



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

AUDIT YEAR 2014-15

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENT

ABBREVIATIONS & ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS	vii
Table 1: Audit Work Statistics	vii
Table 2: Audit observation regarding Financial Management....	vii
Table 3: Outcome Statistics	viii
Table 4: Table of Irregularities Pointed Out	ix
Table 5 Cost-Benefit	ix
CHAPTER-1	1
1.1 District Government, Sheikhpura.....	1
1.1.1 Introduction of Departments	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2013-14	3
1.1.4 Brief Comments on the Status of Compliance with PAC Directives	3
1.2 AUDIT PARAS	5
1.2.1 Non Production of Record.....	6
1.2.2 Irregularities / Non-compliance	8
1.2.3 Internal Control Weaknesses.....	15
ANNEXES	23
Annex-A	24
Annex -B	33
Annex -C	34
Annex -D	36
Annex -E.....	37
Annex -F.....	38

Annex -G	39
Annex -H	40
Annex -I.....	41
Annex -J	50
Annex -K	51
Annex -L.....	52
Annex -M	53
Annex-N	54

ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
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
HSRA	Health Sector Reforms Allowance
IPSAS	International Public Sector Accounting Standards
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
MRS	Market Rate Schedule
NAM	New Accounting Model
NPA	Non Practicing Allowance
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules

PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PWD	Public Works Department
RHC	Rural Health Center
SAP	System Application Product
SMO	Senior Medical Officer
THQ	Tehsil Headquarter
TMA	Tehsil Municipal Administration
TS	Technical Sanction
UA	Union Administration
W&S	Works and Services
WUA	Water Users Association

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Sheikhpura for the financial year 2013-14. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2014-15 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(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, Lahore has audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Lahore and four District Governments i.e. Kasur, Sheikhupura, Okara and Nankana Sahib.

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs27.061 million for the Financial Year 2014-15. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out Audit of accounts of District Government, Sheikhupura for the Financial Year 2013-2014.

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

Audit of District Government, Sheikhupura was carried out with the view to ascertaining that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, 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 and rules, resulting in no leakage of revenue.

a) Scope of Audit

Out of total auditable expenditure of Rs 6,731.958 million of the District Government, Sheikhupura for the financial year 2013-14 covering one PAO and 330 formations, the Directorate General

Audit, audited an expenditure of Rs 3,217.814 million which, in terms of percentage, was 47.80% of auditable expenditure. The Directorate General Audit planned and executed audit of 40 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Sheikhpura for the financial year 2013-14, were Rs 16.772 million, whereas, Directorate General Audit, audited receipts of Rs 11.74 million which was 70% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 54.945 million was pointed out, out of which recovery of Rs 0.332 million was effected during the year 2014-15 at the time of compilation of report. Out of total recoveries Rs 54.945 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2014-15 witnessed intensive application of desk audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

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

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

f. The key Audit findings of the report

- i. Non Production of record of Rs 10.925 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs 75.748 million was noted in 08 cases.²
- iii. Internal Control Weakness of Rs 78.357 million was noted in 10 cases.³

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 (Annex-A).

g. Recommendations

Head of the District Government needs:

- i. To comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- ii. To held Inquiries to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iii. To make efforts for expediting the realization of various Government receipts.
- iv. To take appropriate action for non production of record.

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.2, 1.2.2.3, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.2.7, 1.2.2.8

³ Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	7,763.604
2	Total Formations in Audit Jurisdiction	330	7,763.604
3	Total Entities (PAOs) Audited	01	3,217.814
4	Total Formations Audited	40	3,217.814
5	Audit & Inspection Reports	40	3,217.814
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	3.312
2	Weak financial management	28.781
3	Weak internal controls relating to financial management	43.655
4	Others	89.282
TOTAL		165.03

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current Year	Total Last Year
1	Outlays Audited	14.205	959.640	16.772	2,243.969	3,234.586*	2,150.067
2	Amount Placed under Audit Observation / Irregularities of Audit	3.312	40.408	-	121.31	165.03	308.969
3	Recoveries Pointed Out at the instance of Audit	-	45.707	-	9.238	54.945	37.849
4	Recoveries Accepted/ Established at the instance of Audit	-	45.707	-	9.238	54.945	37.849
5	Recoveries Realized at the instance of Audit	-	-	0.079	0.253	0.332	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 Rs 3,217.814 million.

Table 4: Table of Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	68.962
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS, misclassification, overstatement 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.	-
4	Quantification of weaknesses of internal control systems	30.198
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	54.945
6	Non-production of record.	10.925
7	Others, including cases of accidents, negligence etc.	-
TOTAL		165.03

Table 5 Cost-Benefit

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	3,234.586
2	Expenditure on Audit	2.706
3	Recoveries realized at the instance of Audit	0.332
4	Cost Benefit Ratio	1:0.12

CHAPTER-1

1.1 District Government, Sheikhpura

1.1.1 Introduction of Departments

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

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

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

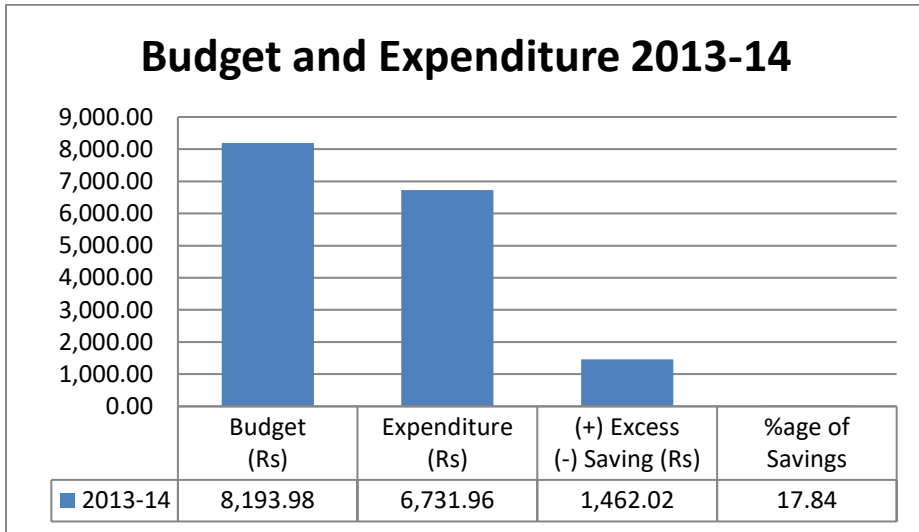
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2013-14 budgetary allocation (inclusive salary, non-salary and development) for District Government Sheikhpura was Rs 8,193.980 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs 6,731.958 million, showing a saving of Rs 1,462.022 million for the period, which in terms of percentage was 17.84% of final budget as detailed below:

Rs in million

FY 2013-14	Budget	Expenditure	(+) Excess (-) Saving	%age of Savings
Salary	4,875.096	4,733.30	-141.796	2.91
Non Salary	1041.516	1,039.017	-2.499	0.24
Development	2,277.368	959.641	-1,317.727	57.86
TOTAL	8,193.980	6,731.958	-1,462.022	17.84

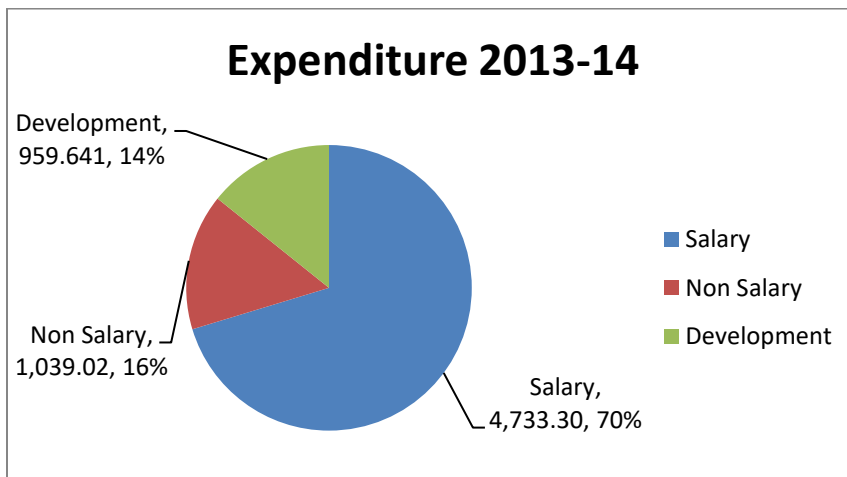
Rs in million



As per Appropriation Accounts 2013-14 of District Government, Sheikhpura the original budget was Rs 8,541.976 million, supplementary grant was Rs 83.064 million, net surrender was Rs 431.064 million and the final budget was Rs 8,193.980 million. Against the final budget total expenditure incurred by the District Government during 2013-14 was Rs 6,731.958 million as detailed at Annex-B.

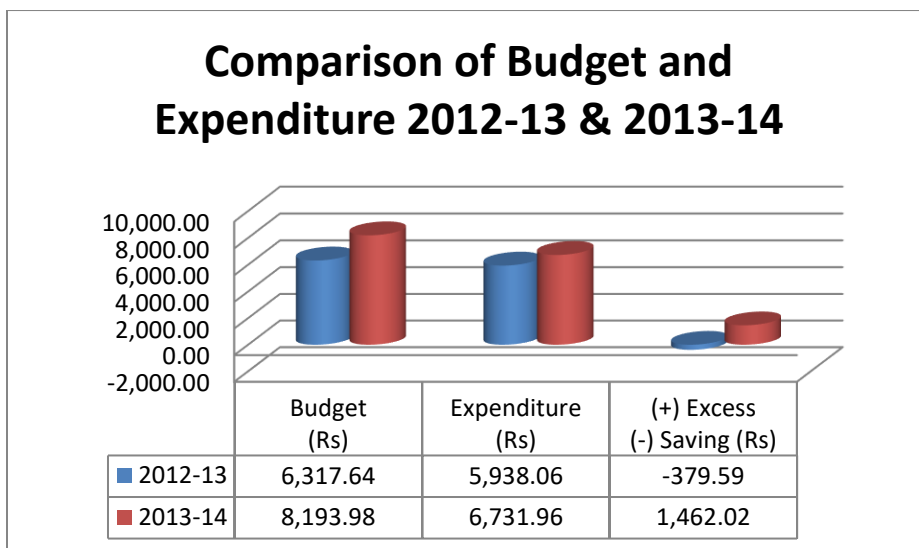
The salary, non-salary and development expenditure comprised 70%, 16% and 14% of the total expenditure respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 26.70% increase in Budget Allocation and 13.37% increase in Expenditure.

Rs in million



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2013-14

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

1.1.4 Brief Comments on the Status of Compliance with PAC 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 Meetings
1	2002-03	33	Not convened
2	2003-04	18	Not convened
3	2004-05	24	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	139	Not convened
5	2009-10	58	Not convened
6	2010-11	43	Not convened
7	2011-12	38	Not convened
8	2012-13	17	Not convened
9	2013-14	22	Not convened

* Special Audit Report: 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 – Rs 10.925 million

Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Management of DO Health and Dy. DO Agriculture Extension Safdarabad did not provide the auditable record valuing Rs 10.925 million relating to vouched accounts of expenditure for audit scrutiny.

Audit is of the view that the relevant record of the expenditure was not maintained and, hence, not produced to Audit for verification which may lead to likely misappropriation and misuse of public resources.

In the absence of vouched account, authenticity, validity and accuracy of expenditure could not be verified.

The matter was reported to the DCO in November, 2014. DAC in its meeting held in 08th January 2015 directed the departments to produce the relevant record but no further compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No. 1 & 2]

1.2.2 Irregularities / Non-compliance

1.2.2.1 Unauthorized Purchase of Medical Instruments – Rs 28.781 million

According to Rule 2.31(a) of PFR Vol-1 and Rule 4 (3) of PLG (property) Rules 2003 a drawer of bill will be held responsible for any over charges, fraud and misappropriation, loss, destruction or deterioration of the property, occurs as a result of his default or negligence in discharge of his responsibility.

EDO Health Sheikhpura drew from government treasury a sum of Rs 28.781 million during financial year 2013-14 for purchase of Instruments for THQ Hospital Sharaqpur, THQ Hospital Safdarabad and THQ Hospital Ferozwala. Payment was held unauthorized and misuse of government funds because the buildings of the hospitals were incomplete, even at the stage where even instruments cannot be placed under the roof. Scenario clearly shows that the unnecessary purchase was executed just to utilize the budget. Further probe into matter revealed that there was no inspection of instruments by the technical committee and no item was even available in the store of concerned hospital or EDO health office.

Audit is of the view that due to weak internal control, the non transparent procurement was made. This resulted in unauthorized purchase and value of money was not achieved.

