



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

**AUDIT YEAR 2013-14**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

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

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

## **PREFACE**

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

The report is based on audit of the accounts of various offices of the District Government, Narowal for the financial year 2012-13. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in case the PAO does not initiate appropriate action, the audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**  
**Dated:**

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

## **EXECUTIVE SUMMARY**

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

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

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

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

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

### **a) Audit Objectives**

Audit was conducted with the objective to ensure that:

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

### **b) Audit Methodology**

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

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

Total expenditure of the District Government Narowal for the Financial Year 2012-2013 was Rs4,459.230 million covering one PAO and 227 formations. Out of this, RDA Gujranwala audited expenditure of Rs1,560.730 million, which in terms of percentage, was 35% of the total expenditure. Regional Director Audit planned and executed Audit of thirty (30) formations i.e. 100% achievement against the planned Audit activities.

Total receipts of the District Government Narowal for the Financial Year 2012-2013 were Rs14.200 million. RDA Gujranwala audited receipts of Rs4.970 million which was 35% of total receipts.

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

Recovery of Rs91.594 million was pointed out during audit, out of which an amount of Rs3.498 million was recovered and verified during the year 2013-14, till the time of compilation of report.

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

- i. Non-production of record of Rs17.194 million was noted in one case.<sup>1</sup>
- ii. Irregularity and non-compliance of Rs7.884 million was noted in three cases.<sup>2</sup>
- iii. Weakness of Internal controls was noted in two cases involving an amount of Rs12.551 million.<sup>3</sup>
- iv. Analysis of budget and expenditure of District Government Narowal for the financial year 2012-13 revealed the original budget was Rs4,699.354 million, supplementary grant was Rs79.216 million and the final budget was Rs4,778.570 million. Non-development expenditure of Rs4,107.076 million was incurred against the original allocation of Rs4,240.330 million and Development Expenditure of Rs352.154 million was incurred against the original budget allocation of Rs459.024 million resulting in savings of Rs211.240 million and Rs108.100 million respectively. Total expenditure of Rs4,459.230 million was incurred against the final budget of Rs4,778.570 million, resulting in overall savings of Rs319.340 million which in terms of percentage was 07%.

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).



## **f) Recommendations**

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

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.3

<sup>3</sup> Para 1.2.3.1 to 1.2.3.2

## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. #	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	4,778.570
2	Total formations under Audit Jurisdiction	227	4,778.570
3	Total Entities (PAOs) Audited	01	1,560.730
4	Total formations Audited	30	1,560.730
5	Audit & Inspection Reports	30	1,560.730
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

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

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observation	Para reference
1	Asset management	0	-
2	Financial management	7.884	1.2.2.1, 1.2.2.2, 1.2.2.3
3	Internal controls	12.551	1.2.3.1, 1.2.3.2
4	Others	17.194	1.2.1.1
<b>TOTAL</b>		<b>37.629</b>	<b>-</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays audited	-	279.962	15	2511.217	2806.179	2,090.792
2	Amount placed under audit observation / Irregularities of audit	-	12.048	0	25.581	37.629	47.144
3	Recoveries pointed out at the instance of audit	-	5.883	0	12.551	18.434	18.150
4	Recoveries accepted / established at the instance of audit	-	5.883	0	12.551	18.434	18.150
5	Recoveries realized at the instance of audit	-	3.331	0	0.167	3.498	2.032

\* 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 Rs1,560.730 million.

**Table 4: Irregularities Pointed Out**

(Rs in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operations	7.884
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	0
4	Quantification of weaknesses of internal controls systems	12.551
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	0
6	Non-production of record	17.194
7	Others, including cases of accidents, negligence etc.	0
<b>TOTAL</b>		<b>37.629</b>

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

# **CHAPTER-1**

## **1.1 District Government, Narowal**

### **1.1.1 Introduction of Departments**

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

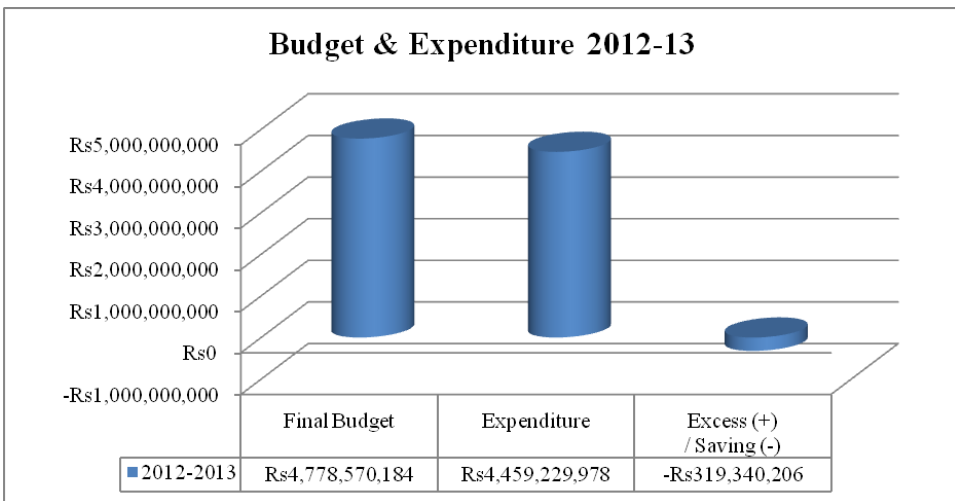
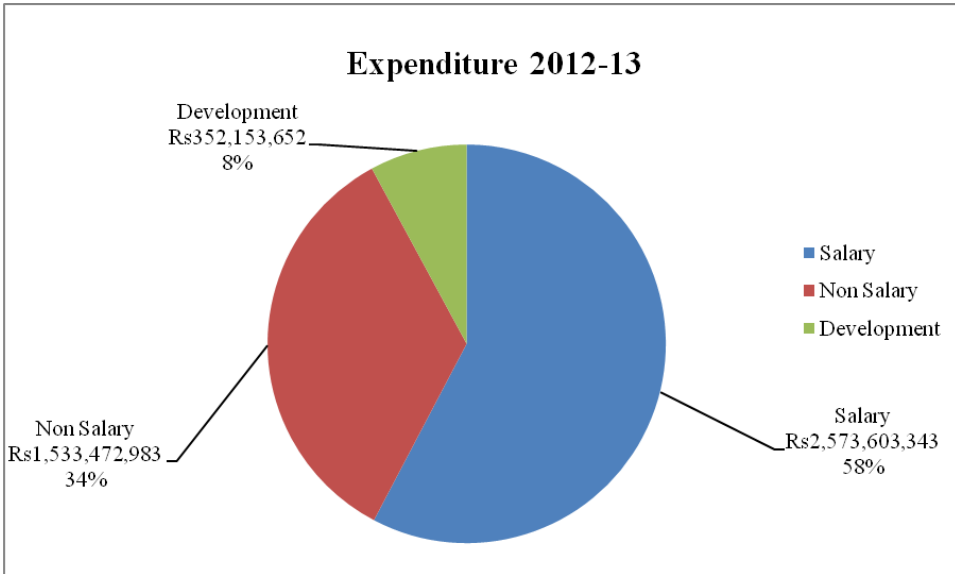
1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance & Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Municipal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

Under Section 29 (k) of the PLGO, 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

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

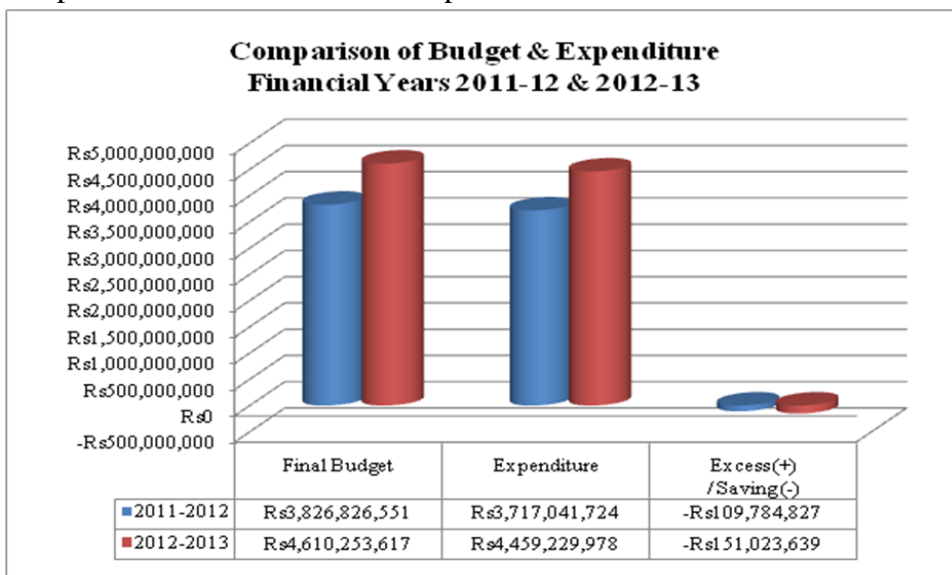
As per the Appropriation Account 2012-13 of District Government, Narowal the original budget was Rs4,699.354 million whereas Rs79.216 million was supplementary and the final budget was Rs4,778.570 million. Against the final budget total expenditure incurred by the District Government during 2012-13 was Rs4,459.230 million as detailed at Annexure-B.

