Management did not attend the meeting nor any reply was received.

DAC in its meeting held on 17-11-2016 kept the para pending due to non-submission of reply. No reply was made till the finalization of this report.

Audit recommends recovery of Rs 3.192 million from officials concerned under intimation to Audit.

[PDP No.02]

1.2.3.5 Unjustified Release of Funds to WUAs under PIPIP Grant Rs 3.162 million

According to Para No. 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, it states 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 of Rs 3.162 million during Financial Year 2015-16, to the following WUAs for the improvement of water courses through PIPIP. However, the schemes were selected without applications from the WUAs, balloting of applications and Committee recommendations, therefore the purpose of the project was not achieved. This resulted in unjustified release of funds. The detail is as under:-

Water Course No.	Village	Field Team	Ist Installment (Rs)	2nd Installment (Rs)	3rd Installment (Rs)	Amount (Rs)
15615/L	Chah Kaku	Hafizabad	232,926	174,696	86,822	494,446
23015/R	Geegay	Hafizabad	760,945	570,709	357,394	1,689,048
28500/R	Bhakka Bhattian	Hafizabad	312,034	234,025	432,338	978,397
TOTAL						3,161,891

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

The matter was reported to the DCO / PAO in September, 2016. Management replied that applications received for watercourses improvement were less than target so the balloting was not required.

DAC in its meeting held on 17-11-2016 kept the para pending with the direction to produce application register of the farmers and recommendations of the committee but no reply was received till the finalization of this report.

Audit recommends provision of above mentioned record under intimation to Audit.

[PDP No. 04]

1.2.3.6 Loss to Government due to Unauthorized Drawal of Allowance – Rs 2.853 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 2.853 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 2.854 million.

Name of Formations	Description	Amount (Rs)	Remarks
A.M.S Trauma Center , Hafizabad	50% Adhoc Allowance 2010	322,750	Annex-I
MS DHQ Hospital, Hafizabad	50% Adhoc Allowance 2010	2,530,713	
TOTAL		2,853,463	

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.

The matter was reported to the DCO / PAO in September, 2016. Management replied that no clear cut instructions have been received up till now by the Finance Department Lahore. As and when it will be received the said amount will be recovered from the concerned.

DAC in its meeting held on 17-11-2016 directed the Department to recover the amount from the concerned doctors but no compliance was made till the finalization of this report.

Audit recommends initiating recovery from the Doctors under intimation to Audit.

[PDP No.03 &03]

1.2.3.7 Irregular Expenditure on Account of Purchase of Hospital Gases Rs 1.879 million

According to Rule 25 (1) of PPRA rules 2014, a procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation bid.

MS DHQ Hospital Hafizabad, incurred the expenditure of Rs 1.879 million for purchase of hospital gases (Oxygen and Nitrous oxide) during financial year 2015-16, through advertisement of tender. Further probe revealed that neither bidding documents formulated nor issued to the bidders in violation of above rule. Rate contract was made on the basis of simple self-collected quotations without fulfillment of the required documents. This resulted in irregular expenditure of Rs 1.879 on purchase of hospital gases.

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management unjustified release of funds of Rs 1.879 million was made.

The matter was reported to the DCO / PAO in September, 2016. Management replied that gases were purchased after advertising on PPRA and tendering process.

DAC in its meeting held on 17-11-2016 directed to inquire the matter by EDO (F&P) and fixing the responsibility against the person(s) at fault but no reply was received till the finalization of this report.

Audit recommends justification of the matter besides fixing of responsibility.

[PDP No. 18]

1.2.3.8 Irregular Payment of Conveyance Allowance Recovery Thereof Rs 1.739 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 Deputy District Education Officer (M.EE) Pindi Bhattian District Hafizabad paid conveyance allowance to Vaccinators and Assistant Education Officers amounting to Rs 1.349 million & Rs 0.390 million respectively despite that official Motorcycles were provided to them. This resulted in excess payment Rs 1.739 million paid on account of conveyance allowance as detail below:-

Name of Formations	Description	Amount (Rs)	Remarks
Dy.DEO MEE Pindi Bhattian	03 no. AEOs were allotted Motorcycles but conveyance allowance was not deducted	390,000	Annex-J
District Officer (Health)	Official motor cycles & POL was provided to 42 Vaccinators	1,348,956	
TOTAL		1,738,956	

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

The matter was reported to the DCO / PAO in September, 2016. Management replied that all the officials have to travel door to door in whole union councils of their respective posting to perform duty.

DAC in its meeting held in 17-11-2016 directed the departments to recover the amount from the concerned but no compliance was made till the finalization of this report.

Audit recommends recovery of Rs 1.739 million from officials concerned under intimation to Audit.

[PDP No.03 &03]

1.2.3.9 Doubtful expenditure of POL – Rs1.404 million

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

MS DHQ Hospital Hafizabad incurred expenditure of Rs 1.404 million on account of use of diesel in generators during 2015-16, without any WAPDA load shedding schedule. Scrutiny of the log book revealed that fuel was being consumed at an average rate of 14 or more liters per hour regardless of load shedding, national and local holidays. Average consumption certificate issued by motor vehicle examiner of 14 liter per hour did not mention the load peak time and off time at which average consumption was calculated. Moreover log book was written in lump sum without any detail of time schedule of load shedding and hours consumed. This resulted in doubtful consumption of POL.

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management POL was not consumed efficiently.

The matter was reported to the DCO / PAO in September, 2016. Management did not submit any reply.

DAC in its meeting held on 17-11-2016 pending the para due to non-submission of reply but no reply was received till the finalization of this report.

Audit recommends justification of the matter besides fixing of responsibility of non-submission of reply.

[PDP No. 22]

1.2.3.10 Unauthorized Payment of Gutka of Rs 1.398 million

The rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee, according to para 4(iii & iv) of CSR. In no case, the procurement shall be made without getting the specification of stores vetted / approved by the competent authority as per para 5 of the Purchase Manual. Further in order to arrive at the rate analysis of non schedule items the standard format on website has been prescribed which is to be filled from MRS and the market rates.

District Officer (Building) Hafizabad made payment of Rs 1.398 million for the work of Gutka in various schemes. The rate analysis of gutka was not approved by the competent authority i.e EDO (Works & Services) as it is non schedule item. This resulted in unauthorized payment amounting to Rs 1.398 million. **Annex-K**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, unauthorized payment was made to the contractors for the work of Gutka.

The matter was reported to the DCO / PAO in September, 2016. Management replied that the item is not ordinary Gutka of nominal size rather it is item of Gutka boarder so Gutka analysis of rate does not imply of this item.

DAC in its meeting held on 17-11-2016 kept the para pending for recovery against the Scheme No.03,05, & 06 and provide rate analysis against Scheme No.101,02 & 04 but no reply was received till the finalization of this report.

Audit suggests recovery of the rate difference be made and matter may be justified besides fixing of responsibility under intimation to Audit.

[PDP No. 03]

1.2.3.11 Recovery on account of non-utilization of Excavated Earth – Rs 1.394 million

Para 127 (6) and 129 (i) of PWD code provide that payment for all work done should be made on the basis of measurement recorded in M.B in accordance with the work actually done at site, measured in person by the S.D.O and he will be responsible for the general correctness of the bill as a whole.

District Officer (Buildings) Hafizabad during the financial year 2015-16, did not utilize 2/3rd of excavated earth obtained on account of different schemes for earth filling for the same schemes. This resulted in overpayment of Rs 1.394 million. **Annex-L**

Audit holds that due to non-compliance of rules and dereliction on the part of the financial management, over payment was made to the contractors.

The matter was reported to the DCO / PAO in September, 2016. Management replied that surplus earth has actually been re-used across the around boundary wall but not paid to the contractor.

DAC in its meeting held in 17-11-2016 directed the department to produce TS estimates and final voucher to verify the position but no reply was received till the finalization of this report.

Audit advises that matter may be investigated and responsibility be fixed besides recovery of the excess amount under intimation to Audit.

[PDP No. 13]

1.2.4 Internal Control Weaknesses

1.2.4.1 Unauthorized Technical Sanctions of Estimates - Rs 222.084 million

According to rule 4.9 (1) & (2) of Fundamental Rules (F.R), the additional charge should be made as a temporary measure and should not ordinarily be made for a period of more than 6 months; and in order to comply with the decision mentioned in para 1(a) above, necessary measures to fill up a post on a whole-time basis should be taken as soon as it falls vacant and every possible effort should be made to make a whole-time appointment within the period of six months. If, in any case, it is necessary to continue the full additional charge or current charge arrangement beyond this period, the case should be referred to the Finance Department stating the steps taken to fill the post on a whole-time basis, the reasons why it was not possible to appoint a whole-time officer within the prescribed period and giving full justification for further continuance of the temporary arrangement.

District Officer (Roads) Hafizabad hold / assumed additional charge of the post of EDO / Superintending Engineer (Works & Services) on January 2015, for six months and enjoyed the powers of EDO. He sanctioned an estimate amounting to Rs 222.084 million beyond his limit. This resulted as unauthorized sanction of expenditures. **Annex-M**

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, unauthorized expenditures were sanctioned.

The matter was reported to the DCO / PAO in September, 2016. Management replied that DO (Roads) assumed the charge of EDO (W&S) after direction of Secretary C&W Department Government.

DAC in its meeting held on 17-11-2016 directed the department to take the advice from Secretary C&W Department Government of the Punjab under legal cover but no compliance was made till the finalization of this report.

Audit recommends the compliance of DAC direction under intimation of Audit.

[PDP No. 01]

1.2.4.2 Non-imposition of penalty – recovery thereof Rs 14.837 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) 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 penalty was imposed on the contractors on account of delay. This resulted in non-recovery of 10% of penalty amounting to Rs 14.837 million besides delaying the desired benefits to the community due to non-completion of the schemes within the stipulated period as detailed below:-

Name of Formations	Description	Amount (Rs)	Remarks
District Officer (Buildings) Hafizabad	25 Works Scheme (Detail attached)	6,047,260	Annex-N
District Officer (Roads) Hafizabad	Rehabilitation of road from Bhobra - Chahanna road length 10.61km	2,272,145	
District Officer (Roads) Hafizabad	Construction/ rehabilitation of road from Pindi Bhattian Chiniot Road Behramkay length 3.20 km	632,800	
District Officer (Roads) Hafizabad	Construction / rehabilitation of Chauchk to Mirza Bhattian road length 4.27 k.m.	994,200	
District Officer (Roads) Hafizabad	Rehabilitation of road from Hafizabad Vanikay tarar to Hafizabad Ramkay Chattha Road along with Saim Nullah length 2.30 km	616,200	
District Officer (Roads) Hafizabad	Rehabilitation of road from Vanikay Tarar to Barri Tarar length 8.53km	1,268,313	
District Officer (Roads) Hafizabad	Construction of Road from kaleki to hafizabad sukheki Road along saim Nullah length 1.89 km	1,775,400	
District Officer (Roads) Hafizabad	Rehabilitation of road from Nakki Chattha Bridge to Qadirabad Colony bridge along QB Link (Colony side) length 1.82 k.m.	1,231,000	
	TOTAL	14,837,318	

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

The matter was reported to the DCO / PAO in September, 2016. Management replied that the schemes are under process and the delayed schemes will be dealt with as per Contract Agreement during finalization of the accounts.

DAC in its meeting held on 17-11-2016 directed the department for imposition of penalty but no compliance was made till the finalization of this report.

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

[PDP No.01,03,05,06,09,10,11& 12]

1.2.4.3 Splitting of Job Orders to avoid open tender – Rs 11.006 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 paid an amount of Rs 11.006 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 financial year 2015-16. This resulted is uneconomical purchase as detail below:-

Name of Formations	Description	Amount (Rs)	Remarks
MS DHQ Hospital	Procurement of Emergency Medicines	2,500,000	Annex-O
DO Forest, Hafizabad	Purchase of Plants	1,431,480	
DO (Health), Hafizabad	purchase of strychnine	587,453	
DO (Health), Hafizabad	Purchase of batteries for 15 ambulances by splitting the indent to avoid	122,625	
EDO (Health), Hafizabad	Purchase of Stationeries	169,760	
EDO (Health), Hafizabad	Cost of Other Stores	237,305	
H.M Govt Institute of Slow Learners Hafizabad	Cost of Other Stores	256,249	
A.M.S Trauma Center	Repair of Building	3,600,000	
A.M.S Trauma Center	Repair of transport & machinery	173,000	

Name of Formations	Description	Amount (Rs)	Remarks
MS THQ Pindi Bhattian	Cost of Other Stores	513,100	
A.M.S Trauma Center	Others	424,968	
A.M.S Trauma CenterHafizabad	Others (Lab Kits)	395,390	
A.M.S Trauma Center Hafizabad	Surgical Instruments	298,162	
MS THQ Pindi Bhattian	Mattress Foam, Covers and Pillow	296,100	
	TOTAL	11,005,592	

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.

The matter was reported to the DCO / PAO in September, 2016. Management replied that funds were released on quarterly basis with economic cut and revised budget was released in the second week of the June. To avoid the financial loss, institutions made petty purchase for smooth working.

DAC in its meeting held in 17-11-2016 directed the department to inquire the matter and fixing of responsibility besides regularization of matter. The inquiry proceedings would be subject to scrutiny and satisfaction of Audit but no compliance was made till the finalization of this report.

Audit recommends fixing responsibility besides regularization of the matter with the sanction of competent authority under intimation to Audit.

(PDP No.08,03,07,09,05(a), 5(b),02,01,08,14,09,10,11 & 18)

1.2.4.4 Inadmissible Purchase of Flood Rescue Equipments – Rs 9.486 million

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

District Officer (Civil Defense) Hafizabad, made an expenditure of Rs 9.486 million for the purchase of flood rescue & Bomb Disposal equipments during the financial year 2015-16 but all the equipments were handed over to the Punjab Emergency Services Rescue 1122 District Hafizabad which is a provincial department and have its own resources

and funds allocation. This resulted in non prudent utilization of District Government funds (A/C IV) as detail below:-

Financial Year	Description	Amount (Rs)	Annex-P
2015-16	Flood Rescue Equipments	9,485,804	
Total		9,485,804	

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, equipments were transferred unauthorized to Rescue 1122 Hafizabad.

The matter was reported to the DCO / PAO in September, 2016. Management replied that the purchased equipments were handed over to the District Emergency Officer Rescue 1122 Hafizabad under the kind direction of worthy District Coordination Officer Hafizabad.

DAC in its meeting held on 17-11-2016 directed the department to get the matter regularized and equipments may be received back from Rescue 1122 but no compliance was made till the finalization of this report.

Audit recommends inquiry of the matter besides regularization and recovery of equipments from Rescue 1122 under intimation to Audit.

[PDP No.01]

1.2.4.5 Excess Incentive Paid to Volunteers – Rs 9.189 million

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

District Officer (Civil Defence) Hafizabad, revised honorarium of volunteers from Rs 200 to Rs 400 vide Home Department Government of the Punjab letter No.SO(CD)8-7/2010(P) dated July 8th 2013. Audit is of the view that the revised rate should be approved by the Finance Department Government of the Punjab. In the absence of approval from the Finance Department the payment of honorarium to volunteers was irregular as detail below:-

Financial Year	Description	Amount (Rs)	Remarks
2014-15	Payment to Volunteers	3,720,200	Annex-Q
2015-16	Payment to Volunteers	5,469,000	
Total		9,189,200	

Audit is of the view that due to non-approval from Finance Department and dereliction on the part of the financial management, inadmissible payment was made to employees.

The matter was reported to the DCO / PAO in September, 2016. Management replied that the payment was made after the approval of Directorate General Civil Defense Lahore and District Coordination Officer Hafizabadmatter.

DAC in its meeting held on 17-11-2016 directed the department to get the matter regularized from the Finance Department otherwise recovery of overpaid amount may be expedited but no compliance was made till the finalization of this report.

Audit recommends regularization of matter from Finance Department otherwise recovery be effected from officials concerned under intimation to Audit.

[PDP No.03]

1.2.4.6 Non/Less Deduction of Income Tax on Purchase of Equipment – Rs 7.290 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 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 7.290 million as detail below:-

Name of Formations	Description	Amount (Rs)	Remarks
EDO (Health)	Less Deducted of Income Tax	22,663	Annex-R
EDO (Health)	Non Deduction of Income Tax	817,159	
AMS Trauma Center	Less Deducted of Income Tax	66,544	
SMO RHC Sukheke	Non Deduction of Income Tax	13,579	
M.S THQ Pindi Bhattian	Non Deduction of Income Tax	49,137	
DO Forest, Hafizabad	Non Deduction of Income Tax	59,867	
DO (Buildings)	Less Deduction of Income Tax	5,171,458	
DO (Buildings)	Less Deduction of Income Tax	1,112,345	
	TOTAL	7,290,089	

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.

The matter was reported to the DCO / PAO in September, 2016. Management replied that clear instructions have been issued to the concerned suppliers regarding the deduction of income tax.

DAC in its meeting held on 17-11-2016 directed the department for the recovery of income tax. No compliance was shown till the finalization of this report.

Audit recommends recovery of income tax of Rs 7.290 million from concerned under intimation to Audit

[PDP No.4(a), 4(b),04,02,05,04,16 &17]

1.2.4.7 Overpayment of Conveyance Allowance and Health Sector Reform Allowance during Leave Period – Rs 6.249 million

According to clarification issued by Health Department vide its letter No. PMU/PHSRP/G-1.06/61/270-340, dated 16.03.2007, HSR Allowance will not be admissible to any doctor, para-medical & other staff during general duty and leave on full pay (LFP). Further, according Sr. No.V of Government of the Punjab, Health Department Notification No. PO(P&E)19-1113/2001 dated 13.04.2007, the Health Sector Reform Allowance is for the doctors posted at DHQ/THQ Hospitals with condition that “Specialist will be allowed only hospital based practice after duty hours.

