



**AUDIT REPORT ON
THE ACCOUNTS OF
19 DISTRICT HEALTH &
EDUCATION AUTHORITIES
AND DAANISH SCHOOLS OF THE
PUNJAB (North)
AUDIT YEAR 2024-25**

AUDITOR-GENERAL OF PAKISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY,
TRANSPARENCY AND GOOD GOVERNANCE IN THE MANAGEMENT
AND USE OF PUBLIC RESOURCES

FOR THE CITIZENS OF PAKISTAN

PREFACE

Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013 empower the Auditor-General of Pakistan to conduct audit of accounts of the Federation or a Province or a Local Government and the accounts of any authority or body established by or under the control of the Federation or a Province.

The report is based on audit of the accounts of 19 District Health & Education Authorities and Daanish Schools of the Punjab (North) for the financial year 2023-24. However, in some cases audit for financial year 2022-23 and previous years was also conducted. The Directorate General of Audit Local Governments, the Punjab (North), Lahore conducted audit during 2024-25 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officers (PAOs) at the SDAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Thematic Audit of one selected area "Maternal & Newborn Healthcare Facilities in DHQ & THQ Hospitals of Districts Sheikhupura and Kasur" is included as Chapter 21. Similarly, an Impact Audit determining the impact of Daanish Schools Haronoli, Mianwali is included as Chapter 45. Moreover, a "Public Perception Survey" to gauge citizen's satisfaction on healthcare services is also part of this report as Chapter 46.

The audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities. The audit observations included in this report have been finalized in the light of written replies and decisions in SDAC meetings.

There are certain audit paras which were also reported in Audit Reports for the financial years 2020-21, 2021-22 and 2022-23. Recurrence of such irregularities is matter of concern and needs to be addressed.

The Audit Report is submitted to Governor of the Punjab in pursuance of Article 171 of Constitution of the Islamic Republic of Pakistan 1973, read with Section 108 of Punjab Local Government Act, 2013 to cause it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

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ABBREVIATIONS & ACRONYMS

AEOs	Assistant Education Officers
ANC	Antenatal Care
APMO	Additional Principal Medical Officer
ASP	Afternoon School Programme
BHU	Basic Health Unit
CA	Conveyance Allowance
C&W	Communication and Works
CEO	Chief Executive Officer
CNIC	Computerized National Identity Card
CPS	Contingent Paid Staff
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DC	Deputy Commissioner
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DEA	District Education Authority
DGHS	Director General Health Services
DGPR	Director General Public Relations
DHA	District Health Authority
DHIS	District Health Information System
DHQ	District Head Quarter
DOH	District Officer Health
DRAP	Drug Regulatory Authority of Pakistan
DSC	District Selection Committee
DTL	Drug Testing Laboratory
EMR	Electronic Medical Record
EOL	Extra Ordinary Leave
EPI	Expanded Programme on Immunization
EST	Elementary School Teacher
FBR	Federal Board of Revenue
FI	Financial Accounting
FY	Financial Year
GRN	Goods Receipt Note
GST	General Sales Tax
HMIS	Health Management Information System
HPA	Health Professional Allowance
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
HR	Human Resource
IAS	Insaf Afternoon School

IRMNCH	Integrated Reproductive, Maternal, Newborn, and Child Health
ITO	Income Tax Ordinance
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
KPI	Key Performance Indicators
LESCO	Lahore Electric Supply Company
LHV	Lady Health Visitor
LHW	Lady Health Worker
LHS	Lady Health Supervisor
LP	Local Purchase
LPG	Liquefied Petroleum Gas
M-EE	Male Elementary Education
MEPG	Mechanical, Electrical, Plumbing & Generator
MIMS	Medicine Inventory Management System
MLC	Medico-Legal Certificate
MOU	Memorandum of Understanding
MRP	Maximum Retail Price
MS	Medical Superintendent
MSDS	Minimum Service Delivery Standard
NGO	Non-Governmental organization
NPA	Non-practicing Allowance
NSB	Non-salary Budget
PA	Personal Allowance
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-1	Planning Commission form-1
PDA	Punjab District Authorities
PDP	Proposed Draft Para
PEEDA	Punjab Employees Efficiency, Discipline and Accountability
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PHC	Punjab Healthcare Commission
PIH	Pregnancy-Induced Hypertension
PLG	Punjab Local Government
PMA	Pakistan Medical Association
PMIU	Programme Monitoring & Implementation Unit
PMU	Project Management Unit
PPH	Postpartum Hemorrhage
PPR	Punjab Procurement Rules
PPRA	Punjab Procurement Regulatory Authority

P&SHC	Primary & Secondary Healthcare
PST	Provincial Sales Tax
RHC	Rural Health Center
SAP	System Application Product
S&GAD	Services and General Administration Department
SDA	Skilled Birth Attendant
SDG	Sustainable Development Goals
SED	School Education Department
SOGP	Society of Obstetricians and Gynecologists of Pakistan
SMC	School Management Council
SSB	Social Security Benefit
SST	Secondary School Teacher
THQ	Tehsil Head Quarter
TS	Technical Sanction
W-EE	Women Elementary Education
WHO	World Health Organization
JICA	Japan International Cooperation Agency
USAID	United States Agency for International Development
UNICEF	United Nations International Children's Emergency Fund
UNFPA	United Nations Fund for Population Activities,

EXECUTIVE SUMMARY

The Directorate General of Audit Local Governments, the Punjab (North), Lahore carried out audit of District Health and Education Authorities of nineteen (19) districts of the Punjab and four (04) Daanish Schools of District Attock & Mianwali in line with International Standards of Supreme Audit Institutions (ISSAIs). These nineteen (19) districts are Gujranwala, Gujrat, Hafizabad, Mandi Bahauddin, Narowal, Sialkot, Kasur, Lahore, Nankana Sahib, Okara, Sheikhupura, Attock, Chakwal, Jhelum, Rawalpindi, Bhakkar, Khushab, Mianwali and Sargodha.

The Directorate General of Audit has a human resource of 79 officers and staff having 19,750 person-days and annual budget of Rs 254.198 million for the Financial Year (FY) 2024-25. This office carried out audit of the accounts of 19 District Health & Education Authorities and 04 Daanish Schools for the FY 2022-23 and utilized 8,238 person-days for the purpose.

The report comprises forty-six (46) chapters detailing the results of the compliance with authority audit, thematic audit and impact audit conducted during Audit Year 2024-25. The audit findings highlighted in the report reveal several issues requiring immediate attention. These issues include non-compliance with regulatory frameworks, improper fund utilization, lack of transparency in procurement processes, and mismanagement of revenues and receipts. Chapter 21 of this report consists of findings and analysis of Thematic Audit of one selected area “Maternal & Newborn Healthcare Facilities in DHQ & THQ Hospitals of Districts Sheikhupura and Kasur”. Similarly, an Impact Audit determining the impact of Daanish Schools Haronoli, Mianwali is included as Chapter 45. Moreover, a “Public Perception Survey” to gauge citizen’s satisfaction on healthcare services is also part of this report as Chapter 46.

The report emphasizes the necessity of strengthening internal controls within audited entities. It highlights the urgency of implementing measures that ensure effective accountability and uphold organizational integrity. Addressing these concerns is crucial for promoting good governance, financial prudence, and transparent operational practices within the audited organizations.

To optimize the utilization of limited audit resources, a desk audit exercise was conducted leveraging Computer Assisted Audit Techniques (CAAT) to identify high-risk entities and high-value transactions with significant financial implications. Subsequently, fieldwork was undertaken concentrating on the prioritized auditable issues pinpointed during the

desk audit phase besides placing reliance on the professional judgment of the auditors.

a) Scope of Audit

This office is mandated to conduct audit of 6,011 formations working under 39 PAOs of Health & Education Authorities and Daanish Schools. Total expenditure and total receipt of these formations were Rs 285,298.27 million and Rs 840.530 million respectively for the FY 2023-24.

Audit coverage relating to expenditure for the current audit year comprises 181 formations of 39 PAOs having a total expenditure of Rs 68,391.200 million for the FY 2023-24. In terms of percentage, the audit coverage for expenditure is 24% of auditable expenditure.

Audit coverage relating to receipts for the current audit year comprises 181 formations of 39 PAOs having total receipts of Rs 484.788 million for the FY 2023-24. In terms of percentage, the audit coverage for receipts is 58% of auditable receipts.

This Audit Report also includes audit observations resulting from the audit of expenditure of Rs 17,415.160 million for the FY 2022-23 pertaining to 81 formations.

In addition to this Compliance Audit Report, Directorate General Audit, Local Governments, the Punjab (North), Lahore conducted thirty-eight (38) financial attest audits. Reports of these audits are being published separately.

b) Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs 1,281.520 million was pointed out in this report. Recovery effected from July to December 2024 was Rs 58.809 million which was verified by audit.

c) Audit Methodology

Desk audit techniques mentioned in Financial Audit Manual were applied during the Audit Year 2024-25. Computer Assisted Audit Techniques were used for analysis of Human Resource (HR) and Financial (FI) data obtained from System Application Product (SAP/R3). This was facilitated by access to data and updation of permanent files. Desk audit review helped auditors in understanding the systems, procedures and environment of the entities before the start of field audit activity besides identification of high-risk areas such as payment of inadmissible

allowances, release of salaries after superannuation and high-value vouchers for detailed scrutiny.

d) Audit Impact

Audit activity has proven to be effective in creating awareness amongst the audited entities and relevant fora regarding compliance with the rules and procedures in the public interest. Since the establishment of DEAs & DHAs in 2017, a number of measures with regards to validity and reliability of SAP/R3 database, as recommended by the audit, have been initiated by the management. As a result of audit, management has taken up a number of issues with Finance Department for streamlining financial management practices of DEAs & DHAs besides issuing various instructions to DAOs for improving budgetary controls. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

e) Comments on Internal Controls and Internal Audit

The current Audit Report brings to light a series of discrepancies consistently observed by Audit over time. These recurring issues indicate potential structural problems, possibly stemming from an inadequate supervisory framework and flawed internal control system.

Many instances of serious non-compliance of rules and regulations were noticed and reported in this Audit Report. These instances, *inter alia*, include misappropriation of public funds, irregularities pertaining to payment of inadmissible allowances, cash payments through Drawing and Disbursing Officers (DDOs) and poor maintenance of record etc. Lack of trained staff and accountability mechanism in DEAs & DHAs are major reasons for weak internal controls. Rule 49 of the District Authorities (Accounts) Rules, 2017, assigns the responsibility for internal audits of District Authorities to the Principal Accounting Officer. However, internal audits were not conducted in any of the 38 District Authorities under the jurisdiction of this office.

This Audit Report includes a dedicated note at the end of each audit para intended to assist the department in recognizing and addressing recurring observations.

Audit paras for the audit year 2024-25 involving procurement & human resource related irregularities and other irregularities not considered worth reporting are listed in MFDAC (**Annexure-A**). The audit paras listed in Annexure-A shall be pursued with the Principal Accounting Officers (PAOs) at the SDAC/ DAC level, and in all cases

where the PAO does not initiate appropriate action, the audit paras will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

f) Key Audit Findings of the Report

- i. Misappropriation of Rs 312.171 million was noted in sixteen (16) cases.¹
- ii. Human Resource / employees related irregularities amounting to Rs 2127.258 million were noted in sixty-three (63) cases.²
- iii. Procurement related irregularities amounting to Rs 2035.440 million were pointed out in one hundred (100) cases.³
- iv. Issues of value for money and service delivery involving an amount of Rs 378.028 million were noted in thirty (30) cases.⁴
- v. Poor contract management involving an amount of Rs 99.106 million was pointed out in six (06) cases.⁵
- vi. Internal control weaknesses and miscellaneous irregularities of Rs 2620.661 million were observed in eighty-six (88) cases.⁶

¹ Para 6.4.1, 9.4.1 to 9.4.9, 10.4.1, 11.4.1, 12.4.1, 20.4.1, 32.4.1

² Para 2.4.1 to 2.4.5, 3.4.1 to 3.4.3, 4.4.1, 5.4.1 to 5.4.4, 6.4.2, 7.4.1 to 7.4.2, 8.4.1, 9.4.10 to 9.4.19, 10.4.2, 11.4.2, 12.4.2 to 12.4.4, 13.4.1, 13.4.2, 14.4.1, 16.4.1, 16.4.2, 17.4.1, 17.4.2, 19.4.1, 20.4.2 to 20.4.4, 23.4.1, 24.4.1, 25.4.1, 26.4.1, 26.4.2, 27.4.1 to 27.4.3, 29.4.1, 30.4.1, 31.4.1, 32.4.2, 34.4.1, 35.4.1, 35.4.2, 36.4.1, 37.4.1, 37.4.2, 39.4.1, 40.4.1

³ Para 2.4.6, 2.4.7, 3.4.4 to 3.4.10, 4.4.2, 5.4.5 to 5.4.9, 6.4.3 to 6.4.7, 7.4.3 to 7.4.8, 8.4.2 to 8.4.7, 9.4.20 to 9.4.23, 10.4.3 to 10.4.5, 11.4.3 to 11.4.10, 12.4.5 to 12.4.9, 13.4.3, 13.4.4, 14.4.2 to 14.4.11, 15.4.1 to 15.4.6, 16.4.3 to 16.4.5, 17.4.3, 17.4.4, 18.4.1, 18.4.2, 19.4.2 to 19.4.4, 20.4.5, 23.4.2-3, 24.4.2, 25.4.2, 28.4.1-2, 29.4.2-3, 30.4.2 to 30.4.4, 31.4.2, 32.4.3, 33.4.1, 33.4.2, 37.4.3, 37.4.4, 40.4.1

⁴ Para 3.4.11, 9.4.24 to 9.4.27, 13.4.9, 14.4.13, 13.4.14, 15.4.7, 16.4.6, 17.4.5, 18.4.3, 19.4.5, 20.4.6, 20.4.7, 30.4.5-6, 31.4.3, 33.4.2-6, 38.4.1, 38.4.2, 39.4.2, 41.4.1, 44.4.1, 44.4.2

⁵ Para 13.4.5 to 13.4.8, 14.4.12

⁶ Para 3.4.12, 3.4.13, 4.4.3, 4.4.4, 5.4.10 to 5.4.14, 6.4.8, 7.4.9, 7.4.10, 8.4.8 to 8.4.13, 10.4.6 to 10.4.9, 11.4.11 to 11.4.15, 12.4.10-19, 13.4.10, 14.4.15-18, 15.4.8, 16.4.7-8, 17.4.6, 18.4.4, 19.4.6, 19.4.7, 20.4.8 to 20.4.12, 23.4.4, 24.4.3 to 24.4.6, 25.4.3-5, 26.4.3 to 26.4.5, 27.4.3, 28.4.3 to 28.4.6, 29.4.4 to 29.4.7, 32.4.4-6, 33.4.7, 34.4.3, 35.4.3, 35.4.4, 37.4.5, 37.4.6, 38.4.3, 39.4.3, 40.4.3, 41.4.2

g) Recommendations

- i. Disciplinary actions need to be initiated for fixing the responsibility in cases of misappropriation, loss and fraudulent / irregular payments.
- ii. Financial controls need to be strengthened to stop payment of inadmissible allowances to the officers / officials.
- iii. Chief Executive Officers (CEOs) need to improve the monitoring and financial control mechanisms in order to avoid mis-procurements and financial irregularities.
- iv. Action needs to be taken against officers for not implementing clauses of contracts in true letter and spirit.
- v. Service delivery needs to be improved to provide maximum benefits to general public.
- vi. Management needs to focus on reinforcing internal controls in order to avoid recurrence of similar irregularities every year.

CHAPTER 1

PUBLIC FINANCIAL MANAGEMENT

(DISTRICT HEALTH AUTHORITIES)

Introduction

DHAs were established on 01.01.2017 under Punjab Local Government (PLG) Act 2013 in thirty-six (36) districts of Punjab. The purpose was to provide better health facilities to the local community. DHAs are corporate bodies having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in their names.

According to Section 17(6) of PLG Act 2013, the CEO shall be personally responsible to ensure that business of the Authority is conducted proficiently, in accordance with law and to promote the objectives of the Authority. As per Section 92(3) of PLG Act 2013, the CEO shall be the PAO and shall perform such functions as are mentioned in this Act. The major functions of DHA are as under:

- establish, manage and supervise primary and secondary healthcare facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of healthcare on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Healthcare Commission.

Resource Mobilization

DHAs of Punjab, like previous year, relied on the share / grants received through Provincial Finance Commission (PFC) during FY 2023-24 to meet the administrative and operating expenses. The table given below shows that out of total receipts of DHAs, opening balance of cash and PFC share consisted of almost 99 percent during both FYs 2022-23 and 2023-24.

Description	2022-23		2023-24	
	Amount	%	Amount	%
Opening Bank Balance	7,160.951	10.2	6,048.031	8.5
Share of PFC / Grants	61,803.444	88.6	64,633.755	90.4
Sub Total	68,964.395	98.8	70,681.786	98.9
Own Source receipts	821.523	1.2	795.419	1.1
Total	69,785.918		71,477.205	

Source: Financial statements for the FY 2023-24

An overall view of budget and expenditure for the FY 2023-24 is given in the table below:-

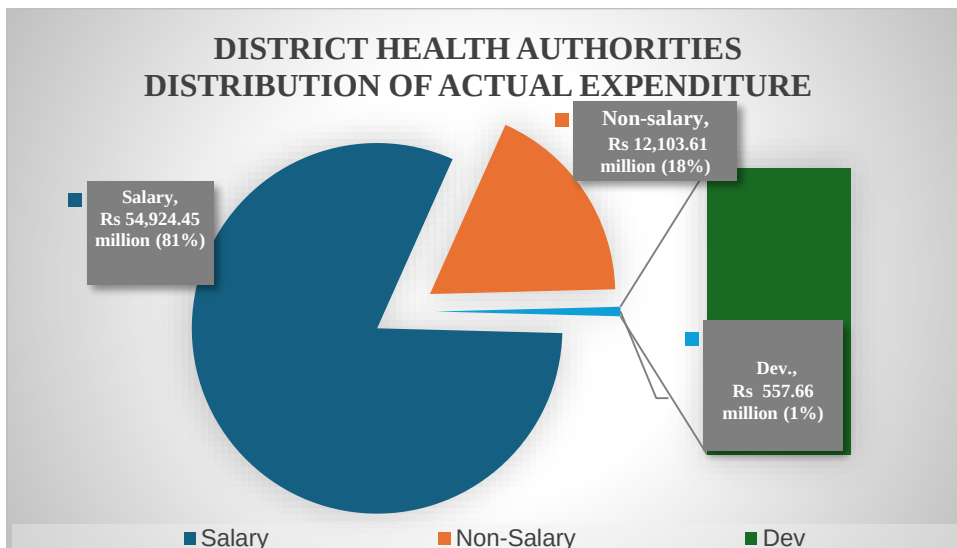
Description	Rs in million					
	Original Grant	Suppl. Grant	Surrender	Final Grant	Actual Exp.	Savings(-) Excess (+)
Salary	68,785.59	4,051.16	(13,760.09)	59,076.66	54,924.45	(5,152.21)
Non-salary	17,071.04	2,331.54	(3,498.04)	15,904.54	12,103.61	(3,800.93)
Development	2,080.01	87.432	(1,107.95)	1,059.49	557.66	(501.83)
Total	87,936.64	6,470.132	(18,366.08)	76,040.69	67,585.72	(8,454.97)

The above table shows overall savings of Rs 8,454.97 million which comes to 11% of final grant. District wise detail of budget and expenditure is placed at **Annexure-DHAs-B**.

Audit also noticed that material payments were made from A/C-VI of DHA without valid authorization by a duly authorized Administrator during FY 2023-24. Administrators were appointed vide Notification No. SOR(LG)38-5/2014 dated 01.01.2017 under Section 30(3) of the PLG Act 2013. However, the period of appointment under above Notification lapsed on 31-12-2018.

The breakup of the total expenditure incurred by DHAs is illustrated in the following graph. Major portion of expenditure was

incurred on salary which was 81% of the total expenditure, whereas, contingency and development expenditure was 18% and 1% of the total expenditure, respectively.



Out of total non-salary expenditure of Rs 12,103.61 million, an amount of Rs 2,291.832 million (19%) was incurred during the month of June 2024 indicating weak financial management.

Own Source Revenue of DHAs fell short as compared with previous year. Unpredictability of PFC shares and other grants coupled with capacity issues of budget and finance wings of DHAs forced the management to prepare unjustified and unrealistic estimates of receipts.

Revenue expenditure constituted 99% of total expenditure incurred during FY 2023-24. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment was 81% of revenue expenditure, whereas, non-salary was 18%.

DHAs raised accruals by retaining an amount of Rs 171.039 million on account of General Provident Fund, Group Insurance, Benevolent Fund, Income Tax and General Sales Tax (GST) during the FY 2023-24. This practice overstated the cash closing balance of DHAs as given in the following table:

Rs in million		
Cash closing balance as on 30.06.2024	Liabilities	Actual cash closing Balance
3,644.563	171.039	3,473.524

Source: Financial statements for the FY 2023-24

Appropriation accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual revenue and capital expenditure on various specified services vis-à-vis those authorized by the Administrator. Appropriation accounts, thus, facilitate in managing finances and budgetary provisions, therefore, these are complementary to the finance accounts.

Audit of appropriation accounts ascertains whether the expenditure actually incurred under the grant/head of account is within the authorization and also spent on the purposes authorized. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions. During financial attest audit of appropriation accounts and financial statements of 19 DHAs for the FY 2023-24, audit certified that the accounts of DHAs of 19 districts are unqualified.

Primary & Secondary Healthcare is the administrative department of DHAs in terms of Rule 2(1)(a) of Punjab District Authorities (Delegation of Financial Powers) Rules 2017. Out of total expenditure of 19 DHAs, 1% was incurred on development activities as given below:

Rs in million		
Description	Amount	% age
Non-development expenditure	67,028.058	99%
Development expenditure	557.664	1%
Total	67,585.722	100

Source: Appropriation accounts of DHAs for the FY 2023-24

The table below shows original and final development grants allocated to 19 DHAs during the FY 2022-23 and FY 2023-24. The final development grant decreased by almost 50% from Rs 2,057.747 million in FY 2022-23 to Rs 1,059.489 million in FY 2023-24.

Rs in million					
Sr. No.	Name of District	FY 2022-23		FY 2023-24	
		Original	Final Grant	Original	Final Grant
1	Gujranwala	34.715	29.834	32.791	27.622
2	Gujrat	75.305	342.900	310.694	59.501
3	Hafizabad	17.896	52.215	4.405	8.436
4	Mandi Bahauddin	350.375	378.820	377.492	30.562
5	Narowal	97.188	150.918	14.962	144.001
6	Sialkot	10.527	37.649	29.034	45.130

Rs in million

Sr. No.	Name of District	FY 2022-23		FY 2023-24	
		Original	Final Grant	Original	Final Grant
7	Kasur	35.897	38.579	11.733	10.701
8	Lahore	29.281	36.394	6.884	6.884
9	Nankana Sahib	9.137	12.888	0.824	4.031
10	Okara	215.669	219.311	121.695	129.339
11	Sheikhupura	33.684	65.003	63.345	67.390
12	Attock	0.960	6.180	0	3.689
13	Chakwal	88.378	93.921	173.163	49.786
14	Jhelum	1.472	3.226	6.878	3.075
15	Rawalpindi	283.085	177.309	498.577	86.644
16	Bhakkar	138.169	137.993	320.810	319.065
17	Khushab	38.180	251.782	98.572	42.153
18	Mianwali	3.359	3.359	3.181	3.181
19	Sargodha	9.324	19.466	4.971	18.299
Total		1472.601	2057.747	2080.011	1059.489

Source: Appropriation accounts for FY 2021-22 and 2023-24

The following table shows development expenditure incurred during FY 2022-23 and FY 2023-24 on development schemes executed during the two financial years. It shows that expenditure on development schemes decreased from Rs 801.684 million (FY 2022-23) to Rs 557.664 million (FY 2023-24). The major decrease was seen in DHAs Khushab, Rawalpindi, Okara and Lahore. However, in DHA Mandi Bahauddin, development expenditure increased from Rs 12.499 million to Rs 96.560 million.

Rs in million

Sr. No.	Name of District	FY 2022-23		FY 2023-24	
		No. of Schemes	Expenditure	No. of Schemes	Expenditure
1	Gujranwala	7	6.244	01	3.853
2	Gujrat	14	32.241	07	59.104
3	Hafizabad	4	33.714	01	3.050
4	Mandi Bahauddin	18	12.499	05	96.560
5	Narowal	4	9.152	07	50.114
6	Sialkot	4	8.530	04	29.183
7	Kasur	1	4.962	01	5.110

Rs in million

Sr. No.	Name of District	FY 2022-23		FY 2023-24	
		No. of Schemes	Expenditure	No. of Schemes	Expenditure
8	Lahore	2	22.350	01	4.595
9	Nankana Sahib	2	12.886	04	4.031
10	Okara	2	98.575	02	29.679
11	Sheikhupura	2	2.659	05	25.873
12	Attock	2	6.178	01	3.566
13	Chakwal	2	93.921	02	49.786
14	Jhelum	1	3.226	01	3.075
15	Rawalpindi	9	176.284	09	84.879
16	Bhakkar	2	9.489	03	44.957
17	Khushab	3	255.989	03	41.736
18	Mianwali	1	2.650	03	3.005
19	Sargodha	1	10.135	01	15.508
Total		81	801.684	61	557.664

Source: Appropriation accounts for FYs 2022-23 and 2023-24

The data presented in the above tables indicates serious inadequacies in the initial planning and resource allocation. The discrepancies underscore the necessity for an in-depth analysis of the planning process within DHAs. Identifying and understanding inconsistencies in the planning phase is crucial for enhancing the effectiveness of future development initiatives.

The existing situation warrants a thorough analysis that delves into the intricacies of the planning process. This examination is vital for understanding the factors that contribute to deviations in budgetary allocations and their corresponding utilization. Identifying the root causes of these discrepancies is essential for refining the planning framework and ensuring a more accurate alignment between set targets and actual outcomes.

CHAPTER 2

DISTRICT HEALTH AUTHORITY GUJRANWALA

2.1 Introduction

a) There are 25 formations in DHA Gujranwala out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations was Rs 2,358.477 million and Rs 55.41 million respectively, out of which 34% expenditure and 45% receipts were audited.

Audit Profile of DHA Gujranwala

Rs in million					
Sr. No.	Description	Total Formations	Formation Audited	Expenditure Audited	Receipts Audited
1	DHA Gujranwala	25	07	881.88	24.94

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Gujranwala was Rs 5,728.109 million and supplementary grant was Rs 120.260 million for the FY 2023-24. An amount of Rs 1,374.897 million was surrendered and final budget was Rs 4,473.472 million. Management incurred an expenditure of Rs 3,823.591 million resulting in saving of Rs 649.881 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	4,456.037	67.654	-	3,586.700	3,385.02	186.35
Non-Salary	1,239.28	48.58	-	859.15	434.72	-812.46
Development	32.791	4.030	-1,374.897	27.622	3.85	-23.769
Total	5,728.109	120.260	-1,374.897	4,473.472	3,823.591	-649.881

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	4,294.246	3,456.408	-837.838	20
2023-24	4473.472	3823.591	-649.881	15

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 4% increase in budget allocation and 11% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 649.881 million during FY 2023-24 which is 15% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Gujranwala for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Key Indicators	Planned Targets	Achievements	% Achievements
1	Outdoor Patients	4,439,971	4,372,266	98
2	Indoor Patients	85,932	79,991	93
3	Surgical Cases	92,556	87,709	95
4	Cardiac Coronary Unit	5,253	5,552	106
5	Diagnostic Services (Laboratory, Radiology)	102,227	98,524	96
6	Family Planning Activities	80,325	79,018	98
7	Peads	155,831	151,766	97
8	Surgery	64,796	65,787	102
9	TB Chest Treatments	1,499	1,200	80
10	Free Medicines to Patients	4,444,650	4,392,244	99

Source: DHIS dashboard of DHA Gujranwala

ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Gujranwala lagged behind in treating target number of patients in case of outdoor, indoor, surgical, diagnostic services and TB cases during FY 2023-24.

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 19.992 million were raised in this report during current audit of DHA Gujranwala. This amount also includes recoveries of Rs 12.991 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	12.991
B	Procurement related irregularities	7.001
C	Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
Total		19.992

2.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	18	Convened
2	2018-19	18	Not convened
3	2019-20	11	
4	2020-21	12	
5	2021-22	09	
6	2022-23	08	Convened
7.	2023-24	07	Not convened

2.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

2.4.1 Unauthorized payment of pay & allowances to employees- Rs 4.421 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud, misappropriation and shall be liable to make good that loss. Further, according to Rule 8.16 of Punjab Civil Servant (PCS) Rules 1976, a government servant who is absent himself from duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave.

During audit of DHA Gujranwala for the FY 2023-24, it was observed that 70 employees of following formations remained absent from duty without prior approval of the competent authority. This resulted in unauthorized payment of pay and allowances for absence period worth Rs 4.421 million. Detailed at **Annexure-DHA-GWL-C**.

Rs in million			
Sr.No.	Name of formation	No. of employees	Amount
1	DHO Gujranwala	32	0.197
2	MS THQ Hospital Kamoke	1	0.192
3	MS THQ Hospital Kamoke	1	0.725
4.	MS THQ Hospital Nowshera Virkan	21	1.754
5.	SMO RHC Wando	15	1.553
Total		70	4.421

Audit held that unauthorized payment of pay and allowances was due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that letters have been written to the concerned employees for recovery. Reply of the department was not accepted as recovery was not made by the competent authority.

SDAC in its meeting held on 28th November 2024 directed to probe the matter besides recovery of the amount and take action against the absentees. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No.24,47,51,61,69]

2.4.2 Loss to government due to non-recovery of penal rent - Rs 3.065 million

According to instructions of accommodation allotment policy-2018 issued vide letter No. EO(S&GAD) Policy/2009/688 dated 7th May, 2018 of Services and General Administration Department, Government of the Punjab (Estate Office), 60% of basic pay is required to be charged as penal rent from the officials residing in government residences un-authorizedly.

During audit of the accounts of SMO RHC Eminabad District Gujranwala for the financial year 2019-24, it was observed that the Residence No. 7 of the hospital has been occupied by the SHO of Eminabad police station since January 2010. Neither any effort was made by the management of the RHC to get the residence vacated from the illegal occupier nor the matter was referred to higher authorities for vacation of residence and recovery of penal rent from the concerned person @ 60% of the basic pay. Details at **Annexure-DHA-GWL-D**.

Audit is of the view that due to internal control weakness and non compliance of rules the house is illegally occupied by the SHO since 2010 resulting in loss to government revenue due to non recovery of penal rent Rs 3.065 million.

The matter was reported to the PAO in October 2024. The department admitted the stance of the audit. SDAC in its meeting held on 28th November 2024 directed to recover the penal rent and also get the residence vacated from the illegal occupier through administrative department. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No.76]

2.4.3 Unauthorized payment of allowances during training period - Rs 2.365 million

According to Government of the Punjab, Finance Department letter No. U.O.NO.FD.SR-I/62022 dated 12-04-2022, Conveyance Allowance, Health Sector Reform Allowance, Special Healthcare

Allowance, Health Professional Allowance and Non-practicing Allowance are not admissible during training period.

During audit of M.S THQ Hospital Kamonki for the financial year 2023-24 revealed that various employees were paid inadmissible allowances during training period. This resulted in excess payment of allowances for Rs 2.365 million as detailed at **Annexure-DHA-GWL-E**.

Audit holds that due to weak internal and financial control resulted in unjustified overpayment of pay and allowances during the training period.

The matter was reported to the PAO in October 2024. The department replied that doctors are on post qualification training and posted for pay purpose. The reply was not accepted as there is no provision for admissibility of above allowances during training period .

SDAC in its meeting held on 28th November 2024 directed to take up the matter with finance department for clarification. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No.45]

2.4.4 Non-deduction of house rent, conveyance allowance and 5% maintenance charges- Rs 1.391 million

According to accomodation allotment policy-2018 issued vide letter No. EO(S&GAD) Policy/2009/688 dated 7th May, 2018 of Services and General Administration Department, Government of the Punjab (Estate Office), the government servant who is allotted a government residence is not allowed to draw House Rent Allowance (HRA) and will have to pay house maintenance charges @ 5% of the basic pay.

During audit of SMO RHC Eminabad District Gujranwala for the FYs 2019-24, it was observed that following officers / officials were residing in official residences of the Health Center but house rent allowance, conveyance allowance and 5% maintenance charges were not deducted from their salaries. This resulted in loss to exchequer due to non-deduction of house rent, conveyance allowance and maintenance charges of Rs 1.391 million as detailed at **Annexure-DHA-GWL-F**.

Audit is of the view that due to non compliance of rules and non deduction of allowances resulted in overpayment of pay and allowances.

The matter was reported to the PAO in October 2024. The department replied that change forms have been submitted to DAO for recovery.

SDAC in its meeting held on 28th November 2024 directed for recovery regarding payment during the leave period. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No.74]

2.4.5 Non-deduction of conveyance allowance during leave period - Rs 1.750 million

According to Rule 1.15 of Punjab Travelling Allowance (TA) Rules 1976, conveyance allowance is not admissible during leave.

During audit of DHA Gujranwala for the FY 2023-24, it was observed that conveyance allowance of employees was not deducted during leave. This resulted in overpayment of conveyance allowance of Rs 1.750 million.

Sr. No.	Name of formations	No. of employees	Rs in million
			Amount
1	CEO DHA, Gujranwala	143	0.585
2	DHO Gujranwala	02	0.227
3	THQ Hospital Kamonke	53	0.381
4	THQ Hospital Noshehra Virkan	30	0.175
5	SMO RHC Eminabad	07	0.0321
6	THQ Hospital Wazirabad	44	0.322
7	SMO RHC Wando	05	0.028
Total		284	1.7501

Audit held that non-deduction of conveyance allowance during leave period was due to weak internal controls.

The matter was reported to the PAO in November 2024. The department admitted the overpaid amount and replied that recovery from all concerned officers / officials have been started.

SDAC in its meeting held on 28th November 2024 directed for complete recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No.13,27,46,60,36,75,73]

B) Procurement related irregularities

2.4.6 Loss due to purchase of disposable and surgical items at higher rates – Rs 4.909 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay & allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of CEO (DHA), Gujranwala for the financial year 2023-24, it was observed that expenditure of Rs 12.32 million was incurred on purchase of medical devices. Further probe revealed that framework contract of medicines was awarded to the same firms that supplied the same items to the Govt. Teaching Hospital Gujranwala at lower rates as compared to rates offered by them for DHA Gujranwala. This resulted in loss due to purchase of disposable and surgical items at higher rates Rs 4.909 million. Detail is at **Annexure-DHA-GWL-G**.

Audit is of the view that due to weak financial controls surgical items/ medical devices were purchase on higher rates without justification.

This resulted into unjustified purchase of medicines on higher rates and excess payment of Rs 4.909 million.

The matter was reported to the PAO in October 2024. The department replied that medicines were purchased after following tendering process. The reply of the department was not accepted due to higher rates of same product of same company in same city and Price reasonability is not considered by department and principal of prudence was not followed.

SDAC in its meeting held on 28th November 2024 directed for clarification from PPRA for omission of “price reasonability certificate” and ignoring the concept of prudence in the procurement process. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC’s decision at the earliest.

[PDP No. 1]

2.4.7 Irregular purchase of different items by splitting the indent - Rs 2.092 million

According to Rule 12(1) of PPR 2014, as amended on 17.08.2020 “procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA’s website in the manner and format specified from time to time. Further, 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 procurement so planned.”

During audit of various formations of DHA Gujranwala for the financial year 2023-24, it was observed that purchases worth Rs 2.092 million were made through splitting the indent to avoid tendering process. Detail is at **Annexure-DHA-GWL-H**.

Rs in million

Financial Year	Name of Formation	Amount
2023-24	CEO DHA Gujranwala	0.992
2023-24	MS THQ Hospital Wazirabad	1.10
Total		2.092

Audit is of the view that due to weak internal controls, splitting was made to avoid tendering process.

This resulted in irregular purchase of Rs 2.092 million.

The matter was reported to the PAO in October 2024. The department replied that the expenditure was incurred on need basis and through quotations.

SDAC in its meeting held on November 28, 2024 directed to get the expenditure regularized from the Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC’s decision at the earliest.

[PDP No.07&37]

CHAPTER 3

DISTRICT HEALTH AUTHORITY GUJRAT

3.1 Introduction

a) There are 27 formations in DHA Gujrat out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations was Rs 1,882.794 and Rs 17.312 million respectively out of which 53% expenditure and 67% receipt were audited.

Audit Profile of DHA Gujrat

Rs in million					
Sr. No.	Description	No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Gujrat	27	07	866.085	9.522

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Gujrat was Rs 3,715.830 million and supplementary grant was Rs 541.592 million for the FY 2023-24. An amount of Rs 634.905 million was surrendered and final budget was Rs 3,622.518 million. Management incurred an expenditure of Rs 3,578.426 million resulting in saving of Rs 44.091 million. In case of development, actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,690.057	422.768	298.043	2,814.783	2,826.423	11.640
Non-salary	715.079	112.381	79.226	748.234	692.899	-55.335
Development	310.694	6.443	257.636	59.501	59.104	-0.397
Total	3,715.830	541.592	634.905	3,622.518	3,578.426	-44.091

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	3,549.446	3,148.232	-401.214	11
2023-24	3,622.518	3,578.427	-44.091	1

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 02% increase in budget allocation and 14% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 44.091 million during FY 2023-24 which is 01% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Gujrat for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Key Indicators	Planned Targets	Actual Achievements	% Achievement
1	Outdoor Patients	3,000,000	2,479,078	83
2	Indoor Patients	250,000	133,236	53
3	Surgical Cases	50,000	49,859	100
4	Cardiac Coronary Unit	0	0	-
5	Diagnostic Services (Laboratory, Radiology)	750,000	898,550	120
6	Family Planning Activities	120,000	100,639	84
7	Paeds	300,000	315,068	105
8	Surgery	130,000	69,580	54
9	TB Chest Treatments	30,000	24,575	82
10	Free Medicines to Patients	2,500,000	2,254,046	90

Source: DHIS dashboard of DHA Gujrat

ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Gujrat lagged behind in treating target number of patients in case of outdoor and indoor besides providing inadequate services on family planning activities during FY 2023-24.

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 74.724 million were raised in this report during current audit of DHA Gujrat. This amount also includes recoveries of Rs 36.286 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	21.061
B	Procurement related irregularities	28.016
C	Management of accounts with commercial banks	-
4	Value for money and service delivery issues	21.73
5	Others	3.917
Total		74.724

3.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	08	Convened
2	2018-19	08	Not convened
3	2019-20	18	
4	2020-21	21	
5	2021-22	06	
6	2022-23	07	Convened
7	2023-24	08	Not convened

3.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

3.4.1 Unauthorized payment of salaries in absent and EOL period – Rs 10.968 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay & allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss. Further, according to Rule 8.16 of Punjab Civil Servant (PCS) Rules 1976, a government servant who is absent himself from duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave.

During audit of certain formation of District Health Authority Gujrat for FY 2023-24 it was observed that payment of pay & allowances were made to various doctors and staff during absent from duty, resignation from service, EOL, replaced by regular incumbent and transfer. This resulted in unauthorized payment of Rs 10.968 million to the staff.

Rs in million				
Sr. No.	Name of formation	Description	No. of employees	Amount
1	Major Shabir Sharif Shaheed Hospital Kunjah	EOL, replaced, absent & transferred	07	1.819
2		EOL, absent	06	1.406
3	THQ Level Hospital Lalamusa	Absent, resigned, EOL	04	0.713
4	MS THQ Hospital SaraiAlamgir	EOL	05	0.897
5	District Health Officer	EOL, transferred	16	3.332
6		EOL	01	1.688
7	THQ Level Hospital Dinga	Absent	06	1.113
Total				10.968

Audit held that unauthorized payment of salaries were due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that salary change forms had been submitted to DAO for recovery and recovery notices were served to the resigned/ absconded / transferred employees.

SDAC in its meeting held on 28th November 2024 directed to recover overpayment at the earliest. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 18, 20, 47, 58, 79, 84 & 93]

3.4.2 Irregular payment of salaries to the adhoc doctors during general duty – Rs7.570 million

According to Government of Punjab, Finance Department letter No. FD/SR-IV-8-75 (Pro) dated 16-03-1988, 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. Further, Government of the Punjab, Primary and Secondary Healthcare Department Lahore, letter No.SO(G)/P&SHD/1-36/2019 dated January 17th 2020, it was directed that no officer/official will be posted out from actual place of posting in any general duty including attachment / special duty /temporary duty.

During audit of following formations of District Health Authority Gujrat for the FY 2023-24, it was observed that doctors appointed on adhoc basis were placed on general duty in various health facilities of the district since long by the CEO (DHA) in violation of instructions ibid. This resulted in irregular drawl of salaries to adhoc doctors worth Rs 7.570 million.

Rs in million					
Sr. No.	Name of formation	Description	Period	No. of doctors	Amount
1	THQ Hospital Kharian	Doctor on adhoc basis	01 year	01	1.736
2	THQ Level Hospital Dinga	Doctors on adhoc basis	02 years	02	5.834
Total					7.57

Audit held that salaries were paid to the doctors in violation of government rules due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that the doctors were posted on general duty by written or verbal orders of the authority.

SDAC in its meeting held on 28th November 2024 directed to probe the matter at Administrator DHA Gujrat level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 39 & 102]

3.4.3 Overpayment of pay and allowance after resignation and dismissal of services – Rs 2.523 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay & allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of certain formation of District Health Authority Gujrat for FY 2023-24 it was observed that various doctors and staff including consultant, MOs, WMOs, LHV, vaccinators, Midwife, chowkidar and sanitary worker were either resigned from service or dismissed from service by the authority. However, their salaries were not stopped resulting in overpayment worth Rs 2.523 million.

Rs in million				
Sr. No.	Name of formation	Description	No. of employees	Amount
1	District Health Officer	Resignation	05	1.128
2		Dismissal from service	08	0.789
3	THQ Level Hospital Dinga	Resignation	02	0.606
Total				2.523

Audit held that salaries were paid to the staff after resignation and removal from services due to weak internal and administrative controls.

The matter was reported to the PAO in October 2024. Department replied that recovery notices were issued to the concerned for recovery.

SDAC in its meeting held on 28th November 2024 decided to keep para pending with the direction to expedite the recovery from the concerned employees. No further progress was reported till finalization of this report.

Audit recommends early implementation of SDAC's decision along with an inquiry to fix the responsibility against the person (s) at fault.

[PDP No. 81, 82, & 94]

B) Procurement related irregularities

3.4.4 Loss to the government due to purchase of medicine at price more than MRP – Rs 10.337 million

According to clause 42.1 of Request for Proposal of District Health Authority Gujrat for the financial year 2023-24, the prices quoted shall not be more than the Trade Prices as per MRP (Maximum Retail Price) fixed by the Federal Government under Drugs Act, 1976/DRAP Act, 2012. According to letter No. F.9-7/2020-DD(P) dated 12.10.2023, Drug Regulatory Authority of Pakistan Islamabad verified the approved price (MRP) of following products of M/s Stallion Pharmaceutical (Pvt.) Ltd. upon the request of CEO DHA Sialkot.

During audit of CEO District Health Authority Gujrat for the financial year 2023-24, it was observed that framework contract of three medicines was awarded to M/s Stallion Pharmaceutical (Pvt.) Ltd. more than the approved Maximum Retail Price (MRP) by Drug Regulatory Authority of Pakistan (DRAP) Islamabad, causing excess payment and loss to government worth Rs 10.337 million.

Rs in million								
S #	Name of Firm	Invoice Date	Item (Medicine) Name	Qty	Rate charged	MRP as per DRAP	Rate dif.	Excess payment
1	Stallion Pharmaceuticals (Pvt.) Ltd.	05.10.23	Amoxicilline 500mg Cap. Blister / Aluminum Strip pack, pack of 100 (10 X 10) Packed in carton with leaflet	870,000	14.20	7.8812	6.3188	5.500
2		05.10.23	Amoxicilline + Calvulanic Acid 90ml Bottle	9,000	348.00	242.89	105.11	0.946
3		05.10.23	Amoxicilline 250mg/5ml 90ml Bottle	93,300	165.00	123.30	41.7	3.891
Total								10.337

Audit held that government sustained loss by purchasing the medicine more than the MRP rates due to non-compliance of rules.

The matter was reported to the PAO in October 2024. The department replied that MRP Rates of these items are amoxicillin 500mg cap. blister / aluminum strip pack @ Rs 17.64, amoxicillin + calvulanic acid 90ml bottle @ Rs 455.29 and amoxicillin 250mg/5ml 90ml bottle @

Rs 195.18 respectively. Reply of the department was not accepted as medicines were purchased more than maximum retail price.

SDAC in its meeting held on 28th November 2024, as DHA Gujrat paid excess rates than the approved MRP of DRAP, therefore SDAC directed to the department to recover the anomaly of rates from the concerned firm. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 01]

3.4.5 Loss due to purchase of LP medicine at higher rates - Rs 7.241 million

According to Rule-8 of PPR 2014, "a procuring agency shall, within one month from the commencement of a Financial Year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

During audit of following formations of District Health Authority Gujrat for the FY 2023-24, it was observed that the management incurred expenditure of Rs 19.693 million on purchase of LP medicine including for Sehat Sahulat Program. Comparison of bulk medicines rates with LP medicines rates revealed that LP medicines were purchased at higher rates due to late completion of timely tendering as DGHS Lahore prequalified the firm on 09.05.2023 and CEO issued purchase order on 23.08.2023. Similarly purchase orders were late issued and firms either did not or late supplied the medicines. This resulted loss of Rs 7.241 million due to purchase of medicine in LP instead of bulk. Detail is at **Annexure-DHA-GRT-C**.

Rs in million				
Sr. No.	Name of formation	Name of contractor	Total expenditure	Overpayment
1	MS THQ Hospital Kharian	M/s Saandal Surgical	10.28	5.320
2	MS THQ Hospital Sarai Alamgir	M/s Pakistan Pharmacy	7.292	0.973
3	District Health Officer	M/s Saeed& Sons Pharmacy	2.121	0.948
Total			19.693	7.241

Audit held that purchases of LP medicine at higher rates was made due to non-supply of bulk medicine.

The matter was reported to the PAO in October 2024. The department replied that the contract of LP medicine was awarded to the contractor offering maximum discount basis. Moreover, bulk medicine is always cheaper than local purchase. Reply of the department was not accepted as more LP medicine was purchased due to late tendering and non supply by the firms.

SDAC in its meeting held on 28th November 2024 decided to probe the matter at DGHS Lahore level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 29, 57 & 74]

3.4.6 Splitting of job orders to avoid open tender – Rs 3.558 million

According to Rule 9 of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. Further, according to Rule 12(2), any procurement exceeding three million rupees shall be advertised on the website of the PPRA, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of following formations of District Health Authority Gujrat for the FY 2023-24, it was observed that procurement of Rs3.558 million was made by splitting the indents to avoid tendering process. This resulted in irregular expenditure worth Rs 3.558 million. Detail is at **Annexure-DHA-GRT-D**.

Rs in million			
Sr. No.	Name of Formation	Description	Amount
1	MS THQ Level Hospital Lalamusa	X-Ray films	1.006
2	District Health Officer Gujrat	Cotton rolls, Cap. Amoxicillin & Syp. Amoxicillin	2.159
3	District Health Officer Gujrat	Pillow	0.393
Total			3.558

Audit held that irregular expenditure was incurred without calling tender due to non compliance of rules.

The matter was reported to the PAO in October 2024. The department replied that tender was called for x-ray films and chemicals by the hospital and only single firm participated in the tender. The purchase committee rejected the bid due to high rates. Further department described that due to shortage of medicine at 89 Basic Health Units, the medicines were purchased through quotation basis on need basis due to release of budget on quarterly basis. The medicines were purchased in different months for 89 BHUs of the district to fulfill the emergency need and Knock Down Criteria. Reply of the department was not accepted due to splitting the indent to avoid tendering in violation of PPRA rules.

SDAC in its meeting held on 28th November 2024 directed for the regularization of the expenditure from competent authority. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 46, 73&76]

3.4.7 Irregular procurement of printing material without open tender - Rs 2.895 million

According to Rule 12(1) of PPR 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified from time-to-time. Further, 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 procurement so planned.

During audit of MS THQ Level and THQ Hospital Lalamusa and Sarai Alamgir for the FY 2023-24, it was observed that expenditure of Rs 2.895 million was incurred on printing at higher rates from M/s Sabri Co. instead of open tendering process. Moreover, Govt. Printing Press itself decided urgency / emergency and finalized rates without any request by the department notified by the competent authority. Detail is at **Annexure-DHA-GRT-E.**

Rs in million			
Sr. No.	Name of formation	No. of bills	Amount
1	MS THQ level Hospital Lalamusa	08	1.485
2	MS THQ Hospital Sarai Alamgir	01	1.410
Total			2.895

Audit held that irregular procurement without rate contract was made due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that NOC of Government Printing Press was duly endorsed by the CEO (DHA) Gujrat. Reply of the department was not accepted due to urgency invoked by the Superintendent Government Printing Press was not justified.

SDAC in its meeting held on 28th November 2024 decided to keep para pending for the regularization from PPRA and Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 54 &64]

3.4.8 Loss to the government due to rejection of firm – Rs 1.487 million

According to Rule 37 of PPRA Rules 2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

During audit of CEO DHA Gujrat for the FY 2023-24, it was observed that End user Committee of DHA Gujrat declared M/s Al Hamd Enterprises as non-responsive in Surgical Gloves and IV Canulas due to poor quality samples. However, the same firm was declared responsive in technical bid at the same time in the neighbor DHAs Narowal and Hafizabad. Moreover, DG Health Services Punjab also prequalified the firm technically. Thus the department suffered a loss of Rs 1.487 million when compared with rates of the qualified firms with M/s Al Hamd Enterprises rates in neighboring districts. Detail is at **Annexure-DHA-GRT-F**.

Audit held that firm declared non responsive due to weak internal and financial controls.

The matter was reported to the PAO in October 2024. The department replied that M/s Al-Hamd Enterprises was declared as non-responsive on the recommendation of End-User as per knock down criteria of the Technical Evaluation. The firm submitted the grievances to the Grievances Redressal Committee which was rejected. Reply of the

department was not accepted as same firm was prequalified in neighboring districts on the basis of same documents.

SDAC in its meeting held on 28th November 2024 directed to probe the matter at Administrative level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 10]

3.4.9 Non-supply of medicines and non-forfeiture of security - Rs 1.300 million

According to purchase order No. 574 dated 12.05.2022, delivery period will be forty five (45) days + fifteen (15) days as grace period from the date of issuance of purchase order or earlier. Extension in delivery with penalty 0.067% per day after sixty (60) days shall be decided by the procuring agency on the formal request of the supplier. Furthermore, according to Rule 21(1)(a)(c) of Punjab Procurement Rules (PPR) 2014, a procuring agency may, for a specified period, debar a bidder or contractor from participating in any public procurement process of the procuring agency, if the bidder or contractor has consistently failed to perform his obligation under the contract or not performed the contract up to the mark.

During audit of CEO DHA Gujrat for the FY 2023-24, it was observed that supply orders for Rs 65.02 million were issued to different firms during FY 2022-23. However, the suppliers did not supply the medicine even after lapse of more than one year. The CEO (DHA) neither forfeited the security amounting Rs 1.30 million nor processed blacklisting of these firms. Most of these firms were again awarded rate contracts in the next financial year. This resulted in non-supply of medicine to the poor patients and loss to exchequer by non forfeiting of security worth Rs 1.300 million.

Audit held that non-forfeiture of security and non-blacklisting was due to poor administrative and financial controls.

The matter was reported to the PAO in October 2024. Department replied that medicine were now supplied by the firm. However department did not produce any documentary evidence in support of the reply. During discussion in SDAC, department replied LD charges would be deducted at the time of supply of medicine and provision of invoices.

SDAC in its meeting held on 28th November 2024 directed the department to submit the detail of purchase of same medicine in LP by the health facilities, further to take action against the firms at fault besides probe the matter at Administrative level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 02]

3.4.10 Misprocurement of furniture – Rs 1.198 million

According to clause 33 of PPRA Rules 2014, No bidder shall be allowed to alter or modify his bid after the closing time for the submission of the bids. Any request for clarification in the bid, made by procuring agency and its response, shall invariably be in writing.

During audit of CEO DHA Gujrat for the financial year 2023-24, it was observed that in technical evaluation M/s Mehmood Furniture was declared non responsive due to poor quality of sample. However, the firm was allowed to provide new samples contrary to the rules by the Grievances Redressal Committee making tendering process non-transparent worth Rs 1.198 million.

Audit held that firm declared non responsive and responsive in Grievances Redressal Committee on provision of new samples due to non compliance of rules.

The matter was reported to the PAO in October 2024. The department replied that separate Grievances Redressal Committees were notified by the Administrator DHA Gujrat for the procurement, therefore it was in the purview of the committees. Reply of the department was not accepted as opportunity for provision of new sample for furniture items raised the question on the transparency of tender.

SDAC in its meeting held on 28th November 2024 directed to probe the matter at Administrative level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 05]

C) Value for money and service delivery issues

3.4.11 Irregular purchase of machinery & equipment resulting deterioration – Rs 21.73 million

According to bidding documents of Special Conditions of Contract (SSC) (4.2) the warranty will start from the date of acceptance of equipment, properly installed as per contracted specifications and handed over of related documents mentioned in GCC and will last for its warranty period at 95% uptime.

During audit of CEO DHA Gujrat for the financial year 2023-24, it was observed that development schemes were approved by the Primary and Secondary Healthcare Department Lahore. The management purchased equipment of Rs 21.73 million dumped at various locations. The equipments were still uninstalled even after the lapse of one year. Further schemes were remained unfunded and incomplete till 30.06.2024. The detail is at **Annexure- DHA-GRT-G**.

Audit held that purchases of equipment before the completion of building resulting deterioration and expiry of warranty period due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that funds for Revenue Portion of the ADP schemes were released by the Finance Department, and DHA Gujrat initiated the procurement process accordingly. Further the worthy Secretary, P&SHC department Lahore forwarded a letter to Deputy Commissioner Gujrat regarding timely completion of process to ensure utilization of development funds for revenue component transferred to Account-VI. Reply of the department was not accepted due to non installation of equipment till to date.

SDAC in its meeting held on 28th November 2024 directed to the probe the matter at Administrative level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 16]

D) Others

3.4.12 Non/less deduction of Sales Tax and Income Tax on imported M&E – Rs 2.264 million

According to clause 13.4 of bidding documents, the bidder is required to offer competitive price. All prices must include relevant taxes and duties, where applicable. If there is no mention of taxes, the offered / quoted price shall be considered as inclusive of all prevailing taxes/duties. The benefit of exemption from or reduction in the GST or other taxes shall be passed on to the procuring agency.

During audit of CEO District Health Authority Gujrat for the financial year 2023-24, it was observed that payments were made to the various firms for the purchase of machinery/equipment. The firms claimed exemption of Sales Tax and Income Tax. Upon comparison of taxes paid to the firms with Goods Declaration Form at time of import it was found that Sales Tax and Income Tax were less paid at the time of import and was claimed in excess worth Rs 2.264 million. The detail is at **Annexure-DHA-GRT-H**.

Audit held that Sales Tax and Income Tax were not/less deducted due to weak internal and financial controls.

The matter was reported to the PAO in October 2024. Department replied that all items import from foreign countries and custom paid at dry-port. Therefore the Sales Tax was not admissible to the items. The firm provided exemption certificate from Income Tax. The reply of the department was not accepted due to excess payment of taxes.

SDAC in its meeting held on 28th November 2024 directed to recover the difference of taxes from the concerned firms. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No.03]

3.4.13 Non deduction of Income Tax, GST and PST on health council payments – Rs 1.653 million

According to Section 153 of Income Tax Ordinance 2001, at the time of making the payment, deduct tax from the gross amount @ 4% from the companies and 4.5% from persons other than companies in case of goods purchases and 8% in case of services rendered from the

companies and 10% from the persons for other than companies respectively on account of supplies and services rendered. Further according to para 4.11 of Health Council Policy 2018 issued by Government of the Punjab, P&SHC department Lahore vide No.SO(B&A)1-48/2017-18 dated 20th November 2018, all Government taxes are applicable on Health council funds and taxes will be deducted and deposited in Government account.

During audit of District Health Officer Gujrat for the period 2022-24, it was observed that the in-charges of the BHUs incurred expenditure for the purchases of different items and hiring of services from health council. The payments were made to the contractors without deduction of government taxes as per the rules.

Rs in million				
Sr. No.	Tax	Description	Total expenditure	Amount
1	Income Tax	Purchases and services	6.467	0.498
2	GST	Purchases	5.533	0.996
3	PST	Repair, labor, service	0.994	0.159
Total				1.653

Audit held that Income Tax, GST and PST were not deducted due to weak internal and financial controls.

The matter was reported to the PAO in October 2024. Department replied that letters were issued to the in-charges of the concerned BHUs to recover the amount of Income Tax, GST and PST from the vendors. Department initiated the recovery process.

SDAC in its meeting held on 28th November 2024 decided to keep para pending till recovery of the amount. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 86 & 87]

CHAPTER 4

DISTRICT HEALTH AUTHORITY HAFIZABAD

4.1 Introduction

a) There are 13 formations in DHA Hafizabad out of which audit of 03 formations was conducted. Total expenditure and receipt of these formations was Rs 1,280.191 million and Rs 9.300 million respectively out of which 27% expenditure and 40% receipt were audited.

Audit Profile of DHA Hafizabad

Rs in million					
Sr. No.	Description	Total Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Hafizabad	13	04	347.888	3.720

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts ,original budget of DHA Hafizabad was Rs 2,295.481 million and supplementary grant was Rs 264.357 million for the FY 2023-24. An amount of Rs 341.994 million was surrendered and final budget was Rs 2,217.844 million. Management incurred an expenditure of Rs 1,965.358 million resulting in saving of Rs 252.486 million. Actual expenditure was less than the original budget which indicated unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	1,672.93	190.089	-249.723	1613.300	1,545.363	-67.937
Non-Salary	618.142	70.237	-92.271	596.108	416.945	-179.163
Development	4.405	4.031	0	8.436	3.050	-5.386
Total	2,295.481	264.357	341.994	2,217.844	1,965.358	-252.486

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	1,985.239	1,810.219	-175.020	9
2023-24	2,217.844	1,965.358	-252.486	11

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 12% increase in budget allocation and 09% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 252.486 million during FY 2023-24 which is 11 % of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Hafizabad for the FY 2022-23. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Key Indicators	Planned Targets	Achievements	% achievement
1	Outdoor Patients	1,745,324	1,399,848	80
2	Indoor Patients	56,557	48640	86
3	Surgical Cases	2,946	5267	179
4	Cardiac Coronary Unit	15,694	14889	95
5	Diagnostic Services (Laboratory, Radiology)	92,644	241177	260
6	Family Planning Activities	26,994	22464	83
7	Paeds	58,847	75614	128
8	Surgery	2,946	24888	845
9	TB Chest Treatments	8,830	21400	242
10	Free Medicines to Patients	100	100	100

Source: DHIS dashboard of DHA Hafizabad

ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Hafizabad substantially lagged behind in treating target number of patients in case of outdoor, indoor and surgical besides providing inadequate services of diagnostic and family planning activities during FY 2023-24.

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 16.643 million were raised in this report during current audit of DHA Hafizabad. This amount also out recoveries of Rs 13.592 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	8.828
B	Procurement related irregularities	3.051
C	Management of accounts with commercial banks	0
4	Value for money and service delivery issues	0
5	Others	4.764
Total		16.643

4.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	12	Convened
2	2018-19	19	Not convened
3	2019-20	30	
4	2020-21	12	
5	2021-22	29	
6	2022-23	11	Convened
7	2023-24	05	Not convened

4.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

4.4.1 Non-recovery of House Rent from officers/officials residing in government residences – Rs 8.828 million

According to instructions of accommodation allotment policy-2018 issued vide letter No. EO(S&GAD) Policy/2009/688 dated 7th May, 2018 of Services and General Administration Department, Government of the Punjab (Estate Office), all Government servants occupying residences will be bound to get house rent deducted from their salaries, as payable according to the rules. Rent / Penal rent of an allotted and occupied residence will be the first charge on the salary of the allottee.

During audit of various formations of District Health Authority Hafizabad for the FYs 2022-24, it was observed that number of officers/officials were residing in government residences but house rent was not being deducted causing loss of government exchequer Rs 8.828 million as detail below:-

Financial Year	Name of Formation	Amount (Rs)	Description
2022-24	DHO Hafizabad	5,743,352	Recovery of HRA
2023-24	DHQ Hospital Hafizabad	636,203	Recovery of HRA
2023-24	DHQ Hospital Hafizabad	2,448,876	Recovery of Penal Rent
Total		8,828,431	

Annexure-DHA-HFD-C

House Rent Allowance was not deducted due to weak internal controls.

The matter was reported to the PAO in October 2024. Department replied that House Rent from officers/officials residing in government residences and recovery 5% repair charges will be recovered.

SDAC in its meeting held on November 28, 2024 directed to recover the amount from the concerned and constitute a facts finding committee regarding illegal occupants and ensure actual recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC's decision at the earliest.

[PDP No. 22,38 & 39]

B) Procurement related irregularities

4.4.2 Procurement of medical items through LP instead bulk resulted excess payment - Rs 3.051 million

As per Rule 2.10(a) of Punjab Financial Rules Volume-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure out of his own money.

During audit of CEO (DHA) Hafizabad for the financial year 2023-24, it was observed that under mentioned items were demanded by the DHQ Hospital Hafizabad from CEO (DHA) bulk centralized procurement of medicine. In spite of procuring in bulk in centralized tendering process these items were procured through LP throughout the year. It was also revealed that CEO (DHA) awarded these items in May 2024 instead at the start of financial year. This resulted in excess payment of Rs 3.051 million as calculated below:-

Sr. No.	Name of Items	Quantity Purchased by DHQ	LP Rate	Bulk Rate	Diff.	Amount (Rs)
1	I.V Set	45,795	98	57.8	41	1,861,567
2	Syringe 10 CC	3,730	28.58	19.25	9	34,800
3	IV Canula 24G	37,585	131	111.23	20	743,055
4	IV Canula 24G	14,955	131	103.45	28	412,010
Total						3,051,432

Audit is of the view that the lapse occurred due to weak supervisory and internal controls.

The matter was reported to the PAO in October 2024. Department replied that rate contract of same medicine was awarded by the CEO Health in FY 2023-24 and DHQ hospital purchased same medicine from local pharmacy at higher rates. The reply of department not accepted as the medicine was deliberately purchased in LP due to non-award in bulk.

SDAC in its meeting held on November 28, 2024 decided to refer the matter to DGHS Lahore for clarification and policy intervention as the same situation was found in other health facilities in the region. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 10]

C) Others

4.4.3 Non-deduction of GST on procurement of IV sets – Rs 2.521 million

According to SRO 1007(1)/2021 dated 9th August 2021 of Ministry of Finance (Revenue Division) Government of Pakistan, Federal government is pleased to exempt and subsequent supply of various surgical, medical goods, machinery & equipment from whole of the sales tax. This notification shall take effect from 9th day of July, 2021 and shall remain in force upto 31st December, 2021.

During audit of CEO (DHA) Hafizabad for the financial year 2023-24 it was observed that IV Sets worth Rs 14.005 million were purchased by DHA. However, GST was not deducted amounting to Rs 2.521 million contrary to the rules causing loss to government worth Rs 2.521 million.

Name of Firm	Item	Qty	Rate	Amount (Rs)	GST (Rs)
M/S Rehman Rainbow (Pvt) Ltd Lahore	Surgitex IV set	200,000	57.8	11,560,000	2,080,800
M/S Rehman Rainbow (Pvt) Ltd Lahore	Surgitex IV set	42,300	57.8	2,444,940	440,089
	Total			14,004,940	2,520,889

Audit held that due to weak internal controls, government sustained a loss of Rs 2.521 million.

The matter was reported to the PAO in October 2024. Department replied that M/S Rehman Rainbow Pvt. Ltd., Lahore was requested to deposit the amount of GST. However, the firm has intimated that the item mentioned in para is exempted from 18% GST. Departmental reply was not accepted as the exemption was up to 31.12.2021.

SDAC in its meeting held on November 28, 2024 decided to take clarification from FBR. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 16]

4.4.4 Non-collection of parking fee through self-collection & non forfeited of earnest money-Rs 2.242 million

According to Rule 47 (1) of the Punjab Local Government Budget Rules 2017, the primary obligation of Collecting Officer shall be to ensure

that all revenue due is claimed, realized and credited immediately to Local Government Fund under proper receipt head.

During audit of DHQ Hospital Hafizabad for the financial year 2023-24, it was observed that the collection right of parking stand of DHQ Hospital Hafizabad was awarded to M. Asif for Rs 9.00 million after auction process held on 22.06.2023. However, the contractor did not enter into agreement despite various notices. Later on collection of auction right for parking stand of DHQ Hospital advertised on 19.08.2023 and the contract was awarded to Shabbir & Co. for Rs 3.733 million for the period of 12.09.2023 to 30.06.2024. Management did not forfeit the earnest money of the defaulted contractor worth Rs 184,250. Moreover, there was no record of receipt of parking for 73 days till the second award. Similarly, the second contractor M/s Shabir & Co. less deposited Rs 1.125 million causing total loss of Rs 2.243 million. Detail is as under:-

Sr. No.	Parking Point	Auctioned Amount	Auction Period	Per day Income	73 Days Income
1	Self-collection for 73 days (DHQ Parking)	3,733,000	Almost 9 month (292 days)	12,784	933,250 (73x12,784)
2	Amount of Earnest Money of M/s M Asif				184,250
3	Less deposit by M/s Shabir & Co.				1,124,800
Total					2,242,300

Audit held that due to weak financial controls resulted in loss to exchequer.

The matter was reported to the PAO in October 2024. Department replied that the auction of parking of DHQ was advertised on 25th May, 2023. The rate contract was awarded to M/S Muhmmad Asif & Co for Rs 9.00 million who did not execute the contract. The auction was re-advertised in due course and contract was awarded for whole year, hence no recovery was involved. Departmental reply was not accepted as neither the receipt of gap period was shown nor earnest money was forfeited.