<b>Financial Year 2012-2013</b>	<b>Budget (Rs)</b>	<b>Expenditure (Rs)</b>	<b>(-) Saving (Rs)</b>	<b>%age of Savings</b>
Salary	2,674,872,554	2,573,603,343	-101,269,211	04
Non Salary	1,643,444,013	1,533,472,983	-109,971,030	07
Development	460,253,617	352,153,652	-108,099,965	23
<b>Grand total</b>	<b>4,778,570,184</b>	<b>4,459,229,978</b>	<b>-319,340,206</b>	<b>07</b>



Ineffective financial management resulted in savings expenditure to the tune of Rs319.340 million which in term of percentage was 07% of the final budget. The same was required to be justified by the Principal Accounting Officer.

The comparative analysis of the budget and expenditure of current and previous Financial Years is depicted as under:



There was 24.87% and 19.68% increase in Budget Allocation and Expenditure respectively as compared with previous year.

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

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

#### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	26	Not convened
2	2003-04	19	Not convened
3	2004-05	15	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	93	Not convened
5	2009-10	25	Not convened
6	2010-11	26	Not convened
7	2011-12	15	Not convened
8	2012-13	07	Not convened

\* It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the Financial Year instead of the Audit Year which was 2008-2009.

## **1.2 AUDIT PARAS**



## **1.2.1 Non-production of Record**

### 1.2.1.1 Non-production of Record – Rs17.194 million

According to Section-115(5) & (6) of PLGO, 2001, the Auditor General has the authority to require that any accounts books, papers & other documents which deal with or form the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection and the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

EDO (Education), Narowal incurred an expenditure of Rs17.194 million during the financial year 2012-13 but vouched accounts of the expenditure were not produced for audit scrutiny in violation of rule ibid detail is as under:

<b>Detail of Expenditure</b>	<b>Amount (Rs.in million)</b>
Amount transferred to schools for purchase of furniture, plant and machinery and books but vouched account was not produced.	7.922
Amount transferred to schools for construction of toilets but vouched account was not provided.	6.165
Expenditure incurred for repair of building but vouched account was not produced as detailed at Annexure-C	3.107
<b>TOTAL</b>	<b>17.194</b>

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

Management replied that the amount had been transferred to the SMC Accounts of the concerned schools and DO (Building)'s Account. Audit requires the production of record for scrutiny.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 13.01.2014 directed the department to investigate the matter and provide record for audit scrutiny besides recovery of income tax but no compliance was made till the finalization of this report.

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

[AIR Para No.01, 02 & 03]

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

### **1.2.2.1 Unauthorized Payment of Medicines without DTL – Rs2.001 million**

According to Para 32 (i) of Purchase Manual read with standard clause of contract agreement for the supply of drugs and medicines, the payment of bill is to be made on receipt of “OK” report from the Drugs Testing Laboratory. Further, according to Sr. No. J of Government of the Punjab, Health Department (Purchase Cell) letter No. S.O.(P-I)II/3-G-I/2001, dated 06.09.2001, all regular purchases except emergency / day to day local purchase must be submitted to Drugs Testing Laboratories for quality assurance.

Different DDOs of Health Department, Narowal purchased medicines costing Rs2.001 million during financial year 2012-13 but payment was withdrawn from treasury without getting DTL reports. This is not only the violation of rules but also the case of putting human lives in danger at Annexure-D.

Audit holds that due to non-compliance of rules, irregular payment was withdrawn from treasury. This resulted in unauthorized payment on account of medicines for Rs2.001 million.

Management replied that payment was made to suppliers after getting DTL reports. Reply was not satisfactory because DTL reports were required before drawl of amount from treasury.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 13.01.2014 directed the department to investigate the matter and justify the reasons of withdrawal of funds from treasury without DTL reports. No compliance was made till finalization of this report .

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

[AIR Para No.01, 01 & 01]

### **1.2.2.2 Non-imposition of Penalty – Rs4.117 million**

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

District Officer (Buildings) and District Officer (Roads), Narowal awarded development works to various contractors and time limit was fixed for the completion of works. The works were not completed by contractors within stipulated time. Contractors did not apply for extension in time limit to the engineer-in-charge even after the expiry of time limit but no penalty was imposed upon the contractors on account of delay. This resulted in non-recovery of Rs4.117 million @10% besides delay in the desired benefits due to non-completion of the schemes within the stipulated period as detailed below:

Sr. #	Name of the Scheme	Amount of Work Awarded (Rs)	Work Order No. and date	Time Limit	Date of completion	LD charges @ 10% (Rs)
1	Establishment of RHC at Tarkhana Mureeda, Tehsil Shakargarh	35,310,275	No.AL-I/CB /634 /M , dated 12-03-2010	24 months	In Progress	3,531,027
2	Rehabilitation of road from Baddomalhi to Bathanwala	5,858,708	No.1266/CB, dated 23.10.2012	06 months	In Progress	585,870
<b>Total</b>						<b>4,116,897</b>

Audit holds that due to non-compliance of rules, the amount of penalty for delay in completion was not imposed resulting in loss of Rs4.117 million to the public exchequer.

Management replied that work was rescinded due to non-completion within time limit. Penalty was not imposed.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 13.01.2014 directed the department to impose penalty on defaulter contractors. No compliance was made till finalization of this report.

Audit stresses recovery of penalty under intimation to Audit.

[AIR Para No.08 & 03]

### **1.2.2.3 Non-recovery due to Allotment of Works on Risk and Cost - Rs1.766 million**

According to clause 60 read with clause 61 of Contract Agreement, in every case in which contract should be rescinded and in the opinion of the engineer-in-charge such work should be done at the risk and expense of the contractor and the work shall be executed out of his hand and give it to another contractor.

District Officer (Buildings), Narowal awarded development works to various contractors and time limit was fixed for the completion of works. The works were not completed by contractors within stipulated time. Final notices were served vide No.976-79 dated 03-05-2012 and No.1729-31 dated 29-08-2012 and the DO rescinded the works vide No.1955/M dated 12-10-2012 and No.403/M dated 25-3-2013. The balance works were awarded to the government contractors at risk and cost of the original contractors without blacklisting the defaulter contractors as detailed below:

Sr. #	Name of the Scheme	Amount of Work Awarded (Rs)	Work Order No. and date	Time Limit	Date of completion	Amount Recoverable (Rs)
1	Establishment of Rural Health Centre at Tarkhana Mureeda Tehsil Shakargarh	35,310,275	No.AL-I/CB/ 634, dated 12-03-2010	24 months	In Progress	1,641,483
2	Up gradation of Govt. boys primary school at Fateh pur Dittan to elementary level Narowal	3,346,184	No.AL-I/CB/ 1586, dated 30-07-2009	06 months	In Progress	124,466
<b>Total</b>						<b>1,765,949</b>

Audit holds that due to non compliance of rules, recovery of Rs1.766 million was not made from the defaulters for rescinded works.

Management replied that security had been deducted and the work is still in progress. Imposition of penalty was required due to delay in completion of works.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 13.01.2014 directed the department to regularize the matter. No compliance was made till finalization of this report.

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

[AIR Para No.10 & 12]

### **1.2.3 Internal Controls Weakness**

### 1.2.3.1 Unauthorized Payment of HRA, HSRA and CA – Rs11.625 million

According to clarification issued by Government of the Punjab, Finance Department's letter No FD(M-1)1-15/82-P-I, dated 15.01.2000, in case a designated residence is available, the government servant for whom it is meant cannot draw HRA even if he does not reside in it. Further, according to Finance Division's O.M. No.(1)-imp.1/77, dated 28<sup>th</sup> April, 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential buildings are far away from the office building. Further, as per Rule 7.1 of Treasury Rules, the conveyance allowance is not admissible during leave period. Besides, according to clarification issued by Health Department vide its letter No. PMU/PHSRP/G-1.06/61/270-340, dated 16.03.2007, PHSRP allowance will not be admissible to any doctor, para-medical and other staff during general duty and leave on full pay.