Heads of various formations of Health & Educational Department paid Conveyance Allowance and Health Sector Reform Allowance during leave period in violation of above mentioned rule. This resulted in unauthorized payment of Rs 6.249 million. The detail is as under:-

Name of Formations	Description	Amount (Rs in million)	Remarks
MS DHQ Hospital	Non-deduction of Conveyance Allowance during leave Period	111,659	Annex-S
MS DHQ Hospital	Non-deduction Pay & Allowance during leave Period	889,217	
MS DHQ Hospital	specialists who were not performing hospital based practices	756,000	
Dy. DEO W-EE Pindi Bhattian	Non-deduction of Conveyance Allowance during leave Period	62,286	
Dy. DEO W-EE Pindi Bhattian	Non deduction of conveyance allowance during Summer vacations	1,403,088	
Dy. DEO W-EE Pindi Bhattian	Non deduction of conveyance allowance during Winter vacations	397659	
SMO RHC Kassoke	Non-deduction of CA during leave Period	61924 reduced	

Name of Formations	Description	Amount (Rs in million)	Remarks
M.S THQ Pindi Bhattian	Non-deduction of CA during leave Period	222,308	
Dy. DEO M-EE Pindi Bhattian	Non-deduction of Conveyance Allowance during leave Period	15456	
Dy. DEO M-EE Pindi Bhattian	Non deduction of conveyance allowance during Winter vacations	1699902	
Dy. DEO M-EE Pindi Bhattian	Non deduction of conveyance allowance during Summer vacations	351,005	
Principal GGHSS Sukheki Mandi	Non deduction of conveyance allowance during Winter vacations	278,191	
	Total	6,248,695	

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

The matter was reported to the DCO / PAO in September, 2016. Management replied that matter will be investigated and recovery will be affected.

DAC in its meeting held on 17-11-2016 directed the department to affect the recovery from the concerned employees. No compliance was made till the finalization of this report.

Audit recommends for recovery of Rs 6.249 million from officers / officials concerned under intimation to Audit.

[PDP No.01,15,11,01,03,06,03,02,05,07,09 & 03]

1.2.4.8 Un-authorized Collection of Dialysis Fee and Donation by NGO Rs 4.835 million

According to Rule 76 of PDG & TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

During scrutiny of record of MS DHQ Hospital Hafizabad, it was observed that an NGO (Anjuman-e-Falah-o-Behbood-e-Insaniyat Kidney Dialysis Centre) is being run in the hospital premises since long by using its machines and collecting fee un-authorizedly @ Rs 2,000 per dialysis from Category A patients, Rs 1200 per dialysis from category B patients and Rs 600 from Category C patients. It was astonishing to note that NGO is using hospital manpower, expensive dialysis medicines and equipments of hospital but not a single penny was deposited in the Government account in shape of fee. Further District Government incurred an expenditure of Rs 2.532 million on the purchase of dialysis medicines and instruments during 2015-16, but the fee was collected by NGO. NGO is using hospital manpower and enjoying the benefit at the cost of

government. NGO is operating three accounts and receiving heavy donations but the vouched account i.e. cash books, bank statements, number of dialysis made, detail of fee, detail of donations, counterfoils, detail of expenditure were not produced for audit verification as detailed below:-

Name of Bank	Account No.	Closing balance on 30th June 2016 (Rs)
UBL Hafizabad	021101030189	207,265
JS Bank Hafizabad	0000326986	3,766,147
Bank Al-Falah	0113-1003058156	511,400
	Total	4,484,812

B) During inspection of NGO office, it was observed that 1.5 Ton Air Condition is installed and being used by the NGO officials on the cost of Government exchequer. This un-authorized use resulted in the loss to Government in shape of electricity charges. The estimated per month expenditure on the use of one split A.C. comes to Rs 10,000 and annually Rs 70,000 x 5 years = Rs 350,000.

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, inadmissible collection was made by NGO.

The matter was reported to the DCO / PAO in September, 2016. Management replied that matter is under investigation in the office of Assistant Commissioner Hafizabad. The detail reply will be submitted after inquiry report.

DAC in its meeting held on 17-11-2016 directed to get the matter inquired by DCO against first part of para. The inquiry proceedings would be subject to scrutiny and satisfaction of Audit. Whereas against Part (B) of para the DCO may revise the scope of inquiry underway on unauthorized use of AC.s and recovery thereof but no compliance was made till the finalization of this report.

Audit recommends inquiry of the both matters and fixing of responsibility under intimation to Audit.

[PDP No.14]

1.2.4.9 Unjustified drawl of qualification allowances – Rs 3.260 million

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

Deputy District Education Officer (W-EE) & (M-EE) Pindi Bhattian, District Hafizabad paid Rs 3.260 million on account of qualification allowance to various teachers during the Financial Year 2015-16 @ Rs 600 and Rs 400 without verification of their degrees from respective universities. This resulted in irregular payment made as detail below:-

Name of Formations	Description	PDP #	Amount (Rs)	Remarks
DDEO(W-EE) Pindi Bhattian	Qualification Allowance	05	1,249,709	Annex-T
DDEO(M-EE) Pindi Bhattian	Qualification Allowance	08	2,009,833	
	TOTAL		3,259,542	-

Audit is of the view that due to non-compliance of rules and dereliction on the part of the financial management, qualification allowance was paid to teachers without the verification of documents.

The matter was reported to the DCO / PAO in September, 2016. Management did not submit any reply.

DAC in its meeting held in 17-11-2016 pending the para due to non-submission of record. No compliance was made till the finalization of this report.

Audit recommends the submission of reply besides the fixing of responsibility for not submission of reply in DAC meeting.

[PDP No.05 & 08]

1.2.4.10 Recovery of House Rent and Conveyance Allowance - Rs 1.376 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 & RHC

during financial year 2015-16. This resulted in overpayment of Rs 1.376 million as detailed below:-

Name of Formations	Description	PDP #	Amount (Rs)	Remarks
SMO RHC Sukheke	Non-deduction of House Rent & Conveyance Allowance	06	211,980	Annex- U
MS DHQ Hospital Hafizabad	Non-deduction of House Rent & Conveyance Allowance	04	454,026	
SMO RHC Kolo Tarar	Non-deduction of House Rent & Conveyance Allowance	07	265,536	
MS DHQ Hospital Hafizabad	Non Recovery of Penal Rent- Rs444000	10	444,000	
	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, house rent & conveyance allowance were not deducted.

The matter was reported to the DCO / PAO in September, 2016. Management replied that the concerned employees have been directed to deposit recovery.

DAC in its meeting held on 17-11-2016 directed the department to effect recovery from concerned but no compliance was made till the finalization of this report.

Audit recommends fixing of responsibility against the officers / officials at fault besides recovery of Rs 1.376 million under intimation to Audit.

[PDP No.06, 04, 07 &10]

1.2.4.11 Unjustified Expenditure on Water Courses Under Grant-36 NPIW Rs 1.597 million

According to rule 2.10(a)(5) of the PFR Vol-1 that, No authority should sanction any expenditure, which is likely to involve at later date expenditure beyond its own powers of sanction, further according to rule 2.10(a)(3) of the PFR Vil-1, no authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

District Officer (OFWM) Hafizabad incurred an expenditure of Rs 1.597 million on 7 Water Courses under NPIW grant 36. These Water Courses have to be completed during 2005-06, but after lapse of almost 10 years the additional funds were provided without any provision. Further PC-1 was also not available. This resulted in unauthorized released of funds to deferred watercourses schemes. **Annex-V**

Audit holds that due to non-compliance of rules and dereliction on the part of the financial management, funds were released to NPIW projects from PIPIP project.

The matter was reported to the DCO / PAO in September, 2016. Management replied that none of these watercourses were improved under NPIW projects. These watercourses were completed under PIPIP Project of financial year 2011-12.

DAC in its meeting held on 17-11-2016 directed the Department to produce progress reports of the NPIW to ascertain that whether these schemes belong to NPIW or not because there was the restriction to execute/continue NPIW Programs in PIPIP but no compliance was made till the finalization of this report.

Audit recommends the production of relevant record otherwise fixing of responsibility against the officers / officials at fault under intimation to Audit.

[PDP No.03]

1.2.4.12 Unauthorized payment on account of weather shield amounting Rs 1.003 million

According to the instructions of Finance Department, Government of the Punjab, vide letter No.RO(Tech)FD-2-8/98 dated 5th June, 2000, the weather shield paint will be applied on historical buildings like Governor House, Chamber of Commerce etc.

District Officer (Buildings) Hafizabad allowed weather shield paint for the certain non historical buildings. This resulted in unauthorized expenditure of Rs 1.003 million. **Annex-W**

Audit holds that due to non-compliance of rules and dereliction on the part of the financial management, irregular expenditure was incurred on weather shield.

The matter was reported to the DCO / PAO in September, 2016. Management replied that the provision of weather shield is covered under TS estimates being important and historic buildings such as Model Bazar Ali Pur road, DHQ hospital and Trauma center Hafizabad.

DAC in its meeting held in 17-11-2016 directed the department to obtain clarification from the Finance Department but no compliance was made till the finalization of this report.

Audit suggests that value of work done in violation of government instruction be recovered from the person(s) at fault, under intimation to Audit.

[PDP No.15]

ANNEXES

PART-I

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

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
1.	DO Forest	02	Irregular expenditure due to misclassification	0.456	Internal Control Weaknesses
2.		05	Irregular expenditure on purchase of bags & green sheet worth	0.310	Non-Compliance
3.	EDO Health	02	Non imposition of penalty	0.048	Non-Compliance
4.		05	Irregular payment of POL	0.720	Non-Compliance
5.		06	Irregular Expenditure on computer & printer	0.899	Non-Compliance
6.		08	Non recovery of stipend for	0.063	Non-Compliance
7.		10	Non utilization of budget of repairs	0.248	Non-Compliance
8.	DO Health		Non-auction of Old Vehicles	1.000	Internal Control Weaknesses
9.		11	Likely Misappropriation of Electricity Bill	0.052	Non-Compliance
10.	HM Slow Learner	02	05Irregular Payment of GST Recovery Thereof	0.064	Non-Compliance
11.		08	Irregular Payment of PST Recovery Thereof	0.046	Non-Compliance
12.	AMS Trauma Center	06	Non deposit of hospital receipts worth	0.019	Non-Compliance
13.		07	Non imposition of penalty	0.008	Non-Compliance
14.	DO Buildings	02	Overpayment of tuff tile due to excessive sand filling	0.138	Non-Compliance
15.		05	Unauthorized expenditure on road section	5.680	Non-Compliance
16.		07	Overpayment on account of contingency	0.394	Internal Control Weaknesses
17.		11	Non-deduction of shrinkage on earth work	0.311	Internal Control Weaknesses
18.		12	Overpayment for RCC –	0.248	Internal Control Weaknesses
19.		16	Less deduction of Income Tax	5.171	Internal Control Weaknesses
20.		17	Less deduction of Income Tax	1.112	Internal Control Weaknesses
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	Internal Control Weaknesses
23.	RHC Sukheke	01	Purchase of Medicines without DTL	0.456	Internal Control Weaknesses
24.		03	Unauthorized drawl of POL	0.321	Internal Control Weaknesses

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
25.		04	Non Verification of Expenditure Statement amounting to	33.905	Internal Control Weaknesses
26.		05	Overpayment of General Sales Tax and recovery thereof	0.272	Internal Control Weaknesses
27.		07	Irregular payment of allowances during leave period recovery thereof	0.015	Internal Control Weaknesses
28.	MS THQ Pindi Bhattian	03	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.125	Non-Compliance
29.		04	Purchase of Medicines without DTL	2,213,137	Non-Compliance
30.		06	Sub-standard Purchase of Medicines	0.823	Non-Compliance
31.		07	Irregular drawl of Conveyance and House Rent Allowance recovery thereof	0.0378	Non-Compliance
32.		13	Doubtful expenditure on Repair of Vehicle	0.469	Non-Compliance
33.		15	Doubtful expenditure on repair of Machinery and Equipment	0.232	Internal Control Weaknesses
34.		16	Irregular drawl of 35% share of pathologist by the MS worth	0.143	Non-Compliance
35.		17	Irregular drawl of 35% share of x-ray film by the MS worth	0.044	Non-Compliance
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	Internal Control Weaknesses
38.	08		Irregular Drawl of TA/DA	0	Internal Control Weaknesses
39.	DDEO (MEE) Hafizabad	03	Doubtful Expenditure from NSB	2.572	Non-Compliance
40.	DDEO (MEE) Hafizabad	02	Irregular Repair of Vehicle worth	0.107	Non-Compliance
41.		06	Non utilization of SMC Grant Worth	0.279	Non-Compliance
42.	EDO (Education)	01	Irregular Repair of Machinery & Equipment worth	0.183	Non-Compliance
43.		02	Doubtful and irregular expenditures on advertisement and publicity –	0.141	Non-Compliance
44.		03	Funds Transferred to High/Elementary Schools	140.000	Internal Control Weaknesses
45.		04	Funds Transferred to High/Elementary Schools for Repair of Building	3.167	Internal Control Weaknesses
46.		05	Funds Transferred to High/Elementary Schools for missing facilities	3.952	Internal Control Weaknesses
47.		06	Irregular expenditure on repair of Transport worth	0.096	Non-Compliance
48.		07	Unauthorized payment of financial assistance –	0.600	Internal Control Weaknesses

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
49.		08	ILLEGAL RUNNING OF SCHOOL WITHOUT REGISTRATION	0.734	Internal Control Weaknesses
50.		10	NON RENEWAL OF REGISTERED PRIVATE SCHOOLS.	0.081	Internal Control Weaknesses
51.		11	Miss classification of purchases	0.010	Internal Control Weaknesses
52.	Secretary RTA	03	Irregular Repair of furniture worth	0.072	Non-Compliance
53.		04	Irregular Expenditure on Transportation worth	0.549	Non-Compliance
54.		05	Irregular/doubtful Repair of furniture worth	0.190	Non-Compliance
55.	MS DHQ Hospital	02	Repair of Building	0.750	Internal Control Weaknesses
56.		05	Short Deposit of Contract Amount of Parking Stand	0.640	Non-Compliance
57.		13	Doubtful consumption of medicines	0.066	Internal Control Weaknesses
58.		21	Non-verification of receipts	5.197	Internal Control Weaknesses
59.	DO Roads	04	Overpayment of	1.816	Non-Compliance
60.		08	Unauthorized Payment on Account of Sign Boards -	0.296	Non-Compliance
61.	DDEO (MEE) Pindi Bhattian	01	Unjustified payment on account of charge allowances	0.346	Non-Compliance
62.		02	Unauthorized drawl of Charge allowance	0.060	Internal Control Weaknesses
63.		04	Unjustified payment of pay and allowances	0.304	Internal Control Weaknesses
64.		06	Non-recovery of fine during absent period	0.008	Internal Control Weaknesses
65.		08	Unjustified drawl of qualification allowances –	2.009	Internal Control Weaknesses
66.		10	Non-maintenance of log book	0.127	Internal Control Weaknesses
67.		11	Irregular expenditure on repair of transport	0.104	Internal Control Weaknesses
68.	GGHS Sukheki Mandi	01	Doubtful expenditure of	1.788	Internal Control Weaknesses
69.		02	Irregular payment of conveyance allowance during leave recovery	0.081	Internal Control Weaknesses
70.		04	Overpayment to employees due to non recovery of SSB, allowances and undue increment	0	Internal Control Weaknesses
71.		05	Un-authorized drawl of pay and allowances during study leave	0.432	Internal Control Weaknesses
72.		06	Doubtful drawl of	1.273	Internal Control Weaknesses
73.		07	Irregular expenditure of	0.148	Internal Control Weaknesses
74.		08	Irregular payment of	0.120	Internal Control Weaknesses

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
75.		09	Irregular Payment of	0.435	Internal Control Weaknesses
76.		10	Non recovery of 30%SSB and Non deposit of second year class fee	0.091	Internal Control Weaknesses
77.	RHC Kolo Tarer	01	Purchase of Medicines without DTL	0.197	Internal Control Weaknesses
78.		02	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.008	Internal Control Weaknesses
79.		03	Irregular expenditure on repair of ambulance	0.135	Internal Control Weaknesses
80.		04	Irregular expenditure–	0.298	Internal Control Weaknesses
81.		06	Irregular payment of allowances during leave period recovery thereof	0.020	Internal Control Weaknesses
82.	DCO Hafizabad	02	Doubtful Payment of GST	0.786	Internal Control Weaknesses
83.		11	Non-fixation of Service Booksand Non-recovery of Conveyance Allowance	0.011	Internal Control Weaknesses
84.	DO (OFWM)	06	Loss due to RevisedEstimates of Water Courses under PIPIP Grant	0.423	Internal Control Weaknesses
85.		07	Irregular Drawl of Pay and Allowances	0.381	Internal Control Weaknesses
86.		12	Irregular Expenditure on TA/DA	0.098	Internal Control Weaknesses
87.		13	Irregular Expenditure on TA/DA under Grant 36 PIPIP	0.050	Internal Control Weaknesses
88.	Govt. Special Education Center	02	Non Disbursement ofBalance Scholar Ship	0.279	Internal Control Weaknesses
89.	RHC Jalal Pur Bhattian	01	Irregular Drawl of NPA	0.030	Internal Control Weaknesses
90.		04	Recovery of Allowances during Leave Period	0.063	Internal Control Weaknesses
91.		05	Misclassification of Expenditure	0.104	Internal Control Weaknesses
92.		06	Irregular Expenditure	0.135	Internal Control Weaknesses
93.		07	Irregular Purchase ofLP Medicine	0.250	Internal Control Weaknesses
94.		08	Non-obtaining of Performance Guarantee and Stamp Duty	0.081	Internal Control Weaknesses

