



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

**AUDIT YEAR 2012-13**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Buildings and Roads
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarters
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sectors Reform Programme
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Module
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
RHC	Rural Health Centre
SAP	System Application Profile
THQ	Tehsil Headquarter Hospital
ZAC	Zila Accounts Committee

## **PREFACE**

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

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

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

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

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

**Islamabad**  
**Dated:**

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

## EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore, is responsible to carry out the audit of District governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

2. The Regional Directorate has a human resource of 14 officers and staff, total 4555 man days and the annual budget of Rs9.398 million for the financial year 2011-2012. It has mandated to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly RDA Sargodha carried out Audit of accounts of District Government Bhakkar for the financial year 2011-2012.

3. The District Government (DG), Bhakkar 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.

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

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

## **Audit Objectives**

Audit was conducted with the objective to ensure that:

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

### **a) Audit methodology**

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

### **b) Expenditure Audited**

Total expenditure of the District Government Bhakkar for the financial year 2011-2012, was Rs3,590.792 million covering one PAO and 233 formations. Out of this, RDA Sargodha audited expenditure of Rs1,554.517 million which, in terms of percentage, was 43% of the total expenditure. Regional Director Audit planned and executed audit of twenty eight (28) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Bhakkar for the financial year 2011-2012, were Rs1.922 million. RDA Sargodha audited receipts of Rs0.865 million which was 45% of total receipts.

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

Recovery of Rs29.147 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.903 million was recovered and verified during the year 2012-13, till the time of compilation of report.

**d) The Key Audit Findings of Report**

- i. Non-production of Rs6.987 million was noted in one case<sup>1</sup>.
- ii. Irregularity / Non-compliance of Rules amounting to Rs46.033 million was noted in 05 cases<sup>2</sup>.
- iii. Internal Control Weaknesses noted in 04 cases involving the amount of Rs17.039 million<sup>3</sup>.
- iv. Analysis of budget and expenditure of District Government Bhakkar for the financial year 2011-12 revealed that the original budget was Rs4,151.619 million, supplementary grant was Rs256.152 million whereas Rs135.866 million were surrendered / withdrawn and the final budget was Rs4,271.905 million. Non-development expenditure of Rs3,309.902 million was incurred against original allocation of Rs3,656.087 million and Development Expenditure of Rs280.890 million was incurred against the original budget allocation of Rs751.684 million resulting in savings of Rs346.185 million and Rs470.494 million respectively. Total expenditure of Rs3,590.792 million was incurred against the final budget of Rs4,271.905 million, resulting in overall savings of Rs681.113 million which in terms of percentage was 16%.

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

**e) Recommendations**

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for non-production of record, overpayment, wasteful expenditure and unauthorized payment.

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<sup>1</sup> Para: 1.2.1.1

<sup>2</sup> Paras: 1.2.2.1 – 1.2.2.5

<sup>3</sup> Paras: 1.2.3.1 to 1.2.3.4

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



## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAO) under Audit Jurisdiction	01	4,271.905
2	Total formations under Audit Jurisdiction	233	4,271.905
3	Total Entities (PAO) Audited	01	1,554.517
4	Total formations Audited	28	1,554.517
5	Audit & Inspection Reports	28	1,554.517
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

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

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0
2	Financial management	29.147
3	Internal controls	6.495
4	Violation of rules	27.430
5	Others	6.987
<b>TOTAL</b>		<b>70.059</b>

**Table 3: Outcome Statistics**

Rs in million

<b>Sr. No.</b>	<b>Description</b>	<b>Physical Assets</b>	<b>Civil Works</b>	<b>Receipt</b>	<b>Others</b>	<b>Total current year</b>	<b>Total last year</b>
1	Outlays audited	70.400	210.590	21.219	1,273.530	1575.736*	780.459
2	Amount placed under audit observation / irregularities	0	23.017	0	47.042	70.059	297.897
3	Recoveries pointed out at the instance of Audit	0	23.017	0	6.130	29.147	14.360
4	Recoveries accepted / established at Audit instance	0	23.017	0	6.130	29.147	28.892
5	Recoveries realized at the instance of Audit	0	0.075	0	0.828	0.903	1.760

\*The amount in Serial No.1 column of “Total Current Year” is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs1,554.517 million.

**Table 4: Irregularities Pointed Out**

Rs in million

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit observation</b>
1	Violation of rules and regulations and principle of propriety and probity.	27.430
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control system.	6.495
5	Recoverables, overpayments, or unauthorized payments of public money.	29.147
6	Non-production of record to Audit	6.987
7	Others, including cases of accidents, negligence etc.	0
<b>Total</b>		<b>70.059</b>

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

## CHAPTER-1

### 1.1 District Government, Bhakkar

#### 1.1.1 Introduction

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 (Works & Services)

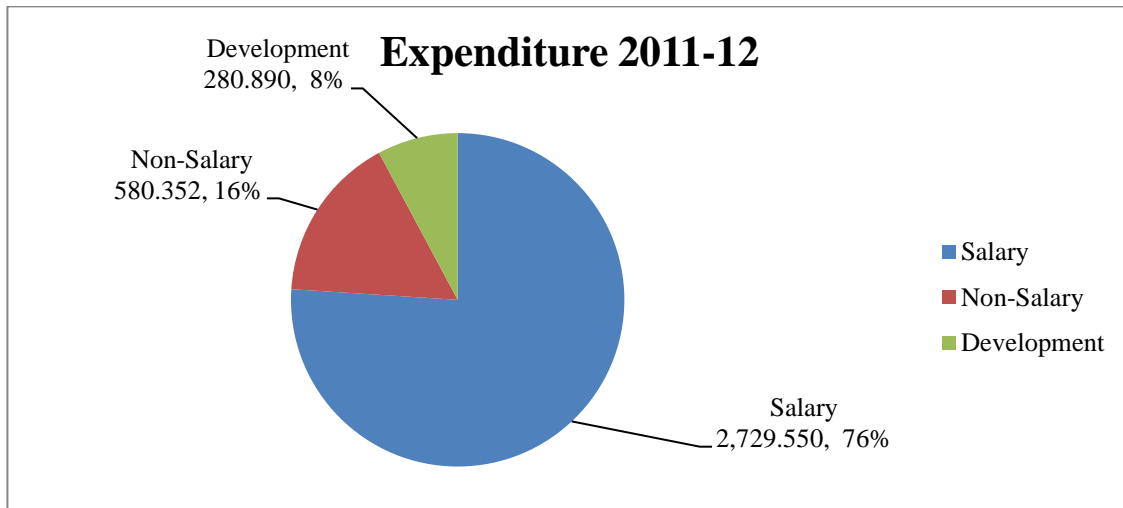
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

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

Rs in million

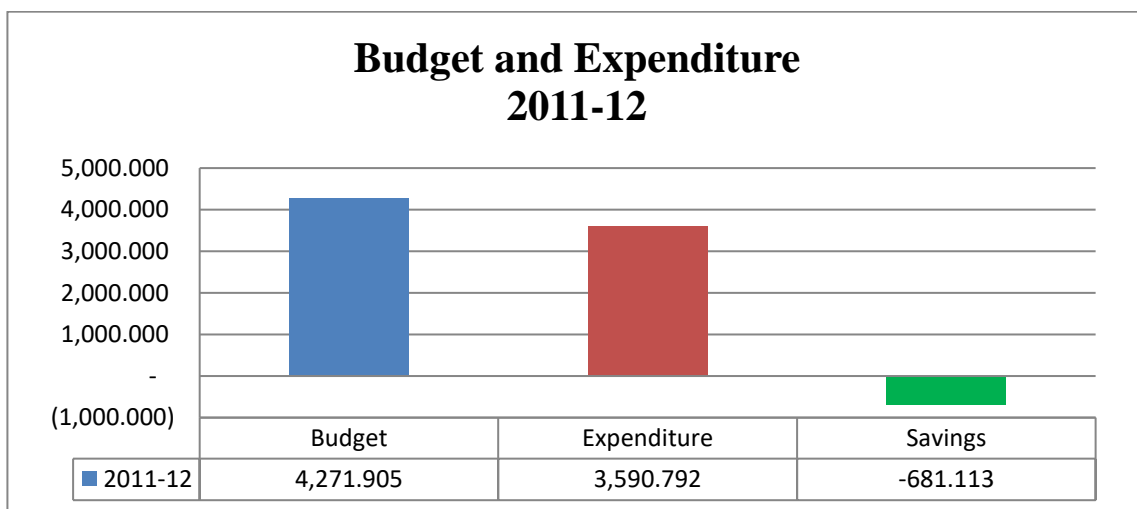
F.Y: 2011-12	Budget	Expenditure	Savings	%age of Savings
Salary	2,946.696	2,729.550	217.146	7
Non-salary	709.391	580.352	129.039	18
Development	751.684	280.890	470.794	63
<b>Total</b>	<b>4,407.771</b>	<b>3,590.792</b>	<b>816.979</b>	<b>19</b>
<b>Net Result of Surrender / Withdrawal</b>	<b>135.866</b>	<b>0</b>	<b>135.866</b>	<b>-</b>
<b>NET TOTAL :</b>	<b>4,271.905</b>	<b>3,590.792</b>	<b>681.113</b>	<b>16</b>

Rs in million



As per Appropriation Account 2011-12 of District Bhakkar, the original budget was Rs4,151.619 million, supplementary grant was Rs256.152 million. After a withdrawal of Rs135.866 million, the final budget was Rs4,271,905 million. Against the final budget, District Government Bhakkar incurred total expenditures of Rs3,590.792 million during 2011-12 as detailed at Annex-B.

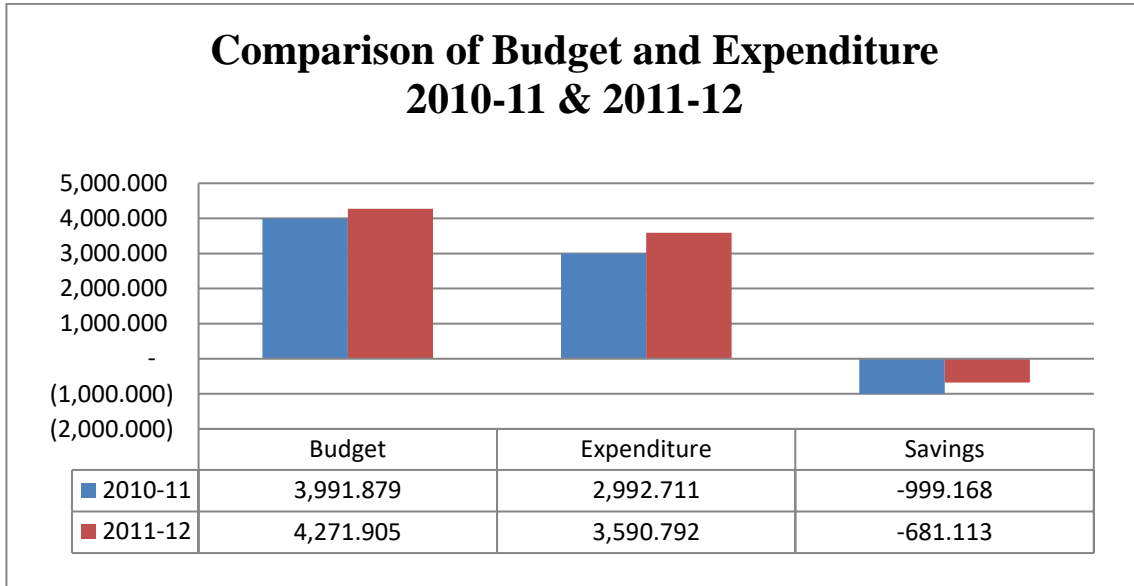
Rs in million



Ineffective financial management resulted in savings of Rs681.113 million which in term of percentage was 16 % of the final budget. The same was required to be justified by the PAO.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

Rs in million



There was 7% decrease in Budget Allocation and 20% increase in Expenditure as compared to previous year.

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

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

#### Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	17	Not Convened
2	2003-04	22	Not Convened
3	2004-05	12	Not convened
4	*2005-08 (Special Audit)	98	Not convened
5	2009-10	32	Not convened
6	2010-11	31	Not convened
7	2011-12	26	Not convened

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

## **1.2 AUDIT PARAS**



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

### 1.2.1.1 Non-production of Record - Rs6.988 million

According to Section 14 (2) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001 read with Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

MS DHQ Hospital Bhakkar drew Rs6.987 million during the financial year 2011-12 but failed to produce auditable record as detailed below:-

Sr. No.	Scheme	Amount (Rs)
1	M&R to residential quarters	990,000
2	M&R of external water supply	1,500,000
3	Internal sewerage	1,499,000
4	M&R of internal services	1,499,000
5	M&R of DHQ Hospital	1,229,700
6	M&R of residences at DHQ	270,000
	<b>Total</b>	<b>6,987,700</b>

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

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs6.988 million could not be verified.