Heads of offices of the following formations did not recover an amount of Rs11.625 million during the financial year 2012-13. The conveyance allowance was paid to employees who were on leave or residing in office premises and health sector reform allowance was also paid during leave period and general duty. Similarly, unauthorized payment of house rent allowance was made to employees who were residing in government accommodations as detailed below:

Sr. #	Name of Office	Detail of non deduction / overpayment	Amount (Rs)	Remarks
1	DO (Health)	Recovery of HSRP & C.A	3,469,210	Annexure-E
2	MS DHQ, Hospital	Irregular drawl of Conveyance, House Rent and HSRP Allowance-	4,659,908	
3	THQ Shakargarh	Unauthorized drawl of Conveyance and HSRP Allowance	66,930	
4	RHC, Kot Nainan	Unauthorized payment of conveyance allowance	677,040	
5	RHC, Shah Gharib	Recovery of HSRP & C.A	393,600	
6	RHC, Qila Ahmadabad	Non recovery of HSRA	161,124	
7	Dy. DEO (W-EE), Zafarwal	Non Reccovery of Conveyance Allowance	1,346,104	
8	Dy. DEO (W-EE), Shakargarh	Non deduction of Conveyance Allowance	429,097	
9	Dy. DEO (EE-W), Narowal	Recovery of Conveyance Allowance	181,951	
10	Dy. DEO (EE-M), Shakargarh	Non deduction of Conveyance Allowance	239,686	
<b>TOTAL</b>			<b>11,624,650</b>	<b>-</b>



Audit holds that due to weak internal controls and negligence of management, in-admissible allowances were paid to employees. This resulted in unauthorized payment of Rs11.625 million.

Management replied that matter will be investigated and recovery will be affected.

The matter was reported to the DCO / PAO in December, 2013. DAC in its meeting held on 13.01.2014 directed the department to affect the recovery but. No compliance was made till finalization of this report.

Audit stresses recovery of amount besides fixing of responsibility against the person (s) responsible for payment under intimation to Audit.

[AIR Para No.3, 8, 08, 10, 12, 14, 05, 06, 02, 02, 03, 05, 02, 01, 02, 07, 06 & 07]

### **1.2.3.2 Unauthorized Payment of NPA/PCA – Rs0.926 million**

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

Different DDOs of Health Department, Narowal made unauthorized payments of Rs926,066 on account of Non Practicing Allowances (NPA) and Practice Compensatory Allowance to different doctors during financial year 2012-13 without getting affidavits from the doctors. Further, affidavit of non- practicing/ practice compensatory was required to be vetted by the EDO (Health), Narowal. Therefore, payment of non practicing allowance and practice compensatory allowance to the doctors was inadmissible and needs to be recovered. The detail is at Annexure-F.

Audit holds that due to weak internal control, NPA/ PCA was paid to doctors. This resulted in overpayment of Rs926,066.

Management replied that affidavits will be provided from concerned.

The matter was reported to the DCO/PAO in December, 2013. DAC in its meeting held on 13.01.2014 directed the department to regularize the matter. No compliance was made till finalization of this report

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

[AIR Para No 07 & 13]

## **ANNEXURES**

## MFDAC Paras

Sr. No.	Name of Formations	AP No.	Description of Para	Nature of Para	Amount (Rs)
1	DCO	3	Non-verification of GST	Internal Control Weakness	86,533
2	Dy. DEO (EE-W) Narowal	1	Unjustified retention of govt money	Internal Control Weakness	4,448,485
3		2	Illegal preparation of Service books and drawl of pay & allowances	Internal Control Weakness	1,579,200
4		3	Non-fixation of Service books from DAO	Internal Control Weakness	1,103,128
5		4	Doubtful drawl of qualification allowance	Internal Control Weakness	322,600
6		5	Recovery of 30% social security	Internal Control Weakness	206,640
7		6	Non-stock taking of store	Internal Control Weakness	197,200
8		9	Recovery of Conveyance Allowance	Internal Control Weakness	21,659
9		Dy. DEO (EE-M) Narowal	1	Non recovery of conveyance allowance	Internal Control Weakness
10	2		Unauthorized payment of financial assistance	Internal Control Weakness	800,000
11	4		Unjustified payment of pay and allowances	Internal Control Weakness	2.35 M
12	5		Unauthorized payment of pay & allowances	Internal Control Weakness	111,227
13	6		Payment drawn without pay fixation	Internal Control Weakness	308,160
14	7		Unjustified drawl of qualification allowances	Internal Control Weakness	559,200
15	DEO (EE-W) Narowal	3	Recovery of mobility/conveyance allowance	Internal Control Weakness	75,685
16		2	Recovery of pay and allowances due to EOL	Internal Control Weakness	64,725

Sr. No.	Name of Formations	AP No.	Description of Para	Nature of Para	Amount (Rs)
17	DEO (EE-M) Narawal	1	Unauthorized expenditure	Non compliance of rules	64,167
18		2	Non-maintenance / production of service books	Internal Control Weakness	1.292 M
19		3	Unjustified drawl of TA/DA	Internal Control Weakness	61,040
20		4	Recovery of mobility/conveyance allowance	Internal Control Weakness	75,680
21		5	Unauthorized payment of pay and allowances	Internal Control Weakness	263,160
22	Dy. DEO (EE-M) Zafarwal	2	Non Utilization of SMC funds	Internal Control Weakness	1.221 M
23		3	Doubtful execution of work without building department	Non Compliance of Rules	973,640
24	Dy. DEO (EE-W) Zafarwal	5	Doubtful execution of work without building department	Non compliance of Rules	1.353 M
25		6	Non- maintenance of tree plant registers having	Internal Control Weakness	879,000
26	Dy. DEO (EE-W) Shakargarh	1	Unauthorized payment of financial assistance	Internal Control Weakness	500,000
27		2	Unauthorized payment office rent	Internal Control Weakness	96,000
28		3	Unauthorized payment on account of charge allowances	Internal Control Weakness	1.943 M
29		4	Unjustified payment of pay and allowances	Internal Control Weakness	4.133 M
30		5	Unjustified drawl of qualification allowances	Internal Control Weakness	60,000
31		6	Non-maintenance/production of record	Internal Control Weakness	1.6 M
32		8	Non recovery of conveyance allowance	Internal Control Weakness	175,485
33		9	Undue retention of Government money	Internal Control Weakness	737,304
34		Dy. DEO (EE-M) Shakargarh	1	Unauthorized drawl of Advance Increments- Recovery thereof	Internal Control Weakness
35	2		Recovery on account of award of higher scale and advance increments	Internal Control Weakness	146,320

Sr. No.	Name of Formations	AP No.	Description of Para	Nature of Para	Amount (Rs)
36		3	Unauthorized drawl of advance increments	Internal Control Weakness	72,620
37		4	Doubtful drawl of Pay and allowances	Internal Control Weakness	1,196,000
38		5	Irregular drawl of qualification allowance	Internal Control Weakness	364,600
39		8	Irregular drawl of pay and allowances	Internal Control Weakness	620,000
40		9	Irregular Drawl of Pay and Allowances on Preparing Duplicate Service Books	Internal Control Weakness	1,625,000
41		10	Unauthorized drawl of special increment	Internal Control Weakness	36,720
42		11	Doubtful drawl of Pay and Allowances	Internal Control Weakness	2,535,000
43		DO CO	1	Inadmissible appointment of staff	Internal Control Weakness
44	2		Unauthorized payment	Internal Control Weakness	30,654
45	3		Unauthorized expenditure	Internal Control Weakness	38,565
46	4		Non deduction of income tax from pay and allowances	Internal Control Weakness	55,520
47	DO Excise & Taxation	1	Unauthorized and doubtful Payment for POL charges	Non Compliance of Rules	577,297
48		2	Unauthorized payment for rent of office building	Internal Control Weakness	491,800
49	DO (OFWM)	2	Loss to Govt. due to non-deduction of Sales Tax	Internal Control Weakness	63,225
50	EDO (Health)	4	Difference between Expenditure Statement & Cash Book	Internal Control Weakness	1,398,403
51	D.O. Health	4	Non-Auction of Condemn Vehicle	Internal Control Weakness	1,550,000
52		6	Non deduction of income tax	Internal Control Weakness	84,292
53	MS DHQ H NWL	2	Non Deduction of Income Tax	Internal Control Weakness	64,548
54	MS THQ H Shakargarh	3	Doubtful transfer of amount to Building department	Internal Control Weakness	400,000