Management replied that the instruments were supplied to DHQ Hospital with the approval of DCO.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015, directed the department for fixing responsibility within 15 days. No compliance was made till the finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No. 5&6]

1.2.2.2 Unauthorized/Unlawful Appointment of Contingent Paid Staff Rs 23.355 million

According to Finance Department letter No. FD.SO(GOODS)44-4/2011 dated 6th August, 2013, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation.

DO Civil Defense Sheikhpura made payment amounting to Rs 23.355 million to contingent paid staff without obtaining approval of Finance Department during financial year 2013-14. Payment was held unauthorized because the prior approval of Finance Department was not obtained.

Audit is of the view that contingent paid staff was appointed without fulfilling the codal formalities due to mismanagement and poor administration. This resulted in unjustified recruitment of contingent staff.

The matter was reported to the DCO / PAO in November, 2014. DAC meeting was held on 08.01.2015, DAC directed the department for investigation of matter and fixing responsibility besides regularization of matter. No compliance was made till the finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No. 1]

1.2.2.3 Irregular Purchase of Medicines – Rs 6.855 million

According to Health Department's policy letter SO (P-1) H/RC/2001-02/01, dated 29-09-2001, no drug/ medicine shall be accepted and used without the report of Drugs Testing Laboratory (DTL).

Medical Superintendent THQ Hospital Muridke incurred an expenditure of Rs 6.855 million on the purchase of medicines during 2013-14 without having report from Drugs Testing Laboratory. This resulted in irregular expenditure as detailed at Annex-C.

Management replied that the DTL reports will be collected and submitted.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015, directed the department for holding of enquiry but no compliance was made till the finalization of this report.

Audit recommends that the matter may be enquired at appropriate level besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.01 & 02]

1.2.2.4 Overpayment due to Non- deduction of Mortar – Rs 5.778 million

According to Sr. No.1 of Chapter "Mortar" of Market Rate Schedule, a volume of 0.25 cubic meter of wet material (cement, sand) was required

for construction of 1 cubic meter brick masonry. Further according to approved PWD specifications (Page 45 of Composite Schedule Rates), 25 cft Cement Sand mortar is required for construction of 100 cft. Bricks masonry.

DO (OFWM) Sheikhpura paid for using 500 bricks instead of 375 standard numbers for construction of 1 cubic meter of water course without deduction of 0.25 cubic meter of wet material (cement, sand).

Audit is of the view that overpayment was made due to non-compliance of instructions of the Finance Department. This resulted in overpayment on account of bricks. This resulted in excess payment of Rs 5.778 million during 2013-14 Annex-D.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015 directed the department to recover the amount, no compliance was shown till finalization of this report.

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

[AIR Para No.01]

1.2.2.5 Unauthorized Purchase of Uniform – Rs 5.292million

According to Rule 12(1) of Punjab Procurement Rules, 2009 procurements over one hundred thousand rupees shall be advertised on the PPRA website in the manner and format specified by PPRA from time to time.

Management of the following formations drew Rs 5.292 million on account of purchase of different items during the financial year 2013-14 without advertisement at PPRA's website.

Sr. No	Name of Office	Item of Purchase	Amount (Rs)
1	Govt Deaf & Defective Hearing High School Sheikhpura	Uniform	2,299,582
2	Govt. Special Education Center Ferozwala	Uniform	900,732
3	Special Education Centre, Safdarabad	Uniform	498,677
4	Govt. Institute for Slow Learners , Sheikhpura	Uniform	253,099
5	Govt. Institute for Slow Learners , Sheikhpura	Repair of transport	1,340,000
Total			5,292,090

Audit is of the view that incurring expenditure without advertisement on PPRA website was due to mismanagement and defective financial discipline, resulting in irregular purchase without open tender of Rs 5.292 million.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015, departments replied that the purchase was made through EDO CD. DAC directed the department for investigation of matter and fixing responsibility. No compliance was made till the finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR PARA No. 1,1,1,5 &10]

1.2.2.6 Non-transparent Purchase of Bomb Disposal Equipment Rs 3.164 million

According to Rule 12(2) of Punjab Procurement Rules 2009, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. Further the response time shall not be less than fifteen days for national competitive bidding and thirty days for international bidding from the date of publication of advertisement or notice.

DO Civil Defense Sheikhpura made payment amounting to Rs 3.164 million for purchase of bomb disposal equipments during financial year 2013-14. The expenditure was held unauthorized because advertisement for procurement was not floated on the website of PPRA. The response time after advertisement was only 10 days instead of minimum 30 days due to imported items in violation of the rule ibid. Moreover the import documents i.e. custom clearance, duty paid, bill of lading of the purchase were not available on record. Inspection of specifications by the technical committee was not provided /prepared. Besides this irregularity sales tax was paid on import which was exempted from the levy of GST. Detail of the amount is as under:

Sr. No.	Description	Qty	GST (Rs)	Amount (Rs)	Supplier
1	Magnet Stopper (UK)	1	206,675	447,950	Japan Traders
2	Toll Kit (Non magnetic) (China)	1		349,699	
3	Water Cannon(Disrupter) (USA)	1		624,760	
4	Gloves (Non Resistance) (USA)	4	252,992	110,000	Paradise enterprises
5	Fiber Scope (China)	1		795,660	
6	Scuba under water breath apparatus (Italy)	2		835,520	
Total			459,667	3,163,589	

Audit is of the view that incurring expenditure without advertisement on PPRA website was due to mismanagement and defective financial discipline, resulting in irregular purchase without open tender of Rs 3.164 million.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015. DAC directed the department for investigation of matter and fixing responsibility. No compliance was made till the finalization of this report.

Audit recommends the fixing responsibility against the officers / officials for non-transparent purchases under intimation to Audit.

[AIR PARA No. 5]

1.2.2.7 Unauthorized Purchase of Plants / Pricking Material – Rs 1.367 million

According to Rule 9 of PPRA 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 the procurements so planned”. Further according to Rules of Business of District Government, the responsibilities of District Officer Forest were to promote and raise plantation and not to provide plants at DCO / EDO complex or any other place.

DO Forest Sheikhpura made payment amounting to Rs 1.367 million for the purchase of plants and pricking material during financial year 2013-14. The expenditure was held unauthorized and doubtful because expenditure was split into small orders to avoid open competition and sanction of higher authority. Besides this irregularity there was no stock entry, issue and receiving of the material Annex-E

Audit is of the view that due to financial mismanagement the expenditure was incurred without fulfilling codal formalities. This resulted in unauthorized purchases.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015, directed the department for investigation of matter and fixation of responsibility. No compliance was made till the finalization of this report.

Audit recommends the fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR PARA No. 1]

1.2.2.8 Unauthorized Payment of Non-practicing Allowance – Rs 1.008 million

According to Govt. of Punjab Health department's letter No. SO (N.D) 2-26/2004 (P.II) the NPA @ Rs 4000 PM (B-17 & 18) and Rs. 6000 PM (B-19 & 20) w.e.f 01.10.2007 is admissible only for those doctors who do not avail the option of private practice.

Medical Superintendent DHQ Hospital Sheikhpura made payment amounting to Rs 1.008 million on account of non-practicing allowance to doctors doing private practice during financial year 2013-14 as detailed at Annex-F.

Audit is of the view that payment without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment of allowances.

The matter was reported to the DCO / PAO in November, 2014. DAC meeting was held on 08.01.2015, department replied that the payment was made after obtaining affidavit from the doctors that they were not doing private practice. DAC directed the department for investigation of matter and fixing responsibility besides the recovery of amount. No compliance was made till the finalization of this report.

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

[AIR PARA No. 1]

1.2.3 Internal Control Weaknesses

1.2.3.1 Overpayment to Contractor due to Excess Payment for Steel – Rs 17.565 million

According to the standard specification 6.75 lb steel is used in one cubic feet RCC slab”. So quantity of steel is calculated as per following formula. Measurement of RCC x 6.75 x 0.454 (conversion factor into KGs).

District Officer (Buildings) Sheikhpura made payment amounting to Rs 17.565 million in excess to the contractors during Financial Year 2013-14 on account of 174,261 kg of steel in RCC items in violation of the standard specification.

Audit is of the view that the payment of excess quantities were due to weak internal controls and non-compliance of Rules and Regulations. This resulted in overpayment of Rs 17.565 million on account of steel Annex-G.

The matter was reported to the DCO / PAO in November, 2014. DAC meeting was held on 08.01.2015, management replied that the payment was made according to TS. Reply was not acceptable because PWD Standard Specifications were not followed. DAC directed the department to investigate the matter within one month but no compliance was made till the finalization of this report.

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

[AIR Para No .3]

1.2.3.2 Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter – Rs 14.890 million

According to instruction issued by Government vide FD/SR-IV-8-76 (Pro) dated 16-3-1988, shifting of a government servant from the place of his originally sanctioned post for a period exceeding 3 months is not permissible without prior approval of Finance Department.

Management of the District Officer Health incurred an expenditure of Rs 14.890 million on account of Pay and Allowances of the officers / officials without performing duties in this office. Further employees were drawing non practicing allowance, house rent allowance and conveyance allowance but Affidavit regarding non-option of private practice, and certificate regarding allotment of government residence in the place of duty was not available on record Annex-H.

Audit is of the view that due to financial mismanagement unauthorized payments of salaries to the above mentioned officers/officials were made.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015, department replied that doctors were posted in Lahore. DAC directed the department to probe the matter and calculation of recovery besides fixing responsibility within 15 days. No compliance was made till the finalization of this report.

Audit recommends recovery of inadmissible allowances besides the fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No. 7]

1.2.3.3 Non-imposition of Penalty– Rs 13.081 million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to 1% of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer in-charge may decide, for delay in completion of work.

Management of the DO Roads Sheikhpura awarded different works to various contractors during the financial year 2013-14. The contractors neither completed the works within stipulated time nor applied for any time extension. Non observance of the contract clauses required imposition of penalty @10% amounting to Rs 13.081 million which was not done.

Name of Scheme	TS Cost	Physical Progress %	Penalty 10%
Reh/Wid/Imp of Metalled Road from Muridke Narowal Road	10.247	95	1.025
Const. of Metalled Road from Farooqabad Adda to Fathepuri	20.907	55	2.091
Conv. of Metalled Road into PCC GT Road to Haider Annexy Colony	2.875	35	0.288
Wid/Imp of Road from Muridke SKP Road to Irrigation Rest House	44.588	53	4.459
Const. of Metalled Road from Nazar Labana Tahal Link Road	9.956	65	0.996
Reh. of Roads District Sheikhpura	31.035	00	3.103
Const. of Metalled Road from Chak Sannata to Khushal Pura	11.191	75	1.119
Total	130.799		13.081

Audit is of the view that this inaction / non imposition of penalty was because of weak monitoring system. Non-completion of schemes within the stipulated time deprived the community of the desired benefits. Similarly

non-imposition of penalty resulted in loss of revenue amounting to Rs 13.081 million to the Government.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015, directed the department for investigation and recovery of amount. No compliance was made till the finalization of this report.

Audit recommends recovery besides fixing responsibility against the officers/ officials under intimation to Audit.

[AIR Para No.02]

1.2.3.4 Unauthorized Payment on Account of Pay and Allowances –Rs 8.23 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Officers and officials of different formations were made payments on account of Conveyance Allowance, Health Sector Reform Allowance, Non-practicing Allowance etc. amounting to Rs 8.23 million during 2013-14 without their admissibility / entitlement as detailed at Annex-I.

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment of Rs 8.23 million to the officers / officials.

The matter was reported to the DCO / PAO in November, 2014. DAC meeting was held on 08.01.2015, department replied that recoveries will be effected through computerized change out of the salaries of employees. DAC directed the department for recovery. No compliance was made till the finalization of this report.

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

[AIR Para No. 4,9,3,4 &6]

1.2.3.5 Unauthorized Payment of Non-schedule Items-Rs 7.778 million

According to Para 4(iii & iv) of CSR, the rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of items of work are not contained in the CSR 1998

Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate.

DO (Buildings) incurred an expenditure of Rs 7.778 million on non-scheduled item of Pre-cast boundary wall under different schemes during financial year 2013-14 while the rates were not approved by the competent authority.

Audit is of the view that expenditure incurred without approval of the competent authority was due to weak internal controls, resulting in unauthorized expenditure of Rs 7.778 million. (Annex – J)

The matter was reported to the DCO / PAO in November, 2014. DAC meeting was held on 08.01.2015, department replied that approval of authority is available but no documentary evidence was provided. DAC directed the department for compliance of rules. No compliance was made till the finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No. 4]

1.2.3.6 Unauthorized Payment on Account of Pay and Allowances – Rs 7.526 million

According to Rules 4(3)(v) of PDG & TMA (Budget) Rules 2003 “The head of office is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided.”