The matter was reported to the PAO in January, 2013. Management replied that the work was in progress and vouched account would be presented after completion of work. DAC in its meeting held on 23 & 24 January, 2013 directed the department to produce record for detailed verification. No compliance of DAC directives was shown till finalization of this report.

Audit stresses producing record to Audit in order to verify its authenticity, validity, accuracy and genuineness besides fixing of responsibility against the person(s) at fault.

## **1.2.2 Non-compliance of Rules**

### 1.2.2.1 Voilation of PPRA Rules-Rs14.945 million

According to Rule 12(1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency

Following formations of District Bhakkar incurred expenditure of Rs14.945 million during 2011-12 on procurement of stores without advertisement of tender through PPRA website as detailed below:-

Name of Formation	Description of stores	Amount (Rs)
MS DHQ Hospital Bhakkar	LP Medicines (Annex-C)	6,071,135
MS DHQ Hospital Bhakkar	Medical gases	837,190
MS DHQ Hospital Bhakkar	Consumable stores	387,000
MS DHQ Hospital Bhakkar	Equipments	2,300,777
MS DHQ Hospital Bhakkar	Linen	1,614,155
DO Health Bhakkar	Bedding & Clothing items	867,062
DO Health Bhakkar	Purchase of Mospal	199,822
DO Health Bhakkar	Medical equipment	1,861,104
DO Health Bhakkar	consumable general store items	807,186
	<b>Total</b>	<b>14,945,431</b>

Audit holds that non-transparent purchases were made due to defective financial discipline.

This resulted in irregular expenditure of Rs14.945 million from the public exchequer.

The matter was reported to the PAO/DCO in January, 2013. Management replied that purchases were made on different dates as per requirement. Pending liabilities were cleared after release of budget by the EDO (F&P) Bhakkar. DAC in its meeting held on 23 & 24 January, 2013 directed the department for regularization. No compliance of DAC directives was shown till finalization of this report.

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

### **1.2.2.2 Overpayment for Bricks – Rs12.473 million**

According to approved PWD specifications (Page 45 of Composite Schedule Rates), 0.25 cft Cement Sand mortar is required for construction of 100 cft bricks masonry.

DO (OFWM) Bhakkar, paid average 500 bricks for construction of 1 cubic meter of water course without deducting the 25% cement sand ratio. This resulted in excess payment of Rs12.473 million as detailed in Annex-D.

Audit holds that overpayment for bricks were made due to defective financial discipline.

Overpayment of Rs12.473 million resulted in loss to the public exchequer.

The matter was reported to the PAO/DCO in January, 2013. Management replied that material was allowed as per standard formula given in PC-1. The reply was not accepted as specifications of PWD were violated. DAC in its meeting held on 23 & 24 January, 2013 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

### **1.2.2.3 Irregular Purchase of Medicines - Rs8.570 million**

According to Government of the Punjab Finance Department letter FD-SR-111-4-108/2010 (B) dated 15-07-10, the practice of local purchase of medicines by hospitals at OPD was discontinued.

The DO (Health), Bhakkar drew Rs8.570 million during the financial year 2011-12 for local purchase of medicine for BHUs where indoor treatment facility was not available as detailed in Annex-E.

Audit holds that medicines were locally purchased for use in OPD due to defective financial discipline.

This resulted in Irregular expenditure of Rs8.570 million from the public exchequer.

The expenditure in violation of Government instructions resulted in unauthorized expenditure of Rs8.570 million.

The matter was reported to the PAO/DCO in January 2013. Management did not submit the reply DAC in its meeting held on 23 & 24 January, 2013 directed the department for regularization of expenditure. No compliance of DAC directives was shown till finalization of this report.

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

#### 1.2.2.4 Non-deduction of Income Tax – Rs6.130 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 @ 3.5% and 6% respectively on account of supplies and services rendered.

Following formations of District Government Bhakkar did not deduct Income Tax at source amounting to Rs6.130 million during the financial year 2011-12 as detailed below:-

Sr. No.	Department	Amount of Income Tax (Rs)
1.	DDEO (W-EE) Kallurkot	182,222
2.	DDEO (M-EE) Kallurkot	1,228,500
3.	-do-	165,600
4.	DDEO (W-EE) Derya Khan	1,357,200
5.	DDEO (M-EE) Derya Khan	1322100
6.	MS DHQ Hospital Bkr	1874558
	<b>Total</b>	<b>6,130,180</b>

Audit holds that due to weak internal controls, income tax amounting to Rs6.130 million was not deducted at source.

Non-deduction of income tax caused a loss of Rs6.130 million to public exchequer.

The matter was reported to the PAO/DCO in January, 2013. Management replied that recovery will be affected. DAC in its meeting directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery of the income tax besides fixing responsibility under intimation to Audit.

#### **1.2.2.5 Irregular Expenditure beyond Competency – Rs3.915 million**

MS DHQ Hospital is competent to sanction expenditure on purchase of equipment upto Rs0.800 million during the financial year for one article / item or class of similar articles of stores /commodities vide S No 2(b)(ii) under Delegation of Financial Power Rules 2006 amended up to date.

MS DHQ Hospital Bhakkar incurred expenditure on purchase of different store items for Rs3.915 million during 2011-12 by splitting the purchase order to avoid obtaining sanction of higher competent authority as the MS was not empowered to sanction such expenditure beyond Rs800,000 during the financial year as detailed below:-

<b>Name of formation</b>	<b>AIR Para No</b>	<b>Description of stores</b>	<b>Amount (Rs)</b>
MS DHQ Hospital Bhakkar	7	Purchase of equipment (Annex-F)	2,300,777
MS DHQ Hospital Bhakkar	9	linen stores (Annex-F)	1,614,155
<b>Total</b>			<b>3,914,932</b>

Audit holds that due to mismanagement and violations of rules, purchases were made by splitting up to avoid obtaining sanction of higher authority and competitive rates.

Purchase of equipment by splitting up resulted in irregular expenditure of Rs3.915 million.

The matter was reported to PAO/DCO in January, 2013. Management replied that different items were purchased on different dates. DAC in its meeting held on 23 & 24 January, 2013 directed the department for regularization of expenditure. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility against the persons held responsible besides regularization of expenditure.

### **1.2.3 Internal Control Weaknesses**



### 1.2.3.1 Overpayment of Conveyance Allowance - Rs7.080 million

As per Finance Department clarification issued vide No FD. SR. I.9.4/86 (PR) (P) dated 15-10-2011, the conveyance allowance is not admissible to government servants residing in the residential colonies situated within work premises.

The staff of following health formations drew conveyance allowance of Rs7.080 million during 2011-12 despite the fact that government servants were residing in government accommodation which are within the premises of the hospital as detailed below:-

Name of formation	Period	Amount (Rs)
MS DHQ Hospital Bhakkar (Annex-G)	2011-12	869,600
DO (Health) Bhakkar	2011-12	3,503,280
-do-	-do-	836,160
MS THQ Hospital Kallurkot	2011-12	199,920
MS THQ Hospital Darya Khan	2011-12	328,830
Principal General Nursing School	2011-12	54,239
DDEO (W-EE) Bhakkar (Annex-G)	-do-	155,824
DDEO (M-EE) Bhakkar(Annex-G)	-do-	116,503
DDEO(M-EE) Kallurkot(Annex-G)	-do-	37,544
-do-	-do-	119,040
DDEO(W-EE) Derya Khan(Annex-G)	-do-	207,006
DDEO(M-EE) Derya Khan(Annex-G)	-do-	178,560
DDEO(M-EE) Mankera	-do-	110870
SMO RHC Dullewala	2011-12	363,050
<b>Total</b>		<b>7,080,426</b>

Audit holds that due to weak internal controls and negligence, in-admissible allowances were paid to employees.

Payment of in-admissible allowance resulted in overpayment of Rs7.080 million.

The matter was reported to PAO/DCO in January, 2013. Management admitted the recovery and replied that recovery will be affected. DAC in its meeting held on 23 & 24 January, 2013 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility against the persons held responsible besides affecting the recovery under intimation to Audit.

### 1.2.3.2 Irregular Purchase of Medicines- Rs6.495 million

As per Rule 9 &12 of PPRA Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement over 100,000 and up to 2.00 million should be advertised on PPRA's website as well as in print media, if deemed necessary by the procuring agency. Further, as per Government of the Punjab, Finance department notification FD (FR) 11-2/89 dated 01-11-2001, 85% (75%+10%) of the total budget of medicines should be utilized on purchase of medicines through MSD for which District Government will make rate contract.

MS DHQ Hospital Bhakkar incurred expenditure Rs6.495 million (59% of budget of Rs11 million) reserved for emergency on the purchase of three medicines. The rate contract for these medicines was awarded on single tender without fair competition. Tender was also not advertised on PPRA's website. Moreover, medicines were utilized in routine treatment instead of emergency.

Document/ amount	Supplier	Item	Qty	Rate	Amount (Rs)	Remarks
5100029206 , 18-05-12	Dawn medical Hall, 1-03-12	Cap. Omeprazole 40mg + sodium bicarbonate	150000	200/14	2,142,857	Supply order, 423, 18-02-12 for 163650 for Rs2291100 <b>SINGLE TENDER</b>
5100043112 , 28-01-12	Abbas Pharma 19-12-11	Syp. Cefadroxil 250 mg (hancel Pharma)	10000	130	1,300,000	Original supply demand 5000 made for 10000
5100024161 , 25-06-12	Dawn medical Hall, 1-03-12	Cap. Omeprazole 40mg + sodium bicarbonate	200000	200/14	2,857,143	Supply order, 4183, 13/06/12 for 200000 SINGLE TENDER
1903964568 , 2-06-12	--do-, 2-03-12	Tab. PCM+ORPHE NDINE CITRATE	100000	1.95	195,000	SINGLE TENDER
<b>Total</b>					<b>6,495,000</b>	

Audit holds that defective purchase procedure was adopted due to weak internal controls.

Non-observance of rules resulted in irregular expenditure of Rs6.495 million.

The matter was reported to PAO/DCO in January, 2013. Management replied that medicines were purchased on the rate contract awarded by the EDO Health. DAC in its meeting held on 23 & 24 January, 2013 directed the department for regularization of expenditure. No compliance of DAC directives was shown till finalization of this report.

Audit stresses fixing responsibility against the persons held responsible besides regularization of expenditure.

### **1.2.3.3 Overpayment for Cement – Rs1.885 million**

According to chapter “Mortar” of MRS, 6.49 bags of cement were required for preparing 1 cubic meter of wet (ready) mortar. And 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of bricks masonry ( $1.6225 = 6.49 \times 25/100$ ) bags of cement for construction of 1 cubic meter of bricks masonry)

DO (OFWM) Bhakkar made excess payments against cement for construction of water courses as 1.87 bags instead of admissible 1.6225 bags per cubic meter of brick masonry as detailed in Annex-H.

Audit holds that overpayment for cement was made due to defective financial discipline and weak internal controls.

Overpayment of Rs1.885 million resulted in loss to the public exchequer.

The matter was reported to the PAO/DCO in January, 2013. Management replied that material was allowed as per standard formula given in PC-1. DAC in its meeting held on 23 & 24 January, 2013 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses making recovery besides fixing responsibility for overpayment under intimation to Audit.

### **1.2.3.4 Overpayment to Contractor - Rs1.574 million**

As per Para 1.59, 1.63, 2.86, 2.88, 2.89, 2.109, 2.113 of B&R Code read with Finance Department vide letter No. F(FR)II-2/89 dated 27.3.1990, no change in the

design, specification and scope of work without the prior sanction of the competent authority.

District Officer (Buildings) Bhakkar made payment of the items over and above the approved quantity as well as contract agreements without obtaining the prior approval of the competent authority against the schemes as detailed in Annex-I.

Audit holds that allowing excess quantities was due to defective planning and weak internal controls.

Overpayment to contractor resulted in loss of Rs1.574 million to public exchequer.

The matter was reported to the PAO/DCO in January, 2013. Management replied that during execution of work some minor changing had been done at site requirement. The excess quantity will be regularized in the revised detailed estimate with in same approved cost. The revised technical sanction is in process. DAC in its meeting held on 23 & 24 January, 2013 directed the deparment for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit stresses early recovery besides fixing responsibility for overpayment under intimation to Audit.