SDAC in its meeting held on November 28, 2024 directed the CEO (DHA) Hafizabad for constitute fact finding committee as the contractor did not deposit the amount of 73 days i.e Rs. 938,150 and non-forfeited of earnest money. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 34,35]

CHAPTER 5

DISTRICT HEALTH AUTHORITY MANDI BAHA-UD-DIN

5.1 Introduction

a) There are 17 formations in DHA Mandi Bahauddin out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations was Rs 1656.914 and Rs 28.228 million respectively out of which 75% expenditure and receipt were audited.

Audit Profile of DHA Mandi Bahauddin

Rs in million					
Sr. No.	Description	Total Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Mandi Bahaud din	17	07	579.285	11.856

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Mandi Bahauddin was Rs 4323.989 million and supplementary grant was Rs 419.730 million for the FY 2023-24. An amount of Rs 220.114 million was surrendered and final budget was Rs 4,523.605 million. Management incurred an expenditure of Rs 2,443.130 million resulting in saving of Rs 2,080.474 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,983.397	274.895	-220.114	1,872.481	1,990.664	+118.183
Non-Salary	963.100	141.764	0	2,270.561	355.907	-1,914.657
Development	377.492	3.071	0	380.562	96.560	-284.003
Total	4,323.989	419.730	-220.114	4,523.604	2,443.130	-2,080.478,

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	3,010.949	2,158.089	-852.860	28%
2023-24	4523.605	2,443.130	2080.475	45.99%

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 50% increase in budget allocation and 13% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 2080.475 million during FY 2023-24 which is 46% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Mandi Bahauddin for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Key Indicators	Planned Targets	Achievements	% Achievement
1	Outdoor Patients	1,453,867	1,321,697	91
2	Indoor Patients	103,411	94,010	91
3	Surgical Cases	7,005	6,367	91
4	Cardiac Coronary Unit	90	78	87
5	Diagnostic Services (Laboratory, Radiology)	423,625	385,114	91
6	Family Planning Activities	31,180	28,344	91
7	Paeds	187,740	170,667	91
8	Surgery	2,020	1,836	91
9	TB Chest Treatments	8,725	7,929	91
10	Free Medicines to Patients	6,000,000	5,560,000	93

Source: DHIS dashboard of DHA Mandi Bahauddin

ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Mandi Bahauddin lagged behind in treating target number of patients in case of outdoor and indoor during FY 2023-24.

5.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 133.239 million were raised in this report during current audit of DHA Mandi Bahauddin. This amount also includes recoveries of Rs 44.686 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	1.016
3	Irregularities:	
A	HR/Employees related irregularities	28.388
B	Procurement related irregularities	60.165
C	Management of accounts with commercial banks	0
4	Value for money and service delivery issues	0
5	Others	44.686
Total		133.239

5.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	13	Convened
2	2018-19	12	Not convened
3	2019-20	11	
4	2020-21	10	
5	2021-22	14	
6	2022-23	10	Convened
7	2023-24	21	Not convened

5.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

5.4.1 Overpayment of pay & allowances – Rs 15.193 million

According to Treasury Rule 7, conveyance allowance is inadmissible during leave period. Further, according to Rule 9 of Punjab Leave Rules 1981, pay & allowances are not admissible during Extra Ordinary Leave (EOL). According to clarification issued by Government of the Punjab, Finance Department letter No FD(M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available to the Government servant, he cannot draw HRA and CA even if he does not reside in it or residence remains vacant during the period. Moreover, as per letter of P&SHC department, Government of Punjab No.PMU/PHSRP/G-1-06/61/270-300 dated 18th March 2007, HSRA is admissible only at RHC's and BHU's.

During audit of following formations of DHA Mandi Bahauddin for the FY 2023-24, it was observed that the management of DHA paid Rs 15.193 million to various employees on account of pay & allowances without admissibility. Similarly, house rent allowance and maintenance charges @ 5% were also not being deducted from their salaries. This resulted in overpayment of pay and allowances of Rs 15.193 million.

Rs in million									
S #	Formation	HRA, CA, 5% Main. charges	HSRA	Pay & Allow.	CA/Dress /Mess/ Nursing Allow	Transfer, absconder, resign	Misc. Inadmissible. Allow	Over Payment on Retire. /Termin.	Annual increment
1	CEO DHA MB Din	0.862	0.062	1.966	1.428	1.425	1.137	0.834	0.591
2	DHO (PS) MB Din	-	0.265	-	-	-	-	-	-
3	DHQ Hospital MB Din	0.880	0.797	-	0.749	0.626	-	-	0.452
4	THQ Hospital Phalia	-	-	-	0.432	1.375	-	-	-
5	THQ Hospital Malakwal	-	-	-	0.383	-	-	-	0.198
6	Children Hospital MB Din	-	-	-	0.064	-	-	-	-
7	City Hospital MB Din	0.667	-	-	-	-	-	-	-
	Total	2.409	1.124	1.966	3.056	3.426	1.137	0.834	1.241
	Grand total	(2.409+1.124+1.966+3.056+3.426+1.137+0.834+1.241)							15.193

Audit is of the view that due to weak financial controls overpayment was made to various employees.

The matter was reported to the PAO in October 2024. The management admitted overpayment.

SDAC in its meeting held on 29th November 2024 directed for recovery of overpayment. No further progress was reported till finalization of this report.

Audit recommends recovery of Government money from quarter concern besides fixing of responsibility on the person(s) at fault.

[PDP No.10,17,13, 14,18,20, 36, 49,52, 81, 91, 97, 100]

5.4.2 Irregular extension of contingent paid staff -Rs 7.004 million

According to Para 4(X) of Notification No.SO(ERB)5-44/2019/WC-DW titled “policy guidelines for work charge, daily wages & contingent paid staff” issued by S&GAD (Regulation/O&M Wing) dated 29 January 2021, the extension to work-charged employees shall be accorded by authority next to the hiring authority before the expiry of 90 days period of their first hiring provided that extension to work charged hiring shall not be made in any case more than two times.

During audit of following formations of DHA Mandi Bahauddin for the FY 2023-24, it was observed that data entry operators were working as work-charged employees since 2021. However, as per the rule *ibid*, only two-time extension of 90 days could be granted by the higher authority. This continuous extension for a long time resulted in irregular hiring of contingent paid staff.

Rs in million			
Sr. No.	Formation Name	No. of contingent employees	Amount
1	MS DHQ Hospital Mandi Bahauddin	09	3.970
2	MS THQ Hospital Phalia	04	0.902
3	MS THQ Hospital Malakwal	05	2.132
	Total	18	7.004

Audit held that irregular extension of contingent paid staff was made due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that data entry operators were given extension with a gap period of 1 or 2 days. Reply of the department was not satisfactory as the extension to contingent paid staff could not be granted by the MS for

more than one time and further extension was to be given by the higher authority.

SDAC in its meeting held on 29th November 2024 directed to hire the contingent paid staff according to rules along with regularization of the expenditure. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No. 48,63 & 75]

5.4.3 Non-recovery of Conveyance Allowance – Rs 4.009 million

As per Government of the Punjab Finance Department clarification issued vide No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 the officers who are availing government vehicles including bikes (sanctioned/Pool) are not entitled the facility of Conveyance Allowance w.e.f. 01.3.2014.

During audit of following formations of DHA Mandi Bahauddin for the FY 2023-24, it was observed that the management of DHA paid Rs 4.009 million on account of conveyance allowance to the officials/officers who were allotted official vehicles, in violation of the rules *ibid*. This resulted in inadmissible payment of conveyance allowance of Rs 4.009 million as detailed at **Annexure-DHA-MBD-C**.

Rs in million		
PDP No.	Formation	CA against use of vehicles
19	CEO DHA MB Din	0.650
27	DHO (PS) MB Din	3.199
53	DHQ Hospital MB Din	0.160
Total		4.009

Audit held that due to weak internal controls inadmissible conveyance allowance was paid.

The matter was reported to the PAO in October 2024. The management admitted the overpayment.

SDAC in its meeting held on 29th November 2024 directed for recovery of overpayment. No further progress was reported till finalization of this report.

Audit recommends recovery of conveyance allowance from officers besides fixing of responsibility on the person(s) at fault.

[PDP No.19, 27, 53]

5.4.4 Overpayment of pay & allowances during absent period – Rs 2.182 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud, misappropriation and shall be liable to make good that loss. Further, according to Rule 8.16 of Punjab Civil Servant (PCS) Rules 1976, a government servant who is absent himself from duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave.

During audit of Children Hospital Mandi Bahaiddin for the FYs 2022-24, it was revealed that following employees remained absent from duty but they continued to draw pay & allowances during absent period. This resulted in loss to exchequer worth Rs 2.182 million. The detail is as under: -

Rs in million						
Sr #	Name	Designation	Absent period	No. of days	Per month Gross Salary	Pay & Allowances of absent period
1	Ayesha Aziz	WMO	19.07.23 to 27.07.23	9	122,155	0.035
2	Abdul Qadoos	MO	07.08.23 to 31.08.23	25	122,155	0.099
3	Hassan Nawaz Ranjha	Pediatrician	21.12.23 to 31.12.23	11	220,337	0.078
4	Mustaisan Habib	Jr. Clerk	11.07.23 to 22.07.23	12	39,674	0.015
5	Dr. M Sarfraz Anwer	MO	02/2023 to 04/2024			1.955
	Total					2.182

Audit holds that due to weak internal & financial controls pay & allowances were paid during absent period.

The matter was reported to the PAO in October 2024. The department replied that letters had been issued to the concerned for recovery.

SDAC in its meeting held on 29th November 2024 directed to probe the matter at CEO (DHA) level besides recovery of the amount. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No.99 & 88]

B) Procurement related irregularities

5.4.5 Irregular procurement by splitting - Rs 22.428 million

According to Rule 9(1) of PPR 2014, 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.

During audit of following formations of DHA Mandi Bahauddin for the FY 2023-24, it was observed that expenditure of Rs 22.428 million was incurred on procurement of different items by splitting the indent. This resulted in an irregular expenditure of Rs 22.428 million.

Rs in million		
Sr. No.	Name of hospital	Amount
1	MS DHQ Hospital Mandi Bahauddin	7.653
2	Children Hospital MB Din	5.864
3	Children Hospital MB Din	1.249
4	Children Hospital MB Din	1.585
5	District Health Officer (Preventive Services)	3.364
6	District Health Officer (Preventive Services)	1.879
7	City Hospital MB Din	0.834
Total		22.428

Audit held that irregular procurement made by splitting of indents to avoid the tendering was due to poor financial management.

The matter was reported to the PAO in October 2024. The department replied that procurement has been made due to short time / emergency in the best of public interest. The reply was not accepted as the splitting was continuously made instead of open tendering process.

SDAC in its meeting held on 29th November 2024 directed for the regularization of the expenditure from competent authority. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No. 41, 90, 87, 86, 85, 28, 31 & 101]

5.4.6 Irregular award of contract – Rs 20.254 million and loss due to unjustified rejection of bid - Rs 6.772 million

According to Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of

procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, according to Rule 37 of PPR 2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

During audit of CEO (DHA) Mandi Bahauddin for the Financial Year 2023-24, it was observed that an amount of Rs 20.254 million was paid to Usman & Co. on account of purchase of Cannula's. The department rejected M/s Al-Hamd Enterprises in bulk medicine tender but the same firm was prequalified by DGHS as well as neighboring districts i.e. Narowal and Gujranwala on the same criteria. This unjustified rejection of bid of Al-Hamd Enterprises caused loss of Rs 6.772 million to the government when compared with rates of awarded firms in DHA Mandi Bahauddin to the rates of M/s Al-Hamd Enterprises in neighboring districts.

Audit held that due to weak internal controls bids were rejected without reason.

This resulted in loss to the public exchequer worth Rs 6.772 million.

The matter was reported to the PAO in October 2024. The department replied after careful perusal of record, documents provided by the representative of firm & personal hearing. The Grievance committee decided to uphold the decision of Technical Scrutiny and Expert Committee. Departmental reply was not accepted as the firm was awarded rate contracts in neighboring districts.

SDAC in its meeting held on 29th November 2024 directed to probe the matter at administrative level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No.3]

5.4.7 Non-installation of Equipment at various RHCs – Rs 15.599 million

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules 2017 “the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be

personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.” Further, according to Rule 2.10 (a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of CEO (DHA) Mandi Bahauddin for the Financial Year 2023-24, it was observed that medical equipment worth Rs 15.599 million was procured for various Rural Health Centers (RHCs). However, instead of being installed and utilized, the equipment was dumped at these RHCs for over a year without being put to use.

Invoice No. & Date	Description	Vendor Name	Shortcomings with Date of Delivery	Amount (Rs)
AA-590-23/5.5.23	Microscope Multi head Optika Italy with Accessories PC, LCD & Camera RHC Miana Gondal	Advance System	No stock entry Physical Inspection report dates less DC 05.2023	4,366,440
079/2023	Dental X-ray Machine Mobile Italy for RHC Bekho More	Forcare Lahore	Invoice date less DC 03.3.2023	737,500
079/2023	Dental X-ray Machine Mobile Italy for RHC Miana Gondal	Forcare Lahore	Invoice date less DC 03.3.2023	737,247
033/G. MED/2024	Examination Light & Operation Table M SU-02 Poland for RHC Behrowal, Rerka Bala, Qadirabad	G Med. (Pvt) Ltd.	Inv. Date less, Physical Inspection report dates less D.O.R 05.3.2024	9,757,507
	Total			15,598,694

Audit held that due to weak internal control equipment’s remained uninstalled after the lapse of more than one year..

The matter was reported to the PAO in October 2024. The department replied that machinery & equipment was installed at sites. Reply of the department was not accepted due to non- installation of equipment till to date.

SDAC in its meeting held on 29th November 2024 directed to probe the matter at administrative level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC’s decision.

[PDP No.4]

5.4.8 Irregular payment on account of printing in violation of PPRA Rules - Rs 5.441 million

According to Rule 12(1) of PPR 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified from time-to-time. Further, 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 procurement so planned.

During audit of the following formations of the DHA Mandi Bahauddin for the Financial Year 2023-24, it was observed that management incurred expenditure of Rs 5.441 million on account of printing from different vendors without open tender in violation of PPR 2014. Moreover, the procurement was made in absence of any notified urgency, which violates the principles of transparency, fair competition, and value for money in public procurement. This resulted in irregular payment on account of printing for Rs 5.441 million as detailed at **Annexure-DHA-MBD-D**.

Rs in million			
Sr. No.	Name of formation	Name of contractor	Amount
1	DHQ Hospital Mandi Bahauddin	M/s Sabri & Company	4.588
2	District Health Officer (Preventive Services)	Khalid Enterprises & D&D Enterprises	0.853
Total			5.441

Audit held that irregular procurement without tendering process was made due to non-compliance of rules.

The matter was reported to the PAO in October 2024. The department replied that it had NOC of Government Printing Press which was duly endorsed by the CEO (DHA) Mandi Bahauddin. As per delegation of powers the department was only restricted to obtain NOC from the government printing press. The urgency was required to be invoked by the DHA instead of Superintendent Government Printing Press. Reply was not tenable because the management could not justify the enforcement of urgency as well as splitting of indents.

SDAC in its meeting held on 29th November 2024 directed for regularization from Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No.47& 34]

5.4.9 Irregular award of contract by changing the evaluation of Financial Bids to favour the second lowest worth Rs 9.925 million and loss to exchequer worth Rs 1.757 million

According to Rule 4 of PPR 2014, a procuring agency while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of CEO (DHA) Mandi Bahauddin the Financial Year 2023-24, it was observed that management awarded rate contract to M/s DKT Pakistan @ 19.85/condom and made payment of Rs 9.925 million. The scrutiny of bidding process revealed that there were two rate comparative statements. In one statement M/s Green Star was the lowest bidder by quoting rate of Rs 17.67/condom but the same was not signed by two members of the committee and contract was awarded to M/s DKT at higher rates after rejecting M/s Green Star in the second comparative statement. This resulted in irregular purchase of condom causing loss to the government amounting to Rs 1.757 million as detail below:

Rs in million								
Date	Name of supplier	MRP	Rate by M/s Green star	Rate by M/s DKT Pakistan	Diff	Qty	Purchased Amount (Rs)	Loss
29.4.2024	M/s DKT Pakistan	45	17.67	19.85	2.18	806,000	9.925	1.757

Audit held that due to financial indiscipline, purchases were made at higher rates instead of lesser.

The matter was reported to the PAO in October 2024. The department replied that the firm was declared non-responsive by the grievances committee as per law after detailed hearing of both parties. Reply of the department was not accepted as financial bid was opened after technical qualification of the firm.

SDAC in its meeting held on 29th November 2024 directed to probe the matter at administrative level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No.5]

C) Others

5.4.10 Irregular payment - Rs 19.265 million

According to Rule 4(b) of Punjab District Authorities (Accounts) Rules 2017, the mode of making payments from local fund exceeding rupees one thousand shall be made through crossed non-negotiable cheque. Further, according to Para No 4.4 of the Revised Health Council Rules 2023 issued by P&SHD letter No. SO (B&A)1-48/2022-23 (P) Dated June 21, 2023, all payment shall be made only through crossed cheques.

During audit of District Health Officer (Preventive Services) DHA Mandi Bahauddin for the Financial Years 2022-24, it was observed that Basic Health Units made payment for Rs19.265 million in cash to different vendors in violation of rule above. This resulted in irregular payment of Rs 19.265 million.

Audit held that non-compliance of rule was due to weak internal & financial controls.

The matter was reported to the PAO in October 2024. The department replied that Rs 100,000 is the permissible limit of cash payment as per the DDO audit manual. Reply was not accepted as payment above Rs 1,000 cannot be made in cash.

SDAC in its meeting held on 29th November 2024 directed for the regularization of the expenditure from competent authority. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No.23]

5.4.11 Irregular / Doubtful expenditure on POL – Rs 19.136 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud, misappropriation and shall be liable to make good that loss. Further, as per serial No.3 of Punjab Delegation of Financial Powers Rules, 2006 stipulates that sanctioned strength of vehicles as approved by the Finance Department should be maintained in the department and no purchase of new vehicle should be made unless the strength of vehicles in the Department has been sanctioned by the Finance Department or the purchase / replacement is required for keeping up the sanctioned strength

and the vehicle to be replaced has been condemned by the competent authority. Further, according to Rule 20 of West Pakistan Staff Vehicle (Use and Maintenance) Rules, 1969, log book, history sheet and petrol consumption account register is required to be maintained for each government owned vehicle.

During audit of District Health Officer (Preventive Services) DHA Mandi Bahauddin for the Financial Year 2022-24, it was observed that an expenditure of Rs 19.136 million was incurred on POL consumed in official vehicles but the following discrepancies were found: -

1. No tour dairy/ tour notes were found available regarding tours mentioned in the log book. Further tours were made in the Sundays and Holidays without any orders.
2. Excess Engine oil was purchased during every month for each vehicle without observing mileage in kilometers.
3. Average Consumption Certificate of vehicles for the audit period were not available.
4. Original log books were not provided nor available in the record

This resulted in doubtful expenditure on POL for Rs 19.136 million.

Rs in million		
Year	Vehicle	Amount
2023-24	DHO PS Vehicle no. KG-936, GAT-513, GV-978, X-67-AF, DHO MS Vehicle no. X-68-AF2 Vaccinators/ASV/DSV, Generator	9.532
2022-23	DHO PS X-67-AF5, X-68-AF5, GV-978, MB 5886, X-67-AF DHO MS X-67-AF-5,,X-68-AF-2. Vaccinators/ASV/DSV, Generator	9.604
	Total	19.136

Audit held that irregularities / doubtful expenditure on POL was incurred due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that all the tour program available duly verified by the competent authority. Tour notes also available for verification. The difference of the rates was due to carriage. Motor vehicle consumption certificate attached for verification. Reply was not tenable as no complete record was provided for verification.

SDAC in its meeting held on 29th November 2024 directed to probe the matter along with fixing of responsibility upon the officer(s) at fault. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No.24]

5.4.12 Non-forfeiture of performance security - Rs 8.549 million

According to para 9(iii) of 'contract form agreement' of bidding document of framework rate contract for the purchase of MSD medicines, if the supplier fails to supply the whole consignment and not able to deliver at consignee's end, the entire amount of performance guaranty / security shall be forfeited to the government account and the firm shall be blacklisted minimum for two years for future participation.

During audit of CEO DHA Mandi Bahaaddin for the Financial Year 2023-24, it was observed that the management issued supply orders valuing Rs 224.265 million for the procurement of bulk medicines, plant & machinery and other health facility items to various companies. The firms failed to supply the items within stipulated times. The management neither forfeited performance guarantees nor blacklisted the defaulter's firm. This resulted in non-supply of medicine and machinery & equipment of Rs 224.265 million and non-forfeiture of performance guarantee of Rs 8.549 million.

Sr. No.	Detail	Financial Year	Amount in Rs	
			Supply orders (Rs)	Performance Security Amount
1	Medicines	2022-23	65,917,601	1,318,352
2	Instrument / Equipment for BHU Ratto Makewal, RHC Qadirabad, Bherowal, Rerka Bala	2022-23	26,624,540	1,147,262
3	DHQ/RHC Bekho, Miana Gondal	2022-23	114,970,138	5,748,507
4	Machinery and Equipment	2022-23	16,752,821	335,056
	Medicines Phase 1	2022-23		
Total			224,265,100	8,549,177

Audit held that performance security was not forfeited due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that liquidated damages will be deducted at the time of supply of medicine / equipment. Reply of the department was not acceptable as no action was taken against the firms.

SDAC in its meeting held on 29th November 2024 directed to deduct the LD charges while making payment to the contractors. No further progress was reported till finalization of this report.

Audit recommends forfeiture of performance security besides fixing of responsibility on the officer(s) at fault.

[PDP No.6]

5.4.13 Loss to the government due to non-imposition of late delivery charges – Rs 4.636 million

According to section 10 (V) of Rate Award issued by secretary Health Punjab, in case of late delivery of goods beyond the periods specified in the Schedule of requirements and after issuance of subsequent purchase order by the consignee, a penalty @ 0.067% per day of the cost of late delivered supply shall be imposed upon the Supplier. Further, as per Clause 9(iii) of contract form (agreement) of bidding document, if the supplier fails to supply the whole consignment within the contract period and not able to deliver the consignee's end, the entire amount of performance guaranty/security shall be forfeited to the government account and the firm shall be blacklisted for minimum of two years for further participation.

During audit of CEO (DHA) Mandi Bahauddin the Financial Year 2023-24, it was observed that management issued supply orders of Rs 86.225 million but the suppliers supplied the items after stipulated time period. The management did not impose penalty. This resulted in loss to the government due to non-imposition of late delivery charges worth Rs 4.636 million.

Rs in million			
Sr. No.	Detail of head of account	Total amount of purchased	Amount of Penalty
1	Purchase of Drugs and Medicines	28.175	0.631
2	Purchase of Machinery & Equipment	58.050	4.005
	Total	86.225	4.636

Audit holds that non-imposition of late delivery charges and action for blacklisted of firms was weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that recovery of LD charges was in process. The reply was not tenable as management did not impose penalties before forwarding cases for payment.

SDAC in its meeting held on 29th November 2024 directed for recovery of Late Delivery charges from contractors. No further progress was reported till finalization of this Report.

Audit recommends imposition and recovery of late delivery charges from suppliers besides fixing responsibility against the officers at fault.

[PDP No.9]

5.4.14 Non-deduction of government taxes – Rs 1.588 million

According to Section 153 (1) of Income Tax Ordinance 2001, withholding tax shall be @ 5.5% for filer and 11% for non-filer in case of sale of goods and for rendering of services @ 4% & 8% respectively. Further according to 2nd Schedule of Punjab Sales Tax on Service 2012 PST @ 16% will be deducted from the payment of service providers. Similarly, according to chapter-II clause 3 of Sales Tax Act 1990, Sales Tax @ 18% will be deducted from the payment of supplies.

During audit of District Health Officer (Preventive Services) DHA Mandi Bahaiddin for the Financial Year 2022-24, it was observed that Basic Health Units incurred expenditure of Rs 6.964 million for acquiring services and purchase of different items from various suppliers. The payment was made without deduction of government taxes (GST, PST & Income Tax). This resulted in non-deduction of government taxes worth Rs 1.588 million.

Amount in Rs

Detail	Amount	Amount of GST	Amount of PST	Amount of IT
Purchases	4059760	589789	0	97107
Services	2,904,248	0	464679	435637
	6,964,008	589789	464679	532744

Audit held that government taxes were not deducted due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that audit conducted for (02) year FY 2022-23 & FY 2023-24. Rate of the income tax increase in the FY 2023-24. This office deducts the income tax as per rules. Reply of the department was not acceptable as no efforts was seen for the recovery of government taxes.

SDAC in its meeting held on 29th November 2024 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No.33]

CHAPTER 6

DISTRICT HEALTH AUTHORITY NAROWAL

6.1 Introduction

There are 17 formations in DHA Narowal out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 3,259.704 and Rs 71.298 million respectively out of which 71.83% expenditure and 47% receipt were audited.

a) Audit Profile of DHA Narowal

Rs in million

Sr. No.	Description	Total Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Narowal	17	05	2,341.757	33.510

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Narowal was Rs 4,113.099 million and supplementary grant was Rs 825.178 million for the FY 2023-24. An amount of Rs 1,047.163 million was surrendered and final budget was Rs 3,892.114 million. Management incurred an expenditure of Rs 3,259.704 million resulting in saving of Rs 632.410 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million

Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+)/ Saving (-)
Salary	2,992.192	451.652	737.769	2,706.075	2,431.966	-274.109
Non-Salary	974.945	363.806	296.713	1,042.038	777.624	-264.414
Development	145.962	9.720	11.681	144.001	50.114	-93.887
Total	4,113.099	825.178	1,046.163	3,892.114	3,259.704	-632.410

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

Rs in million

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	3,304.370	2,762.521	-541.845	16.4
2023-24	3,892.114	3,259.704	-632.410	16.2

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 17.80% increase in budget allocation and 18% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 632.410 million during FY 2023-24 which is 16.2% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Narowal for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Key Indicators	Planned Targets	Achievements	% Achievement
1	Outdoor Patients	2,657,612	2,896,657	109
2	Indoor Patients	113,618	123,835	109
3	Surgical Cases	12,841	13,996	109
4	Cardiac Coronary Unit	12,993	14,162	109
5	Diagnostic Services (Laboratory, Radiology)	136,663	148,956	109
6	Family Planning Activities	32,883	35,841	109
7	Paeds	77,370	84,328	109
8	Surgery	43,832	47,776	109
9	TB Chest Treatments	13,490	14,702	109
10	Free Medicines to Patients	100%	100%	100

Source: DHIS dashboard of DHA Narowal

ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Narowal achieved all of its targets during FY 2023-24.

6.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 90.815 million were raised in this report during current audit of DHA Narowal. This amount also includes recoveries of Rs 76.413 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	4.414
3	Irregularities:	0
A	HR/Employees related irregularities	66.092
B	Procurement related irregularities	12.773
C	Management of accounts with commercial banks	0
4	Value for money and service delivery issues	0
5	Others	7.536
Total		90.815

6.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	20	Convened
2	2018-19	31	Not convened
3	2019-20	16	
4	2020-21	11	
5	2021-22	06	
6	2022-23	05	Convened
7	2023-24	08	Not convened

6.4 AUDIT PARAS

A) Fraud, Embezzlement and Misappropriations

6.4.1 Misappropriation on account of Lab Fee -Rs 4.414 million

According to Rule 68 of Government of the Punjab District Authorities (Budget) Rules, 2017, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part.

During audit of THQ Hospital Shakargarh for the financial year 2023-24, it was observed that Mr. Nawaz Ul Hassan (Ward Servant) was deputed as almoner to collect receipts. Scrutiny of record revealed that 600 receipts books were issued to almoner, out of which 511 receipt carbon copies were reported as lost. Upon comparison of 33 Receipts Book with the laboratory fee register it was observed that only in 33 receipt books, 1489 receipts entries were missing causing misappropriation of Rs 0.268 million. Mr. Nawaz Ul Hassan (Almoner) gave written statement that the collected fees was handed over to the laboratory officials on daily basis and then they return lesser amount to me for depositing with the finance department. Moreover, serial numbers were also not printed on the receipts book which leads to non-transparent collection of receipt. This caused a total estimated misappropriation of Rs 4.414 million due to missing entries and missing receipt books. As detailed below:

Rs in million			
Month	Total Number of slips Compared with Lab register	No. of Slips on which fee was received but neither deposited nor entered in Lab register	Fee of slips received but not deposited.
Feb-24	896	358	0.056
Apr-24	1,450	727	0.133
Jan-24	1,269	404	0.079
Total	3,615	1,489	0.268
Amount of 1489 slips of 33 Receipts carbon books which was not deposited			0.268
Misappropriated amount of misplaced 1489 Receipts Books		267,752 / 33 x511	4.146
Total Lab fee Less deposited During F.Y 2023-24			4.414

Audit holds that receipts were less deposited in treasury due weak financial control.

The matter was reported to the PAO in October 2024. The department replied that due to revamping in Hospital, the record was shifted many times from one room to another during the year and the record was lost. However, the patients' wise entries were recorded on consumption register. Departmental reply was not accepted as there seems clear misappropriation even in available record.

SDAC in its meeting held on 29th November 2024 directed to probe the matter at CEO DHA, Narowal level to ascertain the actual amount not deposited in treasury.

Audit recommends that matter may be probed in detail and responsibility be fixed besides recovery of the amount.

[PDP No.53]

B) Human Resource / Employees related irregularities

6.4.2 Non-recovery of overpayment of salary from reverted employees – Rs 66.092 million

According to letter No.1798-1840/CEO(DHA)Nwl dated 29.01.2022, whereas, the Worthy Director General Health Services, Punjab Lahore vide No.610/LC dated 05.05.2021 issued the advice regarding the up-gradations/promotions of different categories of District Health Authority Narowal. The honorable Lahore High Court Lahore passed the order dated 17.06.2021 in Writ Petition No.797/2021, 825/2021, 846/2021. Thereafter, the scrutiny committee was constituted vide dated 02.08.2021 for scrutiny all Allied Health Professional of DHA Narowal regarding up-gradation w.e.f 23.11.2011 in the light of above referred advice and orders of honorable Lahore High Court Lahore. The scrutiny committee submitted the report that “The employees are only eligible for one time dispensation grade i.e BPS-09 in pursuance of notification 24.11.2011, only BPS-09 is legal and any other orders regarding promotion or further up-gradation of scale is illegal and must be withdrawn from the date of issuance”.

During audit of CEO, District Health Authority, Narowal for the financial year 2023-24, it was observed that 287 Technicians were up-graded to the posts of Chief Technicians BPS-16 and Medical Technician BPS-17 against admissible one (01) seat available for upgradation contrary to the rule. The CEO DHA had reverted various employees to BPS-09, BPS-12 and BPS-14 in compliance of orders of D.G Health and Honorable Lahore High Court on 09.01.2022 but still they are drawing salaries of illegal upgradation causing loss of Rs 66.092 million to the exchequer. As detailed at **Annexure-DHA-NRW-C**.

Audit held that recovery of overpayment was not made due weak internal and financial controls.

The matter was reported to the PAO in October 2024. In reply the department admitted the recovery.

SDAC in its meeting held on 29th November 2024 directed for recovery. No further progress was reported till the finalization of this report.

Audit recommends recovery from concerned.

[PDP No.07]

C) Procurement related irregularities

6.4.3 Loss to the government due to purchase of medicine at price more than MRP – Rs 3.474 million

According to clause 42.1 of Request for Proposal of District Health Authority Gujrat for the financial year 2023-24, the prices quoted shall not be more than the Trade Prices as per MRP (Maximum Retail Price) fixed by the Federal Government under Drugs Act, 1976/DRAP Act, 2012. According to letter No. F.9-7/2020-DD(P) dated 12.10.2023, Drug Regulatory Authority of Pakistan Islamabad verified the approved price (MRP) of following products of M/s Stallion Pharmaceutical (Pvt.) Ltd. upon the request of CEO DHA Sialkot.

During audit of CEO District Health Authority Narowal for the financial year 2023-24, it was observed that framework rate contract of three medicines was awarded to M/s Stallion Pharmaceuticals (Pvt.) Ltd. more than the approved Maximum Retail Price (MRP) by Drug Regulatory Authority of Pakistan (DRAP) Islamabad, causing excess payment and loss to government worth Rs 3.474 million as detailed below.

Rs in million								
Vendor Name	Bill No. & date	Description	Qty	Rate	Amount of Bill	MRP of DRAP	Diff	Excess Payment
Stallion Pharmaceuticals (pvt). Ltd	12091 02/11/2023	Susp Stamentin 312mg	9,000	348	3.132	242.89	105.11	0.946
	12129 11/11/2023	Amoxcilline 500mg cap Stamox	400,000	14.20	5.680	7.88	6.32	2.528
Total								3.474

Audit held that overpayment of Rs 3.474 million was made due to weak internal and financial controls.

The matter was reported to the PAO in October 2024. Department replied that procurement was made by adopting PPRA and rate contract was awarded to lowest bidder accordingly.

SDAC in its meeting held on 29th November 2024 did not accept the reply and decided to seek clarification from DRAP. No further progress was reported till the finalization of this report.

Audit recommends for implementation of decision of SDAC.

[PDP No.2]

6.4.4 Non-deduction of liquidated damages – Rs 2.433 million

According to Purchase orders dated 24.05.2022 issued by CEO DHA Narowal, forty-five (45) days as delivery period + fifteen (15) days as grace period from the date of issuance of purchase order or earlier extension in Delivery with penalty @ 0.067% per day after 60 (sixty) days (as delivery period) shall be decided by the procuring agency on the formal request of supplier as specified in clause 06 of Terms and Conditions of the supply order.

During audit of CEO DHA Narowal for the financial year 2023-24, it was observed that machinery and equipment were purchased from different vendors during the year. The suppliers failed to supply the machinery within stipulated period, however, the department did not deduct liquidated damages for Rs 2.433 million. This resulted in non-deduction of L.D charges for Rs 2.433 million as detailed below:

Rs in million							
Vendor Name	Supply Order No. Date	Bill No	Description	Receiving Date	No. of Days Late	Gross Amount	L.D Charges
Eastern Medical Technology Services	12233-37 24.05.2022	EMTS/US /Inv/22-23/0016	Color Doppler System	16.06.23	316	5.022	1.058
Eastern Medical Technology Services	12233-37 24.05.2022	EMTS/US /Inv/22-23/0017	Color Doppler System	16.06.23	316	5.022	1.058
Eastern Medical Technology Services	12238-42 24.5.2022	0024/22-23	Mobile Operation Light Unit	23.05.23	330	0.948	0.209
Vital care	15057 23.06.2022	4/23/4006	Electro Surgical Unit	27.12.22	110	0.929	0.068
Hospicare systems	15260 30.06.2022	HSGST-166-1222	ECG Machine Pulse Oximeter	07.12.22	97	0.425	0.027
Med impex	15662-63 30.06.2022	MIP/IN-88/2022-23	Centrifugi Machine	05.11.22	65	0.290	0.013
Total							2.433

Audit held that liquidated damages for Rs 2.433 million were not deducted due to non-compliance of rules and weak financial control.

The matter was reported to the PAO in October 2024. Department constituted an Enquiry Committee to find the factual position. The Committee finds that some items were received in time but recorded in stock register of THQ Hospital Zafarwal at the time of inspection. However, Enquiry Committee recommended recovery of Rs 2.433 million.

SDAC in its meeting held on 29th November 2024 accepted the recommendation of Enquiry Committee and directed to recover Rs 2.433

million at the earliest. No further progress was reported till the finalization of this report.

Audit recommends implementation of decision of SDAC at the earliest.

[PDP No.4]

6.4.5 Irregular procurement by splitting the indents - Rs 2.312 million

According to Rule 12(1) and 9 of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than Two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. 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.

During audit of DHQ Hospital Narowal for the financial year 2023-24, it was observed that expenditure of Rs 2.312 million was incurred on procurement of different items for hospital. The expenditure was incurred by splitting the indents to avoid open competition on the PPRA website. This resulted in irregular expenditure of Rs 2.312 million as detailed at **Annexure-DHA-NWL-D:**

Audit held that irregular procurement through splitting of various items was due to weak internal controls.

The matter was reported to the PAO in October 2024. Department replied that the procurement of different items was made on demand of end users at different dates on lowest market rates as per PPRA Rules.

SDAC in its meeting held on 29th November 2024 did not accept the reply and decided to regularize the matter from competent authority. No further progress was reported till the finalization of this report.

Audit recommends for implementation of decision of SDAC.

[PDP No.46]

6.4.6 Overpayment of General Sales tax and loss to government – Rs 2.297 million

According to clause 13.4 of Request for Proposal of District Health Authority Narowal for the financial year 2021-22, the Bidder is required to offer a competitive price. All prices must include the taxes and duties, where applicable and all Ex-work & inland transportation & storage charges till the destination (on free delivery to Consignee's end basis). If there is no mention of taxes, the offered/quoted price shall be considered as inclusive of all prevailing taxes/duties.

During audit of CEO DHA Narowal for the financial year 2023-24, it was observed that rate contracts were awarded to various firms for procurement of plant and machinery for different health facilities during the financial year 2021-22. Rates of firms were finalized in comparative statements by clearly indicating that "all taxes included according to bidding document rule No.13.4". The firms added the GST in their bills instead of adjusting the GST in their quoted prices. This resulted in overpayment of GST for Rs 2.297 million, as detailed below.

Rs in million					
Vendor Name	Bill No	Description	Amount	GST	Gross Amount
Eastern Medical Technology Services	EMTS/US/Inv/2 2-23/0016	Color Doppler System	4.185	0.837	5.022
Eastern Medical Technology Services	EMTS/US/Inv/2 2-23/0017	Color Doppler System	4.185	0.837	5.022
Eastern Medical Technology Services	EMTS/INV/001 4/22-23	Infant Resuscitation Trolley	1.250	0.250	1.50
MEDI BRIDGE	MB/531/Bill/22	Blood Bank Refrigerator	1.075	0.215	1.290
Eastern Medical Technology Services	0024/22-23	Mobile Operation Light Unit	0.790	0.158	0.948
Total			11.485	2.297	13.782

Audit held that overpayment of GST for Rs 2.297 million was made due to weak internal and financial controls.

The matter was reported to the PAO in October 2024. Department replied that procurement was made for THQ Hospital Zafarwal and 60 bedded Hospital was exempted from GST. At the tender proceedings the bidders submitted their bids without GST, afterwards, Govt. has directed to charge the GST from the supplying firms at the time of payments vide letter No. PO(D-iv)/st-2022 dated 28.02.2022. Further, payment was made to M/s Appex Enterprises without including GST. Departmental reply was not accepted as no documentary evidence was produced.

SDAC in its meeting held on 29th November 2024 accepted the reply of the department in case of M/S Appex Enterprises and reduced the para upto Rs 2.297 million for recovery/ clarification from finance department.

Audit recommends for implementation of decision of SDAC.

[PDP No.01]

6.4.7 Unjustified rejection of firm in technical evaluation and loss to government – Rs 2.257 million

According to clause 37 of PPR 2014, announcement of evaluation reports, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

During audit of CEO DHA Narowal for the financial year 2023-24, it was observed that DHA Narowal declared M/s Kohinoor Industries as non-responsive in technical evaluation due to poor quality sample by end user committee. Whereas, DHAs Hafizabad, Sialkot and Bahawalpur declared the same firm as responsive after observing the same criteria of evaluation as followed by the DHA Narowal. The same items were purchased by DHA Hafizabad at lower rates from M/s Kohinoor Industries. Rejection by end user committee of DHA Narowal without any solid reason resulted loss to the public exchequer for Rs 2.257 million as detailed below.

Rs in million									
Name of Firm	Date	Item Name	QTY	Rate	Firm Disqualified	District	Rate	Difference	Excess Payment
M/S Cotton Craft	15.11.2023	Cotton Bandage BPC 10cmX6m Roll	2,795	126	Kohinoor Industries	Hafizabad	89	37	0.104
M/S Cotton Craft	03.11.2023	Cotton Bandage BPC 6.5cmX6m Roll	35,000	80			55	25	0.878
M/S Cotton Craft	03.11.2023	Sterile Gauze Roll 1 x 30 m	2,500	1800			1,345	455	1.137
M/S Scilife	24.10.2023	Atorvastatin 20mg Tab/Cap	175,000	4.39	Mega Pharmaceutical	M.B Din	3.6	0.79	0.138
Total									2.257

Audit held that doubtful declaration of non-responsive resulting loss to government was made due to weak internal and financial controls.

The matter was reported to the PAO in October 2024. Department replied that the surgical / disposable items were floated through tender and various firms participated. The end user committee checked the quality of those items and rejected the samples of M/S Kohinoor Industries due to poor quality the threads / knitting. Departmental reply was not accepted as same firm was prequalified by DGHS and neighboring districts on the documents.

SDAC in its meeting held on 29th November 2024 did not accept the reply and decided to take clarification from DGHS Lahore as all the firms were prequalified by the DGHS and this rejected firm supplied medicine in other districts.

Audit recommends for implementation of decision of SDAC.

[PDP No.3]

D) Others

6.4.8 Non recovery on account of contracts of parking and canteen - Rs 7.536 million

According to Rule 68 of the PDA (Budget) Rules 2017, the primary obligation of Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to Local Government Fund under proper receipt head.

During audit of DHQ Hospital Narowal for the FY 2023-24, it was observed that contract for collection of parking fee was awarded to M/S Indus Trade for Rs 3.80 million for the period 01.10.2021 to 30.06.2022. During financial year 2022-23 contract of parking fee was awarded to M/s Malik Abrar & Co. for Rs 23.00 million but the contractor did not taken-up the charge of Parking and did not further respond. Resultantly, the management extend rate contract of M/S Indus Trade at same rates till 31.08.2023 but the management failed to collect Rs 3.914 million from the contractor up till now.

Further, it was observed that contract of canteen was awarded to M/S Malik Saif & Co. for Rs 1.305 million for the period 01.10.2021 to 30.06.2022. During financial year 2022-23 contract of canteen was awarded to Mr. Sheikh Muhammad Irfan Raza for Rs 7.056 million but the contractor did not take up the canteen and did not further respond. Resultantly the management extend rate contract of M/s Malik Saif and company at same rates till 30.06.2024 but the management failed to collect Rs 3.622 million from the contractor till 30.06.2024. This resulted in non-recovery of Rs 7.536 million on account of contracts of parking and canteen.

Audit hold that recovery of dues from contractors was not made due to weak financial controls.

The matter was reported to the PAO in October 2024. Department replied that CDR of the contractor parking has been forfeited and efforts are being made to effect remaining recovery. Further, canteen was sealed for 7 months by the administrator and actual ROP was 4.147 million out of which Rs 3.131 million was deposited in treasury. SDAC decided to recovery actual dues and directed to refer the matter to administrative department regarding decision of 7 months sealed period. No further progress was reported till the finalization of this report.

Audit recommends implementation of decision of SDAC.

[PDP No.30 & 31]

CHAPTER 7

DISTRICT HEALTH AUTHORITY SIALKOT

7.1 Introduction

a) There are 19 formations in DHA Sialkot out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations was Rs 1,857.462 million and Rs 39.396 million respectively out of which 54% expenditure and 67% receipt were audited.

Audit Profile of DHA Sialkot

Rs in million					
Sr. No.	Description	Total Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Sialkot	19	07	1,003.029	26.395

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Sialkot was Rs 3,789.026 million and supplementary grant was Rs 1,408.457 million for the FY 2023-24. An amount of Rs 968.457million was surrendered and final budget was Rs 4,228.026 million. Management incurred an expenditure of Rs 3,994.044 million resulting in saving of Rs 233.99million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,880.018	1,066.782	672.00	3,274.800	3,213.452	61.35
Non-Salary	879.974	325.579	297.457	908.096	751.409	156.69
Development	29.034	16.096	0	45.130	29.183	15.95
Total	3,789.026	1,408.457	968.457	4,228.026	3,994.044	233.99

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	3,504.266	3,438.207	-66.059	2
2023-24	4,228.026	3,994.044	-233.99	5

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 21% increase in budget allocation and 16% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 233.99 million during FY 2023-24 which is 5% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Sialkot for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Key Indicators	Planned Targets	Achievements	% Achievement
1	Outdoor Patients	4,621,884	4,349,125	94
2	Indoor Patients	86,964	82,062	94
3	Surgical Cases	99,634	97,699	98
4	Cardiac Coronary Unit	7,047	6,409	91
5	Diagnostic Services (Laboratory, Radiology)	112,304	105,774	94
6	Family Planning Activities	75,712	73,401	97
7	Peads	153,289	152,193	99
8	Surgery	72,650	70,705	97
9	TB Chest Treatments	1,838	1,699	92
10	Free Medicines to Patients	4,630,932	4,444,016	96

Source: DHIS dashboard of DHA Sialkot

ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Sialkot lagged behind in treating target number of patients during FY 2023-24.

7.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 204.163 million were raised in this report during current audit of DHA Sialkot. This amount also includes recoveries of Rs 64.746 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	0
2	Fraud, embezzlement, and misappropriation	0
3	Irregularities:	
A	HR/Employees related irregularities	44.622
B	Procurement related irregularities	81.283
C	Management of accounts with commercial banks	0
4	Value for money and service delivery issues	0
5	Others	78.258
Total		204.163

7.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	18	Convened
2	2018-19	26	Not convened
3	2019-20	15	
4	2020-21	16	
5	2021-22	16	
6	2022-23	14	Convened
7	2023-24	07	Not convened

7.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

7.4.1 Inadmissible payment of Conveyance Allowance and HRA - Rs 42.211 million

According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

During audit of District Health Officer, Sialkot for the FY 2023-24, it was observed that various employees were allotted designated residences or residing in Govt. accommodations at BHUs. However, conveyance allowance and house rent was not deducted from their salaries. Due to non-deduction of Conveyance Allowance and house rent, overpayment of Rs 42.211 million was made to the officers/officials. It was stated that residence were in condemn condition but no condemnation certificates duly issued by the Building department were provided.

Audit is of the view weak internal controls caused inadmissible payment of conveyance allowance. This resulted into overpayment of Rs 42.211 million.

The matter was reported to the PAO in October 2024. The department replied that the building department issue condemnation certificate for these residencies. The department failed to produce residence wise condemnation certificates.

SDAC in its meeting held on November 29, 2024, directed to recover the conveyance allowance or to produce condemnation certificate from building department against each residence. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 20]

7.4.2 Non-recovery of Conveyance Allowance - Rs 2.411 million

According to the Finance Department Government of the Punjab No.FD.SR 19-86(P)(PR) dated 21.04.2014, it is clarified that

Officers/Officials who are availing government vehicles including motorbikes are not entitled to draw the facility of Conveyance Allowance.

During audit of District Officer (Health) Sialkot for the Financial Years 2022-24, it was observed that conveyance allowance of Rs 2.411 million was paid to the 52 vaccinators who were provided motor bikes along with 15 liters petrol per month. This resulted in overpayment of Rs 2.411 million. Detail is at **Annexure-DHA-SLK-C**.

Audit is of the view that due to non-compliance of rules the conveyance allowance was not deducted from the salaries of the employees.

The matter was reported to the PAO in October 2024. The department replied that Director Health Services granted the exemption. The reply was not acceptable as the exemption should be granted by the Finance Department.

SDAC in its meeting held on November 29, 2024 directed the department to approach the Finance Department for clarification of the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 26]

B) Procurement related irregularities

7.4.3 Irregular purchase of medicines through pharmacy on discount instead of quotations – Rs 28.387 million causing loss of Rs 7.135 million approx

According to policy and operational guidelines for Local Purchase of Medicines (Day to Day) circulated vide Government of the Punjab, Primary & Secondary Healthcare Department letter No. SO(HP)12-02/2022 dated 29th June, 2022, Local Purchase in Government Hospitals is allowed to ensure fulfillment of immediate need of medical treatment that is otherwise not possible from medicines and surgical disposables available with hospital. Moreover, Local Purchase is permitted for emergencies and indoor patients on the prescription of authorized medical practitioner.

During audit of District Health Officer, Sialkot for the FYs 2022-24, it was observed that an expenditure of Rs 28.387 million was incurred for the purchase of medicines during the financial period 2022-23 for 88 BHUs in addition to the bulk medicine received from the CEO Health office. Further probe revealed that all the medicine was purchased from the pharmacy on discount basis @ 6.5% instead of through tender/quotations as there was no indoor patients facility and emergency services at BHUs. Medicines at BHUs can be provided by open tendering / short tenders at much cheaper rates as compare to MRP rates.

This resulted in irregular purchase of medicine through local purchase causing loss to government Rs 7.135 million approximately.

Audit is of the view that due to non-compliance with the LP Guidelines irregular expenditure was incurred on purchase of medicine causing loss to government.

The matter was reported to the PAO in October 2024. The department replied that the purchased medicine was essential for BHUs, and LP medicine budget was allocated by CEO DHA. The reply was not tenable as there were no indoor patients / emergency services at BHUs.

SDAC in its meeting held on November 29, 2024 directed to get the expenditure regularized from competent authority. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 29]

7.4.4 Non-forfeiture of security and black listing the firm due to non-supply of medicine worth Rs 18.033 million

According to clause 9(iii) of contract agreement, if the Supplier fails to supply the whole consignment, within the contract period, and not able to deliver to consignee's end, the entire amount of Performance Guaranty/Security shall be forfeited to the Government account and the firm shall be blacklisted minimum for two years for future participation.

During audit of CEO (DHA) District Sialkot for the FY 2023-24, it was observed that the management issued purchase orders of medicine of Rs 18.033 million to M/s Lisko Pakistan (PVT) Ltd on 15.08.2023. The supplier was required to supply the medicines within 75 days but the supplier failed to supply the medicine till July 2024. However, the management neither forfeited performance guarantee nor initiated black listing the firm. This resulted in non-supply of medicine of Rs 18.033 million. Detail is at **Annexure-DHA-SLK-D**.

Audit held that medicines were not supplied and performance security was not forfeited due to weak administrative controls.

The matter was reported to the PAO in October 2024. The department replied that procedure for black listing has been moved to PPRA but performance security was not forfeited.

SDAC in its meeting held on November 29, 2024 directed the department for forfeiture of performance security and blacklisting of the firm. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 02]

7.4.5 Loss due to unjustified rejection of bid - Rs 10.152 million

According to Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of CEO (DHA) Sialkot for the FY 2023-24, it was observed that M/s Al-Hamd Enterprises was rejected by DHA Sialkot in bulk medicine tender. However, the same firm was prequalified by DGHS as well as neighboring districts i.e. Narowal and Gujranwala on the same criteria. This unjustified rejection of bid of Al-Hamd Enterprises caused

loss of Rs 10.152 million to the government when compared with rates of awarded firms in DHA Sialkot to the rates of M/s Al-Hamd Enterprises in neighboring districts. **Annexure-DHA-SLK-E.**

Audit held that weak internal controls resulted in loss to the public exchequer.

The matter was reported to the PAO in October 2024. The department first accepted the bid of M/s Al-hamd Enterprises then after grievance of M/s Lab Link the firm M/s Al-hamd declared Non responsive on the basis that EC certificate was expired on 18.04.2023 due to which the Free Sales Certificate stands invalid. Upon inquiry from District Gujranwala it came to know that the EC certificate of M/s Lab Link was duly extended till 2029. Departmental reply was not accepted as the firm was awarded rate contracts in neighboring districts.

SDAC in its meeting held on November 29, 2024 directed to probe the issue at administrative level and to fetch advice from PPRA. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 09]

7.4.6 Irregular Purchase of LP medicine of Rs 11.954 million in bulk from pharmacy on discount basis instead of on quotations / tender causing loss of Rs 2.837 million

According to Rule 2(ii) of the LP medicine Guidelines issued by the Secretary P&SH that government bears higher prices of local purchase medicines in comparison with bulk medicines. Therefore, the aim is to reduce the incidences of local purchase by identifying commonly and frequently purchased items and including them into the list of bulk purchase mandate. The non-availability of prescribed medicines or its alternates within the hospital generates justification of local purchase, therefore, the policy requires hospitals to establish non-availability of prescribed medicine through an authorized Pharmacist/ Consultant/ Medical Superintendents on case to case basis to avoid duplication of expenditure of available resources.

During audit of various formations under the jurisdiction of CEO DHA Sialkot for the Financial Year 2023-24, it was observed that hospitals incurred expenditure of Rs 11.954 million on purchase of medicine. It was revealed that the medicine was purchase in bulk from pharmacy at MRP discount rates instead of proper bulk purchase method

i.e. quotation / tender / short tender. It is pertinent to mention here that on purchase through quotations the department could approximately 30% below the MRP.

This resulted in irregular purchase of LP medicine in bulk of Rs 11.954 million on discount basis from pharmacy and loss to public exchequer of Rs 2.837 million, as detailed below:-

Name of Formation	Face Value of medicine (MRP)	Gross value after Discount	%age of Discount availed	Discount availed	Approx. 30% below MRP	Loss (Rs)
THQ Hospital Kotli Loharan	6,241,216	5,679,508	9%	561,708	1,872,367	1,310,656
THQ Hospital Pasur	4,224,483	3,933,139	8%	291,344	1,267,345	976,001
THQ Hospital Sambrial	2558375	2,340,914	8.5%	217,463	767,512	550,050
Total	13,024,074	11,953,561		1,070,515	3,907,224	2,836,707

Audit is of the view that due to defective financial discipline and weak internal controls resulted the loss to public exchequer worth Rs 2.837 million **Annexure-DHA-SLK-F**.

The matter was reported to the PAO in October 2024. The department replied that LP medicines were purchased to meet the demand of hospital. The reply is not justified because the expenditure was incurred through pharmacy on discount basis instead of through rate contract or on quotations.

SDAC in its meeting held on November 29, 2024 directed to get the expenditure regularized by the Administrative Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No.53, 60 & 78]

7.4.7 Irregular purchase of different items by splitting the indent - Rs 8.552 million

According to Rule 12(1) of PPR 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified from time to time. Further, 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 procurement so planned.

During audit of various formations of DHA Sialkot for the financial year 2023-24, it was observed that purchases worth Rs 8.552 million were made through splitting the indent to avoid tendering process.

Financial Year	Name of Formation	Amount (Rs)
2023-24	DHO Sialkot	3,676,660
2023-24	THQ Hospital Daska	1,320,031
2023-24	THQ Hospital Kotli Loharan	1,619,904
2023-24	THQ Hospital Pasrur	1,935,200
Total		8,551,795

Audit is of the view that due to weak internal controls, splitting was made to avoid tendering process.

This resulted in irregular expenditure of Rs 8.552 million **(Annexure-DHA-SLK-G)**.

The matter was reported to the PAO in October 2024. The department replied that items were purchased after receiving demands from BHUs.

SDAC in its meeting held on November 29, 2024 directed to get the expenditure regularized from the Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 28,45,56& 69]

7.4.8 Irregular procurement of printing material without open tender – Rs 4.205 million

According to Rule 12(1) of PPR 2014, as amended on 17.08.2020 “procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified from time to time. Further, 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 procurement so planned.”

During audit of DHO Sialkot for the FYs 2022-24, it was observed that expenditure of Rs 4.205 million was incurred on printing at higher rates from M/s Sabri Co. instead of open tendering process. Moreover, Govt. Printing Press itself decided urgency / emergency and finalized rates without any request by the department notified by the competent authority.

This resulted in irregular procurement of printing material worth Rs 4.205 million. As detail at **Annexure-DHA-SLK-H**.

Audit held that due to non compliance of rules irregular procurement was made.

The matter was reported to the PAO in October 2024. The department replied that NOC and endorsement of CEO DHA Sialkot attached. As per delegation of powers the department was only restricted to obtain NOC from the government printing press. The urgency was required to invoke by the DHA instead of govt. printing press. Departmental reply was not accepted as no open tender was made.

SDAC in its meeting held on November 29, 2024 directed for regularization from Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 25]

C) Others

7.4.9 Irregular re-appropriation of funds - Rs 51.136 million

According to Sr. No.13 of Punjab District Authorities Delegation of Financial Powers Rules 2017, functionaries of a District Authority shall re-appropriate budget allocations in accordance with such powers delegated to them by the District Authority in terms of section 104(3) of the Punjab Local Government Act 2013.

During audit of CEO DHA Sialkot for the FY 2023-24, it was observed that funds of Rs 51.136 million were re-appropriated under various object heads of different cost centers. Approval for these re-appropriations were accorded by the CEO Health Sialkot without any delegated powers from the District Health Authority, as detail at **Annexure-DHA-SLK-I**.

Audit held that due to weak financial controls funds were re-appropriated without any authority.

This resulted in irregular re-appropriation of funds of Rs 51.136 million

The matter was reported to the PAO in October 2024. The department replied that the CEO DHA Sialkot approved the Re-appropriation of funds. The re-appropriation was required to be approved by the administrator of the authority.

SDAC in its meeting held on November 29, 2024 directed to get the clarification from the Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 06]

7.4.10 Irregular payment of RED-III campaign - Rs 27.122million

According to rule 3 of PLG (Accounts) Rules, 2017, all accounts shall be maintained upto date and every transaction shall be accounted for as soon as it is made and the details shall be recorded as fully as possible, so as to satisfy any inquiry that may be made into the particulars of any case. The record relating to account shall be clear, explicit and self contained.

During audit of DHO Sialkot for the year 2022-24 it was observed that an amount of Rs 27.122million was withdrawn for payment of RED-

III (Reach Each Door) campaign. under the head A05270. It was observed that 100% payment was drawn by DDO to further disburse in cash among employees instead through crossed cheques. Similarly, there were no disbursement record from the UCMOs and no orders of out reach teams by the competent authority. Apart from that list of workers also seems doubtful as it was prepared at the time of payment instead of at the time of deployment of teams.

Audit held that due to weak internal controls the irregular payment of the RED-III campaign was made to the team members.

The matter was reported to the PAO in October 2024. The department replied that there were 148 field teams and huge no of 3700 employee to whom the payment was distributed. So, payment has been handed over to UCMO for further distribution. UCMO provided the receiving of concern employee. Order of teams were issued by the competent authority. The department reply is not acceptable, as no orders of the teams were made at that time of constitution of teams. No performance record is available with the department.

SDAC in its meeting held on November 29, 2024 directed to get the cash payments regularized from the Finance Department and to probe the remaining issues at the level of CEO of the authority. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 33]

CHAPTER 8

DISTRICT HEALTH AUTHORITY KASUR

8.1 Introduction

There are 26 formations in District Health Authority (DHA), Kasur out of which audit of 05 formations was conducted. Total expenditure and receipt of DHA Kasur was Rs 3,548.894 million and Rs 36.249 million respectively out of which 45.7% of expenditure and 37.8% of receipts were audited.

a) Audit Profile of DHA Kasur

Rs in million

Sr. No.	Description	Total Formations	Formations Audited	Expenditure Audited	Receipt Audited
1	DHA Kasur	26	05	1623.996	13.718

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Kasur was Rs 5,801.858 million and supplementary grant was Rs 316.573 million for the FY 2023-24. An amount of Rs 1,352.941 million was surrendered and final budget was Rs 4,765.491 million. Management incurred an expenditure of Rs 3,548.894 million resulting in saving of Rs 1,216.596 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up is given below:

Rs in million

Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Saving (-)
Salary	5,150.80	0	1,350.69	3,800.11	2,954.42	-845.694
Non-Salary	639.33	315.355	0	954.69	589.368	-365.32
Development	11.733	1.218	2.25	10.701	5.11	-5.59
Total	5,801.86	316.57	1,352.94	4,765.50	3,548.89	1,216.60

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

Rs in million

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	Saving (%)
2022-23	4,214.554	3,226.786	-987.768	23%
2023-24	4,765.491	3,548.894	-1,216.596	25%

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 13% increase in budget allocation and 10% increase in expenditure during FY 2023-24 as compared to FY 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten qualitative indicators set by Primary & Secondary Healthcare Department (P&SHD) for DHA Kasur for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Kasur was not given targets vis-à-vis indicators by the P&SHD.

Sr. No.	Key Indicators	Planned Targets	Achievements
1	Outdoor Patients	-	6,046,266
2	Indoor Patients	-	289,136
3	Surgical Cases	-	3,915
4	Cardiac Coronary Unit	-	0
5	Diagnostic Services (Laboratory , Radiology)	-	96,127
6	Family Planning Activities	-	158,280
7	Peads	-	0
8	Surgery	-	49,941
9	T.B Chest Treatments	-	34,868
10	Free Medicines to Patients	-	-

Source: DHIS dashboard of DHA Kasur

ii. Service Delivery Issues

In view of the above table, it prima facie appears that DHA Kasur was required to be given targets for achievement.

8.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 340.371 million were raised in this report during current audit of DHA Kasur. This amount also includes recoveries of Rs 27.998 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

		Rs in million
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	27.998
B	Procurement related irregularities	80.869
C	Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	231.504
Total		340.371

8.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	28	Convened
2	2018-19	25	Not Convened
3	2019-20	11	
4	2020-21	18	
5	2021-22	08	
6	2022-23	09	Convened
7.	2023-24	11	Not convened

8.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

8.4.1 Overpayment of pay & allowances - Rs 27.994 million

As per Rule 9 of PDA (Accounts) Rule 2017, in case any loss accrues to a District Authority through fraud or negligence of a person or employee, a person functioning on behalf of a District Authority shall be personally responsible on his part and shall be liable to make good the loss.

During the audit of DHA Kasur for the FY 2023-24, it was observed that the management made an overpayment of Rs 27.994 million on account of different allowances such as Conveyance Allowance (CA), Health Sector Reforms Allowance (HSRA), Non Practicing Allowance (NPA) etc., to officers & officials in violation of rules. This resulted in overpayment of pay & allowances amounting to Rs 27.994 million as detailed at **Annexure-DHA-Kasur-C**.

Rs in million				
Sr. No.	Formation Name	Description	No. of employees	Amount
1.	CEO DHA Kasur	CA and risk allowance	134	1.310
2.	CEO DHA Kasur	Annual increment to adhoc doctors	5	0.102
3.	CEO DHA	HSRA	135	2.416
4.	CEO DHA Kasur	HRA, and utilities charges	01	0.142
5.	DHQ Hospital	HRA, CA, water charges, 5% maintenance charges	87	8.276
6.	THQ Pattoki	CA and 5% maintenance charges	51	0.973
7.	THQ Pattoki	HSRA	73	4.835
8.	THQ Chunian	CA and drawl of salary of absent period	35	5.598
9.	THQ Aziz Bibi	HRA, Penal rent, SHRA, HSRA	40	4.342
Total			561	27.994

Audit held that overpayment was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management in its response replied that letters have been issued to the concerned for recovery. Management admitted the lapse. SDAC in its meeting held on 18.11.2024 directed the management to be vigilant in future about overpayment as this may result in initiation of disciplinary proceedings against DDO for poor financial management as per directions of PAC. SDAC directed to expedite the recovery. No compliance was shown till the finalization of report.

Audit recommends immediate recovery of overpayments besides fixing of responsibility against persons at fault.

[PDP No. 149,158,159,160,185, 196, 198, 211,221]

B) Procurement related irregularities

8.4.2 Irregular procurement in violation of PPRA-Rs 37.696 million

As per Rule 12 of the PPRA Rules, 2014 a procuring agency shall, within one month after the commencement of a financial year, prepare in accordance with guidelines issued by the Authority, an annual procurement plan for all proposed procurements, and shall upload it on the Authority's website.

During the audit of DHQ Hospital Kasur for the FY 2023-24, it was observed that the Medical Superintendent (MS) initiated the process for execution of framework contract in May 2023. However, the MS delayed finalization of contract for six months and finalized the contract in December 29, 2023 before his retirement. During the said period the MS incurred expenditure of Rs 37.696 million on purchase of medicine, X-ray films, laboratory items, printing material etc through quotations. This resulted in irregular procurement of Rs 37.696 million in violation of PPRA Rules as detailed at **Annexure DHA Kasur-D**.

Audit held that irregular procurement was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that two attempts for tender were made but due to various reasons tenders could not be finalized. The reply of the department was not satisfactory as management intentionally delayed the finalization of contract. SDAC in its meeting held on 18.11.2024 directed the management to get the expenditure regularized from FD. No compliance was shown till the finalization of report.

Audit recommends that fixing of responsibility against the persons at fault besides regularization of expenditure from FD.

[PDP No. 176]

8.4.3 Irregular expenditure by invocation of emergency- Rs 8.414 million

According to Rule 59(d) iii & iv of PPR 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

During audit of DHQ Hospital, Kasur for the FY 2023-24, it was observed that the management purchased goods and services from single vendor i.e Hammad Tahir Traders of Rs 8.414 million through quotations by declaring operational emergency vide order No. 11017-23/MS dated

06.06.2023 under Rule 2(Q) read with Rule 59(d) of PPRA Rules 2014. Management invoked emergency that could not be justified under Rule 2(Q) read with Rule 59(d) of PPRA Rules 2014. This resulted in irregular expenditure of Rs 8.414 million by invoking emergency as detailed below:

Description	Rs in million	
	Date	Amount
Purchase of plants and landscaping	22.06.2023	2.037
Purchase of stretcher trolleys, wheel chair, ceiling fan etc	27.06.2023	4.481
Civil work	24.06.2023	1.896
Total		8.414

Audit held that irregular expenditure was incurred due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that all the works and purchases were made after the approval of operational emergency by the Deputy Commissioner, Kasur. The reply of the department is not valid as the management's multiple substantive violations of PPRA Rules, financial mismanagement, and potential misuse of authority necessitate comprehensive investigative and corrective measures. SDAC in its meeting held on 18.11.2024 directed for regularization of expenditure from FD. No compliance was shown till the finalization of report.

Audit recommends regularization of expenditure besides fixing of responsibility against persons at fault.

[PDP No. 169]

8.4.4 Non-purchase of medicine at risk and cost - Rs 51.028 million

As per Term & Condition No. 7 of the award letter for the purchase of bulk medicine, if the successful bidder fails to supply the goods as per purchase order the CDR will be forfeited and the relevant goods will be purchased at the risk and cost of the bidder.