Sr. No.	Name of Formations	AP No.	Description of Para	Nature of Para	Amount (Rs)
55	General Nursing School	1	Loss due to non-auction of Vehicle	Internal Control Weakness	1.000 M
56		3	Non-recovery of 5% of repair & maintenance charges	Internal Control Weakness	17,880
57		4	Doubtful payment of GST through Invoices	Non Compliance of Rules	11,310
58	DO (Roads)	2	Non-recovery of camber charges	Non Compliance of Rules	580,139
59	SMO RHC Lesser Kalan	2	Irregular Expenditure Previous year liability	Non Compliance of Rules	125,000
60		4	Non- verification of Government Receipts	Internal Control Weakness	22,244
61		5	Non- recovery of L.D Charges	Internal Control Weakness	12,500
62	SMO RHC Shah Gharib	4	Recovery of Practice Compensatory Allowance	Internal Control Weakness	60,000
63		6	Unauthorized payment of pay and allowances	Internal Control Weakness	1.087 M
64		7	Non-maintenance of tree register	Internal Control Weakness	
65	DO (Buildings)	6	Unauthorized payment on account of tuff tile	Non Compliance of Rules	380596
66		9	Recovery on account of risk and cost	Internal Control Weakness	64,466
67		13	Unauthorized transfer of security deposit into bank	Internal Control Weakness	17.035 M
68	HM Special Education Centre Shakargarh	1	Unjustified expenditure	Internal Control Weakness	120,000
69		2	Likely misappropriation	Internal Control Weakness	22,500
70		3	Non-disposal of off road vehicles	Internal Control Weakness	160,000
71		4	Blockage of Authority's Funds	Internal Control Weakness	387,825
72	HM Special Education Centre Narowal	1	Non-verification of Academic Degrees Irregular drawl of pay & allowances	Internal Control Weakness	1,715,248
73	SMO RHC Zafarwal	2	Non recovery of HSRA	Internal Control Weakness	13,080

<b>Sr. No.</b>	<b>Name of Formations</b>	<b>AP No.</b>	<b>Description of Para</b>	<b>Nature of Para</b>	<b>Amount (Rs)</b>
74		3	Non deduction of Income Tax	Internal Control Weakness	8,728
75	SMO RHC Sankhtra	5	Recovery on account of HSR allowance during general duty	Internal Control Weakness	1,440



## Annexure-B

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

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+) Excess (-) Saving (Rs)	%age of Savings
03	Provincial Excise	3,406,000	458760	3,864,760	3,864,670	-90	0
05	Forest	3,718,500	0	3,718,500	3,360,720	-357,780	10
07	Charges on A/c of M.V. Act	945,000	44,670	989,670	989,612	-58	0
08	Other Taxes & Duties	2,293,000	0	2,293,000	1,889,367	-403,633	18
10	General Administration	69,742,300	0	69,742,300	44,968,184	-24,774,116	36
15	Education	3,285,217,450	72,298,708	3,357,516,158	3,319,056,815	-38,459,343	01
16	Health	619,772,130	0	619,772,130	479,068,000	-140,704,130	23
17	Public Health	2,998,000	0	2,998,000	2,528,342	-469,658	16
18	Agriculture	85,374,700	1,232,829	86,607,529	86,356,633	-250,896	0
19	Fisheries	2,027,000	0	2,027,000	1,774,792	-252,208	12
20	Veterinary	66,388,570	1,570,050	67,958,620	67,832,084	-126,536	0
21	Co-operative	16,249,800	169,010	16,418,810	16,418,728	-82	0
22	Industries	1,695,100	0	1,695,100	1,144,170	-550,930	33
23	Misc. Departments	2,090,000	243720	2,333,720	2,333,693	-27	0
24	Civil Works	24,273,820	917980	25,191,800	22,130,581	-3,061,219	12
25	Communications	34,486,630	1050840	35,537,470	35,454,612	-82,858	0
31	Miscellaneous	15,008,000	0	15,008,000	14,061,568	-946,432	6
32	Civil Defence	4,644,000	0	4,644,000	3,843,755	-800,245	17
<b>Total Non-Development:</b>		<b>4,240,330,000</b>	<b>77,986,567</b>	<b>4,318,316,567</b>	<b>4,107,076,326</b>	<b>-211,240,241</b>	<b>5</b>
36	Development.	318,049,617	543,000	318,592,617	228,840,937	-89,751,680	28
41	Roads & Bridges	118690000	0	118,690,000	106,834,446	-11,855,554	10
42	Govt. Building	22,284,000	687000	22,971,000	16,478,269	-6,492,731	28
<b>Total Development:</b>		<b>459,023,617</b>	<b>1,230,000</b>	<b>460,253,617</b>	<b>352,153,652</b>	<b>-108,099,965</b>	<b>23</b>
<b>Grand Total</b>		<b>4,699,353,617</b>	<b>79,216,567</b>	<b>4,778,570,184</b>	<b>4,459,229,978</b>	<b>-319,340,206</b>	<b>07</b>

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

**Annexure-C**

Para 1.2.1.1

**Non Production of Record – Rs3.107 million**

<b>Document No.</b>	<b>G/L Acc</b>	<b>Head of A/C</b>	<b>Posting Date</b>	<b>Cost center</b>	<b>Amount (Rs)</b>
1700324027	A12470	Others	19.02.2013	NO6003	-7,080
1800224372	A12470	Others	14.09.2012	NO6003	152,410
1800264451	A12470	Others	23.02.2013	NO6003	105,741
1800265385	A12470	Others	28.11.2012	NO6003	123,609
1903390462	A12470	Others	25.10.2012	NO6003	75,000
1903518248	A12470	Others	04.10.2012	NO6003	7,000
1903523855	A12470	Others	12.10.2012	NO6003	11,941
1903526612	A12470	Others	11.10.2012	NO6003	37,672
1903626170	A12470	Others	05.11.2012	NO6003	7,000
1903721943	A12470	Others	06.12.2012	NO6003	18,717
1903780485	A12470	Others	01.01.2013	NO6003	3,548
1903780487	A12470	Others	01.01.2013	NO6003	3,548
1903780489	A12470	Others	01.01.2013	NO6003	3,548
1903780620	A12470	Others	02.01.2013	NO6003	3,548
1903835579	A12470	Others	26.01.2013	NO6003	28,493
1903909490	A12470	Others	19.02.2013	NO6003	7,080
1903909598	A12470	Others	20.02.2013	NO6003	7,080
1904127879	A12470	Others	10.06.2013	NO6003	23,943
1904180741	A12470	Others	19.06.2013	NO6003	13,050
5100164037	A12470	Others	11.09.2012	NO6003	800,150
5100193030	A12470	Others	22.09.2012	NO6003	476,998
5100248030	A12470	Others	27.11.2012	NO6003	648,948
5100252155	A12470	Others	19.02.2013	NO6003	555,142
<b>TOTAL</b>					<b>3,107,086</b>

**Annexure-D**  
Para 1.2.2.1

**Unauthorized payment of medicine without DTL – Rs2.001 million**

<b>Name of Formations</b>	<b>Invoice No.</b>	<b>Date</b>	<b>Supplier</b>	<b>Amount (Rs)</b>
SMO RHC Shah Gharib	Govt. P3-0106/ 12	10-06-12	Syntex Pharmaceuticals Attock	25,750
	0017	03-06-13	English Pharmaceutical Industries	31,170
	Govt. PB-0041/B	22-5-13	Syntex pharmaceuticals Attock	8,980
	-	2011-12	Evergreen Phama	120,000
	-	-do-	Noble Pak Traders	80,500
	-	-do-	Envey Pharam	51,000
	-	-do-	A. S Corporation	90,950
	-	-do-	Syntex Pharma	36,800
	-	-do-	Flow Pharma	41,760
<b>Total</b>				<b>486,910</b>
SMO RHC Lesser Kalan	750	20-06-12	Eastern Trading Corporation	125,000
SMO RHC Kot Nainan	Misc. Medicines			902,398
<b>Grand Total = 486910 + 125000 + 902398</b>				<b>2,001,218</b>