## **ANNEXES**

## MFDAC PARAS

Sr. No.	AP No.	Name of Farmation	Title	Nature of irregularity	Amount (Rs)
1	3	DHQ Hospital	Irregular & Doubtful consumption of LP Medicines	Violation of rules	8,903,914
2	6	DHQ Hospital	Irregular expenditure on purchase of LP medicines through quotations	Violation of rules	6,071,000
3	12	DHQ Hospital	Irregular expenditure on purchase of oxygen concentrator	Revoery	587,700
4	14	DHQ Hospital	Irregular expenditure on purchase of dental laboratory equipment	Violation of Rules	878,775
5	15	DHQ Hospital	Uneconomical & Irregular expenditure on medical gases	Violation of Rules	108,210
6	19	DHQ Hospital	Irregular expenditure on repair of M&E without NOC	Violation of rules	527,940
7	20	DHQ Hospital	Purchase of consumable stores at higher than MRP/market rates	Violation of rules	525,350
8	21	DHQ Hospital	Irregular & misclassified expenditure	Violation of Rules	436,500
9	22	DHQ Hospital	Irregular expenditure on consumable stores	Violation of rules	387,000
11	26	DHQ Hospital	Loss due to purchase of medicines in bulk on discount rate	Violation of Rules	94,944
12	27	DHQ Hospital Bhakkar	Non reduction of GST in rates awarded by EDO Health	Reovery	74,819
13	28	DHQ Hospital	Non-realization of physiotherapy fee	Recovery	61,925
14	42-B	DCO	Misuse of vehicle	Recovery	513,630
15	44	DCO	Irregular purchase of stationery-Recovery of GST	Violation of Rules	98,402
16	46	DO Live Stock	Irregular consumption of vaccine for pro poor persons	Violation of Rules	1,268,000
17	51	DO Roads	Recovery	Reovery	148,288
18	53	DO Roads	Expenditure without approval of action plan from the competent authority	Violation of Rules	25,000,000
19	54	DO Roads	Non-production of consumption record	Violation of Rules	220,593
20	55	DO Roads	Doubtful consumption of bitumen	Violation of Rules	2,872,000
22	56	DO Roads	Recovery of empty drums	Unsound	261,600

				Management of Asset	
23	58	DO Roads	Non deduction of income tax from the cost of old material	Recovery	87,281
24	58 (b)	DO Roads	Non deduction on account of price variation (below rates on price variation)	Recovery	53,469
25	60 (b)	DO Roads	Excess payment	Overpayment	49,254
26	68	DO Buildings	Excess payment	Overpayment	126,581
27	69	-do-	Excess payment	Overpayment	155,635
28	70	-do-	Overpayment	Overpayment	85,644
29	71	-do-	Excess payment	Overpayment	50,956
30	73	-do-	Non deduction on account of price variation (below rates on price variation)	Recovery	119,948
31	77	-do-	Non auction of precious wood	Unsound Mangement of Asset	80,000,000
32	82	DO Health	Loss to government due to double drawl of GST	Recovery	553,737
33	85	-do-	Irregular expenditure on purchase of printing material & without requirements	Violation of Rules	168,000
34	86	-do-	Misappropriation	Recovery	198,940
35	87	-do-	Unauthenticated deposit of GST worth Rs	Recovery	688,368
36	90	-do-	Irregular /doubtful expenditure on dengue campaign	Violation of Rules	612,944
37	92	-do-	Cash payment instead of through bank account	Violation of Rules	3,509,187
38	93	-do-	Purchase of sub standard and inferior quality of store items at higher rates	Violation of Rules	160,300
39	94	-do-	Irregular expenditure on purchase of stationery	Violation of Rules	599,372
40	95	-do-	Loss to government due to excess payment of GST	Overpayment	262,578
41	96	-do-	Blockage of public money due to unnecessary purchase of Strychnine HCL over and above requirement	Violation of Rules	400,000
42	100	-do-	Recovery on account of unauthorized drawl of HSRP during general duty	Recovery	414,282
43	101	-do-	Doubtful repair of vehicle No. BK-8287	Violation of rules	124,369
44	102	-do-	Irregular clearing of bills from irrelevant objects	Violation of rules	125,760
45	103	-do-	Doubtful expenditure on transportation	Violation of	349,160

			charges	rules	
46	106	EDO Health	Purchase of Hot Air Oven at higher rate loss to Government	Recovery	247,684
47	107	-do-	Purchase of OT Table at higher rate loss to Government	Recovery	148,500
48	108	-do-	Purchase of X-Ray Machine at higher rate loss to Government	Recovery	550,000
49	109	-do-	Irregular purchase of X-Ray 200 MA by deviating PC-1	Violation of rules	5,500,000
50	112	-do-	Purchase of equipment without proper planning	Violation of rules	37,809,000
51	113	-do-	Purchase by way of defective rate contract	Violation of rules	4,840,000
52	116	-do-	Irregular payment without having codel formalities	Violation of rules	3,689,000
53	118	-do-	Wastage of public money due to purchase of X-ray machine without requirement	Violation of rules	2,750,000
54	119	-do-	Purchase of dental unit at higher rate - Wastage of public money due to purchase of Dental Unit without requirement	Recovery	1,671,000
55	122	-do-	Purchase of equipments over and above the rates mentioned in the Revised PC-1 – loss to government	Violation of rules	7,092,000
56	123	-do-	Unauthenticated deposit of GST worth	Recovery	248,378
57	124	-do-	Irregular purchase of Hospital equipment	Violation of rules	75,850,000
58	126	THQ Kallur Kot	Payment of medicine without batch number	Violation of rules	511,320
59	133	-do-	Recovery on account of non receipt of discount on the purchase of day to day L.P. Medicines	Violation of rules	75,177
60	134	-do-	Excess consumption of POL in generator 30 KV. Recovery	Overpayment	198,970
61	138	THQ Darya Khan	Irregular Payment of HSRP Allowance	Recovery	3,070,659
62	140	-do-	Non surrender of savings	Violation of rules	1,193,663
63	142	-do-	Non preparation of vouched accounts	Violation of rules	1,000,000
64	143	-do-	Expenditure in excess of budget allocation	Violation of rules	942,509
65	144	-do-	Non allocation of 10% budget for natural calamities /emergencies	Violation of rules	800,000



66	146	-do-	Misclassified Expenditure	Violation of rules	446,500
67	151	-do-	Irregular Drawl Of 35% Share Of Radiologist And Pathologist By The MS	Recovery	66,161
68	153	DO Social Welfare	Expenditure in excess of budget allocation amount	Violation of rules	1,300,830
69	154	-do-	Non Deposit / Deduction of GST	Recovery	577,702
70	158	-do-	Non Condemnation of Useless Vehicle	Unsound Management of Asset	200,000
71	159	DO Cooperative	Expenditure in excess of budget allocation amount	Violation of rules	3,933,744
72	161	-do-	Non condemnation of useless vehicle	Unsound Management of Asset	1,50,000
73	163	Nursing School	Illegal Payment of Stipend during the Absentee period recovery	Recovery	108,410
74	165	-do-	Illegal drawl of conveyance allowance	-do-	54, 239
75	168	Dy. DEO W-EE K.Kot	Non-deduction of Income Tax out of SMC Expenditure	-do-	182,222
76	169	-do-	Irregular Payment of pending liability	Violation of rules	655,188
77	171	-do-	Expenditure in excess of Budget Allocation Amount	-do-	542,570
78	172	-do-	Non Condemnation of useless Vehicle	Unsound Management of Asset	250,000
79	173	-do-	Non Deduction of GST out of SMC Expenditure	-do-	241,735
80	181	EDO Education	Irregular payment with GST	-do-	749,107
81	188	GMHS Bhakkar	Pending liability	Violation of rules	75,834
82	190	-do-	Recovery of Expenditure without stock entries	-do-	16,600
83	191	-do-	Irregular/ Doubtful payment	Recovery	49,150
84	196	Dy. DEO W-EE Bhakkar	Recovery of Charge Allowance	-do-	14,64,000
85	199	-do-	Irregular/Doubtful payment on Account of incentive to the teachers	-do-	1,350,000

86	204	-do-	Irregular expenditure due to Low enrollment and poor performance of the teaching staff	-do-	255,331,533
87	208	Dy. DEO M-EE Bhakkar	Non-surrender of saving in budget	Violation of rules	72,506,431
88	210	-do-	Non disbursement of funds	-do-	5,464,932
89	212	-do-	Non verification of GST – Rs157,480	Recovery	
90	213	-do-	Irregular/Doubtful payment on Account of incentive to the teachers	-do-	895,200
91	214	-do-	Irregular drawl of conveyance allowance during leaves	-do-	108,327
92	215	-do-	Non deduction of Income Tax	-do-	77,217
93	220	-do-	Unnecessary payment of GST	-do-	12, 948
94	222	Dy. DEO M-EE K. Kot	Irregular drawl of conveyance allowance during leaves and Recovery thereof	-do-	37,544
95	223	-do-	Recovery of Charge Allowance	-do-	1,296,000
96	226	-do-	Non Production of Record	Violation of rules	
97	228	-do-	Recovery of pay	Recovery	1,640,000
98	229	-do-	Difference between Cash book and bank Balance	Violation of rules	188,190
99	232	-do-	Misappropriation on the Account of Repair of Motor-bikes	Recovery	29,905
100	233	Dy. DEO W-EE Darya Khan	Non Production of Record	Violation of rules	0
101	234	-do-	Recovery of Pay	Recovery	2,210,000
102	235	-do-	Recovery of Charge Allowance	Recovery	1,677,000
103	237	-do-	Doubtful Expenditure by Producing the Fictitious/Bogus invoices	Recovery	222,548
104	239	-do-	Doubtful expenditure on repair of vehicle	-do-	100,000
105	243	Farida Garden K.Kot	Low Yield of Wheat, loss to government	Recovery	4,073,400
106	244	-do-	Low Yield of Cotton, loss to government	-do-	37,013,079
107	245	-do-	Excessive use of Seeds loss to government	-do-	88,150
108	250	-do-	Defective preparation of Budget unnecessary blockage of Public money	Violation of rules	5,227,532
109	252	Dy. DEO (M-EE)	Irregular drawl of conveyance allowance during leaves	Recovery	20,938

		Darya Khan			
110	253	-do-	Recovery of Charge Allowance	-do-	1,548,000
111	254	-do-	Non Verification of General Sales Tax/Non Deduction Of GST/Income Tax From The Vendors	-do-	1,322,100
112	255	-do-	Non recovery of the income tax on payment of incentives Rs 39,774 and non disbursement	-do-	7,400
113	256	-do-	Non Production of Record	Violation of rules	0
114	258	-do-	Recovery of pay Rs 1.793 million	Recovery	1,793,000
115	259	-do-	Difference between Cash book and bank Balance	Violation of rules	742,635
116	260	-do-	Embezzlement on the Account of T.A Bill/ Recovery thereof	Violation of rules	0
117	262	Dy. DEO M-EE Mankera	Irregular drawl of Pay and Allowance	Violation of rules	85,172
118	263	-do-	Loss due to non-collection of penalty/fine	Violation of rules	52,308
119	264	-do-	Unjustified Expenditure on Repair and Maintenance	Violation of rules	60,000
120	265	-do-	Non-Provision of monthly schedule of Payments	Violation of rules	0
121	266	-do-	Unauthorized drawl of POL	Violation of rules	119,870
122	267	-do-	Non-deduction of Income Tax	Violation of rules	12,744
123	268	Dy. DEO W-EE Mankera	Overpayment due to Non-deduction of Conveyance allowance during leave period	-do-	183,592
124	269	-do-	Loss due to non-collection of penalty/fine	-do-	33,930
125	272	RHC Dullewala	Excess expenditure over and above the budget allocated	Violation of rules	635,290
126	274	-do-	Illegal payment of payment of Pay and Allowances without duty	-do-	75,642
127	278	-do-	Non-deposit of GST by suppliers	Recovery	66,853
128	284	THQ Mankera	Loss due to non utilization of vehicles	Unsound Management of Asset	100,000
129	78	DO Health	Misappropriation on the purchase of Landa Cloth	Loss to government	671,440
130	121	EDO	Purchase of furniture	Violation of	938,030

		Health		rules	
131	20	DHQ Hospital	Purchase of consumable stores at higher than MRP/market rates	Recovery	525,350
132	39	DCO	Loss to District Government due to non realization	Recovery	421,980
133	33	DO Roads	Double payment	Violation of rules	120,000
134	50	-do-	Loss due to non-use of dismantled material	Violation of rules	497,069
135	60	-do-	Non deduction of road crust	Violation of rules	144,079
136	64	-do-	Overpayment due to allowing excessive rate RCC work	Violation of rules	282,555
137	65	DO Buildings	Recovery due unauthorized payment to the contractor	Violation of rules	105,108
138	68	-do-	Excess payment	Violation of rules	126,581
139	72	-do-	Overpayment of distempering / white wash / painting	Recovery	418,831
140	73	-do-	Non deduction on account of price variation	Violation of rules	119,948
141	76/6 1	DO Buildings / Roads	Non recovery/(NOC) of Professional Tax	Violation of rules	536,000
142	81	DO Health	Loss due to purchase of POM at higher rates	Violation of rules	234,056
143	104	EDO Health	Purchase by repeat order Rs 624,200 – Recovery	Violation of rules	408,000
144	110	-do-	Purchase at higher rates – loss to govt.	Violation of rules	879,000
145	120	-do-	Loss due to purchase of bedding & clothing at higher rates	Violation of rules	388,880
146	25	DHQ Hospital	Recovery for Irregular Use of Ambulances	Violation of rules	241,470
147	32	DO OFWM	Overpayment for sand	Violation of rules	467,309
148	109	EDO Health	Irregular Purchase Equipment	Violation of rules	5,500,000
149	11	DHQ	Loss in purchase of LP medicines-	Violation of rules	1,161,000
150	79	DO Health	Irregular expenditure on DDAC disinfection solution	Violation of rules	1,150,000
151	01	DHQ Hospital	Irregular expenditure on installation of central Oxygen system	Violation of rules	11,018,000