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

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
	DCO	01	Non deduction of conveyance allowance during LFP recovery thereof Rs29,510	0.030	Internal Control Weaknesses
2.		03	Doubtful Deposit of Govt Receipts in to Govt Treasury	1.891	Non-Compliance
3.		05	Verification of Renewal Fee of Petroleum License	0.428	Non-Compliance
4.		11	Doubtful expenditure on repair of machinery & equipment worth	0.441	Non-Compliance
5.		12	Irregular expenditure due to misclassification worth	0.037	Non-Compliance
6.		13	Wasteful expenditure on purchase of equipment	51.418	Non-Compliance
7.		16	Non imposition of penalty	21,537	
8.		17	Irregular expenditure due to pooling	29.479	Non-Compliance
9.		18	Irregular expenditure on works	9.314	Non-Compliance
10.		20	Doubtful expenditure on POL	1.568	Non-Compliance
11.		29	Non imposition of penalty	1.750	Internal Control Weaknesses
12.		31	Doubt Full expenditure on wastage	1.122	Non-Compliance
13.		34	Doubt Full expenditure on wastage	.645	Non-Compliance
14.		36	Doubt Full expenditure on wastage	0.670	Non-Compliance
15.		38	Doubt Full expenditure on wastage	0.698	Non-Compliance
16.	RHC Kolo Tarar	02	Irregular purchase of medicine due to non collection of Performance security	0.993	Non-Compliance
17.	HM Special Education Centre Pindi Bhattian	01	Unjustified Expenditure on POL	0.304	Non-Compliance
18.	HM Special Education Hafizabad	01	Undue retention of public money	0.625	Non-Compliance
19.		04	Irregular expenditure due to misclassification/splitting worth	0.072	Non-Compliance
20.	EDO Health	02	Irregular Expenditure on Purchase of Ambulances	10.425	Non-Compliance
21.		05	Unauthorized Drawl of Health Professional Allowance	0.168	Non-Compliance
22.		06	Misclassification of Expenditure	0.098	Non-Compliance
23.		08	Irregular Drawl of Risk Allowance	0.068	Non-Compliance
24.		10	Irregular Drawl of Personnel Allowance	0.039	Non-Compliance

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
25.	DO Health	11	Unjustified drawl of honoraria	0.058	Non-Compliance
26.		05	Recovery of project health sector reform allowance	0.1390	Internal Control Weaknesses
27.	MS DHQ Hospital	02	Doubtful Payment	2.654	Non-Compliance
28.		08	Irregular Payment of Pay	2.091	Non-Compliance
29.		09	Wastage of X-ray Fixture water Recovery	0.250	Non-Compliance
30.		12	Doubtful expenditure on repair of building through transfer of funds to Building department	2.000	Non-Compliance
31.		15	Unjustified issuance of Medicine for DTL Samples	0.137	Non-Compliance
32.	THQ Pindi Bhattian	01	Purchase of X-Ray worth deduction of liquidate damages	0.231	Non-Compliance
33.		02	Irregular payment of pay & allowances	0.272	Non-Compliance
34.		04	Less Deposit of Hospital Contracts Receipts	0.135	Internal Control Weaknesses
35.		05	Irregular purchase of medicines	0.184	Non-Compliance
36.		07	Non forfeiture of Performance security	0.053	Internal Control Weaknesses
37.		09	Non recovery of electricity bills	0.057	Internal Control Weaknesses
38.		12	Irregular expenditure on repair of transport	0.109	Non-Compliance
39.		13	Non imposition of penalty for delay in supply of medicine	0.008	Non-Compliance
40.	DO Social Welfare Hafizabad	04	Unauthorized payment for rent of office building& Non Recovery of Income Tax	0.021	Non-Compliance
41.		05	Unauthorized drawl of qualification allowances	0.035	Non-Compliance
42.		08	Non Verification of Expenditure Statement	3.708	Non-Compliance
43.	RHC,Kaleke Mandi	05	Irregular Drawl of Pay and Allowances	0.179	Non-Compliance
44.		07	Recovery of Allowances during Leave Period	0.094	Internal Control Weaknesses
45.	RHC Kolo Tarer	06	Non deduction of conveyance and HSRA during leave/absent	0.056	Internal Control Weaknesses
46.	EDO Education	01	Unauthorized repair of vehicle	0.049	Non-Compliance
47.		02	Irregular expenditure of	0.040	Non-Compliance
48.		09	Non recovery of registration of private school fee	0.535	Non-Compliance
49.		03	Doubtful expenditure of POL	0.061	Non-

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
					Compliance
50.		04	Unauthorized payment of financial assistance	8.000	Non-Compliance
51.		05	Recovery of project allowance	0.036	Internal Control Weaknesses
52.		06	Irregular drawl of advertisement and publicity funds	0.150	Non-Compliance
53.		10	Irregular transfer of funds	7.173	Non-Compliance
54.		11	Irregular transfer of funds	5.476	Non-Compliance
55.		16	Unauthorized payment	0.297	Non-Compliance
56.	General Nursing School Hafizabad	05	Irregular payment of gas charges amounting	0.291	Non-Compliance
57.		06	Unjustified drawl of TA/DA	0.247	Non-Compliance
58.		07	Un-authorized and doubtful expenditure on repair of transport	0.100	Non-Compliance
59.		08	Wasteful expenditure of due to non completion of water course	18.447	Non-Compliance
60.	DO OFWM Pindi Bhattian	09	Unjustified Release of Funds to WUAs	2.270	Non-Compliance
61.		10	Doubtful Expenditure on POL for Vehicle	0.438	Non-Compliance
62.		11	Doubtful Expenditure on T.A / D.A	0.652	Non-Compliance
63.		12	Un-authorized and doubtful expenditure on repair of transport	0.115	Non-Compliance
64.		13	Unjustified payment of to the WUA	5.879	Non-Compliance
65.	DO Sports Hafizabad	03	Unauthorized expenditure	0.038	Non-Compliance
66.		04	Unauthorized expenditure	0.036	Non-Compliance
67.		07	Unauthorized Expenditure on Fair & Exhibition	0.096	Non-Compliance
68.	DO Livestock	08	Doubtful Expenditure	0.076	Non-Compliance
69.		09	Doubtful Deposit	0.068	Non-Compliance
70.		03	Overpayment to the contractor due to non compaction of Base Course	0.271	Non-Compliance
71.		04	Overpayment to the contractor due to non compaction of Base Course	0.550	Non-Compliance
72.	DO Road	05	Overpayment to contractor	0.222	Non-Compliance
73.		07	Recovery from contractor	0.064	Non-Compliance
74.		10	Over payment to contractor	0.110	Non-Compliance
75.		19	Overpayment to contractor	0.150	Non-Compliance
76.	DO	02	Unauthorized drawl of POL	0.105	Non-

Sr. #	Name of Formation	PDP #	Description of Para	Amount (Rs in million)	Nature of Para
	Accounts				Compliance
77.		04	Non Verification of Expenditure Statement	2.787	Internal Control Weaknesses
78.	RHC, Sukheyki	07	Non deposit of ambulance receipt	0.020	Internal Control Weaknesses
79.	EDO F&P	01	Unauthorized and doubtful expenditure on repair of M&E and Furniture	0.490	Non-Compliance
80.		05	Unauthorized and doubtful payment on account of POL charges	0.110	Non-Compliance
81.	Govt. Institute of Slow learner HFD	05	Irregular drawl of pay & allowances without Verification of Degrees	0.085	Non-Compliance
82.		06	Payment of GST	0.054	Internal Control Weaknesses

**Summary of Appropriation Accounts by Grants
District Government Hafizabad
Financial Year 2015-16**

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age
3	Provincial Excise	7,472,000	656,000	8,128,000	6,772,648	-1,355,352	17
5	Forest	9,154,000	3,239,000	12,393,000	11,287,457	-1,105,543	9
7	Charges on account of M Vehicle Act	1,712,000	257,000	1,969,000	1,807,786	-161,214	8
8	General Administration	4,293,000	201,000	4,494,000	873,702	-3,620,298	81
10	General Administration	114,352,000	0	114,352,000	95,340,654	-19,011,346	17
15	Education	2,030,659,000	0	2,030,659,000	1,916,536,132	-114,122,868	6
16	Health	612,422,000	0	612,422,000	499,941,671	-112,480,329	18
17	Public Health	3,716,000	0	3,716,000	3,357,714	-358,286	10
18	Agriculture	67,740,000	0	67,740,000	63,461,197	-4,278,803	6
19	Fisheries	3,052,000	812,000	3,864,000	3,752,653	-111,347	3
20	Veterinary	67,804,000	236,000	68,040,000	64,573,536	-3,466,464	5
21	Cooperative	14,233,000	903,000	15,136,000	11,791,951	-3,344,049	22
22	Industries	3,151,000	70,000	3,221,000	3,220,231	-769	0
23	Miscellaneous Departments	3,286,000	0	3,286,000	2,039,667	-1,246,333	38
24	Civil Works	30,292,000	0	30,292,000	19,665,509	-10,626,491	35
25	Communications	43,215,000	0	43,215,000	37,416,178	-5,798,822	13
31	Miscellaneous	17,470,000	0	17,470,000	13,187,915	-4,282,085	25
32	Civil Defense	11,587,000	502,000	12,089,000	10,930,447	-1,158,553	10
Total Non-Development		3,144,828,000	6,759,000	3,151,587,000	3,105,932,938	45,654,062	9
36	Development (Misc.)	85,076,337	1,314,328,644	1,399,404,988	760,226,608	-639,178,377	46
41	Highways, Roads & Bridges	23,432,002	958,377	24,390,378	19,921,634	-4,468,737	18
42	Government Buildings	179,254,000	0	179,254,000	62,781,092	-116,472,908	65
Total Development		703,326,289	457,451,927	1,160,778,216	841,987,454	318,790,762	27
Grand Total		3,848,154,289	464,210,927	4,312,365,216	3,947,920,392	364,444,824	22
Net Total of Surrender		0	-139,527,743	-139,527,743	0	-139,527,743	-
Net Total		3,848,154,289	324,683,184	4,172,837,473	3,947,920,392	224,917,081	05

(Source: Appropriation Accounts for the financial year 2015-2016)

Annex-C
Para 1.2.1.2

Doubtful expenditure on labor charges for Rs. 5,752,280

DO Forest, Hafizabad:

Document No	A/c Head	Description	Date of Drawl	Item	Month	Amount (Rs)
1904144901	A03942	Cost of Other Stores	10.09.2014	Labor	07 & 08/14	210,500
1904210325	A03942	Cost of Other Stores	22.09.2014	Labor	08 & 09/2014	154,050
1904210799	A03942	Cost of Other Stores	03.10.2014	Labor	May-14	56,800
1903562309	A03942	Cost of Other Stores	14.10.2014	Labor	Aug-14	75,000
1904238422	A03942	Cost of Other Stores	15.11.2014	Labor	Sep-14	69,000
1904279505	A03942	Cost of Other Stores	17.12.2014	Labor	Oct-14	96,000
1904359320	A03942	Cost of Other Stores	10.01.2015	Labor	11 & 12/2014	73,900
1904429745	A03942	Cost of Other Stores	14.02.2015	Labor	Jan-15	71,200
1904456386	A03942	Cost of Other Stores	06.03.2015	Labor	Feb-15	22,000
1904469749	A03942	Cost of Other Stores	12.03.2015	Labor	Feb-14	33,200
1904422044	A03942	Cost of Other Stores	16.03.2015	Labor	Feb-15	44,000
1904423517	A03942	Cost of Other Stores	31.03.2015	Labor	12/14 to 03/15	137,200
1904489839	A03942	Cost of Other Stores	07.04.2015	Labor	Mar-15	77,200
1904459900	A03942	Cost of Other Stores	14.04.2015	Labor	Mar-15	48,000
1904496319	A03942	Cost of Other Stores	14.04.2015	Labor	Mar-15	34,560
1904549638	A03942	Cost of Other Stores	07.05.2015	Labor	03 & 04/15	60,000
1904496544	A03942	Cost of Other Stores	12.05.2015	Labor	Apr-15	77,920
1904520772	A03942	Cost of Other Stores	12.05.2015	Labor	Mar-15	96,000
1904573603	A03942	Cost of Other Stores	14.05.2015	Labor	Apr-15	84,300
1904393900	A03942	Cost of Other Stores	20.05.2015	Labor	Apr-15	57,600
1904493638	A03942	Cost of Other Stores	28.05.2015	Labor	Apr-15	41,600
1904625112	A03942	Cost of Other Stores	28.05.2015	Labor	Apr-15	91,900
1904484968	A03942	Cost of Other Stores	09.06.2015	Labor	May-15	99,800
1904484969	A03942	Cost of Other Stores	09.06.2015	Labor	May-15	25,600

Document No	A/c Head	Description	Date of Drawl	Item	Month	Amount (Rs)
1904621585	A03942	Cost of Other Stores	09.06.2015	Labor	May-15	51,120
1904730555	A03942	Cost of Other Stores	20.06.2015	Labor	Jun-15	67,200
1904753059	A03942	Cost of Other Stores	20.06.2015	Labor	05 & 06/15	88,000
1904753062	A03942	Cost of Other Stores	20.06.2015	Labor	Jun-15	80,000
1904753060	A03942	Cost of Other Stores	20.06.2015	Labor	06..15	84,600
1904730556	A03942	Cost of Other Stores	20.06.2015	Labor	Jun-15	80,000
1904730557	A03942	Cost of Other Stores	20.06.2015	Labor	Jun-15	6,550
1903477359	A03942	Cost of Other Stores	09.09.2015	Labor	Jul-15	96,000
1903477357	A03942	Cost of Other Stores	09.09.2015	Labor	Aug-15	96,000
1903477358	A03942	Cost of Other Stores	09.09.2015	Labor	07 & 08/15	87,200
1904873541	A03942	Cost of Other Stores	17.10.2015	Labor	Jul-15	76,800
1904971410	A03942	Cost of Other Stores	06.01.2016	Labor	Dec-15	41,200
1905122323	A03942	Cost of Other Stores	09.03.2016	Labor	Jan-16	38,400
1905389368	A03942	Cost of Other Stores	21.06.2016	Labor	May-16	45,000
1903470299	A03942	Cost of Other Stores	09.09.2015	Labor	Sep-15	76,800
1903479303	A03942	Cost of Other Stores	09.09.2015	Labor	Aug-15	86,400
1903479304	A03942	Cost of Other Stores	09.09.2015	Labor	Jul-15	64,000
1903470300	A03942	Cost of Other Stores	09.09.2015	Labor	Jul-15	86,400
1904768998	A03942	Cost of Other Stores	09.09.2015	Labor	Aug-15	72,000
1904871862	A03942	Cost of Other Stores	19.10.2015	Labor	Sep-15	91,200
1903470683	A03942	Cost of Other Stores	19.10.2015	Labor	07 To 09/15	86,960
1904763911	A03942	Cost of Other Stores	09.11.2015	Labor	Jul-15	86,400
1904909490	A03942	Cost of Other Stores	09.11.2015	Labor	09 & 10/2015	80,400
1904986099	A03942	Cost of Other Stores	07.12.2015	Labor	Oct-15	86,400
1904962323	A03942	Cost of Other Stores	07.12.2015	Labor	Sep-15	91,520
1904986127	A03942	Cost of Other Stores	08.12.2015	Labor	Aug-15	73,600
1904971413	A03942	Cost of Other Stores	06.01.2016	Labor	Dec-15	88,000
1904971412	A03942	Cost of Other Stores	06.01.2016	Labor	Dec-15	85,600
1905028538	A03942	Cost of Other	11.02.2016	Labor	Jan-16	48,000

Document No	A/c Head	Description	Date of Drawl	Item	Month	Amount (Rs)
		Stores				
1905028539	A03942	Cost of Other Stores	11.02.2016	Labor	Jan-16	57,600
1905122322	A03942	Cost of Other Stores	09.03.2016	Labor		40,000
1905088486	A03942	Cost of Other Stores	09.03.2016	Labor	Jan-16	76,800
1905098869	A03942	Cost of Other Stores	16.03.2016	Labor	Feb-16	96,000
1905170402	A03942	Cost of Other Stores	14.04.2016	Labor	Mar-16	36,000
1905200104	A03942	Cost of Other Stores	14.04.2016	Labor	Mar-16	78,000
1905128041	A03942	Cost of Other Stores	20.04.2016	Labor	Feb-16	50,000
1905098010	A03942	Cost of Other Stores	05.05.2016	Labor	May-16	76,800
1905257947	A03942	Cost of Other Stores	08.06.2016	Labor	May-16	94,400
1905257946	A03942	Cost of Other Stores	08.06.2016	Labor	Jun-16	96,000
1905257944	A03942	Cost of Other Stores	08.06.2016	Labor	Feb-16	76,800
1905257945	A03942	Cost of Other Stores	08.06.2016	Labor	May-16	96,000
1905305355	A03942	Cost of Other Stores	11.06.2016	Labor	Apr-16	88,000
1905329164	A03942	Cost of Other Stores	11.06.2016	Labor	03 to 05/16	91,200
1905334175	A03942	Cost of Other Stores	11.06.2016	Labor	Mar-16	62,400
1905356192	A03942	Cost of Other Stores	14.06.2016	Labor	May-16	96,000
1905344329	A03942	Cost of Other Stores	14.06.2016	Labor	03 to 05/16	96,000
1905239905	A03942	Cost of Other Stores	14.06.2016	Labor	Mar-16	96,000
1905358239	A03942	Cost of Other Stores	21.06.2016	Labor	Jun-16	85,600
1905389367	A03942	Cost of Other Stores	21.06.2016	Labor	09 to 12/2015	66,600
1905339487	A03942	Cost of Other Stores	21.06.2016	Labor	May-16	35,000
1904828453	A03942	Cost of Other Stores	09.11.2015	Labor	Oct-15	91,200
1905351239	A03942	Cost of Other Stores	11.06.2016	Labor	Apr-16	90,800
Total						5,752,280