**Annexure-E**

Para 1.2.3.1

**Unauthorized Payment of HRA, HSRA and CA – Rs11.625 million**

<b>Table-A-1</b>						
<b>Name of Staff</b>	<b>Desig</b>	<b>Actual Place of Posting</b>	<b>HSRA PM (Rs)</b>	<b>Current Posting</b>	<b>Period</b>	<b>Recovery of HSRA (Rs)</b>
Tahir Jamil Ahmed	M.O	BHU Ahal Ghuman	12,000	DHQ Nwl	Jul-12 to jun-13 (12X4,000)	144,000
Sajjad Hussain	M.O	BHU Bathanwala	12,000	-do-	-do-	144,000
M tariq	M.O	BHU Peejowali	12,000	PG Training Lahore	-do-	144,000
Asif Raza	M.O	BHU Lala	12,000	DHQ Nwl	-do-	144,000
Qaiser Waseem	M.O	BHU Dhamthal	12,000	EDO(H) Nwl	-do-	144,000
Asma Ashraf	W.M.O	BHU Phakoke	12,000	DHQ Nwl	-do-	144,000
Qaiser Mehmood	M.O	BHU Roppo Chak	12,000	PG Training Lahore	-do-	144,000
Bilal Hamayon Mirza	M.O	BHU Saddo wala	12,000	-do-	-do-	144,000
Javed Imran	M.O	BHU Derman	12,000	-do-	-do-	144,000
Naeem Daud	M.O	BHU Chak Amru	12,000	-do-	-do-	144,000
Asim Shehzad	M.O	BHU Lalian	12,000	-do-	-do-	144,000
Ijzal Ul Hassan	M.O	BHU Masroor	12,000	-do-	-do-	144,000
Mustansar Ul Hussain	M.O	BHU Malik Pur	12,000	-do-	-do-	144,000
Riaz Mehmood	M.O	BHU Raiba Kallan	12,000	THQ Shakargargh	-do-	144,000
Mohammad Shahid	M.O	BHU Shah Pur Bahgo	12,000	PG Training Lahore	-do-	144,000
Shahid Irfan	M.O	BHU Tola	12,000	THQ Shahkargargh	-do-	144,000
Ghulam Abbas	M.O	BHU Wali Pur Bora	12,000	PG Training Lahore	-do-	144,000
Amjad Irshad	M.O	BHU Derainwala	12,000	DHQ Nwl	-do-	144,000
M Naheed	S.I	-do-	4,000	EDO (H) Nwl	-do-	48,000
Farooq Goraya	NH/S	BHU Noonar	5,000	-do-	-do-	60,000
M Asif	S.I	BHU Ali Pur	5,000	-do-	-do-	60,000
Asia Latif	M.W	BHU	2480	DHQ Nwl	-do-	29,760

<b>Table-A-1</b>						
<b>Name of Staff</b>	<b>Desig</b>	<b>Actual Place of Posting</b>	<b>HSRA PM (Rs)</b>	<b>Current Posting</b>	<b>Period</b>	<b>Recover y of HSRA (Rs)</b>
		Chandarky Rajputan				
Mian Nazir rauf	NH/S	BHU Chandowal	5,000	D.O(H) Nwl	-do-	60,000
Mohammad Azhar	M.O	-do-	12,000	DHQ Nwl	-do-	144,000
Shakeel Ghori	NH/S	BHU Romaal	5,000	DHQ Nwl	-do-	60,000
Ghulam Abbas	N/Q	BHU Kanjroor	1700	DHQ Nwl	-do-	20,400
Afzal Masih	S.W	-do-	1700	-do-	-do-	20,400
Mohammad Sajjad	M.O	BHU Qiyampur	12,000	-do-	01-07-12 to 30-09-12	36,000
M Siddique	Dispen ser	-do-	2480	-do-	Dec-12 to Jun-13	17,360
Khalid Javed	CDC	BHU Ikhlas Pur	2480	DDO(H)/THQ Shkargargh	Jul-12 to Jun-13	29,760
M Razzaq	S.I	BHU Chichra	5,000	EPI THQ Shkargargh	-do-	60,000
M Umer Farooq	NH/S	BHU Mallah	5,000	DHDC	-do-	60,000
<b>Total</b>						<b>3,297,680</b>

<b>Table-A-2</b>							
<b>Name of Employee</b>	<b>Desig</b>	<b>Place of Posting</b>	<b>Leave Period</b>	<b>Total Leave days</b>	<b>P.M HSRA (Rs)</b>	<b>P.M CA (Rs)</b>	<b>Recovery (Rs)</b>
Mumtaz Begum	LHV	BHU Derianwala	01-08-12 to 29-08-12 15-12-12 to 29-12-12	29 15	2700	2480	7,252
Shahida Perveen	LHV	BHU Bathanwala	12-11-12 to 06-02-12	85	2700	2480	14,705
Fozia Tabassum	NH/ S	BHU Ali Pur	19-10-12 to 17-11-12	30	2700	2480	5,180
Sadia Siddique	M.W	-do-	01-11-12 to 30-11-12	30	2700	2480	5,180
Firdous Kouser	LHV	GRD Jaistewala	18-01-13 to 18-02-13 10-04-13 to 06-05-13	30 26	2700	2480	9,688
Bashir Ahmed	N/Q	BHU Dhamthal	28-08-12 to 28-02-13	120	1700	1100	11,200

<b>Table-A-2</b>							
<b>Name of Employee</b>	<b>Desig</b>	<b>Place of Posting</b>	<b>Leave Period</b>	<b>Total Leave days</b>	<b>P.M HSRA (Rs)</b>	<b>P.M CA (Rs)</b>	<b>Recovery (Rs)</b>
Munawar Siddique	M.W	BHU Lala	23-08-12 to 22-09-12 26-05-13 to 25-08-13	30 90	2700	2480	20,760
Shehnaz Ali	N/Q	BHU Bubak Marali	26-06-12 to 25-09-12	89	1700	1100	8,307
Nosheen Mehmood	NH/S	BHU Bova	24-08-12 to 21-10-12	120	2700	2480	20,760
Iqra Bashir	M.W	-do-	07-09-12 to 17-09-12	11	2700	2480	1,903
Safia Laiqat	M.W	BHU Raiba Kallan	21-02-13 to 22-03-13	30	2700	2480	5,180
Khalid Mehmood	Dispenser	BHU Tola	06-03-13 to 27-03-13	21	2700	2480	3,633
Arshad Pervaiz	-do-	BHU Kartar Pur	06-08-12 to 03-09-12 05-03-13 to 03-04-13	28 30	2700	2480	10,034
Abida Qadoos	LHV	BHU Kanjroor	21-05-13 to 22-03-13	14	2700	2480	2,422
Tariq Rizwan	Dispenser	BHU Chichrah	26-07-12 to 22-08-12	26	2700	2480	4,498
Nargis Boota	M.W	BHU Dhelra	26-06-12 to 22-09-12	90	2700	2480	15,570
Shahida Perveen	LHV	BHU Kollian	20-06-13 to 20-09-13	90	2700	2480	15,570
Noureen Yaqoob	LHV	BHU Dhelara	01-11-12 to 25-11-12 01-10-12 to 31-10-12	25 31	2700	2480	9,688
<b>Total</b>							<b>171,530</b>
<b>Grand Total 3,297,680 + 171,530</b>							<b>3,469,210</b>

<b>Table-B-1</b>							
<b>Name</b>	<b>Desig.</b>	<b>House No</b>	<b>5% of Basic Pay (Rs)</b>	<b>H R A (Rs)</b>	<b>Con. Allow. (Rs)</b>	<b>Total x 7 (Rs)</b>	<b>Recoverable (Rs)</b>
Tahira Kausar	C/Nurse	B.3/3	580	1818	5000	7398 x 7	51,786
Misbah Ahmed	-do-	B.3/2	580	1818	5000	7398 x 7	51,786
M.Abid	OTA	D.5/3	348	1146	1840	3334	23,338

Bhatti						x 7		
M.Sarfraz Ahmed	D/Surgen	A-5	1040	2955	5000	8995 x 7	62,965	
Nasir Iqbal	Refrec- tivist		629	Deducted	Deducted	629 x 7	4,403	
<b>Total</b>								<b>194,278</b>