152	114	EDO Health	Unjustified purchase of medicines	Violation of rules	10,360,000
153	168	DDEOs	Less / non-deduction of Income Tax	Violation of rules	2,157,000

## Annex-B

Grant No.	Name of the Grant	Original Grant(Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/ Saving
3	Provincial Excise	6,927,000	0	6,927,000	5,916,496	(-) 1,010,504	15
5	Forest	15,970,000	2,384,000	18,354,000	18,574,606	(+) 220,606	1
7	Charges on A/c of Motor Vehicles Act	2,041,000	0	2,041,000	844,203	(-)1,196,797	59
8	Other Taxes & Duties	1,816,000	0	1,816,000	1,342,186	473,814	26
10	General Administration	115,225,000	0	115,225,000	38,749,981	(-)76,475,019	66
15	Education / Sports / Spe. Education	2,345,914,000	0	2,345,914,000	2,168,076,547	(-)177,837,453	8
16	Health Services	570,079,000	204,894,000	774,973,000	737,829,958	(-)37,143,042	5
17	Environment Protection	2,011,000	119,000	2,130,000	1,921,904	(-)208,096	10
18	Agriculture	96,532,000	18,616,000	115,148,000	110,462,660	(-)4,685,340	4
19	Fisheries	1,246,000	212,000	1,458,000	1,399,576	(-)58,424	4
20	Veterinary	75,409,000	4,110,000	79,519,000	78,936,870	(-)582,130	1
21	Co-operation	8,515,000	1,344,000	9,859,000	9,213,056	(-)645,944	7
22	Industries	1,568,000	0	1,568,000	1,138,889	(-)429,111	27
23	Misc. Departments	1,873,000	0	1,873,000	822,200	(-)1,050,800	56
24	Civil Works	37,672,000	3,219,000	40,891,000	35,716,809	(-)5,174,191	13
25	Communication	70,750,000	4,006,000	74,756,000	70,162,570	(-)4,593,430	6
26	Housing & Physical Planning	6,390,000	0	6,390,000	1,345,259	(-)5,044,741	79
31	Miscellaneous	26,393,000	488,000	26,881,000	24,588,529	(-)2,292,471	9
32	Civil Defence	10,364,000	0	10,364,000	2,859,663	(-)7,504,337	72
	Financial Assistance.	20,000,000	0	20,000,000	0	(-)20,000,000	100
	<b>Total Non-Development</b>	<b>3,416,695,000</b>	<b>239,392,000</b>	<b>3,656,087,000</b>	<b>3,309,901,962</b>	<b>(-) 346,185,038</b>	<b>9</b>
36	Development	300,283,350	7,519,000	307,802,350	170,516,771	(-) 137,285,579	45
41	Highways, Roads & Bridges	14,800,000	0	14,800,000	4,317,513	(-) 10,482,487	71
42	Government Buildings	419,840,650	9,241,000	429,081,650	106,055,583	(-) 323,026,067	75
	<b>Total Development</b>	<b>734,924,000</b>	<b>16,760,000</b>	<b>751,684,000</b>	<b>280,889,867</b>	<b>(-) 470,794,133</b>	<b>63</b>
	<b>Grand Total</b>	<b>4,151,619,000</b>	<b>256,152,000</b>	<b>4,407,771,000</b>	<b>3,590,791,829</b>	<b>(-) 816,979,171</b>	<b>19</b>
	<b>Net Result of Surrender / Withdrawal:</b>	<b>0</b>	<b>-135,866,000</b>	<b>-135,866,000</b>	<b>0</b>	<b>(+) 135,866,000</b>	<b>100</b>
	<b>Net Total</b>	<b>4,151,619,000</b>	<b>120,286,000</b>	<b>4,271,905,000</b>	<b>3,590,791,829</b>	<b>(-) 681,113,171</b>	<b>16</b>

**Annex-C**

<b>Date</b>	<b>Supplier</b>	<b>Item</b>	<b>Qty</b>	<b>Rate</b>		<b>Amount (Rs)</b>
8-08-11	Zahid traders, 710, 8-03-11	0.9% N/Saline 1000 ml without set	1100	36		39600
--do--	-do-, 16-09-09	ECG Roll 63mm	250	170		42500
--do--	Noor Medicine Co ,9-06-11	Inj. Cefepime 500mg	260	233.75		60775
18-10-11	Zahid traders, 28-09-11	NG tube #6	300	20	6000	60700
		NG tube #7	300	20	6000	
		D/syringes 60cc	300	32	9600	
		Inj. Xylocain 2% 2ml/ampule	2000	3	6000	
		Black silk 1/0	240	65	15600	
		D/syringes 20ml	300	20	6000	
		Folly catheter #10	100	115	11500	
6-08-11	Fazal medical store 3-06-11	NG tube #16	1000	20	20000	59000
		NG tube #12	200	20	4000	
		NG tube #10	200	20	4000	
		NG tube #7,8	200	20	4000	
		Polythene gloves	600 Pack	45	27000	
6-08-11	Fazal Medical Store, 18-09-10	IV Branula #20	750	78		58500
31-1-12	--do-, 12-12-11	Section drain with bottle #12,14,16,18	175	348		60900
6-08-11	Mehboob medical store 24-4-10	Different medicines				64857
6-08-11	--do--, 6-10-09	--do--				70300
6-08-11	Fazal medicos, 18-09-10	NG tube #16,8,6	700	25	17500	82250
		Urine bags	1000	27	27000	
		Folly catheter #8	50	75	3750	
		Folly catheter #10	50	75	3750	
		Folly catheter #12	50	65	3250	
		D/syringes 60cc	500	27	13500	
		Polythene gloves	300 Pkts	45	13500	
--do-	Fazal medicos 9-10-10	IV Branula #20	1000	78		78000
-do-	Zahid traders 2-10-10	IV Branula #22	1000	78		78000
--do--	Fazal medicos 2-10-10	IV Branula #20	1000	78		78000

--do--	--do-, 18-09-10	Section drain #24,28	200	45	9000	76750
		Burette set 1000 ml	1000	65	65000	
		Surgical blades	550	5	2750	
--do-	--do-, 22-09-10	5% D/Saline 1000ml	1000	48	48000	72000
		5% Dextrose water 1000ml	500	48	24000	
6-08-11	Abbas Pharma 14-06-11	Tab Diclo Potassium 50 mg	29000	2.48		71920
6-08-11	Noor medicine Co 23-05-11	Tab pentapenazole 40 mg	710x14	119		84490
6-08-11	-do-, 23-05-11	Inj. Cefipine 500mg	360	233.75		84150
--do--	--do-, 28-05-11	Tab famitadine 40 mg	905x10	93.5		84617
--do--	--do-, 23-05-11	Tab trizinadine 2mg	12000	7.055		84660
31-01-12	Zahid traders 27-10-11	D/syringes 60 CC	1000	32	32000	86600
		Air ways D/Size	200	48	9600	
		ECG roll 50mm	200	225	45000	
13-08-11	Sana Medicos 16-06-11	IV Cannula #18	3400	29		98600
6-08-11	Fazal 13-06-11	Inj Calcium gluconate	1000	5	5000	87000
		Chest tube	200	410	82000	
6-08-11	Zahid traders 5-03-11	Inj. 0.9% N/Saline 1000 ml without set	2500	36		90000
6-08-11	Fazal medical store 7-06-11	Inj. Vitamin-k	500	3.4	1700	92800
		Inj. Adernalin	500	2.2	1100	
		ECG Roll 63mm	400	225	90000	
6-08-11	Fazal, 23-07-10	Inj. R/lactate with set 1000ml	1500	62		93000
1-02-12	Sana medicos 24-01-12	Inj. Cefipine 500mg	400	233		93200
6-08-11	Zahid, 3-06-11	Inj. TT	2000	42	84000	93000
		ETT D/Syringe with cap	100	55	5500	
		ECG Electrodes	300	15	4500	
6-08-11	-do-, 6-06-11	Inj. Syntocin	7500	8	60000	93400
		Inj. Methergin	1000	5	5000	
		Clean enema	1000	28.4	28400	
6-08-11	Fazal, 22-09-10	Inj. R/Lactate 1000 ml	1500	63		94500



6-08-11	--do-, 2-10-10	--do--	1500	63		94500
6-08-11	Zahid, 18-09-10	Branula #20	1250	78		97500
6-08-11	Fazal 18-09-11	Misc medicines				98220
31-1-12	Zahid 26-10-11	Inj. Lignocain 2% 2ml	500	3	15000	98250
		Inj. Vitamin-K	500	4	2000	
		Inj. Transamin 250 mg	1000	39	39000	
		Inj. Soda bicarb 50ml	200	20	4000	
		Inj. TT 0.5 ML	900	42.5	38250	
14-08-11	Star Pharma 13- 08-11	Equi rab (Hakim son) (human immunoglobulin)	115	855		98325
6-08-11	Zahid 16-06-11	Tab. Tizidine 2mg	14000	7.055		98770
6-08-11	-do-, 7-03-11	Inj. R/lactate 1000ml without set	1800	52		98800
6-08-11	Abbas Pharma	Cap. Omeprazole 20mg	11000	9		99000
31-01-12	Zahid traders 26- 12-11	Dental filling material				99100
23-01-12	Star Pharma 23- 12-11	Equi rab (Hakim son) (human immunoglobulin)	116	855		99180
6-08-11	Sana 3-06-11	Tab. Diclo potassium 50 mg	40000	2.48		99200
6-08-11	Abbas Pharma 12- 06-11	Inj. Dexamethasone 1 ml	11700	8.50		99450
6-08-11	--do--	Inj. Dexamethasone 1 ml	11700	8.50		99450
21-01-12	Zahid 29-10-11	ETT tube diff size	900	75	67500	0
		Folly catheter #12	200	115	23000	90500
6-08-11	Fazal 18-09-10	Different medicines				99500
6-08-11	Fazal 16-06-11	Tab. Meloxicam 15mg	12000	8.30		99600
6-08-11	Fazal 16-06-11	Tab Scnidazol fort pack of 2	1610	62		99820
6-08-11	Sana dated nil	Tab. Lanciprazole 30 mg	9500	10.5		99750
6-08-11	-do-, 1-06-11	Tab. Levofloxacin 500mg	22200	4.5		99900
6-08-11	Sana 10-06-11	Tab Roxithromycin 150mg	5000	12.70	63500	99980
		Drip set	2400	15.2	36480	

2-06-12	Fazal 13-02-12	Tab tizinadine 2mg (FYNK)	13000	7.6		98800
20-06-12	Zahid dated nil	Surgical blade #15,23,24	3000	24	72000	95500
		Blood lancet prickers	3000	6	18000	
		Tab. Rosochin 250 mg	5000	1.10	5500	
19-06-12	Fazal 6-02-12	Surgical gloves	1200	32	38400	54400
		D/syringes 20cc	800	20	16000	
6-08-11	Zahid 5-03-11	Inj. R/lactate without set 1000ml	1800	52		98800
23-01-12	Star Pharma10-11-11	Inj. Equirab	116	855		99180
8-08-11	Abbas 16-06-11	Tab. Diclo potassium 50 mg	11000	2.48		27280
8-08-11	Sana 13-06-11	Tab. Lemofloxacin 200mg	950	25.50		24225
8-08-11	Zahid 6-08-11	ECG roll 63mm				22500
8-08-11	-do-, 8-03-11	Inj. R/Lactate 1000ml	200	52		10400
6-08-11	-do-. 15-02-11	ECG Roll 50mm	100	205		20500
15-06-12	Star Pharma21-02-12	Inj. Equirab	116	855		99180
20-06-12	Sana 21-05-12	Tab. Tizinadine 2 mg	14700	6.80		99960
20-06-12	Zahid 18-06-12	Inj. Diel sodium 75mg	10000	3.7	37000	91500
		Inj. Miorid	3000	10	30000	
		Inj. Calcium Gluconate	2000	7	14000	
		Inj. Vitamin-K	500	4	2000	
		Adhesive plaster	100	85	8500	
22-06-12	Chand medical store, 18-06-12	Tab. Famotdin 40mg	10500	9		94500
31-1-12	Sana 22-1-12	Tab Sparfloxacin 100mg	3000	33.25		99750
2-06-12	Fazal 18.02.12	Tab tizinadine 2mg	13000	7.60		98800
22-06-12	Sana 18-06-12	Inj. Ephedrine sulphate pack of 5	500	199		99500
22-06-12	Star Pharma 7-06-12	Inj. Equirab	116	855		99180
22-06-12	Sana 13-06-12	Tab tizinadine 2mg	14700	6.80		99960
22-06-12	Sana 8-06-12	Inj. Propofol	375	263.50		98812