Annex-D
Para 1.2.2.1

Non-production of record - Rs251.045 million

District Officer (Roads) Hafizabad

Sr. No.	Name of Schemes	Amount (Rs in million)
1	Re-habilitation of road from Chak Bhatti More to Vanike Tarrar. L= 27.01 Kms	48.172
2	Re-habilitation of road from Vanike Tarar to Ramke Chatta road. L= 7.17 Kms	12.003
3	Re-habilitation of road from Jalalpur Qadirabad road Km 20 to Chak Bhatti via Mehdiabad. L= 5.90 Kms	22.849
4	Re-habilitation of road from Pindi Bhattian Talibwala road. L= 6.65 Kms	16.111
5	Re-habilitation of road Pindi Bhattian to Qila Murad Buksh i/c link to Fly Over Bridge. L= 6.40	15.791
6	Re-habilitation of road Jalalpur to Kot Ghazi road. L= 9.19 Kms	23.58
7	Re-habilitation of road Chak Bhatti to Choor. L= 3.48 Kms	8.131
8	Re-habilitation of road Jalalpur to Mehmoodpur i/c Bye Pass. L= 7.00 Kms	12.075
9	Re-habilitation of road from Channi Arian (Jalalpur road) to Pindi Bhattian Qila Murad Bux road via Bagh Kohna. L= 6.10 Kms	11.606
10	Re-habilitation of road from Garhi Gondal to Kot Alam Khurd via Ghari Abdullah i/c missing portion. L= 4.23 Kms	5.625
11	Re-habilitation of road from Aliabad to Fatehpur via Maniawala, Ballo Kohna i/c link Cheney. L= 7.70 Kms	4.512
12	Re-habilitation of road from Head Sagar to Muradian via Ahmad Pur. L= 4.65 Kms	5.272
13	Re-habilitation of road from Mirza Bhansinka to Thatta Kherumatmal. L= 6.63 Kms	13.298
14	Re-habilitation of road from Nonaana Khangah Dogran road. L= 12.35 Kms	24.656
15	Re-habilitation of road from Beriwal to Hussainpura L= 1.70 Kms	4.108
16	Re-habilitation of road from Ragho Sayedan to Dhariwal L= 4.79 Kms	2.262
17	Re-habilitation of road from Kor Qadirbuksh to Kot Kameer L= 2.13 Kms	1.926
18	Re-habilitation of road from village Trigra to village Kot Jafar L=1.40 Kms	2.943
19	Re-habilitation of road from Bridge Rajbah to Qadirabad road via Bhari Chatta link road. L= 1.25 Kms	3.900
20	Re-habilitation of road from Jalalpur Qadirabad road Kot Ishaqueto Behak Ahmad Yar & Behak Ahmad Yar to Vanike Tarar Yar via Rubber Tarrar. L= 8.63 Kms	26.821
21	Re-habilitation of road from Jalalpur Qadirabad road to Kot Mian via Ala-ud-din Ke Chatta L= 4.54 Kms	4.426
22	Re-habilitation of road from Vanike Tarrar to Kot Jan Muhammad L= 2.32 Kms	2.536
23	Re-habilitation of road from Khanpur Muzaffar Nau road , to Dariwal	1.885

Sr. No.	Name of Schemes	Amount (Rs in million)
	bridge i/c link to Chenaywali. L= 4.09 Kms	
24	Re-habilitation of road from Jalalpur Qadirabad road Km 15 to Balake Makhdooman via Baleke Nau L= 3.70 Kms	3.39
25	Re-habilitation of road from Qadirabad road to Channi Gulla via Nakki Chatta L= 3.70 Kms	4.238
26	Re-habilitation of road from Jalalpur Qarrabad road (Thatti Anoke sing)to Kot Peer Muhammad via Ala-ud-din ke i/c Link Joura Khooh. L= 4.82 Kms	6.411
27	Re-habilitation of road from Graveyard (NawabPura) to abadi Maira Vanike Tarar.L= 2.16 Kms	3.908
28	Re-habilitation of road from Balake Nau to Kasranwali & Muzaffar Kohna L= 4.60 Kms	3.818
29	Re-habilitation of road from Khanpur Chak Bhatti road to Balake Nau. L= 1.36 Kms	1.301
30	Re-habilitation of road from Village Vanike Tarrarto Bari Tarrar via Asadullah Pur, Kot Pir Muhammad. L= 8.53 Kms	13.061
31	Re-habilitation of road from Jalalpur Qadirabad road Km 20 to Chak Bhatti via Mehdiabad. L= 5.90 Kms	22.849
32	Re-habilitation of road from Jalalpur Qadirabad road to Village Kahlowan via Village Thattah Panah L= 1.79 Kms	1.196
33	Re-habilitation of road from Kot Saleem to Kot Mian. L= 4.00 Kms	4.019
34	Re-construction of Pile foundation bridge over Kot Nakka Branch near BHU Muradian.	5.472
35	Re-habilitation of road from Pindi Bhattian Talibwala road. L= 6.65 Kms	16.111
36	Re-habilitation of road Jalalpur Bhattian to Vill; Marth. L= 8.14 Kms	19.958
37	Re-habilitation of road Tahli Goraya to Marth. L= 16.40 Kms	28.038
38	Re-habilitation of road Gujranwala Hafizabad Pindi Bhattian road Km No.94 (Mile 59) to Chohdo Ahmed Yar. L= 1.77 Kms	4.275
39	Re-habilitation of road Qila Murad Bukhsh to Dinga. L= 3.00 Kms	5.415
40	Re-habilitation of road Missing link Naborara. L= 2.78 Kms	3.367
41	Re-habilitation of road Jalalpur to Kot Ghazi road. L= 9.19 Kms	23.58
42	Re-habilitation of road GHP road to Kot Ghazi road via Watwanwala & Kudlathi. L= 8.03 Kms	14.868
43	Re-habilitation of road Ghari Gondal to Mahiwal i/c link to Ghari Gola. L= 5.63	7.418
44	Re-habilitation of road GHP road to chohdo Khonian i/c link Samandar Khooh. L= 2.73 Kms	2.369
45	Re-habilitation of road LSS road to Pattan road via Dhappar Mallah. L= 3.96 Kms	7.697
46	Re-habilitation of road Qila Murad Bukhsh road to Bagh Kohna road via Dolo Kalan, Khurd & Kot Nizam. L=2.70 Kms	4.810
47	Re-habilitation of road Ghari Gola road to Lodheray Khurd. L= 0.90 Kms	1.475
48	Re-habilitation of road Mahewal road to Channi Raja. L= 1.13 Kms	1.900
49	Re-habilitation of road Chanriot road to Pattan road. L= 1.58 Kms	1.735
50	Re-habilitation of road Khuram Churaira to Qila Murad Bukhsh via Lodheray. L= 5.23 Kms	10.119
51	Re-habilitation of road from Chak Bhati to Mehmodpur via Chani Thatlan.L= 5.26	5.049

Sr. No.	Name of Schemes	Amount (Rs in million)
52	Re-habilitation of road from Jalalpur Qadirabad road Hakeemwal to Nissowal i/c missing portion. L= 6.83 Kms	13.325
53	Re-habilitation of road from Khuram Charera to Khuram Lodhi via Darbar Peer Hazrat Hayat Shah i/c missing portion. L= 5.21 Kms	3.068
54	Re-habilitation of road from LSS road to Thada Bhattian. L= 5.23 Kms	7.664
55	Re-habilitation of road from G.H.P road (Tahli Goraya) to Thatta Jahid Amirwala. L= 4.75 Kms	4.386
56	Re-habilitation of road from Pindi Bhattian to Sargodha road i/c link Kot Dilawar & Degree Collages L= 5.42 Kms	4.771
57	Re-habilitation of road from G.H.P road K.M.93 to Chodho Khuda Yar. L= 2.41	4.107
58	Re-habilitation of road from G.H.P road to village Jassoke. L= 1.06 Kms	4.914
59	Re-habilitation of road from G.H.P road to Tahtha Mona Salabat and Dera Nekukara. L= 3.00	1.315
60	Re-habilitation of road from G.H.P Road to Thatha Asalat. L= 1.00 Kms	2.996
Total		548.881

District Officer (Health), Hafizabad

Documents No.	G/L Acc	Description	Date	Cost Center	Amount (Rs)
1904866045	A05270	To Others	17.11.2015	HF6078	9,200,000
1904800538	A05270	To Others	04.09.2015	HF6077	637,500
1904915212	A05270	To Others	04.11.2015	HF6077	637,500
1905015741	A05270	To Others	26.01.2016	HF6077	637,500
1905259950	A05270	To Others	08.06.2016	HF6077	637,500
1904867296	A05270	To Others	03.09.2015	HF6078	2,443,750
1904817274	A05270	To Others	04.09.2015	HF6078	3,400,000
1904740982	A05270	To Others	10.09.2015	HF6078	3,400,000
1904915213	A05270	To Others	04.11.2015	HF6078	2,443,750
1905259951	A05270	To Others	08.06.2016	HF6078	2,443,750
1905015742	A05270	To Others	26.01.2016	HF6078	2,443,750
1904979608	A05270	To Others	13.02.2016	HF6078	8,000,000
1905199686	A05270	To Others	17.05.2016	HF6078	8,500,000
1905405426	A05270	To Others	21.06.2016	HF6078	1,725,000
Total					46,550,000

Grand Total: (Rs548.881 million +46.550 million)	595.431 million
---	------------------------

Annex-E
Para 1.2.3.1

Non Employment of Qualified Engineers for work of Rs 133.928 million

District Officer (Buildings)

Sr. No.	Name of work	Amount (Rs in million)
1	Development of New Intercity Bus Terminal (Group No.1)	29.327
2	Development of New Intercity Bus Terminal (Group No.2)	29.026
3	Const. of Circuit House at Tehsil complex Pindi Bhattian	12.568
4	Const. of 8 Class room in Govt. H/S No.1 (Primary Portion) Pindi Bhattian	8.850
5	Estab. Of Model Bazar (Group-I)	28.896
6	Estab. Of Model Bazar (Group-II)	14.938
7	Const. of six additional class rooms and two labs in Govt. Girls Higher Secondary School, Pindi Phattian	10.323
	TOTAL	133.928

Annex-F
Para 1.2.3.1

Wasteful Expenditure for W/C under PIPIP Grant 36 Rs 20.573 million

District Officer (OFWM) Hafizabad

Name of Water Courses	Village No	Field Team	Installment No.	Amount (Rs)
52481/R	Hassuki + Jandoki	Pindi Bhattian	1st	243,962
63622/R	Vanike Tarar	Hafizabad	1st	1690,457
11850/L	Chani Qasim+Jandoki	Pindi Bhattian	1st	675,352
12237/L	Par Lakhan	Pindi Bhattian	1st	630,528
9808/R	Par Massu	Pindi Bhattian	1st	870,390
33427/TL	Thattha Jahad	Hafizabad	1st	297,138
5417/TL	Ghubrika	Pindi Bhattian	1st	408,099
Total				4,815,926

District Officer (OFWM) Hafizabad

Name of Water Courses	Village No	Field Team	Installment No.	Amount(Rs)
9041/R	Mustafa Abad	Pindi Bhattian	2nd	638,138
58850/L	Kot Bukhsh	Hafizabad	2nd	471,807
95/R	Harsa Allah	Pindi Bhattian	2nd	2,682,153
82635/L	Vanike Tarrar	Hafizabad	2nd	435,000
156680/TL	Lawaray + Madan Phila	Hafizabad	2nd	1,889,074
36672/L	Bhobra	Pindi Bhattian	2nd	1,822,765
2230/TF	Jnadarky + Mochian Wala	Pindi Bhattian	2nd	789,611
11970/L	Jahanian	Hafizabad	2nd	1,009,745
164/L	Bhobra	Pindi Bhattian	2nd	1,849,939
20542/L	Piraneki	Pindi Bhattian	2nd	1,643,428
45000/TF	Fatheki+Dullyki	Pindi Bhattian	2nd	1,781,447
TW-204	Kot Qadar Buksh	Hafizabad	2nd	195,768
TW-01	Qila Murad Buksh	Pindi Bhattian	2nd	176,192
TW-5/4	Gari Gondal	Pindi Bhattian	2nd	195,768
TW-1217	Pheroki	Hafizabad	2nd	176,192
TOTAL				15,757,027

Annex-G
Para 1.2.4.4

Irregular Expenditure on Local Purchase – Rs10.050 million

Trauma Center , Hafizabad

A/c Head	Supplier	Bill Date	Item	Amount (Rs)
A03970	M/s Ali Medical Store	05.06.16	Local Purchase	47,800
A03970	M/s Ali Medical Store	28.06.16	Local Purchase	48,500
A03970	M/s Ali Medical Store	21.06.16	Local Purchase	48,250
A03970	M/s Ali Medical Store	27.06.16	Local Purchase	48,000
A03970	M/s Ali Medical Store	19.06.16	Local Purchase	49,200
A03970	M/s Ali Medical Store	25.06.16	Local Purchase	48,600
A03970	M/s Ali Medical Store	03.06.16	Local Purchase	49,000
A03970	M/s Ali Medical Store	07.06.16	Local Purchase	48,300
A03970	M/s Ali Medical Store	08.06.16	Local Purchase	49,800
A03970	M/s Ali Medical Store	04.06.16	Local Purchase	49,300
A03970	M/s Ali Medical Store	06.06.16	Local Purchase	49,000
A03970	M/s Ali Medical Store	17.06.16	Local Purchase	49,180
A03970	M/s Ali Medical Store	13.06.16	Local Purchase	49,600
A03970	M/s Ali Medical Store	17.06.16	Local Purchase	48,950
A03970	M/s Ijaz Medical Store	02.06.16	Local Purchase	49,595
A03970	M/s Ijaz Medical Store	18.06.16	Local Purchase	49,958
A03970	M/s Ijaz Medical Store	03.06.16	Local Purchase	49,840
A03970	M/s Javed Medical Store	16.03.16	Local Purchase	221,509
Total				1,054,382

MS DHQ Hospital Hafizabad

Financial Year	Total Budget of Medicines (Rs in million)	Limit For Local Purchase 15% (Rs) (Rs in million)	Expense On Local Purchase (Rs in million)	Excess Expenditure (Rs in million)
2015-16	29.000	4.350	7.742	3.392

MS DHQ Hospital Hafizabad

Period	Vendor	Amount (Rs. in million)
2015-16	Javed medical store	2,499,424

SMO RHC Kassokey, Hafizabad

Date	Description	Amount (Rs)
23.01.2016	L.P	5,300
20.10.2015	L.P	49,900
20.10.2015	L.P	49,800
17.11.2015	L.P	49,445
28.12.2015	L.P	49,200
15.02.2016	L.P	48,775
23.01.2016	L.P	48,490
30.05.2016	L.P	48,437
15.02.2016	L.P	48,200
28.12.2015	L.P	34,700
28.12.2015	L.P	29,800
30.05.2016	L.P	23,555
29.06.2016	L.P	21,020
30.05.2016	L.P	19,375
30.05.2016	L.P	17,000
20.10.2015	L.P	13,540
	TOTAL	556,537

MS DHQ Hospital Hafizabad,

Period	Vendor	Amount(Rs)
7/15 to 12/15	Javed Medical Store	2,547,873

Grand Total (Rs): 2547873+556,537+2,499,424+3,392,000+1,054,382 = **Rs.10,050,216**

Annex-H
Para-1.2.3.4

Deputy District Education Officer (W-EE) Pindi Bhattian, District Hafizabad.