District Officer Health made payment of pay and allowances amounting to Rs 7.526 million over and above the sanction strength of office during financial year 2013-14.

Audit is of the view that expenditure incurred without approval of the competent authority was due to weak internal controls, resulting in unauthorized expenditure of Rs 7.526 million. (Annex-K)

The matter was reported to the DCO / PAO in November, 2014. DAC meeting was held on 08.01.2015, department replied that staff was adjusted against the same scale of health staff. DAC directed the department for fixation of responsibility. No compliance was made till the finalization of this report.

Audit recommends regularization of the expenditure besides fixing responsibility against the officers / officials at fault.

[AIR Para No. 2]

1.2.3.7 Overpayment to Contractors due to Usage of Excess Quantities – Rs 5.151 million

According to Para 2.7, 2.12 and 2.86 of the B & R Code read with Govt. of the Punjab letter No. (D-2) 10(3) 190 dated 6/1991 “No change in scope of work and specification of scheme involving material deviation from original proposal, once approved, can be made without prior approval of the competent authority.”

Scrutiny of record of DO Roads and DO Buildings Sheikhpura revealed that overpayment amounting to Rs 5.151 million to the contractors were made against the quantities in excess of the provisions of TS estimates.

Audit is of the view that the excess quantities were paid without prior approval of competent authority due to negligence on the part of management. This resulted in overpayment amounting to Rs 5.151 million Annex-L.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015 directed the department for investigation and fixation of responsibility. No compliance was made till the finalization of this report.

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

[AIR PARA No 1]

1.2.3.8 Overpayment to Contractors due to Non-reduction of Rate of RCC Slab – Rs 1.685 million

According to Remarks No.4 against Sr. No. 6 of chapter “Concrete” of MRS, Composite rate shall be reduced by Rs12 per cft if Chenab or Local sand is used.

District Officer Building Sheikhpura made overpayment amounting to Rs 1.685 million to government contractors due to non reduction in rate of RCC. Scrutiny of record revealed contractors used local sand but Rs 12 per cft were not deducted.

Audit is of the view that the excess payment was made due to negligence on the part of management. This resulted in overpayment of Rs1.685 million detailed at Annex-M .

The matter was reported to the DCO / PAO in November, 2014. DAC meeting was held on 08.01.2015, department replied that coarse sand

was used by the contractors but no evidence was shown. DAC directed the department for recovery and fixing responsibility. No compliance was made till the finalization of this report.

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

[AIR Para No. 8]

1.2.3.9 Overpayment by Allowing Excessive Rates of Sand Filling – Rs 1.307 million

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

DO Roads Sheikhpura made overpayment amounting to Rs 1.307 million to government contractors due to application of inadmissible rate of the item "P/L Sand under floor as detailed below:

Vr # / Date	Name of Scheme	Qty	Rate Paid (Rs)	Rate Admissible (Rs)	Excess Rate (Rs)	Amount (Rs)
24/24-06-14	W/I approach road Children Complex DHQ Hospital	775	1,232	376	856	6,636
100/2221	W/I of Road from Muridke SKP Road to Irrigation Rest House	47,289	1,126	300	826	390,735
	-do-	116,791	1,079	300	779	909,568
Total						1,306,939

Audit is of the view that the excess payment was made due to defective internal controls and weak financial management.

The matter was reported to the DCO / PAO in November, 2014. DAC in its meeting held on 08.01.2015, directed the department for recovery and fixation of responsibility. No compliance was made till the finalization of this report.

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

[AIR PARA No. 4]

1.2.3.10 Overpayment to Contractors due to Payment of Excess Rates –Rs 1.144 million

As per contract agreement & specification for execution of work No. 21, the contractor shall supply at his own cost all materials (except such materials, if any, as may in accordance with the contract be supplied from departmental store) constructural plants, tools, appliances, implements, ladders, cordage, tackles, scaffoldings and temporary works, requisite or proper for the execution of works. No extra rate shall be paid.

District Officer Building Sheikhpura made overpayment amounting to Rs 1.144 million to contractors due to payment of extra rates of items. Scrutiny of record revealed that excess payment was made for brick chamfering, Architectural work, RCC and slush removal whereas the nomenclatures of the items showed that unit rates of the items were including all shapes and design required at site, and it was the responsibility of contractors to complete items at given rates without any extra cost. This resulted in overpayment amounting to Rs 1.144 million (Annex-N).

Audit is of the view that the excess payment was made due to poor financial discipline. This resulted in overpayment of Rs 1.144 million.

The matter was reported to the DCO / PAO in November, 2014. DAC meeting was held on 08.01.2015, department replied that payment was made according to TS estimate. Reply was not acceptable because extra rates for the items were not allowed. DAC directed the department for recovery and fixing responsibility. No compliance was made till the finalization of this report.

Audit recommends recovery of amount besides fixing responsibility against officers / officials at fault under intimation to Audit.

[AIR Para No. 10]

ANNEXES

Part-I
Current audit year 2014-15 Memorandum for Departmental Accounts
Committee

(Rs in million)

Sr. No	Formation Name	Description	Nature of Observation	Amount
1	DCO	Loss due to non recovery of House Rent Allowance	Irregularity	0.922
2	DO (Civil Defence)	Unauthorized/Unlawful appointment of contingent Staff worth	Irregularity	0.023
3		300 Non-transparent purchases without Open Tender.	Irregularity	0.707
4		Un-authorized/Wasteful/Unlawful Expenditure on Conveion and Operation of Un-Manned Railway Crossings into Manned crossing "the Sheikhpura Model" worth	ICW	16.00
5		Savings not surrendered/ Unlawful budgetary provision/wrong allocation.	Irregularity	21.00
6		Unauthorized purchase of Bomb disposal Equipments and Loss to Department due to double taxation.	Irregularity	3.312
7	DO (Sports)	Non verification of GST Invoices of	Irregularity	0.064
8		Loss due to non-obtaining of GST invoices	ICW	0.057
9	DO (OFWM)	Overpayment for cement -	Recovery	0.479
10		Overpayment for sand	Recovery	0.445
11		Execution of water courses without valid T.S -	Recovery	0.658
12		Overpayment due to Exorbitant rates of bricks	Recovery	39.173
13		Overpayment due to Exorbitant rates of Sand	Recovery	0.288
14		Payment of office rent without assessment-	Irregularity	0.511
15		Overpayment of Pay and allowances	Recovery	0.114
16		Irregular payment of Pay and Allowances	ICW	0.330
17	Special (Edu) Center HIC SKP	Irregular Procurement Of Tyres	Irregularity	0.130
18		Non-Verification of GST Invoices	Irregularity	0.050
19		Non-Auction of Old store causing loss to Government	Irregularity	0.044
20	Deaf & Defective Hearing school Sheikhpura	Unauthorized salaries beyond sanctioned post -	Irregularity	1.894
21		Non disbueement of Scholahip -	Irregularity	0.728
22		Heavy Expenditure on Photocopies -	Irregularity	0.069
23		Non deduction of Conveyance Allowance during Leave -	Recovery	0.047
24	DEO WEE Sheikhpura	Irregular payment of pay and allowances to Naib Qasid	Irregularity	0.265
25		Irregular Disbueement of	Irregularity	0.108
26		Irregular purchase of	Irregularity	0.139
27	DEO MEE Sheikhpura	Non realization of fine -	Irregularity	0.097
28		Unauthorized withdrawal of allowances –	Irregularity	0.012
29		Without budgetary provision/Unauthorized payment of transportation Charges	Irregularity	0.100
30	Govt. Slow	Loss due to non imposition of penalty	Irregularity	0.082

Sr. No	Formation Name	Description	Nature of Observation	Amount
31	Learner SKP	Un authorised payment of office rent	Irregularity	0.484
32	EDO Agriculture	Non verification of sales tax	Irregularity	0
33		Doubtful consumption of POL for	Irregularity	0.110
34		Over payment of Pay & Allowances for	Irregularity	0.051
35	DO Agriulture Sheikhupura	Over payment	Recovery	0.045
36	DO Live Stock	Unauthorised paymenton account of pay and allowances beyond sanctioned strength of the post	Irregularity	0.567
37		Overpayment conveyance allowance	Irregularity	0.065
38		Illegal occupation of District Government residence resulted non deduction of 60% Penal Rent	Irregularity	0.085
39	DO Forest	Embezzlement of POL by Use of Official Vehicle		0.035
40		Unauthorized / fake payment of TA/DA -	Recovery	0.099
41		Unauthorized Purchase of Uniform -	Irregularity	0.050
42		Unauthorized Repair of Transport -	Irregularity	0.065
43		Unauthorized purchase of stationery -	Irregularity	0.038
44		Unauthorized expenditure on Kerb Stones	Irregularity	0.058
45		Unauthorized expenditure on Tractor	Irregularity	0.075
46		Unauthorized purchase of different items -	Irregularity	0.025
47	DDO Agriculture Ferozwala	Non deduction of 5% Maintenance Charges	Recovery	0.037
48		Overpayment of Conveyance Allowance	Recovery	0.031
49	DDO Agriculture Safdarabad	Non Transparent expenditure of without progress of Wheat Campaign	Irregularity	0.406
50	Govt. Special Education Center Safdrabad	Purchase of Machinery and Furniture without approval of austerity committee	Irregularity	0.094
51	Govt. Special Education Center Ferozwala	Conveyance allowance during leave -	Recovery	0.026
52	Govt. Special (Edu) Center Muridke	Doubtful consumption of POL for	Irregularity	0.520
53		Irregular expenditure of	Irregularity	0.283
54		Wrong Calculation of Taxes Resulting in Loss	Irregularity	0.224
55		Unjustified Expenditure of	Irregularity	0.220
56		Over payment of Pay & Allowances for	Recovery	0.093
57		Irregular expenditure of	Irregularity	0.033
58		Overpayment of Conveyance Allowance	Recovery	0.027
59		Over payment of Conveyance allowance f	Recovery	0.018
60	DHQ Hospital	Loss to Govt. Due to Non-Deposit of MLC fee	Recovery	0.208

Sr. No	Formation Name	Description	Nature of Observation	Amount
61		Irregular Procurement On Account of Lab Items	Irregularity	1.90
62		Loss to Government due to Purchases at Higher Rates	Irregularity	0.056
63		Non-Deposit of Sale Proceed Of Waste Water Of X-Rays	Recovery	2.0
64		Doubtful Consumption of POL	Recovery	0.021
65	DHDC	Drawl of Conveyance Allowance without admissibility	Irregularity	0.020
66		Irregular Drawal of Pay and Allowances –	Recovery	1.956
67	Manager Sanatzar Sheikhpura	Unjustified purchase of machinery	Recovery	2.423
68	THQ Hospital, Muridke	Unauthorized bulk purchase of medicines from LP	Irregularity	1.100
69		Non deduction of Conveyance allowance of peons residing in official residences	Recovery	0.549
70		Unauthorized Purchase of Bedding & Clothing	Irregularity	0.300
71		Non preparation of History sheet of repair work	Irregularity	0.255
72		Wrong payment of MS Share	Recovery	0.229
73		Excess expenditure under the head "Othe"-	Irregularity	0.179
74		Unauthorized expenditure on Printing material -	Irregularity	0.090
75		Non deduction of Income tax	Recovery	0.090
76		Fake purchase of medical / general items	Irregularity	0.044
77		Unauthorized use of POL used for peonal car	Irregularity	0.040
78	RHC Safdrabad	Loss to the Government due to non-deduction maintenance charges & conveyance allowance	Irregularity	0.174
79	DO (H)	Unjustified payment on account of Non-practicing Allowance and Practice Compensatory Allowance-	Irregularity	.0290
80		Non-auction of Unserviceable Vehicles–	Irregularity	0.600
81		Non-conducting of annual physical verification and shortage of compute at BHUs	Irregularity	0
82		Loss to the government due to non-deduction of 5% of Pay and Non-deduction of GPF, B. Fund and G. Insurance-	Recovery	0.293
83	RHC Khanka Dogran	Non deduction of 5% maintenance charges of House	Recovery	0.094
84	RHC Narang	Over payment	Irregularity	0.472
85		Loss due to non sale of unserviceable vehicle	Irregularity	0.200
86	RHC, Kala Shah Kaku	Recovery on account of Health Sector Reform Allowance to non entitled Employees	Irregularity	0.283
87		Non Deposit of government receipt into	Recovery	0.012