22-06-12	Sana 8-06-12	Inj. Bupican-sp pack of 5	440	150.28		66123
20-06-12	-do-, 8-06-12	Inj. Midozolam pack of 5	660	106.25		70125
22-06-12	Chand 1-06-12	Inj. Cefipime 500 mg	200	233		46600
25-01-12	Fazal 30-12-11	Inj TT 0.5ml	100	415		41500
8-08-11	-do-, 13-10-09	Medicines				31196
<b>Total</b>						<b>6,071,135</b>

## Annex-D

S. No.	Year	W/C No.	Volume Measured	Bricks Paid @ 500/m <sup>3</sup>	Bricks Admissible (375/m <sup>3</sup> )	Excess Bricks paid	Rate (Rs)	Amount (Rs)
1	09-10	17633/R	352	176,000	132,000	44,000	2,850	125,400
2		76500/R	118.28	59,000	44,355	14,645	2,650	38,809
3		81000/R	146.78	73,000	55,043	17,958	2,650	47,587
4		10000/R	982.6	491,000	368,475	122,525	2,650	324,691
5		20750/TR	260.94	130,000	97,853	32,148	2,950	94,835
6		9500/R	438.61	219,000	164,479	54,521	2850	155,386
7		32250/R	266.72	133,300	100,020	33,280	2,950	98,176
8		34300/L	288.9	144400	108,338	36,063	2,950	106,384
9		21500/R	197.95	98700	74,231	24,469	2650	64,842
10		45500/R	157.7	78800	59,138	19,663	2650	52,106
11		1536/R	200.48	100000	75,180	24,820	2,950	73,219
12		80876/L	218.73	109000	82,024	26,976	2850	76,882
13		28000/L	182.87	91000	68,576	22,424	2,950	66,150
14		63150/R	340.59	170000	127,721	42,279	2580	109,079
15		17500/L	173.56	86000	65,085	20,915	2650	55,425
16		117100/L	633.32	316000	237,495	78,505	2650	208,038
17		29200/R	173.28	86600	64,980	21,620	2850	61,617
18		36800/L	112.8	56000	42,300	13,700	3100	42,470
19		36500/R	275.5	137000	103,313	33,688	2950	99,378
20		3250/L	728.69	364000	273,259	90,741	2950	267,687
21		28000/L	215.28	107500	80,730	26,770	2900	77,633
22		907/R	225.22	112500	84,458	28,043	2900	81,323
23		66150/L	194.24	97000	72,840	24,160	2950	71,272
24		41450/L	209.04	104500	78,390	26,110	2850	74,414
25		36200/L	244.99	122000	91,871	30,129	3100	93,399
26	10-11	63000/TF	193.58	96,500	72,593	23,908	4,300	102,802
27		22350/TL	256.74	128,000	96,278	31,723	4,200	133,235
28		19000/L	340.63	170,300	127,736	42,564	4,300	183,024
29		10000/L	550.19	275,000	206,321	68,679	4,300	295,319
30		7632/R	157.76	78,500	59,160	19,340	4,250	82,195
31		66800/L	172.36	86,000	64,635	21,365	4300	91,870
32		57220/L	172.18	86,000	64,568	21,433	4250	91,088
33		23000/L	85.51	42500	32,066	10,434	4300	44,865

34		12000/L	453.37	226500	170,014	56,486	4300	242,891
35		45500/L	216.69	108000	81,259	26,741	4500	120,336
36		48000/L	292.36	146000	109,635	36,365	4300	156,370
37		31000/L	194.3	97000	72,863	24,138	4000	96,550
38		135000/L	388.31	194000	145,616	48,384	4300	208,050
39		14750/R	158.35	79000	59,381	19,619	4200	82,399
40		14000/L	241.73	120500	90,649	29,851	4250	126,868
41		57200/L	25.11	12500	9,416	3,084	4100	12,643
42		5000/R	262.3	131000	98,363	32,638	4250	138,709
43		112379/R	382.82	191000	143,558	47,443	4300	204,003
44		19000/L	295.4	147000	110,775	36,225	4500	163,013
45		8500/R	189.4	94500	71,025	23,475	4100	96,248
46		59367/L	196	98000	73,500	24,500	4500	110,250
47		21000/R	314.6	157000	117,975	39,025	4300	167,808
48		76480/R	179.24	89500	67,215	22,285	4200	93,597
49		15000/R	185.58	92700	69,593	23,108	4300	99,362
50		15000/L	205.17	102500	76,939	25,561	4300	109,913
51		7970/L	192.48	96000	72,180	23,820	3990	95,042
52		128900/R	155.89	77900	58,459	19,441	4200	81,653
53		8214/R	156.37	78000	58,639	19,361	4300	83,253
54		6000/L	613.67	306500	230,126	76,374	4300	328,407
55		11000/R	360.74	180000	135,278	44,723	4200	187,835
56		33000/R	122.25	61000	45,844	15,156	4150	62,898
57		1000/R	333.02	166500	124,883	41,618	4500	187,279
58		53200/L	194.45	97000	72,919	24,081	3900	93,917
59		25150/L	367.67	183800	137,876	45,924	4095	188,058
60		74750/L	371.12	185500	139,170	46,330	4300	199,219
61		76500/L	263.72	131500	98,895	32,605	4200	136,941
62		11250/L	297.85	148900	111,694	37,206	4200	156,266
63		14275/L	469.31	234500	175,991	58,509	4200	245,737
64		61000/R	170.19	85000	63,821	21,179	4300	91,069
65		59470/R	368.24	184000	138,090	45,910	4500	206,595
66		10200/L	320.34	160000	120,128	39,873	4300	171,452

67		34000/R	177.7	88500	66,638	21,863	4300	94,009
68		58400/L	310.5	155000	116,438	38,563	3900	150,394
69		14226/R	185.92	92900	69,720	23,180	4000	92,720
70		<b>15560/L</b>	108.38	54000	40,643	13,358	3950	52,762
71		22099/L	215.17	107500	80,689	26,811	4300	115,288
72		94500/L	327.08	163500	122,655	40,845	4500	183,803
73		12500/L	303.72	151500	113,895	37,605	4500	169,223
74		93830/L	337.49	168700	126,559	42,141	4200	176,993
75		33258/L	345.54	172500	129,578	42,923	4200	180,275
76		16340/R	107.28	53500	40,230	13,270	4300	57,061
77		74350/R	176.2	88000	66,075	21,925	4100	89,893
78	11-12	26750/L	294.28	147,000	110,355	36,645	4,300	157,574
79		37500/L	257.97	128,500	96,739	31,761	5,000	158,806
80		12000/R	191.07	95,500	71,651	23,849	5,000	119,244
81		26000/R	235.37	117,500	88,264	29,236	5,200	152,029
82		80000/L	208.09	104,000	78,034	25,966	4,300	111,655
83		103620/L	332.13	166,000	124,549	41,451	5180	214,717
84		66000/R	188.53	94,000	70,699	23,301	4600	107,186
85		13000/R	123.93	61900	46,474	15,426	5200	80,217
86		6000/R	214.46	107000	80,423	26,578	5200	138,203
87		18500/R	214.1	107000	80,288	26,713	5200	138,905
88		15474/R	176	88000	66,000	22,000	5200	114,400
89		37822/R	379.2	189500	142,200	47,300	5200	245,960
90	11-12	28000/R	110.14	55000	41,303	13,698	5000	68,488
91	PIPP	30000/R	100.29	50000	37,609	12,391	4500	55,761
92		8340/L	635.05	317000	238,144	78,856	5200	410,053
93		22200/TL	208.93	104400	78,349	26,051	5200	135,467
94		11500/TR	308.52	154000	115,695	38,305	5000	191,525
95		T.W W.C Imran	71.08	35500	26,655	8,845	5,025	44,446
96		T.W W.C Najeeb	60.01	29900	22,504	7,396	5,700	42,159
97		T.W W.C Zaheer	64.83	32000	24,311	7,689	5,700	43,826
98		T.W W.C Iftikhar	65.36	32500	24,510	7,990	5,600	44,744
Total								<b>12,473,009</b>

## Annex-E

<b>Token No. &amp; date</b>	<b>Firm</b>	<b>Bill date</b>	<b>Amount (Rs)</b>
063022 dt 20.6.12	Zahid Traders	22.5.12	556,075
043038 dt 25.1.12	Abbas pharma	29.11.11	260,000
043038 dt 25.1.12	Abbas Pharma	10.1.2012	520,000
042579 dt 25.1.12	Zahid Traders	29.11.11	415,000
041576 dt 21.1.12	-do-	-do-	357,600
047763 dt 28.2.12	Awan Medical Hall	28.2.12	292,500
065562 dt 22.6.12	Zahid Traders	12/6	271,000
042521 dt 21.1.12	Abbas Pharma	21.12.11	264,000
025886 dt 8.8.11	Mehboob Medicos	16.06.11	98,750
042572 dt 21.1.12	Zahid Traders	28.11.11	99,450
043049 dt 21.1.12	-do-	28.11.11	99,600
026851 dt 20.8.11	Fazal Medical Store	21.06.11	98,600
026852 dt 20.8.11	Rana Medicose & distributors	16.06.11	98,600
026850 dt 20.8.11	Zahid Traders	11.06.11	99,560
026849 dt 20.8.11	-do-	17.06.11	99,960
026862 dt 20.8.11	Abbas Pharma	18.06.11	99,000
026859 dt 20.8.11`	Zahid Traders	18.06.11	99,000
026854 dt 20.8.11	Fazal Medical Store	14.06.11	99,820
026855 dt 20.8.11	Abbas Pharma	19.06.11	99000
026853 dt 20.8.11	Fazal Medical Store	08.06.11	99,960
063026 dt 20.6.12	Rana Medicos Distributers	16.06.12	99,750
063027 dt 20.6.12	Chand Medical Store	16.06.12	99,960
043048 dt 25.1.12	Zahid Traders	17.12.11	99,600
028843 dt 10.09.11	Abbas Pharma	28.05.11	99,450
028844 dt 10.09.11	Rana Medicose & Distributers	19.05.11	99,750
026846 dt 20.8.11	-do-	11.06.11	99,200
026865 dt 20.8.11	Abbass Pharma	20.06.11	99,450
026856 dt 20.8.11	Zahid Traders	09.06.11	99,960
026857 dt 20.8.11	-do-	12.06.11	99,560
047764 dt 28.2.12	Rana Medicose & Distributers	02.02.12	99,750
047765 dt 28.2.12	Zahid Traders	03.12.11	99,450
026858 dt 20.8.11	-do-	08.06.11	99,000
026860 dt 20.8.11	Fazal Medical Store	20.06.11	99,960
026863 dt 20.8.11	Awan Medical Store	03.02.11	8,000
042523 dt 21.1.12	Abbas Pharma	27.11.12	72,000
063026 dt 20.6.12	Zahid Traders	17.06.12	45,150
042648 dt 23.1.12	Zahid Traders	29.12.11	86,400
063022 dt 20.6.12	Zahid Traders	-	556,075
043038 dt 25.1.12	Abbas pharma	-	260,000
043038 dt 25.1.12	Abbas Pharma	-	520,000

042579 dt 25.1.12	Zahid Traders	-	415,000
041576 dt 21.1.12	-do-	-	357,600
047763 dt 28.2.12	Awan Medical Hall	-	292,500
065562 dt 22.6.12	Zahid Traders	-	271,000
042521 dt 21.1.12	Abbas Pharma	-	264,000
<b>Total:-</b>			<b>8,570,040</b>



**Annex-F**  
Amount in Rs

Document/ amount	Supplier	Item	Qty	Amount	Income Tax
1904091978, 20-06-12	Hasim traders 812, 20-05-12	Water distillation unit cabinet type 4 liter per hour 220 watt (spain)	1	99500	Quotations dated 10- 05-12
1903960624, 21-05-12	Norrani surgical 3-03- 12	1 short wave diathermy tube 4000, 1 moist heat pack unit 67000, 1 walking training armrest 14000, 1 tilting couch 14500		99500	--do--
1903960597	Thankful agencies,12- 04-12	Operation table hydraulic with mattress	1	99500	--do--
1903632558, 3-11-11	Concept 2-11- 11	ECG Machine 12 channel model cardio care 2000 make Bionet Korea	1	99500	--do--
19039459403 , 21-05-12	Thankful agencies 13- 05-12	Infusion pump (linear pump) model ST-1000 BRAZIL	1	99500	--do--4/12
1903831452, 29-02-12	Thankful agencies 28- 02-12	--do--	1	99500	2/12
1903945941, 21-05-12	Thankful 9-04- 12	Lapartomy set 72 pcs 24000, 2Appendectomy instrument set 34 pcs 18000, 1ceasrian section set 60 pcs18000, 2 Hernia repair set 41 pcs17000, 1 cholycstectomy instrument set 22500		99500	4/12
1904092369, 19-06-12	--do--, 30-05- 12	Hot air oven binder 28 liter Germany	1	99500	5/12
1903483070, 3-10-11	-do-, 15-09-11	O2 concentrator 5 liter capacity made in china model LF-1-58-W	2 @49500	99000	8/11
1904077628, 22-06-12	Yasir traders 18-06-12	Hot air oven binder 28 liter Germany	1	99000	6/12
1904101405, 24-06-12	Imran traders, 2-06-12	--do--	1	99000	5/12
1903960623, 21-05-12	Noorani surgical 4-03-	1 wax bath unit 52000, weight set 8-		99000	2/12 booked in