Number of Employees	Date of permanent	SSB per month	Overpayment (Rs)
		07/08/2015 to 08/2016 (Rs)	
12	7/8/2015	3,000	432,000
26	7/8/2015	2,400	748,800
87	7/8/2015	1,860	1,941,840
4	7/8/2015	1,440	69,120
Total			3,191,760

Annex-I
Para-1.2.3.6

Unauthorized payment on account of weather shield amounting Rs2.853 million
A.M.S Trauma Center , Hafizabad

Name of Doctor	Designation	Per month amount of AR-2010-50%(Rs)	Period	Month	Amount (Rs)
Mr. Basharat Ali	Consultant Surgeon	6,455	04/2012 to 30.06.2016	50	322,750

MS DHQ Hospital, Hafizabad

Name of Doctor	Designation	Per month amount of AR-2010-50%(Rs)	Period	Month	Amount (Rs)
Abid Husain Bhatti	Children Specialist	10,640	17-4-12 to 31-08-16	51.5	547,960
M. Atif Zafar	Consultant Surgeon	6,455	17-4-12 to 31-08-16	51.5	332,433
Zahoor Ahmad	Urologist	7,385	17-4-12 to 11-08-16	51.5	380,328
Mubashar Sarfraz	Orthopedic Surgeon	6,455	17-4-12 to 31-08-16	51.5	332,433
Inayat Ullah	Dermatologist	6,455	17-4-12 to 31-08-16	51.5	332,433
Nadia Shafique	Gynecologist	5,295	17-4-12 to 31-08-16	51.5	272,693
M. Farooq	Physician	6,455	17-4-12 to 31-08-16	51.5	332,433
Total					2,530,713

Grand Total:- Rs322,750+Rs2,520,713=Rs2,853,463
--

Annex-J
Para 1.2.3.8

Overpayment on Account of Conveyance Allowance – Rs 1.739 million
Dy.DEO MEE Pindi Bhattian

Name	Designation	Period	Rate per month (Rs)	Amount (Rs)
M. Jehangir	AEO	1.7.14 to 31.8.16	5,000	130,000
Basharat Ali	AEO	1.7.14 to 31.8.16	5,000	130,000
Mazhar Husain	AEO	1.7.14 to 31.8.16	5,000	130,000
Total				390,000

District Officer (Health)	Official motor cycles & POL was provided to 42 Vaccinators	Rs 1,348,956
---------------------------	--	--------------

Grand Total (Rs): 390,000+1,348,956= Rs 1,738,956

Unauthorized Payment of Gutka of Rs1.398 million

Name of work	Bill	Contractor Name	Authority	Description	Qty	Rate	Rate as per rate analysis	Amount(Rs)
UP-GRADATION /REPAIR OF EMERGENCY BLOCK IN DHQ HOSPITAL HAFIZABAD	C. C. 4th & Running bill	Mr. Aftab Ahmad Khan, Government Contractor	D.O. Buildings No.74 7/H Dated 29-04-2016	P/L face work by using Gutka 9"x2.25"x2.25" as approved quality with cement surkhi mortar (1:3) i/c back filling with (1:3) cement sand mixing trapezoidal groove set back of 1/4" depth by using fresh masonry work as approved by Engineer Incharge	1286	135	143/S ft	173,610
REHABILITATION/RENOVATION OFTRAUMA CENTRE HAFIZABAD	C. C. 2nd & Running bill	Asghar Ali & Co.,Government Contractor	D.O. Buildings No. 807/H Dated 03-05-2016	P/L face work by using Gutka 9"x2.25"x2.25" as approved quality with cement surkhi mortar (1:3) i/c back filling with (1:3) cement sand mixing trapezoidal groove set back of 1/4" depth by using fresh masonry work as approved by Engineer Incharge	16	135	143/S ft	2,160
PROVISION OF MISSING INFRASTRUCTURE IN TEHSIL HEAD QUARTERS HOSPITAL, PINDI BHATTIAN	C. C. 8th & Running bill	M/s Chatha & Co.,Government Contractor	D.O. Buildings No. 180/H Dated 18/8/2015	P/L face work by using Gutka 9"x2.25"x2.25" as approved quality with cement surkhi mortar (1:3) i/c back filling with (1:3) cement sand mixing trapezoidal groove set back of 1/4" depth by using fresh masonry work as approved by Engineer Incharge	4808	150	143/S ft	721,200
ESTABLISHMENT OF MODEL BAZAR AT ALI PUR ROAD HAFIZABAD (GROUP-II)	C. C. 4th & Running bill	Mr. Irfan Haider Thaheem, Government Contractor	D.O. Buildings No. 383/H Dated 05-03-2016	P/L face work by using Gutka 9"x 2-1/4"x2-1/4" of approved quality in cement surkhi mortar 1:3 i/c back filling with 1:3 cement sand mortar making trapezoidal groove/ set back of 1/4" depth during fresh masonry work laid with g.i. wire 8-swg, 8-shapped wall ties, one side embedded in the masonry work and other side in Gutka at 12" center to center vertically and 36" center to center horizontally, raking out joints, curing, scaffolding and its removal, complete (Contractor shall)	2739	118	143/S ft	323,202

Name of work	Bill	Contractor Name	Authority	Description	Qty	Rate	Rate as per rate analysis	Amount(Rs)
CONSTRUCTION OF MAIN COUNTER IN DHQ HOSPITAL HAFIZABAD	C. C. 2nd & Running bill	M/s Tarar Corporation, Government Contractor	D.O. Buildings No. 451/H Dated 22-12-2015	P/L face work by using Gutka 9"x2.25"x2.25" as approved quality with cement surkhi mortar (1:3) i/c back filling with (1:3) cement sand mixing trapizoidal groove set back of 1/4" depth by using fresh masonry work as approved by Engineer Incharge	983	160	143/S ft	157,280
UP-GRADATION /REPAIR OF EMERGENCY BLOCK IN DHQ HOSPITAL HAFIZABAD	C. C. 4th & Running bill	Mr. Aftab Ahmad Khan, Government Contractor	D.O. Buildings No.74 7/H Dated 29-04-2016	P/L face work by using Gutka border 4"x3"x2.25" fancy brought from Patoke as approved quality with cement surkhi mortar (1:3) i/c back filling with (1:3) cement sand mixing trapizoidal groove set back of 1/4" depth by using fresh masonry work as approved by Engineer Incharge.	108	190	143/S ft	20,520
TOTAL								1,397,972

Annex-L

Para 1.2.3.11

Recovery on account of non utilization of excavated earth –Rs1.394 million

Name Of Work	Bil,l	Contractor Name	Authority	Description	Qty	Rate	Unit	Amount (Rs)	Available earth (Rs)	Over Payment (Rs)
Establishment Of Grain Market At Madhrianwala Road Hafizabad” (G-I) (Central Plate Form) (Phase-I)	C.C. 6th & Runningbill	M/s Allied Construction Company, Government Contractor	D.O. Buildings No. 1601/H Dated 12-08-2014	Earth excavation / Barropit excavation undressed dispose of excavated earth lead upto 3 miles.	295456	5,743.9	%oCft	169,706.7	192,970	1,131,380
Establishment Of Grain Market At Madhrianwala Road Hafizabad” (G-Ii) (Road Side Pavement)(Phase-Ii)	C.C. 7th & Runningbill	M/s Allied Construction Company, Government Contractor	D.O. Buildings No. 1602/H Dated 12-08-2014	Regular excavation dressed i/c dispose of excavated earth lead upto 3 miles.	61019	5,743.9	%oCft	350,487.03	40,679	23,3658
Construction Of Boundary Wall Around Government Girls High School Kot Sarwar	C.C. 4th & Final bill	Malik Zahid Hussain, Government Contractor	D.O. Buildings No.206/H Dated 16-09-2015	Excavation in foundation of building bridges i/c other structure in ordinary soil lead upto one chain.	3102	5,005.45	%oCft	15,526.9	2,068	10,351.3
Construction Of Boundary Wall Around Government Girls High School, Beemi anwala	C.C. 4th & Final bill	M/s Zeeshan Builders, Government Contractor	D.O. Buildings No.198/H Dated 16-09-2015	Excavation in foundation of building bridges i/c other structure in ordinary soil lead upto one chain.	3293	5,005.45	%oCft	16,482.9	2,195.33	10,988.6
Re-Construction Of 2-Class Rooms In Government Model Primary School Bhopa Lodhika	C.C. 4th & Final bill	M/s Hussain Enterprises, Government Contractor	D.O. Buildings No.246/H Dated 16-09-2015	Excavation in foundation of building bridges i/c other structure in ordinary soil lead upto one chain.	2423	5,005.45	%oCft	12,128.2	1,615.33	8,085.47
TOTAL									1,394,463.37	

Annex-M**Para 1.2.4.1****Unauthorized technical sanctions of estimates Rs 222.084 million****DO (Roads) Hafizabad,**

Name of scheme	Dated	Amount of Technical Sanction (Rs in million)
Construction/Rehabilitation of road from Kaleke to Sukheke road along Saim Nallah L=1.95 kms.	22.2.16	17.754
Re-habilitation of road from Nakki Chatta Bridge to Qadirabad Colony along Q.B.Link Canal (Colony side) Hafizabad L= 1.82 Kms	3.3.2016	12.310
Re-habilitation of road from Qadirabad Colony to Kot Saleem Kot & Kot Saleem to Jalalpur Qadirabad road via Kot Buksh. L= 7.36 Kms	10.3.15	12.440
Re-habilitation of road from Jalalpur Qadirabad road Kot Ishaqueto Behak Ahmad Yar & Behak Ahmad Yar to Vanike TararYar via Rubber Tarrar. L= 8.63 Kms	10.3.15	26.82
Re-habilitation of road from Khanpur to Chak Bhatti L= 4.76 Kms	10.3.15	14.29
Re-habilitation of road from Village Vanike Tarrarto Bari TarrarviaAsadullah Pur, Kot Pir Muhammad. L= 8.53 Kms	10.3.15	13.06
Re-habilitation of road from Jalalpur Qadirabad road Km 20 to Chak Bhatti via Mehdiabad. L= 5.90 Kms	10.3.15	22.85
Re-habilitation of road from Pindi Bhattian Talibwala road. L= 6.65 Kms	10.3.15	16.11
Re-habilitation of road Jalalpur Bhattian to Vill; Marth. L= 8.14 Kms	10.3.15	19.96
Re-habilitation of road Tahli Goraya to Marth. L= 16.40 Kms	10.3.15	28.04
Re-habilitation of road Jalalpur to Kot Ghazi road. L= 9.19 Kms	10.3.15	23.58
Re-habilitation of road GHP road to Kot Ghazi road via Watwanwala & Kudlathi. L= 8.03 Kms	10.3.15	14.87
	TOTAL	222.084

Annex-N
Para 1.2.4.2

Non-imposition of Penalty – Rs13.902 million

District Officer (Buildings) Hafizabad

Sr. No	Name of Work	Contractor Name	No & Date	Agreement Amount (Rs)	Time Limit	Physical Progress	Penalty Amount (Rs)
1	Re-Construction of 8 Class rooms in Govt. Girls MC Elementary School FawaryChowk	M/S Chatta& Co	435/H	6,933,458	6- Months	Work in Progress	693,346
			22-12-2015				
2	Re-Construction of 2 Class rooms in Govt. Girls Elementary School GhariAwan	M/S Moon Builders	391/H	2,301,413	3- Months	Work in Progress	230,141
			12/11/2015				
3	Re-Construction of 4 Class rooms in Govt. Model primary School Sharifpura	M/S Khokhar Builders	395/H	3,856,210	4- Months	Work in Progress	385,621
			12/11/2015				
4	Re-Construction of 4 Class rooms in Govt. Muslim HighSchool	M/S Hussain Enterprises	238/H	4,237,092	4- Months	Work in Progress	423,709
			16-09-2015				
5	Re-Construction of 2 Class rooms in Govt. Elementary School MC No. 8	New Chadher& Co	258/H	2,112,557	3- Months	Work in Progress	211,256
			16-09-2015				
6	Re-Construction of 6 Class rooms in Govt. Model primary School MC No. 4	M/S Moazam Iqbal	309/H	5,261,490	6- Months	Work in Progress	526,149
			6/10/2015				
7	Re-Construction of 3 Class rooms in Govt. Girls Elementary School Karyala	M/S Bowera Enterprises	188/H	2,963,336	4- Months	Work in Progress	296,334
			16-09-2015				
8	Re-Construction of 3 Class rooms in Govt. ModelPrimary School (Boys) Mahiwala	Malik Zulfiqar Ali Awan	194/H	1,679,275	3- Months	Work in Progress	167,928
			16-09-2015				
9	Re-Construction of 1 Class rooms in Govt. ModelPrimary School panjhatha	M/S Fine Enterprises	415/H	954,851	3- Months	Work in Progress	95,485
			12/11/2015				
10	Re-Construction of 2 Class rooms in Govt. ModelPrimary School Boys ChakDawan	QaisarSajjad	407/H	1,655,542	3- Months	Work in Progress	165,554
			12/11/2015				
11	Re-Construction of 1 Class rooms in Govt.Primary School Boys Sawanpura (Ghaloke)	M/S GhulamNabi	222/H	946,766	3- Months	Work in Progress	94,677
			16-09-2015				
12	Re-Construction of 2 Class rooms in Govt. Girls ModelPrimary School Nali	Malik Muhammad Ali Awan	375/H	1,697,268	3- Months	Work in Progress	169,727
			29-10-2015				
13	Re-Construction of 2 Class rooms in Govt. GirlsPrimary School KharakBhattian	New Chadher& Co	262/H	1,996,517	3- Months	Work in Progress	199,652
			16-09-2015				
14	Re-Construction of 4	M/S Tarar	331/H	4,039,658	4-	Work in	403,966

Sr. No	Name of Work	Contractor Name	No & Date	Agreement Amount (Rs)	Time Limit	Physical Progress	Penalty Amount (Rs)
	Class rooms in Govt. Girls Higher Secondary School VanikeTaraHafizabad	Corporation	20-10-2015		Months	Progress	
15	Re-Construction of 3 Class rooms in Govt. higher Secondary School VanikeTara	Ch. Muhammad TufailTara	363/H 29-10-2015	3,007,760	4-Months	Work in Progress	300,776
16	Re-Construction of 2 Class rooms in Govt. Elementary School JahangirpuraVanikeTara	M/S Chatta& Co	327/H 20-10-2015	1,681,299	3-Months	Work in Progress	168,130
17	Re-Construction of 2 Class rooms in Govt. Girls primary School BukanKhurd	M/S FalikShair	226/H 16-09-2015	1,649,309	3-Months	Work in Progress	164,931
18	Re-Construction of 2 Class rooms in Govt. ModelPrimary School ThathiAnoke Singh	M/S Muhammad Arsal& Co	7218/H 17-12-2015	1,640,918	3-Months	Work in Progress	164,092
19	Re-Construction of 2 Class rooms in Govt. Girls primary School KlairKalan (DeraChorarian)	M/S Moazam Iqbal	314/H 6/10/2015	1,657,101	4-Months	Work in Progress	165,710
20	Re-Construction of 2 Class rooms in Govt. high School Sakhi	M/S Hussain Enterprises	242/H 16-09-2015	1,922,525	3-Months	Work in Progress	192,253
21	Re-Construction of 2 Class rooms in Govt. Boys primary School RasoolPurtara	RaiKhuram& Co	399/H 12/11/2015	1,655,542	3-Months	Work in Progress	165,554
22	Re-Construction of 2 Class rooms in Govt. Girls primary School ChanniThathlan	Akbar Ali Fani	281/H 23-09-2015	1,741,424	3-Months	Work in Progress	174,142
23	Re-Construction of 1 Class rooms in Govt. primary School Marth	Asghar Ali	182/H 16-09-2015	936,093	3-Months	Work in Progress	93,609
24	Re-Construction of 2 Class rooms in Govt. Model primary School BhopaLadika	M/S Hussain Enterprises	246/H 16-09-2015	1,840,285	3-Months	Work in Progress	184,029
25	Re-Construction of 2 Class rooms in Govt. Girls primary School HussainPuraPindiBhattian	M/S AsmitSohail	214/H 16-09-2015 16-09-2015	2,104,894	3-Months	Work in Progress	210,489
Total							6,047,260

District Officer (Buildings) Hafizabad

The work "Rehabilitation of road from Bhabra - Chahanna road length 10.61km was awarded to M/s Mian Brothers by DO (Roads) Hafizabad vide work order no. 625/CB/DO R HFD dated 9.3.2015 for Rs24721450 to be completed by him up to 09.07.2015 but he failed to complete the work in time. The work is still incomplete as per page no.123 of MB no. 4296/490. The correspondence made with contractor further revealed that he failed to accelerate the speed of work in spite of repeated reminders (04 no. reminders) informing him there will be no fund in 2015-16. He was granted extension up to 31.08.2106 on un-realistic grounds produced below

1heavy rain2non availability of funds

Both incidents occurred after the expiry of time limit, therefore the fault stands proved against contractor and he may be penalized according to clause 39 of contract agreement.