During audit of DHA Kasur for the FY 2023-24, it was observed that the management issued purchase orders (PO) for the supply of bulk medicine worth Rs 51.028 million to different suppliers. Scrutiny of records revealed that suppliers failed to supply the medicine within the stipulated time period. However, management neither forfeited performance guarantee of Rs 1.205 million nor purchased medicine at risk and cost basis. This resulted in Non-purchase of medicine at risk and cost - Rs 51.028 million as detailed below:

Rs in million			
Sr. No.	Name of formation	Amount of PO	Performance gurantee
1.	CEO DHA Kasur	6.781	0.135
2.	DHQ Kasur	12.926	0.258
3.	THQ Pattoki	2.964	0.059
4.	THQ Chunian	2.038	0.040
5.	THQ Aziz Bibi	4.595	0.091
6.	CEO DHA Kasur	1.452	0.217
7.	CEO DHA Kasur	20.272	0.405
Total		51.028	1.205

Audit held that performance securities were not forfeited due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that show cause notices were issued to contractors for non-supply of medicines and the performance guarantees are not released to company. Reply was not tenable as the grace period has expired and management was required to forfeit the performance gurantee. SDAC in its meeting held on 18.11.2024 directed the management to forfeit the security within a week. No compliance was shown till the finalization of report. Forfeit the sedurity

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

[PDP No. 155,164,197,207,221,156,153]

8.4.5 Unauthorized execution of civil work-Rs 2.998 million

According to Para 2.4 of Buildings & Roads Code, no work shall be started without administrative approval, technical sanction and allotment of funds. Para 2.54 ibid states that a properly detailed estimate must be prepared for the sanction of competent authority; this sanction is known as the technical sanction to the estimate.

During the audit of DHQ Hospital Kasur for FY 2023-24, it was observed that a tender was uploaded on PPRA website on 17th March 2022, for renovation of residence “A-2” with a cost of Rs 2.5143 million. Instead of execution of civil work through C&W Department the management herself issued award letter to Ms Afnan Builder at 4.48% above estimates on 30.04.2022 for Rs 2.627 million. However, management paid Rs 2.999 million in FY 2023-24 in violation of award letter. Management made an excess payment of Rs 371,864, moreover, neither justification for delayed execution of work was provided nor penalty @ 10% amounting to Rs 0.299 million was imposed. This resulted in unauthorized execution of civil work.

Audit held that unauthorized expenditure was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that the work was executed at lesser rate than TS amount sanctioned by Building Department. Reply was not tenable as the management has incurred expenditure beyond estimate. SDAC in its meeting held on 18.11.2024 stated that the management failed to justify the delayed payment, therefore directed the CEO DHA Kasur to check that no payment was made in previous FYs and probe the matter regarding the delay and non-imposition of penalty. Further the committee directed to regularize the expenditure from the Finance Department. No compliance was shown till the finalization of report.

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

[PDP No. 175]

8.4.6 Unauthorized grant of additional charge -Rs 29.246 million

According to P&SHD (General Medical Cadre) Rules 2017, the posts of Medical Superintendent of BS-18 and BS-19 in DHQ or THQ Hospitals shall be filled by posting from amongst the Senior Medical Officer, Senior Women Medical Officer, APMO, and APWMO. The P&SHC Department, Government of the Punjab vide notification No. SO(Gen/P&SHD/1-36/2016 dated 15.02.2019 directed that all CEO, DHA in Punjab shall not transfer/post any officer/official of BS-16 and above working in their respective district at their own level and case will be submitted to the competent authority.

During the audit of THQ Hospital Aziz Bibi District Kasur for the FY 2023-24 it was observed that Deputy Commissioner Kasur awarded additional charge of the post of MS THQ Hospital Aziz Bibi to Dr. Talha Bin Zia vide order No. 36489-93 dated 23.12.2023 in violation of rule ibid and letter No. SO(Gen)/P&SHD/1-36/2016 dated 15.02.2019 issued by the P&SHD. This resulted in unauthorized grant of additional charge and irregular authorization of expenditure of Rs 29.246 million during the period.

Audit held that additional charge was unauthorizedly granted due to weak administrative control.

The matter was reported to the PAO in November 2024. Management replied that the post of MS was vacant since 22.07.2023 and the official business of the said health facility was suffering badly. Reply was not tenable as the management did not take up the matter with

P&SHD and additional charge was granted in violation of rules. SDAC in its meeting held on 18.11.2024 directed to regularize the expenditure from FD. No compliance was shown till the finalization of report.

Audit recommends implantation of SDAC decision.

[PDP No. 215]

8.4.7 Unauthorized supply of utilities to residents - Rs 1.310 million

According to Para (xi) of S&GAD letter No. SO(I&C)1-88/2014 dated 16.06.2016, DDOs were directed to ascertain if the bills for hospitals and their colonies are being paid regularly and whether there are any illegal connections. According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay & allowances, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud, misappropriation and shall be liable to make good that loss.

During the audit of THQ Hospital Aziz Bibi for the FY 2023-24, it was observed that management provided unauthorized electricity connections from hospital's bulk supply to residents. Neither electricity nor water charges were recovered from occupants. Residents consumed 20,001 KWhs (Rs 1.240 million @ Rs 60/unit) through self-installed sub-meters, making readings unreliable. Additionally, water charges of Rs 0.072 million (Rs 1,000/month per household) remained unrecovered. This resulted in unauthorized utility usage of Rs 1.310 million as detailed below:

Rs in million			
Sr. No.	Name of resident	Meter reading as on 23.07.2024	Amount
1	Dr. Saleem ur Rehman	6695	0.415
2	Ashrat Fatima W/OAzam shab	275	0.017
3.	No name was mentioned "E.con" meter / Mali	385	0.023
4	Shahista Iftikhar w/o Debar shah	242	0.015
5	Mohammad sarwer	3881	0.240
6.	Sara Bano w/oUsman sahib	8523	0.528
Total			1.238

Audit held that unauthorized use of utilities occurred due to weak internal controls.

The matter was reported to the PAO in November 2024. Management admitted the lapse and replied that the residents were directed to deposit the amount. SDAC in its meeting held on 18.11.2024 directed the recovery of utility charges. No compliance was shown till the finalization of the report.

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

[PDP No. 217]

D) Others

8.4.8 Irregular payment to service providers - Rs 10.666 million

According to Notification No. 50(D-II)/MW/2011 dated 9th September 2023, the Labour and HR Department fixed minimum wage rates of Rs. 32,000 per month (for 26 working days). As per Section 3 of Employees Old-Age Benefits Act, 1976, all employees shall be insured and employee & employer shall contribute @ 1% & 5% respectively of the minimum wage rate. As per Section 20 of Provincial Employees Social Security Ordinance 1965, the employer shall pay a contribution @ 6% to the Social Security Institution. According to Para No. 8 & Para No. 3.1.4.13 of Chapter Fines & Penalties of contract agreement, M/S GB Security Service and M/S Safety & Security Services (Pvt) Limited were obligated to provide ex-army or Law Enforcement Agencies (LEAs) personnel for security purposes. In case of non-supply, a penalty of Rs 10,000 per day and Rs 1,000 per day respectively will be charged until the availability of the ex-army guard/LEA personnel.

During audit of DHA Kasur for the FY 2022-23, it was observed that service providers hired by PMU, P&SHD for DHQ and THQ Hospitals violated multiple contract terms: failed to provide EOBI numbers and PESSI cards, engaged Janbaz/Mohafiz internees instead of Ex-army/LEA personnel, didn't install biometric devices, made cash payments after due date instead of e-channels, and neglected to obtain required medical, security clearance, and immunization certificates. Despite Medical Superintendents' authority to penalize violations, no action was taken, resulting in irregular payment of Rs 10.666 million and non-imposed penalties of Rs 35.920 million as detailed below:

Rs in million					
Sr. No.	Name of formation	Name of service provider	Irregularity	Amount	Penalty
1.	DHQ Hospital Kasur	CAIDs, National Police Foundation, Fast security & management service, Safety & security MEPC	Non-provision of EOBI &PESSI (ID)	6.488	
2.		M/S Fast Security, Safety & Security Service (Pvt) Limited	Non-engagement of ex-army/ LEA personnel	0	28.305
3.	THQ Hospital Pattoki	GB Security Service (PVT) Ltd.	Non-disbursement of salary	0	0.135
4.		Janitorial & security services	Non-provision of EOBI &PESSI (ID)	1.724	0
5.	THQ Hospital Chunian	M/S GB Security, Safety & Security Service (Pvt) Limited	Non-engagement of ex-army/ LEA personnel	0	7.480
6.		Safety & security services private limited,	Non-provision of EOBI &PESSI (ID)	2.454	0
Total				10.666	35.92

Audit held that irregular payment was made due to weak internal controls.

The matter was reported to the PAO in November 2024. During discussions, PMU officer Mr. Kashif explained that guards hired by the contractor must have a minimum of two years of experience to be eligible for positions designated for ex-army/Law Enforcement Agency (LEA) personnel. Management admitted the lapse but did not respond to other queries raised by the audit. SDAC in its meeting held on 18.11.2024 directed the PMU management to impose penalties on the vendor and seek regularization of the expenditure from the Finance Department. No compliance was shown till the finalization of the report.

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

[PDP No. 174, 184, 191, 201, 202, 203]

8.4.9 Non appointment of radiologist by EMTS - Rs 25.2 million

As per Article 10 of the contract agreement between M/s Eastern Medical Technology Services (EMTS) and the P&SHD, EMTS is required to engage radiologist for each scanning facility. Furthermore, as per 3(xii) of annexure-A of the same contract the CT scan facility shall operate continuously, 24 hours a day, 7 days a week, without any interruptions.

During the audit of MS DHQ Hospital Kasur for the FY 2023-24, it was observed that EMTS did not deploy on-site radiologist at the DHQ Hospital Kasur, contrary to contractual requirements. Upon inquiry, EMTS representatives stated that radiologist services were provided online. EMTS has breached the terms & condition of contract by not engaging radiologist for each health facility to reduce its cost. This resulted in savings of Rs 25.20 million to the EMTS since inception of contract due to non-appointment of radiologist.

Audit held that radiologist was not appointed due to weak contract management.

The matter was reported to the PAO in November 2024. Management replied that the matter had been taken up with contractor and a request had been issued to PMU for advice as the matter relates to PMU. The reply was not tenable because as per special condition of the contract it was the duty of MS to enforce terms & condition of contract. SDAC in its meeting dated 18.11.2024 directed PMU management to obtain radiologists' appointment orders for all health facilities, obtain bank statements evidencing salary payments since contract initiation, and get

expenditure regularized from Finance Department. No compliance was shown till the finalization of the report.

Audit recommends regularization of expenditure from FD besides imposition of penalty for violation of terms & conditions of contract.

[PDP No. 189]

8.4.10 Irregular purchase of bulk medicine - Rs 175.003 million

According to Para 2 of S&GAD circular vide No. L&M(PPRA)10-01/2011 dated 10.02.2020, it was clarified by PPRA that whenever the procuring agencies take up public procurement through pre-qualification mode they must ensure that at least three prequalified bidders are available for further bidding process. Furthermore, as per Instruction No. 9 of Notification No.8067-75 dated 23.06.2023 issued by the DGHS, P&SHD, all prequalified firms must participate in the bidding process of the procuring agency under the administrative control of the P&SHD. Failure to participate may result in the suspension or cancellation of the firm's prequalification, as well as potential debarment from future procurement processes.

During the audit of DHA Kasur for the FY 2023-24, it was observed that DGHS pre-qualified various firms for purchase of medicine by the health facilities under the administrative control of P&SHD. Subsequently, the instructions were issued to all pre-qualified bidders to participate in subsequent bidding process. However, scrutiny of record revealed that all pre-qualified bidders did not participate in the bidding process held by DHA Kasur and management purchased bulk medicines of Rs 175.003 million from single bidders in violation of instructions issued by DGHS, P&SHD vide notification No.8067-75 dated 23.06.2023. This resulted in irregular purchase of bulk medicine of Rs 175.003 million as detailed below:

Rs in million		
Sr. No.	Formations	Amount
1.	CEO DHA Kasur	46.097
2.	DHQ Hospital Kasur	98.685
3.	THQ Hospital Chunian	19.321
4.	THQ Hospital Aziz Bibi	10.900
Total		175.003

Audit held that irregular purchase of bulk medicine was made due to weak financial controls.

The matter was reported to the PAO in November 2024. Management replied that as per PPRA rules, a single bidder can participate. Reply was not tenable as the management has violated the instructions issued by the DGHS. SDAC in its meeting held on 18.11.2024

directed to get the clarification from PPRA and regularize the expenditure from FD. No compliance was shown till the finalization of report.

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

[PDP No. 154, 163, 206, 220]

8.4.11 Non-deposit of hospital receipts and non-collection of overcharging penalties - Rs 4.160 million

According to Rule 18(2) of the PDA (Accounts) Rules 2017, all cash receipts be entered daily into the cash collection register and deposited into the local fund bank account using challan form LA-1.

During the audit of DHA Kasur for FY 2023-24, it was observed that management collected hospital receipts of Rs 0.962 million from various sources but did not deposit into the government treasury. Further, the penalties on overcharging of parking fee for Rs 3.198 million was not collected and deposited into government treasury. This resulted in non collection of hospital receipt of Rs 4.160 million as detailed below:

Rs in million			
Sr. No.	Formation	Description	Amount
1.	THQ Hospital Chunian	Non-deposit of government taxes.	0.660
2.	THQ Hospital Aziz Bibi	Non-deposit of hospital receipts	0.302
3.	DHQ Hospital Kasur	Overcharging of parking contract	3.198
Total			4.160

Audit held that receipt was not deposited due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that the matter had been taken up with contractor as well as a request has been submitted to the Administrative Department regarding advice that the rent amount is inclusive of utilities bill or not. As the advice received, action will be taken accordingly. The reply was not tenable because the management did not collect the receipt in due course of time. SDAC in its meeting held on 18.11.2024 directed the management to recover the receipt at the earliest. No compliance was shown till the finalization of report.

Audit recommends recovery besides fixing of responsibility against the persons at fault.

[PDP No.205,218,178]

8.4.12 Non transparent cash payment of HR share - Rs 11.990 million & non deduction of income tax - Rs 1.148 million

According to Rule 4(1)(a&b) of PDA (Accounts) Rules 2017, payments from the local fund of the District Authority exceeding rupees one thousand shall be made through crossed non-negotiable cheque.

During audit of DHQ Hospital Kasur for the FY 2023-24 it was observed that out of total HR share amounting to Rs 16.476 million an amount of Rs 11.990 million was distributed to the doctors and paramedical staff in cash in violation of rules ibid. Further, the hospital management did not withheld income tax amounting to Rs 1.148 million as detailed below:

Rs in millions				
Sr. No.	Category of personnel	Total share	Break up	Income tax
1.	Doctors' share	11.990	5.395	0.404
2.	Nurses' share		1.798	0.134
3.	Paramedical share		1.798	0.089
4.	Supporting staff share		1.199	0.047
5.	Administrative staff share		1.798	0.134
Total		11.990	11.990	0.812
Payment via cheques		4.485		0.336
Grand Total		16.476		1.148

The management made HR share payments of Rs 11.990 million without performance-based criteria, further evidenced by a Rs 171,000 payment to Dr. Abdul Majid (Consultant) during his leave period. This non-transparent distribution also resulted in non-deduction of income tax amounting to Rs 1.148 million.

Audit held that cash payment was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management admitted the irregularity and replied that a request has been made to CEO DHA to inquire the matter. SDAC in its meeting held on 18.11.2024 directed CEO to conduct an inquiry and deposit income tax into government treasury within a month. No compliance was shown till the finalization of the report.

Audit recommends recovery of income tax besides fixing of responsibility for cash payment.

[PDP No. 190]

8.4.13 Unauthorized extension of CT Scan contract with blacklisted Contractor Rs 44.804 Million

As per Clause 12.3 of the General Conditions of the Contract between M/s Eastern Medical Technology Services (EMTS) and P&SHD, if the procuring agency determines that the contractor has engaged in

corrupt, fraudulent, collusive, coercive, or obstructive practices during the competition or execution of the services contract, the procuring agency may terminate the contract with a fourteen (14) day written notice. According to Rule 19 of PPR 2014, the procuring agency shall disqualify a contractor on the ground that he had provided false, fabricated or materially incorrect information.

During the audit of DHQ Kasur for the FY 2023-24, it was observed that a contract was signed with EMTS for the establishment of CT scan facilities at non-teaching DHQ hospitals in Punjab (Zone-II), vide No. PSHDSO-(I)1-8/2016(B), dated January 31, 2017, for five years. The contract was amended on May 17, 2017, to include M/s Hitachi Medical System(s) Pte Ltd as a party. Key amendments were:

- M/s Hitachi Medical System(s) Pte Ltd, Singapore, was added as a party to the service contracts dated 31-01-2017, and she agreed to all terms and conditions of the service contracts.
- The Department would make payments to M/s Hitachi Medical System(s) Pte Ltd upon the opening of its account "Hitachi EMTS" in Pakistan.

During the execution of contract M/s Hitachi, the principal manufacturer of equipment was blacklisted for two years vide order No.SO(P-III) 2-3/2014 dated April 14, 2021 by the Specialized Healthcare & Medical Education Department. Moreover, the PMU P&SHD Government of Punjab declared EMTS ineligible during the technical evaluation for the procurement of a CT scan services for DHQ Hospital Multan on October 4, 2021. However, the contract with the blacklisted firm was extended to date through various amendments in violation of rules. Upon extension, it was falsely stated by EMTS that M/s Hitachi was no longer the Original Equipment Manufacturer (OEM). Consequently, the EMTS was declared sole service provider by the P&SHD. However, EMTS concealed the fact that M/s Hitachi had been blacklisted by PPRA Punjab and engaged in corrupt practices, as defined in the contract. This resulted in unauthorized extension of CT-Scan contract and payment of Rs 44.804 million by DHQ Kasur.

Audit held that contract was unauthorizedly extended due to weak administrative controls.

The matter was reported to the PAO in November 2024. Management in its response stated that matter has been taken up with contractor and a request has been issued to PMU for advice. The reply of the department was evasive. Responsibility may be fixed for extension of contract with a blacklisted contractor. SDAC in its meeting held on 18.11.2024 recommends an inquiry and immediate action against the

PMU management and DDOs for poor monitoring and execution of contract at administrative level. SDAC directed to regularize the expenditure from FD. No compliance was shown till the finalization of report.

Audit recommends fixing of responsibility against the persons at fault.

[PDP No.171]

CHAPTER 9

DISTRICT HEALTH AUTHORITY LAHORE

9.1 Introduction

a) There are 32 formations in DHA Lahore out of which audit of 12 formations was conducted. Total expenditure and revenue of DHA Lahore was Rs 5070.884 million and Rs 5.881 million respectively, out of which 61 % expenditure and 65% receipt were audited.

Audit Profile of DHA Lahore

Rs in million					
Sr. No.	Description	Total Formations	Formations Audited	Expenditure Audited	Receipt Audited
1	DHA Lahore	32	12	3074.869	3.822

b) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts, original budget of DHA Lahore was Rs 5,614.386 million and supplementary grant was Rs 287.328 million for the FY 2023-24. An amount of Rs 429.384 million was surrendered and final budget was Rs 5,472.331 million. Management incurred an expenditure of Rs 5,070.884 million resulting in saving of Rs 401.447 million. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Decription	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Saving (-)
Salary	4889.770	270.803	370.643	4789.93	4507.293	-282.637
Non-Salary	717.732	16.525	58.741	675.516	558.996	-116.52
Development	6.884	0	0	6.884	4.595	-2.289
Total	5614.386	287.328	429.384	5472.33	5070.884	-401.446

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	5,818.950	5,719.336	-99.614	02
2023-24	5472.331	5070.884	-401.447	07

Source: Appropriation accounts for the FYs 2022-23 and 2023-24

There was 6% decrease in budget allocation and 11% decrease in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 401.447 million during FY 2023-24 showing an increase of 5% as compared to FY 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Lahore was made on the basis of following qualitative indicators set by Health Department for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Lahore was not given targets vis-à-vis indicators by the Health Department

Sr. No.	Key Indicator	Planned Targets	Achievements
1	Outdoor Patients	-	3,740,891
2	Indoor Patients	-	84,052
3	Surgical Cases	-	38,339
4	Cardiac Coronary Unit	-	14,923
5	Diagnostic Services (Laboratory, Radiology)	-	410,897
6	Family Planning Activities	-	102,389
7	Peds	-	59,554
8	Surgery	-	45,847
9	TB Chest Treatments	-	9,842
10	Free Medicines to Patients	-	-

Source: DHIS dashboard of DHA Lahore

ii. Service delivery issues

In view of the above table, it, prima facie, appears that DHA Lahore is required to be given targets for achievement.

9.2 Classified summary of audit observations

Audit observations amounting to Rs1048.838 million were raised in this report during current audit of DHA, Lahore. This amount also includes pointed out recoveries of Rs 207.620 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	280.318
3	HR/Employees related irregularities	325.818
4	Procurement related irregularities	319.858
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	122.844
7	Others	-
	Total	1,048.838

9.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	28	Convened
2	2018-19	21	Not Convened
3	2019-20	17	
4	2020-21	16	
5	2021-22	33	
6	2022-23	14	Convened
7	2023-24	22	Not Convened

9.4 AUDIT PARAS

A) Fraud / embezzlement

9.4.1 Double drawl of salary by contingent paid staff - Rs 10.742 million

According to Rule 9 (b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2022-24, it was observed that management hired different batches of contingent paid staff for polio and dengue activities and paid Rs 10.742 million. Scrutiny of record further revealed that management entered twice the same candidates with same names and CNICs in the same appointment orders/acquaintance rolls to draw double or triple salaries and embezzled Rs 10.742 million as detailed at **Annexure-DHA-LHR-C**. This resulted in a double drawl of salary of Rs 10.742 million as detailed below:

Rs in million				
Name of formation	Batch No.	No. of workers	Period	Amount
DDOH Samanabad	423, 13	02	01.07.2022 to 27.9.2022	0.161
	573	02	29.9.2022 to 30.11.2022	0.076
DDOH Wahgah Town	195	04	1.4.2022 to 28.6.2022	0.277
	495	83	1.7.2022 to 27.9.2022	7.128
	495	51	29.9.2022 to 30.11.2022	3.100
Total				10.742

Audit held that funds were misappropriated due to weak internal and financial controls.

The matter was reported to the PAO in September 2024. The management claimed salary discrepancies were due to typographical errors but failed to provide supporting records, making the reply unsatisfactory. SDAC in its meeting held on 19th November 2024 directed to hold an administrative level inquiry along with recovery of overpayment. No compliance was shown to audit till finalization of the report.

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

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 & 2023-24 vide para number 9.4.2 & 9.4.1 having a

financial impact of Rs 50.676 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No. 343, 373, 374]

9.4.2 Mis-appropriation of overdrawn salaries–Rs 39.251 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2022-24, it was observed that an amount of Rs 192.762 million was drawn from the government treasury on account of the salary of contingent-paid staff. Scrutiny of the record further revealed that an amount of Rs 153.511 million was paid and the remaining amount of Rs 39.251 million was misappropriated as detailed at **Annexure-DHA-LHR-D**. This resulted in misappropriation of overdrawn salaries as detailed below:

Rs in million					
DDOH	Batch No	No. of employees	Funds drawn from treasury	Amount paid	Amount misappropriated
Ravi Town	439	439	37.703	25.765	11.938
	459	459	27.904	22.309	5.595
	289	289	19.985	15.581	4.404
	18	18	3.978	2.592	1.386
Data Gunj	757	421	36.157	29.993	6.164
Bukhsh Town	307	307	21.229	13.880	7.349
Gulberg Town	466	466	40.022	39.580	0.442
Wahgah Town	495	102	5.784	3.811	1.973
Total			192.762	153.511	39.251

Audit held that funds were misappropriated due to weak internal and financial controls.

The matter was reported to the PAO in September 2024. Management replied that urgent dengue control measures required hiring additional staff but all funds were properly managed and cleared by Higher Authority. The reply was not tenable because remaining amount of Rs 39.251 million was not disbursed to CPS. SDAC in its meeting held on 19th November 2024 directed to inquire the matter at administrative department level to fix responsibility. No compliance was shown to audit till finalization of the report.

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

Note: The issue was reported earlier also in the Audit Report for Audit Years 2022-23 & 2023-24 vide para number 9.4.3 & 9.4.2 having

financial impact of Rs 20.321 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No. 316, 323, 332, 338, 358, 379]

9.4.3 Misappropriation of overdrawn salary of absence period - Rs 15.664 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss. Further, according to Rule 8.16 of Punjab Civil Servant (PCS) Rules 1976, a government servant who is absent himself from duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave.

During the audit of DHA Lahore for the FY 2022-24, it was observed that the management withdrew Rs 451.437 million on account of the salary of 6552 contingent-paid staff hired for 152 days. However, as per attendance register out of 6,552 employees, 3,492 employees remained absent for 16,676 days but payment of Rs 15.664 million (**Annexure-DHA-LHR-E**) was paid for absence period. The management misappropriated the overdrawn amount of the absence period amounting to Rs 15.664 million as detailed below:

Name of Formation	Period	Amount drawn	No. of employees remained absent	No. of absent days	Rs in million
					Excess amount paid
CEO DHA	5.5.23 to 30.6.23	51.978	1240	5641	5.443
DDOH Ravi Town	1.7.22 to 27.9.22 & 29.9.22 to 30.11.22	65.608	451	3964	3.39
DDOH DGBT	1.7.22 to 27.9.22 & 29.9.22 to 30.11.22	107.121	673	3064	2.956
DDOH Samanabad	1.7.22 to 27.9.22 & 29.9.22 to 30.11.22	71.546	669	1962	1.893
DDOH Gulberg Town	1.7.22 to 27.9.22 & 29.9.22 to 30.11.22	82.578	341	1536	1.482
DDOH Wahgah Town	1.7.22 to 27.9.22 & 29.9.22 to 30.11.22	72.606	118	509	0.5
Total			3492	16,676	15.664

Audit held that funds were misappropriated due to weak internal and financial controls.

The matter was reported to the PAO in September 2024. The department replied that the payments to CPS were based on verified attendance records and directives from higher authorities. The reply was not tenable because the management withdrew salary for 89 days but paid to the staff as per actual attendance and remaining amount was misappropriated. SDAC directed to CEO to conduct fact finding probe and recover overpayment made against absent days and fix responsibility

against person(s) at fault. No compliance was shown to audit till finalization of the report.

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

Note: The issue was reported earlier also in the Audit Report for Audit Years 2022-23 & 2023-24 vide para number 9.4.4 & 9.4.3 having financial impact of Rs 126.772 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No.241, 306, 326, 352, 356, 382]

9.4.4 Misappropriation of funds due to double hiring of CPS in multiple towns – Rs 58.566 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2022-24, it was observed that the management hired the same contingent paid staff for the same period in different towns and misappropriated an amount of Rs 58.566 million (**Annexure-DHA-LHR-F**). This resulted in the misappropriation funds of Rs 58.566 million due to the double hiring of contingent paid staff in different towns.

Audit held that funds were misappropriated due to weak internal and financial controls.

The matter was reported to the PAO concerned in November 2024. The management replied that DDOHs were concerned only with the staff hired and paid for their towns only and the duplication with other towns was not known. The reply was not tenable because the management hired the same CPS for the same period in different towns. SDAC in its meeting held on 19th November 2024 directed an inquiry at the administrative level to fix responsibility. No compliance was shown to audit till finalization of the the report.

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

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 9.4.4 having financial impact of Rs 46.689 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No.304, 323, 342, 362, 376]

9.4.5 Misappropriation of funds through un-encashed cheques – Rs 28.910 million

According to Rule 28 of PDA (Accounts) Rules 2017, in case a payment is made by the cheque, the expenditure shall be recognized and recorded in the accounts of a District Authority on the date of issuance of cheque.

During audit of DDOH DGBT for the FY 2022-24, it was observed that management issued dummy cheques to CPS which were neither presented nor en-cashed at the bank. On the other hand, the management withdrew equivalent amount in cash from bank and misappropriated Rs 28.910 million **(Annexure-DHA-LHR-G)**. Management deliberately manipulated of disbursement records that resulted in misappropriation of funds through un-encashed cheques of Rs 28.910 million.

Audit held that funds were misappropriated due to weak internal controls.

The matter was reported to the PAO in September 2024. The management claimed cheques were issued to CPS and cleared in bank statements. The response is not acceptable as management neither presented the cheques nor provided evidence of their encashment or cancellation. SDAC in its meeting held on 19th November 2024 directed to inquire the besides production of encashed or cancelled cheques within one month. No compliance was shown to audit till finalization of the report.

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

[PDP No.334]

9.4.6 Fraudulent hiring of CPS – Rs 30.093 million

According to Rule 9(b) of PDA(Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2022-24, it was observed that CEO DHA Lahore sanctioned hiring of a batch of 1,188 CPS to DDOH Allama Iqbal Town vide order No.8652/DNG dated 27.9.22 for Anti Dengue Campaign. Scrutiny of record further revealed that the same order was tempered by DDOH Wahga Town to hire 495 CPS in two different batches. This resulted in fraudulent hiring and payment of Rs 30.093 million as detailed below:

Sr. No.	Order No. / dated	Total workers	Rs in million
			Amount
1	1377/ DDHO/WZ dt 29.9.22	350	21.278
2	1377/A-/DDHO/WZ dt 29.9.22	145	8.815
Total			30.093

Audit held that fraudulent hiring and payment to contingent paid staff were made due to weak internal and financial controls.

The matter was reported to the PAO in September 2024. The management claimed no tampering occurred and original documents were available for verification; however, the reply was untenable as no supporting records were provided, and tampering with orders led to the embezzlement of Rs. 30.093 million. SDAC in its meeting held on 19th Decemeber 2024 directed to conduct an administrative level probe. No compliance was shown to audit till finalization of the report.

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

[PDP No.375]

9.4.7 Misappropriation of overdrawn funds – Rs 1.027 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DDOH DGBT Lahore for the FY 2022-24, it was observed that an amount of Rs 1.320 million was drawn for disbursement to four contingent paid staff engaged for 89 days w.e.f. 01.04.22 to 28.06.22 and 01.07.2022 to 27.09.2022 (batch 307 and 757). However, payment of Rs 0.293 million was made to CPS. This resulted in a fraudulent payment of Rs 1.027 million as detailed below:

Batch No.	Sr. No. order / disbursement	Cheque No.	Date	Amount drawn from bank	Amount disbursed to CPS	Rs in million
						Amount misappropriated
307	151	280841326	10.10.2022	0.410	0.069	0.341
757	424	92122486	13.07.2023	0.110	0.085	0.024
307	294	280841471	29.09.2022	0.200	0.069	0.131
307	300	280841475	06.10.2022	0.600	0.069	0.531
Total				1.320	0.292	1.027

Audit held that fraudulent payment made to contingent paid staff was due to weak internal and financial controls.

The matter was reported to the PAO in September 2024. The management replied that initial Rs 0.293 million was recorded for CPS in

batches 307 and 757, with Rs 1.027 million paid to additional staff without bank accounts to address urgent needs. The reply was not tenable because cheques were issued on the name of four CPS only. SDAC in its meeting held on 19th November 2024 directed to inquire the matter at administrative department level within one month and recover the amount. No compliance was shown to audit till finalization of the report.

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

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 9.4.8 having financial impact of Rs 4.624 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No.335]

9.4.8 Misappropriation of funds on fake orders– Rs 42.513 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During the audit of DDOH Wahga Town Lahore for FY 2022-24, it was observed that Dr. Hafiz Naveed, after transfer on 26.09.2022 and charge relinquishment on 27.09.2022, irregularly sanctioned Rs 42.513 million on 28.09.2022. He opened an unauthorized Bank Al-Falah account (03321007718778) at Bilal Gunj branch without Finance Department's approval, while maintaining the existing BOP Baghbanpura account (6010048338900018) as well. Treasury cheque No. 216866 for Rs 42.513 million was deposited in the new account and subsequently withdrawn through two cheques: No. 77782379 dated 17.10.22 (Rs 20 million) and No. 77782380 dated 18.10.22 (Rs 22.513 million). Moreover, the DDO presented the bogus hiring orders as the details of CPS hired at Wahgah Town and those entered in the bill submitted to the AG office did not match. This resulted in fraudulent cash withdrawal of CPS funds on fake orders of Rs 42.513 million.

Audit held that fund were misappropriated through fake hiring orders due to weak internal controls.

The matter was reported to the PAO in September 2024. The management replied that Dr. Rai Naveed submitted the bill before his transfer on 26.09.2022, while the cheques were withdrawn by Dr. Shahid Nabi, as confirmed by signatures. The reply was not tenable because sanction was accorded by DR. Naveed after relinquishment of charge.

SDAC in its meeting held on 19th November 2024 directed to initiate disciplinary proceedings against the officers concerned at administrative department level. No compliance was shown to audit till finalization of the report.

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

[PDP No.370]

9.4.9 Unauthorized engagement of additional CPS – Rs 47.69 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During the audit of DDOHs of DHA Lahore for the FY 2022-24, it was observed that the CEO DHA, Lahore, authorized the hiring of 2241 CPS for a specified period of 89 days. In response, DDOHs claimed Rs 161.651 million in lieu of salaries against 2241 CPS from the Accountant General (AG) Punjab for their salaries. Scrutiny of record further revealed that management disbursed salaries to 3141 CPS causing a disbursement of Rs 47.69 million to additional 900 CPS without hiring sanctions from CEO DHA. Moreover, the payments were made to irrelevant individuals not mentioned in the bills submitted to AG Punjab as detailed below.

Rs in million

Sr. No	DDOHs	Total salary withdrawn	No. of CPS sanctioned	No. of CPS engaged	Additional CPS	Excess amount paid
01	Shalimar Town	37.531	437	739	302	15.337
02	Samanabad Town	40.623	473 (423 +50)	734	261	14.445
03		35.217	573	711	138	6.835
04		18.187	263	357	94	4.789
05	Wahgah Town	30.093	495 (350 +145)	600	105	5.266
06	DGBT	42.106	807	827	20	1.018
	Total	161.651	2241	3141	900	47.69

Moreover, the management replaced sixty seven CPS (**Annexure-DHA-LHR-H**) without sanction of CEO DHA as detailed below:

Rs in million

Name of Town	Batch No	No. of employees paid without entitlement	Amount
DGBT	307	10	0.690
RAVI	439	03	0.179
GULBERG	466	54	4.320
Total		67	5.189

This resulted in fraudulent hiring and payment of Rs 52.879 million.

Audit held that fraudulent hiring and payment was made due to weak internal and financial controls.

The matter was reported to the PAO in September 2024. The management replied that few contingent paid staff discontinued the field activities and they were replaced with other contingent paid staff for smooth functioning of field activities. The reply was not tenable because management did not obtain sanction for hiring of additional CPS, moreover appointment orders were not issued as per merit list as claimed by the management. SDAC in its meeting held on 19th November 2024 directed to inquire the matter at the department level and submit the report within one month along with recovery and regularization of expenditure from FD. No compliance was shown to audit till finalization of the report.

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

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 9.4.10 having financial impact of Rs 0.829 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No.274,304,318, 324, 341, 348, 349, 373]

B) Human Resource / Employees related irregularities

9.4.10 Non-transparent hiring of CPS - Rs 487.078 million

According to General Instructions contained in Para (g) of Revised Advertisement policy, 2012 circulated vide Information & Culture Department, Government of the Punjab letter No. SO. P&C(INF)V-29/2012 dated 02.06.2012, all advertisements and promotional campaigns shall be routed through the DGPR, Punjab. As per Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No. 104 (I to IV) 1992 read with Government of the Punjab S&GAD notifications No. SOR-III-2-2/91 dated 05.10.1995 and No.DS(O&M)53/2004/Contract(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of DHA Lahore for the FY 2022-24, it was observed that the management hired CPS without fulfillment of codal formalities. Moreover, CEO DHA accorded sanctions for hiring of CPS with conditions to recruit through selection committee and provide CNIC, mobile numbers UC number of CPS. However, scrutiny of record further revealed that the management hired CPS within one or two days without observing selection criteria and advertisement was not routed through DGPR. Moreover, receipt of applications and issuing of joining reports were not maintained. Further important information of staff such as mobile number and bank account numbers were not mentioned in appointment orders (**Annexure-DHA-LHR-I**). This resulted in non transparent hiring of contingent paid staff as detailed below:

Rs in million				
Sr. No.	Name of Formation	Batch No.	No. of CPS	Amount
01	Govt. Mian Meer Hospital	45	45	1.562
02	DDOH Shalimar Town	437, 448	885	64.868
03	DDOH Ravi Town	439, 459, 18	916	70.894
04	DDOH DGBT	757, 459, 14	1230	111.623
05	DDOH Samanabad	423, 50, 573, 13	1046	79.792
06	DDOH Gulberg	766, 466, 17	1232	85.143
07	DDOH Wahgah	495, 350, 145	990	72.606
08	IDH Bilal Gunj	09	09	0.590
Total			6353	487.078

Audit held that non-transparent hiring of contingent paid staff was hired in a non-transparent manner due to weak internal controls.

The matter was reported to the PAO in September 2024. The management replied that due to urgent nature of work, dengue workers were hired after proper approval from CEO office. The reply was not

tenable because recruitments were made without fulfilling codal formalities. SDAC in its meeting held on 19th November 2024 directed to probe the matter at the department level and submit report within one month. No compliance was shown to audit till finalization of the report.

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

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-23 vide para number 3.4.1.1.1 & 9.4.6 having a financial impact of Rs 674.524 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No. 256, 273, 278, 303, 317, 339, 357, 360, 371, 399]

9.4.11 Irregular engagement of contingent paid staff–Rs 19.665 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Lahore for the FY 2022-24, it was observed that management hired contingent paid staff for dengue control activities. Scrutiny of record further revealed that the staff was engaged on duty before issuance of appointment orders and an amount of Rs 19.665 million was paid to the staff. This resulted in irregular engagement of contingent paid staff and payment of Rs 19.665 million as detailed given below:

Rs in million						
Name of Formation	Date of order	Date of payment	No. of staff	Per day salary	Period (days)	Amount
DDOH Shalimar Town	08.07.22	01.07.22	105	965	07	0.709
	13.07.22	01.07.22	210	965	12	2.431
	17.10.22	29.9.22	122	965	18	2.119
DDHO Ravi	28.07.2022	01.07.22	439	965	27	11.438
DDHO Gulberg Town	07.07.2022	01.07.22	466	965	06	2.968
Total						19.665

Audit held that irregular engagement of contingent paid staff and payment was made due to weak internal controls.

The matter was reported to the PAO in September 2024. The department replied that the DDOHs hired contingent paid staff prior to the formal sanction of CEO on the verbal directions of CEO and payment were made as per duties performed. The delay in CPS deployment was due to logistical challenges, including orientation and operational readiness. The reply was not satisfactory because contingent paid staff was hired before the sanction of CEO.

SDAC in its meeting held on 19th December 2024 SDAC expressed concern over the absence of CPS joining reports and directed fixing responsibility for salary withdrawal prior to date of orders despite late joining. The matter must be probed, and the expenditure regularized by the Finance Department. No compliance was shown to audit till finalization of the report.

Audit recommends regularization besides fixing responsibility against the official(s) at fault.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2022-23 & 2023-24 vide para number 9.4.7 & 9.4.12 having financial impact of Rs 227.81 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No. 275, 303,357]

9.4.12 Overpayment of pay and allowances - Rs 45.844 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of following formations of DHA Lahore for the FY 2022-24, it was observed that the management over paid performance based allowances such as CA, HRA and HSRA etc amounting to Rs 45.844 million (**Annexure-DHA-LHR-J**) to non-entitled officers and officials as detailed below:

			Rs in million
Sr. No.	Name of formation	Description	Amount
1	CEO (DHA) Lahore	Pay, CA, HRA, HSRA etc.	3.670
2	Govt. Mian Meer Hospital	Pay, CA, HRA, HSRA etc.	5.034
3	Govt. Mian Meer Hospital	Pay, CA, HRA, HSRA etc.	3.715
4	Govt. Mian Meer Hospital	Pay, CA, HRA, HSRA etc.	1.380
5	DDOH Nishter Town	Pay, CA, HRA, HSRA etc.	13.521
6	DDOH Aziz Bhatti Town	Pay, CA, HRA, HSRA etc.	1.317
7	DDOH Ravi Town	Pay, CA, HRA, HSRA etc.	2.615
8	DDOH DGBT	Pay, CA, HRA, HSRA etc.	0.742
9	DDOH Samanabad	Pay, CA, HRA, HSRA etc.	1.313
10	DDOH Gulberg	Pay, CA, HRA, HSRA etc.	0.535
11	DDOH Wahgah	Pay, CA, HRA, HSRA etc.	3.206
12	MS IDH	Pay, CA, HRA, HSRA etc.	2.091
13	CEO DHA Lahore	PhD/ Mphil allowance	1.823
14	DDOH Allama Iqbal Town	Pay and allowances	0.795
15	DDOH Aziz Bhatti Town	CA, HPA, NPA, etc	3.179
		Pay and allowances	0.908
Total			45.844

This resulted in an overpayment of Rs 45.844 million

Audit held that overpayment of pay and allowances was made due to weak internal and financial controls.

The matter was reported to the PAO in September 2024. The management replied that the change forms had been submitted to AG Office for recovery of pay and allowances. SDAC in its meeting held on 19th November 2024 kept the para pending for complete recovery. No compliance was shown to audit till finalization of the report.

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

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-23 vide para number 3.4.1.1.2 and 9.4.9 having financial impact of Rs 22.981 million.

[PDP No.225, 226, 229, 243, 248, 267, 268, 288, 298, 300, 312, 314, 328,346, 353, 365, 383, 389, 398]

9.4.13 Irregular reinstatement of contract employees–Rs 2.686 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During the audit of CEO DHA Lahore for FY 2023-24, it was observed that several employees' service contracts were terminated due to poor performance and prolonged absence from duty. These employees initially appealed the decision, but their appeals were rejected by the Deputy Commissioners. However, the contract employees were reinstated after a lapse of 02 to 06 years in violation of contract by the Administrator /DC. This resulted in irregular reinstatement of contract employees as detailed at **Annexure-DHA-LHR-K**.

Audit held that the reinstatement of terminated contract employees was made due to weak internal controls.

The matter was reported to the PAO in September 2024. The management replied that the terminations were lawfully executed by the CEO DHA Lahore but later overturned by the appellate authority as per rules. The reply was not tenable because the contract employees once terminated could not be reinstated. SDAC in its meeting held on 19th November 2024 kept the para pending and directed to fix responsibility against the concerned besides recovery of stated amount. No compliance was shown to audit till finalization of the report.

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

[PDP No.223]

9.4.14 Unjustified payment of pay and allowances after dismissal from service – Rs 3.305 million

According to rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During the audit of CEO DHA Lahore for FY 2023-24, it was observed that several employees were dismissed or removed from service. However, instead of recovering the pay and allowances for their absent periods, the management fraudulently continued to disburse these payments. This led to unjustified pay and allowances being paid Rs 3.305 million even after their dismissal or removal from service, indicating serious lapses in internal controls. This resulted in unjustified payment of pay and allowances Rs 3.305 million as detailed below:

Rs in million					
Personnel No.	Name	Designation	Cost Center	Recoverable absence period	Payment after dismissal
31323964	Adnan Ali	Beldar	LV 9037	16.10.21 to 30.09.2024	1.295
31243422	Tanveer Husain	Beldar	LV 9033	6.2.23 to 2.9.23	0.973
31594796	Mr. Atta Ul Mounam	Baildar	LV 9034	23.12.22 to 21.9.23	0.082
	Mst. Kainat Qazi				0.955
Total					3.305

Audit held that due to weak internal controls, overpayment was made.

The matter was reported to the PAO in September 2024. The management replied that that no dismissed officials were receiving salaries, as verified from the payroll. The reply was untenable because unjustified payments of Rs. 3.305 million were made to dismissed employees. SDAC in its meeting held on 19th November 2024 kept the para pending and directed to fix responsibility against the concerned DDO besides recovery of stated amount. No compliance was shown to audit till finalization of the report.

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

[PDP No.224]

9.4.15 Non-reporting of field activity in PITB APP– Rs 51.978 million

According to Finance Department notification No. RO(Tech) FD 2-2/2022 dated 15.07.2022, appointments of work-charged employees shall be made in accordance with the procedure laid down in the Preface

of Revised Schedule of Wage Rates 2022. According to Clause 2 of letter No. SO (EP &C)6-5/2023 (Misc-II) dated the 17th March 2023 regarding guidelines for hiring and working of contingent paid staff (sanitary patrols) for dengue prevention and control activities, issued by P&SHD:

- a. the applicant must be android literate and should have his / her own android mobile and this fact should be clearly mentioned in the advertisement so that the persons not fulfilling afore-mentioned criterion may not apply
- b. the applicant will be required to register on PITB dengue surveillance application once they secure the temporary employment and will be required to upload activities on PITB dashboard on regular basis.
- c. the payment of salary shall be linked with performance and uploading of prescribed number of daily activities.

During the audit of CEO DHA Lahore for FY 2023-24, it was observed that CPS failed to upload daily activities on PITB app. Scrutiny of record further revealed that management paid Rs 51.978 million without verification of activities from PITB app. Moreover, key recruitment processes, such as the maintenance of applications, diary registers, interview committee records, selection committee recommendations, merit lists and appointment orders by concerned DDOHs/Superintendent Establishment Branch were not maintained. This resulted in irregular payment of CPS in violation of guidelines – Rs 51.978 million.

Audit held that payments were made without ensuring adherence to rules of recruitment and guidelines due to weak internal controls.

The matter was reported to the PAO in September 2024. The management replied that hiring process and related records were managed by the concerned DDHOs, who have now provided the requisite documentation to the audit. The reply was not tenable because management did not verify the payment with PITB activities and recruitment record was not maintained. SDAC in its meeting held on 19th November 2024 kept the para pending and directed to fix the responsibility against the persons at fault for non provision of record for verification. No compliance was shown to audit till finalization of the report.

Audit recommends implementation of SDAC decision.

[PDP No.233]

9.4.16 Doubtful drawl through open cheques -Rs 25.669 million

According to Rule 4(b) of PDA (Accounts) Rules 2017, payment from local fund of district authority shall be made through cross non-negotiable cheque if amount exceed one thousand rupee.

During audit of the DDOH, Shalimar Town for the FY 2022-24, scrutiny of bank statement of the DDO official account it was observed that an amount of Rs 25.669 million was withdrawn in cash through 168 open cheques from DDO bank account in violation of rules. Moreover, original acquaintance role was not available on record. This resulted in doubtful drawl of cash through open cheques of Rs 25.669 million as detailed below:

Rs in million			
Sr. No.	Date (from – to)	Instances of cash with drawl	Amount drawn in cash
1.	04.07.2022 to 28.09.202	26	3.145
2.	01.10.2022 to 2.05.2023	34	17.664
3.	04.05.2023 to 27.07.2023	107	4.860
Total		168	25.669

Audit held that doubtful drawl occurred due to weak internal controls.

The matter was reported to the PAO in September 2024. The management admitted the lapse of cash disbursement to the CPS not having their bank accounts. SDAC in its meeting held on 19th November 2024 kept the para pending and directed that the expenditure be regularized with the Finance Department (FD). No compliance was shown to audit till finalization of the report.

Audit recommends implementation of SDAC decision.

[PDP No.276]

9.4.17 Irregular payment of arrears to CPS – Rs3.289 million

According to Rule 17.17. (A) (i) (ii) of PFR Vol-I, every Disbursing Officer shall maintain a register of liabilities in P.F.R. Form No. 27 in which he should enter all those items of expenditure for which payment is to be made by or through another officer and budget allotment or sanction of a higher authority is to be obtained. Further, as per Rule 4(b) of PDA (Accounts) Rules 2017, payment from local fund of district authority shall be made through cross non-negotiable cheque if amount exceed one thousand rupee.

During the audit of DDOH Ravi Zone Lahore for the Financial Year 2022-23, it was observed that management made payment of Rs

3.289 million to CPS pertaining to FY 2021-22 in FY 2022-23 in cash without approval of next higher authority and budget allocation. Additionally, it was checked on sample basis and found that most of the applications were unfilled and without CNICs and signatures of the CPS did not match with corresponding signatures on applications, leading to an irregular payment of arrears amounting to Rs 3.289 million as detailed below:

Document No.& Date	Sanction order	Batch (89 days)	Rs in million	
			No. of workers	Amount
1900012459/ 25.10.22	9937/ RZ / 19.10.22	01.07.21 to 27.9.21	200	1.566
1900005942/ 25.10.22	10008/RZ/ 24.10.22	15.07.21 to 11.10.21	220	1.723
Total				3.289

Audit held that doubtful payment of arrears to contingent paid staff was made due to weak internal and financial controls.

The matter was reported to the PAO in September 2024. Management replied that arrears for CPS workers from 01.07.2021 to 27.09.2021 and 15.07.2021 to 11.10.2021 were paid after a pay increase and budget approval. The reply was not tenable because the management did not provide approved budget statement for verification and made payments in cash instead of cheques, compromising transparency. SDAC in its meeting held on 19th November 2024 kept the para pending with the direction to get the expenditure regularize from FD. No compliance was shown to audit till finalization of the report.

Audit recommends implementation of SDAC decision.

[PDP No.305]

9.4.18 Irregular cash payment to CPS – Rs 559.897 million

As per Rule 4(b) of PDA (Accounts) Rules 2017, payment from local fund of district authority shall be made through cross non-negotiable cheque if amount exceed one thousand rupee. According to Sub Treasury Rule 4.49 (1) (a) (b) & (2) vide FD No. SO (TT) 12-2/2014,Pt-II dated 24.8.22, the DDO shall not make any payment in cash to discharge accrued liability against a department and before submitting the bill before pre-audit, make an endorsement on it by requiring the Accounts officer to make direct payment to vendor through his bank account.

During audit of DHA Lahore for the FY 2022-24, it was observed that management made cash payments exceeding rupees one thousand to CPS amounting to Rs 559.897 million instead through cross cheques

(Annexure-DHA-LHR-L). Moreover, disbursement was made without mentioning the details of cheque numbers, bank accounts number and without maintaining copies of paid cheques for verification. This resulted in irregular cash payment of Rs 559.897 million as detailed below:

Rs in million		
Sr. No.	Name of Formations	Amount
1.	DDHO Ravi Town	75.347
2.	DDHO DGBT	130.067
3.	DDHO Samanabad	82.163
4.	DDHO Gulberg	89.047
5	DDOH Wahgah Town	74.009
6	DDOH Wahgah Town	55.997
7	DDOH Shalimar Town	53.267
	Total:-	559.897

Audit held that irregular cash payment was made due to weak financial controls.

The matter was reported to PAO concerned in September, 2024. The management admitted lapse and replied that AG Punjab prepared cheques of salaries in the name of DDOs and DDOs made payments to the CPS according to the attendance. Due to urgent dengue operations and lack of bank accounts for some CPS, cash disbursements were made with all codal formalities. SDAC in its meeting held on 19th November 2024 directed to regularize the expenditure from FD. No compliance was shown to audit till finalization of the audit report.

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

Note: The issue was already reported in the Audit Report for Audit Year 2022-23 vide para number 9.4.5 having financial impact of Rs 536.978 million.

[PDP No. 277,302,319,333, 336 340, 345, 363,372,377]

9.4.19 Irregular payment of pay and allowances on general duty – Rs121.695 million

According to office order no. CEO/DHA/Lahore No. 21922-46 dated 10.11.2022 in compliance with instructions issued by Secretary P&SHD vide letter no. PA-DS(A) / P&SHD/Special/2022 dated 28.10.2022 and in supersession of all previous orders issued by this office regarding general duty, all officers / officials performing duty on general duty basis in any office / hospital etc. are hereby repatriated at their original place of posting with immediate effect. In case of non-compliance

of this order, disciplinary action under PEEDA Act, will be initiated against the delinquents.

During audit of DHA Lahore for the FY 2023-24, it was observed that management issued orders of staff for general duty and made payment of Rs 121.695 million on account of pay and allowances in violation of above instructions. This resulted in irregular payment of pay and allowances of Rs121.695 million as detailed below;

Rs in million			
Sr. No.	Name of formations	No. of employess	Amount of pay and allowances
1	Govt. Mian Meer Hospital	7	2.759
2	DDOH Allama Iqbal Town	17	11.738
3	DDOH Nishter Town	23	26.480
4	DDOH Shalimar Town	20	7.744
5	DDOH Aziz Bhatti Town	19	13.174
6	DDOH Ravi Town	23	13.544
7	DDOH DGBT	22	9.956
8	DDOH Samanabad	33	22.482
9	DDOH Gulberg	9	13.818
Total			121.695

Audit held that irregular expenditure incurred was due to weak internal controls and financial discipline

The matter was reported to PAO concerned in September, 2024. The management replied that the CEO (DHA), as the principal accounting officer, informed all employees via letter that their general duties were canceled and directed them to rejoin their original postings. The reply was not tenable because no further progress was shown to Audit. SDAC directed that the concerned personnel be immediately instructed to report back to their original place of posting and regularize the expenditure from FD. No compliance was shown to audit till finalization of the audit report.

Audit recommends implementation of SDAC decision.

[PDP 244, 262, 270, 297, 301, 313, 329, 354, 367]

C) Procurement related irregularities

9.4.20 Irregular purchase of medicine – Rs 138.217 million

According to PPRA circular vide No. L&M(PPRA)10-01/2011 dated 10.02.2020, it is being clarified that whenever procuring agencies take up public procurement through pre-qualification mode they must ensure that at least three (03) prequalified bidders are available for further bidding process. According to clause 10 of DGHS Punjab prequalification notification No. 7207-17 dated 27.7.2022, all prequalified firms shall participate in the bidding process of procuring agency under the administrative control of P&SHC department. In case of non participation, the department may debar the non-participating firms.

During audit of CEO DHA Lahore for the FY 2023-24 it was observed that the DHA Lahore purchased bulk medicines for Rs 138.217 million (**Annexure–DHA-LHR-M**). The examination of comparative statement revealed that minimum three prequalified bidder did not participate in the bidding process and accordingly purchase order was issued in violation of clarification by PPRA and instructions issued by DGHS. This resulted in irregular purchase of Rs 138.217 million of medicine as detailed below:-

Audit held that irregular purchase of medicines was made due to weak financial controls.

The matter was reported to the PAO concerned in September 2024. The management admitted the lapse and replied that letter had been written to DGHS Punjab about the for cancellation / suspension of prequalification to debar for further procurement process. SDAC in its meeting held on 19th November 2024 kept the para pending with the directions to get clarification from PPRA and get the expenditure regularized from the Finance Department. No compliance was shown to audit till finalization of the report.

Audit recommends blacklisting of non-participating firms besides regularization of expenditure from the competent authority.

Note: The issue was reported earlier also in the Audit Report for Audit Years 2022-23 & 2023-24 vide para number 9.4.10 & 9.4.17 having the financial impact of Rs 230.342 million. Recurrence of such irregularity is a matter of serious concern.

[PDP No.234]

9.4.21 Irregular procurement and consumption of medicines – Rs2.625 million

According to Rule 15.5 of the PFR Vol-I “when material are issued a written acknowledgement would be obtained from the person to whom in order to be delivered or dispatched and when material are issued from stock for departmental use the government servant in charge of the stores should see that an indent in PFR form 26 has been made properly by a person”. According to Rule 12(1) of PPRA Rules 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA’s website in the manner and format specified from time to time.

During the audit of CEO DHA Lahore for the FY 2023-24, it was observed that management issued medicine of Rs 2.625 million to Mobile Health Units (MHUs) and Raiwind Ijtimia but indents and consumption record was not available on record. Further scrutiny of record revealed that out of Rs 2.625 million, LP medicines amounting to Rs 2.192 million was purchased in piecemeal for Raiwind Ijtimia from M/s Central Store in violation of PPRA Rules (**Annexure-DHA-LHR-N**). This resulted in irregular expenditure of Rs 2.625 million.

Audit held that due to weak internal controls, irregular payment of consumable stock was made.

The matter was reported to the PAO in September 2024. The management replied that consumption records for MHU are available, while records for Raiwind Ijtimia are pending due to the absence of the ex-store keeper. The reply was not tenable as the management violated the PPRA rules and did not maintain the consumption record. SDAC in its meeting held on 19th November 2024 directed to fix responsibility against the persons for purchase of medicine in violation of PPRA and for non-verification of consumption record. No compliance was shown to audit till finalization of the audit report.

Audit recommends implementation of SDAC decision.

[PDP No.238]

9.4.22 Irregular payment to outsource service providers-Rs 8.208 million

According to Section 3 of the Employees Old-Age Benefits Act of 1976 employer is required to contribute 5% of minimum wage for old-age benefits. Further, Employers are also required to contribute 6% of their employees' wages to the Punjab Employees Social Security Institution as

per the Provincial Employees Social Security Ordinance of 1965. Furthermore, the Labour and HR Department of the Government of the Punjab has set the minimum wage rate for Rs 32,000 per month, as per a notification no. No. 50(D-II)/MW/2011 issued on September 9, 2023.

During audit of Infectious Diseases Hospital, Bilal Ganj, Lahore for the FY 2023-24, it was observed that PHFMC outsourced various services for health facilities. As per special conditions of the contracts, the MS was authorized to impose penalties for violation of terms & conditions of the contract. During examination of record it was revealed that the service providers did not provide the verifiable EOBI numbers and PESSI cards of the personnel. Furthermore, it was observed that the service providers had not installed their own bio-metric devices at health facilities and disbursed wages to the staff through cash instead of e-channel (Banking, Jazzcash, Eassy paisa etc) after the due date i.e, 10th of each month. Additionally, the management has not obtained medical certificate, security clearance certificate and immunization certificates of the personnel before their engagement. This resulted in loss of Rs8.208 million to the government as per detail below.

Name of firm	Description of irregularity					
	Failure to provide duty roster	Non deposit of EOBI/ PESSI Contribution	Disbursement of wages in cash after due date	Penalty on account of less than minimum wages payments	Less payment to staff for work on holidays	deployment of staff at non designated locations
M/S. Adan Kiani Enterprises	261,894	528,000	2,250,000	125,000	697,407	591,978
A. J. Security Services	218,576	422,400	1,800,000	100,000	564,171	648,122
Total	480,470	950,400	4,050,000	225,000	1,261,578	1,240,100

Audit held that irregular payment was made to outsourced contractors due to weak internal controls.

The matter was reported to the PAO in October 2024. Management admitted the lapse and replied that the janitorial and security staff were engaged without award letters, and staff hired for IDH was re-deployed to other locations by District Manager-PHFMC. The management failed to address audit concerns, as contractors did not minimum wage and did not provide EOBI/PESSI ID cards, biometric attendance. SDAC in its meeting held on 19th November 2024 kept the para pending and directed to impose penalties for wage violations, recovery of outstanding contributions, submission of verifiable staff documentation, and administrative investigations and regularization from FD. No compliance was shown till finalization of the report.

Audit recommends implementation of SDAC decision.

[PDP No.391,392,393]

9.4.23 Irregular expenditure on rent of vehicle – Rs 10.692 million

According to Rule 33 (2) of PDA (Accounts) Rules 2017, the pre audit function involves scrutinizing claim voucher to guard against possible fraud and irregularities and to ascertain that DDO has applied prudence to detect such fraud and irregularities. According to Section 25(1) of Punjab Sales Tax Act 2012 a person shall require registration who provides any taxable service from their office or place of business in Punjab. According to Sr. No.35 of 2nd Schedule of Punjab Sales Tax Act, 2012, services provided in respect of rent-a-car, five percent PST will be charged without input tax adjustment for services provided to end consumers; and Sixteen percent for others.

During the certification audit of DHA Lahore for the FY 2023-24, it was observed that a payment of Rs 10.692 million authorized for hiring charges of vehicle for Anti-Polio Campaigns. Moreover, irregular payments of Rs 10.071 million were made to M/s Hasnaat Trading Co. and Barlas Enterprises (both owned by Mirza Hasnaat Baig) for vehicle rentals, violating procurement rules. Further investigation revealed that Hasnaat Trading Company and Barlas Enterprises were owned by the same person, Mirza Hasnaat Baig, with Hasnaat Trading Co. being unregistered with the Punjab Revenue Authority. The company failed to deduct the mandatory 16% PST, resulting in Rs 0.590 million less tax collection, while also improperly adding 5% PST of Rs 184,442 to the gross amount in violation of rules. During three polio campaigns, contracts were improperly awarded to higher bidders instead of the lowest qualified bidders. For the campaign period of November 27 to December 3, 2023, despite M/s Hasnaat being the lowest bidder, the supply order was irregularly awarded to M/s Barlas for Rs 1.599 million. Similarly, for the October 9-15, 2023 campaign, while M/s W&B Enterprises submitted the lowest bid, the purchase order was issued to M/s Hasnaat Trading Company for Rs 1.274 million. The pattern continued in the January 8-15, 2024 campaign, where M/s Saif Traders was the lowest bidder, but the contract was awarded to M/s Barlas Enterprises for Rs 1.799 million. Additionally, Payment of Rs 1.474 million was made to Hasnaat Trading Company despite the sanction being approved for M/s W&B Enterprises, indicating an unauthorized payment. The vouchers lacked essential supporting documentation, including attendance lists, activity records, and

transportation details of employees. Scrutiny of record further revealed the following irregularities:

- Vehicle hire charges increased significantly in FY 2023-24, causing expenditure to rise from around Rs 6.2 million in previous years to Rs 10.692 million, with no justifiable reason for the sharp escalation.
- The procurement violated PPRA Rules by omitting required advertisements on PPRA's website and newspapers. Supply orders lacked proper documentation (missing numbers and dates).
- Invoices submitted for 35-seater Coasters were fraudulent, as MTMIS Excise Punjab showed the registration numbers belonged to motorcycles, jeeps, and Hyundai Shehzores. Management also paid invoices with fake or missing registration numbers.
- An excess payment of Rs 199,920 was made for an extra day when the service was only provided for 6 days instead of the billed 7 days.
- Furthermore, Rs 2.873 million was fraudulently withdrawn for vehicle hire charges during July-August 2023 when no polio campaign was conducted.

This resulted in irregular expenditure on rent of vehicle of Rs 10.692 million as detailed at **Annexure-DHA-LHR-O**.

Audit held that irregular expenditure on rent of vehicles was made due to weak internal controls.

The matter was reported to the PAO & DAO Lahore in September 2024. DAO Lahore replied that he department bears responsibility for verifying vehicle hire rates, conducting physical inspections, and maintaining worker records, adding that typographical errors were corrected. They claimed all payments followed Punjab Procurement Rules (PPRA) and had necessary approvals with compliance documents. While management acknowledged the lapse, the SDAC kept the para pending and directed the PAO to investigate the matter and fix responsibility.

Audit recommends implementation of SDAC decision.

[PDP No.02]

D) Value for money and service delivery issues

9.4.24 Irregular withdrawal of stipend – Rs 111.184 million

According to Rule 4(1) of PDA (Accounts) Rules 2017, the mode of payments from local fund of District Authority shall be that the payments: (a) up to rupees one thousand may be made in cash (b) exceeding rupees one thousand shall be made through crossed non-negotiable cheque. According to amendment in Sub Treasury Rule 4.49 (1) (a) (b) & (2) vide FD No. SO (TT) 12-2/2014, Pt-II dated 24.8.22, the DDO shall not make any payment in cash to discharge accrued liability against a department and before submitting the bill before pre-audit, make an endorsement on it by requiring the Accounts officer to make direct payment to vendor through his bank account, or as the case may be, issue a separate cheque in favor of the vendor.

During the certification audit of DHA Lahore for FY 2023-24, it was observed that the AG Punjab (CDGL-09) authorized Rs 111.181 million in DDO/cash payments for the Reach Every Door (RED) campaign, instead of using the prescribed vendor payment method or Credit Advice to Bank (CAB). Despite a letter from the Accounts Officer AG Punjab (No. 321, dated 22.05.2024) requesting a refund, no amount was deposited back. As the majority staff hired were DHA employees so the payment could have been made through change in pay and allowances wage type and the remaining through CAB. Scrutiny of record further revealed that payments of Rs 1.578 million were authorized to contingent staff under the Red-IV campaign without CNICs. Further, it was observed that the contingent paid staff were hired for the Covid-19 RED-IV campaign had already been engaged for multiple batches of dengue prevention efforts during the same period. This hiring lead to double hiring of Rs 16.981 million. Moreover, it was found that necessary 8,931 contingent paid staff, were hired without proper orders, advertisement, approval, or adherence to regulations. This resulted in overstatement of expenditure due to authorization of doubtful payment Rs 111.184 million.

Audit held that due to financial indiscipline and weak internal controls, doubtful payment was authorized.

The matter was reported to the PAO in September 2024. The management replied that funds of Rs. 111.184 million were released under designated cost centers for the COVID-19 campaign, with supporting documents provided.

SDAC in its meeting held on 19th November 2024 to inquire the matter, fix responsibility for violations, including unauthorized cash withdrawals, double withdrawal within three months. No compliance was shown to audit till finalization of the audit report.

Audit recommends implementation of SDAC decision.

[PDP No.240]

9.4.25 Doubtful withdrawals of CPS – Rs 11.666 million

According to Rule 9(b) of PDA(Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During the audit of DDOH Ravi Town for the FY 2022-24, an alarming irregularity was uncovered. The DDO was found to have withdrawn an unjustified amount of Rs 17.150 million in cash from the bank account No. 6010050147100018 at the BOP Ravi Road branch. A further investigation revealed that only Rs 5.483 million was disbursed in cash, as per the disbursement records, while the remaining amount of Rs 11.666 million was misappropriated, indicating a significant financial mismanagement and potential fraud as detailed at **Annexure-DHA-LHR-P**.

Audit held that due to financial indiscipline and weak internal controls, doubtful funds were withdrawal.

The matter was reported to the PAO in September 2024. The management replied that all withdrawals were paid to the concerned CPS without bank accounts, and the disbursement record is attached for reference. The reply was untenable because Rs 17.150 million was withdrawn in cash, but only Rs 5.483 million was disbursed and the remaining Rs 11.666 million was misappropriated. SDAC in its meeting held on 19th November 2024 directed to probe the matter at administrative level besides recovery. No compliance was shown to audit till finalization of the audit report.

Audit recommends implementation of SDAC decision.