	12	storage25500, 1 hand grip exerciser 21500			03970 budget utilized of machinery & equipment
1903945942, 21-05-12	Thankful agencies 9-05-12	Patient monitor	1	95000	4/12
1904030199, 10-06-12	--do--, 30-05-12	--do--	1	95000	5/12
1903960594, 21-05-12	Thankful 12-04-12	Different items		91500	4/12
1904101401, 24-06-12	Hashim traders 12-05-12	AC dauwlanse 1.5 ton	2	90000	5/12
1904101398, 24-06-12	-do-, dated nil	--do-- 45000,fridge large size daulense with stabilizer 44500		89500	5/12
1903752115, 12-01-12	Orient medical 14-12-11	Diathermy machine china	1	78777	11/11
1904012030, 10-06-12	Medox traders 31-05-12	O2 cylinder 240 cft imported	4	99600	Quotations 20-05-12
1903458930, 25-01-12	Hashim traders 16-1-12	X-Ray cassette with screen 12x15 japan	5	99250	--do, 4-1-12
1903734707, 18-1-12	Zahid Traders 8-7-11	Lahori cooler 18 gauge	9	99000	6/11
1903458931, 25-01-12	Imran traders 22-1-12	X-Ray hanger 15x12	30	20250	20-1-12,
		X-ray hanger 10x12	30	19500	Demand 20
		x-ray dryer	2	44000	
		Lead apron 0.5 mm	1	8000	
1903787740, 9-02-12	Hashim traders, 23-1-12	X-Ray cassette with screen 10x12	3	52500	Demand 4
		X-Ray cassette with screen 8x10	2	31000	
1904068943, 22-06-12	Medox traders 14-06-12	Nitrous oxide 16200 liter	3	81600	8-06-12
1904068922,	Medox 14-06-12	Gauge for nitrous	2	14300	
<b>Grand Total</b>				<b>2,300,777</b>	

Amount in Rs

Document/ amount	Supplier	Item	Qty	Rate	Amount	Remarks
1903700482, 20-12-11	Bismillah traders 15- 12-11	Bed sheets 60x100	285	350	99,750	Through quotations 12/11 request for 1000 bed sheets
1903774823, 1-02-12	Hashim traders 30- 08-11	--do--	285	350	99,750	--do--, 8/11
1904074948, 22-06-12	Imran traders 12- 05-12	Bed sheets	280	350	98000	8/5/11, demand 600
1904092368, 23-06-12	Hashim traders 1- 06-12	Bed sheets 60x100	278	350	97,300	21-05-12, demand 300
1903787741, 9-02-12	Imran traders 22- 01-12	Pardah cloth	400 m	220	88000	20-1-12, no demand
		Patti for pardah	3 pack	1500	4500	--do--
1904098760,2 3-06-12	--do-, 16- 06-12	Pardah cloth	340 m	225	76500	13-06-12, damand nil
		Patti for pardah	4 roll patti	1500	6000	--do-
1903960593, 21-05-12	Hashim traders	Pardah cloth PC fine	400 m	225	90000	Quotation 26-03- 12
		Pardah roll	6	1500	9000	
1903792171, 9-02-12	Imran traders 25- 12-11	Hospital blankets fine quality	60	1650	99,000	2/12/11, demand 60
1904074949, 22-06-12	Hashim traders 30- 08-11	Draw sheets	300	330	99,000	14-05-12, demand 500
1903805966, 8-03-11	Bismillah traders 14- 2-12	Diamond Supreme foam with Rexene cover	23	4300	98,900	19-1-12, demand 25
1903960599, 21-05-12	Imran traders 14- 03-12	Macken task Sheet leather imported	150 m	650	97500	11-03-12, demand 30 meter
1904109160, 23-06-12	--do-, 15- 06-12	Draw sheets (zeen)	290	330	95700	13-06-12, demand nil
1904074954,	--do--, 27-	Towel 24/48	100	185	18500	

22-06-12	05-12					
		--do--,27/54	50	370	18500	21-05-12 demand 150
1904092366,2 2-06-12	Hashim traders 16- 05-12	Opration gown (zeen)	50	650	32500	18-05-12, demand 70
1903665808, 9-02-12	--do--, 29- 12-11	Blazer cloth fine	63 m	385	24255	No quotation
1904074950, 22-06-12	--do--, 6- 05-12	Duster large size	600	40	24000	--do--1-07-
1904074959, 19-06-12	Hashim traders 11- 05-12	OT kit cloth zain	50	670	33500	Quotation
1904074955, 19-06-12	--do-, 5- 05-12	Coat	50	450	22500	No quotations
1903945947, 21-05-12	Imran traders 9.03.12	Cloth for uniform summer (A- lburaq	460 m	215	98900	Quotation work demand 510 m
1903734704, 17-01-12	--do--, 16- 12-11	Jarsi uniform ladies	50	875	43750	--do--
1903694439, 20-12-11	--do--, 14- 12-11	Patient uniform	60	650	39000	3-11-11
1903694436, 20-12-11	--do-, 15- 11-11	Surgeon uniform kit small	35	620	21700	Quotation work
		--do--, medium	35	620	21700	
		SURGEON WMO	60	620	37200	
		OT coat	35	550	19250	
					<b>1,614,155</b>	

**Annex-G**  
Amount in Rs

Name of person	Period	Monthly rate	Amount
<b>Govt residences</b>			
Dr Abid Hussain Rizvi Child Specialist	7/11 to 10/12	2480	39,680
Dr Muhammad Ishaque MS	--do--	2480	39,680
Muzhar Abbas Naqvi SMO	--do--	2480	39,680
Dr Muzhar Abbas surgeon	--do--	2480	39,680
Muhammad Ramzan SMO	--do--	2480	39,680
Riffat Batool CN	--do--	2480	39,680
Sajida Naheed CN	--do--	2480	39,680
Bilquis Fatima CN	--do--	2480	39,680
Monica Younas CN	--do--	2480	39,680
Attiquur-ur-Rehman Ortho Surgeon	--do--	2480	39,680
Kalsoom Bibi ward servant	--do--	850	13,600
Muhammad Mustafa Dispenser	--do--	1150	18,400
Dil Band Ward Servant	--do--	850	13,600
Saeed Akhtar JC	--do--	1150	18,400
Muhammad Akram SC	--do--	1150	18,400
Muhammad Nawaz SW	--do--	850	13,600
Muhammad Ramzan Gate Keeper	--do--	850	13,600
Khalid Kamran Lab Tech	--do--	1150	18,400
Aziz Masih CN	--do--	2480	39,680
Wazir Gul LHV	--do--	1150	18,400
Shamshad Disp	--do--	1150	18,400
Ahmed Bakhish ward boy	--do--	850	13,600
Zulfiqar Dispener	--do--	1150	18,400
Zahid Hussain Driver	--do--	850	13,600
Ijaz Hussain Disp	--do--	1150	18,400
Fazal Hussain Disp	--do--	1150	18,400
Imran WS	--do--	850	13,600
M. Mushtaq Gate keeper	--do--	850	13,600
<b>Nursing hostel</b>			
Sadia Naseer	--do--	2480	39,680
Kaneez Rubab	--do--	2480	39,680
Shahmim Akhtar	--do--	2480	39,680
Robina Qadir	--do--	2480	39,680
Nasreen kauser	--do--	2480	39,680
			<b>869,600</b>

**Amount in Rs**

Dy. DEO (WEE) Bhakkar					
SR #	Name	Designations	Leave Days	Rate Per Day	Recoverable Amount
1	Safia Bibi	EST	10	55	550
2	Riffat Manzoor	EST	10	55	550
3	Jamila Bashir Bangial	EST	10	55	550
4	Saima Qamar	EST	90	55	4950
5	Khalida Khalil Rana	EST	31	55	1705
6	Khursheed Begum	PST	13	37	481
7	Taslim Kausar	PST	30	37	1110
8	Ruqayya Sultana	PST	27	37	999
9	Safia Sultana	PST	07	37	259
10	Riffat Jabeen	PST	20	37	740
11	Fehmida Parveen	PST	30	37	1110
12	Shahida Bibi	PST	15	37	555
13	Shamim Akhtar	PST	07	37	259
14	Tanveer Kausar	PST	15	37	555
15	Khadija Begum	PST	30	37	1110
16	Qamar Jahan	PST	30	37	1110
17	Surayya Faiz	PST	08	37	296
18	Khazina Nishat	PST	39	37	1443
19	Samina Kausar	PST	14	37	518
20	Khalida Parveen	PST	15	37	555
21	Afshan Zafar	PST	45	37	1665
22	Nasreen Begum	PST	30	37	1110
23	Amna Bibi	PST	39	37	1443
24	Kishwar Sultana	PST	45	37	1665
25	Jamila Bibi	PST	07	37	259
26	NIGHAT PARVEEN	PST	45	37	1665
27	Asia Bibi	PST	45	37	1665
28	Khursheed Begum	PST	13	37	481
29	Taslim Kausar	PST	30	37	1110
30	Nasreen Kausar	PST	21	37	777

31	Yasmin Gul	PST	45	37	1665
32	Shamim Begum	PST	50	37	1850
33	Riffat Jabeen	PST	25	37	925
34	Tanveer Kausar	PST	30	37	1110
35	Salma Mumtaz	PST	45	37	1665
36	Shahida Bibi	PST	45	37	1665
37	Tasleem Akhtar	PST	30	37	1110
38	Shahnaz Begum	PST	15	37	555
39	Naseem Bibi	PST	30	37	1110
40	Ruqayya Sultana	PST	27	37	999
41	Saffia Sultana	PST	07	37	259
42	Riffat Jabeen	PST	20	37	740
43	Fehmida Parveen	PST	30	37	1110
44	Shahida Bibi	PST	15	37	555
45	Shamim Akhtar	PST	07	37	259
46	Tanveer Kausar	PST	15	37	555
47	Khadija Begum	PST	30	37	1110
48	Qamar Jahan	PST	30	37	1110
49	Surayya Bibi	PST	30	37	1110
50	Khazina Nishat	PST	45	37	1665
51	Samina Kausar	PST	14	37	518
52	Afshan Zafar	Pst	45	37	1665
53	Asia Bibi	PST	45	37	1665
54	Kishwar Sultana	PST	45	37	1665
55	Parveen Rubab	PST	30	37	1110
56	Afshan Zafar	PST	45	37	1665
57	Nasreen Begum	PST	30	37	1110
58	Kishwar Sultana	PST	45	37	1665
59	Jamila Bibi	PST	07	37	259
60	Nighat Parveen	PST	45	37	1665
61	Abida Shaheen	PST	45	37	1665
62	Nasreen Akhtar	PST	10	37	370
63	Khadija Begum	PST	30	37	1110

64	Shamim Akhtar	PST	16	37	592
65	Akbari Begum	PST	30	37	1110
66	Umme Rubab	PST	15	37	555
67	Aamina Khatoon	PST	30	37	1110
68	Shazia Azeem	PST	45	37	1665
69	Nasreen Akhtar	PST	10	37	370
70	Khadija Begum	PST	30	37	1110
71	Samina Noreen	PST	30	37	1110
72	Shamim Akhtar	PST	45	37	1665
73	Habiba Qayyum	PST	45	37	1665
74	Farkhanda Jabeen	PST	30	37	1110
75	Nusrat Aara	PST	15	37	555
76	Jamila Khatoon	PST	30	37	1110
77	Kishwar Sultana	PST	15	37	555
78	Shakila Bibi	PST	12	37	444
79	Rehana Anjum	PST	08	37	296
80	Imrana Parveen	PST	15	37	555
81	Shaheen Akhtar	PST	06	37	222
82	Khalida Parveen	PST	08	37	296
83	Naseem Akhtar	PST	21	37	777
84	Fazeelat Khatoon	PST	45	37	1665
85	Irshad Bibi	PST	45	37	1665
86	Nighat Firdos	PST	10	37	370
87	Rehana Parveen	PST	20	37	740
88	Fazeelat Khatoon	PST	45	37	1665
89	Musarrat Ambreen	PST	75	37	2775
90	Rasheeda Bibi	PST	12	37	444
91	Farzana Bibi	PST	45	37	555
92	Rabia Mutlam	PST	45	37	1665
93	Rehana Parveen	PST	45	37	1665
94	Yasmeen Akhtar	PST	15	37	555
95	Farhat Yasmeen	PST	45	37	1665
96	Tahira Parveen	PST	23	37	851