Sr #	Name	Desig.	HSRA P M (Rs)	Period	HSRA Drawn (Rs)
1	Dr. Naseem ullah khan	MO	12000	12 month	144000
2	Dr.Sajjad Hussain	MO	12000	12 month	144000
3	Dr. Muhammad Asif	MO	12000	12 month	144000
4	Dr. Qasir Wasim	MO	12000	12 month	144000
5	Dr. Hassan	MO	12000	12 month	144000
6	Dr. Muhammad Ahmad	MO	12000	12 month	144000
7	Dr. Sabir Hussain	MO	12000	12 month	144000
8	Dr. Amjid Arshad	MO	12000	12 month	144000
9	Dr. Syed Murtaza Ali	MO	12000	12 month	144000
10	Dr. Jamil Ahmad Tahir	MO	12000	12 month	144000
11	Dr. Asma Ashraf	MO	12000	12 month	144000
12	Dr. Asghar Khan	MO	12000	12 month	144000
13	Yasmin Waheed	C/N	1818	36 months	65448
14	Shabana Kukab	C/N	1818	36 months	65448
15	Shazia Mushtaq	C/N	1818	36 months	65448
16	Shajada Perveen	C/N	1818	36 months	65448
17	Iram Ijaz	C/N	1818	36 months	65448
18	jamila Kusar	M/w	1560	12 month	18720
19	Misbah Ahmad	C/N	1818	36 months	65448
20	Nadia Riaz	C/N	1818	36 months	65448
21	Cathrin Younas	C/N	1818	36 months	65448
22	asia Latif	C/N	1818	36 months	65448
23	Abida Perveen	C/N	1818	36 months	65448
24	Fozia Haider	C/N	1818	36 months	65448
25	Afhan Naz	M/w	1560	12 month	18720
26	Shahid Ali	Dresser	1110	12 month	13320
27	Mudasar	Pharmacy tech.	1110	12 month	13320
28	Qasir Mehmood	Anaesthesia Asth.	1500	12 month	18000
29	Muhammad Arshad	R.G	1500	12 month	18000
30	Sardar Ali	W/S	910	12 month	10920
31	Muhammad Ramzan	W/S	910	12 month	10920
32	Muhammad Sajid	W/S	910	12 month	10920
33	Liaqat Ali	W/S	910	12 month	10920
34	Abdul Razaq	W/S	910	12 month	10920
35	Aminat Ali	W/S	910	12 month	10920
36	Abdul Jabbar	W/S	910	12 month	10920
37	Babar Hussain	N/Q	910	12 month	10920

<b>Table-B-2</b>					
<b>Sr #</b>	<b>Name</b>	<b>Desig.</b>	<b>HSRA P M (Rs)</b>	<b>Period</b>	<b>HSRA Drawn (Rs)</b>
38	Muhammad Imran	N/Q	910	12 month	10920
39	Tariq Mehmood	N/Q	910	12 month	10920
40	Gulam Dastgeer	N/Q	910	12 month	10920
41	Zulafqar Ali	N/Q	910	12 month	10920
42	muhammad Nawaz	N/Q	910	12 month	10920
43	Muhammad Sadique	N/Q	910	12 month	10920
44	Muhammd Yaseen	W/S	910	12 month	10920
45	Nasir Maseh	Sweeper	910	12 month	10920
46	Perveez Maseh	Sweeper	910	12 month	10920
47	Boota Maseh	Sweeper	910	12 month	10920
48	Muhammad Arif	SH/NS	1818	12 month	21816
49	Mian Nasir Rauf	SH/NS	1818	12 month	21816
50	Attiq ur Rehman	SH/NS	1818	12 month	21816
51	Mehwish Fatima	SH/NS	1818	12 month	21816
52	Muhammad Farooq	SH/NS	1818	12 month	21816
53	Iram Liaquat	SH/NS	1818	12 month	21816
54	Fida Hassan Zaheer	SH/NS	1818	12 month	21816
55	Muhammad Ahsan Ijaz	SH/NS	1818	12 month	21816
56	Fozia Tabassum	SH/NS	1818	12 month	21816
57	Azeem Ali	SH/NS	1818	12 month	21816
58	Iram Misbah	SH/NS	1818	12 month	21816
59	Muhammad Waseem	SH/NS	1818	12 month	21816
60	Hafiz Muhammad Umer	SH/NS	1818	12 month	21816
61	Zaheer Ahmad	SH/NS	1818	12 month	21816
62	Irfan Ali Zahid	SH/NS	1818	12 month	21816
63	Fahad Nawaz	SH/NS	1818	12 month	21816
64	Muhammad Imran	SH/NS	1818	12 month	21816
65	Shamim ur Rehman	SH/NS	1818	12 month	21816
66	Nafisa Shahazadi	SH/NS	1818	12 month	21816
67	Amjad Ali	SH/NS	1818	12 month	21816
68	Lala rukh	SH/NS	1818	12 month	21816
69	Muhammad Amir Shahzad	SH/NS	1818	12 month	21816
70	Adeem Iqbal	SH/NS	1818	12 month	21816
71	Malik Sajjad Hussain	SH/NS	1818	12 month	21816
72	Aneez Ambrin	SH/NS	1818	12 month	21816
73	Zahida Kukab	SH/NS	1818	12 month	21816
74	Saima Aslam	C/N	1818	36 month	65448
75	Bushra Tehseen	C/N	1818	36 month	65448
76	Shahida	Dia	1818	12 month	21816
77	Dr. Sajjad Yaqoob	MO	910	12 month	10920
78	Tariq Shaheen	Pham Tech.	1110	12 month	13320
79	Abdul Rasheed	N/Q	910	12 month	10920
80	Asad Ali	N/Q	910	12 month	10920
81	Mehmoon Firdous	LHV	1140	12 month	13680
82	Shaukat Ali	Disp	1500	12 month	18000
83	Naeem Ahmad Khan	Dop	1500	12 month	18000
84	James Maseh	Sweeper	910	12 month	10920



<b>Table-B-2</b>					
<b>Sr #</b>	<b>Name</b>	<b>Desig.</b>	<b>HSRA P M (Rs)</b>	<b>Period</b>	<b>HSRA Drawn (Rs)</b>
85	Muhammad Daud Khan	Pharm tech.	1110	12 month	13320
86	Shamim Akthar	C/N	1818	36 month	65448
87	Fehada Bano	C/N	1818	36 month	65448
88	Sadaf Sarwer	C/N	1818	36 month	65448
89	Niamiat Maseh	Sweeper	910	12 month	10920
90	Afzal Gull	Sweeper	910	12 month	10920
91	Muhammad Khalid	N/Q	910	12 month	10920
92	Dr. Faiza	D.S	1500	12 month	18000
93	Zeba	LHV	1140	12 month	13680
94	Numa Shahid	1.EO	1500	12 month	18000
95	Sanila	MU	1818	12 month	21816
96	Abdul Salam	Chowkidar	910	12 month	10920
97	Zahra Arif	S.N	2000	12 month	24000
98	Dr. Sophia Nazeer (On G.Duty At THQ from DHQ NWL)	Mo	12000	12 month	144000
<b>Total</b>					<b>4,064,016</b>

<b>Table-B-3</b>								
<b>Sr #</b>	<b>Name</b>	<b>Desig.</b>	<b>Leave Period</b>	<b>Convey. Allow. (Rs)</b>	<b>Mess Allow. (Rs)</b>	<b>Dress Allow. (Rs)</b>	<b>Sub Total (Rs)</b>	<b>Total Amount (Rs)</b>
1	Nabila Ihsan	H. Nurse BPS 17	15.07.12 to 25.09.12	5000	8000	3100	16100	48300
2	Shagufta	S. Nurse BPS 16	03.08.12 to 01.12.12	5000	8000	3100	16100	64400
3	Iram Shehzadi	S. Nurse BPS 16	10.07.12 to 09.09.12	5000	8000	3100	16100	32200
4	Iram Ijaz	S. Nurse BPS 16	01.03.13 to 23.06.13	5000	8000	3100	16100	64400
5	Lubna Sagique	S. Nurse BPS 16	18.07.12 to 19.10.13	5000	8000	3100	16100	48300
6	Yasmin Waheed	S. Nurse BPS 16	1.06.2012 to 28.08.2012	5000	8000	3100	16100	48300
<b>TOTAL</b>								<b>305,900</b>

<b>Table-B-4</b>				
<b>Name</b>	<b>Desig.</b>	<b>Absent Days</b>	<b>Remarks</b>	<b>Amount of HSRA Recoverable (Rs)</b>
Dr. Mohsin Karmani	M.O	24,28 & 29-05-2012 07,15,16 & 28-06-2012 9,10,11,12,16,17,23,26 & 30.07.2012 2,3,15,27, 28 & 29.08.2012 06.09.2012 1 to 09.10.2012	He is habitual absconder; therefore, inquiry should be initiated against him.	<b>95,714</b> (One month pay may be recovered)
<b>Grand Total = 194278 + 4064016 + 305900 + 95714</b>				<b>4,659,908</b>

<b>Table-C-1</b>					
<b>Sr. #</b>	<b>Name Of Officer/Officials</b>	<b>Head of A/C</b>	<b>Monthly Rate (Rs)</b>	<b>Months</b>	<b>Amount (Rs)</b>
1	Jeorje Masih	HSRA	1,485	10	14,850
2	Muhammad Zahid ,Dispenser	CA	1,840	12	22,080
<b>Total</b>					<b>36,930</b>