$22721450 \times 10/100 = \text{Rs}2272145$

Annex-O
Para 1.2.4.3

Splitting the Job Orders

DO Forest, Hafizabad

A/c Head	Supplier	Bill No	Date	Item	Amount (Rs)
A03942	Malik Abdul Sattar Nursery	1975	11.07.14	Plants	25,000
A03942	Allah Tawakkal Nursery	12162	12.08.14	Plants	20,000
A03942	Malik Abdul Sattar Nursery	1977	16.08.14	Plants	23,200
A03942	Allah Tawakkal Nursery	12076	11.09.14	Plants	20,000
A03942	Allah Tawakkal Nursery	12077	20.09.14	Plants	20,000
A03942	Allah Tawakkal Nursery	12069	16.12.14	Plants	24,000
A03942	Allah Tawakkal Nursery	12078	07.02.15	Plants	17,000
A03942	Haji Nursery		21.02.15	Plants	93,550
A03942	Malik Abdul Sattar Nursery	497	28.02.15	Plants	91,090
A03942	Mazhar Nursery	299	28.02.15	Plants	153,000
A03942	Adil Nursery	996	02.03.15	Plants	81,550
A03942	Sardar Nursery	799	02.03.15	Plants	56,000
A03942	Adil Nursery	993	02.03.15	Plants	38,000
A03942	Haji Nursery		02.03.15	Plants	49,300
A03942	Mazhar Nursery	298	04.03.15	Plants	153,290
A03942	Adil Nursery	994	04.03.15	Plants	90,000
A03942	Arain Brothers		11.03.15	Plants	48,000
A03942	Hassan Nursery	418	16.03.15	Plants	80,000
A03942	Sardar Nursery	800	16.03.15	Plants	100,000
A03942	New Daim Nursery		13.04.15	Plants	49,500
A03942	Amir Rehman Nursery	1199	24.04.15	Plants	25,000
A03942	New Daim Nursery		29.05.15	Plants	98,000
A03942	New Daim Nursery		10.06.15	Plants	76,000
Total					1,431,480

DO (Health), Hafizabad

Head	Description	DDO Code	Supplier	Bill No	Date	Item	Amount (Rs)
A03970	Others	HF6087	M/s Warrior Chemical	44	13.10.15	Strychnine	99,992
A03970	Others	HF6087	M/s Warrior Chemical	989	20.10.15	Strychnine	99,992
A03970	Others	HF6087	M/s Warrior Chemical	617	11.04.16	Strychnine	99,992
A03970	Others	HF6087	M/s Warrior Chemical	620	16.04.16	Strychnine	99,992
A03970	Others	HF6087	M/s Warrior Chemical	627	04.05.16	Strychnine	99,992
A03970	Others	HF6087	M/s Warrior Chemical	652	28.05.16	Strychnine	87,493
Total							587,453

DO (Health), Hafizabad:

Voucher No & Date	DDO Code	Amount of Bill	Supplier	Vehicle No	Amount (Rs)
03 dt.11.04.16	HF6089	49,050	M/s Rao Battery Service	DA04	8,175
				DA05	8,175
				DA08	8,175
				DA09	8,175
				DA11	8,175
17 dt.20.04.16	HF6089	24,525		DA13	8,175
				DA01	8,175
				DA02	8,175
18 dt.20.04.16	HF6089	49,050		DA03	8,175
				DA06	8,175
				DA07	8,175
				DA10	8,175
				DA12	8,175
				DA14	8,175
					DA15
					122,625

a) **EDO (Health), Hafizabad**

A/c Head	Description	DDO Code	Supplier	Bill No	Date	Amount (Rs)
A03901	Stationery	HF6088	M/s Printer Care Lab	189	20.11.2015	21,300
A03901	Stationery	HF6088	M/s College Book Depot		14.12.2015	48,900
A03901	Stationery	HF6088	M/s College Book Depot		15.12.2015	33,960
A03901	Stationery	HF6088	M/s College Book Depot	608	09.06.2016	27,475
A03901	Stationery	HF6088	M/s College Book Depot	609	15.06.2016	38,125
Total						169,760

b) EDO (Health), Hafizabad

A/c Head	Description	DDO Code	Supplier	Bill No	Date	Item	Amount (Rs)
A0394 2	Cost of Other Stores	HF6088	M/s Akhuwat Electric Store		18.12.2015	Wire & energy saver etc	35,840
A0394 2	Cost of Other Stores	HF6088	M/s Ahmed Sanitary	13	30.05.2016	Pipe	3,500
A0394 2	Cost of Other Stores	HF6088	M/s Sajid Electric Store		16.06.2016	Change over & wire	30,650
A0394 2	Cost of Other Stores	HF6088	M/s Albarket Steel		18.06.2016	Rack	15,000
A0397 0	Others	HF6088	M/s Makka Towel House	960	03.06.2016	Duster & Table Cloth	24,725
A0397 0	Others	HF6088	M/s Waheed Traders	417	15.06.2016	surf broom etc	49,990
A0960 1	Purchase of Plant and Machinery	HF6088	M/s Roman Computers	397	Jun-16	02 computers	28,100
A0960 1	Purchase of Plant and Machinery	HF6088	M/s Printer Care Lab	2001	20.06.2016	Fax & Scanner	49,500
Total							237,305

H.M Govt Institute of Slow Learners Hafizabad

G/L Acc	G/L Acc Description	Supplier	Bill No	Date	Item	Amount (Rs)
A03942	Cost of Other Stores	M/s HA Brothers	447	10.08.15	Kids Playing items	39,874
A03942	Cost of Other Stores	M/s Azeem Traders		28.08.15	Water Cooler, Table glass	32,100
A03942	Cost of Other Stores	M/s Shafqat Ali Basra		08.12.15	Gass heater & energy savor	40,131
A03942	Cost of Other Stores	M/s Shafqat Ali Basra		10.12.15	Pipe, tabs	30,420
A03942	Cost of Other Stores	M/s Primax Intl	95	24.12.15	Box for computers	19,890
A03942	Cost of Other Stores	M/s Shafqat Ali Basra		20.01.16	Grass cutter	44,460
A03942	Cost of Other Stores	M/s HA Brothers	260	07.01.16	UPS Battery	49,374
Total						256,249

A.M.S Trauma Center, Hafizabad

G/L Acc	G/L Acc Description	Supplier	Date	Item	Amount (Rs)
A13001	Transport	M/s Riaz Engineering Works	23.12.15	Conversion into ambulance	86,500
A13001	Transport	M/s Riaz Engineering Works	26.12.15	Conversion into ambulance	86,500
Total					173,000

MS THQ Pindi Bhattian

Drawl Date	Description	Amount (Rs)
27.06.2016	Cost of Other Stores	90,000
27.06.2016	Cost of Other Stores	90,000
27.06.2016	Cost of Other Stores	46,000
27.06.2016	Cost of Other Stores	46,000
27.06.2016	Cost of Other Stores	46,000
27.06.2016	Cost of Other Stores	46,000
27.06.2016	Cost of Other Stores	46,000
27.06.2016	Cost of Other Stores	46,000
27.06.2016	Cost of Other Stores	46,000
27.06.2016	Cost of Other Stores	40,000

Drawl Date	Description	Amount (Rs)
27.06.2016	Cost of Other Stores	17,100
Total		513,100

A.M.S Trauma Center , Hafizabad

G/L Acc	G/L Acc Description	Supplier	Bill No	Date	Item	Amount (Rs)
A03970	Others	M/s Agfa Pakistan Pvt Ltd	646	31.05.16	X-Ray Films	99,540
A03970	Others	M/s Agfa Pakistan Pvt Ltd	620	31.05.16	X-Ray Films	17,520
A03970	Others	M/s Agfa Pakistan Pvt Ltd	644	09.06.16	X-Ray Films	99,630
A03970	Others	M/s Agfa Pakistan Pvt Ltd	682	10.06.16	X-Ray Developer & Fixer	35,640
A03970	Others	M/s Agfa Pakistan Pvt Ltd	645	13.06.16	X-Ray Films	99,600
A03970	Others	M/s Agfa Pakistan Pvt Ltd	690	22.06.16	X-Ray Cassette	73,038
Total						424,968

A.M.S Trauma Center , Hafizabad

G/L Acc	G/L Acc Description	Supplier	Bill No	Date	Item	Amount
A03970	Others	M/s Bio Links Lhr	250	25.12.15	Lab Kits	49,000
A03970	Others	M/s Bio Links Lhr	267	02.01.16	Lab Kits	49,550
A03970	Others	M/s Shams Scientific Traders		09.06.16	Lab Kits	99,775
A03970	Others	M/s Ejaz ud din & Co		02.06.16	Lab Kits	97,200
A03970	Others	M/s Shams Scientific Traders		17.06.16	Lab Kits	99,865
Total						395,390

A.M.S Trauma Center , Hafizabad

G/L Acc	G/L Acc Description	Supplier	Date	Item	Amount
A03970	Others	M/s Ahmed Brothers	16.06.16	Surgical Instruments	49,975
A03970	Others	M/s Ahmed Brothers	19.06.16	Surgical Instruments	48,925
A03970	Others	M/s Allied Traders	17.06.16	Mop & other cleaning items	99,387
A03970	Others	M/s Allied Traders	29.06.16	Cleaning items	99,875
Total					298,162

MS THQ Pindi Bhattian

Bill No./Date	Description	Amount
585/17-12-2015	Mattress Foam, Covers and Pillow	98700
586/19-12-2015	Mattress Foam, Covers and Pillow	98700
587/23-12-2015	Mattress Foam, Covers and Pillow	98700
		296100

Annex-P
Para-1.2.4.4

Detail of Bomb Disposal/ Flood Rescue Equipment Financial Year 2015-16

Vr No./Date	Description	Qunatitiy	Amount(Rs)
2587/ 14-11-2015	Boats with Suzuki Engine 40 Hp	06	4,200,000
2586/ 14-11-2015	Self Contained Under Water Breathing Extra Cylinder	01 01	1,010,504
2588/ 14-11-2015	VHF Wireless Base VHF Mobile Repeater VHF Walki Talkis	15 03 36	3,404,700
5776/ 01-02-2016	Safety Helmet	04	67,200
5777/ 01-02-2016	Pulleys	04	142,000
5778/ 01-02-2016	Ascender/ Descender	02	84,000
5779/ 01-02-2016	Rippling Rope	04	140,000
5776/ 01-02-2016	Folding Benches	12	219,600
5777/ 01-02-2016	Folding Chairs	12	42,000
5778/ 01-02-2016	Gum Shoes	06	25,800
5779/ 01-02-2016	Compass	25	35,000
5779/ 01-02-2016	Folding Stretcher	10	115,000
Total			9,485,804

Annex-Q
Para-1.2.4.5

PAY OF VOLUNTEER FOR THE PERIOD 2014-16

Sr. No.	Month	Nos of Volunteer	Amount
1.	July 2014	50	608,000
2.	August 2014	50	602,000
3.	September 2014	50	590,000
4.	October 2014	50	614,800
5.	November 2014	51	588,800
6.	December 2014	50	612,400
7.	January 2015	46 11 (104 days)	567,200 41600
8.	February 2015	52	578,800
9.	March 2015	55	680,800
10.	April 2015	55	640,800
11.	May 2015	54	658,400
12.	June 2015	56	656,800
TOTAL Rs. 7,440,400			
1.	July 2015	-	0
2.	August 2015	55 (July & August)	1,307,200
3.	September 2015	57	643,600
4.	October 2015	53	657,200
5.	November 2015	52	619,200
6.	December 2015	52	644,400
7.	January 2016	59	723,200
8.	February 2016	96	1,264,400
9.	March 2016	99	1,232,000
10.	April 2016	104	1,229,600
11.	May 2016	104	1,285,200
12.	June 2016	110	1,332,000
TOTAL Rs. 5,469,000			
Grand Total Rs.9,189,200			

Annex-R
Para 1.2.4.6

Non/Less deduction of income tax on purchase of equipment – Rs7.290 million

DO Forest, Hafizabad

A/c Head	Supplier	Bill No	Date	Item	Amount	Tax rate	Income Tax Recoverable (Rs)
A03942	Malik Abdul Sattar Nursery	1975	11.07.14	Plants	25,000	4.5	1,125
A03942	Qaiser Plastic		22.09.14	Bags	25,000	4.5	1,125
A03942	Qaiser Plastic		24.09.14	Bags	25,000	4.5	1,125
A03942	Allah Tawakkal Nursery	12162	12.08.14	Plants	20,000	4.5	900
A03942	Malik Abdul Sattar Nursery	1977	16.08.14	Plants	23,200	4.5	1,044
A03942	Qaiser Plastic		29.09.14	Sheet	25,000	4.5	1,125
A03942	Allah Tawakkal Nursery	12078	07.02.15	Plants	17,000	4.5	765
A03942	Mazhar Nursery	299	28.02.15	Plants	153,000	4.5	6,885
A03942	Mazhar Nursery	298	04.03.15	Plants	153,290	4.5	6,898
A03942	Haji Nursery		21.02.15	Plants	93,550	4.5	4,210
A03942	Malik Abdul Sattar Nursery	497	28.02.15	Plants	91,090	4.5	4,099
A03942	Adil Nursery	994	04.03.15	Plants	90,000	4.5	4,050
A03942	Adil Nursery	996	02.03.15	Plants	81,550	4.5	3,670
A03942	Sardar Nursery	799	02.03.15	Plants	56,000	4.5	2,520
A03942	New Daim Nursery		13.04.15	Plants	49,500	4.5	2,228
A03942	Amir Rehman Nursery	1199	24.04.15	Plants	25,000	4.5	1,125
A03942	Arain Brothers		11.03.15	Plants	48,000	4.5	2,160
A03942	Amir Rehman Nursery	1198	24.04.15	Nursery Green Sheet	78,400	4.5	3,528
A03942	Qaiser Plastic		18.03.15	Bags	18,000	4.5	810
A03942	Punjab Nursery		16.04.15	Nursery Green Sheet	78,400	4.5	3,528
A03942	Punjab Nursery		11.04.15	Nursery Green Sheet	78,400	4.5	3,528
A03942	New Daim Nursery		10.06.15	Plants	76,000	4.5	3,420
Total					1,330,380		59,867

SMO RHC Sukheke

Serial No.	Supplier	Name of Item	Batch No.	Quantity	Total Amount	Income Tax not deducted (Rs)
1	Novartis	Inj. Rabies vaccine	3201	100	53,000	2,385
2	Miracle Pharma	Cap. Omeprazole 40mg	2072	70,000	121,800	5,481
3	Amson Vaccines & Pharma	Hyzonate inj 250mg	312	1,000	91,770	4,130
4	Stallion Pharma	Cap. Amoxcline 250mg	41	30,000	79,500	3,578
5	Stallion Pharma	Cap. Amoxcline 500mg	144	10,000	38,900	1,751
Total					384,970	17,324

M.S THQ Pindi Bhattian (Para reduced to Rs.49,137)

Sr. No.	Name of Medicine	Supplier	Rate	Qty	Amount	Income tax not deducted (Rs)
1	Sterite cat gut no 1 half circle round body needle box of 12	Linker Asia	66	2,000	132,000	5,940
2	Sterite cat gut no 2/0 half circle round body needle box of 12		66	1,000	66,000	2,970
3	Bood transfuse set		29	100	2,900	130.5
4	Blood bag size 250 ml		124	50	6,200	279
5	Blood bag size 500 ml		127	50	6,350	286
6	Inj. Atracurium Besylate 10mg/ml	Brookes Pharma	150	50	7,500	338
7	Inj. Bupicaccine HCL 0.75 %		500	26	13,000	585
8	Inj. Tramadol Hydrochloride 50m/ml		8	4,000	32,000	1,440
9	Povidone Iodine Gel (Each) 100gm		50	500	25,000	1,125
10	Tab. Loratidine 10mg	Benson Pharmaceuticals	0.98	100,000	98,000	4,410
11	Tab. Isosorbide Dinitrate 10mg.		0.49	5,000	2,450	110
12	Tab. Atenolol 50mg		0.75	10,000	7,500	338
13	Clotrimizole skin crem 1%	Valor Pharmaceutical	16	1,000	16,000	720
14	Veginal creamclotrimizole 10%		19	1,000	19,000	855
15	ORS(oral dehaydration salt)		5.9	2,500	14,750	664
16	Skin ointement polymyxin b sulphate 10000 unit zincbacitracin 500 u/gram	Genix Pharma	40.75	500	20,375	917
17	Inj. Tranexamic Acid 500mg/5ml		12.39	250	3,097	139
18	Tab. Misoprostol 200mg	Unissa Pharmaceutical Industries	4.79	2,000	9,580	431
19	Infusion dextrose water 5% bottele of 1000 ml with iv set		44	5,000	220,000	9,900
20	Infusion normal salinebottele of 1000 ml with iv set		39.2	2,000	78,400	3,528
21	Infusion 5 % dextrose in normal salinebottele od 1000 ml with set		44	2,000	88,000	3,960
22	Infusion ringer ,s lactate 0.2 gm/l bottele of 1000 ml with	Unissa Pharmaceutical Industries	40.83	8,000	326,640	14,699

Sr. No.	Name of Medicine	Supplier	Rate	Qty	Amount	Income tax not deducted (Rs)
	iv set					
23	i.v canula with integrated closing conesize 24	AlHamad Enterprises	41.41	2,500	103,525	4,659
24	Disposable syringe 5 ml with needle	Nissa Impex (Pvt)	4.27	36,000	143,720	6,467
25	Disposable syringe 50 ml with needle	Nissa Impex (Pvt)	28	200	5,600	252
26	Black silk size 1 straight cutting need boxof 12 folls	Ophth Pharma (Pvt)	52.5	3,000	157,500	7,088
27	Polypropyhylene no 1 straight cutting needle box of 12	Ophth Pharma (Pvt)	124	100	12,400	558
28	Inj. Rabies vaccine 1 ml vial	Norvitis Pharma Limited	530	500	265,000	11,925
29	Inj. Diclofenac Sodium 75mg	Novamed Pharmaceuticals	5.9	10,000	59,000	2,655
Total						87,368.5

DO (Buildings)

Name Of Work	Bill	Contractor Name	Authority	Total value of work done	Income tax deducted 7.5%	Income tax to be deducted 10%	Less deduction of tax (Rs)
Establishment Of Grain Market At Madhrianwala Road Hafizabad" (G-I) (Central Plate Form) (Phase-I)	C.C. 6th & Runningbill	M/s Allied Construction Company, Government Contractor	D.O. Buildings No. 1601/H Dated 12-08-2014	15,526,852.4	1,164,513.93	1,552,685.24	388,171.31
Establishment Of Grain Market At Madhrianwala Road Hafizabad" (G-II) (Road Side Pavement)(Phase-II)	C.C. 7th & Runningbill	M/s Allied Construction Company, Government Contractor	D.O. Buildings No. 1602/H Dated 12-08-2014	9,325,362.305	699,402.1729	932,536.2305	233,134.0576
Re-Construction Of 2-Class Rooms In Government Model Primary School Bhopa Lodhika	C.C. 4th & Final bill	M/s Hussain Enterprises, Government Contractor	D.O. Buildings No.246/H Dated 16-09-2015	2,055,285	154,146	205,529	51,382
Re-Construction Of 2-Class Rooms In Government Primary School Atlay Rehman	C.C. 3rd& Running bill	M/s Adnan Shafique, Government Contractor	D.O. Buildings No.336/H Dated 20-10-2015	2,033,631	152,522	203,363	50,841
Re-Construction Of 2-Class Rooms In Government Model Primary School, Chak Dewan	C.C. 3rd & Running bill	Mr. Qaisar Sajjad, Government Contractor	D.O. Buildings No.407/H Dated 12-11-2015	1,655,500	124,163	165,550	41,388
Re-Construction Of 2-Class Rooms In Government Elementary School Jahangir Pura (Vanike Tarar)	C.C. 4th& Running bill	M/s Chattha & Co., Government Contractor	D.O. Buildings No.327/H Dated 20-10-2015	1,414,033	106,053	141,403	35,351
Re-Construction Of 2-Class Rooms In Government Model Primary School (Boys), Mahi Wala	C.C. 2nd & Running bill	Malik Zulfiqar Ali Awan Government Contractor	D.O. Buildings No.194/H Dated 16-09-2015	1,650,218	123,766	165,022	41,255
Re-Construction Of 2-Class Rooms In Government Boys Primary School At Chak No.474 (Pindi Bhattian)	C.C. 4th & Final bill	Mr. Abid Hussain Chadhar, Government Contractor	D.O. Buildings No.293/H Dated 23-09-2015	2,129,759	159,732	212,976	53,244
Re-Construction Of 2-Class Rooms In Government Girls Primary School At Chak No.474 (Pindi Bhattian)	C.C. 4th & Final bill	M/s Saif Brothers, Government Contractor	D.O. Buildings No.305/H Dated 06/10/2015	2,340,918	175,569	234,092	58,523
Construction Of Boundary Wall Around Government Girls High School Kot Sarwar	C.C. 4th & Final bill	Malik Zahid Hussain, Government Contractor	D.O. Buildings No.206/H Dated 16-09-2015	1,897,443	0	189,744	189,744
Construction Of Boundary Wall Around Government Girls High School, Beemianwala	C.C. 4th & Final bill	M/s Zeeshan Builders, Government Contractor	D.O. Buildings No.198/H Dated 16-09-2015	1,750,721	131,304	175,072	437,68
Re-Construction Of 8-Class	C.C. 4th&	M/s Chattha & Co.,	D.O.	5,833,058	437,479	583,306	145,826