97	Khushnood Khanam	PST	12	37	444
98	Rukhsana Fatima	PST	30	37	1110
99	Fehmida Ikram	PST	06	37	222
100	Nasreen Kausar	PST	21	37	777
101	Yasmeen Gul	PST	45	37	1665
102	Shamshad Begum	PST	30	37	1110
103	Riffat Jabeen	PST	25	37	925
104	Tanveer Kausar	PST	30	37	1110
105	Shahida Bibi	PST	45	37	1665
106	Tasleem Akhtar	PST	30	37	1110
107	Shahnaz Begum	PST	15	37	555
108	Naseem Bibi	PST	30	37	1110
109	Aameena Basheer	PST	15	37	555
110	Ruqayya Begum	PST	25	37	925
111	Umme Rubab	PST	15	37	555
112	Shamim Akhtar	PST	40	37	1480
113	Rukhsana Jabeen	PST	15	37	555
114	Khazina Nishat	PST	45	37	1665
115	Sajida Parveen	PST	45	37	1665
116	Asia Bibi	PST	45	37	1665
117	Kishwar Sultana	PST	45	37	1665
118	Parveen Rubab	PST	30	37	1110
119	Afshan Zafar	PST	45	37	1665
120	Shazia Azim	PST	45	37	1665
121	Samina Noreen	PST	06	37	222
122	Nasreen Akhtar	PST	30	37	1110
123	Shamim Akhtar	PST	45	37	1665
124	Habiba Qayyum	PST	45	37	1665
125	Khadija Begum	PST	32	37	1184
126	Farkhanda Jabeen	PST	30	37	1110
127	Naseem Akhtar	PST	14	37	518
128	Naseem Akhtar	PST	10	37	370
129	Rubina Manzoor	PST	08	37	296

130	Khazina Nishat	PST	07	37	259
131	Mah Jabeen	PST	30	37	1110
132	Irshad Bibi	PST	45	37	1665
133	Tasleem Akhtar	PST	08	37	296
134	Rasheeda Bibi	PST	12	37	444
135	Musarrat Anbreen	PST	75	37	2775
136	Farzana Bibi	PST	45	37	1665
137	Rabia Mutlam	PST	45	37	1665
138	Rehana Parveen	PST	45	37	1665
139	Yasmeen Akhtar	PST	15	37	555
140	Farhat Yasmeen	PST	45	37	1665
141	Tahira Parveen	PST	23	37	851
142	Khushnood Khanam	PST	12	37	444
143	Shamim Akhtar	PST	30	37	1110
144	Saeeda Kausar	PST	17	37	629
145	Ghulam Ruqia	PST	16	37	592
146	Amna Bibi	PST	45	37	1665
	<b>TOTAL</b>	<b>41810</b>			<b>1,55,824</b>

Dy. DEO (MEE) Bhakkar	Conveyance allowance	Total recovery
Name of AEO		
Gulam yasin (markez east)	2480x12=29760	29,760
Tariq Riaz (west)	2480x12=29760	29,760
Ch.mukhtar ahmad.	2480x12=29760	29,760
Abduallah Head quater	2480x11mth& 5 days=27,223	27,223
<b>TOTAL</b>		<b>116,503</b>

## Amount in Rs

Dy. DEO (MEE) K.Kot						
Sr, No.	Name of Teacher / Officials	Desig.	Name of School.	Remarks	Rate/Day	Recoverable amount
1	MEHARBAN	PST	GPS BHULLAY WALA	15	38	570
2	WAHID BAKHSH	PST	GPS KANJAN NASHIB PAKKA	12	38	456
3	ABDUL REHMAN RANA	PST	GPS GIDRAN WALI	11	38	418
4	GHULAM ABBASS	PST	GPS YARAY WALA	10	38	380
5	NAZIR AHMAD	PST	GPS JANDAN WALA NO. 1	27	38	1026
6	NAVEED HASSAN	PST	GPS KHUSHHAL KHAILAN WALA	4	38	152
7	IJAZ AHMAD	PST	GPS AAHIRAN WALA	58	38	2204
8	IQBAL AHMAD	PST	GPS SHER BAHADAR WALA	63	38	2394
9	AHMAD NAWAZ	PST	GPS CHAK, NO. 30/ML	18	38	684
10	GHULAM HASSAN	PST	GPS CHAK, NO. 1/RH	18	38	684
11	ABDL HAKEEM	PST	GPS BASTI MAI ROSHAN	33	38	1254
12	MUHAMMAD ISHAQ	PST	GES KALLUR KOT	7	38	266
13	HABIB ULLAH	PST	GES CHAK, NO. 35-36/ML	15	38	570
14	MUSHTAQ AHMAD	PST	GPS LACHMAN WALA	10	38	380
15	GUL MUHAMMAD SHAH	PST	GPS GHARBI NO. 2	10	38	380
16	RANA MUHAMMAD YAHYA	PST	GPS ASGHAR ABAD	16	38	608
17	MUHAMMAD MUSHTAQ	PST	GPS CHAK, NO. 39/ML	15	38	570

18	MUHAMMAD NAWAZ	PST	GPS CHAH DHUDHI	78	38	2964
19	MUHAMMAD HUSSAIN	PST	GHS MODEL KALLUR KOT	13	38	494
20	GUL MOWAZ	PST	GES NOORA	13	38	494
21	SALAH UD DIN	PST	GPS GUL BAIG WALA	13	38	494
22	SAIF UR REHMAN	PST	GES HAITOO	23	38	874
23	MUHAMMAD RAMZAN	PST	GPS TIBBA RAM CHAND	30	38	1140
24	RIASAT ALI	PST	GPS CHAK, NO. 40/ML	29	38	1102
25	ABDUL REHMAN	PST	GPS GHARBI NO. 2	10	38	380
26	RANA MUHAMMAD ASLAM	PST	GPS LACHMAN WALA	17	38	646
27	MUHAMMAD IQBAL	PST	GPS BASTI KANDARIAN WALI	9	38	342
28	MUDASSIR IQBAL SHAH	PST	GPS CHAK, NO. 64/DB	24	38	912
29	RANA MUHAMMAD ASLAM	PST	GPS LACHMAN WALA	12	38	456
30	WAHID BAKHSH	PST	GPS KANJAN NASHIB PAKKA	13	38	494
31	M. MUNAWAR HUSSAIN	PST	GPS GHARBI NO. 1	10	38	380
32	ATTA ULLAH	PST	GPS AWANA WALA JANUBI	12	38	456
33	ABDUL HAKIM	PST	GPS BASTI MAI ROSHAN	17	38	646
34	SHER ZAMAN	PST	GHS RAKH GHULAMAN	50	38	1900
35	MUHAMMAD NAWAZ	PST	GPS FAIZ ULLAH KHAN WALA	8	38	304
36	FAZAL KARIM	PST	GES HAITOO	27	38	1026
37	IJAZ AHMAD	PST	GPS AAHIRAN WALA	59	38	2242
38	AHMAD NAWAZ	PST	GPS CHAK,	20	38	760

			NO. 30/ML			
39	MUNAWER HUSSAIN	PST	GPS RODI	40	38	1520
40	BASHIR AHMAD	PST	GHS CHAP SANDHI	25	38	950
41	MAQSOOD AHMAD	PST	GPS GHARBI NO. 1	34	38	1292
42	GHULAM ABBASS	PST	GPS NO. 2 KALLUR KOT	9	38	342
43	SHER ABBASS	PST	GHS MODEL KALLUR KOT	6	38	228
44	ABDUL REHMAN	PST	GPS GHARBI NO. 2	45	38	1710
<b>Total Amount</b>						<b>37,544</b>

**Amount in Rs**

<b>Dy.DEO (WEE) Darya Khan</b>					
<b>SR #</b>	<b>Name</b>	<b>Designations</b>	<b>Leave Days</b>	<b>Rate Per Day</b>	<b>Recoverable Amount</b>
1	Humera Shoukat	ESE	4	31	124
2	Azra Perveen	PST	15	31	465
3	Heefzah Malik	PST	45	31	1395
4	Shahnaz Ullah	PST	45	31	1395
5	Rehana Parveen	PST	45	31	1395
6	Asma Zubair	PST	4	31	124
7	Tahira Begum	PST	20	31	620
8	Farhat BIBI	PST	15	31	465
9	Zahida Islam	PST	45	31	1395
10	Nasim Akhtar	PST	16	31	496
11	Tanveer Naz	PST	6	31	186
12	Kaneez Fatima	PST	60	31	1860
13	Naheed Sultana	PST	14	31	434
14	Firdous Sultana	PST	45	31	1395
15	Farhat Batool	PST	30	31	930
16	Rehana Parveen	PST	45	31	1395
17	Humerah Yaseen	PST	45	31	1395

18	Tahirah Shamim	PST	45	31	1395
19	Dilshad Fatimah	PST	45	31	1395
20	Hameedah Bano	PST	31	31	961
21	Rukhsana Parveen	PST	45	31	1395
22	Shahnaz Zorha	PST	14	31	434
23	Safia Begum	PST	45	31	1395
24	Nusrat kousar	PST	45	31	1395
25	Hameeda Bano	PST	45	31	1395
26	Khurshid Begum	PST	45	31	1395
27	Irum Aziz	PST	24	31	744
28	Rukhshana Batool	PST	45	45	45
29	Rukhsan Parveen	PST	45	31	1395
30	Akbri Parveen	PST	45	31	1395
31	Khurshid Begum	PST	46	31	1426
32	Aisha Khanum	PST	45	31	1395
33	Shahana Latif	PST	45	31	1395
34	Nayar Shabana	PST	15	31	465
35	Sameena Querishi	PST	15	31	465
36	Anwar Bibi	PST	20	31	620
37	Kousar Jameel	PST	45	31	1395
38	Asma Ali	PST	45	31	1395
39	Sofia Masoud	PST	19	31	589
40	Farhana Gul	PST	45	31	1395
41	Alam Khatoon	PST	23	31	713
42	Firdous Sultana	PST	45	31	1395
43	Fozia Malik	PST	45	31	1395
44	Nahida Sultana	PST	40	31	1240
45	Nadirah Shaheen	PST	45	31	1395
46	Nuzhat Abbas	PST	30	31	930
47	Yasmeen Taj	PST	30	31	930
48	Yasmeen Sultan	PST	45	31	1395

49	Hafiza Bibi	PST	45	31	1395
50	Shaheen Akhtar	PST	19	31	589
51	Shagufta Shaheen	PST	19	31	589
52	Rehana Bibi	PST	15	31	465
53	Rubab Akhtar	PST	30	31	930
54	Shomiala Liaquat	PST	45	31	1395
55	Shabana Latif	PST	45	31	1395
56	Farhana Gul	PST	45	31	1395
57	Zahida Fareedin	PST	45	31	1395
58	Yasmeen Akhtar	PST	45	31	1395
59	Khadeeja Bano	PST	59	31	1829
60	Anwar Bibi	PST	45	31	1395
61	Asma Bibi	PST	20	31	620
62	Parveen Akhtar	PST	12	31	372
63	Azra Perveen	PST	45	31	1395
64	Rukhsana Batool	PST	45	31	1395
65	Yasmin Akhtar	PST	45	31	1395
66	Surya Parveen	PST	45	31	1395
67	Roumana bibi	PST	45	31	1395
68	Shumaila Liaquat	PST	45	31	1395
69	Asma Ali	PST	45	31	1395
70	Khadija Bano	PST	21	31	651
71	Sajjida Khatoon	PST	45	38	1710
72	Farrah Adeeba	PST	20	38	760
73	Parveen Akhtar	PST	45	38	1710
74	Zubia Almas	PST	45	38	1710
75	Fozia Sarwar	PST	45	38	1710
76	Mehar Afshaan	PST	15	38	570
77	Fardoos Sultana	PST	45	38	1710
78	Saira Hameed	PST	45	38	1710
79	Hafeezan Bibi	PST	45	38	1710

80	Shahnaz Akhtar	PST	45	38	1710
81	Najma Batool	PST	45	38	1710
82	Nafeesa Yaqoob	PST	15	38	570
83	Safia bibi	PST	45	38	1710
84	Zubida Khanum	PST	5	38	190
85	Nasira Parveen	PST	30	38	1140
86	Shumaila Liaquat	PST	45	38	1710
87	Rozina Anjum	PST	45	38	1710
88	Suriya Bokhari	PST	21	38	798
89	Kaneez Fatima	PST	60	38	2280
90	Humera Shoukat	PST	4	38	152
91	Azra Perveen	PST	15	38	570
92	Tahira Begum	PST	20	38	760
93	Farhat BIBI	PST	15	38	570
94	Rifat parveen	PST	15	38	570
95	Robina Anjum	PST	7	38	266
96	Amna bibi	PST	13	38	494
97	Tahira Naseem	PST	30	38	1140
98	Tahira Naseem	PST	60	38	2280
99	Sajida Khatoon	PST	45	38	1710
100	Farah Deeba	PST	20	38	760
101	Parveen Akhtar	PST	45	38	1710
102	zobeeah almas	PST	45	38	1710
103	Fozia Sarfaraz	PST	45	38	1710
104	umber afshan	PST	15	38	570
105	Firdous Sultana	PST	45	38	1710
106	Sara Hameed	PST	45	38	1710
107	Hafiza Bibi	PST	45	38	1710
108	Shahnaz Akhtar	PST	45	38	1710
109	Najma Batool	PST	45	38	1710
110	Nafeesa Yaqoob	PST	15	38	570