<b>Table-C-2</b>				
<b>Sr. #</b>	<b>Name Of Officer/Officials</b>	<b>Period of Recovery</b>	<b>Days</b>	<b>Amount (Rs)</b>
1	Saima Chaudhary C/N	13-04-13 to 11-07-13	90	15,000
2	Abida Parveen C/N	19-04-13 to 17-07-13	90	15,000
<b>Total</b>				<b>30,000</b>
<b>Grand Total 36,930 + 30,000</b>				<b>66,930</b>

<b>Table-D</b>			
<b>S. No.</b>	<b>Designation/BPS</b>	<b>Period</b>	<b>Amount (Rs)</b>
1	SMO	July, 2011 to June, 2013	59,520
2	WMO	-do-	59,520
3	Dental Surgeon	-do-	59,520
4	Charge Nurse	-do-	59,520
5	Charge Nurse	-do-	59,520
6	Charge Nurse	-do-	59,520
7	Charge Nurse	-do-	59,520
8	LHV	-do-	40,800
9	SMT	-do-	27,600
10	Dispenser BPS 5-7	-do-	27,600
11	Dispenser BPS 5-7	-do-	27,600
12	Dispenser BPS 5-7	-do-	27,600
13	Dispenser BPS 5-7	-do-	27,600
14	Vaccinator	-do-	20,400
15	W/S	-do-	20,400
16	S/W	-do-	20,400
17	S/W	-do-	20,400
<b>Total</b>			<b>677,040</b>

<b>Table-E-1</b>			
<b>Name &amp; Designation</b>	<b>HSR allowance</b>	<b>General Duty at</b>	<b>Non deduction of HSRA</b>
Shabana Kokab , Charge Nurse	1818 x 24	DHQ Narowal	43,632
Tahira Niaz , Charge Nurse	1818 x 24	-do-	43,632
Saima Aslam , Charge Nurse	1818 x 24	-do-	43,632
<b>Total</b>			<b>130,896</b>

<b>Table -E-2</b>				
<b>Name</b>	<b>Desig.</b>	<b>HSR Allowance (Rs)</b>	<b>No. of Absent</b>	<b>Recovery of HSR (Rs)</b>
Kaneez Fatima	Dai	1626	38	39,024
Muhammad Akram	Mali	910	29	21,840
M. Afzal	Chowkidar	910	5	21,840
Mubarik Ali	J/C	2600	7	62,400
<b>Total</b>				<b>145,104</b>

<b>Table-E-3</b>				
<b>Name</b>	<b>Desgi.</b>	<b>Period</b>	<b>Rate &amp; allowance</b>	<b>Amount (Rs)</b>
M. Hanif	-	1.7.12 to 30. 6. 13	1840 x 12	22,080
Waheeda Bibi	LHV	1.7.12 to 30. 6. 13	2720 x 12	32,640
Nasreen bibi	S/W	1.7.12 to 30. 6. 13	1700 x 12	20,400
Asghar Ali shah	W/S	1.7.12 to 30. 6. 13	1700*12	20,400
Kaneez Fatima	LHV	1.7.12 to 30. 6. 13	1840 x 12	22,080
<b>Total Recoverable</b>				<b>117,600</b>
<b>Grand Total 130896 + 145104 + 117600</b>				<b>393,600</b>

<b>Table-F</b>			
<b>Name</b>	<b>Desig.</b>	<b>HSRA Rate (Rs)</b>	<b>Amount (Rs)</b>
Dr. Faiza Arif	Dental Surgen	12000*8	96000
Yasmeen Waheed	Ccharge Nurse	1818*18	43632
Aliya Firdus	Dai	1194*18	21492
<b>Total</b>			<b>161,124</b>

<b>Table-G</b>						
<b>Sr. #</b>	<b>Employee scales</b>	<b>Monthly rate (Rs)</b>	<b>No of Employees</b>	<b>Amount Per year for 8 days</b>	<b>Amount for three years (Rs)</b>	<b>Amount of Recovery (Rs)</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4 = 2x8/31</b>	<b>5 = 5x3</b>	<b>6 = 3x5</b>
1	BPS 7 and 9	1150, 900	975	297	891	868725
2	BPS11-15	1700, 900	233	439	1317	306861
3	BPS 16	2480, 900	26	640	2560	66560
<b>Total</b>						<b>1,242,146</b>

<b>Table-G</b>	
Conveyance allowance during leave period	<b>103,958</b>
<b>Grand Total 1242146 + 103958</b>	<b>1,346,104</b>

<b>Table -H</b>				
<b>Sr. No</b>	<b>Employee scales</b>	<b>No. of Employees</b>	<b>Amount Per year for 8 days (Rs)</b>	<b>Amount of Recovery (Rs)</b>
1	BPS 7 and 9	1072	297	318,384
2	BPS11-15	207	439	90,873
3	BPS 16	31	640	19,840
<b>Total</b>				<b>429,097</b>

<b>Table-I</b>			
<b>Sr. #</b>	<b>Name of teacher</b>	<b>Nam of school</b>	<b>Amount (Rs)</b>
1	Sidrah Ishaq PST	GGPS Saddowala Newan	5520
2	Shahnaz Tabssum PST	GGPS, Sadaqabad	368
3	Farah Nawaz PST	GGPS, Kandhala	2760
4	Shamim Akhtar PST	GGPS, Khusa r	920
5	Nadia Riaz PST	GGES, Meyodata	4080
6	Tamsila Zulfiqar PST	GGPS, Lalawali	3680
7	Yasmeen Tahira PST	GGHS,Kullah Mandiala	4080
8	idress Fatima PST	GGCMS,Kala Qadar	1360
9	Irshad Begum PST	GGCMS,Kala Qadar	1840
10	Noor Suriya PST	GGPS, Cheena Sagal	4080
11	Shahzadi Maqbool PST	GGPS, Burawali	2760
12	Jamila Bibi PST	GGPS, Narowal No1	2760
13	Shahnaz Parveen pST	GGES, kotli Plot	4080
14	Muhammad saeed PST	GGPS,Adoke Kalan	4080
15	Zubaida Fardous PST	GGPS, Pandori	258
16	Ghulam Haidar	GGPS, Thatherwali	1302
17	Azmat Jabeen PST	GGPS, Dulam	1100
18	Gulnaz begum PST	GGES,Siraj	2740
19	Tehzaib Kousar	GGPS, Gunjhussainabad	1700
20	Asia Noreen PST	GGPS,Pejowali kalan	230
21	Shahida Parveen PST	GGPs,Eissa Nagri	384
22	Maqsood Begum PST	GGES,Ghaziwal Kalan	454
23	Shakeela Shamshi EST	GGES,meyodata	907
24	Nasreen Kousar PST	GGES,Siraj	1475
25	Waris Chowkidar	GGPS, Nagray	930
26	Roubina Rashid EST	GGES,Dhadila	5100
27	Yasmeen Kousar PST	GGpS, Khokhar	680
28	Safia Shahida PST	GGHS, Bathanwala	3400
29	Sajida Parveen PST	GGPS, Ballopind	8160