[PDP No.307]

9.4.26 Irregular payment of POL-Rs 27.308 million

According to the Government of Punjab letter SO (15-1) 4-18/2019 dated April 11, 2019, ambulances, dispensaries, and hospitals fall under the jurisdiction of the P&S Health Care Department. The letter

outlines that expenditures related to these resources should be managed according to the designated rules and guidelines.

During the audit of DHA Lahore for FY 2023-24, it was observed that incurred expenditure of Rs 27.308 million on POL for vehicles and machinery in violation of rules. Scrutiny of expenditure revealed that the POL was consumed without obtaining average consumption certificate and fictitious log books were maintained to justify the excess consumption. This resulted in irregular payment of POL of Rs 27.308 million as detailed below:

Rs in millions			
Sr. No.	Name of formation	Description	Amount
1.	CEO DHA Lahore	Expenditure on POL of 16 vehicles without deduction of CA.	12.460
2.	Mian Meer Hospital	Exp. on ambulances of DGHS LES-2055, LES-2040, LES-4807	1.910
3.	DDHO Shalimar	Expenditure on POL on the vehicle of DDOH	6.667
4.	DDHO Shalimar	Expenditure on POL for the vehicles which were out of order	2.038
5.	DDHO Shalimar	Expenditure on POL on the vehicles which were not at the strength of the DDOH	2.468
6.	DDOH Nishtar Town	Expenditure on POL which were not at the strength of DDOH	1.765
7.	DDHO Allama Iqbal Town	PoL consumed on private vehicles without accountal / log books	2.00
8.		Doubtful use of POL due non functional meter	9.900
Total			27.308

Audit held that due to weak internal controls expenditure was incurred irregularly without observing Rules.

The matter was reported to the PAO in September 2024. Management replied that POL for FIF ambulances was issued per Letter No. SO (IS-I) 4-18/2019 dated 11.04.2019 and charged to the FIF budget from the Health Council. The reply was not tenable because the department provided the Home Department letter dated 11.04.2019 but did not provide the POL consumption record for the ambulances. SDAC in its meeting held on 19th November 2024 directed to provide the consumption record of POL from audit verification and regularize the expenditure from FD. No compliance was shown to audit till finalization of the audit report.

Audit recommends implementation of SDAC decision.

[PDP-237,254,269,283, 284, 285]

9.4.27 Doubtful cash withdrawal of CPS Funds – Rs 34.775 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During the audit of DDOH DGB Town for the FY 2022-24, it was observed that the management withdrew Rs 38.932 million in cash from the bank account No. 4003670724 at the NBP Jinnah Hall Lahore and provided the disbursement record of only Rs 4.157 million while the remaining amount of Rs 34.775 million was misappropriated as detailed at **Annexure-DHA-LHR-Q**. This resulted in doubtful drawl of funds of Rs 34.775 million.

Audit held that cash was drawn due to weak internal controls.

The matter was reported to the PAO in September 2024. Management replied that disbursement was made to those employees whose accounts were not maintained. The reply was not tenable because the management withdrew cash in violation of rules. SDAC in its meeting held on 19th November 2024 directed to regularize the expenditure from FD. No compliance was shown to audit till finalization of the audit report.

Audit recommends implementation of SDAC decision.

[PDP No. 337]

CHAPTER 10

DISTRICT HEALTH AUTHORITY NANKANA SAHIB

10.1 Introduction

a) There are 14 formations in DHA Nankana Sahib out of which audit of 05 formations was conducted. Total expenditure and receipt of DHA Nankana Sahib was Rs 2580.596 million and Rs 12.667 million respectively, out of which 71% expenditure and 100% receipt was audited.

Audit Profile of DHA Nankana Sahib

Rs in million					
Sr. No.	Description	Total Formations	Formations Audited	Expenditure Audited	Receipts Audited
1	DHA Nankana Sahib	14	05	1823.64	12.667

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Nankana Sahib was Rs 2932.565 million and supplementary grant was Rs 3.206 million for the FY 2023-24. An amount of Rs 355.173 million was surrendered and final budget was Rs 2,580.598 million. Management incurred an expenditure of Rs 2,580.596 million. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original	Supp.	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
	Grant	Grant				
Salary	2404.028	0	291.242	2113.147	2113.146	-0.001
Non-Salary	527.713	0	63.931	463.421	463.420	-0.001
Development	0.824	3.206	0	4.03	4.03	0
Total	2,932.565	3.206	355.173	2580.598	2580.596	-0.002

The comparative analysis of the budget and expenditure of current and previous FY 2022-23 is depicted as under:

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	2,509.823	2,509.823	0	0
2023-24	2,580.598	2,580.596	0	0

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 3% increase in budget allocation and 3% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was no saving during FY 2023-24.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There were ten (10) qualitative indicators set by P&SHC department for DHA Nankana Sahib for the FY 2023-24. These indicators were set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Nankana Sahib was not given targets vis-à-vis indicators by the Health Department

Sr. No.	Key Indicators	Planned Targets	Achievements
1	Outdoor Patients	-	2,105,610
2	Indoor Patients	-	82,793
3	Surgical Cases	-	25,845
4	Cardiac Coronary Unit	-	10,932
5	Diagnostic Services (Laboratory, Radiology)	-	531,269
6	Family Planning Activities	-	40,475
7	Peads	-	166,924
8	Surgery	-	6,371
9	TB Chest Treatments	-	9,674
10	Free Medicines to Patients	-	-

Source: DHIS dashboard of DHA Nankana Sahib

ii. Service Delivery Issues

In view of the above table, it, prima facie, appears that DHA Nankana Sahib was required to be given targets for achievement.

10.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 297.327 million were raised in this report during current audit of DHA Nankana Sahib. This amount also includes recoveries of Rs 45.477 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	2.069
3	Irregularities:	
A	HR/Employees related irregularities	20.199
B	Procurement related irregularities	177.183
C	Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	97.876
Total		297.327

10.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	23	Convened
2	2018-19	23	Not convened
3	2019-20	23	
4	2020-21	10	
5	2021-22	17	
6	2022-23	06	Conevend
7.	2023-24	06	Not conevened

10.4 AUDIT PARAS

A) Fraud, Embezzlement and Misappropriations

10.4.1 Misappropriation of hospital receipts - Rs 2.069 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During the audit of DHQ Hospital, Nankana Sahib for the FY 2023-24 it was observed that management collected Rs 21.861 million from various hospital fees but deposited Rs 13.340 million as the government's 70% share. Scrutiny of record revealed that Rs 1.962 million was embezzled, and an additional Rs 106,680 from blood group fees in May 2024 was not deposited, resulting in a total misappropriation of Rs 2.069 million as detailed at **Annexure DHA-Nankana-C**.

Audit held that government receipt was misappropriated due to weak financial controls.

The matter was reported to the PAO in October 2024. Management replied that letter had been written to Mr. Farman Ali Khan, Ex-Cashier to deposit government receipt, in case of non compliance action will be taken against him. Reply was not tenable because management failed to take action against the official. SDAC in its meeting held on 18th November 2024, directed disciplinary proceedings be initiated against the Ex-Cashier under PEEDA ACT besides recovery of receipt within three months. Para kept pending for probe at administrator of DHA NNS level. No further progress was reported till finalization of the report.

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

[PDP No.410]

B) Human Resource / Employees related irregularities

10.4.2 Overpayment of pay & allowances - Rs 20.199 million

According to Rule 9 of PDA (Accounts) Rules 2017, in case any loss accrues to a District Authority through fraud or negligence of a person or employee, a person functioning on behalf of a District Authority shall be personally responsible on his part and shall be liable to make good the loss.

During the audit of DHA Nankana Sahib for the FY 2023-24, it was observed that the management made an overpayment of Rs 20.199 million as detailed at **Annexure-DHA-Nankana-D** on account of different allowances such as conveyance allowance (CA), HRA, NPA etc., to officers & officials in violation of rules. This resulted in overpayment of pay & allowances of Rs 20.199 million as detailed below:

Rs in million			
Sr. No.	Formation Name	Description	Amount
1.	CEO DHA Nankana Sahib	Conveyance Allowance	0.352
2.	THQ Hospital Sangla Hill	HSRA, CA, etc.	1.014
3.	THQ Hospital Shahkot	5% House maintenance Charges	0.027
4.	THQ Hospital Shahkot	Water Charges	0.282
5.	DHQ Hospital Nankana Sahib	Penal Rent	0.540
6.	THQ Hospital Sangla Hill	Penal Rent	0.418
7.	THQ Hospital Shahkot	Penal Rent	0.958
8.	DHO Nankana Sahib	HRA, Conveyance Allowance	16.608
Total			20.199

Audit held that overpayment was made due to weak internal controls.

The matter was reported to the PAO in October 2024. Management replied that recoveries were in progress, but regarding DHO Nankana Sahib, they argued that the residences were in dangerous, uninhabitable condition as declared by the building department. The reply of DHO was not tenable because these buildings, deteriorated primarily due to non-occupation and lack of maintenance. SDAC in its meeting held on 18th November, 2024, directed to expedite the recovery and instructed the CEO to provide a comprehensive occupation history of these residences since their initial construction. No further progress was reported till finalization of the report.

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

[PDP No.408,414, 426,432,440,441]

C) Procurement related irregularities

10.4.3 Irregular purchase of bulk medicine without healthy competition - Rs 133.940 million

According to Para 2 of S&GAD circular vide No. L&M(PPRA)10-01/2011 dated 10.02.2020, it was clarified by PPRA that whenever the procuring agencies take up public procurement through pre-qualification mode they must ensure that at least three prequalified bidders are available for further bidding process. Furthermore, as per instruction No. 9 of notification No.8067-75 dated 23.06.2023 issued by the DGHS, P&SHD, all prequalified firms must participate in the bidding process of the procuring agency under the administrative control of the P&SHD. Failure to participate may result in the suspension or cancellation of the firm's prequalification, as well as potential debarment from future procurement processes."

During audit of CEO DHA Nankana Sahib for the FY 2023-24, it was observed that DGHS pre-qualified various firms for purchase of medicine by the health facilities under the administrative control of P&SHD. Subsequently, the instructions were issued to all pre-qualified bidders to participate in subsequent bidding process at DHAs. However, scrutiny of record revealed that management purchased bulk medicines of Rs 133.940 million in which three bidders did not participate in bidding process in violation of instructions issued by DGHS P&SHD vide notification No. 8067-75 dated 23.06.2023. This resulted in irregular purchase of bulk medicine of Rs 133.940 million as detailed at **Annexure- DHA-Nankana-E**.

Audit held that irregular purchase of bulk medicine was made due to weak financial controls.

The matter was reported to the PAO in October 2024. Management replied that as per PPRA rules, a single bidder could participate. The reply was not tenable because as per instructions issued by DGHS all prequalified firms were required to participate in subsequent bidding process at DHAs. SDAC in its meeting held on 18th November, 2024, directed to obtain clarification from PPRA alongwith regularization of expenditure from FD. No further progress was reported till finalization of the report.

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

[PDP No.402]

10.4.4 Irregular expenditure in violation of PPRA - Rs 28.486 million

According to Rule 9 of PPR 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any splitting of the procurements so planned. Further, according to Rule 12(2) *ibid*, any procurement exceeding three million rupees shall be advertised on PPRA website, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu.

During the audit of DHA Nankana Sahib for the FY 2023-24, it was observed that management procured goods and services of Rs 28.486 million as detailed at **Annexure-DHA-Nankana-F** through quotations without any procurement planning and by splitting the indents to avoid healthy competition. This resulted in irregular expenditure of Rs 28.486 million as detail below:

Rs in million			
Sr. No.	Name of Formation	Description	Amount
1	CEO DHA Nankana Sahib	OPD slips	4.141
2	CEO DHA Nankana Sahib	Stationery flexes, tonners etc.	16.571
3	DHO Nankana Sahib	Laptops	1.005
4	DHQ Nankana Sahib	Alluminum glass work partition, etc	2.669
5	DHQ Nankana Sahib	Burial pit and paint work	4.100
Total			28.486

Audit held that irregular expenditure was made due to weak internal controls.

The matter was reported to the PAO in October 2024. Management replied that budget was released by the FD on monthly basis. Reply was not tenable because job orders were split in order to avoid healthy competition. SDAC in its meeting held on 18th November, 2024, directed to regularize the expenditure from FD. No further progress was reported till finalization of the report.

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

[PDP No.403,404,411,413.424]

10.4.5 Irregular expenditure on account of LP medicines– Rs 14.757 million

According to the P&SHCD letter No.SO(HP)12-02/2022 dated 29.06.2022, Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner.

During the audit of DO (Health) for the FY 2022-24, it was observed that management procured LP medicines amounting to Rs 14.757 million as detailed at **Annexure-DHA-Nankana-G** for BHUs on quotations basis. There was no indoor facility available at BHUs. This resulted in irregular expenditure of Rs 14.757 million on purchase of LP medicines for OPD patients.

Audit held that irregular expenditure on account of LP medicines were made due to weak internal controls.

The matter was reported to the PAO in October 2024, Management replied that medicines were consumed for benefit of needy patients under emergent circumstances. Reply was not tenable being evasive. SDAC in its meeting held on 18th November, 2024, directed to probe the matter at administrator level. No further progress was reported till finalization of the report.

Audit recommends implementation of SDAC decision's at the earliest.

[PDP No.430]

D) Others

10.4.6 Irregular payment to outsourced service providers Rs 64.454 million and non imposition of penalty Rs 22.081 million

According to Section 3 of the Employees Old-Age Benefits Act of 1976 employer is required to contribute 5% of minimum wage for old-age benefits. Further, Employers are also required to contribute 6% of their employees' wages to the Punjab Employees Social Security Institution as per the Provincial Employees Social Security Ordinance of 1965. Furthermore, the Labour and HR Department of the Government of the Punjab has set the minimum wage rate for Rs 32,000 per month, as per a notification no. No. 50(D-II)/MW/2011 issued on September 9, 2023.

During audit of DHA Nankana Sahib for the FY 2023-24, it was observed that P&SHD outsourced various services for DHQ and THQ Hospitals. As per special conditions of the contracts, the MS was authorized to impose penalties for violation of terms & conditions of the contract. During examination of record it was revealed that the service providers did not provide the verifiable EOBI numbers and PESSI cards of the personnel. Furthermore, it was observed that the service providers had not installed their own bio-metric devices at health facilities and disbursed wages to the staff through cash instead of e-channel (Banking, Jazzcash, Eassy paisa etc) after the due date i.e, 10th of each month. Additionally, the management has not obtained medical certificate, security clearance certificate and immunization certificates of the personnel before their engagement. This resulted in irregular payment to outsourced contractors of Rs 64.454 million and non recovery of contributions, penalties, and tax of Rs 22.081 million as detailed below:

Name of Formation	Name of Contractor	Nature of irregularity	Irregular Payment	EOBI /PESSI	Penalty	Less Minimum wage paid	PST	Total Recovery
DHQ Hospital Nankana Sahib	Super Care	Non provision of EOBI IDS	-	1.245	0	0	0	1.245
	AA Developers	Non provision of EOBI IDS	-	0.316	0	0	0	0.316
	Fast Security	Non provision of EOBI IDS	-	0.878	0	0	0	0.878
	Mediland	Non provision of EOBI IDS	-	0.093	0	0	0	0.093
	Super Care		28.835					
THQ Hospital Sangla Hill	Mediland Pakistan	Penalty on absence and recovery	-	0.147	0.167	0	0	0.314
	Caid Marketing			0.887			0	0.887
	GB Security Service	Penalty for Non-payment of salary through E-Channel & Less	-	0.507	0.918	0.704	0	2.129

		Minimum Wage paid						
	Caid Marketing		13.333	1.056	0	2.1	1.839	4.995
THQ Hospital Shahkot	Mediland Pakistan		1.787	0.105	0	0	0.246	0.351
	AA Developers	Non payment of salary through E-Channel with in 7 days	-	0.577	0.377	0	1.131	2.085
	Caid Marketing		15.999	1.267	0	2.52	2.206	5.993
	GB Security Service	Penalty for Non-payment of salary through E- Channel & Less Minimum Wage paid	4.5	0.633	1.26	1.26	0.902	2.795
		Total	64.454	7.711	2.722	5.324	6.324	22.081

Audit held that irregular payment was made to outsourced contractors due to weak internal controls.

The matter was reported to the PAO in October 2024. Management replied that the matter has been taken up with contractor and a request has been issued to PMU for advice as the matter relates to the PMU. The reply was not tenable because as per special conditions of the contracts and annexure-A (fines & penalties), it was the responsibility of the MS to ensure compliance of the terms & condition of the contract and imposition of penalty. SDAC in its meeting held on 18th November 2024 directed the PMU management to develop the clear-cut roles and responsibilities for verification of invoices before payments to the vendors to ensure that all T&Cs are fulfilled and directed to regularize the expenditure from FD. No compliance was shown till the finalization of report.

Audit recommends implementation of SDAC's decision besides fixing of responsibility against the person(s) at fault.

[PDP No.416,419,433,434,437,448,449,450,451]

10.4.7 Irregular payment of electricity bills Rs - 9.087 million

According to letter No. SO(Cons)/ED/1-15/2023/(P-I) dated 29-02-2024 of Energy Department, Government of Punjab, DDOs physical verification of meter reading is required before payment.

During audit of MS THQ Hospital, Shahkot, Nankana Sahib for the FY 2023-24, it was observed that management made payment of electricity bills of Rs 9.087 million on lumpsum basis without verification as detail below:

Rs in million		
Sanction Order No.	Date	Amount
10000	02-Oct-23	2.500
9911	01/09/2023	1.538
Nil	11/01/2024	1.531
10897	14/06/2024	1.017

10138	10/05/2024	2.500
Total		9.087

Scrutiny of record further revealed that management paid bill of Rs 245,935 against the credit balance of Rs 1875340 in April 2024 against reference 24118210003604. Moreover, Lesco billed 20160 in Jan-24 (winter season) while only 6800 units billed in Aug-23 against reference number 24 11821 0003602 as detailed below:

Sanction Order No.	Date	Units	Amount (Rs)
24 11821 0003602	Aug-23	6800	1,184,326
24 11821 0003602	Jan-24	20160	2,509,819

Audit held that irregular payment of electricity was made due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that the matter had been taken up with LESCO for reconciliation. Management admitted lapse. SDAC in its meeting held on 18th November 2024 directed the reconciliation of the electricity bills with LESCO. No further progress was reported till finalization of the report.

Audit recommends implementation of SDAC's decision besides fixing of responsibility on officer(s) at fault.

Note: The issue was also reported earlier in the Audit Report for Audit Year 2023-24 vide para number 10.4.6 having financial impact of Rs 10.468 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 446]

10.4.8 Non deduction of Income Tax Rs 1.128 million and non-withholding of 1/5th of GST Rs 0.727 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount is 5.5% and 9% respectively on account of supplies and services rendered. According to Central Board of Revenue Standing Instructions read with notification SRO 660 (1)/2007 dated 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly register under Sales Tax Act, 1990, The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury. In case of non-availability of a registered firm, the purchases may be made from unregistered firm. The GST @19% should

be deducted at source from the payments of un-registered firm and credited into the receipt head of Sales Tax Department.

During the audit of District Health Officer, Nankana Sahib for FYs 2022-24, it was observed that BHUs incurred expenditure on purchase of goods & services of Rs 25.044 million as detailed at **Annexure-DHA-Nankana-H** but income tax of Rs 1.128 million was neither deducted from the suppliers nor deposited into Govt. treasury. Further, an amount of Rs 3.633 million was paid on account of GST to the suppliers. Being a withholding agent 1/5th of the GST Rs 726,763 was also not withheld from the suppliers and deposited into Govt. treasury. This resulted in non-deduction of Income Tax of Rs 1.128 million and non-withholding of 1/5th of GST Rs 0.726 million.

Audit held that non deduction of income tax and 1/5th of GST was due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that income tax & GST 1/5th of the GST has already been deducted from the bills. Reply was not tenable because evidence of deposit with FBR was not provided to audit. SDAC in its meeting held on 18th November 2024, directed management to reconcile all payments and submit summary of amount recovered and recoverable. The remaining amount shall be recovered within a month. No further progress was reported till finalization of the report.

Audit recommends implementation of SDAC's decision besides fixing of responsibility on officer(s) at fault.

[PDP No. 423]

10.4.9 Non operationalization of dental unit -Rs1.126 million

According to rule 55C (iv) of the Punjab District Authorities (Budget) Rules 2017 under Part-III (Expenditure Management), DDO should utilize the resources effectively.

During the audit of THQ Hospital, Sangla Hill it was observed that dental unit was lying dysfunctional. Management did not operationalize the dental unit and made payment of salaries of Rs 1.126 million as detailed below:

Rs in million			
Personnel No.	Name of the employee	Designation	Pay & Allow
31772291	Abdur Rehman Maqsood	Dental Surgeon	0.150
32198461	Maryia Naz Sohl	Dental Technician	0.155
30918766	Kashif Imran	Dental Technician	0.820
Total			1.126

This resulted in non-operationalization of dental unit and irregular expenditure of Rs1.126 million.

Audit held that dental unit was not operationalized due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that dental unit was available for public facilitation. Available equipment's were not being utilized due to the vacant post of dental surgeons. Reply was not tenable because dental unit was dysfunctional during the posting of dental surgeon. SDAC in its meeting held on 18th November 2024, directed to take appropriate action to operationalize the dental facilities at the hospital. No further progress was reported till finalization of the report.

Audit recommends implementation of SDAC decision at the earliest.

[PDP No. 438]

CHAPTER 11

DISTRICT HEALTH AUTHORITY OKARA

11.1 Introduction

a) There are 22 formations in DHA Okara out of which audit of 07 formations was conducted. Total expenditure and receipt of DHA Okara was Rs 4,837.446 million and Rs 24.0 million respectively out of which 34% expenditure and 30% receipt was audited.

Audit Profile of DHA Okara

Rs in million					
Sr. No.	Description	Total Formations	Formations Audited	Expenditure Audited	Receipts Audited
1	DHA Okara	22	07	1638.997	7.20

b) Comments on Budget and Accounts(Variance Analysis)

As per appropriation accounts, original budget of DHA Okara was Rs 5,285.882 million and supplementary grant was Rs 161.578 million for the FY 2023-24. An amount of Rs 0 million was surrendered and final budget was Rs 5,124.309 million. Management incurred an expenditure of Rs 4,837.446 million resulting in saving of Rs 286.860 million. Actual expenditure was less than the budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up is given below:

Rs in million						
Description	Original Grant	Suppl. Grant	Surrender	Final Grant	Actual Exp.	Savings (-) Excess (+)
Salary	3,974.570	-130.24	0	4,055.66	3,903.66	-152.00
Non Salary	1,189.617	-38.981	0	939.310	904.109	-35.201
Development	121.695	7.643	0	129.339	29.677	-99.659
Total	5,285.882	161.578	0	5,124.309	4,837.446	-286.860

Source: Appropriation accounts for the FY 2023-24

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	4,848.835	4,479.319	-369.516	8
2023-24	5,124.309	4,837.446	-286.860	7

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 17% increase in budget allocation and 24% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 286.860 million during FY 2022-23 which was 7% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There were ten (10) qualitative indicators set by P&SHC department for DHA Okara for the FY 2023-24. These indicators were set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Okara was not given targets vis-à-vis indicators by the Health Department.

Sr. No.	Key Indicators	Planned Targets	Achievements
1	Outdoor Patients	-	3,069,516
2	Indoor Patients	-	94,975
3	Surgical Cases	-	32,423
4	Cardiac Coronary Unit	-	15,314
5	Diagnostic Services (Laboratory, Radiology)	-	403,129
6	Family Planning Activities	-	105,667
7	Peads	-	32,423
8	Surgery	-	28,048
9	T.B Chest Treatments	-	7,318
10	Free Medicines to Patients	-	0

Source: DHIS dashboard of DHA Okara

ii. Service Delivery Issues

In view of the above table, it, prima facie, appears that DHA Okara was required to be given targets for achievement.

11.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 495.140 million were raised in this report during current audit of DHA Okara. This amount also includes recoveries of Rs 62.273 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	6.461
3	Irregularities:	
A	HR/Employees related irregularities	28.577
B	Procurement related irregularities	292.775
C	Management of accounts with commercial banks	27.107
4	Value for money and service delivery issues	40.417
5	Others	99.803
Total		495.140

11.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	25	Convened
2	2018-19	27	Not convened
3	2019-20	12	
4	2020-21	09	
5	2021-22	05	
6	2022-23	07	Convened
7	2023-24	08	Not convened

11.4 AUDIT PARAS

A) Fraud, Embezzlement and Misappropriations

11.4.1 Payment of salary to ghost employee- Rs 0.528 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During the audit of THQ Hospital Renala Khurd for the FY 2022-24, it was observed that Mr. Abdul Hameed, (Stretcher Bearer BS-1) with personal number 32178313, was paid salary of Rs 527,685 from 01-01-2023 to 31-03-2024 from Cost center OY9027 as per SAP system. However, his place of duty could not be traced within the hospital. According to the management's statement, Mr. Abdul Hameed never joined his duties at the hospital but continued to receive salary. This resulted in the payment of salary of Rs 527,685 to a ghost employee.

Audit held that payment to ghost employee was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that Mr. Abdul Hameed was never appointed in Hospital. The change form to stop the salary was submitted in DAO Okara three times but salary was not stopped. Management admitted the lapse. SDAC in its meeting held on 18.11.2024 directed to conduct a probe at administrator of DHA Okara level to dig out that how the ghost employee was recruited and disbursed salary and decided to send a reference to FD against the DAO through P&SHD for administrative level probe. Committee directed to take legal action against the culprit including launching of FIR or referring the matter to anti-corruption by CEO for availing job through illegal means. CEO shall ensure compliance with SDAC decision within three months. No progress was shown till finalization of the report.

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

[PDP No.528]

B) Human Resource / Employees related irregularities

11.4.2 Overpayment of pay & allowances-Rs 27.595 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During the audit of CEO DHA Okara for the FY 2023-24, it was observed that the management paid inadmissible allowances to various employees amounting to Rs 27.595 million **Annexure DHA-OK-C** in violation of rules. This resulted in an overpayment of Rs 27.595 million of inadmissible allowances as detailed below:

Rs in million				
Sr. No.	Department	Description	No of employees	Amount
1	CEO DHA Okara	Overpayment of conveyance allowance	119	2.688
2	-do-	Irregular payment of non practicing allowance (NPA)-Rs 7.106 million	26	7.106
3	District Health Officer, Okara	Overpayment of special allowance 2021, 2022 to OSD posts	10	1.844
4	-do-	Overpayment of Social Security Benefit	05	1.344
5	-do-	Overpayment of special conveyance allowance	09	1.272
6	DHQ Hospital City	Overpayment of social security benefit	18	2.922
7	-do-	Overpayment of conveyance allowance during leave	36	0.374
8	DHQ Hospital South City	Overpayment of pay & allowances	33	3.026
9	THQ Hospital Renala Khurd	Overpayment of difference allowances	53	3.196
10	THQ Hospital Haveli Lakha	Overpayment of pay & allowances and non deduction of Income Tax	18	1.034
11	THQ Hospital Depalpur Okara	Overpayment of house rent / conveyance allowance and 5% maintenance charges	12	2.789
Total			339	27.595

Audit held that overpayments were made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management in its response admitted recovery. SDAC in its meeting held on 18.11.2024 stated that as the liability of POL was created, and the vaccinators are not parking vehicles within the official premises and these vehicles are being used for official cum personal use. Therefore, conveyance allowance is

required to be deducted. Para is kept pending for recovery within 6 months. Moreover, DDOs were directed to be vigilant in future as this may result in initiation of disciplinary proceedings against DDOs for poor financial mismanagement as per directions of PAC. No progress was shown till finalization of the report.

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

Note: The issue was also reported earlier in the Audit Reports for Audit Year 2023-24 and 2022-23 vide para number 11.4.1 and 5.4.2.1.1 having financial impact of Rs 19.052 million and Rs 32.376 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No.466, 467, 468, 469, 470, 473, 480, 482, 511, 529 & 539]

C) Procurement related irregularities

11.4.3 Irregular purchase of LP medicines – Rs 25.942 million

According to Para 2(iii) of P&SHC department, Government of the Punjab, letter No. SO(HP)12-02/2022 dated 29.06.2022, LP is allowed for emergencies and indoor patients department on the prescription of authorized consultants or the medical officers.

During audit of DHA Okara for the FY 2023-24, it was observed that management incurred expenditure of Rs 25.942 million on purchase of LP medicines. Scrutiny of record further revealed that the LP medicines were purchased in bulk instead of day-to-day basis. Audit was of the view that if medicine were to be purchased in bulk it should be through open competitive bidding not on MRP rates. Moreover, it was revealed that consumption of these items were not on record in expense books. Furthermore, patients record was not maintained properly as CNIC, Cell No., and address was not entered in patient register. This resulted in irregular purchase of LP medicine of Rs 25.942 million as detailed below:

Rs in million		
Sr. No.	Name of Health Facility	Amount of LP Medicine for store purposes
1	DHQ Hospital City Okara	15.968
2	DHQ Hospital South City	3.045
3	THQ Hospital Haveli Lakha	2.968
4	THQ Hospital Depalpur	3.961
Total		25.942

Audit held that irregular purchase was made due to weak internal controls.

The matter was reported to the PAO in November 2024. The department replied that LP medicine was purchased as per government policy. The reply was not tenable as the doctors' prescription was not available, moreover, the medicines were purchased in bulk in violation of the policy. The committee identified irregularities in LP Medicine procurement, specifically highlighting non-verifiable medicine consumption records and an unverifiable medicine issuance process. As a result, the committee kept the para pending and directed the CEO to conduct a detailed verification.

The CEO was instructed to form a committee at the DHA level to examine the consumption record of the month with the highest consumption in the

hospital and submit a comprehensive report including findings and specific recommendations within one month. SDAC in its meeting held on 18.11.2024 kept the para pending for verification consumption of medicine from different sources at hospital. No further progress was reported till finalization of the report.

Audit recommends regularize the expenditure besides fixing responsibility against persons at fault.

[PDP No.485, 516, 542, 554]

11.4.4 Irregular payment of pending liabilities Rs 110.865 million

According to Rule 17.17(A) and 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in PFR Form-27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer; budget allotment, sanction of a higher authority is to be obtained, payment would be required partly or wholly during the next financial year or years.

During audit of CEO DHA Okara for the FY 2023-24, it was observed that management paid liabilities of Rs 110.865 million pertaining to the FY 2022-23 without approval of the next higher authority. This resulted in irregular payment of pending liabilities of Rs 110.865 million as detailed at **Annexure-DHA-OK-D**.

Audit held that irregular payment of pending liabilities was made due to weak financial controls.

The matter was reported to the PAO in November 2024. The department replied that medicines were received just before closing of the FY. The reply of the department was not tenable as approval of the next higher authority was not obtained and form-27 of PFR was not maintained. DAC in its meeting held on 18.11.2024 directed to regularize the expenditure from FD. No further progress was reported till finalization of the report.

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

[PDP No. 460]

11.4.5 Irregular expenditure in violation of PPRA Rules - Rs 10.426 million

According to Rule 9 of PPRA Rules 2014, 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. According to Rule 12 of PPRA Rules 2014, a procuring agency shall advertise procurement of more than two hundred thousand rupees and upto three million rupees on PPRA web site.

During the audit of DHA Okara for the FY 2023-24, it was observed that management purchased various goods and services of Rs 10.426 through quotation to avoid health competition. This resulted in irregular expenditure amounting to Rs 10.426 million, as detailed at **Annexure DHA-OK-E.**

		Rs. in million
Name of formation	Description	Amount
DHQ Hospital City Okara	Repair of AC outdoors, compressors, gas.	1.268
DHQ Hospital South City	Floor Standing ACs with installation	2.138
DHQ Hospital South City	Medican Injections	1.638
THQ Hospital Renala Khurd	Samsung Android Tab, const. of burial pits	0.988
DHQ Hospital City Okara	Purchase of ACs from health council funds	4.394
Total		10.426

Audit held that irregular expenditure was made due to weak internal controls and financial controls.

The matter was reported to the PAO in November 2024. Management replied that air conditioners were purchased on the direction of DC Okara and other items were purchased in urgency. Reply was not justified as management violated PPRA Rules. SDAC in its meeting held on 18.11.2024 directed the management to regularize the expenditure from FD. No progress was shown till finalization of the report.

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

[PDP No. 486, 487, 513, 519, 524]

11.4.6 Irregular expenditure on the purchase of Male Latex Condom – Rs 39.700 million

As per Reference No. 6969-7005/PC dated 18-07-2022 issued by the purchase cell of DG Health Services, health facilities were directed to follow the Standard Medicine List (SML) for bulk purchase of medicine.

During the audit of CEO DHA Okara for the FY 2023-24, it was observed that the management purchased Male Latex Condoms of Rs 39.700 million without any demand. Scrutiny of record revealed that the condoms were not on essential medicine list or standard medicine list issued by the P&SHD, moreover, the condoms were stored in stock but not issued to any department from 27-11-2023 to 22-08-2024. Moreover,

as per media reports essential medicines were short at DHA Okara. This resulted in irregular expenditure of Rs 39.700 million on purchase of Male Latex Condoms.

Audit held that irregular purchase of condoms was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management in its response stated that the male latex condoms were purchased on the demand of District Coordinator, IRMNCH & Nutrition Program. Reply was not tenable because management did not follow SML for purchase of medicine. SDAC in its meeting held on 18.11.2024 directed for regularization of expenditure from FD. No progress was shown till finalization of the report.

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

[PDP No. 459]

11.4.7 Non-deduction of income tax and GST - Rs 10.273 million

As per Clause 4 of letter No. CIR-WHT/Federal/Provincial Hospitals/F-13/2022/451, dated 8th February 2022, issued by the FBR, it is stated that "since the exemption on the supply of goods to hospitals run by the Federal or Provincial Governments has been withdrawn w.e.f. January 15, 2022. According to the provisions of Section 3(7) of the Sales Tax Act, 1990, read with Rule 150ZZI of the Sales Tax Rules, 2006, it is the responsibility of a withholding agent to deduct the applicable amount of Sales Tax as specified in the Eleventh Schedule to the Sales Tax Act, 1990. This include 1/5th, 1/10th, or the entire 100% amount of sales tax, as the case may be, and make payment of the balance amount to the suppliers.

During the audit of CEO (DHA) Okara for the FY 2023-24, it was observed that management made procurement of goods amounting to Rs 55.231 million, however, GST of Rs 8.561 million and income tax of Rs 1.712 million was not withheld and not deposited into government treasury as detailed below:

Rs. in million						
Sr. No	Name of formation	Budget Nature	Expenditure	GST	I. Tax	Remarks
1	CEO	Regular	15.468	2.784	0	Taxes not withheld
2	BHUs	Health Council	33.471	4.863	1.441	Taxes not withheld
3	THQ Hospital Renala Khurd	Regular	6.292	0.914	0.271	Taxes withheld but not deposited
Total			55.231	8.561	1.712	

This resulted in a loss of Rs 10.273 million due to the non withholding and non deposit of income tax and sales tax.

Audit held taxes were not withheld and deposited into treasury due to weak internal controls.

The matter was reported to the PAO in November 2024 and the management of DHO replied that letter was issued to incharge BHUs vide order No. 5023/C dated 23.10.2024 to deposit the Income Tax & GST in Government Treasury. CEO DHA replied that letters have been issued to the vendors to provide evidence of payment of advance tax. Management admitted lapse. SDAC in its meeting held on 18.11.2024 directed the management to recover the outstanding government taxes within a one-week and CEO was directed to initiate punitive action against the officials responsible for violating tax regulations.

Audit recommends recovery of income tax and GST despite fixing of responsibility against person (s) at fault.

[PDP No. 457, 471, 538]

11.4.8 Irregular purchase of x-ray films-Rs 4.509 million

According to Rule 10 (1) of PPRA Rules 2014, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage.

During the audit of DHA Okara for the FY 2023-24, it was observed that management of DHQ Hospital City signed a contract for supply of X-ray films vide No.67/2023-24/PO/DHQ dated 24-08-2023 with M/S Fuji Film. However, management purchased X-ray Inkjet films of Rs 2.475 million from M/S Sajjad Enterprises and M/S Taha surgicals on quotation basis. Scrutiny of record revealed that these firms were owned by same individual, Mr. Sajjad Ahmed (CNIC 3610352786663). Moreover, M/S Fuji Film filed a grievance vide reference No.FF/SWL/516(SF) dated 28-10-2023, however, management did not redress the grievance and purchased inferior quality inkjet films from other vendors. Additionally management of the DHQ Hospital South City also purchased x-ray films of Rs 2.034 million from ideal enterprise and Mehar Jee Traders on quotation basis to avoid tendering process. This resulted in irregular purchase of x-ray films of Rs. 4.509 million.

Audit held irregular purchase was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that rates of inkjet films were comparatively low as compared to Fuji and Agfa. Reply was not tenable as procurement was made in violation of rules. SDAC in its meeting held on 18.11.2024 directed to conduct a probe at the level of administrator of DHA Okara of both DHQs for purchase of inferior quality of X-ray films by the hospital management. No progress was shown till finalization of the report.

Audit recommends implementation of SDAC decision.

[PDP No. 489, 514]

11.4.9 Irregular drawl of health council funds -Rs 5.219 million

As per Para 1.2 of Health Council Policy 2023, Assistant Commissioner of the concerned tehsils is ex-officio Chairman of the council and health council account will be jointly operated by AC&MC.

During audit of THQ Hospital Renala Khurd for the FYs 2022-24, it was observed that management expended Rs 5.219 million without approval of Chairman health council /AC Renala Khurd. RHC Renala Khurd was upgraded to THQ Hospital w.e.f 14.09.2021, however, management continued to make payment out of health council funds without approval of chairman till 23.06.2023. This resulted in irregular drawl of HC funds of Rs 5.219 million.

Audit holds that irregular expenditure was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that Hospital was upgraded to THQ but permission of Finance Department was required for opening of health council account of THQ. Reply was evasive as the approval of chairman was mandatory for expenditure. SDAC in its meeting held on 18.11.2024 shown concern over such a prologue delay for non-compliance with Health council guidelines. Mere non opening of separate account does not justify the obtaining of approval from assistant commissioner. Further SDAC directed to regularize the expenditure from F.D. No progress was shown till finalization of the report.

Audit recommends regularize the expenditure beside fixing responsibility against persons at fault.

[PDP No. 532]

11.4.10 Irregular purchase of bulk medicine without healthy competition – Rs 199.200 million

According to the PPRA circular No. L&M(PPRA)10-01/2011, dated 10.02.2020, for drugs and medicines, there must be at least three prequalified bidders available for the bidding process. Furthermore, as clarified in Para 2 of the S&GAD circular No. L&M(PPRA)10-01/2011, dated 10.02.2020, when procuring agencies conduct public procurement through the pre-qualification mode, they must ensure that at least three prequalified bidders are available for the further bidding process. According to instruction No. 9 of the notification No. 8067-75, dated 23.06.2023, issued by the DG Health Services, Primary & Secondary Healthcare Department, all prequalified firms must participate in the bidding process of the procuring agency. Failure to participate may result in the suspension or cancellation of the firm's prequalification and may lead to debarment from future procurement processes.

During the audit of DHA Okara for the FY 2023-24, it was observed that DGHS pre-qualified various firms for the purchase of medicine by health facilities under the administrative control of the P&SHD. Instructions were subsequently issued to all pre-qualified bidders to participate in the bidding process for the procurement of medicines. However, upon scrutiny of the records, it was revealed that not all pre-qualified bidders participated in the bidding process conducted by DHA Okara. As a result, the management purchased bulk medicines worth Rs 199.200 million from single bidders, in violation of the instructions issued by DGHS P&SHD, as per notification No. 8067-75 dated 23.06.2023. This resulted in irregular purchase of bulk medicine of Rs 199.200 million.

Audit held that irregular purchase of bulk medicines was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that as per Rule 35 & 55A of PPRA if single complying bid is received the procuring agency may awarded the contract to the single bidder. Reply was not tenable because the instructions issued by prequalifying agency were not followed. SDAC in its meeting held on 18.11.2024 directed the management to obtain clarification from PPRA within two weeks for regularization of expenditure from FD and take punitive measures against non-participating firms. No progress was shown till finalization of the report.

Audit recommends regularization of expenditure from FD.

[PDP No. 462]

D) Others

11.4.11 Non appointment of radiologist by EMTS Rs 25.2 million and recovery from hospital radiologist Rs2.550 million

Under Article 10 of the contract between M/s Eastern Medical Technology Services (EMTS) and the Punjab Healthcare Department (P&SHD), EMTS is required to staff each scanning facility with personnel including a radiologist.

During the audit of MS DHQ Hospital Okara for the FY 2023-24, it was observed that EMTS did not deploy on-site radiologist at the DHQ Hospital Okara, in violation of contract. It was further observed that Dr, Khurram Ejaz Radiologist bearing personal No.31325378 a regular employee of DHQ Hospital, City Okara had been working in M/s Eastern Medical Technology Services (EMTS) as a radiologist. He had also been serving as radiologist simultaneously in DHQ Hospital as well as with M/s Eastern Medical Technology Services (EMTS) during working hours of the hospital and drawing pay& allowances from both offices. This resulted in irregular payment of salary to Dr. Khurm Ejaz of Rs 2,550,612 and savings of Rs 25.20 million to the EMTS due to non-appointment of radiologist since inception of contract.

Audit held that radiologist was not appointment due to weak contract management.

The matter was reported to the PAO in November 2024. Management replied that the matter has been taken up with contractor and a request has been issued to PMU for advice. The reply was not tenable because as per special condition of the contract it was the duty of MS to enforce terms & condition of contract. SDAC in its meeting held on 04.12.2024 expressed serious concern over the failure to appoint regular radiologists as required by the contract. SDAC directed the PMU management to obtain appointment orders for radiologists and other key staff at all health facilities, collect evidence of salary payments through bank statements for both EMTS and staff members since the contract's inception or impose penalty as per terms & condition of the contract. Further, SDAC directed to regularize the payments made to EMTS from FD. No compliance was shown till the finalization of report.

Audit recommends regularization of expenditure from FD besides imposition of penalty for vialtion of terms & conditions of contract.

[PDP No. 476]

11.4.12 Blockage of funds -Rs 40.417 million

According to Rule 10(b) of Punjab District Health Authorities (Conduct of Business) Rules 2016, the CEO, shall provide efficient primary and secondary healthcare services.

During audit of DHA Okara for the FY 2023-24, it was observed that management paid Rs 40.417 million for purchase of machinery and equipment for trauma centre at THQ Hospital Renala Khurd. Scrutiny of record revealed that machinery and equipment was not operationalized uptil audit. This resulted in blockage of funds of Rs 40.417 million as detailed below:

Rs in million			
Bill No. & Date	Supplier Name	Purchased Items	Amount
122220/3-8-23	Medical Equipment & Systems	Baby Incubators (ATOM) Model Air Incuwith	4.131
45/Nil	Human Health Care	Nubulizers	0.970
97-823/15-8-23	Hospicare Systems	ETT machine along with all accessories & TV screen	3.900
212992/6-7-23	Hospital Supply Corporation	Dialysis Machine	8.125
1002/Nil	Sunshine Enterprises	Fowler Beds with bedside lockers, IV stand, attendant bench, mattress etc	1.912
1003/5-7-23	Sunshine Enterprises	Fowler Beds with bedside lockers, IV stand, attendant bench, mattress etc	1.530
10/Nil	Med Impex	BP Apparatus Standing units	0.469
54/23.02.23	G Med (Pvt) Ltd	Orthopedic Table	1.976
54/23.02.23	G Med (Pvt) Ltd	Leg Traction Devices with boots, Straps etc	1.770
54/23.02.23	G Med (Pvt) Ltd	Accessories Trolley	0.944
9612/17.10.2022	ARTEMA Medical	Bellavista ICU Ventilators	13.680
7/04.03.2023	PIECES Engineering	Foam mattress, Towel, Bed sheets etc.	1.010
Total			40.417

Audit held funds were blocked due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that the machinery could not be installed due to non-availability of HR / technical staff as and when the staff provided by the Government. Reply was not tenable as the management did not made efforts to operationalize trauma centre. SDAC in its meeting held on 18.11.2024 directed for initiation of a probe at the level of Administrator of DHA Okara to investigate the reasons behind the delay in operationalizing the dialysis center. No progress was shown till finalization of the report.

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

[PDP No. 463, 525]

11.4.13 Excess of expenditure over release budget of Rs105.138 million and shortfall in closing balance of Rs 185.210 million

According to Rule 5 (h) of District Authorities (Budget) Rules, 2017, every head of office and institution shall ensure that total expenditure shall be kept within the limits of authorized appropriation & according to rule 6 (j) of District Authorities (Budget) Rules, 2017, Budget & Accounts Officer shall monitor the receipts and expenditure of the District Authority and institution through system SAP R/3.

During audit of CEO DHA Okara for the financial year 2023-24, it was observed that Finance Department, Government of the Punjab released salary budget amounting to Rs 3758.769 million under the heads pay & allowance during the period but an amount of Rs 3863.907 million was incurred against the grants received. Further probe revealed DHA okara was required to have closing balance of Rs 231.222 million as per books of accounts DHA but there was a balance of Rs 46.012 million as on 30.06.2024 resultig in shortfall of Rs 185.210 million as detailed below:

Rs in millions	
Description	Amount
Bulk medicine balance on 30.06.24	100.847
Development schemes balance on 30.06.24	99.458
Development IRMNCH	0.564
Leave Encashment	13.731
Financial Assistance	16.620
Balance to be available on 30.06.2024	231.222
Balance as per bank statement on 30.06.24	46.012
Shortfall in closing balance	185.210

This resulted in excess of expenditure over release budget by Finance Department-Rs 105.138 million and shortfall of Rs 185.210 million.

Audit held that irregularity occurred due to weak financial controls.

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

[PDP No.454, 455]

11.4.14 Over payment of retailer sales tax on electricity - Rs 4.805 million

According to Section 2(28) of Sales tax Act 1990 has defined retailer as a person supplying goods to public for the purpose of

consumption. According to Section 3(9) of Sales tax Act 1990 retailer sales tax is charged to retailers only.

During the audit DHA Okara for the FY 2023-24, it was observed that the management paid of DHQ Hospital City Okara paid Rs 52.483 million to LESCO without reconciliation. Scrutiny of record further revealed that management of DHQ Hospital City Okara paid retailer sales tax of Rs 3.573 million in violation of Sales tax Act 1990. Similarly DHQ Hospital South City paid retailer sales tax of Rs 1.232 million in violation of Sales tax Act 1990. This resulted in over payment of retailer sales tax on electricity Rs 4.805 million as detailed below.

Rs. in million		
Name of Formation	Description	Amount
DHQ Hospital City	Retailer sales tax on electricity	3.573
DHQ Hospital South City	-do-	1.232
Total		4.805

Audit held that payment of retailer sales tax on electricity was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management of DHQ Hospital South City replied that Retailer Sales Tax of Rs.2,331,692/- has been refunded by LESCO in month of Jul-24, while management of DHQ Hospital City replied GST was charged as per law. Reply of DHQ Hospital City was not tenable as the audit questioned payment of retailer sales tax. SDAC in its meeting held on 04.12.2024 directed the DDO/MS to reconcile electricity bills with LESCO authorities for adjustment of retailer sales tax of previous years and submit a report to the administrative department within a month. No progress was shown till finalization of the report.

The audit recommends reconciliation with LESCO besides fixing responsibility against person(s) at fault.

[PDP No. 477, 509]

11.4.15 Irregular payment to outsourcing service provider Rs 180.45 million

According to Notification No. 50(D-II)/MW/2011 dated 9th September 2023, the Labour and HR Department fixed minimum wage rates of Rs. 32,000 per month (for 26 working days). As per Section 3 of Employees Old-Age Benefits Act, 1976, all employees shall be insured and employee & employer shall contribute @ 1% & 5% respectively of the minimum wage rate. As per Section 20 of Provincial Employees Social Security Ordinance 1965, the employer shall pay a contribution @ 6% to the Social Security Institution. According to Para No. 8 & Para No.

3.1.4.13 of Chapter Fines & Penalties of contract agreement, M/S GB Security Service and M/S Safety & Security Services (Pvt) Limited were obligated to provide ex-army or Law Enforcement Agencies (LEAs) personnel for security purposes. In case of non-supply, a penalty of Rs 10,000 per day and Rs 1,000 per day respectively will be charged until the availability of the ex-army guard/LEA personnel.

During audit of DHA Okar for the FY 2022-23, it was observed that service providers hired by PMU, P&SHD for DHQ and THQ Hospitals violated multiple contract terms: failed to provide EOBI numbers and PESSI cards, didn't install biometric devices, made cash payments after due date instead of e-channels, and neglected to obtain required medical, security clearance, and immunization certificates. Despite Medical Superintendents' authority to penalize violations, no action was taken, resulting in irregular payment of Rs 180.451 million and non-imposed penalties of Rs11.028 million as detailed below:

Rs in million					
Sr. No.	Name of formation	Name of service provider	Irregularity	Amount	Penalty
1.	DHQ Hospital Okara City	Bilal Enterprises, Protech Solution, Silver Arrow.	Non-provision of EOBI & PESSI (ID)	5.60	0
2.		Bilal Enterprises, Protech Solution, Silver Arrow.	Non obtaining of security clearance and medical certificates	65.957	0
3.		Bilal Enterprises, Silver Arrow.	Payment less than minimum wage rate	16.829	2.808
4.		Bilal Enterprises	Payment to staff through non designated company account / Sub-letting	39.342	0
5.	DHQ Hospital South City	Bilal Enterprises	Payment less than minimum wage rate	9.853	1.656
6.		Bilal Entt. Protech Solution, Silver Arrow.	Non-provision of EOBI & PESSI (ID)	1.364	0
7.		Bilal Enterprises, Protech Solution, Silver Arrow.	Non obtaining of security clearance and medical certificates	39.656	0
8.	THQ Hospital Renal Khurd	GB Security	Payment less than minimum wage rate	0	1.176
9.	THQ Hospital Depalpur	M/S Muhammad Shahid Iqbal	Payment to staff through non designated company account / Sub-letting	1.850	0
10.	THQ Hospital Haveli Lakha	GB Security, Bilal Enterprises, Mustahlik Enterprises	Payment less than minimum wage rate	0	5.388
Total				180.451	11.028

Audit held that irregular payment was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that matter has been taken with the PMU. Reply was evasive because as per terms and conditions of the contract it was duty of MS to ensure execution of contract and imposition of penalty. SDAC in its meeting held on 18.11.2024 directed the PMU management to impose penalties on the vendor and seek regularization of the expenditure from the Finance Department. No compliance was shown till the finalization of the report.

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

[PDP No. 472, 474, 491, 495, 506, 507, 523, 537, 548, 550]

CHAPTER 12

DISTRICT HEALTH AUTHORITY SHEIKHUPURA

12.1 Introduction

a) There are 24 formations in DHA Sheikhpura out of which audit of 07 formations was conducted. Total expenditure and receipt of DHA Sheikhpura was Rs 5,165.998 million and Rs 33.979 million respectively out of which 76% expenditure and 42% receipt was audited.

Audit Profile of DHA Sheikhpura

Rs in million					
Sr. No.	Description	Total Formations	Formations Audited	Expenditure Audited	Receipt Audited
1	DHA Sheikhpura	24	07	3,961.906	14.269

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Sheikhpura was Rs 6,418.806 million and supplementary grant was Rs 4.044 million for the FY 2023-24. An amount of Rs 301.154 million was surrendered and final budget was Rs 6,121.310 million. Management incurred an expenditure of Rs 5,165.998 million resulting in saving of Rs 955.311 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	4,948.428	0	-380.012	4,568.030	4,070.029	498.001
Non-Salary	1,407.032	0	78.858	1,485.890	1,070.096	415.794
Development	63.345	4.044	-	67.389	25.873	41.516
Total	6,418.805	4.044	301.154	6,121.309	5,165.998	955.311

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	5,546.248	4,810.837	-735.411	13
2023-24	6,121.310	5,165.998	-955.311	16

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 10% increase in budget allocation and 7% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 955.311 million during FY 2023-24 which is 16% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Sheikhpura for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Sheikhpura was not given targets vis-à-vis indicators by the Health Department.

Sr. No.	Key Indicators	Planned Targets	Achievements
1	Outdoor Patients	-	2,146,746
2	Indoor Patients	-	235,682
3	Surgical Cases	-	17,589
4	Cardiac Coronary Unit	-	24,410
5	Diagnostic Services (Laboratory, Radiology)	-	668,668
6	Family Planning Activities	-	36,917
7	Peads	-	248519
8	Surgery	-	35,9825
9	TB Chest Treatments	-	21,138
10	Free Medicines to Patients	-	3,810,410

Source: DHIS dashboard of DHA Sheikhpura

ii. Service Delivery Issues

In view of the above table, it, prima facie, appears that DHA Sheikhpura was required to be given targets for achievement.

12.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 556.672 million were raised in this report during current audit of DHA Sheikhpura. This amount also includes recoveries of Rs 117.817 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

		Rs in million
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
A	Fraud, embezzlement, and misappropriation	5.977
2	Irregularities:	
B	HR/Employees related irregularities	60.687
C	Procurement related irregularities	372.855
D	Others	117.157
E	Management of accounts with commercial banks	0
Total		

12.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 & September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	20	Convened
2	2018-19	20	Not Convened
3	2019-20	13	
4	2020-21	11	
5	2021-22	03	
6	2022-23	14	Convened
7	2023-24	11	Not convened

12.4 AUDIT PARAS

A) Fraud / Misappropriation

12.4.1 Embezzlement from government receipts – Rs 5.972 million

According to Rule 18(2) of the Punjab District Authorities (Accounts) Rules 2017 all cash receipts be entered daily into the cash collection register and deposited into the local fund bank account.

During the audit of DHQ Hospital Sheikhupura for the FY 2023-24, it was observed that hospital receipt of Rs 5.284 million was collected and not deposited into government treasury, the receipt was misappropriated. This resulted in embezzlement of government receipts of Rs 5.973 million as detailed below:-

Rs in million			
Sr. No.	Description	Period	Amount
1	MLC Charges	2022-24	0.291
2	Blood Bank charges	June23-Aug23	0.086
3	Lab, X-ray fees (MCC)	Aug-2024	1.024
4	Lab, X-ray fees (MCC)	June 2023	0.762
5	Lab, X-ray fees (MCC)	July-2024	0.854
6	Lab, X-ray fees (DHQ)	June 2024	0.998
7	Lab, X-ray fees (DHQ)	July-2024	1.269
8	Doctor & paramedical staff share	June23-Aug23	0.689
Total			5.973

Audit held that embezzlement of receipts occurred due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that legal action against the Ex- Almoner had been started. Management admitted the lapse. SDAC in its meeting held on 18.11.2024 directed to recover the government receipts and initiate the disciplinary proceeding against the person(s) at fault.

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

[PDP No. 629 & 631]

B) Human Resource / Employees related irregularities

12.4.2 Overpayment of performance based allowances-Rs 41.148 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Sheikhpura for the FY 2023-24, it was observed that twenty four (24) doctors were on Post Graduate Training and eighteen (18) nurses were on Post Registered Nurse diploma. The officers/officials were drawing full pay along with performance allowances of Rs 41.148 million in violation of above refer letter. This resulted in overpayment of performance based allowances of Rs 41.148 million **(Annexure-DHA-SKP-C)**

Rs in million		
Sr. No	Name of formation	Amount
1	THQ Hospital Ferozwala	3.215
2	THQ Hospital Muridke	10.270
3	THQ Hospital Safdrabad	6.002
4	DHQ Hospital	21.661
Total		41.148

Audit held that overpayment of performance allowance was made due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that matter had been taken up with the higher authorities for clarification. The reply was not tenable because no record was produced to audit for verification. SDAC in its meeting held on 18.11.2024 directed to obtain the advice from the Finance Department regarding recovery of performance allowances.

Audit recommends recovery of the overpayment of pay & allowances besides fixing of responsibility on officer(s) at fault.

[PDP No. 604,610, 619 & 639]

12.4.3 Overpayment of pay & allowances - Rs 18.023 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and the payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Sheikhpura for the FY 2023-24 it was observed that the management of DHA over paid Rs 18.023 million **(Annexure-DHA-SKP-D)** on account of pay & allowances to the officials/officers in violation of the rules ibid. This resulted in overpayment of pay and allowances of Rs 18.023 million as detailed below:-

Rs in million			
Sr. No.	Name of formation	Description	Amount
1	DHO Hospital SKP	Over payment of CA to vaccinators	3.616
2	DHQ Hospital SKP	Overpayment due to non-deduction of CA, water charges & NPA	10.908
3	THQ Hospital Safdrabad	Overpayment of pay and allowances during absent period	0.619
4	THQ Hospital Ferozwala	Overpayment of CA and penal rent	0.598
5	THQ Hospital Safdrabad	Non recovery of penal rent	1.802
6	THQ Hospital Sharqpur	Non recovery of water charges	0.480
Total			18.023

Audit held that overpayment of pay & allowances was made due to weak financial controls.

The matter was reported to the PAO in November 2024. The management replied that recovery will be made. The management admitted the overpayment. SDAC in its meeting held on 18th November 2024 directed for recovery of overpayment. No further progress was reported till finalization of the report.

Audit recommends recovery of the overpayment of pay & allowances besides fixing of responsibility against the person(s) at fault.

[PDP-584,598,621,640,624 ,572]

12.4.4 Unauthorized payment of salaries without post-Rs 1.516 million

According to Rule 26(I)(a)(iv) of Punjab District Authorities (Budget) Rules 2017, DDO while preparing any proposal for new current expenditure shall ensure that posts sanctioned in the schedule of establishment.

During audit of THQ Hospital Ferozwala for the FY 2022-24, it was observed that the management paid Rs 1.516 million to the refractionist from the budgetary allocation of the THQ Hospital Ferozwala without approval of the post. The post of Refractionist was created for 79 THQ hospitals in the financial year 2007-08 under the National Program for preventive Control of Blindness at College of Ophthalmology & Allied Vision Science. All the refractionist working with THQ hospitals remained on the strength of College of Ophthalmology & Allied Vision

Science, however, management of DHA Sheikhpura included the post in the budget irregularly. This resulted in unauthorized payment of salary of Rs1.516 million.

Audit held that unauthorized payment of salary was made due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that salary was disbursed from DAO Sheikhpura. The reply was not tenable because the post was included in the budget statement as well. SDAC in its meeting held on 18th November 2024 directed to conduct a probe at administrative level along with recovery of unauthorized payment from College of Ophthalmology & Allied Vision Science.

Audit recommends probe and recovery of the un-authorized payment besides fixing of responsibility against the person(s) at fault.

[PDP No. 597]

C) Procurement related irregularities

12.4.5 Irregular purchase of bulk medicine without healthy competition-Rs 345.463 million

As per Notification issued by the DG Health, Govt. of the Punjab Lahore bearing No.8067-75 Dated: 23.06.2023, all prequalified firms shall participate in bidding process of procuring agency(s) under administrative control of P&SHD. In case of non-participation, the department may suspend the prequalification of firm as well as the department may debar the firm for future procurement processes. According to PPRA circular No. L&M(PPRA)10-01/2011 dated 10.02.2020 for purchase of medicines procuring agency shall ensure at least three prequalified bidders are available for further bidding process.

During audit of CEO DHA Sheikhpura for the FY 2023-24 it was observed that the DHA Sheikhpura purchased bulk medicines for Rs 345.463 million (**Annexure–DHA-SKP-E**). The examination of comparative statement revealed that minimum three prequalified bidder did not participate in the bidding process and accordingly purchase order was issued in violation of clarification by PPRA and instructions issued by DGHS. This resulted in irregular purchase of Rs 345.463 million of medicine as detailed below:-

Rs in million		
Sr.No.	No. of pre qualified vendors	Amount
1.	Single vendor for each medicine	205.961
2.	Two vendor for each medicine	139.502
Total		345.463

Audit held that irregular purchase of bulk medicines was made due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that the prequalification process carried out by the DG Health Services Punjab, Lahore. This office has called tender for only rates for the purchase of medicine. According to PPRA Rule 35 and 55-A, if one complying bid is received, the procuring agency may award the contract to the bidder. The reply was not tenable because the management did not follow instructions issued by DGHS. SDAC in its meeting held on 18.11.2024 directed to obtain clarification from PPRA and regularization of expenditure from FD. No compliance was reported till the finalization of the report.

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

[PDP No. 560]

12.4.6 Non collection of utility charges from laundry service provider Rs 10.5 million

According to contract agreement between DHQ Hospital Sheikhpura and Ms Faqeer Muhammad, the services provider has to arrange utilities at his own risk and cost. Moreover, as per inquiry report dated 13.03.2017, utilities are not to be provided by the hospital. Further, as per writ petition dated 28.2.2017, the management submitted statement that Gas and electricity is not to be provided by the hospital to laundry vendor.

During the audit of DHQ Hospital Sheikhpura for the FY 2023-24, it was observed that laundry services contract, awarded to Ms Faqeer Muhammad on 17.02.2017. Management did not collect utility charges of Rs 1.5 million per annum (Rs 100,000 monthly for electricity and Rs 25,000 monthly for gas and water), approximately from the laundry service provider since inception of the contract. This resulted in non collection of utility charges of Rs 10.5 million over the 7-years.

Audit held that loss to the government was due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that contractor offered services with condition that the facilities of space and utilities (Electricity, Gas and Water) will be responsibility of DHQ Hospital Sheikhpura. The reply was not tenable because no such clause or condition was entered in the contract, moreover the management herself submitted written statement in the civil court against a complaint that utility charges will be born by the vendor. SDAC in its meeting held on 18.11.2024 directed to recover the utility charges. No compliance was reported till the finalization of the report.

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

[PDP No. 645]

12.4.7 Irregular purchase of LP Medicine - Rs 8.510 million

As per Clause iii of LP Policy 2022, LP from registered pharmacy will be patient specific on day to day basis. However, need of emergency and indoor patient department may be met through petty purchase through quotations as per rule 59(a&b) of Punjab Procurement Rules 2014 from manufacturer / authorized agent / authorized distributor / pharmacy having valid centralized Drug sales License

During the audit of DHQ Hospital Sheikhpura for the FY 2023-24, it was observed that expenditure of Rs 8.510 million was incurred on account of purchase of LP medicine. The hospital management purchased the same medicine on day to day basis in hudget quantity whereas it was required to be purchased through framework rate contract. Further record reveled that management procured injection ceftriaxone frequently from LP budget at the rate of Rs 300 to Rs 370 without calling quotations whereas DHA finalized the rate contract of injection ceftriaxone on 12-08-2023 at the rate of Rs 132. This resulted in irregular purchase of medicines without calling quotations involving overpayment of Rs 1.710 million. **(Annexure- DHA SKP-F)**

Audit held that irregular purchase of LP medicines was due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that Local Purchase of medicines were made according to the requirements of the PPRA Rules. The reply was not tenable because LP medicine was purchased by violating the guideline. SDAC in its meeting held on 18.11.2024 directed to regularize the expenditure from Finance Department. No progress was reported till the finalization of the report.

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

[PDP No. 634,635]

12.4.8 Irregular award of laundry services contract-Rs 3.272 Million

According to Rule 25 (1)& (4) of PPR 2014, a procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid. Where any change becomes essential in the procurement process, such change shall be made in a manner like that of the original advertisement. According to Rule 33(1-3) of PPR 2014, no bidder shall be allowed to alter or modify his bid after the closing time for the submission of the bids.

During the audit of DHQ Hospital Sheikhpura for FY 2023-24, it was observed that the management allowed increase in the scope of work for provision of laundry services after the advertisement in violation of PPRA Rules. The management advertised the tender on 19.12.2016, with technical bids opened on 05.01.2017 and financial bids opened on 26.01.2017. During financial bid opening, vendor Mr. Faqeer Muhammad substantially altered his bid, offering a Built-Operate-Transfer option to

install machinery on hospital premises that was accepted without re-advertisement. Moreover, management did not obtain bank guarantee of Rs 500,000 and released bid security of Rs 200,000 as well. This resulted in irregular award of contract and payment of Rs 3.272 million in FY 2023-24 only.

Audit held that contract was irregularly awarded due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that contract was awarded on BOT basis with the Laundry contractor during the 2016-17 for 7 years between DHQ hospital Sheikhpura and M/S Fazeer Muhammad with approval of Committees after legal opinion of PPRA. The reply was not tenable because management did not provide the opinion of PPRA for verification. SDAC in its meeting held on 18.11.2024 directed to regularize the expenditure from Finance Department. No compliance was made till the finalization of the report.

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

[PDP No. 644]

12.4.9 Irregular procurement in violation of PPRA-Rs 4.919 million

According to Rule 9 of Punjab Procurement Rules, 2014 a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website.

During audit of DHA Sheikhpura, for the FY 2023-24 it was observed that the management incurred expenditure of Rs 5.110 million on account of procurement of different items through quotations to avoid competition. This resulted in irregular procurement of Rs 4.919 million as detailed below:

Rs in million			
Sr. No.	Name of Formation	Description	Amount
1	THQ Hospital Safdrabad	Expenditure on printing material	1.609
2	DHQ Hospital Sheikhpura	Procurement through quotations	3.310
Total			4.919

Audit held that irregular procurement was made due to weak internal controls.

The matter was reported to the PAO in November 2024. The management admitted the lapse and replied that the purchases of LP Medicine were made purely as per demand. SDAC in its meeting held on 18.12.2024 directed to regularize the expenditure from the Finance Department.

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

[PDP No. 660,628]

D) Others

12.4.10 Unauthorized release of funds without the approval of PAO - Rs 34.232 million

According to Rule 55 (2)(a) & (b) of the PDA (Budget) Rules-2017, the Chief Executive officer shall be responsible to:

- a) develop effective means to implement the budget as approved by the District Authority.
- b) ensure that authorized budget allocation shall be expended in conformity with the Schedule of authorized expenditure.

During the audit of CEO DHA, Sheikhpura for the FY 2023-24, it was observed that Deputy Director Budget released funds without getting the approval from the PAO/CEO. Scrutiny of record further revealed that DHQ Hospital Sheikhpura received PFC share of Rs 251.516 million as per release statement issued by the FD, however DD budget released funds of Rs 282.617 million to DHQ Hospital. Similarly additional funds of Rs 1.650 million and Rs 1.550 million were also released to RHC Narang Mandi and Deputy District Officer Health Safdrabad respectively under certain heads as detailed at **(Annexure-DHA-SKP-G)**. This resulted in unauthorized release of funds of Rs 34.232 million .