Name Of Work	Bill	Contractor Name	Authority	Total value of work done	Income tax deducted 7.5%	Income tax to be deducted 10%	Less deduction of tax (Rs)
Rooms In Government Girls Mc. Elementary School Fawara Chowk Hafizabad	Running bill	Government Contractor	Buildings No.435/H Dated 22-12-2015				
Re-Construction Of 4-Class Rooms In Government Model Primary School Sharif Pura Hafizabad	C.C. 5th& Running bill	M/s khokhar Builders, Government Contractor	D.O. Buildings No.395/H Dated 12/11/2015	3,902,435	292,683	390,243	97,561
Construction Of 4-Class Rooms In Government Primary School At Thatta Sabit Shah	C.C. 2nd & Running bill	M/s Ali Construction & Co., Government Contractors	D.O. Buildings No.277/H Dated 23-09-2015	3,647,960	273,597	364,796	91,199
Re-Construction Of 4-Class Rooms In Government Muslim High School, Hafizabad	C.C. 5th & Final bill	M/s Hussain Enterprises, Government Contractor	D.O. Buildings No.238/H Dated 16-09-2015	4,772,950	357,971	477,295	119,324
Re-Construction Of 6-Class Rooms In Government Girls Model Primary School Mc No.4 Hafizabad	C.C. 3rd & Running bill	Mr.Moazam Iqbal, Government Contractor	D.O. Buildings No.310/H Dated 06-10-2015	4,171,258	312,844	417,126	104,281
Re-Construction Of 4-Class Rooms In Government Girls Higher Secondary School, Vanike Tarar	C.C. 4th& Running bill	M/s Tarar Corporation, Government Contractor	D.O. Buildings No.331/H Dated 20-10-2015	5,785,339	433,900	578,534	144,633
Re-Construction Of 4-Class Rooms In Government Girls Higher Secondary School, Sukhake Mandi	C.C. 5th & Running bill	Mr. Abid Hussain, Government Contractor	D.O. Buildings No. 387/H Dated 12-11-2015	4,383,638	328,773	438,364	109,591
Construction Of 3-Class Rooms In Government Girls Primary School To Elementary Level , Thatta Asalat	C.C. 4th& Running bill	Mr. Irfan Haider Thaeem, Government Contractor	D.O. Buildings No.270/H Dated 16-09-2015	3,665,202	274,890	366,520	91,630
Re-Construction Of 3-Class Rooms In Government Public Higher Secondary School, Jalalpur Bhattian	C.C. 3rd& Running bill	M/s Waqas Umar & Co., Government Contractor	D.O. Buildings No.285/H Dated 23/09/2015	3,710,643	278,298	371,064	92,766
Re-Construction Of 3-Class Rooms In Government Higher Secondary School, Kalake Mandi	C.C. 3rd & Running bill	Mr. Qaisar Sajjad, Government Contractor	D.O. Buildings No.392/H Dated 05-03-2016	2,610,448	195,784	261,045	65,261
Construction Of 3-Class Rooms In Government Girls Elementary School, Karyala	C.C. 3rd & Running bill	M/s Bowra Enterprises, Government Contractor	D.O. Buildings No.168/H Dated 16/09/2015	3,607,220	270,541	360,722	90,180
Re-Construction Of 3-Class Rooms In Government Girls Primary School, Mohalla Mughal Pura Hafizabad	C.C. 3rd & Running bill	M/s Awan Builders, Government Contractor	D.O. Buildings No.379/H Dated 29-10-2015	3,420,729	256,555	342,073	85,518
Construction Of 3-Class Rooms In Government Primary School At Baranwala	C.C. 4th & Final bill	Mr. Abid Hussain Chadhar, Government Contractor	D.O. Buildings No.423/H Dated 12/11-2015	3,595,549	269,666	359,555	89,889
Re-Construction Of 2-Class Rooms In Government Girls Primary School, Thatta Langar	C.C. 4th & Final bill	M/s Sura Enterprises, Government Contractor	D.O. Buildings No.210/H Dated 16-09-2015	1,993,385	149,504	199,339	49,835
ESTABLISHMENT OF MODEL BAZAR AT ALI PUR ROAD HAFIZABAD(GROUP-I) (Construction Of 208 No. Shops, Roads, Parking Area, Provision Of Disposal Of Loose Earth, Drain With Grating)	C.C. 4th& Runningbill	M/s Tarar Corporation, Government Contractor	D.O. Buildings No. 379/H Dated 05-03-2016	27,241,911	2,043,143	272,4191	681,048
Establishment Of Model Bazar At Ali Pur Road Hafizabad (Group-Ii)	C.C. 4th & Runningbill	Mr. Irfan Haider Thaeem, Government Contractor	D.O. Buildings No. 383/H Dated 05-03-2016	11,514,152	863,561	115,1415	287,854
Up-Gradation/Repair Of Emergency Block In Dhq Hospital Hafizabad	C.C. 4th& Runningbill	Mr. Aftab Ahmad Khan, Government Contractor	D.O. Buildings No.747/H Dated 29-04-2016	3,218,625	241,397	321,862	80,466
Rehabilitation/Renovation Of Trauma Centre Hafizabad	C.C. 2nd & Runningbill	Asghar Ali & Co., Government Contractor	D.O. Buildings No. 807/H Dated 03-	2,943,496	220,762	294,350	73,587

Name Of Work	Bill	Contractor Name	Authority	Total value of work done	Income tax deducted 7.5%	Income tax to be deducted 10%	Less deduction of tax (Rs)
			05-2016				
Reconstruction Of Existing Boundary Wall At TraumaCenter Hafizabad	C.C. 1st & Runningbill	New Chadhar & Co.Government Contractor	D.O. Buildings No.1001/H Dated 30-05-2016	1,985,000	148,875	198,500	49,625
Re-Construction Of 3-Class Rooms In GovernmentHigher Secondary School, Vanike Tarar	C.C. 4th & Final bill	Mr. Muhammad Tufail Tarar, Government Contractor	D.O. Buildings No.363/H Dated 29-10-2015	3,663,596	2,747,70	366,360	91,590
Re-Construction Of 3-Class Rooms In Government Girls Primary School, Mohalla Mughal Pura Hafizabad	C.C. 3rd & Running bill	M/s Awan Builders, Government Contractor	D.O. Buildings No.379/H Dated 29-10-2015	3,420,729	256,555	342,073	85,518
Establishment Of Grain Market At Madhriawala Road Hafizabad" G- Iii (Construction Of Office Block/Hut & External Electrifications) (Phase-Ii)	C.C.8th & Running bill	M/s Bowra Enterprises,Government Contractor	D.O. Buildings No. 1533/H Dated 21-07-2014	12,525,614	939,421	125,2561	313,140
Provision Of Missing Infrastructure In Tehsil Head Quarters Hospital, Pindi Bhattian	C.C. 8th & Running bill	M/s Chattha & Co.,Government Contractor	D.O. Buildings No. 180/H Dated 18/8/2015	19,644,086	1,473,306	1,964,409	491,102
Construction Of 3- Additional Class Rooms & Repair Of Existing 2- Class RoomsIn Government High School AMJian Reaheeman.	C.C. 7th & Final bill	Mr. Qaisar SajjadGovernment Contractor	D.O. Buildings No.291/H Dated 06-12-2014	3,343,551	250,766	334,355	83,589
Construction Of 4- Additional Class Rooms In Government High School, Jurian	C.C. 8th & Final bill	Malik Muhammad Ali AwanGovernment Contractor	D.O Buildings No.5007/H Dated 12-12-2014	4,912,969	368,473	491,297	122,824
Construction Of 6- Additional Class Rooms & 2 Lab In Government Girls Higher Secondary School Pindi Bhattian	C.C. 6th & final bill	Ashique Hussain Bhatti,Government Contractor	D.O. Buildings No.6015/H Dated 31-12-2014	9,872,808	740,461	987,281	246,820
Total				17,631,3861	13,081,231	17,631,386	5,171,458.3676

DO (Buildings)

Name of Contractor	Work Order No/Date	Amount	Tax to be deducted @ 10%	Tax Rate Applied	Tax Deducted @ 7.5(Rs)	Less Deducted (Rs)
M/s Zulfiqar Qaisar Builders	278-80/23-9-15	8,739,684	873,968	7.5	655,476	218,492
M/s Aftab Ahmad Khan	748-50/29-4-16	1,775,430	177,543	7.5	133,157	44,386
Ali Construction Co.	278-80/23-9-16	3,466,288	346,629	7.5	259,972	86,657
Malik Muhammad Ali Awan	5011/12-12-14	4,795,116	479,512	7.5	359,634	119,878
Tarar Corporation	332-34/20-6-15	4,039,658	403,966	7.5	302,974	100,991
Bowra Enterprises	25/23-1-15	3,782,280	378,228	7.5	283,671	94,557
Bowra Enterprises	19/23-1-15	583,596	58,360	7.5	43,770	14,590
Hussain Enterprises	427/28-11-15	4,743,749	474,375	7.5	355,781	118,594
Ali Haider Butt Enterprises	7096/16-11-15	12,568,000	1,256,800	7.5	942,600	314,200
Total		4,449,381	444,938		3,337,035	1,112,345

Annex-S
Para-1.2.4.7

**Overpayment of Conveyance Allowance and Health Sector Reform
Allowance during Leave Period – Rs 6.249 million
MS DHQ Hospital Hafizabad**

Sr No.	Name	Designation	Leave Period	No. of Days	Conveyance allowance	Total Amount (Rs)
1	Nasreen Akhtar	Head Nurse	12.6.14 to 12.8.14	60	5,000	10,000
2	Samra Tabasum	LHV	20.10.14 to 19.11.14	30	2,856	2,856
3	Imtiaz Husain	Dia	1.3.16 to 22.3.16	22	1,785	1,309
4	Azmat Ali Shah	OTA	8.4.16 to 4.5.16	27	2,856	2,570
5	Jamal Saqib	Radio Grapher	1.5.16 to 31.8.16	120	2,856	11,424
6	Zahida parveen	Head Nurse	1.6.16 to 30.6.16	30	5,000	5,000
7	Akram Shaikh	MO	3.9.15 to 30.9.15	28	5,000	4,667
8	Amir Haleem	Physician	1.1.15 to 31.8.15	182	5,000	30,000
9	Farooq Ahmad	MO		90	5,000	15,000
10	Shahid Dabir Kazmi	Mo		60	5,000	10,000
11	Nadia Rehman	Gynaecologist		90	5,000	15,000
Total						111659

Dy. DEO W-EE Pindi Bhattian

S.No.	Name	Desig	BPS	Period Of Leave	No. Of Days	Rate of Conveyance Allowance	Recoverable Amount (Rs)
1	Farhat Mansha	SESE	14	7-08-15- to 05-11-15	90	2,856	8,568
2	Rizwana Liaqat	ESE	9	6-4-16 to 4-7-16	90	1,932	5,796
3	Noureen Naz	PST	9	6-04-16 to 20-04-16	15	1,932	966
4	Rukhsana Zahoor	PST	9	14-04-2016 to 07-05-16	24	1,932	1,546
5	Najma Batool	PST	9	28-08-15 to 22-09-15	26	1,932	1,674
6	Uzma Noureen	ESE	9	20-08-15 to 03-09-15	15	1,932	966
7	Zakia Rani	ESE	9	20-10-15 to 19-01-16	90	1,932	5,796
8	Shazia Rani	PST	9	6-11-15 to 3-2-16	90	1,932	5,796
9	Nighat Imdad	EST	14	15-08-15 to 12-11-15	90	2,856	8,568
10	Sumera Mehmood	ESE	9	22-02-16 to 22-5-16	90	1,932	5,796
11	Saleem Akhter	PST	9	1-03-16- to 29-5-16	90	1,932	5,796
12	Abida Parveen	PST	12	21-4-16 to 20-05-16	30	2,856	2,856
13	Irum Bashir	PST	9	26-4-16 to 10-06-16	45	1,932	2,898
14	Azra Parveen	PST	12	23-4-16 to 12-5-16	20	2,856	1,904
15	Misba Amber	PST	9	7-4-16 to 16-4-16	10	1,932	644
16	Rukhsana Kousar	PST	12	16-4-16 to 30-4-16	15	2,856	1,428
17	Munwra Sultana	PST	9	7-4-16 to 26-4-16	20	1,932	1,288
Total							62,286

Dy. DEO W-EE Pindi Bhattian

Particulars	Document No	Drawl Date	DDO code	Amount (Rs)
Conveyance Allowance	100634909	26.07.2015	HF6138	193,496
Conveyance Allowance	100619880	15.08.2015	HF6138	1,932
Conveyance Allowance	100845786	26.08.2015	HF6138	916,256
Conveyance Allowance	100862878	25.06.2016	HF6138	280,031
Conveyance Allowance	100845788	26.08.2015	HF6225	11,373
Total				1,403,088

SMO RHC Kassoke

Sr No.	Name	Leave Period	Designation	No. of	Conveyance allowance	HSR A	Mess Allowance	Dress Allowance	Sub Total	Total Amount (Rs)
1	Fozia Akram	09/09/15 to 03/09/2015	LHV	89	1,932	1,146			3,078	9,131
2	Riffat Rani	22/02/16 to 21/02/16	C/N	89	5,000	1,818	8,000	3,100	17,918	53,157
3	Riffat Rani	In May and June 2016	C/N	56	5,000	1,818	8,000	3,100	17,918	33,447
Total										95,735

M.S THQ Pindi Bhattian

Sr No.	Name	Leave Period	Designation	No. of Days	Conveyance allowance	Mess Allowance	Dress Allowance	Sub Total	Total Amount (Rs)
1	Fozia Sabaullah	16-02-16 to 14-05-16	C/N	89	5,000	8,000	4,000	1,7000	50,433
2	Mafia sultana	29-03-16 to 15-06-16	C/N	89	5,000	8,000	4,000	1,7000	50,433
3	Aqsa Aslam	02-11-15 to 29-01-15	C/N	89	5,000	8,000	4,000	1,7000	50,433
4	Asma Gull	02-05-16 to 29-07-16	WMO	89	5,000			5,000	14,833
5	Alia batool	22.06.15 to 19.09.15	Mid wife	90	1,725			1,725	5,175
6	Sobia Nasim	01-01-16 to 30-03-16	C/N	90	5,000	8,000	4,000	17,000	51,000
Total									222,308

Dy. DEO M-EE Pindi Bhattian

Sr. No.	Name	School	Period	No. of days	C.A Rate	Amount Recoverable (Rs)
1	ZafarUllah Khan PST	GPS Jagganwala	1.9.15 to 30.4.16	243	1,932	15,456

Dy. DEO M-EE Pindi Bhattian 2014-15

Sr. No	Employee scales	Monthly rate	Amount Per year for 24 days	No of Employees	Amount (Rs)
1	BPS 16& Above	5,000	3,871	21	81,291
2	BPS11-15	2,856	2,211	421	930,831
3	BPS 9	1,932	1,996	135	269,460
Total					1,281,582

Dy. DEO M-EE Pindi Bhattian 2015-16

Sr. No	Employee scales	Monthly rate	Amount Per year for 8 days	No of Employees	Amount (Rs)
1	BPS 16& Above	5,000	1,333	21	27,993
2	BPS11-15	2,856	762	421	320,802
3	BPS 9	1,932	515	135	69,525
Total					418,320

Total A + B = Rs 1,281,582 + Rs 418,320 = Rs 1,699,902

Dy. DEO M-EE Pindi Bhattian

Document No	G/L Acc Description	Posting Date	Cost Center	Amount (Rs)
100634908	A01203	26.07.2015	HF6137	79,898
100877859	A01203	14.06.2016	HF6137	2,000
100862877	A01203	25.06.2016	HF6137	104,788
100740956	A01203	25.06.2015	HF6137	92,919
100648778	A01203	26.07.2014	HF6137	71,400
Total				351,005

Principal GGHSS Sukheki Mandi

Sr. No	Employee scales	Monthly rate	Amount Per year for 8 days	Amount for three years	No of Employees	Amount (Rs)
1	BPS 16& Above	5,000	1,333	5,332	14	74,648
2	BPS11-15	2,856	762	3,048	23	70,104
3	BPS 9	1,932	515	2,060	7	14,420
Total						159,172