Sr. No	Formation Name	Description	Nature of Observation	Amount
		government treasury		
88		Non deduction of Conveyance and H.R.A. Allowances	Recovery	0.224
89		Loss to Government due to Missing Generator	ICW	1.00
90		Unauthorized withdrawal of POL of & Non production of Log Books	ICW	0.190
91		Unauthorized Occupation of Government Residence/ Recovery	ICW	0.120
92		Unauthorized purchase of LP medicine	Irregularity	2.000
93		Loss to Govt. due to Non Functional Departments	Irregularity	0
94		Loss to Government due to Missing Generator and vehicle	ICW	1.000
95	THQ / RHC Sharaqpur	Unauthorized withdrawal of POL & Non production of Log Books	Irregularity	0.100
96		Loss to Govt. due to unauthorized transfer of newly purchase assets to the DHQ hospital Sheikhpura	Irregularity	1.000
97		Doubtful repair of vehicles	Irregularity	0.241
98		Un-authorized purchase of Medicine	Irregularity	0.500
99		Unauthorized purchase	Irregularity	0.086
100	RHC, Kharianwala	Recovery on account of Health Sector Reform Allowance to non entitled Employees	Irregularity	0.163
101		Unauthorized Payment on account of PCA	Recovery	0.060
102	RHC Manawala	Non deduction of Conveyance and H.S.Reform Allowances	Recovery	0.054
103		Recovery on account of Health Sector Reform Allowance to non entitled Employees	Recovery	0.043
104		Unauthorized purchase of medicines without DTL reports	Irregularity	0.238
105		Unauthorized payment of pay and allowances to the official shifted at a other then his headquarter	Irregularity	1.743
106	RHC, Farooqabad	Non- deposit of government receipts of	Irregularity	0.019
107		Over payment of conveyance allowance-	Recovery	0.023
108		Loss to Govt./Missing of Generator	ICW	0.500
109		Non-deduction of House Rent Allowance and Conveyance Allowance -	Recovery	0.131
110	EDO (F&P)	Non-credit of defunct Zila Council Funds to Account-IV	Irregularity	5541.379
111	DO Accounts	Un authorised payment	Irregularity	0.029
112	DO (Roads)	Unauthorized Development Expenditure due to defective formation of Tender Opening Committee	Irregularity	152.267
113		Overpayment by allowing excess rates of RCC	Irregularity	0.253

Sr. No	Formation Name	Description	Nature of Observation	Amount
114		Overpayment by allowing excessive rates	Irregularity	0.642
115		Overpayment due to non reduction of rates for local steel	Irregularity	0.030
116		Unauthorized extension of Time Limit	Irregularity	0
117	DO (Buildings)	Irregular payment of	Irregularity	295.716
118		Non production of Reconciliation Expenditure Statement	Irregularity	6.347
119		Un-authorized payments for steel without mandatory quality tests	Irregularity	59.504
120		Overpayment	Irregularity	3.759
121		Non obtaining of Additional Performance Security	Irregularity	2.782
122		Irregular expenditure on account of Raft Strip	Irregularity	2.101
123		Un-authorized payment	Irregularity	1.046
124		Recovery of Development Contingency more than 2%	Recovery	1.083
125		Over payment	Irregularity	0.063
126		Recovery on account of non utilization of excavated earth	Irregularity	0.500
127		Overpayment	Recovery	0.447
128		Overpayment of Conveyance Allowance-	Recovery	0.401
129		Doubtful consumption of POL	ICW	0.350
130		Irregular payment on Repair of vehicle	ICW	0.047
131		Over payment of Pay & Allowances	Recovery	0.062
132		Non production of Property Register	Irregularity	0
133	EDO (H)	Unauthorized payment on account of purchase of medicines without DTL reports -	Irregularity	0.999
134		Non-deduction of income tax at source -	Irregularity	0.136
135		Unauthorized payment	Irregularity	1.176
136		Non recovery of renewal fee	Irregularity	0.074
137		Un-authorized payment of dress allowance	Irregularity	0.025
138		Overpayment of pay and allowances Without sanctioned strength	Irregularity	1.341
139		Overpayment payment of due to purchase medical instruments on excessive rates against PC-I	Irregularity	0.900

Part-II
[Para 1.1.3]

**Memorandum for Departmental Accounts Committee Paras Pertaining
to Previous Audit Year 2013-14**

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
1	DCO	Unauthorized Allotment of District Government Residences	Irregularity	-
2	DO (Civil Defence)	Loss to Government due to theft of Motorcycle	Irregularity	0.050
3	EDO (Education)	Encroachment of Education Department land	Irregularity	4.330
4		Non disbursement of funds	Irregularity	11.054
5		Unauthorized creation of posts	Irregularity	-
6	DO (Sports)	Irregular payment of Cash Incentive	Irregularity	0.053
7	DO (OFWM)	Overpayment by excess measurement of bricks masonry	Recovery	2.450
8		Overpayment for sand	Recovery	0.194
9		Overpayment for cement	Recovery	0.658
10	Special (Edu) Center HIC SKP	Verification of General Sales Tax	Irregularity	0.050
11		Unauthorized Expenditure due to Misclassification	Irregularity	0.040
12		Wastage of Government Resources	Irregularity	3.000
13	Special (Edu) Center Sharaqpur	Loss to the Government due to splitting of Expenditure	Irregularity	0.977
14		Irregular payment of repair of Machinery and Equipment & Furniture & Fixture	Irregularity	0.012
15		Irregular payment on Repair of vehicle	Irregularity	0.083
16		Unjustified Distribution of Scholarship	Irregularity	0.799
17		Loss to the Government due to splitting of Expenditure	Irregularity	0.296
18		Verification of Sales tax	Irregularity	0.172
19		Unauthorized Expenditure due to Misclassification	Irregularity	0.155
20		Unauthorized Purchase of Machinery & Equipment	Irregularity	0.079
21		Unauthorized Expenditure	Irregularity	3.711
22		Unjustified payment of TA / DA	Irregularity	0.092
24	Govt. Slow Learner SKP	Loss to the Government due to splitting of Expenditure	Irregularity	0.414
25		Irregular payment of repair of Machinery and Equipment	Irregularity	0.055
26		Irregular payment on Repair of vehicle	Irregularity	0.029
27		Loss to the Government due to splitting of Expenditure	Irregularity	0.135
28		Loss to Government	Irregularity	3.000
29		Unjustified Distribution of Scholarship	Irregularity	0.481
30		Verification of Sales Tax	Irregularity	0.056
31		Unauthorized Expenditure due to Misclassification	Irregularity	0.053
32		Unauthorized Purchase of Machinery &	Irregularity	0.044

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
		Equipment		
33	Govt. Special Education Center Ferozwala	Excess Expenditure incurred over and above budget allocation	Irregularity	0.396
34		Unauthorized payment on account of rent of office building	Irregularity	0.422
35		Non disbursement of scholarships	Irregularity	0.451
37		Bogus and doubtful process of procurement	Irregularity	0.233
38		Unauthorized expenditure	Irregularity	0.047
39		Payments without acknowledgements / copy of paid cheque/ proof of crossed cheque	Irregularity	0.223
40		Non-surrender of savings	Irregularity	0.425
41		Non obtaining of schedules of payment	Irregularity	-
42		Non taking annual physical stock	Irregularity	-
43		Non disposal of non serviceable items	Irregularity	-
44		Unjustified expenditure on Repair of Vehicles	Irregularity	0.050
45		Govt. Special (Edu) Center Muridke	Lapse of Funds	Irregularity
46	EDO (W&S)	Non reconciliation of Expenditure	Irregularity	8.931
47	DHQ Hospital SKP	Unauthorized payment on account of Non Practicing Allowance	Irregularity	2.232
48		Unauthorized Expenditure due to Misclassification	Irregularity	0.048
49		Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.078
50		Unauthorized payment of Pay & Allowances	Irregularity	13.659
51		Loss due to non-imposition of liquidated damages on account of late delivery of medicine	Recovery	1.257
52		Unauthorized payment of cook and bearer	Irregularity	2.190
53		Non-Auction of old store causing loss to government	Recovery	0.167
54		Unauthorized payment of Road Journey Allowance	Irregularity	0.008
55		Loss to Government due to burnt of vehicle	Irregularity	-
56	T.B. Hospital	Doubtful Payment	Irregularity	0.500
57		Unjustified Expenditure on account of Sui-Gas Charges	Irregularity	0.739
58		Lapse of Funds	Irregularity	0.922
59	Principal General Nursing School	Irregular payment of mess allowance	Irregularity	0.930
60		Non surrendering of savings in the budget	Irregularity	1.016
61		Expenditure in excess of budget	Irregularity	0.977
62		Non-deposit of government receipts	Recovery	0.005
63	THQ Hospital, Muridke	Non-obtaining of security	Irregularity	0.553

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
64		Non-verification of General Sales Tax	Irregularity	0.058
65		Irregular drawl of 35% share of x-ray film Lab by the MS	Recovery	0.110
66		Unauthorized purchase of IV Canula	Irregularity	0.298
67		Loss of Govt. due to non disposal of ambulance	Irregularity	0.500
68		Unauthorized drawl of NPA	Irregularity	-
69		Non verification of Deposits	Irregularity	0.384
70	DO (H)	Loss due to non auction of unserviceable vehicles and equipments of thousands of rupees.	Irregularity	-
71		Unauthorized drawl of Non-practicing Allowance	Irregularity	0.360
72		Expenditure in excess of budget	Irregularity	1.340
73		Loss due to non deduction of Income tax	Recovery	0.149
74		Non-imposition of LD Charges	Recovery	0.328
75	Zila Health Officer	Lapse of Funds	Irregularity	6.931
76	RHC Narang	Loss due to non auction of unserviceable vehicles	Irregularity	0.200
77		Unauthorized expenditure on pay & allowances of Cook	Irregularity	0.250
78	RHC, Kala Shah Kaku	Lapse of budget	Irregularity	20.750
79		Unauthorized Expenditure on Pay & Allowances due to Shifting of Head Quarter	Irregularity	0.840
80		Loss to the government due to transfer of generator	Irregularity	3.000
81	RHC, Sharqpur	Payment of Pay and Allowances over and above / without Sanctioned Posts	Irregularity	1.169
82		Unauthorized Use of Ultrasound Machine	Irregularity	--
83		Unauthorized purchase of medicines without demand	Irregularity	--
84		Unauthorized transfer of human and material resources of RHC Sharqpur	Irregularity	-
85		Unauthorized Deposit of Government Money	Irregularity	2.380
86	RHC, Kharianwala	Unauthorized expenditure on pay & allowances of Cook	Irregularity	0.235
87		Expenditure in excess of budget	Irregularity	0.871
88		Non surrendering of savings in the budget	Irregularity	0.942
89	RHC, Jandiala Sher Khan.	Unauthorized payment to Cook	Irregularity	--
90	RHC, Farooqabad	Expenditure in excess of budget	Irregularity	6.484
91	EDO (F&P)	Preparation of unrealistic and unsound estimates	Irregularity	5541.379
92		Unauthorized transfer of money	Irregularity	0.980
93	DO (Roads)	Non-approval of Lead Chart by the	Irregularity	10.748

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
		Competent Authority for Earth Filling		
94		Irregular Payment of Bitumen without obtaining documentary evidence	Irregularity	-
95		Non-obtaining of performance security from the contractor	Irregularity	-
96		Doubtful execution of work due to non-imposition of test reports	Irregularity	-
97		Unauthorized expenditure on RCC Raft/Strip Foundation	Irregularity	13.355
98		Unauthorized Expenditure Beyond TS Estimates	Irregularity	4.293
99		Unauthorized deduction of Performance Security from Contractor's Bills	Irregularity	2.958
100	DO (Buildings)	Unauthorized execution of Repair & Maintenance Work in presence of original Development Projects	Irregularity	0.829
101		Unauthorized expenditure on Imported Tiles	Irregularity	0.525
102		Overpayment for RCC	Recovery	0.670
103		Unauthorized payment of Broken Glasses	Irregularity	0.267
104		Unauthorized expenditure on Tuff Tiles	Irregularity	0.188
105		Overpayment for Fair Face Work	Recovery	0.122
106		Non-conducting of annual physical verification	Irregularity	-
107		Unauthorized transfer of vehicle	Irregularity	-
108		Likely embezzlement of Government assets	Irregularity	-
109		Unauthorized payment of salaries	Irregularity	-
110	EDO (H)	Loss of Government assets by mismanagement	Irregularity	-
111		Irregular Purchase of Intensive Care Incubator	Irregularity	2.302
112		Irregular Purchase of Pulse Oximeter	Irregularity	0.432