Audit held that irregular released of funds was due to weak internal controls.

The matter was reported to the PAO in November 2024. The management admitted the lapse and replied that that DD (Budget) DHA Sheikhpura released the Budget at his own. Moreover, the CEO office also constituted a committee vide order No.16309-17/CC dated 04-07-2024 to probe the issue regarding excess expenditures made by DDOs. SDAC in its meeting held on 18.11.2024 directed the CEO to complete the enquiry within a month and submit report to administrative department for proper action. No compliance was made till the finalization of the report.

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

[PDP No. 558]

12.4.11 Overpayment of retailer sales tax and LP surcharge Rs 16.534 million

According to Section 2(28) of Sales tax Act 1990 retailer is a person supplying goods to public for the purpose of consumption. According to Section 3(9) of Sales tax Act 1990 retailer sales tax is charged to retailers only.

During the audit of DHA Sheikhpura for FY 2023-24, it was observed that management paid Rs 92.409 million on account of electricity charges without properly verifying meter readings. Scrutiny of record of DHQ Hospital Sheikhpura further revealed that LESCO issued two different bills for May 2024 against reference number 24116242000203U with varying payable amounts of Rs 18.724 million and 9.384 million. However, management made payment of Rs19.340 million without verifying actual meter reading. Similarly, For references 24116242001804U and 24116242001805U, the management of DHQ Hospital paid Rs 6.603 million and Rs 3.794 million respectively against credit balance. Moreover, the management of DHQ Hospital paid Late payment surcharge of Rs 10.532 million. Furthermore, LESCO unauthorizedly charged Retailer Sales Tax of Rs 6.003 million as detailed below:

Sr. No.	Name of Formation	Rs in million		
		Electricity charges	Retailer sales Tax	Lape payment surcharge
1	DHQ Hospital Sheikhpura	22.990	5.570	10.532
2	THQ Hospital Sharqpur Sharif	57.188	-	
3	THQ Hospital Safdrabad	13.231	0.433	
Total		93.409	6.003	10.532

This resulted in overpayment of Rs 6.003 million on account of retailer sales tax and 10.532 million on account of LP surcharge.

Audit held that irregular payment was made due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that payments to WAPDA were paid only for the bills of the current month. The reply was not tenable because excess payments were made in violation of rules. SDAC in its meeting held on 18.11.2024 directed to reconcile payments with LESCO and adjust pervious payment made against retailer sales tax. No compliance was reported till finalization of the report.

[PDP-648,649,650,627,583]

12.4.12 Short realization of government revenue - Rs 21.640 million

As per Rule 68 of PDA (Budget) Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head. As per agreement with the vendors penalty @ 0.067% of contract amount per day will be charged in case of late payment.

During audit of DHA Sheikhpura for the FY 2023-24, it was observed that parking stand and canteens contractors deposited Rs 1.516 million against the demand of Rs 23.457 million and remaining amount of Rs 21.640 million was not collected. This resulted in short realization of Rs21.640 million as detailed below:

Rs in million						
Sr. No.	Name of Formation	Description	Name of vendor	Total receivable	Amount recovered	Balance Amount
1	DHQ Hospital	Canteen, parking and electricity charges	Malik brother & muneeb brother	21.117	-	21.117
2	THQ Sharqpur	Parking and canteen	Ghulam Muhammad & Co.	2.340	1.516	0.823
Total				23.457	1.516	21.640

Audit held that revenue was not realized due to weak internal controls.

The matter was reported to the PAO in November 2024. The management of DHQ hospital replied that these amounts were due since 2021 and will be recovered as soon as possible. Moreover the management of THQ Hospital Sharqpur replied that recovery of Rs 1.516 million had been made from parking contractor. The management admitted the recovery. SDAC in its meeting held on 18.11.2024 accepted the reply of the department and reduced the para with Rs 300,000 with the direction to recover the balance amount. No further progress was reported till finalization of the report.

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

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2023-24 vide para number 12.4.11 having financial impact of Rs 5.907 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 581,654]

12.4.13 Irregular payment to outsourcing service provider Rs 29.067 million and non-imposition of penalty - Rs 20.902 million

According to Notification No. 50(D-II)/MW/2011 dated 9th September 2023, the Labour and HR Department fixed minimum wage rates of Rs. 32,000 per month (for 26 working days). As per Article 3 of Employees' Old-Age Benefits Act, 1976, all employees in an industry or

establishment shall be insured in the manner prescribed under EOBI Act. Moreover, as per EOBI Act, employee & employer shall contribute @ 1% & 5% respectively of the workers minimum wage rate. As per Section 20 of Provincial Employees Social Security Ordinance 1965, the employer shall pay a contribution @ 6% to the Social Security Institution. According to Para No. 8 & para No. 3.1.4.13 of Chapter Fine & Penalty of contract agreement, M/S GB Security Service and M/S Safety & Security Services (Pvt) Limited were obligated to provide ex-army or Law Enforcement Agencies (LEA) personnel for security purposes. In case of non-supply, a penalty of Rs 10,000 per day and Rs 1,000 per day will be charged until the availability of the ex-army guard/LEA personnel.

During audit of DHA Sheikhpura for the FY 2022-23, it was observed that PMU, P&SHD outsourced different services for the DHQ, and THQ Hospitals. As per special conditions of the contract agreement between the procuring agency and the service providers, the Medical Superintendents were authorized to impose penalties for violation of terms & conditions of the contract. During examination of record it was revealed that the service providers did not provide the verifiable EOBI numbers and PESSI cards of the personnel. Furthermore, it was observed that the service providers had not installed their own bio-metric devices at health facilities and disbursed wages to the staff through cash instead of e-channel (Banking, Jazzcash, Eassy paisa etc) after the due date i.e, 10th of each month. Additionally, the management has not obtained medical certificate, security clearance certificate and immunization certificate of the personnel before their engagement as per contract. Further record revealed that service provider fail to pay minimum wage. This resulted in irregular payment of Rs 29.067 million and non-imposition of penalty of Rs 20.902 million as detailed at **(Annexure- DHA-SKP-H)**

Audit held that irregular payment was made due to weak internal controls.

The matter was reported to the PAO in November 2024. The department replied that matter has been taken up with Project Director Project Management Unit P&SHD Lahore. The reply was not tenable because as per special conditions of the contracts and annexure-A (fines & penalties), it was the responsibility of the MS to ensure compliance of the terms & condition of the contract and imposition of penalty. SDAC in its meeting held on 18.11.2024 directed the PMU management to develop the clear-cut roles and responsibilities for verification of invoices before payments to the vendors to ensure that all T&C are met and directed to

regularize the expenditure from FD. No compliance was shown till the finalization of report.

Audit recommends payment of minimum wage and imposition of penalty besides fixing of responsibility.

[578, 579,592,593 594,605,606,617,618,656 657]

12.4.14 Non deduction of income tax-Rs 2.484 million

As per section 153 Division III of Income Tax Ordinance 2001, every prescribed person while making a payment in full or part, shall deduct income tax at source @ 10% of the gross amount payable, if the person is a filer and 17.5% if the person is a non-filer.

During the audit of DHO Sheikhpura for the F.Y. 2022-24, it was observed that tied grant of Rs.32.338 million was released by the Government of the Punjab on account of payment of incentive arrears to COVID-19 vaccine support staff. The management paid only Rs15.878 million out of 32.338 million whereas Rs16.640 million was not paid to the concern staff after the lapse of two years. Further management of the following formations failed to deduct Income Tax of Rs2.397 million at the time of payment as detailed in **(Annexure-DHA-SKP-I)**.

Rs in million		
Sr. No	Name of formation	Amount of Income Tax
1	District Health officer Sheikhpura	1.587
2	DHQ Hospital Sheikhpura	0.897
Total		2.484

Audit held that non-deduction of income tax was due to weak internal and financial controls.

The matter was reported to the PAO in November 2024. The management replied that recovery will be made. The management admitted the laps. SDAC in its meeting held on 18.11.2024 directed to deposit the income tax within a week.

Audit recommends immediate deposit of income tax besides fixing of responsibility against the person(s) at fault.

[PDP- 569,636]

12.4.15 Irregular Expenditure on POL for Generators – Rs12.00 million

According to Rule 27 (3) (a) of PDA (Accounts) Rules, 2017, same vigilance and ordinary prudence principal shall be exercised in respect of expenditure from the local fund.

During audit of MS DHQ Hospital Sheikhupura for FY 2023-24, it was observed that expenditure of Rs 12.00 million was incurred on account of purchase of diesel for generators. Neither electricity schedule nor average consumption certificate was provided for audit verification. This resulted in irregular expenditure of Rs 12 million.

Audit holds that irregular expenditure was incurred due to weak internal controls and defective financial discipline.

The matter was reported to the PAO in November 2024. The management replied that WAPDA Schedules of all the electricity shut downs are available. The reply of the management was not tenable because schedule of load shedding of electricity was not provided. SDAC in its meeting held on 18.11.2024 directed to conduct the inquiry.

Audit recommends implementation of the DAC decision.

[PDP-655]

12.4.16 Illegal private practice within hospital premises

According to Rule 35(b) & 34 Allotment Policy-2018, an occupant will be liable for ejection if allottees using officially allotted accommodation for the purpose of any commercial activity.

During the audit of DHQ Hospital Sheikhupura for FY 2023-24, it was observed that doctors were illegally operating private clinics within their officially allotted hospital accommodations, violating Rule 35(b) & 34 of the Allotment Policy-2018. Physical verification revealed that the doctors were operating private clinics as detailed below:

Sr. No	Name of Doctor	Type of clinic	Remarks
1	Dr. Zartaj Ayoub	Ultrasound Clinic	Installed ultrasound machine
2	Dr. Farah Abbas	Dental Clinic	Installed dental unit

Moreover, the doctors paid utility charges at domestic rate while they utilized residence for commercial purposes. This illegal practice has significantly impacted the hospital's revenue, particularly evident in the sharp decline of ultrasound receipts in the evening shift.

Audit held that doctors operated clinics within hospital premises due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that the administration of the hospital removed the illegal banners outside of their residences. Moreover, they all claimed that they are practicing outside of the hospital premises and just placed their banner outside of their houses as name plates. The reply was not tenable because Dr. Zartaj and Dr. Farah Abbas installed machinery and equipments within official accommodation. SDAC in its meeting held on 18.11.2024 directed the management to remove machinery and equipment from official accommodations along with imitation of disciplinary proceeding under PEEDA Act 2006. No further progress was reported till the finalization of the report.

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

[PDP No.646]

12.4.17 Non vacation of illegal canteen-Rs 1.2 million

According to Rule 27 (3) (a) of PDA (Accounts) Rules, 2017, same vigilance and ordinary prudence principal shall be exercised in respect of expenditure from the local fund.

During the audit of THQ Hospital Muridke for the F.Y. 2023-24, it was observed that illegal canteen was established exactly in front of main entrance of the hospital with the name of “THQ Hospital Canteen”. Management established its own canteen at the back side of the hospital. Further, management neither took action against the canteen owner nor reported it to the administrator/AC Muridke for removal of the illegal canteen. This resulted in operationalization of illegal canteen and loss to the government of Rs1.200 million approximately.

Audit held that loss to the government occurred due to weak internal controls.

The matter was reported to the PAO in November 2024. The management replied that Canteen located outside the boundary wall of hospital. This doesn't fall under the jurisdiction of medical superintendent. This encroachment comes under the administrative control of Assistant Commissioner. The management admitted the laps. SDAC in its meeting held on 18.11.2024 directed to take up the matter with AC Muridke to remove encroachment within a month.

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

[PDP No.616]

12.4.18 Non-Compliance with BOT Contract for Construction of Canteen

As per the Terms and Conditions outlined in the award letter No. 498/MS/THQ/MDK dated 03/02/2023 issued by MS THQ Hospital Muridke, the contractor is required to build, operate, and transfer the canteen.

During audit of THQ Hospital Muridke for FY 2023-24, it was observed that the management awarded contract for construction of canteen to MS Ghulam Muhammad & Co on a BOT basis. However, scrutiny of records revealed that the vendor did not comply with the design specifications of the canteen, and the following requirements of the contract were not met:

- a. Capacity was less than 50 persons,
- b. No separate Seating Arrangement for staff and patients/attendants was made,
- c. Canteen was built with RCC slabs T iron shade instead of Single/two level, R.C.C. structure
- d. There was no spacious kitchen with stainless steel working tops as per international standards
- e. Sub-standard equipment and furnishings were provided
- f. No security cameras were installed at the facility
- g. There were entry/exit points (two entry exit were required) and no fire safety system
- h. Electric connection & generator services were not provided

Moreover, the management did not deduct utility charges against 1900 units consumed as verified during audit. This resulted in non compliance with BOT contract and loss of Rs 5.00 million (approximate).

Audit held that compliance with BOT contract was not made due to poor contract management.

The matter was reported to the PAO in November 2024. The management replied that a committee was constituted to check the construction of canteen which found that construction was not as per the bidding documents and letter served for making the canteen as per the award letter. The management admitted the lapse. SDAC in its meeting held on 18.11.2024 directed the CEO to probe the matter and submit report within a month.

Audit recommends implementation of the DAC decision.

[PDP No. 614]

12.4.19 Unauthorized extension of CT Scan contract with blacklisted Contractor Rs 72.0 Million

As per Clause 12.3 of the General Conditions of the Contract between M/s Eastern Medical Technology Services (EMTS) and P&SHD, if the procuring agency determines that the contractor has engaged in corrupt, fraudulent, collusive, coercive, or obstructive practices during the competition or execution of the services contract, the procuring agency may terminate the contract with a fourteen (14) day written notice. According to Rule 19 of PPR 2014, the procuring agency shall disqualify a contractor on the ground that he had provided false, fabricated or materially incorrect information.

During the audit of DHQ Sheikhpura for the FY 2023-24, it was observed that a contract was signed with EMTS for the establishment of CT scan facilities at non-teaching DHQ hospitals in Punjab (Zone-II), vide No. PSHDSO-(I)1-8/2016(B), dated January 31, 2017, for five years. The contract was amended on May 17, 2017, to include M/s Hitachi Medical System(s) Pte Ltd as a party. Key amendments were:

- M/s Hitachi Medical System(s) Pte Ltd, Singapore, was added as a party to the service contracts dated 31-01-2017, and she agreed to all terms and conditions of the service contracts.
- The Department would make payments to M/s Hitachi Medical System(s) Pte Ltd upon the opening of its account "Hitachi EMTS" in Pakistan.

During the execution of contract M/s Hitachi, the principal manufacturer of equipment was blacklisted for two years vide order No.SO(P-III) 2-3/2014 dated April 14, 2021 by the Specialized Healthcare & Medical Education Department. Moreover, the PMU P&SHD Government of Punjab declared EMTS ineligible during the technical evaluation for the procurement of a CT scan services for DHQ Hospital Multan on October 4, 2021. However, the contract with the blacklisted firm was extended to date through various amendments in violation of rules. Upon extension, it was falsely stated by EMTS that M/s Hitachi was no longer the Original Equipment Manufacturer (OEM). Consequently, the EMTS was declared sole service provider by the P&SHD. However, EMTS concealed the fact that M/s Hitachi had been blacklisted by PPRA Punjab and engaged in corrupt practices, as defined in the contract. This resulted in unauthorized extension of CT-Scan contract and payment of Rs 72.0 million by DHQ Skp.

Audit held that contract was unauthorizedly extended due to weak administrative controls.

The matter was reported to the PAO in November 2024. Management in its response stated that matter relates to PMU. The reply of the management was evasive. SDAC in its meeting held on 18.11.2024 recommends an inquiry and immediate action against the PMU management and DDOs for poor monitoring and execution of contract at administrative level. SDAC directed to regularize the expenditure from FD. No compliance was shown till the finalization of report.

Audit recommends fixing of responsibility against the persons at fault.

[PDP No. 652]

CHAPTER 13

DISTRICT HEALTH AUTHORITY ATTOCK

13.1 Introduction

There are 24 formations in DHA Attock out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 4268.574 and Rs 60.168 million respectively out of which 30% expenditure and 48% receipt were audited.

a) Audit Profile of DHA Attock

Rs in million					
Sr. No.	Description	Total Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Attock	24	05	1303.398	28.881

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Attock was Rs 3,290.850 million and supplementary grant was Rs 51.593 million for the FY 2023-24. An amount of Rs 75.359 million was surrendered and final budget was Rs 3,267.084 million. Management incurred an expenditure of Rs 3,266.833 million resulting in saving of Rs 0.251 million. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,709.959	2.420	24.804	2,687.367	2,687.254	-0.113
Non-Salary	580.891	45.484	50.348	576.027	576.013	-0.0145
Development	0	3.689	0	3.689	3.566	-0.123
Total	3,290.85	51.593	75.152	3267.083	3266.833	-0.251

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of Saving
2022-23	3,037.772	3,038.173	0.401	0.01
2023-24	3267.083	3266.833	-0.251	0.007%

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 7.55% increase in budget allocation and expenditure incurred during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 0.251 million during FY 2022-23 which is 0.007% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Attock for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Indicators	Planned Targets	Achievements	%age
1	Outdoor Patients	2,290,000	2281,174	99.61
2	Indoor Patients	50,000	49,601	99.20
3	Surgical Cases	13,350	13,115	98.24
4	Cardiac Coronary Unit	1,500	1,407	93.80
5	Diagnostic Services (Laboratory, Radiology)	715,800	710,206	99.22
6	Family Planning Visits	62,000	61,907	99.85
7	Peads	215,000	214,300	99.67
8	Surgery	13,350	13,115	98.24
9	TB Chest Treatments	5,268	3,546	67.31
10	Free Medicines to Patients	2,290,000	2,180,000	95.20

Source: DHIS dashboard of DHA Attock

ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Attock lagged behind in providing services to target number of patients in case of diagnostic services, family planning visits and free medicines to patients during FY 2023-24.

13.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 170.242 million were raised in this report during current audit of DHA Attock. This amount also includes recoveries of Rs 1.141 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	43.172
B	Procurement related irregularities	5.212
C	Contract Management	96.107
4	Value for money and service delivery issues	-
5	Others	25.751
Total		170.242

13.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 and September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	22	Convened	18	0	0	0
2	2018-19	14	Not convened	-	-	-	-
3	2019-20	13	Not convened	-	-	-	--
4	2020-21	10	Not convened	-	-	-	-
5	2021-22	2	Not convened	-	-	-	-
6	2022-23	05	Convened	05	0	0	0
7	2023-24	17	Not convened	-	-	-	-

13.4 AUDIT PARAS

A) Human Resource/Employees related irregularities

13.4.1 Irregular expenditure on pay & allowances to employees on general duty- Rs 28.025 million

According to Secretary P&SHD Government of the Punjab letter No.SO (DHAs)P&SHD(Misc.) dated 20.02.2020, all types of general duties, temporary attachments etc. shall remain banned and in case of any violation, strict disciplinary action shall be taken against all concerned.

During audit of DHO, Attock and District Coordinator IRMNCH & NP, Attock for the FY 2022-24, it was observed that 27 employees of health facilities have been irregularly accommodated and were performing general duties in violation of instructions ibid. The period of posting on general duty was from six months to two years. This resulted in irregular expenditure on account of pay and allowances amounting to Rs 28.025 million. Detail is at **Annexure-DHA-ATK-C**

Rs in million			
Sr. No.	Name of Entity	No. of Employees on General Duty	Amount
1	DHO, Attock	21	26.394
2	Program Coordinator IRMNCH & NP, Attock	06	1.631
Total		27	28.025

Audit held that irregular adjustment of employees made as general duty due to weak internal and managerial controls.

The matter was reported to the PAO in October, 2024. The management replied that staff posted in different health facilities has been deployed at different sections/branches of DHA, Attock to meet the workload related to office and field duties. They are working additionally at DHA, Attock and also performing duties at their original place of posting. Reply was not acceptable as most of the employees were adjusted at admin offices at District and Tehsil HQs level in violation of policy of administrative department.

SDAC in its meeting held on 05th December 2024, directed for regularization. No further progress was reported till finalization of this report.

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

[PDP No. 92, 125]

13.4.2 Irregular payment on account of pay & allowances to absentees – Rs 15.147 million

According to Rule 9 (b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHO, Attock and District Coordinator IRMNCH & NP, Attock for the FY 2023-24, it was observed that two hundred and fifty seven (257) employees of BHUs were reported absent in the Biometric Attendance System. Audit noticed that management did not take any action against the un-authorized absentees. Further probe revealed that employees were absent from duty for 20 to 200 working days. This resulted in irregular payment of pay & allowances Rs 15.147 million and non-recovery of conveyance allowance Rs 1.141 million. Detail at **Annexure-DHA-ATK-D**.

Rs in million				
Sr. No.	Name of Entity	No. of Employees	Total Amount	CA for absent Period
1	DHO, Attock	167	7.811	0.881
2	Program Coordinator IRMNCH & NP, Attock	90	7.336	0.260
Total		257	15.147	1.141

Audit held that large numbers of employers remained absent unauthorizedly due to weak administrative and managerial controls.

The matter was reported to the PAO in October, 2024. The management replied that recovery is being made through salaries where genuine issues exist. In remaining cases absents in Biometric Attendance System were due to the different issues i.e. scanning, network, duties of staff in Polio/training/meetings etc. Reply was not acceptable as management partially admitted audit observation in many cases as mentioned in remarks column. In remaining cases excuses of issues with the biometric machines do not seem genuine keeping in view the huge difference in number of absents for the different employees of same center/same machine.

SDAC in its meeting held on 05th December 2024, directed prob by the CEO DHA, Attock. No further progress was reported till finalization of this report.

Audit recommends recovery of pay & allowances for the absent period besides disciplinary action against the person (s) at fault.

[PDP No. 102, 124]

B) Procurement related irregularities

13.4.3 Loss on procurement of surgical and disposables through LP– Rs 3.588 million

As per policy and operational guidelines for local purchase of medicines, circulated by Primary & Secondary Health Department, Government of the Punjab circulated vide No. SO(HP) 12-02/2022, dated 29-06-2022, (Methods to Reduce LP), local purchase costs government higher price in comparison to bulk purchase. Therefore, aim is to reduce the incidences of local purchase by mathematical tools like threshold quantities, re-order point, consumption, rates and trends should be used to optimize procurement.

During the audit of Isfand Yar Bukhari DHQ Hospital, Attock and IRMNCH & NP, Attock for the FY 2023-2024, it was observed that huge quantities of surgical and disposable items of Rs 7.398 million were procured through local purchase (LP) from LP vendor at MRP. Scrutiny of record revealed that rate contract for bulk purchase was finalized in September, 2023. Despite availability of lower rate bulk purchase rate contract, management prefer to procure surgical and disposable at higher rates from LP vendor. This resulted in loss due to uneconomical purchase of surgical/disposables Rs 3.588 million. Detail is as under:

Rs in million							
Sr. No.	Name of Formation	Description of Surgical	Qty	Net LP Rate paid	Bulk approved rate (DHA Attock)	Difference	Excess Payment
1	IRMNCH	Condom (Josh) From Mian Sons	100,000	24.69	18.90	5.79	0.579
2	DHQ	SURGICAL GLOVES #7.5	8300	251.46	55.55	195.91	1.626
3	A03927	IV SET	19800	87.00	54.19	32.81	0.650
4	Purchase of Drugs & Medicine (LP)	D/SYRINGES 10CC	15340	53.70	19.25	34.45	0.528
5		D/SYRINGES 10CC	3300	89.5	27.23	62.27	0.205
Total							3.588

Audit held that surgical/disposable of regular use procured in bulk quantities through LP route at higher rates due to financial mismanagement.

The matter was reported to the PAO in October, 2024. The management replied that LP procurement was necessary to address patient-specific needs. Bulk purchase was prioritized for cost efficiency, with all specified items based on trend analysis. However, budget constraints, procedural delays, and supply variability limited the hospital's capacity to meet demands through bulk purchase only. Reply was not acceptable as all the items mentioned in the para were awarded in bulk

purchase rate contract in September, 2023 but DHA did not work out the rational consumption/demand for bulk purchase rate contract.

SDAC in its meeting held on 05th December 2024, directed inquiry at administrator level. No further progress was reported till finalization of this report.

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

[PDP No. 116,117, 122]

13.4.4 Loss due to procurement at exorbitant rates – Rs 1.624 million

According to Rule 4 of PPR 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, as per Rule 38(2)(a)(viii), the lowest evaluated bidder shall be awarded the contract.

During the audit of Isfand Yar Bukhari DHQ Hospital Attock for the FY 2023-2024, it was observed that printing material of Rs 3.920 million (60% of annual demand) was procured through quotations instead of open tender. Comparison of item rates paid for purchases through quotations with the rates paid by DHQ Hospital Attock through tender revealed that almost double rates were paid. Further probe into the matter revealed that purchases were made through fake competition between M/S Al Malik traders and M/S Huzaifa Traders as both have same mobile & land line numbers, address and email address on their quotations/letterheads. This resulted in loss due to exorbitant rate amounting to Rs 1.624 million. Detail at **Annexure-DHA-ATK-E**.

Audit held that double rates were paid for printing material through fake competition due to weak financial and managerial controls.

The matter was reported to the PAO in October, 2024. The management replied that quotations referred by audit were obtained before the conclusion of the tender process. This was necessary to meet urgent requirements while the tendering procedure was ongoing. Inappropriate comparison of quotation rates with tender rates was made. Reply was not acceptable as more than 60% printing material was procured through quotations, and out of 31 mentioned cases 29 purchases were made from same supplier who quoted double rates than his own quoted rates in tender as well manipulated purchase process.

SDAC in its meeting held on 05th December 2024, directed probe at CEO level. No further progress was reported till finalization of this report.

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

[PDP No. 118]

C) Contract management

13.4.5 Irregular award of bulk medicine contract to the firms failed to supply in FY 2022-23 –Rs 22.201 million

According to condition 10 (iii) of draft standard contract agreement (part of bidding documents), if the supplier fails to supply the whole consignment and not able to deliver to the consignee end, the entire amount of performance security shall be forfeited and firm shall be black listed minimum for two years for future participation. Further as per an Important Note on bottom of supply order, that all other terms and conditions given on the bidding documents as well as at letter of frame work contract, constituted by DHA Attock for FY 2023-24 shall be part of the purchase order.

During the audit of accounts of CEO (DHA) Attock for the FY 2023-2024, it was observed that management awarded purchase orders of Rs 22.201 million to M/S Amson Vaccines & Pharma (Pvt) Ltd. and M/S Mega Pharmaceuticals (Pvt) Ltd. despite the fact that the firms failed to supply medicines of Rs 6.700 million to DHA Attock during the F.Y. 2022-23. Audit noticed that instead of initiating the process of debarring against the firms under PPRA Rule 21, the management awarded fresh POs for the FY 2023-24. This resulted in irregular award of contract of Rs 22.201 million. Detail is as under;

Rs in million								
Sr. No.	PO No.	PO Date	Name of Firm	Item Description	Rate	Quantity of PO	Amount of PO	Detail of POs not supplied for FY 2022-23
1	3198-CIR	15.08.2023	Amson Vaccines and Pharma (Private) Ltd	Anti-Snake venom Serum	2395.0	335	0.802	PO # 184-dated 10-Jan-23 CIR Tetanus Toxoid injection (WHO Prequalified) (Vial 10ml of 20 Doses) 1980 =Vials @ Rs 764 Total value of order Rs 1,512,720
2	3198-CIR	15.08.2023		Hydrocortisone 250mg Injection	129.33	17600	2.276	
3	3198-CIR	15.08.2023		Tetanus Toxoid Injection	714.00	1750	1.259	
4	3911-CIR	26.09.2023		Auto Disable (AD) Syringe 5ml	17.04	840000	14.314	
5	3911-CIR	26.09.2023		Disposable syringe 10ml	19.25	41000	0.789	
6	3200-cir	15.08.2023	Mega Pharmaceuticals Ltd	Allopurinol 300mg Tab/Cap	5.85	3000	0.018	PO # 5372-CIR dated 29-Dec-22 Omeprazole Capsule 20mg 2,660,000 capsules @ Rs1.95 Total value of order Rs 5,187,000
7	3200-cir	15.08.2023		Amlodipine 5mg Tab/Cap	1.89	852500	1.611	
8	3200-cir	15.08.2023		Atorvastatin 20mg Tab/Cap	3.69	70250	0.259	
9	3200-cir	15.08.2023		Escitalopram Tab/Cap 10mg	4.95	16000	0.079	
10	3200-cir	15.08.2023		Glibenclamide 5mg Tab/Cap	1.35	260000	0.351	
11	3200-cir	15.08.2023		Glimepiride 2mg Tab/Cap	1.89	239000	0.452	
Total							22.210	

Audit held that instead debarring for some period and initiating black listing process for non-supply in FY 2022-23, firms were rewarded with more Pos due to weak financial and internal controls.

The matter was reported to the PAO in October, 2024. The management replied that amount for each non-supplied item in FY 2022-23 had been forfeited, official proceedings have been initiated against the bidders who have failed to supply the awarded quantity. Show cause notices were issued to M/S Amson Vaccine & Pharma and M/S Mega Pharmaceuticals. The firms were notified as prequalified by DGHS Punjab for FY 2023-24 hence DHA, Attock was bound to invite RFP to all prequalified bidders. Reply was not acceptable as DHA admitted the lapse, forfeited their securities yet rewarded them with more orders instead debarment.

SDAC in its meeting held on 05th December 2024, directed for regularization. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides taking action against the firms as required in contract.

[PDP No. 80]

13.4.6 Unauthorized payment to firms on partial supply caused non-supply of medicine – Rs 27.509 million

According to condition V(b) of Purchase orders/agreements issued vide Nos. 3707-cir dated 14.09.2023 and 3599-Cir dated 11.09.2023 between DHA Attock and firms for the purchase of medicines/ drugs/ medical devices/ surgical & disposable items for FY 2023-24, “parts supply is allowed but part payment is not allowed. The payment will only be made after the receipt of complete supply within due time.”

During the audit of accounts of CEO (DHA) Attock for the FY 2023-2024, it was observed that management made payment of Rs 27.509 million to M/S Lisko Pakistan (Pvt.) Ltd. and M/S Citi Pharma on partial supply contrary to provision of agreement. Resultantly, the firms did not supply certain items of medicines/surgical of Rs 9.376 million even after lapse of 10 months. This resulted in un-authorized payment of Rs 27.509 million on partial supply. Detail is as under;

Rs in million								
Sr. No.	Item Name	Name of Firm	PO No./ Date	Rate	Qty of PO	Amount of PO	Qty Supplied	Qty not supplied
1	Chlorpheniramine maleate Symp/Susp 2mg/5ml	Lisko Pakistan (Pvt) Ltd	3599-Cir/ 11.09. 2023	47.50	23000	1.093	23000	1500
2	Dimenhydrinate Symp 12.5mg/4ml			65.80	6500	0.428	6500	
3	Domperidone 10mg Tab/Cap			1.99	185000	0.368	185000	
4	Drotaverine Tab/Cap 40mg			2.69	323000	0.869	323000	
5	Metformin 500mg Tab/Cap			2.99	1015000	3.035	1015000	
6	Salbutamol 2mg/5ml Symp/Susp			65.00	19425	1.263	19425	
7	Zinc Sulphate 20mg/5ml Symp/Susp			86.50	27800	2.405	27800	
8	Lisinopril 10mg Tab/Cap			9.80	1500	0.015		
9	Paracetamol 160mg/5ml or 120mg/5ml Symp/Susp/Liquid			82.90	80500	6.673		
10	Albendazole 200mg Tab/Cap			13.50	83800	1.131		

11	Ammonium Chloride+ Aminophylline+ other ingredients as expectorant Syp/Susp	CITI Pharma	3707-cir/ 14.09.2023	43.00	11000	0.473	11000
12	Antacid containing Magnesium Hydroxides, Aluminum Hydroxide including other relevant ingredients Syp/Susp			54.20	10620	0.576	10620
12	Azithromycin 200mg/5ml Syp/Susp			95.00	1040	0.099	1040
14	Cefixime 400mg Tab/Cap			36.30	58500	2.124	58500
15	Ciprofloxacin Tab/Cap 500mg			9.33	684000	6.382	684000
16	Losartan Potassium 50mg Tab/Cap			4.10	23000	0.094	23000
17	Omeprazole 20mg Tab/Cap			2.30	1800000	4.140	1800000
18	Paracetamol 500mg Tab/Cap			2.11	2470000	5.212	2470000
19	Flurbiprofen 100mg Tab/Cap			5.13	6600	0.034	6600
20	Montelukast 10mg Tab/Cap			3.36	141000	0.474	141000
Total payment on partial supply to Citi Pharma and Lisko						27.509	
Total amount of items not supplied by Citi Pharma and Lisko						9.376	

Audit held that partial payment was made to the firms without receiving complete supply due to weak financial controls.

The matter was reported to the PAO in October, 2024. The management replied that no payment has been made against non-supplied medicines and performance guarantee for those items has been forfeited. Payment made for supplied items only. Reply was not acceptable as the management admitted that contractors did not supply mentioned medicines and they made payment for partial supplies.

SDAC in its meeting held on 05th December 2024, directed probe at administrator level. No further progress was reported till finalization of this report.

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

[PDP No. 81]

13.4.07 Irregular award of LP medicines & surgical contract – Rs 45.397 million

According to Sr. No.1.1 & 9.1 read with foot note of the terms & conditions of bidding documents, any offer not received as per terms & conditions of the tender enquiry is liable to be ignored. The applicant must be the owner the company/firm. Responsive bidder as per mentioned evaluation criteria will be awarded the tender.

During the audit of Isfand Yar Bukhari DHQ Hospital, Attock for the FY 2023-2024, it was observed that LP medicines & Surgical framework contract was made with Mrs. Tasneem Aslam for M/S Naqash Pharmacy on 09.10.2023. Audit noticed that Mrs. Tasneem Aslam was not proprietor of M/S Naqash Pharmacy as per Form 09 (Drug Sale license). In light of the stated fact the bidder was not eligible for the tender and should have been declared as non-responsive in bid evaluation process rather awarding the contract. This resulted in irregular award of LP medicines and Surgical contract Rs 45.397 million.

Rs in million			
Description of Purchases	Head	Period	Total Procurement made
LP Medicine & Surgical	A03927 (Purchase of Drugs & medicines) Cost Center AY9020	01.07.2023 to 30.06.2024	26,314
LP Medicine & Surgical	Sehat Sahulat Program (Health Council)	01.07.2023 to 30.06.2024	19.083
Total			45.397

Audit held that undue favor was given to the bidder due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management replied that selection process adhered the bidding documents' criteria, focusing on the entity's responsiveness rather than individual ownership details. Mrs. Tasneem Aslam was named in the documentation, her affiliation with M/S Naqash Pharmacy was clarified hence no undue favor was extended and procurement were made in alignment with the evaluation criteria established in the tender documents. Reply was not acceptable as bidder was not proprietor as per drug sale license.

SDAC in its meeting held on 05th December 2024, directed probe at administrator level. No further progress was reported till finalization of this report.

Audit recommends regularization of the expenditure from competent forum.

[PDP No. 109]

13.4.08 Non appointment of radiologist by EMTS–Rs 1.000 million

According to Clause 10.1 (b) of the contract agreement between Secretary Government of the Punjab P&SHD and M/s Eastern Medical Technology dated 31st January 2017, the second party at each scanning facility will be employing consultant radiologist assisted by support staff.

During the audit of Isfand Yar Bukhari DHQ Hospital Attock for the FY 2023-2024, it was observed that M/S Eastern Medical Technology Services did not deploy on-site radiologist at the DHQ Hospital Attock, contrary to contractual requirements. Upon inquiry, EMTS representatives stated that radiologist services were provided online. EMTS has breached the terms & condition of contract by not engaging radiologist for each health facility to reduce its cost. This resulted in savings of Rs 1.00 million (Rs 250,000 (Gross pay of DHQ Radiologist x 04 Months) to the EMTS due to non-appointment of radiologist since inception of contract.

Audit held that radiologist was not appointment due to weak contract management.

The matter was reported to the PAO in October, 2024. The management replied that as per clause-3, sub-clause-vi of signed contract between the EMTS and P&SHD, Lahore, “contractor shall setup a central reporting system, which does not require a dedicated Radiologist at the hospital premises. Management in its reply, misinterpreted another clause of central reporting in this context and also admitted the fact that radiologist was not appointed by EMTS.

SDAC in its meeting held on 05th December 2024, directed to refer the matter to the administrative department and kept para pending. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC’s decision at the earliest.

[PDP No. 115]

D) Value of Money & Service Delivery Issues

13.4.09 Non-availability of specialists' doctors in evening and nights shifts due to non-adoption of rotational duties policy

According to Notification No.S.O (H&D) 7-1/2017 dated 30.01.2017 of Primary and Secondary Health Department Government of the Punjab, in case of three consultants they will perform duty in three equal shifts on rotation basis, in case of 02 they will perform in morning and evening shift on rotations basis and in case of emergency, the doctor perform morning shift shall be available on call. In case of one consultant/specialist, he will perform his duty in morning shift however will be available on call. The special allowance will strictly be linked to the biometric attendance.

During audit of Isfand Yar Bukhari DHQ Hospital, Attock for the FY 2023-2024, it was observed that 2 or more consultants/specialist were posted in different specialties and all of them performed their duties in morning shift contrary to the policy *ibid*. Audit noticed that neither any duty roster to perform duties in all three shifts on rotation basis was planned by the management nor doctors adopted it as evident from the biometric attendance record of the hospital. This resulted in non-performance of duties and non-availability of specialist's doctors to the patients, in the evening and night shifts. Detail is as under.

Specialty/ Category	No. of doctors posted
Pediatrician	3
Cardiologist	3
Orthopedic surgeon	2
Pathologist	2
Urologist	2

Audit held that consultant doctors not performing duties in all shifts on rotation basis due to weak internal and managerial controls.

The matter was reported to the PAO in October, 2024. The management admitted non-implementation of policy of health department regarding duties of consultant doctors on rotation basis and stated that due to patient's flow in the morning shift, maximum consultant doctors required in morning shifts. Hence, they are performing duties in morning shift.

SDAC in its meeting held on 05th December 2024, upheld the view point of audit in light of the policy letter and referred the matter to administrative department for probe. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault besides implementation on P&SHD's policy in this regard.

[PDP No. 105]

E) Others

13.4.10 Un-authorized purchases and creation of liabilities – Rs 25.751 million

Rule 5 (2) (h) of the Punjab District Authorities (Budget) Rules 2017 read with Rule 17.18 of PFR Vol-I, the head of office and institution shall be responsible for ensuring that the total expenditure shall be kept within the limits of authorized appropriation. Every DDO shall maintain a register of liabilities in PFR Form 27 in which all those items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During the audit of Isfand Yar Bukhari DHQ Hospital, Attock for the FY 2023-2024, it was observed that management made purchases of Rs 25.751 million on account of cost of other store, printing, stationary, POL and others and consumed beyond their authorized appropriation. It was observed that purchase orders were placed more than the budget allocation. Audit noticed that liability for next financial year 2024-25 was created but neither liability register was maintained nor intimated to the authority for allocating budget for the purpose in the next Financial Year. This resulted in un-authorized purchases and creation of liabilities Rs 25.751 million.

Rs in million

Sr. No.	G/L	Description	Amount
1	A03942	Cost of Other Stores	11.389
2	A03902	Printing and publication	7.681
4	A03901	Stationery	1.307
3	A03970	Others	3.134
5	A03806	Transportation of Goods (Govt)	0.319
6	A03305	POL for Generator	0.358
7	A03907	Advertising and Publicity	0.055
8	A03919	Payments to Others for Service Rendered	0.147
9	A09203	IT Equipment	0.445
10	A13101	R & M of Machinery and Equipment	0.117
11	A13301	Office Buildings	0.302
12	A13703	IT Equipment	0.497
Total			25.751

Audit held that un-authorized purchases were made without availability of budget due to weak financial and internal controls.

The matter was reported to the PAO in October, 2024. The management replied that several letters regarding budget were written to CEO DHA, Attock and Budget and Finance development wing of P&SHD for provision of budget. However, hospital often encounters urgent needs

where the availability of essential supplies, medicines, lab materials etc., critical for patient care hence procurements were made. Reply was not acceptable as neither liability register of the purchases was maintained nor authorities of DHA, Attock have been intimated regarding created liabilities.

SDAC in its meeting held on 05th December, 2024, directed for regularization. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility of un-authorized purchases and creation of liability without availability of budget.

[PDP No. 112]

CHAPTER 14

DISTRICT HEALTH AUTHORITY CHAKWAL

14.1 Introduction

There are 25 formations in DHA Chakwal out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 3,266.063 and Rs 78.313 million respectively out of which 40% expenditure and receipt were audited.

a) Audit Profile of DHA Chakwal

Rs in million					
Sr. No.	Description	Total Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Chakwal	25	05	1,270.136	31.379

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Chakwal was Rs 4,926.024 million and supplementary grant was Rs 794.025 million for the FY 2023-24. An amount of Rs 2,867.065 million was surrendered and final budget was Rs 2,852.984 million. Management incurred an expenditure of Rs 2,852.841 million resulting in saving of Rs0.143 million. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	3,681.664	566.822	2,079.710	2,168.777	2,168.777	0
Non-Salary	1,071.196	222.450	659.225	634.421	634.278	-0.143
Development	173.163	4.753	128.130	49.786	49.786	0
Total	4,926.024	794.025	2,867.065	2,852.984	2,852.841	-0.143

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of Saving
2022-23	2,597.553	2,596.945	-0.610	0.02
2023-24	2,852.984	2,852.841	-0.143	0.01

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 10% increase in budget allocation and expenditure incurred during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 0.143 million during FY 2023-24 which is 0.01% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are ten (10) qualitative indicators set by P&SHC department for DHA Chakwal for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Indicators	Planned Targets	Achievements	%age
1	Outdoor Patients	2,085,000	2,083,994	100
2	Indoor Patients	100,000	95,764	95.76
3	Surgical Cases	20,000	23,478	117
4	Cardiac Coronary Unit	25,000	23,121	92
5	Diagnostic Services (Laboratory, Radiology)	75,000	62,376	83
6	Family Planning Visits	100,000	138,642	139
7	Peads	90,000	94,670	105
8	Surgery	25,000	23,478	94
9	TB Chest Treatments	20,000	19,580	98
10	Free Medicines to Patients	All	All	100

Source: DHIS dashboard of DHA Chakwal

ii. Service Delivery Issues

Analysis of the achievements mentioned in the above table shows that DHA Chakwal lagged behind in providing services to target number of patients in case of CCU, diagnostic services and surgery during FY 2023-24.

14.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 160.586 million were raised in this report during current audit of DHA Chakwal. This amount also includes recoveries of Rs 11.609 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	4.053
B	Procurement related irregularities	108.180
C	Contract Management	3.000
4	Value for money and service delivery issues	-
5	Others	45.353
Total		160.586

14.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the Audit Year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 and September 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	27	Convened	27	0	0	0
2	2018-19	23	Not convened		-	-	-
3	2019-20	19			-	-	-
4	2020-21	07			-	-	-
5	2021-22	05			-	-	-
6	2022-23	11	Convened	11	0	0	0
7.	2023-24	12	Not convened		-	-	-

14.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

14.4.1 Overpayment of pay & allowances – Rs 4.053 million

According to Rule 9(b) of Punjab District Authorities Accounts Rules 2017, “The drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.” Further, according to instructions contained in Finance Department, Government of the Punjab (Monitoring Wing) Lahore’s letter No. FD(M-I)1-15/82-P-I, dated 15th January, 2000, the Government servant who is allotted a government residence is not allowed to draw House Rent Allowance and will have to pay House Maintenance charges @ 5% of the basic pay.

During audit of DHQ Hospital Chakwal for the FY 2023-24, it was observed that various employees un-authorizedly drawn Rs 4.053 million on account of pay & allowances which were not admissible to them. This resulted in overpayment of Rs 4.053 as detailed at **Annex DHA-CKW-C**.

Rs in million			
Sr. No.	Particulars	No. of Employees	Amount
1	Payment after death, removal from service, absence, health sector reform allowance, house rent allowance and non-deduction of 5% maintenance charges	28	1.519
2	Grant of increment to doctors appointed on Adhoc basis after 01.06.2023 and payment after expiry of Adhoc period	41	1.404
3	Payment of pay & allowances during leave on full pay, half pay and extra ordinary leave	35	1.130
Total		104	4.053

Audit held that overpayment was made due to weak internal and financial controls.

The matter was reported to the PAO in October, 2024. The management replied that recovery process had been initiated. Management admitted the recovery.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till recovery. No further progress was reported till finalization of this report.

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

[PDP No. 337, 343, 347]

B) Procurement related irregularities

14.4.2 Irregular award of contract to firms doing fraudulent & collusive practices– Rs 47.957 million

According to bidding documents for procurement for FY 2023-24, the Procuring Agency requires that bidders, suppliers and contractors observe the highest standard of ethics during the procuring and execution of contracts. For the purposes of this provision, the terms set forth below are defined as “fraudulent practice” means a misrepresentation of facts in order to influence a procurement process or the execution a contract to the detriment of the Procuring Agency, “collusive practice” is an arrangement among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non-competitive levels for any wrongful gain and to deprive the Procuring Agency of the benefits of free and open competition. The Procuring Agency will reject a proposal for award if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question (c) the Procuring Agency will sanction a firm, in accordance with prevailing blacklisting procedure.

During audit of DHQ Hospital Chakwal and Govt. City Hospital Talagang for the FY 2023-24, it was observed that management awarded contracts of Rs 47.957 million to the firms doing fraudulent & collusive practices. The firms provided fake supply orders for as past experience/ performance, submitted documents after opening of tenders in violation of knock down criteria and shown completion with its sister firm. Further, extra marks at evaluation stage were allowed in violation of bidding documents conditions to award them contract. This resulted in award of contracts to firms doing fraudulent practices Rs 47.957 million as detailed at **Annexure DHA-CKW-D**.

Rs in million				
Sr. No.	Name of Formation	Name of Firm	Procurement Title	Amount
1	DHQ Hospital Chakwal	M/s Mech & Tech Ventures, Chakwal	1. Procurement of General Stores & Consumables 2. X-Ray Films & Radiology Accessories	27.000
		M/s New Malik Enterprises	Procurement of Digital Thermal X-Ray Films	2.000
2	Govt. City Hospital Talagang	M/s Life Care Diagnostic	1. Printing Material 2. Purchase of Misc. Items (General store, Stationary, Linen	18.957

Rs in million				
Sr. No.	Name of Formation	Name of Firm	Procurement Title	Amount
			etc.) 3. Purchase of Lab & Blood Bank Items 4. Purchase of X-Ray Films & Radiology Accessories	
Total				47.957

Audit held that contracts were awarded irregularly despite of fraudulent & collusive practices by the firms due to weak managerial controls.

The matter was reported to the PAO in October, 2024. The management of DHQ replied that an inquiry has been initiated to ascertain the facts and circumstances leading to award of said contract, further action will be taken accordingly. Management of City Hospital Talagang replied that inquiry committee has been constituted under the convenorship of MS City Hospital Talagang who exonerated M/S Life Care Diagnostic. Reply was not acceptable as inquiry report of DHQ was not concluded yet. In case of City Hospital Talagang most of the members of inquiry committee were amongst the members of the procurement committee.

SDAC in its meeting held on 06th December 2024, directed probe by CEO (DHA) Chakwal. No further progress was reported till finalization of this report.

Audit recommends inquiry for fixing of responsibility against person(s) at fault besides debarring and blacklisting of the bidder as per Punjab Procurement Rules 2014.

[PDP No. 316, 321 & 349]

14.4.3 Irregular expenditure on printing – Rs 12.701 million

According to Rule 2(ad) of PPR 2014, ‘Urgency’ means a limited timeline for the accomplishment of procurement which cannot be met through open and limited bidding method; & according to Rule 59 (d)(iii), a procuring agency may engage in negotiated tendering with one or more contractors with or without prior publication of procurement notification, but this procedure shall only be used when reasons of extreme urgency brought about by events unforeseeable by procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

During audit of various formations of DHA Chakwal for the FY 2023-24, it was observed that management approached the Superintendent Government Printing Press Punjab for printing work who refused the printing job on 16th June 2023 and proposed to get the job done from the referred firms for urgent execution of printing work. Consequently, the management issued supply orders after lapse of considerable time (04 to 09 months) and incurred an expenditure of Rs 12.701 million without any urgency in violation of PPR 2014. Moreover, it was noticed that one firm i.e. M/s Khyber International Printers participated in the tender process of THQ Hospital Pind Dadan Khan, wherein they offered rates lower than the rates prescribed by the Office of the Controller, Printing & Stationery, Punjab, Lahore. This resulted in irregular expenditure of Rs 12.701 million and loss of Rs 2.077 million as detailed below:

Rs in million				
Sr. No.	Name of Formation	Supplier	Amount	Loss
1	DHQ Hospital Chakwal	M/s Khyber Printer	5.000	0.359
2	THQ Hospital Choa Saidan Shah		3.550	1.718
3	Trauma Center Kallar Kahar		2.322	-
4	THQ Hospital Talagang	M/s Soan Valley	1.829	-
Total			12.701	2.077

Audit held that irregular expenditure in violation of Public Procurement Rules 2014 and subsequent loss to management was incurred due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that order was placed to the suppliers on the approved rates strictly following the directions received from office of the controller Govt. Printing & Stationery Department, Govt. of Punjab Lahore after the endorsement of CEO (DHA) Chakwal. Reply was not acceptable as neither urgency declared nor tender advertised in violation of PPRA rules. Further, loss sustained by the Authority as same firm had provided the printing item at lower rate to THQ Hospital Pind Dadan Khan District Jhelum through tender.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till regularization. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against the person at fault.

[PDP No. 323, 363 & 379]

14.4.4 Irregular expenditure on procurement by splitting – Rs 11.897 million

According to Rule 9(1) of Punjab Procurement Rules 2014, 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. Furthermore, according to Rule 12 (1) of the rule ibid, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority.

During audit of various formations of DHA Chakwal for the FY 2022-24, it was observed that expenditure of Rs 11.897 million was incurred on repair & maintenance, printing work, others, dialysis solution, lab items, X-ray cassettes, lights, UPS & dry batteries, general store, curtain blinds, surgical items, doors repair, procurement of dress and establishment of pharmacy & day care center, by splitting the indent without open tender in violation of Punjab Procurement Rules 2014. This resulted in irregular expenditure of Rs 11.897 million as detailed at **Annexure-DHA-CKW-E**.

Rs in million				
Sr. No.	Name of Formation	Items	Amount	Remarks
1	District Officer (Health) Chakwal	Repair & maintenance, printing work and procurement of others	1.934	Splitting
2	DHQ Hospital Chakwal	dialysis solution, lab items, X-ray cassettes, lights, UPS & dry batteries and general store	6.954	Splitting through managed quotations.
3		Blind curtains and procurement of surgical items from health council funds	1.541	Splitting
4	Govt. City Hospital Talagang	Repair of doors, purchase of dress, establishment of pharmacy and day care/	1.468	
Total			11.897	

Audit held that expenditure was incurred in violation of rules due to weak managerial control.

The matter was reported to the PAO in October 2024. The management of DHQ Hospital Chakwal replied that an inquiry had initiated to ascertain the facts and circumstances leading to the non-transparent expenditure and in the light of the inquiry report, further action

will be taken for regularization, however, other formations replied that no splitting was made. Reply was not acceptable as no inquiry report was finalized, supplies were managed by single person as evident from address mentioned on tax profile inquiry and expenditure made without tender as evident from date of supply orders.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till regularization. No further progress was reported till finalization of this report.

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

[PDP No. 304, 339, 340 & 351]

14.4.5 Mis-procurement of lab reagents – Rs 10.000 million and overpayment – Rs 1.471 million

According to Rule 10(1) of Punjab Procurement Rules 2014, a procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favor any single contractor nor put others at a disadvantage. Further as per Rule 10(2) of the *ibid*, the specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar other classifications but if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”.

During audit of DHQ Hospital Chakwal for the FY 2023-24, it was observed that contract for “Procurement of Blood Bank & Laboratory Items on Rental Reagent Basis” was advertised by mentioning brand name & model number of a specific chemistry analyzer i.e. “Beckman Coulter AU-480, Closed System” (for 26 items Sr. No.104 to 128 & 130 of bidding documents with note that rental equipment will be provided by the awarded firm) in violation of PPR. Further, it was noticed that M/s Pakistan Microbiological Associates was the sole distributor for clinical chemistry, immunodiagnosics and total lab automation of M/s Beckman Coulter as per technical bid submitted by the firm. The contract for Rs10.000 million was awarded to M/s Pakistan Microbiological Associates vide No.11383-89 dated 17th August 2023 against which procurement worth Rs 4.677 million was made till to date. Furthermore, system cleaning solution, quality control sera level 1&2 and multi calibrator for clinical chemistry were also procured on payment from the firm despite the fact that supplier was bound to provide them free of cost

as per technical Specifications & quantities mentioned in bidding documents. This resulted in mis-procurement of lab reagents and overpayment of Rs 1.471 million as detailed below:

Rs in million					
Invoice No. & Date	Supply Order No & Date	Item	Qty	Rate	Amount
1053-23921 dt.29.02.2024	14151-53 dt.18.10.2023	System cleaning solution 6x2 L	01	0.115	0.115
		Multi calibrator/ System calibrator 20 x 5 ml	01	0.203	0.203
		ISE Reagent (Na, K) / ISE MID Standard 4x2000ml	01	0.134	0.134
		ISE Buffer 4x2000ml	01	0.134	0.134
		ISE Reference Solution 4x1000ml	01	0.134	0.134
1053-23339 dt.25.11.2023	15067-70 dt.04.11.2023	Quality control sera level-1 20x5ml	01	0.148	0.148
		Quality control sera level-2 20x5ml	01	0.148	0.148
		CK-MB Calibrator	01	0.049	0.049
1053-24951 dt.15.02.2024	1499-50 dt.10.02.2024	System cleaning solution 6x2 L	03	0.114 plus GST 0.021	0.406
Total					1.471

Audit held that widest possible competition was discouraged by specifying brand name without mentioning word “or Equivalent” and procurement order was issued by adding cost of free items due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that an inquiry had been initiated to ascertain the facts and circumstances leading to the said mis-procurement & overpayment, in the light of the inquiry report, further action will be taken for regularization and recovery. Reply was not acceptable as no inquiry report was provided and no recovery made.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till regularization and recovery. No further progress was reported till finalization of this report.

Audit recommends regularization and recovery of overpaid amount besides fixing of responsibility against person(s) at fault. Debarment

[PDP No. 317 & 318]

14.4.6 Non-debarment/black listing firms failed to supply medicines/surgical items caused loss to DHA–Rs 8.949 million

According to Clause 21.2 of General Conditions of the contract for procurement of medicines for FY 2022-23, the following are the events which would lead to initiate under Rule 21 of Punjab Procurement Rules 2014, black listing/debarment process (iii) inordinate tardiness in

accomplishment of assigned/agreed responsibilities/contractual obligations resulting loss to procuring agency/Government.

During audit of CEO (DHA) Chakwal for the FY 2023-24, it was observed that contract for purchase of surgical and medicines i.e. 65631 IV Cannula 24 G, 51000 Inj Ceftriaxone 1gm and 67000 Inj Omeprazole for FY 2022-23 was awarded to M/s Hashir Surgical on 25.02.2023 for Rs 5.710 million and to M/s MTI Medical on 27.12.2022 for Rs 6.821 million respectively with a delivery period of 75 days, which were to be utilized in FY 2023-24. The firms failed to supply surgical and medicines. Consequently, health facilities managed these items through LP at much higher rates during FY 2023-24. Audit noticed that DHA neither taken any action against defaulted firms i.e. debarment/black listing nor initiated retendering. Moreover, M/s Hashir Surgical was rewarded with more orders during FY 2023-24. This resulted in non-debarment/black listing of firms failed to supply and caused loss of Rs8.849 million as detailed at **Annexure-DHA-CKW-F**.

Audit held that no action for debarring of firms was initiated which caused loss to DHA due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management admitted in that the firm failed to supply within contract period despite reminders. DGHS Punjab was requested for taking legal action against the firms. However, the performance guarantee of firms is with-held and will be forfeited after decision of higher authority. Reply was not acceptable as no action/delayed action on the part management resulted in loss to DHA.

SDAC in its meeting held on 06th December 2024 directed probe in the matter by Administrator DHA Chakwal. No further progress was reported till finalization of this report.

Audit recommends debarring of firms which caused loss to DHA besides fixing of responsibility of loss against the person(s) at fault.

[PDP No. 294, 338]

14.4.7 Irregular award of contract for LP medicines – Rs 8.000 million

According to Clause 14 of bidding documents & Sr. No.03 of the technical evaluation criteria for “Framework contract for Local Purchase of Medicines and Surgical Disposables for FY 2023-24”, the tenderer must have the valid drug sale license (Category A & Form 9 as per Punjab drug Rules 2007).

During audit of Govt. City Hospital Talagang for the FY 2023-24, it was observed that contracts of Rs 8.000 million was awarded to M/s Punjab Medicines Traders by declaring the firm technically responsive despite the fact that he submitted drug sale license of distributor (Form 11 instead of Form 9) in violation of technical knockdown criteria set down in bidding documents. Expenditure of Rs 6.043 million (Rs 4.004 million from CC and Rs 2.039 million from SSP Health Council) was incurred during FY 2023-24. This resulted in irregular award of contract to technically unqualified firm for Rs 8.000 million.

Audit held that contract was awarded in violation of technical evaluation criteria due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that LP bidding documents also explicitly permitted the participation of medical stores, pharmacies, chain pharmacies, and distributors with a valid Retail Drug Sale License for the supply of drugs, medicines, and surgical disposables. Further, this eligibility requirement was also in line with the LP guidelines issued by the Health Department. Reply was not acceptable as valid drug sale license (Category A & Form 9 as per Punjab Drug Rules 2007) was required as per knock down criteria of bidding documents for local purchase of medicines.

SDAC in its meeting held on 06th December 2024 directed keep the para pending till provision of clarification that Form-11 license holder can sell medicines of all companies without letter of authorization. No further progress was reported till finalization of this report.

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

[PDP No. 348]

14.4.8 Unauthorized expenditure on repair and maintenance – Rs 3.346 million

According to Para 3 of letter No. PMU/P&SHD/F&A/2023-24/5939 dated 18th July 2023, Rs 4.100 million were transferred to DHQ Hospital Chakwal with the directions that the funds shall only be utilized for basic restoration of the hospital building such as replacement of broken windows, replacement of tiles of corridors with huge foot fall, replacement of public used bathroom utensils and waiting areas etc. Moreover, these transferred funds shall not be used for any other purpose(s).

During audit of DHQ Hospital Chakwal for the FY 2023-24, it was observed that payment amounting to Rs 3.346 million was made out of health council funds. Scrutiny of record revealed that out of Rs 4.100 million payment of Rs 3.346 million was made to different vendors for repair of air conditioner, machinery, wires, patient bed wheels which was not authorized as per letter referred above and expenditure was incurred in many instances prior to receipt of grant. Moreover, it was noticed that expenditure was made by splitting in violation of Punjab Procurement Rules. This resulted in unauthorized expenditure of Rs 3.346 million as detailed at **Annexure-DHA-CKW-G**.

Audit held that unauthorized expenditure was made due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that functioning, working and repair falls under the scope of SOMU and the funds received from PMU are for the SOMU's scope of work. No irregularity was made in this regard. For further clarification, a letter had been sent to the PD PMU for the clarification of the usage of funds. Reply was not acceptable as expenditure was incurred in violation of instructions issued for specific funds & PPR. Moreover, some bills prior to release of grand were also found paid.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till regularization. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing of responsibility against the person at fault.

[PDP No. 330]

14.4.9 Irregular drawl of funds for M & R against fake award letter – Rs 2.209 million

According to Rule 9(b) of Punjab District Authorities Accounts Rules 2017, "The drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss."

During audit of DHQ Hospital Chakwal for the Financial Year 2023-24, it was observed that management paid Rs 2.209 million to M/s Victoria Contractors for repair & maintenance of machinery & equipment. Audit noticed that MS DHQ Chakwal submitted bills to DAO Chakwal along-with notification of award/advance acceptance of tender for supply

of spare parts for lab machines/ dialysis machines/ X-Ray / Ultrasound/ Laparoscopy Machines vide No.1106-08 dated 25th June 2023, but as per technical evaluation & comparative statement of said procurement the said firm did not participate in the bidding and items were not advertised. Further, bills submitted to DAO and presented for audit during compliance audit had different items. The management deposited recovery of Rs 2.209 million on pointation of audit which showed that funds were drawn without any work. This resulted in drawl of funds worth Rs 2.209 million against fake award letter without any work as detailed below:

Rs in million						
Document No	Cheque No	Bill No. & Date	Particulars on Bills Submitted to DAO Chakwal	Particulars on Bills Provided During Compliance Audit	Amount	Remarks
1900052228	369056	CKL09 dt.08.08.23	Hydraulic External Part Fresenius 4008s	Compressor & condenser set 4 Ton Cabinet AC	0.862	Tender won by M/s United Medical Services
1900103467	369056	CKL10 dt.15.09.23	Blood Tubing Lines & Fistulas Fresenius 4008s	Blood Tubing Lines & Fistulas Fresenius 4008s	0.798	Not advertised
1900103466	369056	CKL11 dt.04.10.23	Batteries & backup cells Fresenius 4008s	AC Kits, Compressor & Supplies 2 Ton AC Cabinet	0.549	
Total					2.209	

Audit held that funds were drawn against fake award letter without any work due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that procurement of accessories, ACs Kits, ACs supplies, ACs compressors and condensers were made from M/s Victoria Contractors for the repair and maintenance of 2 Ton Cabinet ACs as per the direction of SOMU, P&SHD in June, 2023 in dire urgency and same were submitted for subsequent payment. Neither the tender was awarded in this context nor supplied any kind of document in this regard. Therefore, no ill intent or misrepresentation was made at our end. Reply was not acceptable as there was difference of items, said firm did not participated in tender and recovery was deposited by management.

SDAC in its meeting held on 06th December 2024 directed for probe into the matter by Administrator. No further progress was reported till finalization of this report.

Audit recommends probe for entire period of posting of officers/officials involved in said procurement for fixing of responsibility and to avoid recurrence of such instances in the future.

[PDP No. 340 & 378]

14.4.10 Loss due to excess payment of GST on procurement of medical & lab equipment – Rs 1.613 million

According to Clause 13.4 of bidding documents for Procurement of medical equipment, instruments and other store items etc. for ADP Schemes, DHA Chakwal for FY 2022-23, the bidder is required to offer competitive price. All prices must include relevant taxes and duties, where applicable. If there is no mention of taxes, the offered / quoted price shall be considered as inclusive of all prevailing taxes / duties. The benefit of exemption from or reduction in the GST or other taxes shall be passed on to the Procuring Agency.

During audit of CEO (DHA) Chakwal for the FY 2023-24, it was observed that procurement of medical & lab equipment of Rs 10.576 million was made from M/s G Med Pvt. Limited. Scrutiny of record revealed that firm quoted rates including taxes as per financial offer opened on 26th May 2023 but management added GST while preparing comparative statement and awarding contract in violation of bidding documents. This resulted in loss of Rs 1.613 million as detailed below:

Rs in million							
Sr. No	Name of Firm	Item	Quoted Rate	Rate Awarded / Paid	Difference	Qty	Excess Payment
01	M/s G Med Pvt Ltd.	Micro Surgical Drill MPX610	5.176	6.107	0.932	01	0.932
		Optional: Sterilization Container with tray (14640)	0.561	0.662	0.101	01	0.101
		Optional: Automatic Wire/ Pin Drive of wire from 0.7 mm to 4.0 mm WX 630 (17250)	0.868	1.024	0.156	01	0.156
		Optional: Sagittal Saw Attachment KX 600 (12380) Speed 13000 cpm with blades (1 pack of 5 pieces)	0.910	1.074	0.164	01	0.164
02		Accu Vein Detector VS400	1.448	1.708	0.260	01	0.260
Total							1.613

Audit held that excess payment was made to vendors due to financial mismanagement.

The matter was reported to the PAO in October 2024. The management replied that firm quoted rates exclusive of GST instead of inclusive. Reply was not acceptable as in financial bid/offer of the contractor it was not mentioned that either rates were inclusive or exclusive of GST and according to Clause 13.4 of bidding documents all prices must include relevant taxes and duties.

SDAC in its meeting held on 06th December 2024 directed for recovery. No further progress was reported till finalization of this report.

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

[PDP No. 280]

14.4.11 Irregular expenditure on procurement of hematology analyzer – Rs 1.508 million

According to Sr. No.01 of technical specification of bidding documents for procurement of medical equipment, instruments and other store items etc. for FY 2022-23 for scheme up gradation of BHUs to RHCs of DHA, Chakwal, specification for Hematology Analyzer includes suitable online sine wave UPS with battery backup for 15 minutes.

During audit of CEO (DHA) Chakwal for the FY 2023-24, it was observed that DHA procured 02 hematology analyzers for Rs 1.508 million from M/s Human Health Care. Audit noticed that offered/provided analyzer of Vitacount 3P which was technically approved despite the fact that it did not contain online sine wave UPS with battery backup for 15 minutes. Further, the sole authorization letter submitted for technical evaluation issued by M/s Vitanix Slovenia seems doubtful as it did not contain any letter number and endorsement of the embassy. This resulted in irregular expenditure on below specs machine Rs 1.508 million.

Audit held that below specification equipment was procured due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that technical committee approved the item as the firm quoted as per required specification advertised in the tender inquiry. The letter of authorization is endorsed from Republic of Slovenia. Reply was not acceptable as procurement was made in violation of advertised specification, it would also affect the performance of machinery and endorsement was not certified from MOFA Islamabad.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till regularization. No further progress was reported till finalization of this report.

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

[PDP No. 285]

C) Contract management

14.4.12 Non-appointment of radiologist by EMTS -Rs 3.000 million

According to Clause 10.1 (b) of the contract agreement between Secretary Government of the Punjab P&SHD and M/S Eastern Medical Technology Services dated 31st January 2017, the second party at each scanning facility will be employing consultant radiologist assisted by support staff.