<b>Table-I</b>			
<b>Sr. #</b>	<b>Name of teacher</b>	<b>Nam of school</b>	<b>Amount (Rs)</b>
30	M.Shahzad Chowkiar	GGES, Behbalwali	850
31	M.Jameel Chowkidar	GGPS,	1700
32	Muhammad Boota PST	GGPS, Purana whala	850
33	Ashiq Ali Chowkiar	GGES, Fattoke	550
34	Shahnaz Parveen PSt	GGPS, Garuwal	1603
35	Rizwana Barkat PST		5520
36	Nisar Fatima PST	GGPS, Mohajan	7539
37	Rashida Parveen	GGES, Daud	3875
38	Amara Iqbal ESE	GGES ,Bhanian	4327
39	Shamim Safdar	GGES Rayya Goraya	10197
40	Ishrat Rani PST	GGPS, Fashi Pur	3516
41	Lubna fardous PST	GGPS, Dalhozi	1180
42	Muhammad Attiaiq Chowkidar	GGES, Ghaziwal Kalan	1700
43	Nasreen Akhtar PST	GGPS, Essa Nagri	920
44	Tasneem Kousar PST	GGPS, Bhago Churi	1150
45	Tahira jbeen PST	GGPS, Bahadarpura	615
46	Shagufta Rani		2720
47	Fouzia Ashraf PST	GGPS, Rattian	2770
48	Aqsa Asghar EST	GGES, Talwandi kahlwan	1830
49	Shahbaz Ahmed PS T	GGPS, Panjgiran	1930
50	Zaiba bashir PST	GGPS, Suttia Bambia	370
51	Madiha Khanum pSt	GGPS, Budhokot	8100
52	Asima Saeed	GGES, Faleelz pur	850
53	Nudrat Naheed	GGPS, Rattian	370
54	Shamim Akhtar PST	GGPS, Khusar	1416
55	Hafiza Sadia Bano EST	GGES, Bodhi Malhian	5100
56	Rahat batool PS T	GGPS, Rangaypur Ludher	1150
57	Muhammad Asghar PST	GGPS, Kalupadda	1150
58	Alia Sarwar EST	GGES, Mangian	5100
59	Rashida Begum PST	GGES, meyodata	900
60	Kousar Parveen	GGES, meyodata	900
61	Saeeda Sarwat	GGES, Mohar Sharif	456
62	Abida Aslam	GGPS, Chank Safdar	394
63	Samina Ishaq PST	GGPS, Jaspal	1595
64	Ghazala Kanwal PS t	GGPS, Chhanian	5520
65	Kousar Parveen	GGES, meyodata	680
66	Amara Iqbal PST	GGPS, Mojoke Dhrap	5520
67	Saima Sadique PST	GGPS, hajiwala	920
68	M.Sadique Ilyas PST	GGPS, Khana Mianwali	510
69	Fahmida Bulavi	GGPS, Jinnah MC Narowal	425
70	Farzana Rashid PST	GGPS, MC Liaqat narowal	200
71	Shabana Younis	GGPS, Purana whala	860

<b>Sr. #</b>	<b>Name of teacher</b>	<b>Nam of school</b>	<b>Amount (Rs)</b>
72	Sajida Tehseen PS t	GGPS,Kalas Goraya	920
73	Sadia Naseem PST		370
74	Nargis Parveen PST	GGES,meyodata	570
75	Munawar Sultana PST	GGPS,Hajiwala	910
76	Shahbaz Ahmed PS T	GGPS,Pajngrian	1375
77	Mubeen	GGPS, Pejowali khurad	260
78	Asia Maqsood PST	GGPS,Lodhi Khongura	3010
79	Tallat Asghar	GGES,Niddoke	2070
80	Tallat Asghar	GGES,Niddoke	3450
<b>Total</b>			<b>181,951</b>

<b>Sr. #</b>	<b>Name of teacher</b>	<b>Name of School</b>	<b>Desig. &amp; BPS</b>	<b>Period of leave</b>	<b>Mobility / Conveyance allowance (Rs)</b>
1	Asghar Ali	GPS Din pur Kalan	9	6-5-09 to 29-5-09	600
2	Shamim Akhtar	GPS Rashidpura	9	15-1-07 to 6-3-07	765
4	jamil akhtar	GPS Hansowala	9	10-4-13 to 9-5-13	900
5	Bashir Ahmad	GPS Choura	9	1-11-08 to 30-11-08	450
6	Imtiaz Ahmad	GES Khanowal	9	3-11-10 to 15-12-10	1290
7	Imtiaz Ahmad	GES Khanowal	9	21-2-13 to 14-3-13	660
8	mubashra Aslam	ges dusri	9	1-12-10 to 28-2-11	2700
9	mubashra Aslam	ges dusri	9	1-1-13 to 14-2-13	1350
10	mubashra Aslam	ges dusri	9	15-2-13 to 31-3-13	1350
11	Gulzar Ahmad	GPS Dodhu Chak	9	30-8-12 to 28-9-12	1150
12	Rizwana Aslam	GPS Bhangala	9	29-8-12 to 26-11-12	3450
13	M. Riaz	GES Maingri	9	26-9-12 to 9-11-12	1725
14	safia Mehmood	GPS Khan Warid	9	17-9-12 to 15-12-12	3450
15	Javaid Khan Sabri	GMPS Rupowali	9	9-10-12 to 22-11-12	1725
16	Shamshad maqbol	GPS Hansowali	9	13-10-12 to 24-12-12	1700
17	M. Husain	GPS Khan Warid	9	26-11-12 to 24-12-12	1150
18	Ishrat Firdos	GPS Bachhali	9	15-10-12 to 12-1-13	3450
19	M. Husain	GPS Chakwal	9	10-11-12 to 9-12-	1150

<b>Table-J-1</b>					
<b>Sr. #</b>	<b>Name of teacher</b>	<b>Name of School</b>	<b>Desig. &amp; BPS</b>	<b>Period of leave</b>	<b>Mobility / Conveyance allowance (Rs)</b>
		Sulehrian		12	
20	Azam Khan	GPS fato Chak	9	20-11-12 to 19-12-12	1150
21	Ahsan Wahid	GES Jalala	9	8-01-13 to 6-2-13	1150
22	Usman Haider	GPS Chanjora	9	11-1-13 to 8-2-13	1150
23	Almas Rauf	GPS Kapoor dev	9	7-1-13 to 6-4-13	3450
24	M. Yousaf	GPS Kot Nainan	9	16-2-13 to 7-3-13	750
25	Imtiaz Ahmad	GPS Khanowal	9	21-2-13 to 14-3-13	800
26	Khalid Mehmood	GPS Malik Pur	9	21-2-13 to 14-3-13	800
27	Fakhra Jabeen	GES lalian	9	1-3-13 to 24-5-13	3450
28	Riffat Hanif	GMPS Baran	9	25-3-13 to 14-4-13	1100
29	M. Rafique	GES Jamwal	9	10-4-13 to 9-5-13	1150
30	Tanvir Anwar	GPS Mundiala	9	28-3-13 to 16-4-13	750
<b>Total</b>					<b>44,715</b>

<b>Table-J-2</b>					
<b>Sr. No</b>	<b>Employee scales</b>	<b>Monthly rate (Rs)</b>	<b>No. of Employees</b>	<b>Amount Per year for 8 days (Rs)</b>	<b>Amount (Rs)</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4 = 2x8/31</b>	<b>5 = 5x2</b>
1	BPS- 9	1150	310	297	92,070
2	BPS11-15	1700	179	439	78,581
3	BPS 16	2480	38	640	24,320
<b>Grand Total = 44,715 + 194,971</b>					<b>194,971</b>
<b>Grand Total = 44,715 + 194,971</b>					<b>239,686</b>

**Grand Total (Table-A to J) =Rs11.625 million**

**Annexure-F**  
Para –1.2.3.2

**Irregular payment of NPA – Rs926,066**

Name of Formation	Name of Staff	Designation	Actual Place of Posting	P.M HSR A	BPS	Period	Recovery of HSRA (Rs)
DO (Helath) Narowal	Tahir Jamil Ahmed	M.O	BHU Ahal Ghuman	4,000	17/18	Jul-12 to jun-13 12X4,000	48,000
	Sajjad Hussain	M.O	BHU Bathanwala	4,000		-do-	48,000
	M tariq	M.O	BHU Peejowali	4,000		-do-	48,000
	Asif Eaza	M.O	BHU Lala	4,000		-do-	48,000
	Qaiser Waseem	M.O	BHU Dhamthal	4,000		-do-	48,000
	Asma Ashraf	M.O	BHU Phakoke	4,000		-do-	48,000
	Qaiser Mehmood	M.O	BHU Roppo Chak	4,000		-do-	48,000
	Bila Hamayon Mirza	M.O	BHU Saddo wala	4,000		-do-	48,000
	Javed Imran	M.O	BHU Derman	4,000		-do-	48,000
	Naeem Daud	M.O	BHU Chak Amru	4,000		-do-	48,000
	Asim Shehzad	M.O	BHU Lalian	4,000		-do-	48,000
	Ijzal Ul Hassan	M.O	BHU Masroor	4,000		-do-	48,000
	Mustansar Ul Hussain	M.O	BHU Malik Pur	4,000		-do-	48,000
	Riaz Mehmood	M.O	BHU Raiba Kallan	4,000		-do-	48,000
	Mohammad Shahid	M.O	BHU Shah Pur Bahgo	4,000		-do-	48,000
	Shahid Irfan	M.O	BHU Tola	4,000		-do-	48,000
Ghulam Abbas	M.O	BHU Wali Pur Bora	4,000		-do-	48,000	
<b>Total</b>							<b>816,000</b>
MS DHQ H Narowal	Record not maintained as per expenditure statement						<b>110,066</b>
<b>Grand Total = Rs816000 + 110,066</b>							<b>926,066</b>