Annex -B

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS FOR THE YEAR 2013-14 OF DISTRICT GOVERNMENT SHEIKHUPURA

No. & Name of the Grant / Appropriation		Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
						(+) Excess	(-) Saving
		Rs.	Rs.	Rs.	Rs.		Rs.
SA21C03	Provincial Excise.	15,048,000	0	15,048,000	8,749,237	(-)	6,298,763
SA21C05	Forests.	5,349,240	0	5,349,240	5,069,514	(-)	279,726
SA21C07	Charges on A/c of M. Veh. Act.	4,717,790	0	4,717,790	3,103,243	(-)	1,614,547
SA21C08	Other Taxes & Duties.	15,777,000	0	15,777,000	10,021,450	(-)	5,755,550
SA21C10	General Administration	138,438,764	0	138,438,764	93,906,746	(-)	44,532,018
SA21C15	Education.	4,153,973,075	0	4,153,973,075	4,021,350,819	(-)	132,622,256
SA21C16	Health Services.	1,360,122,565	0	1,360,122,565	1,072,207,281	(-)	287,915,284
SA21C17	Public Health.	9,762,977	0	9,762,977	7,311,150	(-)	2,451,827
SA21C18	Agriculture.	119,902,180	0	119,902,180	111,132,213	(-)	8,769,967
SA21C19	Fisheries.	3,387,310	155,474	3,542,784	3,174,866	(-)	367,918
SA21C20	Veterinary.	174,473,454	0	174,473,454	135,562,673	(-)	38,910,781
SA21C21	Co-operation.	27,334,252	1,797,130	29,131,382	26,944,361	(-)	2,187,021
SA21C22	Industries.	8,882,700	0	8,882,700	5,373,444	(-)	3,509,256
SA21C23	Miscellaneous Departments.	13,602,542	0	13,602,542	9,182,427	(-)	4,420,115
SA21C24	Civil Works.	85,277,584	7,432,037	92,709,621	91,280,347	(-)	1,429,274
SA21C25	Communications.	83,703,968	40,305,351	124,009,319	101,794,945	(-)	22,214,374
SA21C31	Miscellaneous.	42,113,806	0	42,113,806	32,570,780	(-)	9,543,026
SA21C32	Civil Defense.	12,727,000	23,388,358	36,115,358	33,581,686	(-)	2,533,672
Total Non-Development :		6,274,594,207	73,078,350	6,347,672,557	5,772,317,182	(-)	575,355,375
SA22C36	Development.	1,316,753,129	0	1,316,753,129	453,638,744	(-)	863,114,385
SA12C41	Highways, Roads & Bridges.	379,610,287	0	379,610,287	144,614,565	(-)	234,995,722
SA12C42	Government Buildings.	571,019,000	9,986,000	581,005,000	361,387,621	(-)	219,617,379
Total Development		2,267,382,416	9,986,000	2,277,368,416	959,640,930	(-)	1,317,727,486
Total Surrendered				431,060,749		(+)	431,060,749
Grand Total		8,541,976,623	83,064,350	8,193,980,224	6,731,958,112	(-)	1,462,022,112

Annex -C

(1.2.2.3)

Inv #/Date	Supplier	Medicines	Batch #	Qty	Amount (Rs)
076/20-11-13	Novo Nordisk Parma	Mixture HM Vial	CS6F704	3,000	494,700
403/05-12-13	Hoover Pharmaceuticals	Tab Artemether 20mg	12D101	30,000	150,000
		Tab Montelukast Sodium 10mg	11D93	35,000	99,750
35/09-12-13	Munawar Parma Pvt Ltd	Dimenhydrinate 12.5mg	BG69	10,000	120,000
		Tranexamic Acid 500mg	HA14	25,000	225,000
50/16-12-13		Ibuprofen 100mg	CG261	5,000	75,000
		Metronidazole 200mg	DS202	10,000	160,000
69/01-01-14		Ibuprofen 400mg	CI143	30,000	330,000
130/10-01-14		Paracetamol 6 Plus 250mg	DP161	10,000	130,000
69/21-01-14		Cotrimoxazole DS	ET41	10,000	250,000
108/18-12-13	Venus Pharma	Inj Valron	H21813	35000	115500
		Dexamethasone Tab	TS02513	50000	17,000
14-06726/08-01-14	Siza International Pvt Ltd	Neostigmine Inj	06-13	100	3450
		Frusemide Inj	17-13	70	9625
14-10801/28-03-14		Cimetidine Inj	05-13	2000	100,000
2326/18-12-13	Helix Pharma Pvt Ltd	Helispa Plus Tab	H008	5667	654,539
		Ofloclin Eye Drops	H006	1000	32,750
		Tobracin D Eye Susp	H011	500	12,750
26885/19-01-14	Bloom Pharmaceuticals	Pseudoephedrine Susp	CO981	20000	457,000
		Vaginal Cream	976	5000	185,000
G2543/03-02-14	Paramedic Laboratories	Diabin 500mg	282	1000	40,000
		Megazol Tab	32	1431	42,930
		Microgin 400mg	72	1149	89,622
		Microgin 400mg	71	500	39,000
18-23/NIL	English Pharma Industries	Inj Chroncef 500mg	CH208	5000	100,000
18-24/NIL		Inj Chroncef 250mg	NIL	5000	87,500
14-90/01-03-14	Synchro Pharmaceuticals	Inj Cephadrin 500mg	P14A006	5000	120,000
		Susp Metronidazole 500mg	L14C034	5000	100,000
1703/30-04-14	Valor Pharmaceuticals	Zecip Susp 250mg	60ml	DS055-58	325,000
90053604/28-11-13	Macter international Ltd	Buphain Inj 10mg	3012	300	50,697
90054182/30-11-13		CoAmoxi Dusp	3039	4897	235,056
			3040	103	4,944
			3044	3925	258,461
		3045	1075	70,789	

Inv #/Date	Supplier	Medicines	Batch #	Qty	Amount (Rs)
90069665/ 27-03-14		Maxil Cap 500mg	4005	9874	608,534
90090791/ 05-04-14			4006	9666	595,716
			4007	5460	336,500
40/20-12-13	EPHARM Lab	Inj Ephardyl	EF145	20000	50800
133/07-11-13	Geofman Pharmaceuticals	Inj. Oxytocin	387018	15000	77550
Total					6,855,163

Annex -D

(1.2.2.4)

S.No	W/C No.	Volume Measured m ³	Bricks Paid @ 500/m ³	Bricks Admissible (375/m ³)	Excess Bricks paid	Rate (Rs)	Overpayment (Rs)
1	5735/R	295.86	147,500	110,948	36,553	8,639	315,768
2	10227-L	670.82	335,000	251,558	83,443	9,063	756,239
3	30867/R	457.36	228,500	171,510	56,990	7,385	420,868
4	15600/R	446.45	223,000	167,419	55,581	8,088	449,523
5	163000-L	386.23	193,000	144,836	48,164	8,043	387,393
6	96800/R	478.46	239,000	179,423	59,578	9,160	545,730
7	8640-L	629.39	314,500	236,021	78,479	9,064	711,331
8	87800-R	260.43	130,000	97,661	32,339	8,799	284,555
9	12900-L	283.02	141,500	106,133	35,368	9,108	322,130
10	16178-R	236.80	118,000	88,800	29,200	8,774	256,201
11	50700-L	274.93	137,000	103,099	33,901	8,621	292,273
12	116370	537.60	268,500	201,600	66,900	8,493	568,206
13	19000-R	146.60	73,000	54,975	18,025	8,597	154,963
14	2050/L	126.84	63,000	47,565	15,435	9,150	141,230
15	105549/R	152.46	76,000	57,173	18,828	9,092	171,180
Total		5,383	2,687,500	2,018,719	668,781	130,077	5,777,591

Annex -E

(1.2.2.7)

Vr # / Month	Item	Amount (Rs)	Purpose of Expenditure
1/10-13	Pricking Material	43,000	Agriculture Complex
02/10-13	Plants	6,560	
03/10-13	Pricking Material	43,800	EDO F&P, DCO Complex
05/10-13	Urea	37,800	DCO Complex, DCO House etc.
06/10-13	Pricking Material	45,600	DO Forest Office
07/10-13	Gypsum	15,000	Madina Chowk
11/10-13	Ornamental Date	30,000	Madina Chowk
12/10-13	Misc. Plants	46,400	DCO, EDO Complex
02/11-13	Plants and Bhal	23,400	DCO, EDO Complex
03/11-13	Pricking Material	8,160	
02/01-14	Purchase of Bhal	22,500	Hiran Minar Interchange Motorway
03/01-14		22,500	Madina Chowk
04/01-14	Purchase of Plants	20,000	Interchange DCO Complex etc.
05/01-14	Hiring of Post Hole Digger	18,000	
06/01-14	Purchase of Plants	53,600	DCO Complex, EDO Complex etc.
07/01-14	Plants	16,000	
23/01-14	Iron Board writing/painting	5,000	Motorway Interchange
03/02-14	Purchase of Misc. Plants	97,500	
01/04-14	Misc Plants	24,000	No point mentioned
02/04-14	Misc Plants	60,000	Hiran Minar Interchange Motorway
03/04-14	Misc Plants	40,000	No point mentioned
04/04-14	Plants	69,000	Hiran Minar Interchange Motorway
05/04-14	Earthen Plants	30,000	No point mentioned
06/04-14	Misc Plants	62,000	Hiran Minar Interchange Motorway
07/04-14	Plants Begun Vail	64,500	Hiran Minar Interchange Motorway
08/04-14	Pricking Material	60,000	Hiran Minar Interchange Motorway
17/04-14	Misc Plants	98,000	No point mentioned
18/04-14	Pricking Material	58,500	
19/04-14	Misc Plants	98,500	
20/04-14	Purchase of Bhal	97,500	Kot Ranjeet Interchange
23/04-14	Preparation of Land, Leveling etc	50,000	
Total		1,366,820	

Annex -F

(1.2.2.8)

S#	Name of Officers	Designation	Clinic/ Address	Rate (Rs)	Amounts (Rs)
1	Dr. Khashif Murtaza	Medical Officer	Child Clinic Old City Sheikhpura	4000/	48,000/-
2	Dr. Masroor Kaifi	Medical Officer	Alshafa Ghahng Road Sheikhpura	4000/	48000/-
3	Dr. Wali Mohsin	WMO	Child Clininc Khalad Road Sheikhpura	4000/	48000/-
4	Dr. Naeem Arshad	Medical Officer	Arshad Alshafa Ghahng Road Sheikhpura	4000/	48000/-
5	Dr. Saima Mehboob	WMO	Al-Nisa Clinic Ghahng Road Sheikhpura	4000/	48,000/-
6	Dr. Aman – Ullah	Medical Officer	Hospital Clinic DHQ Hospital Sheikhpura	4000/	48,000/-
7	Dr. Sobia Asmat	WMO	Medical Hospital Ghahng Sheikhpura	4000/	48,000/-
8	Dr. Mona Sajad	WMO	Al-Sajad clinic St No 5 Ghahng Road Sheikhpura	4000/	48,000/-
9	Dr. M Nasir Bashir	Medical Officer	Lahore Clinic Shahdra Lahore	4000/	48,000/-
10	Dr. Farah Abbas	Dental Surgeon	Dental Clininc DHQ Hospital Sheikhpura	4000/	48,000/-
11	Dr. Ghulam Murtaza	Medical Officer	Murtaza Clinic Nai abadi Arainawala Sheikhpura	4000/	48,000/-
12	Dr. Sidra Latif	WMO	Gynae Clinic Tariq Road Sheikhpura	4000/	48,000/-
13	Dr. Khrurm Saleem	Medical Officer	Saleem Medical Hospital Raivind Road Lahore	4000/	48,000/-
14	Dr. M Rizwan Ikram	Medical Officer	Mehboob Clinic Shahdara	4000/	48,000/-
15	Dr. Hamad Hassan	Medical Officer	Al-Hamad Hsopital Begum Kot Lahore	4000/	48,000/-
16	Dr. Mansoor Mazari	Medical Officer	Mazari Al-Shifa Feroz Wala Road Lahore	4000/	48,000/-
17	Dr. M Sajad	Medical Officer	Ashafi Clinic Shahdara Road Lahore	4000/	48,000/-
18	Dr. M Tariq	Medical Officer	Mohmmadi Clinic Multan Road Lahore	4000/	48,000/-
19	Dr. Rizwan Bilal	Medical Officer	Bilal Clinic Faisalabad	4000/	48,000/-
20	Dr. Madeeha Ilyas	WMO	Frooq Clinic Frooqabad	4000/	48,000/-
21	DR.Abeera Arfeen	WMO	Arfeen Clinic Begum Kot Lahore	4000/	48,000/-
				Total	1,008,000

Annex -G

(1.2.3.1)