During the audit of DHQ Hospital Chakwal for the FY 2023-24, it was observed that M/S Eastern Medical Technology Services did not deploy on-site radiologist at the DHQ Hospital Chakwal, contrary to contractual requirements. Upon inquiry, EMTS representatives stated that radiologist services were provided online. EMTS has breached the terms & condition of contract by not engaging radiologist for each health facility to reduce its cost. This resulted in savings of Rs 3.000 million (Rs 250,000 x 12) to the EMTS due to non-appointment of radiologist since inception of contract.

Audit held that radiologist was not appointment due to weak contract management.

The matter was reported to the PAO in October 2024. The management replied that firm hired an online Radiologist who signed and reported the scans/exposures on real time basis as well as batch basis. Management admitted the fact that radiologist at each scanning facility was not appointed in violation of contract agreement.

SDAC in its meeting held on 06th December 2024, directed to refer the matter to the Administrative Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 341]

D) Value of Money & Service Delivery Issues

14.4.13 Non-availability of specialists' doctors in evening and nights shifts due to non-adoption of rotational duties policy

According to Notification Noso (H&D) 7-1/2017 dated 30.01.2017 of Primary and Secondary Health Department Government of the Punjab, in case of three consultants they will perform duty in three equal shifts on rotation basis, in case of 02 they will perform in morning and evening shift on rotations basis and in case of emergency, the doctor perform morning shift shall be available on call. In case of one consultant/specialist, he will perform his duty in morning shift however will be available on call. The special allowance will strictly be linked to the biometric attendance.

During audit of DHQ Hospital Chakwal and Govt. City Hospital Talagang for the FY 2023-2024, it was observed that 2 or more consultants/specialist were posted in different specialties and all of them performed their duties in morning shift contrary to the policy *ibid*. Audit noticed that neither any duty roster to perform duties in all three shifts on rotation basis was planned by the management nor doctors adopted it as evident from the biometric attendance record of the hospital. This resulted in non-performance of duties and non-availability of specialist's doctors to the patients, in the evening and night shifts. Detail is as under.

Name of Formation	Specialty/ Category	No. of doctors Posted
DHQ Hospital Chakwal	Cardiologist	4
	Gynecologist	5
	Consultant Physician	5
	Consultant Surgeon	5
	Pediatrician	5
	Radiologist	2
	Orthopedic	2
	ENT	2
	Eye	2
Govt. City Hospital, Talagang	Gynecologist	03

Audit held that consultant doctors not performing duties in all shifts on rotation basis due to weak internal and managerial controls.

The matter was reported to the PAO in October, 2024. The management admitted non-implementation of policy of health department regarding duties of consultant doctors on rotation basis and stated that due to patient's flow in the morning shift, maximum consultant doctors required in morning shifts. Hence, they are performing duties in morning shift.

SDAC in its meeting held on 06th December 2024, upheld the view point of audit in light of the policy letter and referred the matter to administrative department for probe. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault besides implementation on P&SHD's policy in the matter.

[PDP No. 344 & 356]

14.4.14 Poor service delivery due to vacant positions

According to Para 10(b) & (i) of Punjab District Health Authorities (Conduct of Business) Rules 2016, CEO shall provide efficient primary & Secondary Healthcare services, manage the human resources including doctors, para-medical, supporting staff & staff of the Authority and rationalize existing healthcare facilities and health workers.

During audit of Govt. City Hospital Talagang for the FY 2023-24, it was observed that 03 sanctioned post of orthopedic surgeon and general surgeon were sanctioned in hospital. No surgeon was posted in hospital throughout the year. Referral data of hospital revealed that 159 cases of orthopedic & surgery were referred to other hospitals during the period under audit. Further, it was noticed that six seats (one each) of specialists i.e. Radiologist, Ophthalmologist, ENT Specialist, Dermatologist, Pathologist and Pulmonologist also remained vacant throughout the year. This resulted in poor service delivery of health facility.

Audit held that hospital failed to provide healthcare facilities in surgery department due to which general public is reluctant to visit hospital and deprived from basic healthcare facilities due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that we have consistently raised this issue with the CEO (DHA) Chakwal, to expedite the staffing process for our hospital. Reply was not acceptable as no compliance was made and public is suffering from health facilities.

SDAC in its meeting held on 06th December 2024 shifted the para to CEO (DHA) Chakwal for compliance. No further progress was reported till finalization of this report.

Audit recommends improvement and provision of basic facilities besides fixing responsibility against person(s) at fault.

[PDP No. 355]

E) Others

14.4.15 Irregular creation of liabilities – Rs 38.383 million

According to Rule 5 (2) (h) of the Punjab District Authorities (Budget) Rules 2017, the head of office and institution shall be responsible for ensuring that the total expenditure shall be kept within the limits of authorized appropriation.

During audit of DHQ Hospital Chakwal for the FY 2023-24, it was observed that expenditure of Rs 38.383 million was incurred beyond authorized appropriation on general store, stationery, printing and bed sheets without availability of funds. This resulted in creation of pending liabilities worth Rs 38.383 million as detailed below:

Rs in million		
Name of Firm	Head	Amount
M/s Mech & Tech Ventures	General Store & Stationary	1.538
M/s Khyber Printers	Printing	19.361
M/s Unique Trading Co.	Printing	9.012
M/s Amjad Brothers	General Store	0.987
M/s Shabbir & Sons	General Store	0.453
M/s Awan Traders	General Store	1.198
M/s Khan Traders	General Store	2.592
M/s Govt Wool Spinning & Weaving Department	Bed Sheets	0.500
M/s SP Zone Pvt Ltd	General Store	2.742
Total		38.383

Audit held that procurement beyond approved funds were made due to financial mismanagement.

The matter was reported to the PAO in October 2024. The management replied that DHQ Hospital Chakwal treated an exceptionally high number of patients, resulting in unforeseen expense, which create such financial liabilities. Reply was not acceptable as expenditure was incurred without appropriation and matter was not taken up with higher forum for increase in budget allocation.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till policy decision. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 345]

14.4.16 Loss due to non-deposit of car parking fee – Rs 1.637 million

According to Clause 4 & 5 of contract agreement for car parking between M/s Muhammad Siddique and MS DHQ Hospital Chakwal, “The contractor have to deposit 25% of the total bid value immediately and remaining amount will be deposited in three equal installments 25% of bid value each on 31st August, 30th November and 28th February. In case of non-deposit, the CDR of Rs 203,500 will be forfeited, contract will be terminated and recovery will be initiated as arrears of land revenue”.

During audit of DHQ Hospital Chakwal for the FY 2023-24, it was observed that contract for auction of car parking for the period 07/2023 to 06/2024 was an awarded to M/s Muhammad Siddique for Rs 8.600 million on 27th June 2023. The contractor only deposited Rs 2.150 million (1st Installment on 5th July 2023) and contract was suspended on 30th November 2023 due to non-deposit of installments due on 31st August 2023 and 30th November 2023. The remaining Rs 1.637 million (Rs 8.600/12 x 5 months = Rs 3.583 million + CDR of Rs 0.204 million – Rs 2.150 1st installment) was not deposited by the contractor, but no concrete efforts were made except writing a letter to CEO (DHA) Chakwal for blacklisting request and police for lodging of FIR. Further, no surety was obtained from the successful bidder at the time of signing of agreement due to which loss sustained by the Authority could not be recovered till to date.

Audit held that neither the contractor was blacklisted nor loss sustained by the authority was recovered as arrears of land revenue due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that process of recovery as arrears of land revenue had been initiated to make the loss good. Management admitted the recovery.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till recovery. No further progress was reported till finalization of this report.

Audit recommends to make the loss good besides blacklisting of the contractor and fixing of responsibility against person(s) at fault.

[PDP No. 322]

14.4.17 Doubtful expenditure on consumption of POL for generator – Rs 3.736 million

According to Rule 9(b) of Punjab District Authorities Accounts Rules 2017, “The drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.”

During audit of DHQ Hospital Chakwal for the FY 2023-24, it was observed that POL of Rs 3.736 million was shown consumed for two generators of 200KVA installed in DHQ. Audit noticed that both the generators were used on same feeder, but have different number of hours in same month. Further, there was huge difference in monthly running hours as per log book of generator maintained by DHQ Hospital & CT scan (outsourced), despite the fact that all these generators were installed against same feeder. Furthermore, no load shedding schedule was available with the hospital administration but all the entries were seeming doubtful as each entry was made for exact time instead of actual timing as evident from generator installed with CT scan and meter reading of Perkin generator was not available as its meter was out of order. This resulted in doubtful expenditure of Rs 3.736 million ($5270+8073 = 13,343\text{-liter} \times 280$ per liter) as detailed at **Annexure-DHA-CKW-H**.

Audit held that POL was consumed against doubtful entries due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that an inquiry had initiated to ascertain the facts and circumstances leading to the doubtful expenditure. Reply was not acceptable as no inquiry report was provided.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till probe into the matter by CEO (DHA) Chakwal. No further progress was reported till finalization of this report.

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

[PDP No. 328]

14.4.18 Unauthorized expenditure on repair of generators & ACs – Rs 1.597 million causing loss – Rs 0.758 million

According to serial No.1.6.1.5 (1.1.E.42) Section-C (Scope of work) of Contract Agreement for Procurement of Mechanical, Electrical, Plumbing and Generator Services for DHQ & THQ Hospitals of the Punjab between PMU of P&SHD and M/s Sarmik Pvt. Ltd., the service provider shall also be responsible for repair of works of generators, placed on the functional inventory, as per the rates included in the proposal. In case of repair works, he is required to seek prior approval of the hospital administration. However, if the requests remain pending for decision for more than 6 hours, he will proceed to carry out the repair works under intimation to the medical superintendent without wasting any further time. Further, as per Serial No. ii & v of Appendix 1 of the *ibid*, service provider shall submit net monthly invoice comprising of cost of Equipment replacement and Repairs & Replacement (if any) of Generators on actual basis.

During audit of DHQ Hospital Chakwal for the FY 2023-24, it was observed that management paid Rs 1.165 million M/s Awan Traders (general order supplier) for repair of generator during August, 2023. Procurement was made through quotation at higher rates despite the fact that generator services were outsourced to M/s Sarmik (Pvt) Ltd. Rates of repair & replacement of parts of generators were agreed as per contract agreement (Appendix-3 & 6) and it was also agreed that other parts which are not included in contract agreement (appendix-6) were to be charged as per actual basis by the service provider. Further, all the 05 generators were in fit and functional condition as per certificate by management of the hospital found attached with monthly invoices of M/s Sarmik for the month of July & August, 2023. Similarly, Rs 0.432 million were paid to M/s Business Solutions for replacement of compressors of ACs on quotation basis without mentioning any equipment identification number despite the fact that in same month AC compressors were replaced by M/s Sarmik on lower rate of Rs 20,700 (including GST).

This resulted in unauthorized expenditure of Rs 1.597 million causing loss of Rs 0.758 million due to repair at exorbitant rates as detailed at **Annexure-DHA-CKW-I**.

Audit held that repair was carried out from local vender instead of contractual service provider at higher rates due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that an inquiry had initiated to ascertain the facts & circumstances leading to the doubtful expenditure and in the light of the inquiry report, further action will be taken for regularization. Reply was not acceptable as no inquiry report provided and generator & AC were repaired from local vendor at higher rates instead of the firm to whom central rate contract was awarded for maintenance.

SDAC in its meeting held on 06th December 2024 directed to keep the para pending till fact finding inquiry by CEO (DHA) Chakwal. No further progress was reported till finalization of this report.

Audit recommends inquiry besides fixing of responsibility against the person at fault for recovery of loss sustained by Government.

[PDP No. 327]

CHAPTER 15

DISTRICT HEALTH AUTHORITY JHELUM

15.1 Introduction

a) There are 19 formations in DHA Jhelum out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 2430.027 and Rs 63.953 million out of which 39% expenditure and 25 % receipt were audited.

Audit Profile of DHA, Jhelum

Rs in million

Sr. No.	Description	Total Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Jhelum	19	05	943.076	63.953

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Jhelum was Rs 2,757.951 million and supplementary grant was Rs 392.857 million for the FY 2023-24. An amount of Rs 612.687 million was surrendered and final budget was Rs 2,538.121 million. Management incurred an expenditure of Rs 2,538.121 million the break-up of final grant and expenditure is given in the following table:

Rs in million

Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,200.858	309.356	-493.557	2,016.657	2,016.657	-
Non-Salary	550.21	77.339	-109.165	518.389	518.389	-
Development	6.878	6.161	-9.964	3.075	3.075	-
Total	2,757.951	392.857	-612.687	2,538.121	2,538.121	-

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

Rs in million

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	2,496.955	2,496.519	-0.436	0.017
2023-24	2,538.121	2,538.121	-	-

Source: Appropriation account for the FY 2022-23 and 2023-24

There was 1% increase in budget allocation and 2 % increase in expenditure during FY 2023-24 as compared to FY 2023-24,

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are five (05) qualitative indicators set by P&SHC department for DHA Jhelum for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Indicators	Planned Targets	Achievements	%age
1	Outdoor Patients	1,085,000	1,089,967	100%
2	Indoor Patients	30,000	31,148	100%
3	Surgical Cases	4,000	4,424	100%
4	Family Planning Visits	15,000	16,635	100%
5	TT Vaccination	33,912	32,090	100%

Source: DHIS dashboard of DHA Jhelum

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA achieved its targets during FY 2023-24.

15.2 Classified summary of audit observations

Audit observations amounting to Rs 147.039 million were raised in this report during current audit of DHA Jhelum. This amount also includes pointed out recoveries of Rs 4.402 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

Sr. No.	Classification	Rs in million
		Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	-
4	Procurement related irregularities	66.779
5	Contract Management	-
6	Value for money and service delivery issues	-
7	Others	80.260
	Total	147.039

15.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Reports for the year 2017-18 and 2022-23 was discussed in PAC meeting convened in January 2022 and October 2024 respectively. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	10	convened	-	-	-	-
2	2018-19	13	Not convened	-	-	-	-
3	2019-20	16		-	-	-	-
4	2020-21	06		-	-	-	-
5	2021-22	08		-	-	-	-
6	2022-23	08	Convened	08	0	0	0
7.	2023-24	19	Not convened	-	-	-	-

15.4 AUDIT PARAS

A) Procurement related irregularities

15.4.1 Irregular procurement beyond 15% limit of repeat order limit directives of 15% violating PPR-Rs 25.000 million

According to Rule 23 & 59 (c) (iv) of PPR 2014, the procuring agencies shall engage in open competitive bidding if the cost of procurement is more than the prescribed financial limit. Repeat orders should not exceeding fifteen percent of the original procurement.

During the audit of the MS DHQ Hospital, Jhelum for the FY 2023-24, it was observed that contract of local purchase of medicine, surgical and disposable for Sehat Sahulat Program (SSP) was awarded to M/S Attiq Pharmacy amounting to Rs 15.00 million. The hospital management procured medicines, surgical and disposables of Rs 40 million up to December, 2023 which was beyond the limit of contract awarded amount, whereas bills of six months were not submitted yet. This resulted in irregular procurement of medicines, surgical and disposable of Rs 25.00 million.

Audit held that procurement exceeding the limit of 15 % of total contract amount was made due to weak financial controls.

The matter was reported to the PAO in October 2024. The management replied that DHQ hospital's bed strength increased from 258 to 400 and dialysis service is provided to patient 24 /7. Hence, local purchase of medicine, surgical and disposables for SSP patients increased. The reply was not acceptable as tender of Rs15 million advertised against which expenditure of Rs 47 million incurred up to March 2024 in violation of PPR.

SDAC in its meeting held on 6th December, 2024 directed to regularize the expenditure. No further compliance was reported till finalization of this report.

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

[PDP No. 49]

15.4.2 Irregular procurement due to fake document – Rs 15.279 million

According to bidding documents for procurement for FY 2023-24, the procuring agency requires that bidders, suppliers and

contractors observe the highest standard of ethics during the procuring and execution of contracts. For the purposes of this provision, the terms set forth below are defined as “fraudulent practice” means a misrepresentation of facts in order to influence a procurement process or the execution a contract to the detriment of the Procuring Agency, “collusive practice” is an arrangement among bidders (prior to or after bid submission) designed to establish bid prices at artificial, non-competitive levels for any wrongful gain and to deprive the Procuring Agency of the benefits of free and open competition. The Procuring Agency will reject a proposal for award if it determines that the bidder recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question (c) the Procuring Agency will sanction a firm, in accordance with prevailing blacklisting procedure.

During audit of DHQ Hospital Jhelum for the FY 2023-24, it was observed that X-ray films, dental supplies and stationery of Rs 15.278 million was procured from M/S Med Technologies and M/S Global Health Enterprises. Scrutiny of the record revealed that firms submitted fake supply orders as experience certificates in bidding documents. Audit noticed that two different supply orders of THQ Hospital Gujar Khan dated 8th August, 2021, and 17th September, 2021 provided by M/S Med Technologies as past experience contained same dispatch number i.e. 2349, which was not verifiable from THQ Gujar Khan. Similarly, CEO Jhelum admitted in SDAC meeting that the dental supplies, supply order THQ Hospital Pindi Gheb provided as past experience by M/S Global Health Enterprises was also fake. This resulted in irregular expenditure on procurement Rs 15.279 million.

Rs in million				
Sr. No.	Period	Description	Firm	Amount
1	2023-24	Digital X-Ray Films Agfa (Size 8 x 10)	M/S Med Technologies	5.711
2	2023-24	Digital X-Ray Films Agfa (Size 10 x 12)	M/S Med Technologies	1.741
3	2023-24	Manual X-Ray Films (Size 12 x 15)	M/S Med Technologies	0.708
4	2023-24	Stationary	M/S Med Technologies	4.754
5	2023-24	Dental Supplies	M/S Global Health Enterprises	2.365
Total				15.279

Audit held that irregular expenditure was incurred due to internal and managerial controls failure.

The matter was reported to the PAO in October 2024. The management replied that the firms submitted various supply orders issued by government entities as proof of its experience which were examined by technical committee in line with our standard practices. At that time, the documentation appeared to meet the stipulated criteria. The reply was not

acceptable as the supply orders provided by the firms, proved fake by audit as well by the management of DHA during its internal investigation.

SDAC in its meeting held on 6th December 2024 directed to probe the matter. No compliance was reported till finalization of this report.

Audit recommends inquiry of the matter for fixing responsibility on the person(s) at fault.

[PDP No. 33,34 & 36]

15.4.3 Irregular expenditure on procurement by splitting – Rs 11.529 million

According to Rule 9(1) of Punjab Procurement Rules 2014, 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. Furthermore, according to Rule 12 (1) of the rule *ibid*, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority.

During audit of DHQ Hospital Jhelum for the FY 2023-24, it was observed that expenditure out of health council funds of Rs 13.045 million was incurred on various items through quotations instead of calling tender and without annual planning in violation of Punjab Procurement Rules 2014. This resulted in irregular procurement of Rs 13.045 million as detailed at **Annexure-DHA-JLM-C**.

Audit held that expenditure was incurred through quotations instead of calling tender in violation of rules due to weak managerial control.

The matter was reported to the PAO in October 2024. The management replied that Out of 13.045 million Rs 1.51 million was made to vendor of epoxy work which was procure through PPRA tender. Moreover, Items are of unique nature and was once purchase under the verbal direction of worthy Secretary P& S health care department and through the decision of health council chaired by respectable DC Jhelum in order to provide better service delivery and for better public interest. The reply was not fully acceptable as no justification of remaining amount was shown

SDAC in its meeting held on 6th December 2024 directed to reduce the para to 11.529 million. No further compliance was reported till finalization of this report.

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

[PDP No. 43]

15.4.4 Doubtful expenditure due to non-transparent procurement – Rs 5.335 million

According to Rule 4 of the Punjab Procurement Rules 2014 provides that a procuring agency, while making any procurement, shall ensure that procurement is made in a fair and transparent manner. Further, Rule 26 of Punjab Civil Servants (Conduct) Rules, 1966, states that no government servant shall indulge in provincialism, parochialism, nepotism, favoritism, victimization or willful abuse of office.

During audit of DHQ Hospital Jhelum for FY 2023-24, it was observed that the management made procurements amounting to Rs 5.335 million from M/s Mirza Brothers as per the following details.

Rs in million			
Sr. No.	HOA	Description	Amount
1.	A03901	Stationary	0.557
2.	A03902	Printing & Publication	0.222
3.	A03927	Purchase of Drugs & Medicines	0.140
4.	A03942	Cost of Other Stores	1.986
5.	A03970	Others	0.660
6.	A09203	Purchase of IT Equipment's	0.197
7.	A09601	Purchase of Plant & Machinery	0.743
8.	A09701	Purchase of Furniture & Fixture	0.050
9.	A13101	Repair & Maintenance of Machinery & Equipment	0.585
10.	A13201	Repair & Maintenance of Furniture & Fixture	0.194
Total			5.335

Scrutiny of the record revealed that the proprietor of M/s Mirza Brothers, Mr. Awais Nasir (bearing CNIC No. 37301-9578476-5), real brother of the incumbent Assistant Admin Officer of the DHQ Hospital Jhelum namely Mr. Ubaid Nasir (bearing CNIC No. 37301-9341517-3), was awarded almost entire procurement either through tendering or quotations in very unfair, non-transparent and doubtful manner. The audit has the following observations in this regard as well:

- i. Out of the total procurements Rs 5.335 million from M/s Mirza Brothers, procurement of Rs.2.252 million was through quotations by splitting orders.
- ii. As per data of FBR on its website, the principal activity of M/s Mirza Brothers is a General Order Supplier. Yet, the management of the hospital procured medicine, medical supplies, and medical

equipment paid of Rs.2.126 million and R & M of machinery & equipment and furniture & fixture of 0.843 million.

- iii. The said firm did not secure, even business of a single rupee with any other health facility in the district rather entire business with DHQ Hospital Jhelum only which indicates favoritism and undermines the principle of fair competition.
- iv. Same firm was awarded business Rs. 9.942 million by DHQ, Jhelum in FY 2022-23 out of which supply of Rs 7.151 million was quotations, by splitting indent.

This resulted in non-transparent and doubtful expenditure of Rs 5.335 million.

Audit held that procurements were made non-transparently and unfairly due to weak internal and financial controls

The matter was reported to the PAO in October 2024. The management replied that M/s Mirza Brothers, Mr. Awais Nasir (bearing CNIC No. 37301-9578476-5) is a separate entity However Mr. Ubaid Nasir (bearing CNIC No.37301-9341517-3) is the assistant admin officer of DHQ hospital Jhelum who is neither a procurement officer nor involved in any procuring committee of the hospital. All the procurement was made by fulfilling all the codal formalities. Moreover, out of 5.3 million 2.25 has been made through quotation in order to fulfill the urgent demand of the hospital. Furthermore, Mirza brother also carried out business in FY 2021-2022 in CEO DHA Office vide award letter no 2534 dated 27-5-2022 after all the codal formalities. The reply was not acceptable as conflict of interest could not be ignored as supplier and Asstt. Admin Officer are brothers. Out of Rs 5.334 million expenditure of Rs 2.252 million was made through quotations. Said supplier did not carry out business with any other Govt department during 2022-23 and 2023-24. In preceding year Rs7.151 million was also procured from the said supplier through quotations.

SDAC in its meeting held on 6th December 2024, took serious notice of such irregularity and keep the para pending till probe by administrative department. No compliance was reported till finalization of this report.

Audit recommends a thorough probe into the matter by the administrative department for fixing of responsibility against the person(s) at fault.

[PDP No. 35]

15.4.5 Mis-procurement by not awarding contract to pre-qualified contractor –Rs 5.234 million

According to Clause 42(42.1) of the bidding documents medical devices ‘the prices quoted shall not be more than the trade price as per MRP fixed by the Federal Government under Drugs Act 1976/DRAP Act, 2012. Further, the Director General Health Services Punjab vide notification no.8058-66 dated 23.06.2023 issued instructions that after inviting the bid from notified prequalified pool of firms, the items not notified by the notification will be procured through open competitive bidding as per PP rules 2014 by the procuring agency.

During the audit of CEO (DHA) Jhelum for the FY 2023-24, it was observed that the procurement committee did not award the rate contract to the lowest bidders on the pretext that their rates were higher than the market rates. The procurement committee disregarded the bid contract's requirement that the price quoted may exceed the Trade Price (TP) as determined by the Maximum Retail Price (MRP) approved by the Federal Government under the Drugs Act of 1976/DRAP Act of 2012, and there was no provision in the bidding document to compare the lowest offered rates with the market rate. Later on, the same items were advertised in open tender and purchased from non-pre-qualified contractor by violating DGHS, Punjab instruction *ibid*. This resulted into mis-procurement on account of medical devices.

S.#	PQ No.	Name of item	Name of firm rejected	MRP in Rs	TP in Rs	Total procurement in million	Purchase d from open tender	Amount paid in million
1	43	IV Sets Sterile blister Pack	M/s Hashir surgical services Peshawar	150	127.5	38.146	Unisa pvt KPK	3.824
2	66	Urine Bags Sterile (2000ml) Pack	M/s Hashir surgical services Peshawar	155	131.75	2.382	Meher trader	1.410
3	67	Volumetric Chamber (IV Burette) Sterile Packs 100 ml size	M/s Lab link enterprises Karachi	350	297.5	2.506		
Total						43.133		5.234

Audit held that procurement committee did not select the prequalified contractor due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that in both phases of prequalified tender, quoted rates of said products was dropped by District Purchase Committee (DPC) on the basis of quoted rates found higher than market rates. The reply was not acceptable as market survey was defective as no bifurcation of national and multinational product was made and market survey was not approved by the competent authority.

SDAC in its meeting held on 6th December 2024 decided to regularize the expenditure. No compliance was reported till finalization of this report.

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

[PDP No. 9]

15.4.6 Non-deduction of GST from Suppliers – Rs 4.402 million

According to Sales Tax Act, 1990, the standard rate of sales tax has been increased from 17% to 18% through SRO 179(I)/2023 dated February 14, 2023. The amendment through SRO 179 is not applicable on goods subject to sales tax at retail price as specified in the Third Schedule to the Sales Tax Act, 1990.

During the audit of CEO DHA Jhelum, DO (Health) Jhelum & DHQ Hospital for the FY 2022-24, it was observed that an amount of Rs 155.213 million was incurred on purchase of medical devices and various items but GST Rs 4.402 million was not deducted. This resulted in non-deduction of GST as detailed in **Annexure-DHA-JLM-D**.

Audit held that GST was not deducted due to weak internal and financial controls.

The matter was reported to the PAO in October 2024. The management replied that in case of pdp-13 & 14, in some cases GST was introduced w.e.f 01.07.2022 and items were received on 02.06.2022 and 16.06.2022 but payment was made on 15.09.2023 i.e. after imposition of GST. In other cases, Rs. 231,585 have been recovered through GST Return, Rs. 84,325 through CPR, Rs. 12,840 from bill (Fynk), Rs. 36,900 through GD. The remaining firms have also been directed to deposit GST. In case of pdp-25 Rs183,348 were exempt from GST, Rs.124,372 has been deposited to FBR, Rs. 285,680 are recoverable. In case of pdd-40, medical devices were purchases from Pharmacy and no GST was charged by the vendor. The reply was not fully acceptable as complete compliance was not made.

SDAC in its meeting held on 6th December 2024 directed to reduce the number of paras to Rs 4.402 million and directed for the recovery No compliance was reported till finalization of this report.

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

[PDP No. 13,14,25 &40]

B) Value of Money & Service Delivery Issues

15.4.7 Non-availability of specialists' doctors in evening and nights shifts due to non-adoption of rotational duties policy

According to Notification No.S.O (H&D) 7-1/2017 dated 30.01.2017 of Primary and Secondary Health Department Government of the Punjab, in case of three consultants they will perform duty in three equal shifts on rotation basis, in case of 02 they will perform in morning and evening shift on rotations basis and in case of emergency, the doctor perform morning shift shall be available on call. In case of one consultant/specialist, he will perform his duty in morning shift however will be available on call. The special allowance will strictly be linked to the biometric attendance.

During audit of MS DHQ Hospital Jhelum for the FY 2023-2024, it was observed that 2 or more consultants/specialist were posted in different specialties and all of them performed their duties in morning shift contrary to the policy *ibid*. Audit noticed that neither any duty roster to perform duties in all three shifts on rotation basis was planned by the management nor doctors adopted it as evident from the biometric attendance record of the hospital. This resulted in non-performance of duties and non-availability of specialist's doctors to the patients, in the evening and night shifts. Detail is as under.

Specialties	No of Doctors Posted
Cardiologist	3
Gynecologist	5
Pediatrician	3
Consultant Physician	3
Orthopedic Surgeon	4
Consultant Surgeon	3
Anesthetist	4

Audit held that consultant doctors not performing duties in all shifts on rotation basis due to weak internal and managerial controls.

The matter was reported to the PAO in October 2024. The management replied that Consultant Doctors are working in shifts on rotation basis, duty rosters are attached. Furthermore, they are exempted from Biometric. The reply was not acceptable as on call duties were performed instead in three/two shifts on rotation basis despite availability of two or more consultants.

SDAC in its meeting held on 06th December 2024, upheld the view point of audit in light of the policy letter and referred the matter to administrative department for probe. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault besides implementation on P&SHD's policy in the matter.

[PDP No. 50]

C) Others

15.4.8 Un-authorized utilization of tied grants – Rs 80.26 million

According to Rule 24 of Punjab District Authorities (Budget) Rules 2017, all conditional grants shall be budgeted and utilized following the conditions of the grant. Further, as para 2 of the release order for bulk purchase of medicines, the funds will not be utilized for any other purpose.

During the audit of CEO (DHA) Jhelum for the FY 2023-2024, it was observed that funds Rs 299.29 million were available for tied grants (Bulk medicines, dialysis medicines, IRMNCH & Covid), out of which Rs 214.417 million were utilized during the FY 2023-2024. The remaining amount of Rs 84.873 million should have been available in Account-VI as closing balance on 30.06.2024. However, as per financial statements of DHA Jhelum closing bank balance of Account-VI was Rs 04.60 million as on 30.06.2024. This resulted un-authorized utilization of tiled grants funds Rs 80.26 million. Detail is as under:

Rs in million				
Description of Grant	Opening Balance as on 01.07.2023	Receipt During the year	Expenditure During 2023-24	Closing balances as on 30.06.2024
Medicines (Bulk)	79.510	191.833	201.729	69.614
Dialysis Machines	8.293	0	0	8.293
Covid Funds	13.740	0	9.613	4.127
IRMNCH	0.134	5.780	3.075	2.839
Total	101.677	197.613	214.417	84.873

Audit held hat tied grant were utilized in violation of rules / instructions due to weak financial controls.

The matter was reported to the PAO in October 2024. The management replied that short fall of DHA Jhelum is 98.205 million in salary & non-salary i.e. payment of utility charges, pension contribution, Financial Assistance & Leave encashment. The Government of the Punjab, Finance Department Lahore has been requested to provide funds to overcome the short fall. The reply was not acceptable as prior approval was not sought from FD and tied grants were utilized unauthorizdly.

SDAC in its meeting held on 6th December 2024, pended para and directed to regularize. No compliance was reported till finalization of this report.

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

[PDP No. 15]

CHAPTER 16

DISTRICT HEALTH AUTHORITY RAWALPINDI

16.1 Introduction

There are 24 formations in DHA Rawalpindi out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations was Rs 3,935.98 and Rs 56.943 million respectively out of which 56% expenditure and 74% receipt were audited.

a) Audit Profile of DHA Rawalpindi

Rs in million					
Sr. No.	Description	Total Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Rawalpindi	24	07	2223.583	42.095

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DHA Rawalpindi was Rs 6,658.257 million and supplementary grant was Rs 0.415 million for the FY 2023-24. An amount of Rs 1395.009 million was surrendered and final budget was Rs 5,263.663 million. Management incurred an expenditure of Rs 5,260.757 million resulting in saving of Rs 2.906 million. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	5,013.746	0.415	525.694	4,488.467	4,488.106	-0.361
Non-Salary	1,145,.934	0	457.382	688.552	687.772	-0.780
Development	498.577	0	411.933	86.644	84.879	-1.765
Total	6,658.257	0.415	1395.009	5,263.663	5,260.757	-2.906

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of Saving
2022-23	5,204.619	5,193.422	-11.197	0.21
2023-24	5,263.663	5,260.757	-2.906	0.05%

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 1% increase in budget allocation and 1 & expenditure incurred during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 2.906 million during FY 2023-24 which is 0.05% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

There are nine (09) qualitative indicators set by P&SHC department for DHA Rawalpindi for the FY 2023-24. These indicators are set with the objectives of improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. A comparison of target set for each indicator and the status of achievement is given below:

Sr. No.	Indicators	Planned Targets	Achievements	%age
1	Outdoor Patients	5,500,000	5,193,968	94
2	Indoor Patients	220,000	210,227	96
3	Surgical Cases	230,000	221,514	96
4	Cardiac Coronary Unit	550,000	567,560	103
5	Diagnostic Services (Laboratory, Radiology)	6,200,000	5,904,333	95
6	Family Planning Visits	90,000	80,994	90
7	Peads	450,000	393,439	87
8	Surgery	250,000	147,618	59
9	TB Chest Treatments	25,000	22,201	89
10	Free Medicines to Patients	5,500,000	5,193,968	94

Source: DHIS dashboard of DHA Rawalpindi

ii. Service delivery issues

Analysis of the Targets and achievements given in above table indicates that DHA in provision of services in the area of surgery and peads.

16.2 Classified summary of audit observations

Audit observations amounting to Rs 130.312 million were raised in this report during current audit of DHA Rawalpindi. This amount also includes pointed out recoveries of Rs 3.457 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	32.526
4	Procurement related irregularities	26.058
5	Contract Management	-
6	Value for money and service delivery issues	-
7	Others	71.728
	Total	130.312

16.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the year 2017-18 and 2022-23 were discussed in PAC meeting convened in January 2022 and October, 2024 respectively. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	27	Not convened	-	-	-	-
2	2018-19	25	Not convened	-	-	-	-
3	2019-20	18		-	-	-	-
4	2020-21	13		-	-	-	-
5	2021-22	03		-	-	-	-
6	2022-23	15	Convened	-	-	-	-
7.	2023-24	17	Not Convened	-	-	-	-

16.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

16.4.1 Irregular expenditure on pay and allowances - Rs 29.069 million

According to para 4(x) of Govt. of Punjab, Service and General Administration Department (S&GAD) Regulation /O&M wing notification No.SO (ERB)5-44/2019/WC-DW-Policy dated 29th January, 2021 “in case of extreme necessity the extension to work-charged employees shall be made through speaking orders containing reasonable justification after obtaining approval. Such approval shall be accorded by the authority next higher to the hiring authority, before the expiry of 90 days period of first hiring, provided that extension to work-charged hiring shall not be made in any case for more than two times”. Further, according to Rule 3.3 of Punjab TA Rules read with FD Letter No. FD. SR 4-8-1/76 (Prov.) dated 16-03-1988, the government servant may not be deputed at a temporary headquarter outside his place of posting for a period not exceeding three months. Shifting of head quarter for the period exceeding three months is a financial irregularity.

During audit of DHO (PS) Rawalpindi and THQ hospital Kallar Syedan for the FY 2023-24, it was observed that DHO hired 31 Assistant Entomologists for 89 days as allowed by Secretary (P&SHC) for the period 03.04.2021 to 30.06.2021. On expiry of initial period i.e. 30th June 2021, neither extension was routed for prior approval nor advertisement made for re-hiring despite availability of enough time. Instead, several extensions were granted on noting side of a file from DC Rawalpindi for re-hiring of entomologist without advertisement till June 2024. Similarly, 04 doctors, 01 charge nurse and 02 Computer operators of THQ Kallar Syedan remained deputed outside hospital/DHA, Rawalpindi for 06-12 months and did not perform duties in hospital. This resulted in irregular expenditure on pay and allowances Rs 29.069 million. **Annexure-DHA-RWP-C**

(Rs in million)				
Sr. No.	Name of Formation	Nature of Irregularity	No. of Employees	Amount
1	DHO, Rawalpindi	Entomologists appointed for dengue without advertisement	31	17.536
2	THQ Hospital Kallar Syedan	Staff performing General duties outside DHA since long	7	11.533
Total				29.069

Audit held that entomologist and granted several extensions and not hired through open advertisement and staff shifted due to weak managerial and internal controls.

The matter was reported to the PAO in October, 2024. The management replied that P&SHD granted permission Entomologists. DC Rawalpindi granted approval for hiring through walk in interviews with the exemption of advertisement due to Dengue Emergency. Same persons were re-hired with the exemption of advertisement in the best interest of Anti-Dengue campaign. Time to time necessary approval form higher authority has been obtained. Furthermore, an Ex-post facto from the period w.e.f 10.07.2021 to 14.04.2023 in favor of 31-Assistant Entomologists was granted by the Competent Authority vide letter No.SO (EP&C),4-7/2017, dated 11.04.2023. In case of General duty employee's management replied that officers and officials are placed on general/temporary duty by competent authorities. Reply was not acceptable as 03 financial years elapsed but no visible effort was made to hire entomologist through open advertisement.

SDAC its meeting held on 5th December 2024, pended para for reverification. During reverification it was noticed that appointments were made without advertisement. No further progress was reported till finalization of this report.

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

[PDP No. 173, 207]

16.4.2 Overpayment on account of pay & allowances – Rs 3.457 million

According to Rule 9(b) of PDA (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall liable to make good the loss.

During audit of DHA Rawalpindi for FY 2023-24, it was observed that management of four formations of health authority made overpayment / in-admissible payment to 142 employees amounting to Rs 3.457 million due to payment of pay & allowances during absent, leave and EOL period.

This resulted in overpayment of pay & allowances of Rs 3.457 million. Detail at **Annexure-DHA-RWP-D**.

Rs in million				
Sr. No.	Name of Formation	Particulars	No. of Employees	Amount
1	THQ Gujar Khan	Recoverable Pay and allowance for absent period	02	1.648
2	THQ Kahuta	Recovery of CA during leave period	57	0.822
3	THQ Hospital Kaller Syedan	Recovery of CA during leave period	69	0.579
4	THQ Hospital Murree	Recovery of CA during leave period and Pay allowance during EOL	14	0.408
Total			142	3.457

Audit held that overpayment was made on account of pay and allowances due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management in its reply admitted observation and stated that recovery from concerned had been started.

SDAC in its meeting held on 5th December 2024, directed to keep the para pending till full recovery. No further progress was reported till finalization of this report.

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

[PDP No. 191, 205,208 & 232]

B) Procurement related irregularities

16.4.3 Irregular expenditure on procurement by splitting–Rs 10.363 million

According to Rule 9(1) of Punjab Procurement Rules 2014, 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. Furthermore, according to Rule 12 (1) of the rule *ibid*, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority.

During audit of DHA Rawalpindi for the FY 2023-24, it was observed that management of five formations incurred expenditure amounting to Rs 10.363 million on account of Repair & Maintenance, printing work, others, cost of other stores items, lab items, UPS & batteries, ACs, general store items etc. without open tender and annual planning by splitting the indent in violation of rule *ibid*. This resulted in irregular expenditure by splitting Rs 10.363 million. Detail at **Annexure-DHA-RWP-E**.

Rs in million				
Sr. No.	Name of Formation	Items	Amount	Remarks
1	CEO DHA Rawalpindi	ACs, Office Furniture, UPS and batteries, Water dispensers, Room furnishing i.e. false ceiling etc. etc.	4.282	No tender floated. Procured through splitting orders.
2	DHO (PS) Rawalpindi	Latex gloves, Dengue Kits and stationery	1.983	
3	RHC Kauntrila	ACs, repair of Solar, Solar batteries, CCTV cameras, LED and DVR	1.237	
4	THQ Hospital Murree	P/F Aluminum doors, Fales ceiling, Glass counter in ER deptt& OPD, Purchase of Uniform and shoes for Janitorial staff	1.123	
5	THQ Hospital Kahuta	Printing and publication work	1.738	Splitting through managed quotations, all quotations of the firms owned by one owner M/s Muhammad Khawar Awan (Soan valley printing press, Ali's enterprises & printers and Khyber international printers)
Total			10.363	

Audit held that expenditure was incurred in violation of rules due to weak managerial control.

The matter was reported to the PAO in October 2024. The management replied that expenditure was incurred as per requirement of the office and as per PPRA, purchases were made under the delegated financial powers to purchase items worth less than Rs 200,000. Reply was not acceptable as neither annual planning was made nor tenders were

floated and purchases were made through quotations. In some cases, quotations were managed from the firms owned by the same person as mentioned at Sr. No.05 of the table above.

SDAC in its meeting held on 05th December 2024, directed to keep the para pending till regularization. No further progress was reported till finalization of this report.

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

[PDP No. 159, 162, 175, 179, 203 & 226]

16.4.4 Irregular procurement of medical equipment–Rs 9.344 million

According to Rule-9(b) of Punjab District Authorities (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure, or any other expense shall be personally responsible for any overcharge, fraud, or misappropriation and shall be liable to make good that loss.

During audit of CEO DHA Rawalpindi for FY 2023-24, it was observed that DHA purchased medical equipment's of Rs 9.344 million i.e. dialysis chairs, emergency resuscitation, ICU beds and Vacuum Extractor Model F 100 make Fazzini Srl made in Italy from M/S Sheikh Associates and M/S Quintex Medical. Audit noticed that suppliers did not supply medical equipment as per agreed specs/origins. M/S Sheikh Associates supplied ICU beds etc. of Turkey origin instead agreed Czech Republic origin equipment as mentioned in specs. Similarly, M/S Quintex Medical supplied suction pumps instead of vacuum extractor as mentioned in specs. This resulted in irregular procurement of medical equipment Rs9.344 million.

Audit held that contractors supplied equipment contrary to agreed specs due to weak managerial and internal controls.

The matter was reported to the PAO in October 2024. The department replied that items were supplied by concern firm's M/S Sheikh Associates were as per agreement/specifications and made in Czech Republic. As per tender bidding documents of DHA, Rawalpindi clause, subclause 4.1 and subclause 4.2. Country of origin of goods could be from any geographical region of the world. The labels of the equipment are attached of Czech Republic. In case of "Vacuum Extractor" as per certificate of the Biomedical Engineer and members of committee, suction pump and vacuum extractor are same items and there is no difference. Reply was not acceptable as proof of make and manufactured from Czech

Republic could not be provided during verification. Moreover, physical inspection report indicated the differences.

SDAC in its meeting held on 5th December, 2024 directed to probe the matter. No further progress was reported till finalization of this report.

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

[PDP No. 157, 160]

16.4.5 Irregular procurement in violation of PPRA – Rs 6.351 million

According to Rule 9 & 12 of the PPR 2014, a procuring agency shall announce appropriately all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

During audit of THQ Hospital Kallar Syedan for FY 2022-24, it was observed that medicines, surgical and lab tests Rs 6.351 million were procured for SSP patients from various suppliers without open tender. It was further revealed that even no quotations were called and a Memorandum of understanding (MOU) was signed with pharmacy without tender/quotation in violation of the rules. This resulted in irregular procurement of Rs 6.351 million as detailed below.

Rs in million				
Sr. No.	Date	Vendor	Item	Amount
1	25.03.2024	Biotech Molecular & Clinical Lab	Lab Tests	0.348
2	25.05.2024	Sadaqat Pharmacy	Medicine	0.540
3	15.08.2023	Biotech Molecular & Clinical Lab	Lab Tests	0.217
4	27.03.2024	Sadaqat Pharmacy	Medicine	1.025
5	02.12.2023	Sadaqat Pharmacy	Medicine	1.130
6	20.01.2024	Sadaqat Pharmacy	Medicine	1.298
7	30.08.2023	AM Pharmacy	Medicine	0.976
8	30.08.2023	AM Pharmacy	Medicine	0.996
Total				6.53

Audit held that procurement was made in violation of PPRA Rules due to weak internal and financial controls.

The matter was reported to the PAO in October 2024. Department replied that MoU was signed for smooth functioning of SSP at the discount rate which was awarded in LP tender. Reply was not acceptable as codel formalities were not fulfilled.

SDAC in its meeting held on 5th December 2024 directed to get the expenditure regularized. No further progress was reported till finalization of this report.

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

[PDP No. 212]

C) Value for money and service delivery issues

16.4.6 Non-availability of specialists' doctors in evening and night shifts due to non-adoption of rotational duties policy

According to Notification No.S.O (H&D) 7-1/2017 dated 30.01.2017 of Primary and Secondary Health Department Government of the Punjab, in case of three consultants they will perform duty in three equal shifts on rotation basis, in case of 02 they will perform in morning and evening shift on rotations basis and in case of emergency, the doctor perform morning shift shall be available on call. In case of one consultant/specialist, he will perform his duty in morning shift however will be available on call. The special allowance will strictly be linked to the biometric attendance.

During audit of THQ Hospitals Murree and Kahuta for the FY 2023-24, it was observed that 2 or more specialists' doctors were posted in different specialties and all of them performed their duties in morning shift contrary to the policy *ibid*. Audit noticed that neither any duty roster to perform duties in all three shifts on rotation basis was planned by the management nor doctors adopted it as evident from the biometric attendance record of the hospital. This resulted in non-performance of duties and non-availability of specialist's doctors to the patients, in the evening and night shifts. Detail is as under.

Name of Formation	Specialty	No of Consultants Posted
THQ Hospitals Murree	Pediatrician	3
	Gynecologist	3
	Anesthetist	3
THQ Hospital Kahuta	Pediatrician	3
	Gynecologist	3

Audit held that consultant doctors not performing duties in all shifts on rotation basis due to weak internal and managerial controls.

The matter was reported to the PAO in October 2024. The management replied that incentive allowance is admissible to all the consultants' doctors working at THQs and DHQs vide notification No. SO (B&A) 3-28/2015 Dated 29/05/ 2015 from Government of the Punjab Health Department. The reply was not acceptable as on call duties were performed instead in three/two shifts on rotation basis despite availability of two or more consultants.

SDAC in its meeting held on 06th December 2024, upheld the view point of audit in light of the policy letter and referred the matter to

administrative department for probe. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault besides implementation on P&SHD's policy in the matter.

[PDP No.204 & 229]

E) Others

16.4.7 Irregular utilization of Tied Grant - Rs 54.403 million

According to Rule 3(3) of Punjab District Authorities (Accounts) Rules 2017, “all conditional (Tied) grants shall be budgeted and utilized in accordance with the conditions of the grant”.

During audit of CEO DHA Rawalpindi for the FY 2023-2024, it was observed that Government of the Punjab released Rs 371.349 million during 2022-23 as tied grant for establishment of hospitals in district Rawalpindi. Scrutiny of record revealed that the un-spent balance of the tied grant was Rs 197.893 million as on 30.06.2023 whereas the cash closing balance of Account-VI was Rs 143.490 million. This resulted in un-authorized utilization of tied grants Rs 54.403 million.

Rs in million	
Total release of tied grants in 2022-23	371.349
Expenditure during 2022-23	173.456
Closing balance as on 30.06.2023 (2022-23)	197.893
Cash closing balance of Account-VI on 30.06.2023	143.490
Amount of tied grant utilized for other purpose	54.403

Audit held that tied grant was utilized for non-development expenditure due to weak financial and internal controls.

The matter was reported to the PAO in October 2024. The management replied that some-times due to payment of salaries the cash balance becomes less than the closing balance of tied grants but the same is recouped as the PFC grant is released by the FD. Figures mentioned in audit para pertain to the previous year and the para has been already printed in draft audit report of the previous year. Reply is not acceptable as the management admitted utilization of funds of tied grants for other purposes.

SDAC in its meeting held on 06th December 2024, pended the para. No further progress was reported till finalization of this report.

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

[PDP No. 153]

16.4.8 Irregular award of contract for LP medicines – Rs 17.325 million

According to Rule 4 and 25 of PPR 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is

efficient and economical. A procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid. For competitive bidding, whether open or limited, the bidding documents shall include the form of bid, form of contract, general or special conditions of contract, list of goods, delivery time or completion schedule, bid evaluation criteria and format of all securities required.

During audit of THQ Hospital, Gujar Khan for the FY 2023-24, it was observed that management awarded contract of LP medicines to M/S Ahmad Pharmacy and procured medicine of Rs17.325 million. Audit noticed as per technical bid the drug sale license of M/S Ahmad Pharmacy was expired since 11th July 2023 hence was ineligible to participate in bidding due to non-availability of valid drug sale license. Moreover, attached bank statement in bidding the documents was of some other person instead of bidder of Mr. Shamraiz the owner of M/S Ahmed Pharmacy or owner.

Audit held that contract was awarded to ineligible bidder due to weak internal and managerial controls.

The matter was reported to the PAO in October 2024. The management replied that license of M/S Ahmed Pharmacy expired in the month of July, 2023 but they had applied for the renewal. The bank statement of the bidder Mr. Shamraiz was also provided on demand which was made the part of document. Reply was not acceptable as the management admitted expiry of the drug sale license.

SDAC in its meeting held on 06th December 2024, pended para for probe by CEO DHA, Rawalpindi. No further progress was reported till finalization of this report.

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

[PDP No. 189]

CHAPTER 17

DISTRICT HEALTH AUTHORITY BHAKKAR

17.1 Introduction

There are 21 formations in DHA Bhakkar out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 2,315.357 million and Rs 19.665 million respectively, out of which 16% expenditure & 20% receipt was audited.

a) Audit Profile of DHA, Bhakkar

Rs. in million				
Sr. No.	Description	Total No. of Formations	Expenditure audited	Receipt audited
1	DHA Bhakkar	21	364.366	3.933

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts for the FY 2023-24 of the DHA, Bhakkar, original budget (development and non-development) was Rs 5,285.700 million and amount surrendered was Rs 976.869 million. The final budget was Rs 4,308.830 million. Against the final budget, expenditure of Rs 3,413.094 million was incurred resulting in saving of Rs 895.737 million. The break-up of total budget and expenditure is given in the following table:

Rs. in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+)/ Saving (-)
Salary	3,691.651	-	(906.460)	2,785.190	2,518.868	(266.322)
Non-Salary	1,273.239	-	(68.664)	1,204.575	849.269	(355.307)
Development	320.810	-	(1.745)	319.065	44.957	(274.108)
Total	5,285.700	-	(976.869)	4,308.830	3,413.094	(895.737)

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	3,458.154	2,845.887	(612.266)	18
2023-24	4,308.830	3,413.094	(895.737)	21

There was 25% increase in budget allocation and 20% increase in expenditure incurred during Financial Year 2023-24 as compared to Financial Year 2022-23, while there was overall saving of Rs 895.737 million during Financial Year 2023-24 showing an increasing trend of saving by 46% as compared to Financial Year 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Bhakkar was done on the basis of following qualitative indicators set by Health Department for the FY 2023-24. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Planned Targets	Achievement	% Achievement
1	OPD	1,954,920	1,805,290	92
2	Indoor	65,650	59,302	90
3	Surgery	46,500	44,394	95
4	FP Visits	36,225	25,200	70
5	EPI Vaccination	-	-	
6	Free Medicine Availability (%)	2,212,729	1,876,300	85
7	Outlook (%)	-	-	
8	Health Watch Monitoring Visit	-	-	
9	Knock Down Criteria (%)	-	-	

ii. Service delivery issues

Analysis of the achievements mentioned in the table above show that DHA lagged behind in achieving target of FP visits during 2023-24.

17.2 Classified summary of audit observations

Audit observations amounting to Rs 193.574 million were raised in this report during current audit of DHA Bhakkar. This amount also includes pointed out recoveries of Rs 20.436 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

Rs. in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	3.580
4	Procurement related irregularities	30.119
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	9.702
7	Others	143.019
	Total	186.420

17.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2017-18 and 2022-23 was discussed in PAC meeting convened in January 2022 and October 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	21	Convened	21	-	8	0
2	2018-19	17	Not convened	-	-	-	-
3	2019-20	21		-	-	-	-
4	2020-21	11		-	-	-	-
5	2021-22	03		-	-	-	-
6	2022-23	08	Convened	8	-	8	0
7	2023-24	15	Not convened	-	-	-	-

17.4 AUDIT PARAS

A) HR/Employees related irregularities

17.4.1 Unauthorized payment of pay & allowances - Rs 9.052 million

As per clarification issued by Government of the Punjab, Finance Department letter No FD(M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available the Government servant for whom it is meant cannot draw HRA and conveyance allowance even if the facility is not availed and residence remains vacant during the period.

During audit of following formations of DHA, Bhakkar for the FY 2023-24, it was observed that payment of Rs 9.051 million, on account of different pay & allowances was made to the officers / officials in violation of the rules *ibid*. This resulted in unauthorized payment of pay & allowances Rs 9.052 million. **Annexure-DHA-BKR-C**

Rs. in million				
Sr. No.	Name of Formation	No. of employees	Description	Amount
1	DHO Bhakkar	58	CA and HRA charges MS, technician having accommodation within premises	3.105
2	DHQ Bhakkar	29	CA, HRA And Electricity charges of doctors having accommodation within premises	2.235
3		20	CA, HRA And Electricity charges of nurses having accommodation within premises	2.075
4		1	Pay and allowances while not performing duty in the emergency during night shift	1.636
		Total		9.052

Audit held that due to weak internal controls, payment of allowances and electricity charges were made to employees without admissibility.

The matter was reported to PAO in November, 2024. Department replied that an enquiry committee has been constituted by the office of undersigned to probe the matter.

SDAC in its meeting held on 4th December 2024, directed for recovery of accommodation charges, conveyance allowance and electricity charges per room or per person on the basis of fresh assessment of building department within 30 days of the meeting.

Audit recommends recovery from the concerned employees besides fixing responsibility against person (s) at fault for lapse.

(PDP No-357,376,377 & 380)

17.4.2 Overpayment of pay & allowances - Rs 1.770 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. According to Govt. of the Punjab Primary & Secondary Healthcare Department vide Order No.SO(NS)Misc-67 Adhoc extension-2023 dated 01.01.2024 terms & conditions of adhoc appointment, one month's notice shall be mandatory or in lieu of that one month's pay shall have to be deposited if an appointee submits resignation.

According to clause 6.25 of Policy and Procedure Manual (PPM) of post-graduate residency circulated vide Notification No.S.O. (ME) 7-6/2017 (CIS) dated 18.05.17 of the Punjab Specialized Healthcare & Medical Education Department, Post-Graduate Training is full time & residential. Post-Graduate Residents are not allowed to indulge in private practice or second jobs.

During audit of various formations of DHA, Bhakkar for the FY 2023-24, it was observed that payments of inadmissible pay and allowances of Rs 1.770 million were made to the officials /officers during absence, training and resigned period. This resulted in overpayment of pay and allowances of Rs 1.770 million **Annexure-DHA-BKR-D**.

Rs in million				
Sr. No.	Name of Formation	No. of Employees	Description	Amount
1	DHO Bhakkar	1	Annual increment & pay & allowance for absent period	0.341
2	DHQ Bhakkar	33	Pay & allowances to absentees	0.231
3		5	Pay & allowances to doctors who resigned from service	0.736
4		2	HRA and CA to doctors on training	0.462
Total				1.770

Audit held that due to weak internal controls, pay & allowances of the incumbents were neither stopped nor recovery was affected.

The matter was reported to PAO in November, 2024. Department explained in meeting that a committee has been constituted by the office of MS to probe the matter and recovery of pay and allowance.

SDAC in its meeting held on 4th December, 2024, directed to effect recovery from concerned.

Audit recommends early recovery from concerned.

(PDP No-362,378,379 & 383)

B) Procurement related irregularities

17.4.3 Irregular expenditure on account of procurement of items - Rs 15.472 million

As per GFR vol-I (10) every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. Among the principles on which emphasis is generally laid are the following: - i. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. ii. The expenditure should not be prima facie more than the occasion demands. iii. No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage. iv. Public moneys should not be utilized for the benefit of a particular person or section of the community.

During audit of CEO DHA Bhakkar for the FY 2023-24, it was observed that various items of Rs 15.472 million were purchased for the upgradation of various RHC/BHUs and same were lying idle in the store of CEO DHA till the date of audit due to some unknown reasons and losing their warranty / Guaranty. This resulted in procurement of items before occasion demand of Rs.15.472 million. **Annexure-DHA-BKR-E**

Audit held that due to weak internal controls and financial indiscipline, expenditure was made before the actual need and occasion.

The matter was reported to PAO in November, 2024, Department replied that items were delivered to relevant health facilities. Audit contented that Department made unnecessary delay in shifting of equipment to the relevant health facility after receiving of equipment at CEO Health office.

SDAC in its meeting held on 4th December, 2024, directed to probe the matter at administrator level.

Audit recommends implementation of SDAC decision at earliest.

(PDP No. 352)

17.4.4 Irregular procurement without observing tendering process - Rs 13.327 million

According to rule 8, 9, 12 and 22 of PPRA, 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements. Procuring agency shall advertise in advance annual requirement on the website of the PPRA as well as on its own website and 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, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of various formations of DHA Bhakkar for the FY 2023-24, it was observed that DDOs incurred an expenditure of Rs 12.729 million on purchase of different items through quotations by splitting the purchases in small orders to avoid tendering process. This resulted in irregular purchases of Rs 13.327 million. **Annexure-DHA-BKR-F**

Rs. in million

Sr. #	Name of Formation	Items	Amount
1	THQ Mankera:	Local purchase of medicines	0.033
2	DHO Bhakkar	Printing, cost of other store and others	3.041
3		Local purchase of medicines	3.109
4	DHQ Hospital Bhakkar	Purchase of ACs	5.211
5		Purchase of Machinery & Equipment	1.335
6		ENT instruments	0.598
Total			13.327

Audit held that due to weak internal controls, procurement was made in violation of PPRA rules ibid.

The matter was reported to PAO in November, 2024. Department replied for PDP-291 that the advertisement of tender for LP medicine was floated on 7th October, 2023 and bid opening was dated 25th October 2023 but no firm appear or participate in tender of LP Medicines. Afterward, the advertisement was sent to the DGPR but due to pending liabilities the advertisement was not issued in newspaper. Further, department replied that budget was allocated on quarterly basis and purchases were made as per requirement of hospitals.

SDAC in its meeting held on 4th December, 2024 directed to regularize the expenditure.

Audit recommends regularization of the expenditure from the competent forum besides fixing of responsibility for lapse against the person (s) at fault.

(PDP No-291,353,354,369,371 & 382)

C) Value for money and service delivery issues

17.4.5 Overpayment due to non-deduction of GST – Rs 8.366 million

According to Central Board of Revenue Standing Instructions read with Notification SRO 660 (1)/2007 dated. 30-06-2007 all with holding agents shall make purchases of Taxable goods from a person duly register under sale Tax Act, 1990, The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury. In case of non-availability of a registered firm, the purchases may be made from unregistered firm.

During audit of various formations of DHA Bhakkar for the FY 2023-24, it was observed that management made payment on account of medical gases for Rs 46.478 million but GST was not deducted for Rs 8.366 million while making the payment. This resulted in non-deduction of GST of Rs.8.366 million. **Annexure-DHA-BKR-G**

Rs. in million			
Sr.No.	Name of Formation	Amount	GST Amount
1	DHQ Bhakkar	44.343	7.982
2	THQ Kallur Kot	2.135	0.384
	Total	46.478	8.366

Audit held that due to weak internal controls and financial indiscipline, GST was not deducted from the medical gases bills.

The matter was reported to PAO in November, 2024, department replied that the medical gases falls under the category of medicine as per notification of Govt. of Punjab SHC & ME Department vide No.DD(FMC)1-15/2015 dated 26-02-2019, hence GST is not applicable. Department also explained that neither firm charged any GST on invoices nor deducted by the MS DHQ so question of recovery does not arise. SDAC did not accept the reply as 18% GST is applicable on supply of medical gasses.

SDAC in its meeting held on 4th December, 2024, decided that case will be referred to Finance department & FBR for clarification about recovery from the vendor as GST was not charged on bills.

Audit recommends implementation of SDAC decision at earliest.

(PDP No-365 & 390)

D) Others

17.4.6 Irregular payment of pending liability - Rs 143.019 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of following formations of DHA Bhakkar for the FY 2023-24, it was observed that Rs 143.019 million were drawn on account of previous year's bills from current year budget allocation. Audit observed that no such bills were reflected in any liability register of the office prior to drawl of the bills and sanction of next higher authority was also not obtained. In the absence of liability register, drawl of previous year's claims appeared doubtful. This resulted in irregular pending liability of Rs 143.019 million **Annexure-DHA-BKR-H.**

			Rs. in million
Sr.No.	Name of Formation	Description of items	Amount
1	CEO DHA Bhakkar	MSD Medicine	138.538
2	MS DHQ Hospital Bhakkar	Misc. items	4.481
Total			143.019

Audit held that irregular clearance of previous year liabilities was due to weak internal and financial controls.

The matter was reported to PAO in November, 2024. Department replied that payment to concerned firms cannot be made without DTL reports. The DTL reports of the items mentioned in the para were received after 30.06.2024 then the concerned firms were made payment of their concerned items out of Account-VI. In case of DHQ Hospital, it was explained that all the necessary items were purchased as per hospital need & smooth service delivery for patients. But, due to non-availability of budget at that time, bills remained unclear; however, after the allocation of budget in year 2023-24, pending bills/liabilities were cleared without affecting any service delivery of that year.

SDAC in its meeting held on 4th December, 2024 directed for regularization of the expenditure incurred from competent forum.

Audit recommends for regularization from competent forum besides fixation of responsibility for lapse against the person (s) at fault.

(PDP No-339 & 374)

CHAPTER 18

DISTRICT HEALTH AUTHORITY KHUSHAB

18.1 Introduction

There are 19 formations in DHA Khushab out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations was Rs 2509.812 and Rs 13.272 million respectively out of which 37.74% expenditure and 22 % receipt were audited.

a) Audit Profile of DHA Khushab

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Khushab	19	06	947.110	2.920

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts for the FY 2023-24 of the DHA, Khushab, total original budget (development and non-development) was Rs 3915.883 million, supplementary grant was Rs 338.900 million and amount surrendered was Rs 1686.954 million. The final budget was Rs 2567.830 million. Against the final budget, total expenditure of Rs 2563.649 million was incurred resulting in saving of Rs 4.181 million. The break-up of total budget and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	3,226.335	79.721	-1,262.348	2,043.708	2,043.421	-0.287
Non-Salary	590.977	259.179	-368.186	481.970	478.492	-3.477
Development	98.572	0.000	-56.419	42.153	41.736	-0.417
Total	3,915.883	338.900	-1,686.954	2,567.830	2,563.649	-4.181

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	2,726.555	2,726.555	0	0
2023-24	2,567.830	2,563.649	-4.181	0.16

There was 6% decrease in budget allocation as compared to FY 2022-23 and 6% decrease in expenditure incurred during FY 2023-24 as compared to FY 2022-23, while there was saving of Rs.4.181 million during FY 2023-24.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Khushab was made on the basis of following qualitative indicators set by Health Department for the FY 2022-23. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No	Key Indicators	Planned Target	Achievement	% Achievement
1	OPD	2052520	1883936	91.79
2	Indoor	-	33566	-
3	Surgery	-	7616	-
4	FP Visits	-	14626	-
5	EPI Vaccination	31982	37427	117.03
6	Free Medicine Availability	-	100%	100
7	Out look	100%	98%	98%
8	Health Watch Monitoring Visit	100%	100%	100%
9	Knock Down Criteria	100%	100%	100%

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and surgical during 2022-23.

18.2 Classified summary of audit observations

Audit observations amounting to Rs 105.077 million were raised in this report during current audit of “DHA, Khushab.” This amount also includes pointed out recoveries of Rs 3.119 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

Sr. No.	Classification	Rs in million
		Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	3.119
4	Procurement related irregularities	17.052
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	1.366
7	Others	83.54
Total		105.077

18.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2017-18 and 2022-23 was discussed in PAC meeting convened in January 2022 and October 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	13	Convened	13	-	13	0
2	2018-19	17	Not convened				
3	2019-20	21					
4	2020-21	11					
5	2021-22	05					
6	2022-23	02	convened	2	-	2	0
7	2023-24	06	Not convened				

18.4 AUDIT PARAS

A) Procurement related irregularities

18.4.1 Loss to Govt. due to purchase of items at higher rates - Rs.15.849 million

According to the Frequently Asked Questions on the PPRA Punjab site, the question “What course of action will be adopted by the procuring agency when all the bid prices substantially exceed the cost estimated/market value?” has a clear answer. The procuring agency is allowed to cancel all the bids prior to acceptance as provided under Rule 35 of the Punjab Procurement Rules, 2014, and invoke Rule 36 of the said Rules for re-bidding. As per Rules 2.6 and 2.7 of the Buildings & Roads Code, an application for Administrative Approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, a rough cost estimate, preliminary plans, information about the site, and other necessary details to fully elucidate the proposals and the reasons for them. The same procedure will also apply to modifications of the originally approved proposals if they are likely to necessitate the eventual submission of a revised estimate or material deviations from the original proposals, even if the cost may be covered by savings on other items. The excess over the amount for which administrative approval has been accorded should not exceed 10 percent. If the excess exceeds 10 percent, fresh administrative approval will be required.

During audit of CEO (DHA) Khushab for the period of 2023-24, it was observed that revenue portion of various development schemes were executed in DHA Khushab but following items were procured at higher rates than estimated price without justification. This resulted in loss to Govt due to purchase of items at higher rates Rs 15.849 million as detailed below:-

Rs in million						
Sr. No.	Description	Estimated price as per Bidding Document (Rs)	Price Accepted (RS)	Difference (RS)	Qty	Amount excess than Estimated Price
1	X-Ray Machine item # 17 as per B.Doc.	6,000,000	12,990,000	6,990,000	2	13.980
2	3 KVA UPS with 2 200AH Batteries item # 130 as per BD	30,000	165000/UPS, 42650/battery	250000-30000=220000	5	1.100

3	Air conditioner 1.5 ton Inverter Split Item #2 As per BD	130,000	169,500	39,500	22	0.474
4	Water Filtration Plant item # 132 as per BD	2,500,000	2,795,000	295,000	1	0.295
Total						15.849

Audit held that due to weak internal controls the procurement was made on extravagant rates keeping aside the estimated price.