111	Safia Bibi	PST	45	38	1710
112	Asmat Bibi	PST	30	38	1140
113	Zabeedah Khanum	PST	5	38	190
114	Nadirah Shaheen	PST	30	38	1140
115	Shomiala Liaqat	PST	45	38	1710
116	Robeena Anjum	PST	45	38	1710
117	Surraya Bukhari	PST	21	38	798
118	Ayesha Khunum	PST	15	38	570
119	Tahira Begum	PST	11	38	418
120	Rasheedah Akhtar	PST	18	38	684
121	Sumera Ashiq	PST	15	38	570
122	Yasmeen Saef	PST	21	38	798
123	Shumala Undleeb	PST	6	38	228
124	Hafeezah	PST	10	38	380
125	Najma Batool	PST	21	38	798
126	Shahnaz Akhtar	PST	21	38	798
127	Najma Batool	PST	45	38	1710
128	Zobia Almas	PST	45	38	1710
129	Shumalia Liaqat	PST	45	38	1710
130	Najma Batool	PST	7	38	266
131	Asma Zubair	PST	30	38	1140
132	Nasira Parveen	PST	21	38	798
133	Samina Querishi	PST	20	38	760
134	Shagufta Zaidi	PST	15	38	570
135	Rashida Parveen	PST	45	38	1710
136	Asma Zubair	PST	45	38	1710
137	Azmat Bibi	PST	15	38	570
138	Shumalia Undleeb	PST	30	38	1140
139	Shabana Parveen	PST	45	38	1710
140	Shamim Akhtar	PST	45	38	1710
141	Shabnum Nawaz	PST	45	38	1710

142	Shahnaz Akhtar	PST	17	38	646
143	Kousar Parveen	PST	15	38	570
144	Safia Bibi	PST	45	38	1710
145	Safia Naizi	PST	11	38	418
146	Parveen Akhtar	PST	10	38	380
147	Ferhana Gul	PST	21	38	798
148	Sajida Khatoon	PST	45	38	1710
149	umber afshan	PST	15	38	570
150	Riffat Parveen	PST	7	38	266
151	Dilshad Akhtar	PST	15	38	570
152	Asma Zubair	PST	10	38	380
153	Samina Querishi	PST	45	38	1710
154	Gulam Sakina	PST	15	38	570
155	Saeedah Bibi	PST	20	38	760
156	Rehana Bibi	PST	15	38	570
157	Shafiq Shamshad	PST	21	38	798
158	Shahnaz Zorha	PST	30	38	1140
159	Tasleem Rani	PST	45	38	1710
160	Sariah Hameed	PST	45	38	1710
161	Asmat Bibi	PST	15	38	570
162	Kousar Parveen	PST	45	38	1710
163	Balqees Akhtar	PST	30	38	1140
164	Yasmeen Akhtar	PST	45	38	1710
165	Naheed Sultana	PST	16	38	608
166	Shamim Begum	PST	7	38	266
167	Kaneez Layla	PST	20	38	760
168	Robina Kousar	PST	15	38	570
169	Aisha Khanum	PST	6	38	228
170	Taslim Rani	PST	45	38	1710
171	Yasmin Sultan	PST	15	38	570
172	Shahin Akhtar	PST	10	38	380

173	Sardar Akhtar	PST	6	38	228
174	Sajida Rehman	PST	45	38	1710
175	Nusrat kousar	PST	45	38	1710
176	Saima Ishaq	PST	26	38	988
177	Amna bibi	PST	23	38	874
178	Zarina Begum	PST	19	38	722
179	Surayia Bibi	PST	45	38	1710
180	Raffit Parveen	PST	15	38	570
181	Balqees Akhtar	PST	12	38	456
182	Robeena Anjum	PST	7	38	266
183	Amna bibi	PST	13	38	494
184	Tahira Nasim	PST	30	38	1140
185	Rehana Parveen	PST	45	38	1710
186	Humerah Yasmeen	PST	45	38	1710
187	Tahirah Shamim	PST	45	38	1710
188	Dilshad Fatimah	PST	45	38	1710
189	Hameedah Bano	PST	31	38	1178
190	Rukhsana Parveen	PST	45	38	1710
191	<b>Total</b>				<b>207,006</b>

**Amount in Rs**

<b>Dy. DE(MEE)Darya Khan</b>		
<b>Name of AEO</b>	<b>Conveyance allowance</b>	<b>Total recovery</b>
Mr. Riaz Hussain	2480x12=29760x2=	59,520
Mr. Ghulam Murtaza Saleem	-do-	59,520
Mr. Qazi Bilal Ahsan	-do-	59,520
<b>Total:-</b>		<b>178,560</b>

## Annex-H

S.No.	year	W/C No.	Volume Measured	Cement	Cement Admissible begs (1.6225)	Excess cement begs	Rate (Rs)	Amount (Rs)
1	2009-10	17633/R	352	625	571	54	275	14817
2		76500/R	118	210	192	18	275	4975
3		81000/R	147	272	238	34	360	12186
4		10000/R	983	1800	1594	206	360	74063
5		20750/TR	261	460	423	37	275	10072
6		9500/R	439	721	712	9	285	2666
7		32250/R	267	475	433	42	285	12040
8		34300/L	289	512	469	43	285	12329
9		21500/R	198	360	321	39	360	13977
10		45500/R	158	279	256	23	275	6361
11		1536/R	200	345	325	20	285	5621
12		80876/L	219	390	355	35	285	10007
13		28000/L	183	325	297	28	285	8064
14		63150/R	341	620	553	67	360	24261
15		17500/L	174	323	282	41	360	14904
16		117100/L	633	1180	1028	152	360	54878
17		29200/R	173	300	281	19	275	5185
18		36800/L	113	194	183	11	275	3020
19		36500/R	276	460	447	13	360	4680
20		3250/L	729	1276	1182	94	285	26705
21		28000/L	215	383	349	34	275	9270
22		907/R	225	383	365	18	285	5010
23		66150/L	194	345	315	30	285	8506
24		41450/L	209	372	339	33	285	9357
25		36200/L	245	435	397	38	285	10689
1	2010-11	63000/TF	193.58	350	314	36	425	15,264
2		22350/TL	256.74	465	417	48	425	20,587
3		19000/L	340.63	630	553	77	425	32,864
4		10000/L	550.19	1,010	893	117	425	49,860
5		7632/R	157.76	290	256	34	425	14,465
6		66800/L	172.36	315	280	35	425	15,022
7		57220/L	172.18	317	279	38	425	15,996
8		23000/L	85.51	150	139	11	450	5,067
9		12000/L	453.37	840	736	104	425	44,373

10		45500/L	216.69	385	352	33	425	14,204
11		48000/L	292.36	545	474	71	425	30,025
12		31000/L	194.3	355	315	40	405	16,098
13		135000/L	388.31	710	630	80	425	33,986
14		14750/R	158.35	290	257	33	425	14,058
15		14000/L	241.73	440	392	48	410	19,595
16		57200/L	25.11	43	41	2	425	960
17		5000/R	262.3	480	426	54	425	23,128
18		112379/R	382.82	700	621	79	425	33,522
19		19000/L	295.4	540	479	61	425	25,803
20		8500/R	189.4	345	307	38	405	15,268
21		59367/L	196	360	318	42	425	17,846
22		21000/R	314.6	575	510	65	410	26,470
23		76480/R	179.24	325	291	34	420	14,357
24		15000/R	185.58	340	301	39	425	16,531
25		15000/L	205.17	375	333	42	410	17,266
26		7970/L	192.48	350	312	38	360	13,572
27		128900/R	155.89	283	253	30	360	10,825
28		8214/R	156.37	280	254	26	410	10,779
29		6000/L	613.67	1110	996	114	410	46,871
30		11000/R	360.74	670	585	85	405	34,303
31		33000/R	122.25	220	198	22	425	9,201
32		1000/R	333.02	612	540	72	425	30,462
33		53200/L	194.45	355	315	40	410	16,197
34		25150/L	367.67	680	597	83	380	31,713
35		74750/L	371.12	685	602	83	425	35,215
36		76500/L	263.72	485	428	57	405	23,131
37		11250/L	297.85	545	483	62	425	26,239
38		<b>14275/L</b>	469.31	860	761	99	425	41,881
39		<b>61000/R</b>	170.19	300	276	24	425	10,143
40		<b>59470/R</b>	368.24	675	597	78	425	32,951
41		10200/L	320.34	585	520	65	425	27,731
42		<b>34000/R</b>	177.7	325	288	37	410	15,040
43		<b>58400/L</b>	310.5	555	504	51	360	18,437

44		14226/R	185.92	340	302	38	410	15,721
45		<b>15560/L</b>	108.38	200	176	24	410	9,903
46		22099/L	215.17	390	349	41	425	17,377
47		94500/L	327.08	600	531	69	425	29,458
48		12500/L	303.72	555	493	62	425	26,441
49		93830/L	337.49	621	548	73	425	31,205
50		33258/L	345.54	635	561	74	425	31,604
51		16340/R	107.28	195	174	21	425	8,899
52		74350/R	176.2	320	286	34	410	13,987
1	2011-12	26750/L	294.28	540	477	63	425	26,576
2		37500/L	257.97	460	419	41	410	16,992
3		12000/R	191.07	365	310	55	410	22,545
4		26000/R	235.37	425	382	43	425	18,323
5		80000/L	208.09	375	338	37	410	15,323
6		103620/L	332.13	615	539	76	410	31,209
7		66000/R	188.53	345	306	39	425	16,622
8		13000/R	123.93	225	201	24	410	9,809
9		6000/R	214.46	395	348	47	410	19,270
10		18500/R	214.1	381	347	34	450	15,130
11		15474/R	176	317	286	31	450	14,148
12		37822/R	379.2	690	615	75	410	30,647
1	2011-12	28000/R	110.14	198	179	19	450	8,684
2	PIPIP	30000/R	100.29	178	163	15	450	6,876
3		8340/L	635.05	1150	1,030	120	450	53,834
4		22200/TL	208.93	376	339	37	450	16,655
5		11500/TR	308.52	565	501	64	450	28,992
6		T.W W.C Imran	71.08	128	115	13	450	5,703
7		T.W W.C Najeeb	60.01	107	97	10	450	4,335
8		T.W W.C Zaheer	64.83	112	105	7	450	3,066
9		T.W W.C Iftikhar	65.36	118	106	12	450	5,379
<b>Total</b>								<b>1,885,657</b>

**Annex-I**

Voucher No. & date	Scheme	Item	Accepted Qty	Qty. as per bill	Difference	Rate Paid	Amount (Rs)
81 dt 28.6.2012	Const. of buildings for Spl. Education Center at Mankera	RCC (1:2:4)	10502	12631	2129	215.64	459,098
71-A dt 21.6.2012	Const. of buildings Special Edu. Center Bhakkar	RCC (1:2:4)	10502	11291	789	216.65	163,047
		Fabrication of MS (Kg)	65562	73534	7972	7219.44	575,534
		Flooring mosaic chips 1”	13560	14207	647	5236.29	33878
		-do- FF	13275	14590	1315	5410.29	71,145
		White glazed tiles	1223	1476	253	7464.37	18,885
51 dt 21.6.2012	Const. of BHU at 47 TDA	RCC (1:2:4)	4622	5243	621	169.2	105,073
		New earth	28749	35567	6818	3545.4	24,173
		PCC (1:2:4)	2956	3751	795	11827.2	94,026
		P/L sunny gray marble tile	5996	6328	332	90	29,880
6 <sup>th</sup> & RB	Sport Stadium at Kallurkot	Dry brick pavement / soling	Nil	2275	2275 cft	4531.55	103,092
		Earth work excavated from out side	Nil	39984 cft	39984 cft	1200 %cft	47,981
		P/F MS steel graded door	Nil	72 sft	72 sft	400 per sft	28,800
		P/L cement concrete brick or stone ballast	402 cft	2070 cft	1668 cft	3588	59,858
		P/F of glazed tiles for floor	Nil	189 sft	189 sft	6000	11,340
		PCC (1:2:4)	46 cft	501 cft	455 cft	7365/6	33,513
		P/L glazed tile for skirting	Nil	468 sft	468 sft	6000	28,080
<b>Total:-</b>							<b>1,887,403</b>