Sr.	Name of Scheme	Qty of RCC cft	Required Qty of steel Kg	Steel used	Excess steel	Rate of steel %Kg (Rs)	Amount (Rs)
11/3.6.14	Const. of building & C/R shelter less GBPS Kambo colony	881	2699	2745	46	10611	4881
12/3.6.14	Const. of building 2 C/R shelter less GBPS Loharanwala	594	1820	1883	63	10611	6685
3273/7029 P-145	Const. of additional 2 C/R GBHS Ferozwattowan	1139	3490	3584	94	10611	9974
92/6-2014	Reconst. Of multistory Govt. MC GGHS Akbar Bazaar at skp	56221	172289	297263	124974	9991.75	12487090
94/16.6.14	Const. of additional 3 C/R GGHS Ferozwattowan	1504	4609	4634.21	25.21	10676	2691
135/6-2014	Provision of m/f 4 C/R GBES No. 2 Muridke	1316	4033	4400	367	9225.20	33,856
203/19.6.1 4	Provision of 10 C/R in GGHS Chisht Nagar Farooqabad	2845	8718	10700	1982	10676	211,598
216/19.6.1 4	Construction of building for special education centre sharaqpur	13257	40626	71127	30501	10870.85	3,315,718
218/19.6.1 4	Construction of building for special education centre Muridke	12119	37139	43781	6642	10870.85	722,077
219/19.6.1 4	Reconstruction of 9 C/R repair of b.wall in GPS No. 1 Muridke	7523	23054	23418	364	9225.20	33,580
3321/7107 at Page160-61	Revised Estimate for provision of m/f 6 C/R at GGHHS Narang mandi district SKP	2826	8660	8887	227	10585.05	23,999
3322/7108 P-65	Const. of 4 C/R and one office at GGES Malik pur	1894	5804	7451	1647	10585.05	174,336
2914/9351 P-142	Construction of Obstetrics and Gynecology department at THQ Hospital Muridke	23539	72135	79437	7302	7338.10	535,609
3342/7388 P-86	Const. of 3 C/R and T.block at GBHS Kot P. Das	1536	4707	4734	27	10585.05	2,858
Total					174261.21		17,564,952

Annex -H

(1.2.3.2)

Sr. No.	Name of MO/WMO	Per month salary (Rs)	Salary for the year 2010-14 (Rs)
1	Syed Shahzaman Sultan	61,515	738,180
2	M. Alam Khan	61,515	738,180
3	M. Adnan	61,514	738,168
4	Arif Ali	61,514	738,168
5	Muhammad Ahmed	74,954	899,448
6	M. Maqsood	61,514	738,168
7	Faisal Imran	59,954	719,448
8	M. Usman	59,954	719,448
9	M. Safdar Abbass	59,954	719,448
10	Salman Shakoor	59,954	719,448
11	M. Asif Noor	61,122	733,464
12	Kashan Arshad	59,954	719,448
13	Salman mehmood	59,954	719,448
14	Nadeem Hussain	59,954	719,448
15	Riawan Khan Lodhi	59,954	719,448
16	Ahmed Raza	59,954	719,448
17	Bilal Ahmed Attari	68,834	826,008
18	Sana kafayat	68,834	826,008
19	Saba Ijaz	51,134	613,608
20	Abdul Qadeer	68,834	826,008
Total			14,890,440

Annex -I

(1.2.3.4)

Sr. No	Sub Table Detail	Name of Office	AIR Para No	Detail of Recovery	Amount (Rs in million)
1	A	EDO Health	4	Health Sector Reform Allowance and Conveyance Allowance During Leave Period	0.114
2	B	-do-	9	Mess and Dress Allowance at place of Posting where it was not admissible	0.248
3	C	DO Health	3	House Rent Allowance and Conveyance allowance whereas Designated residences are available	7.117
4	D	-do-	4	Health Sector Reform Allowance during posting at place other than duty place	0.105
5	E	-do-	4	Health Sector Reform Allowance during posting at place other than duty place to computer Operators	0.335
6	F	-do-	6	Payment of Health Sector Reform Allowance and Conveyance Allowance during leave	0.213
7	G	-do-	6	Payment of Conveyance Allowance when residence and duty place is same	0.098
Total					8.23

A- Health Sector Reform Allowance and Conveyance Allowance During Leave Period

Name of employee	Designation	Period of leave	Period of leave in days	Rate of HSRA per month (Rs)	Conveyance allowance (Rs)	Grand Total (Rs)
Gulam Jalani Tamana	MO	RHC Manawala	1-1-2014 to 29-3-2014	8000*3=24000	5000*3=15000	39,000
Naeem Arshad	MO	DHQ Hospital SP	5-8-2013 to 1-11-2013		5000*3=15000	15,000
Saima Mahboob	MO	DO	6-5-2014 to 3-8-2014		5000*3=15000	15,000
Sidra Latif	WMO	Do	25-2-14 to 26-2-14		15000	15,000
Munna Sajjad	WMO	Do	16-9-13 to 14-12-13		5000*3=15000	15,000
Kaosar Rao	WMO	RHC Lakokay	18-11-2013 to 15-2-2013		5000*3=1500	15,000
Total						114,000

B- Mess and Dress Allowance at place of Posting where it was not admissible

Sr. No.	Name of the staff Nurse	Amount of Mess Allow (Rs)	Amount of Dress all (Rs)	Total (Rs)
1	Gulam Fatima	8000	3100	
2	Maqsooda Khanum	6500	3100	
		14500*12	6200*12	248400

C- House Rent Allowance and Conveyance allowance whereas Designated residences are available Rs7.117 million

Sr. No.	BHU	Designation	Name of official	HRA P.M (Rs)	CA P.M (Rs)	HRA 2013-14 (Rs)	CA 2013-14 (Rs)	Total Amount (Rs)
1	Ajmiawala	Midwife	Maqsooda Akhtar		1,700	-	20,400	20,400
		Chowkidar	Riaz Ahmed		1,700	-	20,400	20,400
2	Sahokimalia	LHV	Sabiha Khanum	1,306	2,720	15,672	32,640	48,312
		Dispenser	Asif Hussain	1,146	1,840	13,752	22,080	35,832
		Midwife	Shahida Hanif		1,700	-	20,400	20,400
		Chowkidar	Maqsood shah		1,700	-	20,400	20,400
3	Tibbi Hambo	Midwife	Anjum ayub	972	1,700	11,664	20,400	32,064
		LHV	Nazish Akhtar		2,720	-	32,640	32,640
		Dispenser	Rehmat Ali		1,840	-	22,080	22,080
		Chowkidar	Muhammad Idrees		1,700	-	20,400	20,400
4	Bhattal	LHV	Azra Riaz		2,720	-	32,640	32,640
		Dispenser	Anjum Shabir		1,840	-	22,080	22,080
		Chowkidar	Allah Rakha		1,700	-	20,400	20,400
5	Hoeke	LHV	Bushra Umber	1,146	1,840	13,752	22,080	35,832
		Midwife	Zohra Begum		1,700	-	20,400	20,400
		Chowkidar	Muhammad Akram		1,700	-	20,400	20,400
6	Jatri Kohna	LHV	Sajida Qadeer		2,720	-	32,640	32,640
		Dispenser	Mohsin Saeed	1,029	1,840	12,348	22,080	34,428
7	Kot Sohanda	Dispenser	Abdul Rehman	1,146	1,840	13,752	22,080	35,832
		Midwife	Razia Sultana		1,700	-	20,400	20,400
		Chowkidar	Ali Nawaz	891	1,700	10,692	20,400	31,092
8	Malia Kalan	LHV	Aasma Andleeb	1,306	2,720	15,672	32,640	48,312
		Dispenser	Zaid Ahmed Khan		1,840	-	22,080	22,080
		Midwife	Rashida Salamat	972	1,700	11,664	20,400	32,064
		Chowkidar	Muhammad	891	1,700	10,692	20,400	31,092

Sr. No.	BHU	Designation	Name of official	HRA P.M (Rs)	CA P.M (Rs)	HRA 2013-14 (Rs)	CA 2013-14 (Rs)	Total Amount (Rs)
			Azam					
9	Mirza Virqan	LHV	Fiaz Rani		2,720	-	32,640	32,640
		Dispenser	Abdul Jabbar		1,840	-	22,080	22,080
		Midwife	Nargis bibi		1,700	-	20,400	20,400
		Chowkidar	Gulzar Ahmed		1,700	-	20,400	20,400
10	Mudwala Khurd	Dispenser	Azmat ullah		1,840	-	22,080	22,080
		Midwife	Nuzhat Naseem	972	1,700	11,664	20,400	32,064
		LHV	Afshan Tabassum		2,720	-	32,640	32,640
11	Vir Ke Bath	LHV	Mudasara Shehzadi		2,720	-	32,640	32,640
		Chowkidar	Bashir Ahmed		1,700	-	20,400	20,400
12	Lagar	LHV	Riffat Rafique	1,146	1,840	13,752	22,080	35,832
13	Bahuman	Dispenser	Irfan Khan	1,146	1,840	13,752	22,080	35,832
		Chowkidar	Muhammad Farooq		1,700	-	20,400	20,400
14	Ferozwatwan	Dispenser	Orangzab		1,840	-	22,080	22,080
		Midwife	Shamim Akhtar		1,700	-	20,400	20,400
		Chowkidar	Khadim Hussain		1,700	-	20,400	20,400
15	Makki 460	LHV	Shumaila		2,720	-	32,640	32,640
		Midwife	Sumaira Shoukat	1,002	1,700	12,024	20,400	32,424
		Chowkidar	M. Latif		1,700	-	20,400	20,400
16	Amonke	LHV	Sana Sarwar	1,306	2,720	15,672	32,640	48,312
		Dispenser	M. Afzal		1,840	-	22,080	22,080
		Midwife	Zareena Kasur		1,840	-	22,080	22,080
		Chowkidar	Asif Iqbal	910	1,700	10,920	20,400	31,320
17	Chapa	LHV	Shazia	1,306	2,720	15,672	32,640	48,312
		Dispenser	Aleem Khan	1,146	1,840	13,752	22,080	35,832
		Midwife	Mahreen Naz	972	1,700	11,664	20,400	32,064
18	Gajiana Nau	LHV	Saima Shehzadi		2,720	-	32,640	32,640
		Dispenser	Arshad		1,840	-	22,080	22,080
		Chowkidar	Fahad Hussain		1,700	-	20,400	20,400
19	Hardo Bandoke	LHV	Shabana Kasour		2,720	-	32,640	32,640
		LHV	Ayesha		2,720	-	32,640	32,640
		Midwife	Rashida		1,700	-	20,400	20,400
		Chowkidar	M. Sarwar		1,700	-	20,400	20,400
20	Damoana	LHV	Husina Anwar	1,306	2,720	15,672	32,640	48,312
		Dispenser	Syed Ali Raza	1,306	2,720	15,672	32,640	48,312
		Midwife	Imtiaz Kaosur		1,700	-	20,400	20,400
		Chowkidar	M. Arshad		1,700	-	20,400	20,400
21	Ghung	Dispenser	M. Abbass		1,840	-	22,080	22,080

Sr. No.	BHU	Designation	Name of official	HRA P.M (Rs)	CA P.M (Rs)	HRA 2013-14 (Rs)	CA 2013-14 (Rs)	Total Amount (Rs)
		Midwife	Kalsoom bibi		1,700	-	20,400	20,400
		LHV	Roohi Majeed		2,720	-	32,640	32,640
22	Kaloke	Dispenser	Muhammad Yousaf	1,146	1,840	13,752	22,080	35,832
		Midwife	Fahmida Bano	1,002	1,840	12,024	22,080	34,104
		Chowkidar	Abid Ali	891	1,700	10,692	20,400	31,092
23	Ranike	Dispenser	Tariq Mehmood	1,146	1,840	13,752	22,080	35,832
		Midwife	Shabnam	1,002	1,840	12,024	22,080	34,104
		Chowkidar	Mehaz ullah		1,700	-	20,400	20,400
24	Esherke	LHV	Safina Kaosur		2,720	-	32,640	32,640
		Midwife	Shamim Akhtar		1,700	-	20,400	20,400
		Chowkidar	Sana ullah	891	1,700	10,692	20,400	31,092
25	Farooqabad Goan	MO	Ayesha Naeem	2,955	5,000	35,460	60,000	95,460
		LHV	Hina Naz		2,720	-	32,640	32,640
		Dispenser	Shehbaz Ahmed	1,146	1,840	13,752	22,080	35,832
		Sanitary Worker	Shamoon Masih		1,700	-	20,400	20,400
		Chowkidar	Ghulam Hussain		1,700	-	20,400	20,400
26	Kakar Gill	LHV	Samra Saleem		2,720	-	32,640	32,640
		Dai	Sughran bibi	1,002	1,840	12,024	22,080	34,104
		Chowkidar	Liaqat Ali	910	1,700	10,920	20,400	31,320
27	Bikki	Dispenser	Joel Ditta		1,840	-	22,080	22,080
		Midwife	Safia Abbad	972	1,700	11,664	20,400	32,064
		Chowkidar	M. Arshad		1,700	-	20,400	20,400
28	Warn/ Wirdan	Dispenser	Sarfraz Waseem		1,840	-	22,080	22,080
		Midwife	Tahira	972	1,700	11,664	20,400	32,064
		Chowkidar	Asghar Ali		1,700	-	20,400	20,400
29	Katyala Virkan	Dispenser	Ghulam Bheek		1,840	-	22,080	22,080
		Midwife	Batool Zohra		1,700	-	20,400	20,400
		LHV	Nadia Ashraf	1,306	2,720	15,672	32,640	48,312
		Chowkidar	M. Akram		1,700	-	20,400	20,400
30	Mur Bhangan	LHV	Sajida Nasim		1,840	-	22,080	22,080
		Dispenser	Nasir Abbass	1,146	1,840	13,752	22,080	35,832
		Midwife	Safia Bibi		1,700	-	20,400	20,400
		Chowkidar	Imtaiz Hussain		1,700	-	20,400	20,400
31	Qila Lal Singh	Dispenser	Sohaib	1,146	1,840	13,752	22,080	35,832
		Midwife	Mobeen Jamil	972	1,700	11,664	20,400	32,064
		Chowkidar	Anayat Ali		1,700	-	20,400	20,400
32	Daroor Muslim	Dispenser	M. Umer		1,840	-	22,080	22,080
		Dispenser	Ayub Khan		1,840	-	22,080	22,080