The matter was reported to PAO in November, 2024. The Department replied that above said items were procured through open tender as per PPRA Rules. PC-1 was approved on low rates which needed to be revised, in the meanwhile tender was floated on direction of competent authority i.e. the worthy Secretary, and procurement of said items was made in the best interest of Public.

SDAC in its meeting held on 4th December, 2024 directed for regularization from competent authority. No further progress was reported till finalization of this report

Audit recommends regularization of expenditure.

[PDP No. 317]

18.4.2 Non-deduction of liquidated damages - Rs 1.203 million

According to Bidding Document Clause 21.3, a delay by the supplier in the performance of its delivery obligations shall render the supplier liable to the imposition of liquidated damages exceeding 10% of the purchase order/ contract value for late delivery / supply shall be imposed. According to supply order in case of late delivery of goods beyond the periods specified in the schedule of requirement, penalty @ 0.67 per day of the cost not upon the supplier. According to Purchase order condition No.4 the supply will be made within 60 days (15 days grace period time) in order to avail the grace period the firm shall request procuring agency by writing, if the delivery period of the supplier exceed beyond 60 days the penalty shall be imposed from 45 days) onwards @ 2% per month (0.067% per day) shall be imposed.

During audit of various formations of DHA Khushab for the FY 2023-24, it was observed that different firms failed to supply the medicine within stipulated time period but liquidated damages were not deducted from the payments. This resulted in less/non-recovery of liquidated damages of Rs 1.203 million. **Annexure-DHA-KHB-C**

Rs in million			
Sr. No.	Formation	LD Rate	LD Amount
1	CEO DHA Khushab	10% of the purchase order	0.372
2		0.067%/ day of cost of late supply	0.831
Total			1.203

Audit is of the view that due to weak internal control, liquidated damages were deducted while making the payment.

The matter was reported to PAO in November, 2024. The department replied that the liquidated damage charges were deducted but the same is less than the actual amount, a letter has been written to those firms for payment of the deficient liquidated damages.

SDAC in its meeting held on 4th December, 2024 directed for immediate recovery from the defaulter firms. No further progress was reported till finalization of this report.

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

[PDP No 321,325]

C) Value for money and service delivery issues

18.4.3 Non-deduction of GST on purchase of medicines – Rs 1.366 million

According to Para 10 of Circular No.09 of 2022-23 “Sale tax, Federal excise and ICT” (Tax on service) of amendment in Finance Act 2022 communicated vide Notification No. C.No.3 (1) ST - L&P/2019 dated 21.07.2022, “Drugs registered under the Drugs Act, 1976 have been made chargeable to tax at reduced rate of 1% without input adjustment. Similarly, Active Pharmaceutical Ingredients (APIs) and their raw materials are also chargeable at fixed rate of 1% subject to certification by DRAP”. Moreover, sales tax @17% is required to be deducted from supplies as per Sales Tax Act, 1990.

During audit of various formations of DHA Khushab for the FY 2023-24, it was observed that payment for procurement of medicines Rs 136.63 million was made without deducting sales tax @ 1% 1.366 million. This resulted in non-deduction of sales tax on purchase of medicines Rs. 1.366 million. Detail is at **Annexure-DHA-KHB-D**

Rs in million				
Sr. No.	Formation	Description of item	Amount of medicines	GST 1%
1	DHQ Hospital Jauharabad	Medicine	39.595	0.396
2	CEO DHA Khushab	Medicine	97.035	0.970
Total			136.63	1.366

Audit held that due to weak financial control payment was made without deducting sales tax.

The matter was reported to PAO in November, 2024. Department replied that letter had been issued to concern firms for deposit of GST 1% of invoice.

SDAC in its meeting held on 4th December 2024 directed for recovery. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing responsibility on the officer(s) at fault.

[PDP No.266, 319]

D) Others**18.4.4 Irregular payment of pending liabilities - Rs 83.54 million**

According to Rule 17.17(A) and 17.18 of PFR Vol-I every disbursing officer shall maintain a register of liabilities in P.F.R Form No.27 in which he should enter all those items of expenditure for which payment is to be made by or through another officer; budget allotment or sanction of a higher authority is to be obtained; or payment would be required partly or wholly during the next financial year or years. Further, under no circumstance the charges incurred be allowed to stand over to be paid from the grant of another year.

During audit of various formations of DHA Khushab for the FY 2023-24 it was observed that pending liabilities of medicines, IT Equipment, Labs & stationery of Rs 83.54 million were paid from the next financial year's budget allocation. The management discharged pending liabilities without obtaining sanction of next higher authority and without allocation of separate budget. Moreover, register on prescribed proforma of PFR Form No. 27 was not maintained. This resulted in irregular payment of pending liabilities of Rs 83.54 million as detailed at **Annexure-DHA-KHB-E**

Rs in million					
Sr. No.	Department	FY	Description	Period	Amount
1	THQ Hospital Khushab	2023-24	Purchase of drug and medicines	2022-23	10.498
2	DO (Health) DHA Khushab	2022-24		2023-24	14.323
3	THQ Hospital Nur Pur Thal	2022-24		2021-22, 2022-23	8.124
4	DHQ Hospital Jauharabad	2023-24	Purchase of drug and medicines, IT Equipment ,labs , stationery, medicine	2022-23	45.56
5	CEO DHA Khushab	2023-24	Purchase of drug and medicines	2022-23	5.035
Total					83.54

Audit held that irregular payment of pending liabilities was made due to weak internal & financial controls.

The matter was reported to the PAO in November 2024. The department replied that sufficient budget was available to clear the pending liabilities and no irregularity was made. Reply was not accepted as no allocation was reflected in the budget to clear pending liabilities. Moreover, approval of the next higher authority was also not obtained.

SDAC in its meeting held on 4th December, 2024 directed for regularization of expenditure. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility on the officer(s) at fault.

[PDP No. 227,248,262,269,279,324]

CHAPTER 19

DISTRICT HEALTH AUTHORITY MIANWALI

19.1 Introduction

There are 22 formations in DHA Mianwali out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations was Rs 511.652 million and Rs 94.603 million respectively, out of which 28% expenditure & 17% receipt was audited.

a) Audit Profile of DHA, Mianwali

Rs. in million				
Sr. No.	Description	Total No. of Formations	Expenditure Audited	Receipt audited
1	DHA Mianwali	22	143.27	16.09

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts for the FY 2023-24 of the DHA, Mianwali, original budget (development and non-development) was Rs 4,285.567 million, supplementary grant was Rs 390.153 million and amount surrendered was Rs 1,560.775 million. The final budget was Rs 3,114.945 million. Against the final budget, expenditure of Rs 2,817.850 million was incurred resulting in saving of Rs 297.095 million. The break-up of total budget and expenditure is given in the following table:

Rs. in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+)/ Saving (-)
Salary	2,953.348	225.487	-961.550	2,217.571	2,121.783	-95.788
Non-Salary	1,329.037	164.667	-599.225	894.193	693.062	-201.130
Development	3.181	0.000	0.000	3.181	3.005	-0.177
Total	4,285.567	390.153	-1,560.775	3,114.945	2,817.850	-297.095

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

Rs. in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	2,930.848	2,561.802	-369.046	13
2023-24	3,114.945	2,817.850	-297.095	10

There was 6% increase in budget allocation and 10% increase in expenditure incurred during Financial Year 2023-24 as compared to Financial Year 2022-23, while there was overall saving of Rs 297.095 million during Financial Year 2023-24 showing decreasing trend of saving by 3% as compared to Financial Year 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Mianwali was done on the basis of following qualitative indicators set by Health Department for the FY 2023-24. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Targets 2023-24	Achievement 2023-24	% Achievement
1	Outdoor Patients	995965	949343	95
2	Indoor	68014	68014	100
3	Surgical cases	11120	11228	101
4	Cardiac coronary Unit	7120	7291	102
5	Diagnostic Services (Laboratory, Radiology)	590201	595701	101
6	Family Planning Activities	3355	3257	97
7	Paeds	89201	88794	100
8	Surgery	43570	43581	100
9	TB Chest Treatment	550	557	101

ii. Service delivery issues

Analysis of the achievements mentioned in the table above show that DHA lagged behind in achieving target of OPD during 2023-24.

19.2 Classified summary of audit observations

Audit observations amounting to Rs 208.480 million were raised in this report during current audit of DHA Mianwali. This amount also includes pointed out recoveries of Rs 5.746 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

Rs. in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	2.528
4	Procurement related irregularities	64.585
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	1.103
7	Others	140.264
	Total	208.480

19.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2017-18 and 2022-23 was discussed in PAC meeting convened in January 2022 and October 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	14	Convened	14	0	14	0
2	2018-19	17	Not convened	-	-	-	-
3	2019-20	21		-	-	-	-
4	2020-21	11		-	-	-	-
5	2021-22	04		-	-	-	-
6	2022-23	07	convened	7	-	7	0
7	2023-24	10	Not convened	-	-	-	-

19.4 AUDIT PARAS

A) HR/Employees related irregularities

19.4.1 Unauthorized payment of inadmissible allowances – Rs 2.528 million

According to Sub Treasury Rules 1.15 (2), Conveyance Allowance was not admissible during leave. According to the Government of Punjab, Health Department's order No SO (N. D)2-26/2004(P.II) the non-practicing allowance is admissible only for those doctors who do not opt for private practice. According to clarification issued by the Finance department vide No FD.SR-I/6-7/2018 dated 15.10.2019 Practice Compensatory Allowance (PCA) is allowed if a doctor is working in a periphery and doing private practice there whereas Non-practicing Allowance (NPA) is only admissible in THQs and DHQs who undertakes that they will not perform private practice.

During audit of various formations of DHA, Mianwali for the FY 2023-24, it was observed that payment of Rs 2.528 million (detailed below) on account of different inadmissible allowances was made to the officers / officials in violation of the rules *ibid*. This resulted in overpayment of

Rs 2.528 million. **Annexure-DHA-MWL-C**

Rs. in million

Sr. No.	Name of Formation	Description	Amount	Recoverable Amount
1	DHQ Hospital Mianwali	Non-Practicing Allowance	1.999	1.999
2	DHQ Hospital Mianwali	CA during leave	0.090	0.090
3	DHO Mianwali	Practice Compensatory Allowance	0.180	0.173
4	DHO Mianwali	Non-deduction of HSRA	0.101	0.097
5	DHO Mianwali	HRA, CA and 5% house maintenance charges	0.092	0.092
6	THQ Hospital Isa Khel	Inadmissible increments to adhoc doctors	0.505	0.377
7	THQ Hospital Isa Khel	HRA, CA having Govt accommodation	0.158	0.060
Total			3.125	2.528

Audit held that due to weak internal controls, payment of allowances was made to employees without admissibility.

The matter was reported to the PAO/CEO in November 2024, the department replied that letters were written to DAO for recovery.

The SDAC in its meeting held on 03.12.2024 directed the management to recover the amount. No further progress was reported till finalization of this report.

Audit recommends recovery from the concerned employees besides fixing responsibility against person (s) at fault for lapse.

[PDP No. 98, 99, 102, 109, 111, 116 & 121]

B) Procurement related irregularities

19.4.2 Irregular expenditure on procurement by splitting the indent – Rs 14.388 million

According to Rule 8, 9 & 10 of PPR 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. A procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favor any single contractor nor put others at disadvantage.

During audit of various formations of DHA Mianwali for the FY 2023-24, it was observed that DDOs incurred expenditure of Rs 14.388 million on purchase of different items through quotations by splitting indents to avoid tendering process. This resulted in irregular purchases of Rs 14.388 million. **Annexure-DHA-MWL-D**

Rs. in million		
Sr. #	Name of Formation	Amount
1	CEO DHA Mianwali	0.910
2	DHQ Hospital Mianwali	8.441
3	THQ Hospital Piplan	5.037
Total		14.388

Audit held that due to weak internal controls, procurement was made in violation of PPRA rules *ibid*.

The matter was reported to the PAO/CEO in November 2024, department replied that purchases was made on different dates. Different and essential items were procured through quotations as per need of department.

The SDAC in its meeting held on 03.12.2024 directed the management for regularization of expenditure from Finance Department.

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

[PDP No. 78, 84 &133]

19.4.3 Irregular expenditure on procurement of LP medicines – Rs 47.456 million

According to Frequently asked question on PPRA Punjab site Question “What course of action will be adopted by the procuring agency when all the bids prices substantially exceed the cost estimated/market value? The procuring agency is allowed to cancel all the bids prior to acceptance as provided under Rule-35 of the Punjab Procurement Rules, 2014 and invoke Rule 36 of the said Rules for re-bidding. Further, as per Rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

During audit of accounts of DHQ Hospital Mianwali for the FY 2023-24, it was observed that tenders were awarded to different suppliers for purchase of dialysis items amounting to Rs 47.456 million but an amount of Rs 20.000 million was recorded in tender document as estimated price but the Purchase Order (PO) were issued to suppliers for more than the estimated price. This resulted in irregular expenditure of Rs 47.456 million **Annexure-DHA-MWL-E**.

Audit held that due to poor managerial controls PPRA guidelines were not observed.

The matter was reported to the PAO/CEO in November 2024, the department replied that supply orders for dialysis items were issued as per quantity mentioned in the Tender documents for F.Y.2023-24. The amount of the tender increased due to significantly increase in the prices of items due to inflation.

The SDAC meeting held on 03.12.2024, directed the management for regularization of expenditure.

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

[PDP No. 92]

19.4.4 Irregular expenditure due to violation of PPRA on account of printing - Rs 2.741 million

According to Rule 2(ad) of PPRA Rule 2014 ‘Urgency’ means a limited timeline for the accomplishment of procurement which cannot be met through open and limited bidding method. According to Rule 59 (d) negotiated tendering: a procuring agency may engage in negotiated

tendering with one or more contractors with or without prior publication of procurement notification, but this procedure shall only be used when, (iii) for reasons of extreme urgency brought about by events unforeseeable by procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

During audit of DHQ Hospital Mianwali for the FY 2023-24, it was observed that an expenditure of Rs. 2.741 million was incurred on account of printing from M/S Khyber International Printer without open tender. Government Printing Press approved the contractor M/S Khyber International Printer for printing on urgent basis. Scuritny of record revealed that management neither invoked urgency nor got printing on urgent basis. This resulted in irregular expenditure on printing for Rs 2.741 million as detailed below:

Name of firm/supplier	Name of item	Qty	Rate	Total amount	PO # & date	Status
M/S Khyber International Printers	Pad (Progress, Lab, Nursing)	495	1500	742,500	24011 dt15-08-23	Paid
	OPD pads	1249	800	999,200	24012 dt15-08-23	Paid
	OPD Pads	1249	800	999,200	24130 dt16-08-23	Unpaid
Total				2,740,900		

Audit held that due to weak internal controls purchase was made without open tender.

The matter was reported to the PAO/CEO in November 2024, the department replied that the mentioned supply was urgently required for smooth functioning of OPD, Diagnostic department and Trauma Center for patients' prescriptions.

The SDAC meeting held on 03.12.2024, directed the management to regularize the expenditure. No further progress was reported till finalization of this report.

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

[PDP No.81]

C) Value for money and service delivery issues

19.4.5 Less recovery of parking dues – Rs 2.541 million

According to Clauses 03 & 19 of contract agreement for Parking stand of DHQ Hospital Chakwal, Successful bidder will deposit quarterly installment of contract up to 28.02.2021 otherwise CDR of Rs 70,000 will be forfeited and no further work will be allowed. All taxes imposed by Government during contract period will be deposited by contractor.

During audit of DHQ Hospital Mianwali for the FY 2023-24, it was observed that contract for parking stand-1 and parking stand-2 were awarded to two different contractors i.e. M/s Zeeshan Ahmad s/o Ahmad Yar and Tahir Aziz for the FY 2023-24 with the final bid of Rs 1.242 million & Rs 1.607 million respectively. The contractors failed to deposit the full amount of the contracts. This resulted in non-recovery of Rs 2.541 million as detailed below:

Rs in Million						
Name of Contract	Name	Contract/ Bid Value	Income tax @ 10%	Total	Amount deposited	Remaining Amount
Parking 1	Zeeshan Ahmad	1.242	0.124	1.366	0.414	0.952
Parking 2	Tahir Aziz	1.607	0.161	1.767	0.178	1.589
Total		2.849	285	3.133	0.592	2.541

Audit held that due to financial mismanagement the amount was not recovered.

The matter was reported to the PAO/CEO in November 2024, department replied that efforts are being made to effect recovery.

The SDAC in its meeting held on 03.12.2024, directed the management to recover the full amount. No further progress was reported till finalization of this report.

Audit recommends recovery from the concerned.

[PDP No.86]

D) Others

19.4.6 Irregular clearing of pending liability – Rs 63.099 million

According to Rule 17.17(A) and 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in PFR Form-27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of the various formations of DHA, Mianwali for the FY 2023-24, it was observed that Rs 63.099 million was paid on account of bills of previous year without provision of separate budget and sanction of next higher authority was also not taken. This resulted in irregular payment of previous year bills for Rs 63.099 million. **Annexure-DHA-MWL-F**

Rs in million			
Sr. No.	Name of Formation	Description	Amount
1	CEO DHA Mianwali	Irregular creation of liabilities for purchase of medicine beyond the budget	30.947
2	DHQ Hospital, Mianwali	Irregular payment of pending liabilities	11.223
3	DHQ Hospital, Mianwali	Irregular creation of liabilities	15.607
4	THQ Hospital Isa Khel	Irregular payment of pending liabilities	1.948
5	THQ Hospital Piplan	Irregular payments of pending liabilities	3.374
Total			63.099

Audit held that irregular clearance of previous years liabilities were made due to weak internal and financial controls.

The matter was reported to the PAO/CEO in November 2024, the department replied that pending liabilities were paid due to stoppage of supplies, the service delivery and patients' lives were on stake.

The SDAC meeting held on 03.12.2024 directed the management to regularize the matter. No further progress was reported till finalization of this report.

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

[PDP No.71, 89, 93, 117 & 132]

19.4.7 Unauthorized utilization of tied grants – Rs 38.28 million

According to Rule 24 of Punjab District Authorities (Budget) Rules 2017, all grants shall be budgeted and utilized in accordance with the grant. Further, as per para-2 of the release order for bulk purchase of medicines, the funds will not be utilized for any other purpose.

During audit of CEO (DHA) Mianwali for the Financial Year 2023-24, it was observed that funds of Rs 291.415 million were available for tied grants (Bulk medicines, revenue components of developmental scheme & balance amount of other ADP scheme) out of which Rs 253.042 million were utilized during the Financial Year 2023-24. The remaining amount of Rs 38.28 million would have been available in Account-VI as closing balance on 30.06.2024. However, as per bank statement of DHA Mianwali closing bank balance of Account-VI was only Rs 80,368. This resulted in unauthorized utilization of tied grants of Rs 38.28 million for other purposes **Annexure-DHA-MWL-G**.

Audit held that balance of unspent amount of tied grant was utilized by the authority due to weak internal and poor financial controls.

The matter was reported to the PAO/CEO in November 2024, Department admitted the utilization of tied grants in order to meet day to day salary and non-salary expenditure of the authority.

The SDAC in its meeting held on 03.12.2024, directed Administrator level and fix the responsibility for lapse. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC' decision at earliest.

[PDP No.70]

CHAPTER 20

DISTRICT HEALTH AUTHORITY SARGODHA

20.1 Introduction

There are 33 formations in DHA Sargodha out of which audit of 06 formations was conducted. Total expenditure of these formations was Rs 452.229 million out of which 47% expenditure was audited

a) Audit Profile of DHA Sargodha

Rs in million					
Sr. No	Description	Total No. of Formations	Audited	Expenditure Audited	Receipt audited
1	DHA Sargodha	33	06	211.040	-

b) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the Financial Year 2023-24 of the DHA, Sargodha, total original budget (development and non-development) was Rs 6,929.372 million, supplementary grant was Rs 473.051 million and amount surrendered was Rs -1,946.821 million. The final budget was Rs 5,455.602 million. Against the final budget, total expenditure of Rs 4,604.498 million was incurred resulting in saving of Rs -851.104 million. The break-up of total budget and expenditure is given in the following table:

Rs. in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	5,463.756	177.445	-1,509.842	4,131.359	3,938.150	-193.209
Non-Salary	1,460.645	282.278	-436.979	1,305.944	650.840	-655.104
Development	4.971	13.328	0.000	18.299	15.508	-2.791
Total	6,929.372	473.051	-1,946.821	5,455.602	4,604.498	-851.104

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

Rs. in million				
FY	Final Grant	Expenditure	Excess (+)/ Saving (-)	%age of saving
2022-23	4,439.616	4,429.134	-10.483	0.24
2023-24	5,455.602	4,604.498	-851.104	-15.60

There was 23% increase in budget allocation and 4% increase in expenditure incurred during FY 2023-24 as compared to FY 2022-23, while there was overall saving of -851.104 million during 2023-24.

c) Sectoral Analysis

i) Analysis of Targets and Achievements

Sectoral analysis of DHA Sargodha was done on the basis of following qualitative indicators set by Health Department for the FY 2023-24. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Sargodha was not given targets vis-à-vis indicators by the Health Department.

Sr. No.	Key Indicators	Planned Target 2023-24	Achievement 2023-24	% Achievement
1	OPD	5,500,000	3,869,095	70
2	Indoor	300,000	116,427	39
3	Surgery	30,500	19,256	63
4	Cardiac Coronary Unit	25600	22,452	88
5	Diagnostic Services (Laboratory & Radiology)	1,500,000	1,478,135	99
6	FP Visits	90,100	86,422	96
7	Peads	65,400	56,026	86
8	Surgery	23,000	22,263	97
9	TB Chest Treatment	24,000	23,768	99
10	Free Medicines to Patients	3,985,522	3,985,522	100

ii) Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and surgical during 2023-24.

20.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 592.559 million were raised in this report during current audit of DHA Sargodha. This amount also includes pointed out recoveries of Rs 9.919 million. Summary of audit observations classified by nature are as under:

Overview of Audit Observations

Rs. in million

Sr. No.	Classification	Amount placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	11.958
3	HR/Employees related irregularities	213.148
4	Procurement related irregularities	80.266
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	5.141
7	Others	282.046
	Total	592.559

20.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2017-18 and 2022-23 was discussed in PAC meeting convened in January 2022 and October 2024 respectively. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	11	Convened	11	0	11	0
2	2018-19	17	Not convened	-	-	-	-
3	2019-20	21		-	-	-	-
4	2020-21	11		-	-	-	-
5	2021-22	04		-	-	-	-
6	2022-23	09	Convened	9	-	9	0
7	2023-24	07					

20.4 AUDITPARAS

A) Misappropriation / Fraud

20.4.1 Embezzlement and Bogus purchases without physical delivery and payment to original supplier - Rs 11.958 million

According to Rule-9(b) of PDA Accounts Rules 2017, “the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.”

During audit of THQ Hospital Bhera for the FYs 2022-24, it was observed that an expenditure of Rs.11.958 million was incurred on purchase of various items but stock was neither received in hospital nor the same was recorded on stock register. The payment was withdrawn from the treasury against the invoices of the supplies and embezzled the money without making payment to supplier. Medical Superintendent initiated inquiry of the matter and also intimated to Secretary P&SHC department Lahore vide letter No.1106 dated 22-8-2023. The officer responsible was terminated from service in the light of facts finding report but the loss for Rs.11.958 million was not recovered from concerned as detailed below:

Rs in million			
Sr #	Name of supplier	Head of Account	Amount disbursed in cash Book
1	Sargodha traders	3942	0.524
2	Hanif Zia printing	3901	0.842
3	Fuji film	3942	0.211
4	S.H. Enterprise	3942	0.277
5	Dawood international	3942	0.268
6	Sargodha traders	3942	0.644
7	New Al Badar traders	3927	1.482
8	Hanif Zia printing	3901	0.369
9	Sargodha traders	3942	0.064
10	Sargodha traders	3942	0.562
11	New Al Badar traders	3927	0.046
12	Online traders	3942	1.169
13	AL-Riaz traders	A03901	0.400
14		A03902	0.350
15		A03970	1.100
16	DGPR Lahore	A03907	0.150
17	Fuji Film	A03942	0.950
18	Medicine mart LP	A03927	2.550
Total			11.958

Audit held that due to weak internal controls, the bogus purchases were made through fictitious billing.

The matter was reported to the PAO in October, 2024. Department replied that Ex-MS Dr. Shahid was in charge of that period who was already terminated from service w.e.f 12.03.2024.

SDAC in its meeting held on 3rd December 2024, directed to probe at CEO/ Administrator level in order to recover the embezzled amount and regularization besides fixing the responsibility for lapse. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC decision at earliest.

(PDP No 215 & 218)

B) HR / Employee related

20.4.2 Irregular creation of liabilities of Leave Encashment and Financial Assistance - Rs 208.370 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of CEO DHA Sargodha for the FY 2023-24, it was observed that 49-cases of Financial Assistance of Rs 120.00 million and 218 cases of Leave Encashment of Rs 88.370 million were pending for payment since FY 2013-2014. Further, releases were received from provincial govt on account of financial assistance and leave encasement but the same were used for payment of salary and non-salary expenditure.

This resulted in irregular creation of liabilities of DHA for Rs 208.370 million.

Audit held that due to weak internal controls and poor financial discipline payment of pending cases of financial assistance and leave encashment was not made.

The matter was reported to the PAO in October, 2024. Department replied that the Government of the Punjab Finance Department Lahore is not releasing the funds according to the actual requirement regarding payment of Leave Encashment & Financial Assistance. Due to this the cases of Leave Encasement & Financial Assistance are increasing day by day. Reply was not acceptable as no separate ledger accounts of leave encashment and Financial Assistance were maintained in order to reflect clear picture of utilization of grants received from F.D Govt. of Punjab and payment of same in past 7-8 years.

SDAC in its meeting held on 3rd December 2024, directed to take up the matter with Finance Department to clear the pending liabilities. No further progress was reported till finalization of this report.

Audit recommends early finalization of these pending cases besides regularization of releases used for other purposes.

[PDP No. 151]

20.4.3 Unauthorized payment of inadmissible allowances - Rs 3.004 million

According to Rule 1.15 (a) of Punjab Traveling Allowance Rules, no conveyance allowance is admissible during leave. Further, According to Finance Department notification No.F.2(2) R.5/2010 dated 02 July, 2018, admissible rate of house rent allowance was 45% of minimum time scale of pay scale 2018 for big cities and 30% of minimum time scale of pay scales 2018 in other cities. Further, according to the clarification issued by the finance department it is clarified that the performance-based allowances are admissible to civil servants for first 90 days only during continued periods of Earned Leave, Study Leave, or while awaiting posting as an OSD.

During audit of certain formations of DHA for the FY 2023-24, it was observed that payment of Rs 3.004 million was made on account of different inadmissible allowances to the officers / officials which were not admissible to them. This resulted in overpayment of Rs 3.004 million.

Rs in million				
Sr. No	Name of formation	No of employees	Description	Amount
1	CEO DHA Sargodha	105	Non-deduction of CA during leave	0.474
2	DHO (PS) Sargodha	14	Overpayment of 45% HRA	0.257
3		33	Non-deduction of CA during leave	0.069
4	THQ Hospital Sahiwal	02	Performance allowances NPA HPA & SHA	2.204
Total				3.004

Audit held that due to weak internal controls, payment of allowances was made to employees without admissibility.

The matter was reported to the PAO in October, 2024. Department admitted the recovery and submitted change forms. In case of performance allowance department replied that said doctors were deputed on PG training on deputation basis. Hence both were allowed to draw all regular pay and allowances which were entitled to them along with deputation allowance 20%. Audit contented that performance base allowance is being paid in District Sargodha to the doctors who were posted for the purpose of pay.

SDAC in its meeting held on 3rd December 2024, directed to effect recovery of overpayment at earliest and take clarification from Finance

Department regarding payment of performance based allowances to PG trainees. No further progress was reported till finalization of this report.

Audit recommends early implementation of SDAC decision.

(PDP No.148, 169, 172 & 178)

20.4.4 Un-due financial benefit to janitorial service provider - Rs 1.774 million

According to clause 1.2 and 3.4 (Section-C) of contract agreement made between P&SHD and Service Providers, the contract shall be interpreted in accordance with the law of Islamic Republic of Pakistan. According to clause 5 of penalty matrix of Janitorial Services contract agreement with Super Care Pvt Limited, if any worker (after performing duty for complete month) is not paid minimum wage as per the number of days he performed the duty. The penalty will be imposed @Rs5,000+ (difference of amount between paid salary and notified minimum wage rate)

During audit of MS THQ Hospital, Kotmomin for the Financial Year 2022-23& 2023-24, it was observed that M/S Super Care Pvt. Ltd contractor of janitorial services, paid to its Janitorial staff below than the schedule wage rates notified by Finance Department Government of the Punjab for Financial Year 2023-24. The management did not bother to get implement the schedule wage rates and certify/approved the monthly claims of contractor. This resulted in non-imposition of penalty and un-due financial benefits to service provider for Rs 1.774 million as detailed below.

(Rs in million)

Period	No of employee	Minimum Wage Rate	Wage given PM	Less payment	Penalty Per Person	Total per person	Recovery Amount
July,2023 to Feb, 2024	18	32,000	24,680	7,320	5,000	12,320	1.774

Audit held that janitorial staff was paid less than the schedule wage rate due to weak internal controls.

The matter was reported to the PAO in October, 2024. Department replied that letter has been written to PMU P&SHCD Lahore, requesting the enforcement of the minimum wage rate and recovery of the penalty amount from contractor.

SDAC in its meeting held on 3rd December 2024, decided to take up the matter with PMIU for recovery / Justification. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at earliest.

[PDP No. 98]

C) Procurement related irregularities

20.4.5 Irregular procurement without tendering process -Rs 80.266 million

According to Rule 8, 9, 12 and 22 of PPRA, 2014, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Further, According to policy and operational guidelines for local purchase of medicines (day to day), clause (vi to xvii) of the P&SHD, Government of Punjab letter No.SO(HP)12-02/2022, Dated Lahore the 29June, LP medicine should be procured through open competitive mode as per PPRA 2014, clause 2 (v) provide evaluation criteria of bidders. As per clause (xix) LP process shall be carried out through LP portal of P&SHD.

During audit of various formations of DHA Sargodha for the FY 2023-24, it was observed that DDOs incurred expenditure of Rs 80.266 million on purchase of different items through quotations without annual planning by splitting the purchases in small orders to avoid tendering process. Moreover, DO health made purchases of more than Rs 200,000 in single transaction without advertisement on PPRA website for Rs 14.455 million. This resulted in irregular purchase without observing tendering process and through splitting-Rs. 80.266 million. **Annexure-DHA-SGD-C**

Rs in million			
Sr.No.	Description of Purchases	Name of formation	Amount
1	Printing, cost of other store, repair of transport and others	DHO (PS) Sargodha	9.192
2	Printing, advertisement, cost of other store, repair of transport and others		14.455
3	LP medicine		40.380
4	LP medicine	THQ Hospital Sahiwal	8.598
5	Medicines and cost of others store	THQ Hospital Kotmomin	5.121
6	Cost of others store	THQ Hospital Bhagtanwala	2.520
Total			80.266

Audit held that due to weak internal and financial controls, purchases were made in violation of PPRA rules.

The matter was reported to the PAO in October, 2024. Department replied that budget was allocated on quarterly basis and purchases were made as per requirement of hospitals.

SDAC in its meeting held on 3rd December 2024, directed to regularize the expenditure from competent authority No further progress was reported till finalization of this report.

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

[PDP No.162, 163, 167, 176, 204 & 208]

D) Value for money and service delivery issues

20.4.6 Non-deduction of GST Rs 2.979 million

According to Para 10 of Circular No.09 of 2022-23 Sale tax, Federal Excise and ICT (Tax on Service) of amendment in Finance Act 2022 communicated vide Notification No. C.No.3(1) ST-L&P/2019 dated 21.07.2022, drugs registered under the Drugs Act, 1976 have been made chargeable to tax at reduced rate of 1% without input adjustment. Similarly, Active Pharmaceutical Ingredients (APIs) and their raw materials are also chargeable at fixed rate of 1% subject to certification by Drug Regulatory Authority of Pakistan (DRAP).

During audit of various formations of DHA Sargodha for the FY 2023-24, it was observed that the procurement of medicine was made without deduction of 1% GST at the time of making payment to the vendor. This resulted in non-deduction of GST to Rs 2.979 million.

Annexure DHA-SGD-D

Rs in million		
Sr.No.	Name of formation	Amount
1	CEO DHA Sargodha	1.201
2	DHO (PS) Sargodha	1.473
3	THQ Hospital Sahiwal	0.200
4	THQ Hospital Kotmomin	0.105
Total		2.979

Audit held that that GST was not deducted due to weak financial controls.

The matter was reported to the PAO in October, 2024. Department replied that all the Govt. Taxes / duties in the light of Govt instructions has been deducted from all these medicines supplier companies. Moreover, it is the responsibility of DAO to deduct tax while making the payment.

SDAC in its meeting held on 3rd December 2024, directed to effect recovery from concerned as no evidence of recovery was provided. No further progress was reported till finalization of this report.

Audit recommends recovery besides fixing of responsibility against officer (s) at fault.

[PDP No.145, 168, 187 & 193]

20.4.7 Less deposit of Lab and X-ray fee - Rs 2.162 million

According to Section 68 of the Punjab District Authorities (Budget) Rules 2017, the primary obligation of the collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately to the District Authority fund and to record entries under proper receipt head. The head of offices or institutions shall supervise and take corrective measures in respect of the activities of the collecting officers.

During audit of MS THQ Hospital Sahiwal for the FY 2022-24, it was observed that management deposited less amount of Lab and X-ray fee of Rs 2.162 million. This resulted in less deposit of receipt for Rs 2.162 million. **AnnexureDHA-SGD-E**

Rs in million

Sr.No.	Title	Amount
1	Less deposit of laboratory fee	1.910
2	Less deposit of X-ray fee	0.252
Total		2.162

Audit held that less income on account of lab and X-ray fee was deposited due to weak internal controls and poor financial discipline.

The matter was reported to the PAO in October, 2024. Department admitted the recovery.

SDAC in its meeting held on 3rd December 2024, decided to effect recovery from concerned. No further progress was reported till finalization of this report.

Audit recommends recovery of remaining amount.

[PDP No.185 & 188]

E) Others

20.4.8 Irregular clearance of pending liability - Rs 100.823 million

According to Rule 17.17(A) and 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in PFR Form-27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of various formations of DHA, Sargodha for the FY 2023-24, it was observed that Rs 100.823 million was paid on account of bills of previous year without provision of separate budget and sanction of next higher authority was also not taken. This resulted in irregular payment of previous year bills for Rs 100.823 million. **Annexure-DHA-SGD-F**

Rs in million		
Sr.No.	Name of formation	Amount
1	CEO DHA Sargodha	53.133
2	DHO (PS) Sargodha	10.666
3	THQ Hospital Sahiwal	11.778
4	THQ Hospital Kotmomin	11.350
5	THQ Hospital Bhagtanwala	13.896
Total		100.823

Audit held that irregular clearance of previous years liabilities were made due to weak internal and financial controls.

The matter was reported to the PAO in October, 2024. Department replied that pending liabilities were cleared from current year budget allocation.

SDAC in its meeting held on 3rd December 2024, directed for regularization of the expenditure from competent forum. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure from competent authority besides fixation of responsibility of lapse against the person (s) at fault.

(PDP No. 157, 160, 180, 202 & 206)

20.4.9 Un-authorized utilization of funds of tied grant of Rs 94.975 million

According to Rules 5(i) & Rule 6(f) of PDA (Budget) Rules, 2017, the head of offices will be responsible for ensuring that the funds allotted shall be spent on the activities for which they were provided. The budget and accounts officer shall be responsible to monitor expenditure and ensure utilization of funds as approved by the District Authority.

During audit of CEO DHA Sargodha for the FY 2022-24, it was observed that an amount of Rs 344.690 million was received from the Finance Department Govt. of Punjab for the scheme “Establishment of Basic Health Unit at Village Channt Tehsil Bhera District Sargodha”, Renovation of RHC Farooqa and MSD medicines out of which Rs 249.714 million was released/ expended during the year. Balance amount of Rs 94.976 million was utilized for other purposes because closing balance of account-VI on 30.06.2024 was Rs 13,375 only.

This resulted in utilization of tied grant of Rs 94.976 million in regular current expenditure of the authority. **Annexure DHA-SGD-G**

Audit held that balance of unspent amount of tied grant was utilized by the authority due to weak internal and poor financial controls.

The matter was reported to the PAO in October, 2024. Department admitted the utilization of tied grants in order to meet day to day salary and non-salary expenditure of the authority.

SDAC in its meeting held on 3rd December 2024, directed to probe the matter at administrator level. No further progress was reported till finalization of this report.

Audit recommends a probe at administrator level besides fixing of responsibility against person (s) at fault.

[PDP No.154]

20.4.10 Unauthorized purchases and creation of Liabilities without availability of budget - Rs 75.559 million

According to Rule 55 of Punjab District Authorities (Budget) Rules 2017, the Chief Executive Officer shall be responsible to ensures that no expenditure shall be incurred without budget provision and sanction of the authority competent. Further, according to rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these

items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of various formations of DHA, Sargodha for the FY 2023-24, it was observed that management made purchases of Rs.75.559 million without availability of budget. Resultantly un-authorized liability was created for the next financial year without any authority and no register of liability was maintained on the prescribed format. This resulted in un-authorized purchases and creation of liabilities Rs.75.559 million.

Annexure DHA-SGD-H

Rs in million

Sr.No.	Name of formation	Amount
1	THQ Hospital Sahiwal	44.710
2	THQ Hospital Kotmomin	26.623
3	THQ Hospital Bhera	4.226
Total		75.559

Audit held that due to weak financial controls liabilities were created without availability of budget.

The matter was reported to the PAO in October, 2024. Department replied that these purchases were made to ensure uninterrupted patient care, particularly in critical areas such as Emergency, ICU, and Operation Theater. Essential medicines and items were procured through local purchase (LP) on MRP with the best available discounts to avoid any disruption in patient services. Given the limited budget, this necessity sometimes leads to the creation of liabilities to prioritize patient care.

SDAC in its meeting held on 3rd December 2024, did not accept the reply and directed to probe the matter at CEO level and regularization from competent authority. No further progress was reported till finalization of this report.

Audit recommends a probe at CEO level besides fixation of responsibility of lapse against the person (s) at fault.

[PDP No.182, 205 & 219]

20.4.11 Irregular release of funds to THQs in excess of allocation from FD on account of NSB - Rs 10.689 million

According to Rules 5(i) & Rule 6(f) of PDA (Budget) Rules, 2017, the head of offices will be responsible for ensuring that the funds allotted

shall be spent on the activities for which they were provided. The budget and accounts officer shall be responsible to monitor expenditure and ensure utilization of funds as approved by the District Authority.

During audit of CEO DHA Sargodha for the FY 2023-24, it was observed that Dy. Director Budget released excess amount on account of non-salary budget to TB Hospital Sargodha and to various THQs. Finance Department Govt. of Punjab released funds of Rs 162.951 million on account of non-salary budget to 08 Hospitals but DD budget released Rs173.640 million. The excess funds were released out of funds of tied grants as closing balance of health authority was below the actual balances of tied grants. This resulted in irregular release of funds to THQs in excess of allocation from FD on account of NSB of Rs.10.689 million as detailed below.

Rs in million

Name of THQ	Releases received from Finance Department Pb.	Releases made by DD budget CEO office	Excess Release Amount
MS THQ 46-SB	15.696	16.950	1.254
MS THQ Bhera	16.678	17.038	0.360
MS THQ Bhagtanwala	16.453	16.496	0.043
MS THQ Bhalwal	35.502	37.790	2.288
MS THQ 90-SB	16.587	20.021	3.434
MS THQ Sillanwali	21.488	22.237	0.749
MS THQ Shahpur	15.580	15.927	0.347
Govt. TB Hospital Sargodha	24.967	27.182	2.215
Total	162.951	173.640	10.689

Audit held that irregular release was made due to weak internal controls and poor financial disciplines.

The matter was reported to the PAO in October, 2024. Department replied that non-salary budget provided to THQs was not sufficient to meet the annual requirement so the additional budget was provided to meet the expenditure.

SDAC in its meeting held on 3rd December 2024, directed to regularize the expenditure. No further progress was reported till finalization of this report.

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

[PDP No.146]

20.4.12 Irregular Purchase of LP Medicine -Rs 147.328 million

According to the Government of Punjab Finance Department letter No FD (FR) IV-5/2019 dated 20-09-2019, and clause 2 (iv) of the Punjab Primary and Secondary Healthcare Department Lahore letter No. PSHD-TCO-I(M) 6-14/2017 dated 16.12.2017, the policy and operational guidelines for local purchase (LP) of medicines state that LP should be limited to a seven-day supply for patients and should not exceed 15% of the total budget for regular medicines and 10% for natural climates. The remaining 75% should be purchased on a bulk rate contract basis.

During the audit of DHO (PS) Sargodha for the Financial Years 2022-23 and 2023-24, it was observed that LP medicine amounting to Rs 147.328 million was purchased during this period. The following irregularities were noted:

- i.** Local purchase of medicine was made without adhering to the formula of MSD 75%, LP (day to day) 15%, and natural climates 10% during the FYs 2022-24.
- ii.** Medicine was purchased in bulk quantities rather than on a day-to-day basis.
- iii.** Requisitions were received from the storekeeper instead of genuine/realistic requirements from BHUs through the MOs/WMOs.
- iv.** Indents, requisitions, and distribution plans were not approved by the competent authority, leading to doubts about the issuance/distribution of the LP medicines to the BHUs.
- v.** Only generic names were mentioned on bills, making it difficult to verify whether local or multinational medicines were purchased and to check the MRP of procured medicines to calculate the discount.
- vi.** The manufacturing and expiry dates were not mentioned on the bills despite the significant amount spent on the local purchase of medicines.

Audit held that irregular purchases were made due to weak internal controls and poor financial disciplines.

This resulted in irregular purchase of LP medicines amounting to Rs 147.328 million.

The matter was reported to the PAO in October, 2024. Management replied that all codal formalities were fulfilled while procurement of LP medicines. The reply was not satisfactory because no documentary evidence was provided in support of reply.

SDAC in its meeting held on 3rd December 2024, directed to regularize the expenditure. No further progress was reported till finalization of this report.

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

[PDP No.166]

CHAPTER 21

THEMATIC AUDIT OF MATERNAL & NEWBORN HEALTHCARE FACILITIES IN DHQ & THQ HOSPITALS IN DISTRICTS SHEIKHUPURA AND KASUR

21.1 Introduction

Maternal and newborn healthcare is a fundamental aspect of any public health system, reflecting the well-being of a nation's population. Ensuring safe pregnancy, childbirth, and postnatal care is essential not only for the survival of mothers and infants but also for fostering healthier communities. However, access to quality maternal healthcare remains a challenge, particularly in regions where healthcare systems face limitations. In Pakistan, particularly in underdeveloped regions, inadequate healthcare infrastructure and limited access to medical services pose significant challenges to maternal and child well-being. A safe and supportive healthcare system plays a crucial role in reducing risks associated with pregnancy and childbirth. However, multiple factors influence the quality of care available to mothers and newborns. Infrastructure limitations, shortages of trained medical staff, and accessibility issues often create barriers to effective healthcare.

The thematic audit conducted in the districts of Sheikhupura (Skp) and Kasur aimed to assess the effectiveness of maternal and newborn healthcare services, offering insights into existing gaps, challenges, and opportunities for improvement. Focusing on District and Tehsil Headquarters Hospitals in Sheikhupura and Kasur, the audit evaluated key aspects such as institutional delivery rates, emergency response systems, skilled birth attendance, and community outreach initiatives. By analyzing the performance of six major hospitals—including two District Headquarters (DHQ) Hospitals and four Tehsil Headquarters (THQ) Hospitals in Muridkey, Ferozwala, Chunian, and Aziz Bibi Roshan Bheela—the study provides a comprehensive overview of the healthcare landscape.

This report delves into the challenges and opportunities within maternal healthcare, with a focus on strengthening service delivery. By recognizing the factors that contribute to gaps in healthcare access and quality, it becomes possible to design interventions that make maternal and newborn health services more effective and inclusive.

21.2 Background

In Pakistan, 154 mothers die per 100,000 live births due to socio-economic challenges, limited healthcare access in rural areas, and limited decision-making power, especially among young women⁷. Major causes include postpartum hemorrhage, pre-eclampsia, infections, unsafe abortions, and adverse pre-existing conditions worsened by pregnancy as depicted below. Most maternal deaths are preventable with skilled health personnel who provide timely interventions such as antibiotics, blood transfusions, and surgical procedures, supported by proper supervision, equipment, and supplies.

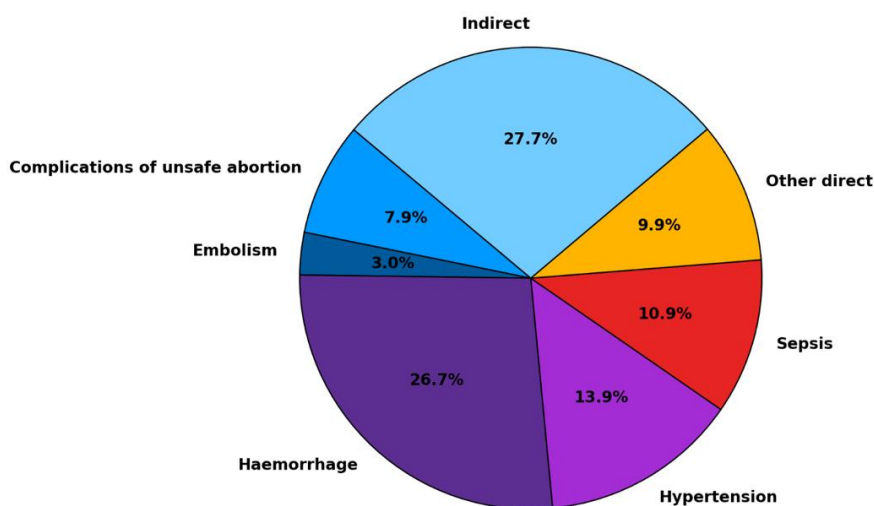


Fig: Causes of Maternal Death

The districts of Sheikhpura and Kasur have total population of 4.05 million and 4.08 million respectively⁸. Sheikhpura demonstrates higher urbanization of 38.3% viz-a-viz Kasur that records 30.5% which significantly influences healthcare delivery patterns and accessibility as depicted below:

⁷ UNICEF. (2023). Maternal mortality: Causes of maternal death. UNICEF Data. Retrieved from <https://data.unicef.org/topic/maternal-health/maternal-mortality/>

⁸ Pakistan Bureau of Statistics. (2023). District-wise Population and Healthcare Coverage Statistics 2023. Government of Pakistan

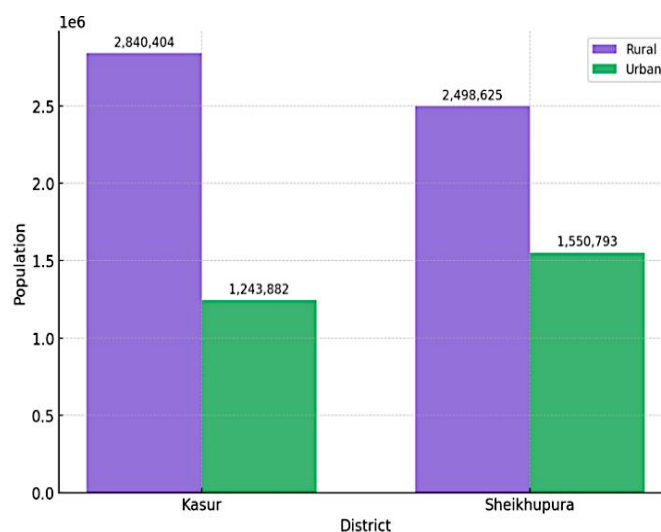


Fig: Rural and Urban population of Sheikhupura & Kasur

Both districts show similar gender distributions with a slightly higher male population (Kasur: 51.1% male, 48.9% female; Sheikhupura: 51.3% male, 48.6% female) in each district as depicted below:

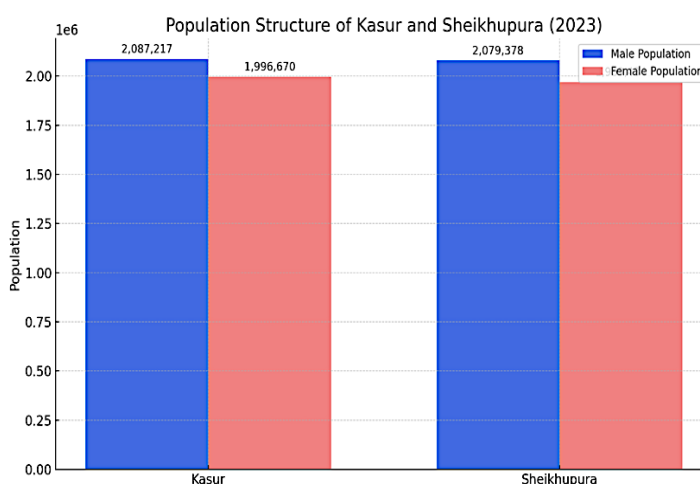


Fig: Population structure of Sheikhupura & Kasur

Healthcare infrastructure in both districts is anchored by District Headquarters Hospitals, complemented by four Tehsil Headquarters Hospitals in each district. Sheikhupura maintains 13 Rural Health Centers

and 87 Basic Health Units, while Kasur operates with 10 Rural Health Centers and 91 Basic Health Units⁹ as depicted below:

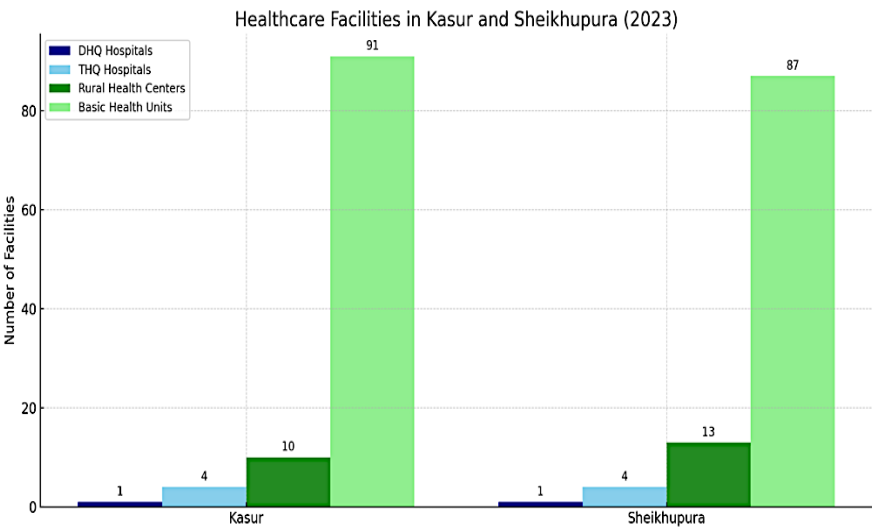


Fig: Healthcare Facilities in Sheikhpura & Kasur

21.3 Establishing the audit theme

21.3.1 Reasons of selection

The audit theme aligns with Sustainable Development Goal 3 (SDG 3) and Target 3.1, which aims to reduce the global maternal mortality ratio to under 70 per 100,000 live births by 2030. This focus enables a comprehensive assessment of government programs and policies working toward these global health objectives. The Government of Pakistan's commitment to SDGs is reflected in the Punjab Health Sector Strategy 2019-2028, developed by the Primary & Secondary Healthcare Department (P&SHD). In line with this strategy, an audit of DHQ and THQ Hospitals in Sheikhpura and Kasur was conducted to evaluate maternal and newborn healthcare services.

21.3.2 Thematic audit purpose

The audit provided evidence-based insights for policymakers to improve maternal healthcare policies and make informed decisions about resource allocation and funding. It helped identify gaps in service delivery and prioritize interventions based on documented needs. For healthcare

⁹ Punjab Bureau of Statistics. (2023). *Healthcare Facilities Census Report 2022-23*. Government of Punjab, Pakistan.

administrators, the audit highlighted operational strengths and weaknesses in hospitals, guiding staff training and resource deployment. It established benchmarks for performance evaluation and identified areas needing immediate attention. Development partners and donors benefited from demonstrated accountability in healthcare investments and clear progress metrics toward SDG targets. This helped align future funding with documented needs and areas requiring additional support. The public gained transparency in healthcare service delivery and information about available maternal healthcare services. The audit helped hold providers accountable and showed how public resources were being utilized. Healthcare practitioners could identify systemic issues affecting service quality and gained insights for improving clinical practices. The findings supported evidence-based protocol development and highlighted specific training needs. These comprehensive insights ultimately contributed to reducing maternal mortality by enabling targeted improvements in healthcare delivery systems.

21.3.3 Scope

The audit examined maternal and newborn healthcare services at DHQ and THQ hospitals in Sheikhpura and Kasur districts during FY 2023-24. The assessment focused on five key areas, maternal healthcare quality, facility infrastructure, human resources, emergency response and community integration and:

- I. assessed maternal mortality rates, the delivery of ante-natal and post-natal care, and the availability of essential medicines as per established standards.
- II. evaluated the availability and condition of medical equipment and assess the adequacy of skilled birth attendance facilities.
- III. reviewed staff strength against sanctioned positions and identify training needs for para-medical staff.
- IV. examined the effectiveness of referral systems and the management of childbirth complications.
- V. assessed the implementation of vaccination schedules and the effectiveness of health awareness programs.

This comprehensive evaluation aimed to identify gaps and recommend improvements in maternal and newborn healthcare service delivery across both districts.

21.2. Legal framework governing the theme

Pakistan re-affirmed its commitment to the 2030 Agenda for Sustainable Development by adopting the Sustainable Development Goals (SDGs) as part of its National Development Agenda through a unanimous resolution in the National Assembly in 2016¹⁰. As a result, it is mandatory for Pakistan to achieve SDG Target 3.1, which aims to reduce the maternal mortality rate to 70 per 100,000 live births by 2030. Maternal and newborn healthcare services in Pakistan are governed by various legal and policy frameworks, primarily under the National Maternal, Newborn, and Child Health (MNCH) policy and the relevant PC-I healthcare program documents. Coordination is managed at the national level by the Ministry of National Health Services, Regulations, and Coordination, Islamabad, while program effectiveness is evaluated in accordance with guidelines set by national and international health advisory bodies. At the district level, the program is overseen by the DHAs.

21.3. Stakeholders and government organizations identified as directly / indirectly involved.

Sr. No.	Institutions	Role of maternal & newborn healthcare
A. Government Agencies		
1	Federal and Provincial Governments	Policy Design, Regulation, and Monitoring
2	Primary & Secondary Healthcare Department (P&SHC), Punjab	Implementation and Supervision of Healthcare Services at Provincial level.
3	District Health Authorities.	Implementation and Supervision of Healthcare Services at district level.
B. Donors		
1	World Bank	Service Delivery and Technical Support
2	Gavi - Global Alliance for Vaccination and Immunization	Service Delivery and Technical Assistance
3	Bill and Melinda Gates Foundation	Technical Assistance and Service Delivery Support
4	Japan International Cooperation Agency (JICA)	Service Delivery and Technical Assistance
5	USAID	Technical Support for Healthcare Systems
C. Implementing Partners		
1	UNICEF	Advocacy, Communication, and Supply Chain Management
2	World Health Organization (WHO)	Research, Technical Guidance, and Service Delivery Support

¹⁰ Government of Pakistan. (2022). Pakistan's implementation of the 2030 agenda for sustainable development: Voluntary national review. United Nations Sustainable Development Knowledge Platform.

21.4. Role of important organizations

District Health Authorities (DHAs) in Sheikhpura and Kasur, under the strategic guidance of the Ministry of National Health Services Regulations and Coordination, Islamabad and the Primary & Secondary Healthcare Department (P&SHC) Punjab, are actively working to enhance maternal and newborn healthcare services. This effort is supported by a network of national and international partners, including UNFPA, WHO, the World Bank, and prominent organizations such as the Midwifery Association of Pakistan, the Pakistan Nursing and Midwifery Council, the Society of Obstetricians and Gynecologists of Pakistan (SOGP), and the Pakistan Medical Association (PMA). Additionally, academic institutions, NGOs, and development partners play a pivotal role in these initiatives.

District Headquarters (DHQ) and Tehsil Headquarters (THQ) Hospitals are central to delivering these critical services, providing comprehensive care for mothers and newborns. These partnerships aim to address challenges in healthcare delivery, improve quality standards, and ensure access to essential services for vulnerable populations in both districts.

21.5. Funding procedures and sources

The financial data from six healthcare facilities revealed significant variations in spending patterns. DHQ Hospital Sheikhpura recorded the highest expenditure, with a total spending of Rs. 1,302.161 million, comprising Rs. 1,078.943 million on salaries and Rs. 223.218 million on non-salary expenses. DHQ Hospital Kasur followed, with an overall expenditure of Rs. 887.516 million, of which Rs. 620.146 million was allocated to salaries and Rs. 267.146 million to non-salary costs. Among the Tehsil Headquarter (THQ) hospitals, THQ Hospital Muridkey incurred the highest expenditure at Rs. 353.739 million, followed by THQ Hospital Chunian at Rs. 247.229 million. THQ Hospital Ferozwala and THQ Aziz Bibi Hospital had comparatively lower spending levels, amounting to Rs 177.713 million and Rs 94.543 million, respectively.

A clear trend observed across all facilities was the significantly higher spending on salaries compared to non-salary expenses, emphasizing that personnel costs accounted for the largest portion of healthcare expenditures. The following table provides a financial overview of the DHQ and THQ hospitals included in this thematic audit:

Rs. in million				
Sr. No.	Name of Facility	Salary	Non-Salary	Total
1	DHQ Hospital Sheikhpura	1078.943	223.218	1302.161
2	THQ Hospital Muridkey	305.401	48.338	353.739
3	THQ Hospital Ferozwala	44.295	33.479	177.713
4	DHQ Hospital Kasur	620.146	267.146	887.516
5	THQ Hospital Aziz Bibi Hospital	51.788	42.746	94.543
6	THQ Hospital Chunian	199.400	47.826	247.229

The data highlighted a clear hierarchical difference in spending between District Headquarters (DHQ) and Tehsil Headquarters (THQ) hospitals. DHQ hospitals consistently showed higher expenditures, reflecting their larger scale of operations and broader service scope. While non-salary expenses varied across facilities, they generally accounted for a smaller proportion of the total expenditures, ranging from approximately 17% to 25% as depicted below.

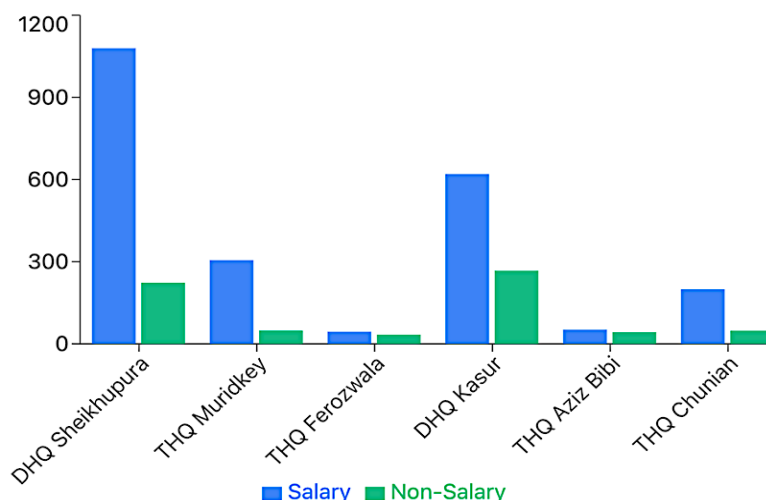


Fig: Financial overview of hospitals

It is important to note that these expenditure figures represent only direct institutional spending. Additional costs were incurred through three major channels:

- Centralized bulk medicine procurement at the CEO level.
- Outsourced services (CT scans, janitorial, security, etc.), paid through PMU, P&SHD.

- Health council funds managed by P&SHD, used for repairs, maintenance, and routine medicine purchases.

These parallel funding streams, while critical to hospital operations, were not reflected in the direct expenditure data. As a result, the actual operational costs of these healthcare facilities were significantly higher than the reported figures.

21.6. Field Audit Activity

21.6.1 Methodology

The thematic audit evaluated maternal and newborn healthcare services in DHQ and THQ hospitals for the FY 2023-24 by adopting a qualitative and quantitative methodology. The audit team analyzed the services offered by the hospitals and identified potential risk areas. Data was collected from the District Health Information System (DHIS) and Health Management Information System (HMIS). Additionally, information was gathered through questionnaires from key personnel, including the District Coordinator of Integrated Reproductive, Maternal, Newborn, and Child Health (IRMNCH), medical superintendents, consultants, gynecologists, and other relevant staff to assess service quality. The audit also reviewed management practices, resource allocation, reviewed documents, and conducted physical inspections of equipment, medicine handling, and infrastructure.

21.6.2 Key Audit Findings

A) Weakness of Internal Controls

21.6.2.1 Non-reporting of maternal deaths

According to the International Statistical Classification of Diseases and Related Health Problems (ICD-11) issued by the WHO, maternal death is defined as "the death of a woman while pregnant or within 42 days of termination of pregnancy, irrespective of the duration and location of the pregnancy, due to any cause related to or aggravated by the pregnancy or its management, excluding accidental or incidental causes¹¹." As per Paragraph (m) of the National Guidelines on Maternal & Perinatal Death Surveillance & Response, the absence of maternal deaths during a specific timeframe must be reported by entering "zero" in the data collection system rather than leaving the field blank.

¹¹ World Health Organization. (2023). International Classification of Diseases 11th Revision (ICD-11). WHO Press.

During the thematic audit of maternal and newborn healthcare facilities in DHA Sheikhpura and DHA Kasur for the fiscal year 2023-24, it was observed that the DHAs failed to capture data for the 42-day postpartum period, leading to inaccuracies in reporting in accordance with WHO standards, as, there was no follow-up for these patients up to the 42nd day postpartum. Additionally, the management did not submit reports on maternal deaths or provide "zero" reports. A review of livebirth record showed that DHQ Sheikhpura and DHQ Kasur managed 18,577 & 7,715 deliveries and "recorded" 8 and 3 maternal deaths, respectively, during delivery, but did not report it on District Health Information System (DHIS) and Health Management Information System (HMIS). Furthermore, THQ hospitals recorded no maternal deaths. The THQ hospitals did not provide any details regarding maternal deaths at their facilities, and reporting zero deaths appears unrealistic and inconsistent with national and international survey findings.

The matter was reported to the PAOs during December 2024 management replied that mortality is adequately being reported and complicated cases are being referred to tertiary health care facilities, however, the current system lacks standardized post-delivery follow-up mechanisms at hospital level, relying primarily on community health workers. Reply was not tenable as the management has not reported mortality as per WHO defined standards. SDAC in its meeting held on 21st January 2025 directed both DHAs to implement proper maternal death reporting mechanisms by updating DHIS/HMIS systems regularly, maintaining 42-day postpartum follow-up records, and ensuring verifiable zero reporting when applicable.

Audit recommends that the management should ensure proper reporting of maternal deaths.

[PDP No. 1]

21.6.2.2 Inadequate vaccination record management and follow up

According to Disbursement Linked Indicator-1 (DL1) of Expanded Programme on Immunization (P132308) Government of Pakistan, all children should receive the suggested number of doses of BCG, Pentavalent, OPV, and measles vaccines during their first year of life. BCG is given at birth or at first clinical contact; DPT and polio require three doses at approximately age 6, 10, and 14 weeks; and measles vaccine is given soon after age 9 months.

During the thematic audit of maternal and newborn healthcare facilities in DHA Sheikhpura and DHA Kasur for FY 2023-24, it was observed that hospital management did not maintain counterfoils of vaccinations cards issued to pregnant women and newborn. This inadequate documentation, attributed to weak internal controls, made it impossible to trace and verify individual patient compliance with prescribed vaccination schedules. Moreover, no follow up mechanism was defined by the management. This resulted in inadequate record keeping and follow up. Audit held that inadequate record keeping was due to weak internal controls.

The matter was reported to the PAOs during December 2024 management replied that all facilities maintain dual-record system (EMR + manual registers) while tracking is maintained through Electronic Medical Record (EMR), daily registers, and vaccination cards. Reply was not tenable as there was no systematic follow up mechanism to ensure vaccination to each pregnant women and child as per schedule. SDAC in its meeting held on 21st January 2025 directed to management to establish a unified EMR-based vaccination tracking system that integrates records from community vaccinators, fixed sites at THQs/DHQs, and Lady Health Workers (LHWs) and implement a standardized verification mechanism to confirm vaccination schedules across all delivery points.

Audit recommends proper record keeping of vaccination schedule.

[PDP No. 8]

B) Critical Review

21.6.2.3 Low rate of institutional deliveries

According to Punjab Maternal and Newborn Health Multiple Indicator Cluster Survey 2017-18 institutional deliveries are 70% at provincial level and 80% in Lahore division. Further according to Minimum Service Delivery Standards (MSDS) maternal and peri-natal conditions account for about 12 percent of the total Burden of Disease (BOD). This large disease burden is due to several causes. First presently, in the Punjab only 44% of the antenatal care is being provided by a skilled birth attendant and only about 33% percent of women are assisted by an appropriately trained provider during delivery.

During the thematic audit of maternal and newborn healthcare facilities in DHA Sheikhpura and DHA Kasur for FY 2023-24, it was observed that 55,047 pregnant women visited for antenatal care. However, record analysis showed that only 52% (26,303) of these women delivered

at the health facilities. A significant proportion, 48%, were attended by non-skilled birth attendants, such as Dais or non-professional quacks, or delivered at private health facilities. This resulted in low rate of institutional deliveries by skilled birth attendants, as detailed below:

Name of DHA	No. of antenatal cases reported	No. of deliveries by SBA (DHQ & THQs)	No. of deliveries by Non-SBA	% age of deliveries by SBA
Kasur	13,703	7,718	5,985	56%
Sheikhupura	41,344	18,585	22,759	46%
	55,047	26,303	28,744	52%

Audit held that low rate of institutional deliveries by SBA was due to weak administrative controls.