Sr. No	Employee scales	Monthly rate	Amount Per year for 24 days	No of Employees	Amount (Rs)
1	BPS 16& Above	5,000	3,871	14	54,194
2	BPS11-15	2,856	2,211	23	50,853
3	BPS 9	1,932	1,996	7	13,972
Total					119,019

Total A + B = Rs159172 + Rs119019 = Rs278191

MS DHQ Health Hafizabad

Period	Days / months	Basic pay P.M	C.A. P.M	Incentive allowance P.M.	HSRA P.M	Total amount drawn (Rs) (A)	Half Pay & Allowances (B)	Recovery (A-B) Rs.
9.12.15 to 31.12.15	23	55,190	5,000	40,000	8,000	108,190	80,270	27,920
1.1.16 to 30.4.16	04	55,190	5,000	40,000	8,000	Rs108,190 x 4 = 432,760	Rs216,380	216,380
Total								244,300

B)

MS DHQ Health Hafizabad

Dr. Farooq Ahmad

Description	period	Months (A)	Pay and allowances to be drawn	Pay and allowances drawn	Difference (B)	Recovery (A xB) (Rs)
Half Pay	25.4.16 to 24.6.16	2	21,982	38,932	16,950	33,900
Absent period	25.6.16 to 30.6.16	6 days	0	14,639	14,639	14,639
	1.7.16 to 31.8.16	2	0	73,195	73,195	146,390
Total						194,929

Name	Designation	Period of residing	Months	HRA per month	Conveyance allowance P.M.	Total per month	Recoverable (Rs)
Najma Parveen	Charge Nurse	1.1.2011 to 31.8.2016	68	1,818	5,000	6,818	40,9080
Samina Parveen	Charge Nurse	1.2.16 to 31.8.16	6	1,818	5,000	6,818	40,908
Total							449,988

Total (A + B + C) = Rs 244,300 + Rs 194,929 + Rs 449,988 = Rs 889,217

MS DHQ Hospital Hafizabad

Detail of HSRA paid to Specialist

Sr No	Name	Designation	Rate (Rs)	Period	Total (Rs)
1	Dr. Abid Husain Bhatti	Children Specialist	15,000	2015 -16	180,000
2	Dr. Atif Zafar	Consultant surgeon	8,000	2015 -16	96,000
3	Dr. Zahoor Ahmad	Urologist	8,000	2015 -16	96,000
4	Mubashar Sarfraz	Orthopedic surgeon	8,000	2015 -16	96,000
5	Inayat Ullah	Dermatologist	8,000	2015 -16	96,000
6	Nadia Siddique	Gynaecologist	8,000	2015 -16	96,000
7	M. Farooq	Physician	8,000	2015 -16	96,000
Total					756,000

Annex-T
Para No. 1.2.4.9

Unjustified drawl of qualification allowances – Rs. 3.260 million

Dy. DEO W-EE Pindi Bhattian,

Particulars	Drawl Date	DDO Code	Amount (Rs)
Qualification allowance	26.07.2015	HF6074	5,000
Qualification allowance	26.08.2015	HF6074	5,000
Qualification allowance	25.09.2015	HF6074	5,000
Qualification allowance	26.10.2015	HF6074	5,000
Qualification allowance	25.11.2015	HF6074	5,000
Qualification allowance	26.12.2015	HF6074	5,000
Qualification allowance	26.01.2016	HF6074	5,000
Qualification allowance	24.02.2016	HF6074	5,000
Qualification allowance	26.03.2016	HF6074	5,000
Qualification allowance	25.04.2016	HF6074	5,000
Qualification allowance	26.05.2016	HF6074	5,000
Qualification allowance	25.06.2016	HF6074	5,000
Qualification allowance	26.07.2015	HF6138	68,600
Qualification allowance	15.08.2015	HF6138	4,800
Qualification allowance	26.08.2015	HF6138	68,000
Qualification allowance	25.09.2015	HF6138	77,135
Qualification allowance	15.10.2015	HF6138	232
Qualification allowance	26.10.2015	HF6138	57,100
Qualification allowance	25.11.2015	HF6138	83,397
Qualification allowance	26.12.2015	HF6138	90,992
Qualification allowance	26.01.2016	HF6138	110,759
Qualification allowance	24.02.2016	HF6138	56,900
Qualification allowance	26.03.2016	HF6138	69,200
Qualification allowance	25.04.2016	HF6138	131,821
Qualification allowance	26.05.2016	HF6138	93,413
Qualification allowance	25.06.2016	HF6138	269,560
Qualification allowance	26.07.2015	HF6225	1,400
Qualification allowance	26.08.2015	HF6225	1,400
Qualification allowance	25.09.2015	HF6225	1,400
Qualification allowance	26.10.2015	HF6225	400
Qualification allowance	25.11.2015	HF6225	400
Qualification allowance	26.12.2015	HF6225	400
Qualification allowance	26.01.2016	HF6225	400
Qualification allowance	24.02.2016	HF6225	400
Qualification allowance	26.03.2016	HF6225	400
Qualification allowance	25.04.2016	HF6225	400
Qualification allowance	26.05.2016	HF6225	400
Qualification allowance	25.06.2016	HF6225	400
Total			1,249,709

Dy. DEO M-EE Pindi Bhattian ,

Document No.	Description	Dated	DDO code	Amount (Rs)
100602925	Qualification allowance	25.04.2015	HF6073	600
100602930	Qualification allowance	25.04.2015	HF6137	64,200
100602933	Qualification allowance	25.04.2015	HF6222	3,000
100616876	Qualification allowance	25.09.2014	HF6073	600
100616881	Qualification allowance	25.09.2014	HF6137	62,800
100616884	Qualification allowance	25.09.2014	HF6222	2,400
100619951	Qualification allowance	15.01.2016	HF6137	2,400
100630865	Qualification allowance	23.02.2015	HF6073	600
100630870	Qualification allowance	23.02.2015	HF6137	62,400
100630873	Qualification allowance	23.02.2015	HF6222	3,000
100634903	Qualification allowance	26.07.2015	HF6073	600
100634908	Qualification allowance	26.07.2015	HF6137	60,000
100634911	Qualification allowance	26.07.2015	HF6222	3,000
100642833	Qualification allowance	26.01.2015	HF6073	600
100642838	Qualification allowance	26.01.2015	HF6137	61,800
100642841	Qualification allowance	26.01.2015	HF6222	3,000
100645867	Qualification allowance	25.11.2014	HF6073	600
100645872	Qualification allowance	25.11.2014	HF6137	62,000
100645875	Qualification allowance	25.11.2014	HF6222	2,400
100648773	Qualification allowance	26.07.2014	HF6073	600
100648778	Qualification allowance	26.07.2014	HF6137	73,800
100648781	Qualification allowance	26.07.2014	HF6222	3,400
100661909	Qualification allowance	26.03.2015	HF6073	600
100661914	Qualification allowance	26.03.2015	HF6137	63,000
100661917	Qualification allowance	26.03.2015	HF6222	3,000
100685785	Qualification allowance	26.08.2014	HF6073	600
100685790	Qualification allowance	26.08.2014	HF6137	74,800
100685793	Qualification allowance	26.08.2014	HF6222	3,400
100693886	Qualification allowance	26.10.2014	HF6073	600
100693891	Qualification allowance	26.10.2014	HF6137	64,000
100693894	Qualification allowance	26.10.2014	HF6222	2,400
100740951	Qualification allowance	25.06.2015	HF6073	600
100740956	Qualification allowance	25.06.2015	HF6137	62,500
100740959	Qualification allowance	25.06.2015	HF6222	3,000

Document No.	Description	Dated	DDO code	Amount (Rs)
100778835	Qualification allowance	26.05.2015	HF6073	600
100778840	Qualification allowance	26.05.2015	HF6137	63,236
100778842	Qualification allowance	26.05.2015	HF6222	3,000
100779843	Qualification allowance	26.12.2014	HF6073	600
100779848	Qualification allowance	26.12.2014	HF6137	61,800
100779851	Qualification allowance	26.12.2014	HF6222	3,000
100815808	Qualification allowance	26.12.2015	HF6073	600
100815813	Qualification allowance	26.12.2015	HF6137	79,600
100815816	Qualification allowance	26.12.2015	HF6222	3,400
100837762	Qualification allowance	25.09.2015	HF6073	600
100837767	Qualification allowance	25.09.2015	HF6137	72,987
100837770	Qualification allowance	25.09.2015	HF6222	2,400
100837856	Qualification allowance	26.10.2015	HF6073	600
100837861	Qualification allowance	26.10.2015	HF6137	91,026
100837864	Qualification allowance	26.10.2015	HF6222	3,400
100845780	Qualification allowance	26.08.2015	HF6073	600
100845785	Qualification allowance	26.08.2015	HF6137	60,000
100845788	Qualification allowance	26.08.2015	HF6222	3,000
100845876	Qualification allowance	26.03.2016	HF6073	1,200
100845881	Qualification allowance	26.03.2016	HF6137	79,400
100845884	Qualification allowance	26.03.2016	HF6222	3,400
100848836	Qualification allowance	26.01.2016	HF6073	600
100848841	Qualification allowance	26.01.2016	HF6137	139,505
100848844	Qualification allowance	26.01.2016	HF6222	3,400
100850760	Qualification allowance	24.02.2016	HF6073	1,819
100850765	Qualification allowance	24.02.2016	HF6137	83,910
100850768	Qualification allowance	24.02.2016	HF6222	3,400
100861989	Qualification allowance	25.04.2016	HF6073	1,200
100861993	Qualification allowance	25.04.2016	HF6137	118,987
100861996	Qualification allowance	25.04.2016	HF6222	3,400
100862802	Qualification allowance	26.05.2016	HF6073	1,200
100862807	Qualification allowance	26.05.2016	HF6137	81,200
100862810	Qualification allowance	26.05.2016	HF6222	3,400
100862872	Qualification allowance	25.06.2016	HF6073	1,200
100862877	Qualification allowance	25.06.2016	HF6137	172,717

Document No.	Description	Dated	DDO code	Amount (Rs)
100862880	Qualification allowance	25.06.2016	HF6222	3,400
100868779	Qualification allowance	25.11.2015	HF6073	600
100868784	Qualification allowance	25.11.2015	HF6137	78,800
100868787	Qualification allowance	25.11.2015	HF6222	3,400
1904216523	Qualification allowance	08.11.2014	HF6137	1,920
1904323269	Qualification allowance	19.12.2014	HF6137	19,026
Total				2,009,833

Grand Total:- Rs1,249,709+Rs2,009,833= Rs3,259,542

Overpayment on Account of CA & House Rent –Rs1.376

SMO RHC Sukheke

No. of Residences	Name	Designation	Basic Pay	5% of Basic Pay	Total Amount (Rs)
1	DR.RASHID PARVAIZ	SMO	36,320	1,816	43,584
2	DR. SAIMA	WMO	36,320	1,816	43,584
3	DR. SAJID BASHIR	MO	36,320	1,816	43,584
4	DR.NOMAN AKRAM	D/S	20,680	1,034	24,816
5	FEHMEEDA KOUSAR	CHARGE NURSE	17,050	852.5	20,460
6	WAJEEHA IQBAL	CHARGE NURSE	14,980	749	17,976
7	ZAHRA SADIQ	CHARGE NURSE	14,980	749	17,976
Total					211,980

MS DHQ Hospital Hafizabad

Name	Designation	House No	5% of Basic Pay	House Rent Allowance	Conveyance Allowance	Total	Recoverable Amount (Rs)
Muhammad Arshad	Head Clerk DCO	M-01	1,250	1,476	2,850	5,576	66,912
Sajaad Ali	Reader Session court	B-6	1,250	1,476	2,850	5,576	200,736
Majeed Iqbal	S/Clerk	S-01	481	-	-	481	5,772
Dr. Nadia Rehman Gynaecologist		Spec. 01	1,589	-	-	1,589	19,068
Dr. Bashart Ali Surgeon Trauma Centre	Consultant surgeon	Spec. 03	1,297	-	-	1,297	15,564
Dr. Farrukh-ul-Islam		M-01	1,267	-	-	1,267	15,204
Dr. RehanAzhar DDO (Health)		Black-01	1,150	-	-	1,150	13,800
Dr. Muhammad Munir Ex. MS		B-02	1,150	-	-	1,150	13,800

Name	Designation	House No	5% of Basic Pay	House Rent Allowance	Conveyance Allowance	Total	Recoverable Amount (Rs)
Dr. Muhammad Saqib Zafar Physician THQ Pindi Bhattian		Black-02	14,92	-	5,000	6,492	77,904
Atta Ullah	Dialysis Technician	Bachelor B-02	583			583	6,996
Ali Aman	Projectionist	B-04	549			549	6,588
Mudassar Ashraf OT Assistant		B-05	450	-	-	450	5,403
AzmatAli Shah OT Assistant		B-07	583	-	-	583	6,996
Akmal Hafeez Dental Technician		B-08	1233	-	-	1,233	14,796
Zunaira Bashir	Charge nurse	N-02	697		-	697	8,364
AzraParveen Head Nurse		N-04	1,967	-	-	1,967	23,604
Asghar Ali	Driver EDO office	D-02	580		1785	2,365	28,380
Hafiz Naveed	Lab. Assistant	D-03	583			583	6,996
Asif Husain	Ambulance Driver	D-05	587			587	7,044
Rab Nawaz	Store Keeper	D-07	474	1,029	1,932	3,435	41,220
Dilawar Husain	Dwa Saz	D-08	924				11,088
Majeed Iqbal	Sr. Clerk	S-01	675				8,100
M. Ashraf	Ward Servant	S-03	647				7,764
M. Usman	Lab. technician	S-04	349	1,002	1,932	3,283	39,396
M. Farooq	Ex- Lab. Attendant	S-05	924			924	11,088
M. Arshad	Lab. Attendant	S-08	561				6,732
M. Shafiq	Driver	S-09	426	972	1,785	3,183	38,196
Razia Bibi	Sanitary worker	S-11	369	891	1,785	3,045	36,540
Jorge Masih	Sanitary worker	S-12	636				7,632
M. Aslam	Cook	03	394	910	1,785	3,089	111,204
M. Anees	Security	04	394	910	1,785	3,089	74,136
Abdul Qayyum	Water Carrier	S-6	515	-	-	515	6,180
Shumaila Perveen	Ward Servent	S-7	515	-	-	515	6,180
Irum Shahzadi	Ward Servent	S-10	515	-	-	515	6,180
Total							454,056

SMO RHC Kolo Tarar

Designation	No. of residences	House rent	Conveyance allowances	5% of Basic Pay	Sub Total	Recoverable 1.7.15 to 30.6.16
MO	1	2,955	5,000	1,034	8,989	107,868
Dispenser	1	1,029	1,932	361	3,322	39,864
LHV	1	1,146	1,932	401	3,479	41,748
MT	1	1,029	1,932	361	3,322	39,864
Class-IV	4	891	1,785	340	3,016	36,192
					Total	265,536

MS DHQ Hospital Hafizabad,

NAME OF OCCUPANT	DESIGNATION & office	Residence No.	Rate of Penal Rent	Amount (Rs)
Muhammad Arshad	Head Clerk DCO	M-01	12,000	144,000
Sajaad Ali	Reader Session court	B-6	12,000	144,000
Asghar Ali	Driver EDO office	D-02	6,200	74,400
Mudassar Ashraf OT Assistant	Posted at Trauma Centre	B-05	6,800	81,600
			Total	444,000

Annex-V

Para-1.2.4.11

Unjustified Expenditure on Water Courses Under Grant-36 NPIW Rs 1.597 million

Distract Officer (OFWM) Hafizabad

Name of Water Courses	Village	Field Team	Amount (Rs)
37426/L	Ali Abad	Hafizabad	470,962
19786/L	Kot Chian	Hafizabad	46,978
3300/L	ram Ghar	Hafizabad	21,445
71587/L	Kolo Tarar	Hafizabad	101,892
4416/R	Nahrian Wala	Hafizabad	94,722
13000/L	Wadarary	Hafizabad	71,355
2230/TF	Jandarke+Mochiwala	Pindi Bhattian	789,611
Total			1,596,965

Annex-W

Para-1.2.4.12

**Unauthorized payment on account of weather shield amounting
Rs1.003 million**

Name Of Work	Bill	Contractor Name	Authority	Description	Qty	Rate	Unit	Amount (Rs)
Establishment Of Model Bazar At Ali Pur Road Hafizabad (Group-Ii)	C.C. 4th & Runnimgbill	Mr. Irfan Haider Thaheem, Government Contractor	D.O. Buildings No. 383/H Dated 05-03-2016	Weather sheild painting two coats new surface	6294	1841	%Sft	115,873
Renovation Of Exterior In DHQ Hospital Hafizabad	C.C. 1st& Runnimgbill	New Chadhar & Co., Government Contractor	D.O. Buildings No. 1154/H Dated 16-06-2016	Weather sheild painting two coats on old surface	42207	1814.45	%Sft	765,825
Up-Gradation/Repair Of Emergency Block In Dhq Hospital Hafizabad	C.C. 4th& Runnimgbill	Mr. Aftab Ahmad Khan, Government Contractor	D.O. Buildings No.747/H Dated 29-04-2016	Weather sheild painting on old surface	3560	1814.45	%Sft	64,594.4
Rehabilitation/Renovation OfTrauma Centre Hafizabad	C.C. 2nd & Runnimgbill	Asghar Ali & Co., Government Contractor	D.O. Buildings No. 807/H Dated 03-05-2016	Weather shield painting old surface exterior surface	3174	1814.45	%Sft	57,590.6
Total								1,003,883