Sr. No.	BHU	Designation	Name of official	HRA P.M (Rs)	CA P.M (Rs)	HRA 2013-14 (Rs)	CA 2013-14 (Rs)	Total Amount (Rs)
		Midwife	Sabiha Khanum		1,700	-	20,400	20,400
		Chowkidar	Sakhawat		1,700	-	20,400	20,400
33	Mehta Sooja	LHV	Nagina yousaf	1,146	1,840	13,752	22,080	35,832
		Midwife	Mushtiq Rani		1,700	-	20,400	20,400
34	Ferozwala goan	LHV	Rida Bano	1,306	2,720	15,672	32,640	48,312
		Midwife	Fatima		1,700	-	20,400	20,400
		Med. Tech	M. Tariq	1,146	1,840	13,752	22,080	35,832
		Chowkidar	Fiaz Hussain		1,700	-	20,400	20,400
35	Lubanwala	LHV	Bushra Tabassum	1,306	2,720	15,672	32,640	48,312
		Mid Wife	Sania Khalid	972	1,700	11,664	20,400	32,064
		J. Tech	Ashiq Hussain	1,146	1,840	13,752	22,080	35,832
		Chowkidar	Mushad Ali	891	1,700	10,692	20,400	31,092
36	Kot Mehmood	LHV	Syeda Saeed	1,306	2,720	15,672	32,640	48,312
		Dispenser	M. Nawaz	1,146	1,840	13,752	22,080	35,832
37	Dhamke	MO	Maria Rehman	4,432	5,000	53,184	60,000	113,184
		LHV	Yasmeen	1,306	2,720	15,672	32,640	48,312
		Dispenser	M. Shehzad		1,840	-	22,080	22,080
		Chowkidar	Imtaiz		1,700	-	20,400	20,400
38	Sharqpur Khurd	Midwife	Nazia Rehmat	972	1,700	11,664	20,400	32,064
		Chowkidar	Anayat Ali		1,700	-	20,400	20,400
39	Chak No. 34	LHV	Rizwana Kaosur	1,306	2,720	15,672	32,640	48,312
		Dispenser	M. Sohail	1,146	1,840	13,752	22,080	35,832
40	Goariyan Mughalan	LHV	Tamseela	1,306	2,720	15,672	32,640	48,312
		Dispenser	Umer	1,146	1,840	13,752	22,080	35,832
		Midwife	Fehmida Bibi	942	1,700	11,304	20,400	31,704
		Chowkidar	Dilawar	891	1,700	10,692	20,400	31,092
41	Fattowala	Dispenser	Abdul Rehman		1,840	-	22,080	22,080
		Midwife	Musarat Shehzadi		1,840	-	22,080	22,080
		Sanitary Worker	Riaz Masih		1,700	-	20,400	20,400
		Chowkidar	M. Nasim		1,700	-	20,400	20,400
42	Nangal Sadan	LHV	Nishat Nasim		2,720	-	32,640	32,640
		Dispenser	M. Ahmed	1,146	1,840	13,752	22,080	35,832
		Midwife	Shazia Kousar	972	1,700	11,664	20,400	32,064
		Chowkidar	M. Riaz	910	1,700	10,920	20,400	31,320
43	Khanpur	Midwife	Firdus		1,700	-	20,400	20,400
		Dispenser	M. Amin		1,840	-	22,080	22,080
		Midwife	Majeeda		1,700	-	20,400	20,400
		Chowkidar	M. Arshad		1,700	-	20,400	20,400
44	Tinde	Tech.	M. Arif		2,720	-	32,640	32,640

Sr. No.	BHU	Designation	Name of official	HRA P.M (Rs)	CA P.M (Rs)	HRA 2013-14 (Rs)	CA 2013-14 (Rs)	Total Amount (Rs)
	Ladwey							
		Dispenser	M. Akbar Ali		1,840	-	22,080	22,080
		Chowkidar	M. Younus		1,700	-	20,400	20,400
45	Ladke	LHV	Asma Naz		2,720	-	32,640	32,640
		Dispenser	Abdul Rehman		1,840	-	22,080	22,080
		Midwife	Najma Naheed		1,700	-	20,400	20,400
		Chowkidar	Shehbaz Ahmed		1,700	-	20,400	20,400
46	V. Nasir Khan	LHV	Ayesha Hussain		2,720	-	32,640	32,640
		Dispenser	M. Arshad		1,840	-	22,080	22,080
		Sanitary Worker	Yaqoob		1,700	-	20,400	20,400
		Chowkidar	Arshad		1,700	-	20,400	20,400
47	Bhainwal	Chowkidar	M. Akbar		1,700	-	20,400	20,400
		Midwife	Asifa Rubab	972	1,700	11,664	20,400	32,064
		J. Tech	Akbar Ali	1,146	1,840	13,752	22,080	35,832
		LHV	Tahira Bashir	1,306	2,720	15,672	32,640	48,312
48	Hardo Baryar	LHV	Tyayba	1,146	1,840	13,752	22,080	35,832
		Dispenser	M. Naem	1,029	1,840	12,348	22,080	34,428
		Midwife	Safia Bibi	942	1,700	11,304	20,400	31,704
		Chowkidar	Liaqat Ali	910	1,700	10,920	20,400	31,320
49	Nangal Kaswala	LHV	Asma Salamat		2,720	-	32,640	32,640
		Midwife	Ume Kalsoom		1,700	-	20,400	20,400
		Dispenser	Shafqat Ahmed	1,146	1,840	13,752	22,080	35,832
		Chowkidar	Rasheed Ahmed	910	1,700	10,920	20,400	31,320
50	Babukwaal	Chowkidar	Ghulam Ghous	891	1,700	10,692	20,400	31,092
		Midwife	Shamim Akhtar	942	1,700	11,304	20,400	31,704
		J. Tech	Ilyass Sajid	1,146	1,840	13,752	22,080	35,832
		LHV	Anila Munir	1,306	2,720	15,672	32,640	48,312
51	Maqbool Pur Miani	Dispenser	M. Zaman		1,840	-	22,080	22,080
		Midwife	Rashida		1,700	-	20,400	20,400
		Chowkidar	M. Saleem		1,700	-	20,400	20,400
		LHV	Shakila Alam		2,720	-	32,640	32,640
52	V. Deval Shal	LHV	Arfin Nasir	1,306	2,720	15,672	32,640	48,312
		Midwife	Zaib-u- Nisa		1,700	-	20,400	20,400
53	Kirto	LHV	Khudjja Rani		1,840	-	22,080	22,080
		Dispenser	Ghulam Hussain		1,840	-	22,080	22,080
		Midwife	Safia Bibi		1,700	-	20,400	20,400
		Chowkidar	Abadullah		1,700	-	20,400	20,400
54	Kot Pindi Das	LHV	Nasreen Hussain	1,306	2,720	15,672	32,640	48,312
		Dispenser	Ifikhar Ahmed		1,840	-	22,080	22,080

Sr. No.	BHU	Designation	Name of official	HRA P.M (Rs)	CA P.M (Rs)	HRA 2013-14 (Rs)	CA 2013-14 (Rs)	Total Amount (Rs)
		Midwife	Ruqia		1,700	-	20,400	20,400
		Chowkidar	M. Javed		1,700	-	20,400	20,400
55	Lambrey	LHV	Samina Yousaf	1,306	2,720	15,672	32,640	48,312
		Dispenser	Waseem Yousaf	1,146	1,840	13,752	22,080	35,832
		Chowkidar	M. Akram		1,700	-	20,400	20,400
56	Ghariyal Kalan	Midwife	Rafia Begum		1,700	-	20,400	20,400
		Chowkidar	Syed Zulfiqar		1,700	-	20,400	20,400
57	Jandiala Kalsan	LHV	Asifa Shehzadi	1,306	2,720	15,672	32,640	48,312
		Dispenser	Shahid Mehmood		1,840	-	22,080	22,080
		Midwife	Sumaira Ibrahim	972	1,700	11,664	20,400	32,064
		Chowkidar	Bashir Ahmed		1,700	-	20,400	20,400
58	Kotli Virkan	Dispenser	M. Ashraf		1,840	-	22,080	22,080
		Midwife	Saira Bilqees		1,700	-	20,400	20,400
		Chowkidar	M. Akram		1,700	-	20,400	20,400
59	Chak 44	LHV	M. Jabeen		2,720	-	32,640	32,640
		Dispenser	M. Ashraf		1,840	-	22,080	22,080
		Mid wife	Mehnaz bibi	972	1,700	11,664	20,400	32,064
		Chowkidar	M. Azam		1,700	-	20,400	20,400
60	Adiana	MO	Sameer Ahmed	2,955	-	35,460	-	35,460
		LHV	Sameena Parveen	1,306	2,720	15,672	32,640	48,312
		Dispenser	Abdul Rehman		1,840	-	22,080	22,080
61	Pindi Machian	LHV	Samina Sajida	1,306	2,720	15,672	32,640	48,312
		Dispenser	M. Munir	1,146	1,840	13,752	22,080	35,832
		Sanitary Worker	Riaz Ahmed		1,700	-	20,400	20,400
		waterman	Mubashar Noori		1,700	-	20,400	20,400
62	Nangal Bucher	LHV	Anees Kousar		2,720	-	32,640	32,640
		WMO	Aneela Nadeem	2,955	5,000	35,460	60,000	95,460
		Dispenser	Saleem		1,840	-	22,080	22,080
		Midwife	Kaneez Bibi		1,700	-	20,400	20,400
		Chowkidar	M. Iqbal		1,700	-	20,400	20,400
63	Nizam pur Dhaka	Sanitary Worker	M. Akram		1,700	-	20,400	20,400
		LHV	Sobia Shehzadi		2,720	-	32,640	32,640
		Chowkidar	Ashraf Khalid		1,700	-	20,400	20,400
		Midwife	Shahida Bibi		1,840	-	22,080	22,080
64	Burj attari	J. Tech	abdul Qudus		1,840	-	22,080	22,080
		LHV	Tayaba Zahid Ali		2,720	-	32,640	32,640

Sr. No.	BHU	Designation	Name of official	HRA P.M (Rs)	CA P.M (Rs)	HRA 2013-14 (Rs)	CA 2013-14 (Rs)	Total Amount (Rs)
		Midwife	Kaneez Amina		1,700	-	20,400	20,400
		Sanitary Worker	Jamil Masih		1,700	-	20,400	20,400
65	Mindialli	LHV	Shehnaz Naz	1,306	2,720	15,672	32,640	48,312
		Sanitary Worker	Nadeem Masih		1,700	-	20,400	20,400
		Midwife	Gulshan Bibi		1,700	-	20,400	20,400
		Chowkidar	Ghulam Abbass	891	1,700	10,692	20,400	31,092
66	Abdullah pur	Midwife	Saima Mushtaq	972	1,700	11,664	20,400	32,064
67	Nawanpind	Midwife	Tabassum Liaqat	972	1,700	11,664	20,400	32,064
		J. Tech	Ehsan Elahi	1,146	1,840	13,752	22,080	35,832
68	Kaki Rasulpur jattan	Chowkidar	M. Sadique	910	1,700	10,920	20,400	31,320
		J. Tech	Arif cheema	910	1,700	10,920	20,400	31,320
69	Balikey	Chowkidar	M. Mubasher	891	1,700	10,692	20,400	31,092
		Midwife	Zakia Ashiq	972	1,700	11,664	20,400	32,064
		LHV	Nasiran Iqbla	1,306	2,720	15,672	32,640	48,312
70	Adil Garh	Chowkidar	Rashid Mehmood	891	1,700	10,692	20,400	31,092
		Tech.	Amjad Nasir	1,146	1,840	13,752	22,080	35,832
		LHV	Rashida Mukhtar		1,840	-	22,080	22,080
71	Malianwali	Chowkidar	Bashir Ahmed	910	1,700	10,920	20,400	31,320
		Midwife	Zohra Bibi	942	1,700	11,304	20,400	31,704
		LHV	Humaira Qadri	1,146	1,840	13,752	22,080	35,832
72	Amar Kot	Chowkidar	Fiaz Ahmed	910	1,700	10,920	20,400	31,320
73	Salaar Bhattian	Uzma bibi	LHV	1,306	2,720	15,672	32,640	48,312
74	Qila Meer Zaman	Dispenser	Sajjad Naseem	1,146	1,840	13,752	22,080	35,832
		J. Tech	Touqeer Ahmed	1,146	1,840	13,752	22,080	35,832
		LHV	Ambreen Khaliq	1,146	1,840	13,752	22,080	35,832
Total				8,652	84,540	103,824	1,014,480	7,116,804

Health Sector Reform Allowance during posting at place other than duty place

Official Name	Designation	HSRA per month (Rs)	Overpayment (Rs)
Ghulam Musfafa	Dua Saaz	1,660	19,920
M. Ismail	NQ	1,690	20,280
M. Shafiq	Dua Saaz	2,289	27,468
M. Asif	J. Tech	1,134	13,608
Jamshed Husnain	J. Tech	1,081	12,972
M. Iftikhar- other Health Facilities	Sanitary Patrol	918	11,016
Total			105,264

D- Health Sector Reform Allowance during posting at place other than duty place to computer Operators

Official Name	Designation	Place of Posting	HSRA per month (Rs)	Overpayment (Rs)
List attached	Computer Operators	20 BHUs	1,399	335,760

E- Payment of Health Sector Reform Allowance and Conveyance Allowance during leave

Name of official	Place of Posting	Period of leave	Period of leave in days	HSRA per month (Rs)	CA per month (Rs)	Over payment (Rs)
Asma Naz	BHU Ladeke	1.1.13 to 31.12.13	LHP 365	2,802	2,720	66,264
Naeem Ahmed	BHU Mirza Virkan	01-03-14 to 28-02-14	LHP 365	2,616	5,000	91,392
Abdul Rehman	BHU Ladeke	1.1.13 to 31.12.13	LHP 365	2,800	1,840	55680
Total				8,218	9,560	213,336

F- Payment of Conveyance Allowance when residence and duty place is same

Name of official	Place of Posting	Rate of CA per month (Rs)	Over payment (Rs)
Nasreen Akhtar	MCH- Khalid Road	2,720	32,640
Nargis Sultana	MCH- Khokhar Town	2,720	32,640
Zila Huma	MCH- Mohalla Meer pur	2,720	32,640
Total			97,920

Annex -J

(1.2.3.5)

Vr/M.B No.	Name of Scheme	Items Nos.	Qty	Rate (Rs)	Amount (Rs)
7/3.6.14	Const. of B.wall of G.Yard Bhullay Andron Ferozwala	4	1362	120	163,440
9/3.6.14	Const. of 2 nos C/R shelter less GBPS Nawan Pind Kirto	8	859	120	103,080
10/3.6.14	Construction of B.wall of G.Yard Eason Sharqpur Sharif	4	1512	125	189,000
12/3.6.14	Const. of building 2 C/R shelter less GBPS Loharanwala	12	835	130	108,550
23/6.6.14	Construction of old rest house into circuit house	52	1100	300	330,000
			347	290	100,630
24/6.6.14	Construction of B.wall of G.Yard Bado Muraday	3	3731	110	410,410
35/7.6.14	Construction of B.wall of G.Yard Jawar chab	3	1467	130	190,710
36/7.6.14	Construction of B.wall of G.Yard Kallar	4	1034	130	134,420
60/10.6.14	Construction of B.wall of G.Yard logowall	3	760	120	91,200
62/10.6.14	Construction of B.wall of G.Yard Nawanpind	3	779	130	101,270
77/6-2014	Construction of B.wall G.Yard at Bhikhi	3	4492	101	453,692
92/6-2014	Reconst. Of multistory Govt. MC GGHS Akbar	9	720	130	93,600
98/16.6.14	M.R to Tehsil office Safdarabad	15	544	160	87,040
102/16.6.14	Construction of B.wall G.Yard at Gujiana Nau	3	1984	130	257,920
105/16.6.14	Const. of building 4C/R of shelter less GBPS Raj Pura	10	1440	125	180,000
112/16.6.14	Construction of B.wall G.Yard at dhamkey	4	1743	130	226,590
113/16.6.14	Construction of B.wall G.Yard at Ghallo	4	202	125	253,125
128/17.6.14	Construction of B.wall G.Yard at Baghan	3	2048	130	266,240
152/19.6.14	Construction of B.wall G.Yard at Bah Wala	3	2047	104	212,888
201/19.6.14	Construction of B.wall G.Yard at Dabriwala	4	1708	130	222,040
204/19.6.14	Construction of B.wall G.Yard at Kot Yaqoob Tibba	4	2250	130	292,500
205/19.6.14	Construction of B.wall G.Yard at Longo wall	3	1688	120	202,560
213/19.6.13	Construction of B.wall G.Yard at Dhabban Khurd	3	4955	108.95	539,847
222/24.6.14	Construction of B.wall G.Yard at Mongna wala	4	1664	130	216,320
223/24.6.14	Construction of B.wall G.Yard at Bohar Bath	3	1814	130	235,820
229/24.6.14	Construction of B.wall G.Yard at chak No. 24/RB Khurd	3	3161	130	410,930
230/24.6.14	Construction of B.wall G.Yard at Sadiqabad	3	1977	130	257,010
235/24.6.14	Construction of B.wall G.Yard at Rasool Pur Jattan	4	2716	125	339,500
240/24.6.14	Construction of B.wall G.Yard at Bhullay	4	1362	130	177,060
252/25.6.14	Construction of B.wall G.Yard at Nabi Pur Virkan	4	1619	120	194,280
280/25.6.14	Construction of B.wall G.Yard at Dera Rohi	3	2114	130	274,820
329/25.6.14	Construction of B.wall G.Yard at rehman pua at skp	3	1118	120	134,160
3201/8905 P-126	Const. of B.wall and toilet block at GGHS Bahar	4	2522	130	327,795
Total					7,778,447

Annex -K

(1.2.3.6)

Sr. No.	Name of post	Place of working	Sanction strength	Working strength	Name of Official	Salary (Rs)	Salary for the year 2013-14 (Rs)
1	Dai/ Midwife	BHU Mirzan Virkan	02	03	Nargis Bibi	21,521	258,252
					Razia Bibi	20,822	249,864
					Yasmin Kousar	16,269	195,228
2	LHV	BHU Hardo Bandoke	01	02	Shabana Kousar	33,559	402,708
					Ayesha Misbahudin	18,380	220,560
3	Sanitary Worker	BHU Ghang	01	02	Malik Masih	17,677	212,124
					Ilyass Masih	20,993	251,916
4	LHV	BHU Ghang	01	02	Roohi Majeed	28,348	340,176
					Safia Saba	18,097	217,164
5	LHV	BHU Kaloke	01	02	Farzana Jabeen	46,408	556,896
					Kishwar Sultana	33,337	400,044
6	Dai/ Midwife	BHU Farooqabad Gaon	02	03	Shama Michael	14,470	173,640
					Nazra Begum	22,138	265,656
					Razia Bibi	20,618	247,416
7	LHV	BHU Farooqabad Gaon	01	02	Hina Naz	35,083	420,996
					Farhat Yousaf	18,150	217,800
8	Medical Technologist	BHU Jandiala Kilsaan	0	01	Saeed Baig	95,471	1,145,652
9	Waterman	BHU Pindi Machian	0	01	Mubasher Noori	12,882	154,584
10	Chowkidar	BHU Mandiali	01	02	Ghulam Abbass	14,587	175,044
					Ghulam Shabir	11,922	143,064
11	RHI	BHU Mandiali	0	01	Shahnawaz	22,352	268,224
12	Dresser	BHU malianwali	0	01	M. Aslam	15,786	189,432
13	Naib Qasid	BHU Bhainwala	01	02	Bilal Rasheed	14,587	175,044
					Ahmed Yaqoob	14,587	175,044
14	Naib Qasid	BHU Kot Sondha	01	02	M.Idrees	23,121	277,452
					M. Naeem	15,988	191,856
Total							7,525,836

Annex -L

(1.2.3.7)

Name of office	Name of Work	Item of Work	Qty as per Estimate	Qty Paid	Excess Qty	Rate (Rs)	Amount (Rs)
DO Roads	"W/I of Road from Muridke SKP Road to Irrigation Rest House"	Regular Excavation Dressed	20628	100125	79497	3318.15	263,783
		Sand filling	47289	177404	130115	1078.80	1,403,681
		Relaying of Sub Base course	1761	2021	260	2858.20	7,431
		P/L of Sub Base Course	58592	88601	30009	5722.13	1,717,153
		P/L Base Course	84145	106156	22011	720.04	158,488
		Earthwork undressed	00	108004	108004	3829.75	413,628
DO Buildings	Const. of 2 additional class GBHS Ferozwatto wan skp	Excavation in foundation	2172	3995	1823	3833.30	6988
		Cement concrete 1:6:18	627	1327	700	7663.05	53641
		Pacca Brick Work 1:6 F/P	1597	4063	2466	14120.15	348203
		New earth filling	6890	70778	63888	5825.55	372183
		Pacca Brick Work 1:6 G/P	2298	3228	930	14908.60	138650
		Fabrication	3542	4634	1092	10676	116582
		RCC 1:2:4	1148	1504	356	282.55	100588
		Single layer of tile	1593	2440	847	5929.65	50224
						Total	5,151,223

Annex -M

(1.2.3.8)

V.No. / Date	Name of Scheme	Quantity of RCC cft	Over payment @ Rs12/cft
11/3.6.14	Const. of building & C/R shelter less GBPS Kambo colony	881	10,572
12/3.6.14	Const. of building 2 C/R shelter less GBPS Loharanwala	594	7,128
19/5.6.14	Provision of m/f at GGPS Makki Kohna SKP	718	8616
22/6.6.14	Const. of additional 2 C/R GBHS Ferozwattowan	1139	13,668
65/	Reconstruction of school building GBES sadar bazaar Narang	5249	62,988
76/6-2014	Provision of m/f 5 C/R GBES Chak No. 44 Ferozwala	1236	14,832
92/6-2014	Reconst. Of multistory Govt. MC GGHS Akbar Bazaar at skp	56221	674,652
94/16.6.14	Const. of additional 3 C/R GGHS Ferozwattowan	1504	18,048
135/6-2014	Provision of m/f 4 C/R GBES No. 2 Muridke	1316	15,792
153/19.6.14	Up gradation of primary school to M/L at GPS Dargai Gill	1814	21,768
205/19.6.14	Up gradation of primary school at GGPS Fateh Rehan Ferozwala	1898	22,776
203/19.6.14	Provision of 10 C/R in GGHS Chisht Nagar Farooqabad	2845	34,140
216/19.6.14	Construction of building for special education centre sharaqpur	13257	159,084
218/19.6.14	Construction of building for special education centre Muridke	12119	145,428
219/19.6.14	Reconstruction of 9 C/R repair of b.wall in GPS No. 1 Muridke	7523	90,276
3321/7107 at Page160-61	Revised Estimate for provision of m/f 6 C/R at GGHS Narang mandi district SKP	2826	33,912
3334/7380P-122	Const. of 5 C/R at GBES Waran	2287	27,444
3322/7108 P-65	Const. of 4 C/R and one office at GGES Malik pur	1894	22,728
2914/9351 P-142	Construction of Obstetrics and Gynecology department at THQ Hospital Muridke	23539	282,468
3342/7388 P-86	Const. of 3 C/R and T.block at GBHS Kot P. Das	1536	18,432
Total			1,684,752

Annex-N

(1.2.3.10)

Vr. /Date	Name of the work	Items	Quantity	Rate (Rs)	Amount (Rs)
92/6-2014	Reconst. Of multistory Govt. MC GGHS Akbar Bazaar at skp	Extra rate for slush daldal	38723	2280.95	83,325
216/19.6.14	Construction of building for special education centre sharaqpur	Extra rate for brick work	3418	1167.95	39,921
		Extra rate for chamfering	46144	766.80	353,832
218/19.6.14	Construction of building for special education centre Muridke	Extra mate for brick	2734	1167.95	31,932
		Extra rate for chamfering	36909	766.80	283,018
		Extra rate for architecture	5928	30	177,840
2914/9351 P-141	Construction of Obstetrics and Gynecology department at THQ Hospital Muridke	Extra rate for shuttering	5813	30	174,390
Total					1,144,258