The matter was reported to the PAOs during December 2024 management replied that it was ensured all institutional deliveries were conducted by qualified SBAs (Gynecologists, WMOs, LHV's, and nurses). While the gap between antenatal visits and institutional deliveries is attributed to multiple visits by same patients and private sector deliveries, suggesting need for private sector EMR integration. Management admitted the lapse. SDAC in its meeting held on 21st January 2025 directed both DHAs to improve institutional delivery rates by enhancing healthcare facility infrastructure, implementing quality assurance protocols, and maintaining comprehensive documentation of all deliveries with a clear distinction between new cases and follow-up visits, and develop and implement an EMR-based monitoring system that includes private sector healthcare providers to accurately track all deliveries by SBAs across the district

Audit recommends developing mechanism to enhance institutional deliveries.

[PDP No. 2, 3, 6]

21.6.2.4 Non-provision of essential medicine

The Department of Health, Government of Punjab, approved 281 essential medicines for THQ Hospitals and 301 for DHQ Hospitals. According to Para 1.4.3 of the revised PC-I of IRMNCH, health facilities must have logistics, equipment, medicines, and supplies. As per Reference No. 6969-7005/PC dated 18-07-2022 from DG Health Services' purchase cell, health facilities should follow the Standard Medicine List (SML) with 158 drugs for bulk purchasing.

During the thematic audit of maternal and newborn healthcare facilities in DHA Sheikhpura and DHA Kasur for FY 2023-24, it was observed that essential medicines, including iron supplement, folic acid, antibiotics for infection management, Inj. Anti-D, Tab Methyldopa, Tab multivitamin, Influenza Vaccine, Tab Lamivudine, Tab Anti-malarial, Tab nifedipine, and oxytocin for postpartum hemorrhage were not procured by the health facilities. Further, it was observed that certain medicines were supplied by the DGHS during the year but were not recouped by the health facilities after consumption as detailed below:

Sr No	Medicine Name	DHQ Hospital Kasur		THQ Hospital Chunian	
		Qty. supplied	Date of stock out	Qty. supplied	Date of stock out
1	Calcium Carbonate	151,353	24.05.2024		0
2	Cap Amoxicillin 500mg	378,300	28.05.2024	143,300	25.06.2024
3	Tab Metronidazole 400mg	409,556	03.05.2024		0
4	Tab Tenofovir	3,000	16.04.2024		0
5	Inj oxytocin	61,000	29.06.2024		0
6	Tab Misoprostol	12,300	02.01.2024	6,120	15.02.2024
7	Tab mecobalamin 500mcg	12000	12.06.2024		0

It was further noticed that DGHS supplied 88,000 tablets of Folic Acid to THQ Hospital Aziz Bibi Roshan Bheela on 01.07.2023. However, management did not provide a single table to the patients in whole financial year.

Audit held that non provision of essential medicines occurred due to weak administrative controls.

The matter was reported to the PAOs during December 2024 management replied that all facilities maintain essential maternal and newborn medicines through multiple supply chains such as bulk purchase at district level, supply of medicine from DGHS, local purchase & purchase through Sehat Sahulat Program with limited resources, prioritizing essential medicines over luxury items. Key challenges include budget constraints, non-warranty items (Anti-D), and delay in award of central contract for purchase of bulk medicine. SDAC in its meeting held on 21st January 2025 directed both DHAs to ensure uninterrupted availability of essential maternal and newborn medicines through a combination of bulk purchase, DGHS supplies, and LP/SSP mechanisms; establish separate budget allocation for condition-specific medicines like Anti-D and specialized medications, and implement a centralized inventory management system to track stock levels.

Audit recommends to strength internal controls for provision of essential medicine.

[PDP No. 5]

21.6.2.5 Non-functional operation theatre

According to para 1.3.3 of Revised PC-I of IRMNCH, availability of logistics, equipment, medicines and supplies for all health facilities designated for provision of 24/7 basic emergency obstetric and neonatal care services.

During the thematic audit of maternal and newborn healthcare facilities at THQ Hospital Aziz Bibi Roshan Bheela for FY 2023-24, it was found that the Punjab Healthcare Commission sealed the Operation Theatre (OT) on 05.07.2023 due to non-compliance with 76 indicators of the MSDS. Additionally, it was observed that there was inadequate deployment of human resources, as outlined below:

Furthermore, anesthetist was drawing pay & allowance without performing his duties due to non-operational operation theater.

Audit held that non-functional of Operation Theater was due to weak administrative controls.

The matter was reported to the PAOs during December 2024 management replied that operation theater functioned from 2016 until July 2023, when PHC sealed it for MSDS non-compliance. Revamping completed in December 2023, but full operations resumed in May 2024 after MSDS compliance. SDAC in its meeting held on 21st January 2025 directed that a probe shall be conducted by the Administrator DHS Kasur through a committee composed of health professionals and members from other line departments to fix responsibility.

Audit recommends implementation of SDAC decision.

[PDP No. 4]

21.6.2.6 Inadequate implementation of community health awareness programs

According to Para 1.2.2 of Revised PC-I of IRMNCH, the community and family practices will be improved through education of parents with focus on exclusive breastfeeding, proper weaning, immunization, improving personal hygiene and health seeking behaviors, care at home and overall health promotion.

During the thematic audit of maternal and newborn healthcare facilities in DHA Sheikhpura and DHA Kasur for FY 2023-24, it was observed that that management failed to establish and implement a comprehensive community awareness program. This program deficiency particularly affected critical areas of family planning, prenatal care, postnatal care, and immunization awareness. The lapse was attributed to weak administrative controls.

The matter was reported to the PAOs during December 2024 management replied that Community awareness conducted through multiple channels:

- Primary workforce: LHWs, LHSs, and School Health & Nutrition Supervisors
- Hospital-based: Women's Well Clinics and specialized awareness sessions
- Focus areas: Exclusive breastfeeding, proper weaning, personal hygiene
- breastfeeding corners, and Nashonuma centre collaboration

All facilities maintain regular community engagement through integrated approach combining healthcare workers and institutional programs. SDAC in its meeting held on 21st January 2025 directed both DHAs to: develop a structured maternal and newborn health education program with clear objectives and measurable outcomes; establish a formal schedule of community outreach activities including health talks, awareness sessions, and educational campaigns; maintain proper documentation of all awareness activities including attendance records and feedback; and implement monitoring mechanisms to assess the impact of these programs

Audit recommends provision of education and awareness to the community on regular basis.

[PDP No. 12]

C) Case studies

21.6.2.7 Poor antenatal and postnatal care coverage

According to para 5.1.1 of Essential Package of Health Services for Primary Health Care in Punjab, read with Table 6.1 of MSDS, pregnancies must be registered early, preferably in the first trimester, with a minimum of four antenatal check-ups required. Healthcare providers must assess pregnant women to identify high-risk pregnancies for prompt referral. Essential laboratory investigations include hemoglobin estimation, urine tests for albumin and sugar, and blood grouping referrals. Additionally, Iron & Folic Acid supplementation and Tetanus Toxoid (TT) injection must be administered¹².

During the thematic audit of maternal and newborn healthcare facilities in DHA Sheikhpura and DHA Kasur for FY 2023-24, it was found that Antenatal care (ANC) Cards were not being used to track the four internationally recommended visits for pregnant women. Analysis of antenatal 2259 patients retrieved from Hospital Management Information System (HMIS) revealed that only 25.3% (571 patients) met the minimum requirement of four visits, while 74.7% (1,688 patients) fall below the recommended standard. The most concerning pattern showed that 48% (1,085 patients) receive only half the recommended visits, with two antenatal checkups. Additionally, 11% (249 patients) were identified as high-risk, receiving zero to one visit, highlighting a significant gap between current practice and recommended standards.

The distribution analysis of the patients was as follows:

- 4 visits: 571 patients (25.3%)
- 3 visits: 354 patients (15.7%)
- 2 visits: 1,085 patients (48.0%)
- 1 visit: 220 patients (9.7%)
- 0 visits: 29 patients (1.3%)

It revealed that only 25% of the patients completed the four mandatory visits as detailed below:

¹² Punjab Devolved Social Services Programme (PDSSP). (2008). Minimum Service Delivery Standards for Primary and Secondary Health Care in Punjab. Government of Punjab, Pakistan.



Audit held that poor antenatal & postnatal coverage was due to weak administrative controls.

The matter was reported to the PAOs during December 2024 management replied that primary tracking occurs through LHWs using EMR at BHUs/RHCs, while THQs/DHQs use HMIS with antenatal cards and registers. Though four antenatal visits are mandatory, challenges exist due to non-integrated systems between primary and secondary care levels. SDAC in its meeting held on 21st January 2025 directed to implement an integrated EMR system that connects primary and secondary healthcare facilities to ensure comprehensive tracking of antenatal visits.

Audit recommends implementation of SDAC decision.

[PDP No. 7]

21.6.2.8 Inadequate management of high-risk pregnancy referrals

MSDS Reference Manual, 2013, provided with the MSDS prescribed by the PHC entails that requirements for the healthcare establishments claiming to provide care of high-risk pregnancies include an established laboratory with facility to perform all relevant tests, the blood bank facility that ensures availability of all rare blood groups and blood products, and an intensive care set up with multidisciplinary team for critical cases. The MSDS further provide that in case of referral to another hospital, there should be a written communication from the referring facility, and it should have acknowledgment from the receiving hospital in its record.

During the thematic audit of maternal and newborn healthcare facilities in DHA Sheikhpura and DHA Kasur for FY 2023-24, it was observed that management did not develop any case referral management system. Referred cases were not being monitored through health information system or reporting mechanism. However, as per data provided by the five health facilities a total 660 cases were referred during a year. Analysis of referral cases has shown that the analysis of obstetric referrals shows Postpartum Hemorrhage (PPH) Bleeding (25.8%) and Eclampsia/ Pregnancy-Induced Hypertension (PIH) (24%) dominate the case mix, accounting for half of all referrals. Placental issues and Severe Anemia each represent about 13-14%, while Preterm Labor and Other conditions make up the remaining 23%. This distribution highlights the predominance of emergency obstetric complications in the referral system as depicted below:

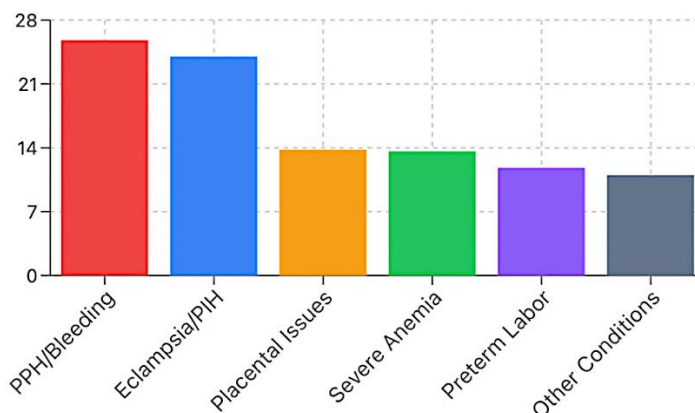


Fig: Distribution of Obstetric Conditions in Referrals

Facility wise distribution of cases is given below:

Condition Type	DHQ Hospital SKP	DHQ Hospital Kasur	THQ Hospital Chunian	THQ Hospital Ferozwala	THQ Hospital Muridkey
Eclampsia/PIH	23%	29%	18%	21%	29%
PPH/Bleeding	19%	36%	23%	28%	23%
Placental Issues	15%	12%	14%	17%	11%
Severe Anemia	12%	10%	18%	14%	14%
Preterm Labor	10%	7%	18%	10%	14%
Other	21%	7%	9%	10%	9%

Furthermore, the analysis of referred revealed that management referred severe PPH, eclampsia/severe PIH, placental abruption, ruptured

ectopics, and severe anemia (Hb<7g/dl). These represent true obstetric emergencies with potential maternal-fetal complications, justifying urgent tertiary care referral. However, Routine referrals (30% of total) primarily include stable cases like uncomplicated preterm labor, mild anemia (Hb>7g/dl), controlled PIH, and Gestational Diabetes Mellitus (GDM) cases. Many could be managed locally, suggesting referrals driven by facility limitations, patient preference, or lack of blood arrangement rather than medical necessity.

Facility	Emergency %	Routine %
DHQ Hospital Kasur	83%	17%
THQ Hospital Ferozwala	76%	24%
THQ Hospital Muridkey	71%	29%
DHQ Hospital SKP	70%	30%
THQ Hospital Chunian	45%	55%

Moreover, THQ Hospital Aziz Bibi Roshan Bheela was unable to handle any C-section cases due to non-functional operation theater, necessitating referral of all such cases to other facilities. Finally, acknowledgment from the receiving hospital was not documented by any health facility

Audit held that complicated cases were referred due to non-availability of logistics and weak management.

The matter was reported to the PAOs during December 2024 management replied that Patient Transfer System operates collaboratively between Primary & Secondary Healthcare Department and Rescue-1122 for high-risk pregnancies and birth complications. All transfers are executed following proper consultation with relevant consultants, ensuring supervised referrals. Reply was not tenable as management did not establish a reporting mechanism for referral cases. SDAC in its meeting held on 21st January 2025 directed to establish and document a comprehensive referral system by: implementing standardized protocols for identifying and referring high-risk pregnancies; maintaining proper documentation of all referrals including pre-transfer consultation notes and receiving facility acknowledgments.

Audit recommends implementation of SDAC decision.

[PDP No. 11]

21.6 Recommendations

Based on the findings, audit recommends a multi-faceted approach to address the identified challenges in maternal and newborn healthcare facilities. The immediate priority should be the operationalization of critical infrastructure, particularly the non-functional operation theater at THQ Hospital Aziz Bibi Roshan Bheela, and the establishment of fully equipped emergency obstetric care units across all facilities. Key Recommendations include:

1. Establish a robust system for the timely reporting of maternal deaths and to higher authorities in compliance with rules and regulations.
2. Increase the number of skilled birth attendants (SBAs) at healthcare facilities to promote institutional deliveries.
3. Ensure availability and provision of essential medicines and equipment
4. Ensure implementation of vaccination schedule and develop a follow up mechanism
5. Implement mandatory training and awareness programs
6. Strengthen antenatal care postnatal services to ensure recommended visits for both mothers and newborns to avoid potential complications.
7. Institute regular monitoring and evaluation of maternal health indicators.

21.8. Conclusion

The thematic audit revealed concerning gaps in healthcare delivery, including inadequate maternal death reporting systems, insufficient skilled birth attendance, and limited institutional delivery coverage. The situation is particularly alarming given that these districts despite their proximity to provincial headquarters, with their comparatively better urban infrastructure, still face significant healthcare challenges, suggesting potentially worse conditions in remote districts.

To address these deficiencies, a comprehensive strategy is recommended focusing on four key areas: establishing robust maternal death reporting mechanisms, strengthening the healthcare workforce through increased skilled birth attendants and mandatory training programs, ensuring consistent availability of essential medicines and equipment, and expanding antenatal and postnatal care services. Additionally, systematic implementation of vaccination schedules and

regular monitoring of maternal health indicators are crucial. These findings underscore the urgent need for the Primary and Secondary Healthcare Department (P&SHD) and policymakers to implement targeted interventions, as the current state of maternal and child healthcare in these relatively accessible districts signals potential broader systemic issues across the province.

21.9 References

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- 5) *District Health Authority Sheikhpura & Kasur. (2023). Annual Appropriation Accounts for Financial Year 2023-24. Government of Punjab.*
- 6) *World Health Organization. (2023). International Classification of Diseases 11th Revision (ICD-11). WHO Press.*
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CHAPTER 22

PUBLIC FINANCIAL MANAGEMENT

(DISTRICT EDUCATION AUTHORITIES)

Introduction

DEAs were established on 01.01.2017 under Punjab Local Government (PLG) Act 2013 in thirty-six (36) districts of Punjab. The purpose was to provide better education facilities to the local community. DEAs are corporate bodies having perpetual succession and a common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in their names.

As per Section 17(6) of PLG Act 2013, the Chairman and the CEO shall be personally responsible to ensure that business of the Authority is conducted proficiently, in accordance with law and to promote the objectives of the Authority. As per Section 92(3) of PLG Act 2013, the CEO shall be the PAO and shall perform such functions as are mentioned in this Act. The major functions of DEA are as under:

- to establish, manage and supervise the primary, elementary, secondary and higher secondary schools, adult literacy and non-formal basic education, special education institutions of the government in the district;
- to ensure free and compulsory education for children of the age from five to sixteen years as required under Article 25-A of Constitution;
- to undertake student's assessment and examinations, ranking of schools on terminal examination results and targets, promotion of co-curricular activities, sports, scouting, girl guide, red crescent, award of scholarships and conduct of science fairs in government and private schools;
- to approve the budget of the Authority and allocate funds to educational institutions;
- to plan, execute and monitor all development schemes of educational institutions working under the Authority, provided that the Authority may outsource its development works to other agencies or School Councils, and
- to constitute Schools Management Council (SMC) which may monitor academic activities.

Resource Mobilization

DEAs of Punjab, like previous year, relied on the share / grants received through Provincial Finance Commission (PFC) during FY 2023-24 to meet the administrative and operating expenses. The table given below shows that PFC share is the total receipts of DEAs during FY 2023-24 and FY 2022-23.

Description	2022-23		2023-24	
	Amount	%	Amount	%
Opening Bank Balance	6,431.679	3.3	5,096.530	2.3
Share of PFC / Grants	189,083.827	96.7	216,057.189	97.7
Total	195,515.506		221,153.719	

Source: Financial statements for the FY 2022-23 and FY 2023-24

An overall view of budget and expenditure for the FY 2023-24 is given in the table below:-

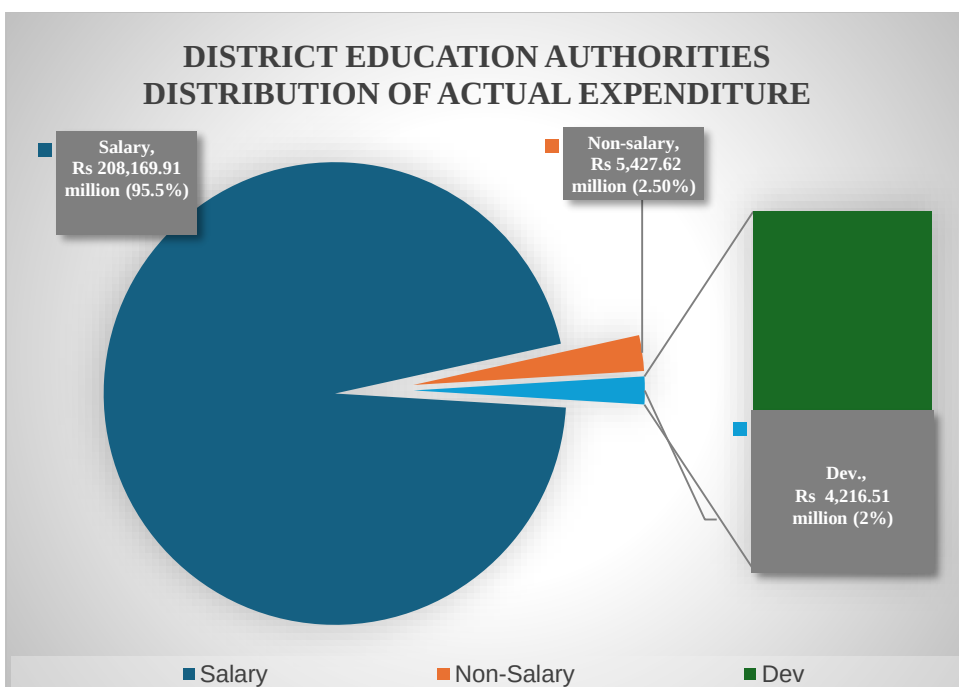
Description	Rs in million					
	Original Grant	Suppl. Grant	Surrender	Final Grant	Actual Exp.	Savings (-) Excess (+)
Salary	243,666.56	8,821.25	(30,704.44)	221,783.37	208,169.91	(13,613.46)
Non-Salary	8,043.07	1,066.15	(1,666.20)	7,443.01	5,427.62	(2,015.39)
Development	4167.743	2,450.05	(321.66)	6,296.14	4,216.51	(2,079.63)
Total	255,877.373	12,337.45	(32,692.3)	235,522.52	217,814.04	(17,708.48)

Source: Appropriation accounts for the FY 2023-24

The above table shows overall savings of Rs 17,708.48 million which comes to 7.52% of final grant. District wise detail of budget and expenditure is placed at **Annexure-DEAs-B**.

Audit also noticed that material payments were made from A/C-V of DEAs without valid authorization by a duly authorized Administrator during FY 2023-24. Administrators were appointed vide Notification No. SOR(LG)38-5/2014 dated 01.01.2017 under Section 30(3) of the PLG Act 2013. However, the period of appointment under above notification lapsed on 31-12-2018.

The breakup of total expenditure incurred by DEAs is illustrated in the following graph. Major portion of expenditure was incurred on salary which was 95.50% of the total expenditure, whereas, development and contingency expenditure was 2.50% and 2% of the total expenditure, respectively.



Out of total non-salary expenditure of Rs 5,427.62 million, an amount of Rs 764.055 million (14%) was incurred during the month of June 2024 indicating weak financial management.

Revenue expenditure constituted 98% of the total expenditure incurred by DEAs during FY 2023-24. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment was 95.50% of total revenue expenditure, whereas, non-salary expenditure was 2.50%.

The DEAs raised accruals by retaining an amount of Rs 980.151 million on account of General Provident Fund, Group Insurance, Benevolent Fund, Income Tax and General Sales Tax (GST) during the FY 2023-24. This practice overstated the cash closing balance of DEAs as given in the following table.

Rs in million		
Reported cash closing balance as on 30.06.2024	Liabilities	Actual cash closing Balance
5,525.771	980.151	4,545.620

Source: Financial statements for the FY 2023-24

Appropriation accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and

indicate actual revenue and capital expenditure on various specified services vis-à-vis those authorized by the Administrator. Appropriation accounts, thus, facilitate in managing and budgetary provisions, therefore, these are complementary to the finance accounts.

Audit of appropriation accounts seeks to ascertain whether the expenditure actually incurred under the grant/head of account is within the authorization and also spent on the purposes authorized. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions. During financial attest audit of appropriation accounts and financial statements of 19 DEAs for the FY 2023-24, audit certified that the accounts of DEAs of 19 districts are unqualified.

School Education Department is the administrative department of DEAs in terms of Rule 2(1)(a) of Punjab District Authorities (Delegation of Financial Powers) Rules 2017. Out of total expenditure of 19 DEAs, 2% was incurred on development activities as given below:

Rs in million		
Description	Amount	% age
Non-development expenditure	213,597.54	98
Development expenditure	4,216.51	2
Total	217,814.05	100

Source: Appropriation accounts of DEAs for the FY 2023-24

The table below shows original and final development grants allocated to 19 DEAs during the FY 2022-23 and FY 2023-24. There was increase in final development grant in FY 2023-24 as compared to FY 2022-23. The major increase of Rs 586.523 million, Rs 240.620 million, 160.000 million, 197.970 million and Rs 243.000 million was showed in DEA Bhakkar, DEA Gujranwala, DEA Hafizabad, DEA MB Din and Sheikhupura respectively in the FY 2023-24.

Rs in million					
Sr. No.	Name of District	FY 2022-23		FY 2023-24	
		Original	Final Grant	Original	Final Grant
1	Gujranwala	375.504	578.760	341.976	582.596
2	Gujrat	78.688	174.299	27.898	57.647
3	Hafizabad	27.290	127.729	7.161	167.161
4	M.B.Din	204.551	230.589	56.125	254.095

Rs in million

Sr. No.	Name of District	FY 2022-23		FY 2023-24	
		Original	Final Grant	Original	Final Grant
5	Narowal	176.775	249.203	104.805	173.005
6	Sialkot	129.307	270.693	139.320	218.231
7	Kasur	247.775	335.268	26.128	90.823
8	Lahore	946.410	688.513	763.903	666.415
9	Nankana Sahib	65.712	127.294	62.175	113.456
10	Okara	370.620	519.430	387.584	572.995
11	Sheikhupura	144.078	309.232	172.490	415.490
12	Attock	129.798	235.982	143.520	271.698
13	Chakwal	202.588	125.201	169.957	92.141
14	Jhelum	109.661	192.437	0	110.934
15	Rawalpindi	258.081	888.946	405.010	415.996
16	Bhakkar	563.694	463.183	824.380	1,049.706
17	Khushab	136.028	206.776	76.771	162.771
18	Mianwali	328.694	879.002	231.575	280.848
19	Sargodha	0	551.909	226.965	600.127
Total		4,495.254	7,154.446	4167.743	6,296.135

The following table shows number of schemes executed and development expenditure incurred during FY 2022-23 and FY 2023-24. It can be seen that total development expenditure decreased by Rs 1,416.01 million in FY 2023-24. The maximum decrease was seen in DEA Mianwali and DEA Rawalpindi where development expenditure decreased by Rs 605.364 million and Rs 365.533 million respectively. Whereas, in DEA Bhakkar, it increased by Rs 263.804 million despite decrease in number of schemes executed during FY 2023-24.

Rs in million

Sr. No.	Name of District	FY 2022-23		FY 2023-24	
		No. of Schemes	Expenditure	No. of Schemes	Expenditure
1	Gujranwala	45	287.513	27	351.229
2	Gujrat	95	149.679	2	31.373
3	Hafizabad	11	123.725	0	80.695
4	M.B.Din	8	164.854	3	163.888

Rs in million

Sr. No.	Name of District	FY 2022-23		FY 2023-24	
		No. of Schemes	Expenditure	No. of Schemes	Expenditure
5	Narowal	5	201.279	13	53.316
6	Sialkot	36	266.663	04	217.916
7	Kasur	6	277.301	07	89.533
8	Lahore	11	289.193	02	138.140
9	Nankana Sahib	33	124.597	07	113.386
10	Okara	2	377.908	30	436.278
11	Sheikhupura	26	136.742	36	267.472
12	Attock	17	222.086	01	246.553
13	Chakwal	7	125.202	13	92.141
14	Jhelum	18	192.437	09	110.934
15	Rawalpindi	11	781.408	49	415.875
16	Bhakkar	8	503.268	91	767.072
17	Khushab	7	206.775	02	145.619
18	Mianwali	17	877.898	03	272.534
19	Sargodha	19	323.994	04	222.557
Total		382	5632.522	303	4,216.513

Source: SAP data and appropriation accounts of DEAs for FY 2022-23 and FY 2023-24

The data presented in the above tables indicates serious inadequacies in the initial planning and resource allocation. The discrepancies underscore the necessity for an in-depth analysis of the planning process within DEAs. Identifying and understanding inconsistencies in the planning phase is crucial for enhancing the effectiveness of future development initiatives.

The existing situation warrants a thorough analysis that delves into the intricacies of the planning process. This examination is vital for understanding the factors that contribute to deviations in budgetary allocations and their corresponding utilization. Identifying the root causes of these discrepancies is essential for refining the planning framework and ensuring a more accurate alignment between set targets and actual outcomes.

CHAPTER 23

DISTRICT EDUCATION AUTHORITY GUJRANWALA

23.1 Introduction

There are 305 formations in District Education Authority (DEA), Gujranwala out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 15,002.598 million out of which 12.90% expenditure was audited.

a) Audit Profile of DEA Gujranwala

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Gujranwala	305	3	1935.844
2	Assignment Account			

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts for the FY 2023-24 of the DEA Gujranwala original budget (development and non-development) was Rs 18,501.664 million, supplementary grant was Rs 536.103 million and amount surrendered was Rs 3,725.072million for the FY 2023-24. Final budget was Rs 15,312.697 million. Against the final budget, expenditure of Rs 15,002.598 million was incurred resulting in saving of Rs 310.10 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	17,787.83	220.25	(3590.70)	14,417.38	14,415.88	(1.50)
Non-Salary	371.86	39.368	(98.50)	312.73	235.49	(77.24)
Development	341.97	276.487	(35.87)	582.59	351.23	(231.36)
Total	18,501.67	536.105	(3,725.07)	15,312.70	15,002.60	(310.10)

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	14,239.71	13,521.39	(718.32)	5.04%
2023-24	15,312.70	15,002.60	(310.10)	2%

There was 8% increase in budget allocation and 11% increase in expenditure during FY 2023-24 as compared to FY 2022-23, while there

was overall saving of Rs 310.098 million during FY 2023-24 showing a decreasing trend of saving by 57% as compared to FY 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Gujranwala was made on the basis of various quality indicators set by Education Department for the FY 2022-23. These indicators were introduced, implemented and monitored through Program Monitoring and Implementation Unit (PMIU) being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Target %	Achievement %
1	Teacher Presence	100	89.20
2	Non-Teaching Staff Presence	100	90.40
3	Student Attendance	100	86.10
4	Retention (All Grades)	100	94.68
5	Head Teacher Presence	100	89.32
6	Availability of Boundary Wall	100	98.86
7	Availability of Drinking Water	100	98.64
8	Availability of Furniture	100	81.29
9	Sufficiency of Toilets	100	83.41
10	School Hygiene	100	74.55

Source: (https://open.punjab.gov.pk/schools/home/districts_performance)

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA considerably lagged in achieving the target of student attendance and school hygiene during 2023-24.

23.2 Classified Summary of audit observations

Audit observations amounting to Rs 20.254 million were raised in this report during current audit of DEA Gujranwala. This amount also includes pointed out recoveries of Rs 3.412 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	3.412
4	Procurement related irregularities	7.707
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	9.135
Total		20.254

23.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	07	Not convened
2	2018-19	10	
3	2019-20	10	
4	2020-21	07	
5	2021-22	08	
6	2022-23	06	Convened
7.	2023-24	06	Not convened

23.4 AUDIT PARAS

A) HR / Employees related irregularities

23.4.1 Overpayment due to non-deduction of conveyance allowance – Rs 3.412million

According to Rule 1.15 (2) of Punjab Travelling Allowance Rules 1976 Conveyance allowance falling under Rule 1.14(ii) will be admissible only for the period during which the civil servant held the post to which the Conveyance allowance is charged and will not be admissible during leave or joining time.

During audit of following formations of District Education Authority Gujranwala for the FYs 2023-24, it was observed that Conveyance allowance was paid to the teaching staff during winter vacations. This resulted in overpayment of Rs 3.412 million, detailed at **Annexure-DEA-GWL-C**.

Rs in million

Sr. No.	Name of Formation	No of employees	Period of Vacations	Amount
1	Dy. DEO (EE-M) Wazirabad	625	25 days w.e.f 16.12.23 to 09.01.2024	1.512
2	Dy. DEO (EE-W) Wazirabad	766	25 days w.e.f 16.12.23 to 09.01.2024	1.90
Total				3.412

Audit held that overpayment of Rs 3.412 million was made due to weak internal controls.

The matter was reported to the PAO in October, 2024. Department replied that DAO, Gujranwala has been requested to effect the recovery. SDAC meeting was held on 15th November 2024, SDAC directed to effect the recovery from the concerned employees. No further progress was reported till the finalization of this report.

Audit recommends implementation of DAC decision.

[PDP No.12, 20]

B) Procurement related irregularities

23.4.2 Irregular payment of civil works – Rs 3.24 million

According to Para 6.3.1 (Annexure-A Financial Procedure No 8) Financial Procedure for School Council laid down in School Council Policy 2007 (Revised 2013) , the expenditure on civil works shall be market based and shall be incurred by exercising general financial procedure.

During audit of Dy. DEO (EEM) Wazirabad for the financial year 2021-24, it was observed that various primary and middle schools under the jurisdiction of Dy. DEO (EEM) Wazirabad spent Rs 3.24 million on account of civil works without preparing detailed estimates as per description of work and items wise rates were not paid as per current market rate issued by the Finance Department Government of the Punjab by time to time. Neither the general financial procedure was followed nor market-based rates were paid as directed in School Council Policy 2007 (Revised 2013) as detailed in **Annexure-DEA-GWL-D**.

Audit is of the view that irregular payment was made due to defective financial discipline and poor planning. This resulted in irregular expenditure on civil works.

The matter was reported to the PAO in October, 2024. Department replied that the heads of the schools stated that they spent the amount by the approval of school councils. The SDAC meeting was held on 15th of November 2024, SDAC directed to take up the matter with admin department to enhance the delegation of civil work and to get the expenditure regularized by the Finance Department. No further progress was reported till the finalization of this report.

Audit recommends for implementation of the DAC decision.

[PDP No.15]

23.4.3 Irregular expenditure in violation of PPRA rules – Rs 4.467 million

According to Rule 12 (1) of Punjab Procurement Rules 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time.

During audit of various formations of District Education Authority Gujranwala for the FYs 2023-24, it was observed that expenditure of

Rs 4.467 million was incurred on account of civil work in F.Y 2023-24. Scrutiny of the bills revealed that expenditure was incurred by taking quotations from the vendors to avoid the tendering process as referred in criteria ibid. This resulted into irregular expenditure in violation of PPRA rules. as detailed in **Annexure-DEA-GWL-E**: -

Rs in million			
Sr No	Name of Formation	Nature of Expenditure	Amount
1.	CEO DEA Gujranwala	Civil Works	1.60
2.	Dy. DEO (EE-M) Wazirabad	Civil Works	2.067
3.	Dy. DEO (EE-W) Wazirabad	Civil Works	0.800
Total			4.467

Audit is of the view that weak internal controls resulted into irregular expenditure in violation of PPRA rules.

The matter was reported to the PAO in October, 2024. Department replied that expenditure of the School Council shall not be subject to the provision of Financial Rules/ Purchase Procedure of the Government, further the heads of the schools stated that they spent the amount by the approval of school councils. Reply of the department was not accepted as the policy against the rules cannot be implemented.

SDAC meeting was held on 15th of November 2024, kept the para pending for clarification. No further progress was reported till the finalization of this report.

Audit recommends for implementation of the DAC decision.

[PDP No.4,16, 19]

C) Others

23.4.4 Non-recovery of registration fee from private schools –Rs 9.135 million

According to Para-5 of Government of the Punjab, Education Department Notification No.SO(Schools)3-6/80, dated 13-08-1984 registration fee at the prescribed rate is to be recovered from the private educational institutions. According Department's letter No. SO (A-I) 7-21/81 dated 24-08-98 on the subject cited Govt. of the Punjab Education department has decided that w.e.f. 01-07-98, the following rules of Registration Fee for Privately Managed Institution and Annual Inspection Fee of these institution will be charged @ Rs 7,000 &Rs 5,000 for High/Higher & Primary/Elementary respectively.

During audit of CEO (DEA) Gujranwala for the financial year 2023-24, it was observed that there were 3,850 private schools working in district Gujranwala. Out of these 1,305 private schools were working illegally without registration. Due to slackness of District Education Authority these unregistered schools were not only functioning illegally but also a handsome revenue @ 7000/per school amounting Rs 9.135 million could not be realized by the DEA Gujranwala.

Audit holds that due to weak internal control, registration fee was not recovered from the private schools.

The matter was reported to the PAO in October, 2024. Department admitted the flaw that there were unregistered schools in jurisdiction of CEO DEA Gujranwala.

SDAC in its meeting held on 15th of December 2024 kept the para pending till recovery of the amount. No further progress was reported till the finalization of this report.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.06]

CHAPTER 24

DISTRICT EDUCATION AUTHORITY GUJRAT

24.1 Introduction

There are 368 formations in District Education Authority (DEA), Gujrat out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 12,131.372 million out of which 15% expenditure was audited.

a) Audit Profile of DEA Gujrat

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Gujrat	368	03	1,820.857
2	Assignment Account			

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Gujrat was Rs 13,163.354 million and supplementary grant of Rs 365.379 million for the FY 2023-24. An amount of Rs 1,351.609 million was surrendered and final budget was Rs 12,177.124 million. Management incurred an expenditure of Rs 12,131.372 million resulting in saving of Rs 45.752 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	12,478.683	320.767	1,164.740	11,634.710	11,617.129	-17.581
Non-Salary	656.773	1.612	173.618	484.767	481.869	-2.898
Development	27.898	43.000	13.251	57.647	32.373	-25.274
Total	13,163.354	365.379	1,351.609	12,177.124	12,131.372	-45.752

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	10,825.218	10,615.601	-209.617	2.0
2023-24	12,177.124	12,131.372	-45.752	0.40

Source: Appropriation accounts for the FY 2023-24 and FY 2022-23

There was 12% increase in budget allocation and 14% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 45.752 million during FY 2023-24 which is 0.40% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Gujrat was made on the basis of various quality indicators set by Education Department for the FY 2022-23. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement (%)
1	Teacher Presence	88
2	Non-Teaching Staff Presence	89
3	Student Attendance	91
4	Retention (All Grades)	97
5	Head Teacher Presence	87
6	Availability of Boundary Wall	98
7	Availability of Drinking Water	97
8	Availability of Furniture	87
9	Sufficiency of Toilets	94
10	School Hygiene	75

Source: https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service Delivery Issues

In view of the above target achievement table, it could be observed that DEA Gujrat considerably lagged behind in achieving the target of availability of furniture and school hygiene during FY 2023-24.

24.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 26.405 million were raised in this report during current audit of DEA Gujrat. This amount also includes recoveries of Rs 8.392million as pointed out by audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	3.987
B	Procurement related irregularities	3.980
C	Management of accounts with commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	18.438
Total		26.405

24.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	06	Not convened
2	2018-19	10	
3	2019-20	12	
4	2020-21	06	
5	2021-22	07	
6	2022-23	03	Convened
7	2023-24	05	Not convened

24.4 AUDIT PARAS

A) Human Resource / Employee related irregularities

24.4.1 Irregular appointment of temporary staff without observing codal formalities, payment of salary – Rs 3.987 million

According to para 4.8.2 of School Council Policy 2007 (revised 2013), school council if feels then may appoint temporary teacher for a period of 4 months. For further four months, a request will be forwarded to CEO Education for approval of appointment of temporary teacher. S.C Form-09 will be signed at the time of appointment of teacher.

During audit of Dy DEOs (M-EE) & (W-EE) Gujrat, for the period 2022-24, it was observed that various Govt. Elementary and Primary Schools appointed temporary staff and paid salary amounting to Rs 3.987 million from the NSB funds. Audit noticed that Forms-09 (Agreement for appointment of teacher) were not available. Similarly, there was no record of application, CNIC, Proof of education and experience and no approval for appointment was obtained from School Council. Moreover, staff was appointed for whole year and no extension was sought from CEO DEA after four months. Proper attendance record was also not maintained and payment of salary was being made in cash instead of bank transfer.

This resulted in irregular payment of salaries of temporary staff of Rs 3.987 million as below (detailed at **Annexure-DEA-GJT-C**).

Rs in million				
Sr No.	Name of Office	No. of Schools	Description	Amount
01	Dy DEO (M-EE) Gujrat	14 Govt. Primary and Elementary Schools	Appointment temporary teachers and sweeper and paid out of NSB Fund	2.986
02	Dy DEO (W-EE) Gujrat	09 Govt. Girls Primary and Elementary Schools		1.001
	Total			3.987

Audit held that irregular appointment was made due to weak internal and managerial controls.

The matter was reported to the PAO in October 2024. The departments replied that appointments of part time teachers were made on need basis and the record of appointment such as approval of school councils, appointment orders, documents and acquaintance roll is also

available for verification. Departmental reply was not accepted as no documentary evidence was produced.

SDAC in its meeting held on 11th December 2024 directed CEO DEA Gujrat to verify the documents of the temporary staff besides need of temporary teachers in schools. No further progress was reported till finalization of this report.

Matter needs implementation of decision of SDAC at the earliest.

[PDP No. 15& 25]

B) Procurement related irregularities

24.4.2 Irregular purchase of food items without floating tenders – Rs 3.980 million

According to Rule 12(1)&(2) of PPR 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. In case of procurements valuing above rupees 3.00 million, advertisement in two national dailies, one English and other Urdu, will appear in addition to advertisement on PPRA website.

During audit of CEO DEA Gujrat for the financial year 2023-24, it was observed that budget for Rs 4.390 million was allocated under head "A09301-Food" for provision of food to the student of Madrasa Muaz Bin Jabal, Gujrat. Expenditure of Rs 3.980 million was incurred on purchase of food items without observing codal formalities. The supplier was selected without tendering process as prescribed in PPRA and all the procurements were made on quotation basis. This resulted in irregular expenditure on purchase of food items. As detailed at **Annexure-DEA-GJT-D**.

Audit holds that due to non-compliance of rules irregular purchase was made by violating PPRA rules.

The matter was reported to the PAO in October 2024. The department replied that after the 1st budget grant, the Tender Process was started on 06.08.2023 and completed on 29.02.2024. During the intervening period food was supplied to 71 boarding students on quotation basis. Reply of the department was not acceptable because the process was late started and it also took more than six months to complete.

SDAC in its meeting held on 11th December 2024 directed for the regularization of the expenditure from competent authority. No further progress was reported till finalization of this report.

Audit recommends that matter got regularized from the competent authority.

[PDP No. 04]

C) Others

24.4.3 Non-recovery of registration fee & penalty from un-registered private schools – Rs 7.392 million

According to section 3 sub-section (1)& (2) read with section 6, of the Punjab Private Educational institutions (Promotion and Regulation) Ordinance 1984 (Amended 2017), an In-charge shall, before the commencement of business by the institution, register the institution with the Registering Authority under this Ordinance. Further according to rule ibid, section 11(3) Subject to subsections (2) and (3) of section 3, in addition to any other action or penalty under the Ordinance, if an In-charge runs the institution without registration under this Ordinance, the In-charge shall be liable to punishment of fine which may extend to four million rupees but which shall not be less than three hundred thousand rupees.

During audit of CEO DEA Gujrat for the financial year 2023-24, it was observed that various private schools were working for several years in District Gujrat without registration. District Education Authority Gujrat did not register these schools nor imposed any penalty on unregistered private schools (@ minimum Rs 3 lac/per school) amounting to Rs 7.20 million along with inspection and registration fee amounting to Rs 192,000. This resulted in loss of Rs 7.392 million due to non-imposing penalty and non-recovery of registration fee from un-registered private schools as detailed at **Annexure-DEA-GJT-E**.

Audit held the penalty was not recovered from the un-registered private schools due to weak administrative controls.

The matter was reported to the PAO in October 2024. Department replied that as per report of the Registration Branch, 44 schools out of 104 were already registered through PEPRIS and 36 schools were closed, therefore only remaining 24 schools are still unregistered and resultantly registration fee Rs 192,000 as well as fine amount Rs 7.20 million (Rs 300,000 per school) is recoverable.

SDAC in its meeting held on 11th December 2024 directed for registration of these private schools along with recovery of penalty and registration fee. No further progress was reported till finalization of this report.

Audit stress for recovery of penalty along with besides registration of schools.

[PDP No.05]

24.4.4 Irregular expenditure on civil works out of NSB Funds beyond the financial power of the School Council – Rs 5.047 million

According to Finance Department Notification No.IT(FD)3-13/2002 dated 7th January 2004 and 29th Jan 2005, School council is authorized to incur maximum amount of Rs 400,000 on civil work during a financial year (From July to June).

During audit of CEO DEA Gujrat for the financial year 2023-24 it was observed that NSB funds were received from Government of the Punjab Finance Department. These funds were transferred to NSB accounts of Primary, Elementary, High and Higher secondary Schools. It was noticed that amount of Rs 9.047 million was incurred on civil works by the schools beyond the financial power of School Councils. This resulted irregular expenditure on civil work amounting to Rs 5.047 as detailed below:

Rs in million				
Sr. No.	School Name	Expenditure on Civil Work	Power of School Council	Excess Amount
1	GHS Jalal Pur Sobtian	0.757	0.400	0.357
2	GGHS Kunjah	1.331	0.400	0.931
3	GGHSS Karian Wala	1.056	0.400	0.656
4	GGHS Islamia Kunjah	1.442	0.400	1.042
5	GHS Musa Khatana	0.528	0.400	0.128
6	GGHS Fateh Pur	0.981	0.400	0.581
7	GGES Christian Jalal Pur Jattan	0.567	0.400	0.167
8	GGHS Municipal Model Akram Ali Khan Road	1.133	0.400	0.733
9	GGHSS Excellent Lalamusa.	0.443	0.400	0.043
10	GHS Sarai Alamgir	0.807	0.400	0.407
Total		9.047	4.000	5.047

Audit holds that the expenditure in excess of financial power of school council were incurred due to weak financial discipline.

The matter was reported to the PAO in October 2024. The department produced a statement of expenditure of 253 High, elementary and Primary Schools in which 10 schools incurred expenditure more than Rs 400,000 on account of civil work. The department admitted the laps in its reply.

SDAC in its meeting held on 11th December 2024, reduced the para to the extent of 10 schools and directed for regularization of

expenditure from Finance Department. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure from finance Department.

[PDP No.06]

24.4.5 Irregular expenditure on renovation of office building beyond the financial competency through splitting - Rs 4.999 million

According to Sr No 5(i) of Second Schedule of Punjab District Authorities Delegation of Financial power rules 2017, Chief Executive Officer has power of administrative Approval for maintenance and repair non-residential buildings chargeable to current budget of the office concerned upto Rs 0.500 million.

During audit of CEO DEA Gujrat for the financial year 2023-24, it was observed that Rs 4.999 million was incurred on account of renovation of office building in excess of financial competency violating the delegation of financial power through splitting to avoid the sanction of competent authority. This resulted in irregular expenditure on renovation of the office building as mentioned below:

Sr. No.	Letter No to XEN Buildings	Admn Approval No.	Detail of Work done	Amount (Rs)
1	339 dated 30.01.2024	459/Dev 10.02.2024	Brick Work	499,800
2	338 dated 30.01.2024	458/Dev 10.02.2024	Wall paneling and Distempering	499,800
3	336 dated 30.01.2024	457/Dev 10.02.2024	Aluminum door and windows	499,800
4	337 dated 30.01.2024	456/Dev 10.02.2024	Painting of Door and plaster of wall	499,900
5	334 dated 30.01.2024	455/Dev 10.02.2024	P/L Superb quality porcelain glaze Tiles	500,000
6	331 dated 30.01.2024	451/Dev 10.02.2024	Electrification work and sanitary work	500,000
7	340 dated 30.01.2024	453/Dev 10.02.2024	Brick Work and tuff tiles	499,900
8	335 dated 30.01.2024	454/Dev 10.02.2024	Aluminum door and wall paneling	499,900
9	333 dated 30.01.2024	452/Dev 10.02.2024	Aluminum door and windows	499,600
10	332 dated 30.01.2024	450/Dev 10.02.2024	LED Bulb and switches	499,900
Total				4,998,600

Audit held that violation of rules resulted in irregular expenditure on renovation.

The matter was reported to the PAO in October 2024. Management replied that all the renovation work of Office of the CEO DEA Gujrat completed under the supervision of XEN Buildings Gujrat. All relevant record of these schemes is in the custody of XEN Buildings Gujrat. Department transferred funds to XEN Buildings for repair and maintenance of office building by issuing 10 Administrative Approvals of about Rs 500,000 each on 10.02.2024. The sanction was also granted 10 times on 30.01.2024. Reply of the department admitted the laps and splitting of sanction.

SDAC in its meeting held on 11th December 2024 directed for the regularization of the expenditure from competent authority. No further progress was reported till finalization of this report.

Audit recommend for regularization of the expenditure from competent Authority.

[PDP No.02]

24.4.6 Non-deposit of Income tax and General Sales Tax – Rs 1.00 million

According to Section 153 of Income Tax Ordinance 2001, at the time of making the payment, deduct tax from the gross amount @ 4% from the companies and 4.5% from persons other than companies in case of goods purchases and 8% in case of services rendered from the companies and 10% from the persons for other than companies respectively on account of supplies and services rendered. Further, according to Sr No 3(1) & (2) of Government of Pakistan, Ministry of Finance, Economic Affairs, Statistics and Revenue notification No.S.R.O 660 (1)/2007 dated 30th June 2007, the supplier shall issue sales tax invoice in respect of every taxable supply made to a withholding agent. The supplier shall file monthly return and shall adjust total input tax against output tax, taking due credit of the sales tax deducted by the withholding agent, in the manner as prescribed in the return under Chapter II of the Sales Tax Rules, 2006.

During audit of Dy DEO (M-EE) Gujrat, for the period 2022-24, it was found that heads of various schools did not deduct the income tax for Rs 0.450 million against the payment of Rs 7.121 million and did

deposited the GST of Rs 0.549 million against the purchases of Rs 3.977 million by the registered suppliers This resulted in non-deposit of taxes of Rs 0.999 million as detailed at **Annexure-DEA-GJT-F**:

Sr. No.	Description	Head	Rs in million	
			Amount of Purchases	Amount of Taxes
1	35 Govt., Primary and Elementary schools	Non deduction of Income Tax	7.121	0.450
2	20 Govt., Primary and Elementary schools	Non-deposit of GST	3.977	0.549
Total				0.999

Audit hold the taxes were not deposited due to weak financial controls.

The matter was reported to the PAO in October 2024. The department replied that Department replied that recovery in progress.

SDAC in its meeting held on 11th December 2024 directed to expedite the recovery from the concerned. No further progress was reported till the finalization of this report.

Audit recommends recovery of taxes from the concerned and deposit in treasury.

[PDP No.09 & 19]

CHAPTER 25

DISTRICT EDUCATION AUTHORITY HAFIZABAD

25.1 Introduction

There are 97 formations in District Education Authority (DEA), Hafizabad out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 5,577.619 million out of which 44% expenditure was audited.

a) Audit Profile of DEA Hafizabad

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Hafizabad	97	03	2,468.562
2	Assignment Accounts	-	-	

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Hafizabad was Rs 6,740.305million and supplementary grant was Rs 511.136 million for the FY 2023-24. An amount of Rs1,044.149 million was surrendered and final budget was Rs 6,207.292 million. Management incurred an expenditure of Rs 5,573.619 million resulting in saving of Rs 633.673 million. Actual expenditure was less than the original budget which is indicative of the fact that irrational budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surr.	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	6,499.470	338.950	(1,007.91)	5,830.51	5,308.69	(521.8210)
Non-Salary	233.674	12.186	(36.237)	209.62	184.237	(25.3860)
Development	7.161	160	0	167.16	80.695	(86.4660)
Total	6,740.305	511.136	(1,044.149)	6,207.292	5,573.619	(633.673)

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) /Saving(-)	% age of saving
2022-23	5,144.562	4889.621	-254.941	5
2023-24	6,207.292	5,573.619	-633.673	10

Source: Appropriation Accounts for the FY 2023-24 & FY 2022-23

There was 17% increase in budget allocation and 14% increase in expenditure during FY 2023-24 as compared to FY 2022-23, while there was overall saving of Rs 633.673 million during FY 2022-23 showing an increasing trend of saving by 148% as compared to FY 2022-23.

c) Sector Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Hafizabad was made on the basis of various quality indicators set by Education Department for the FY2023-2024. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Key Indicators	Achievement (%)
1	Teacher Presence	89.26
2	Non-Teaching Staff Presence	86.31
3	Student Attendance	92.28
4	Retention(All Grades)	94.31
5	Head Teacher Presence	88.78
6	Availability of Boundary Wall	97.5
7	Availability of Drinking Water	99.1
8	Availability of Furniture	100%
9	Sufficiency of Toilets	99.0
10	School Hygiene	80.46

Source: https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA considerably lagged in achieving the target of availability of furniture and school hygiene during FY 2023-24.

25.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 51.556 million were raised in this report during current audit of DEA Hafizabad. This amount also includes pointed out recoveries of Rs 2.925 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	1.306
4	Procurement related irregularities	1.615
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	0
7	Others	48.635
Total		51.556

25.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Years	No. of Paras	Status of PAC Meetings
1	2017-18	06	Not convened
2	2018-19	10	
3	2019-20	05	
4	2020-21	08	
5	2021-22	09	
6	2022-23	04	Convened
7	2023-24	05	Not convened

25.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

25.4.1 Unjustified payment of pay & allowances without performing duties Rs 1.306 million

According to Finance Department Government of the Punjab letter No.FD.SR-I/9-52/2015 dated 16th September, 2016, Where the Administrative Department/Organizations grant additional charge of the more than one posts to its officers due to service exigencies, the additional charge allowance in this behalf shall be allowed against all such additional charges by the concerned authority, for a period not exceeding 3 months, against each post. However, if need persists the additional charge of the same post may be extended for another three months in consultation with the Finance Department.

During audit of Dy. DEO (W-EE) District Hafizabad for the financial years 2018-24, it was observed that under mentioned teacher (SST/Headmistress) Government Model Elementary School Qila Usman Ghani Hafizabad was entrusted with additional charge of the post of Assistant Education Officer, Markaz Solangi Kharal Tehsil Pindi Bhattian Hafizabad w.e.f. 11.10.2022. It was noticed that said teacher was still working on additional charge for last 23 months without extension of orders by the competent authority. Audit further probed that AEO Markaz Solangi Kharal Pindi Bhattian was almost 35 KM away from original place of posting of said teacher. It is humanly impossible to perform two duties simultaneously at two different place of posting far away from each other. This resulted into unjustified payment of pay & allowances without performing duties worth Rs 1.306 million. Detail is as below:-

Name of Teacher	Designation	Original Place of Posting	Additional Charge	Duration	Amount (Rs)
Ms. Syeda Mehwish Riaz	(SST / Headmistress)	Government Model Elementary School Qila Usman Ghani Hafizabad	Assistant Education Officer, Markaz Solangi Kharal Tehsil Pindi Bhattian Hafizabad	23 months	56,780 x 23 = 1,305,940

Audit is of the view that due to weak internal controls unjustified payment of pay & allowances was made without performing the duties.

The matter was reported to the PAO in October 2024. Department replied that additional charge was granted by the CEO (DEA) Hafizabad.

Reply of department was not accepted as additional charge cannot be granted for more than 3 months and teacher is performing duty as AEO since 11.10.22 to date.

SDAC in its meeting held on November 15, 2024 decided for regularization from Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 13]

B) Procurement related irregularities

25.4.2 Irregular expenditure in violation of PPRA Rules- Rs 1.615 million

According to Rule (9) of PPR 2014, 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. Moreover, according to Rule 12 (1) of PPR 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time.

During audit of CEO (DEA) Hafizabad for the FY 2023-24, it was observed that Rs 1.615 million was incurred on various head of accounts in violation of PPR 2014. Scrutiny of the bills revealed that all the expenditure was made by splitting the indent to avoid tendering process. This resulted in irregular expenditure in violation of PPR 2014 for Rs 1.615 million. Detail is as under:

Financial Year	Head of Accounts	Description	No of Splitting Bills	Amount (Rs)
2023-24	Others	White washed of the Office	04 Bills	614,981
2023-24	Purchase of IT	Installation of Exchange	02 Bills	310,104
2023-24	Purchase of Furniture	Office Furniture	03 Bills	690,300
Total				1,615,385
Annexure-DEA-HFD-C				

Audit held that irregular expenditure in violation of PPR 2014 due to weak internal & financial controls.

The matter was reported to the PAO in October 2024. Department replied that in compliance with directions of Deputy Commissioner, Hafizabad regarding visit of Chief Minister, white wash of office building and boundary wall of the CEO (DEA) Hafizabad completed on emergency basis.

SDAC in its meeting held on November 15, 2024 decided for regularization as splitting was made.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 10]

B) Others

25.4.3 Delay in completion of development schemes - Rs 42.776 million and non-refund of residual balance by XEN Buildings -Rs 1.535 million

According to Rule 4(b) & 38 (10) of Punjab District Authorities (Budget) Rules 2017, Chief Executive Officer shall review the progress of execution of projects for their timely completion. Furthermore According to the contents of Punjab Finance Department letter IT(FD)3-7-2000 dated 01.01.2001, XEN Building was required to render a completion certificate and refund the residual balance if any, together with the statement of accounts to the concerned DDO after completion of the maintenance & repair of work, for audit/record.

During audit of CEO (DEA) Hafizabad for the financial year 2023-24, it was observed that a sum of Rs 42.776 million was transferred to XEN Buildings Hafizabad as deposit work for 19 development schemes during financial year 2021-22 and 2022-23. Despite that all the funds transferred to the XEN Buildings, these schemes were still incomplete. Audit physically visited the schemes and obtained pictorial evidences that the works had been stopped by the building department.

It was also noticed that XEN Building Hafizabad completed 17 development schemes approved in ADP 2022-23 and residual balance of completed schemes amounting Rs 1.535 million was not refunded by the XEN Building. This resulted in loss of public money due to delay in completion of development schemes and non-refund of residual balance. Detail is at **Annexure-DEA-HFD-D**.

Rs in million				
Financial Year	No. of Development Schemes	Funds Allocated	Funds Released	Status
2021-22	09	24.027	24.027	Incomplete
2022-23	10	18.749	18.749	Incomplete
Total	19	42.776	42.776	

Audit held that due to slackness of DEA Hafizabad schemes could not complete in time.

The matter was reported to the PAO in October 2024. Department replied that the Executive Engineer, Building Division, Hafizabad was requested to provide the PC-IV of the scheme mentioned in para. Departmental reply was not accepted as development schemes were not completed to date and residual balance was not refunded.

SDAC in its meeting held on November 15, 2024 directed the department to provide the extensions given to the contractors by the department along with minutes of meeting to fix the responsibility for abnormal delay in development schemes. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 05 & 06]

25.4.4 Unregistered Private Schools not penalized -Rs 2.925 million

According to Para-3 & 11(1) of Government of the Punjab, Education Department Notification No.SO(Schools)3-6/80 dated 13.08.1984 (amended in 2001). No institution shall be run unless it is registered in accordance with the provisions of this Ordinance and furthermore subject to the provisions of section 3 whoever continues to run an institution without registration or after refusal or cancellation of registration shall be punished with fine which may extend to one hundred rupees for each day during which the contravention continues. Where the contravention continues for a period of three months, the institution shall be liable to closure by the Registering Authority.

During the audit of CEO (DEA) Hafizabad for the financial year 2023-24 it was observed that 325 Private schools working in district Hafizabad illegally without registration. District Education Authority Hafizabad neither imposed the penalty (@ Rs 100/per day per school) amounting Rs 2.925 million nor sealed these unregistered schools.

This resulted into non-compliance of government direction and non-imposition of penalty worth Rs 2.925 million. As detail below: -

Financial Year	No. of Unregistered Schools	Penalty per day up to 3 months @ Rs 100 per day	Penalty Period	Amount (Rs)
2023-24	325 Primary, Elementary & High	9,000	90 Days	2.925 million
Detail is at Annexure-DEA-HFD-E				

Audit holds that due to weak internal control, private schools were functioning without registration.

The matter was reported to the PAO in October 2024. Department replied that Rs 50,000 has been recovered from five unregistered private schools. Further, department issued show cause notices to the owners of unregistered private schools for registration.

SDAC in its meeting held on November 15, 2024 directed for recovery and reduced the para from Rs 2.925 million to Rs 2.875 million. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 01]

25.4.5 Non execution of development schemes -Rs 1.4 million

According to Rule 4(b) of Punjab District Authorities (Budget) Rules 2017, the Chief Executive Officer shall review the progress of execution of projects for their timely completion. The Chief Executive Officer shall visit not less than twenty percent of the projects being funded through annual development program while a head of offices or institution shall visit at least seventy percent of the project.

During Audit of CEO (DEA) Hafizabad for the financial year 2023-24, it was observed that District Development Committee Hafizabad granted Administrative Approval of two development schemes for purchase of Furniture on 04.10.2022 with direction to complete the schemes up to 30.06.2023 and an amount of Rs 1.4 million was already released to CEO DEA Hafizabad on 23.08.2022 by the Finance Department. Since than on the date of Audit the funds are still laying the custody of DEA Hafizabad. After the lapse of more than one and half year the price enhancement the scheme required more fund for completion as detail below:-

Sr. No.	Name of Scheme	Approved Cost	Gestation Period	FD Released	Current Status
1	Provision of Furniture at GGPS District Jail Hafizabad	0.700	9 Month up to 30.06.2023	23.08.2022	Scheme not executed
2	Provision of Furniture at GPS District Jail Hafizabad	0.700	9 Month up to 30.06.2023	23.08.2022	Scheme not executed
Total		1.4 million			

Audit holds that due to weak financial management schemes could not be started in time resulted the blockage of public money.

The matter was reported to the PAO in October 2024. Department replied that the schemes mentioned in para could not be processed as the funds were released at the end of Financial Year 2022-23. The request of

approval for purchase of furniture of the said schemes was submitted to the worthy Deputy Commissioner / Administrator (DEA), Hafizabad in Financial Year 2023-24. But it was not granted due to various observations.

SDAC in its meeting held on November 15, 2024 decided a probe at administrative level for non-execution of these schemes.. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 07]

CHAPTER 26

DISTRICT EDUCATION AUTHORITY MANDI BAHAUDDIN

26.1 Introduction

There are 207 formations in District Education Authority (DEA), Mandi Bahauddin out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 6,979.935 million out of which 17.65% expenditure was audited.

a) Audit Profile of DEA Mandi Bahauddin

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Mandi Bahauddin	207	03	1,232.412
2	Assignment Account			

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Mandi Bahauddin was Rs 8,220.295 million and supplementary grant of Rs 220.340 million for the FY 2023-24. An amount of Rs 272.243 million was surrendered and final budget was Rs 8,168.391 million. Management incurred an expenditure of Rs 6,979.935 million resulting in saving of Rs 1,188.456 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original	Supp.	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
	Grant	Grant				
Salary	8,043.167	22.038	268.210	7,796.995	6,712.596	13.908
Non-Salary	121.003	0.332	4.034	117.300	103.451	11.806
Development	56.125	197.97	-	254.095	163.888	35.501
Total	8,220.295	220.340	272.244	8,168.390	6,979.935	14.549

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	6,192.348	6,159.413	-32.935	1%
2023-24	8,168.390	6,979.935	1,188.455	14.55%

Source: Appropriation accounts for the FY 2023-24 and FY 2022-23

There was 32% increase in budget allocation and 13% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 1,188.455 million during FY 2023-24 which is 15% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Mandi Bahauddin was made on the basis of various quality indicators set by Education Department for the FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitor in gat appropriate levels.

Sr. No.	Indicators	Achievement (%)
1	Teacher Presence	94
2	Non-Teaching Staff Presence	91
3	Student Attendance	81
4	Retention (All Grades)	86
5	Head Teacher Presence	93
6	Availability of Boundary Wall	99
7	Availability of Drinking Water	99
8	Availability of Furniture	98
9	Sufficiency of Toilets	95
10	School Hygiene	83

Source:

https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service Delivery Issues

In view of the above target achievement table, it could be observed that DEA Mandi Bahauddin considerably lagged behind in achieving the target of student attendance, retention (all grades) and school hygiene during FY 2023-24.

26.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 38.930 million were raised in this report during current audit of DEA Mandi Bahauddin. This amount also includes recoveries of Rs 16.384 million as pointed out by audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed Under Audit Observations
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	14.494
B	Procurement related irregularities	-
C	Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	24.436
Total		38.930

26.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	08	Not convened
2	2018-19	15	
3	2019-20	09	
4	2020-21	07	
5	2021-22	10	
6	2022-23	05	Convened
7	2023-24	03	Not convened

26.4 AUDIT PARAS

A) Human Resource/Employee related irregularities

26.4.1 Excess payment of honoraria to Insaf Afternoon School teachers - Rs 11.609 million

According to Para 2 (V) Policy Guideline for Insaf Afternoon School Program Issued by Punjab Education Sector Reform Programme, If the total enrollment in all classes of an afternoon school remains less than the minimum enrollment mentioned in the table, the honoraria will be paid on a proportionate basis i.e., it should be proportionate to the actual enrollment figure vis-à-vis the required minimum enrollment. For example, if requirement of minimum enrolment was 80 students in two high school classes and if the maximum number of total students in those classes was 40 during any month of the last academic year, the staff will be paid 50 percent of the honoraria, and so on.

During audit of CEO DEA MB Din for the financial year 2023-24, it was observed that 36 Insaf Afternoon schools were paying full honoraria to the staff irrespective of enrolled students in the classes in violation of instruction referred in criteria *ibid*. It was further noticed that most of the schools have even less than 50% enrollment but they were drawing honoraria for 100% enrollment causing excess payment of Rs 11.609 million as per student ratio. Detail at **Annexure-DEA-MBD-C**.

Audit is of the view weak internal and financial controls resulted into excess payment of amounting Rs 11.609 million.

The matter was reported to PAO in October 2024. The department replied that payment of honorarium to teachers and supporting staff hired for Insaf Afternoon Schools was made as per approved policy by School Education Department Punjab. The reply of the department was not accepted as the payment of honorarium was made in violation of policy guidelines.

SDAC in its meeting held on 11th December 2024 directed to keep the para pending for seeking clarification from SED. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No.02]

26.4.2 Overpayment due to non-deduction of Conveyance Allowance - Rs 2.885 million

According to Rule-7 of Treasury Rules, Conveyance Allowance is not admissible during leave period.

During audit of District Education Authority Mandi Bahauddin for the financial year 2023-24, it was observed that DDOs of following formations paid conveyance allowance to teaching staff during summer & winter vacations, in violation of rule ibid. This resulted into overpayment due to non-deduction of conveyance allowance worth Rs 2.885 million. Detail is as under: -

Rs in million			
Sr. No.	Name of Formation	No. of employees	Amount
1	Dy. DEO (EE-M) Mandi Bahauddin	379	1.102
2	Dy. DEO (EE-W) Tehsil Phalia	463	1.783
Total			2.885

Audit holds that conveyance allowance was not deducted due to weak internal & financial controls.

The matter was reported to the PAO in October 2024. The department replied that change forms have been submitted to DAO Mandi Bahauddin for recovery of overpayment.

SDAC in its meeting held on 11th December 2024 kept the para pending till recovery of overpayment. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No.09 & 16]

B) Others

26.4.3 Lapse of development funds due to non-surrendering by XEN Buildings Rs 3.191 million

According to Rule 8 (d) of Punjab District Authorities Budget Rules 2017, each drawing and disbursing officer shall prepare statement of excess and surrenders. Further, according to Punjab Finance Department letter No. IT(FD)3-7-2000 dated 1.1.2001 Building Department was required to render a completion certificate and refund the residual balance if any, together with statement of accounts to the concerned DDO after completion of work for audit/record.

During audit of CEO (DEA) Mandi Bahauddin for the financial year 2023-24, it was observed that development funds of Rs 143.572 million were transferred to XEN Buildings Mandi Bahauddin to execute various ADP schemes. As per progress report submitted by XEN Buildings that management utilized funds of Rs Rs 122.081 million out of total release of Rs 143.572 million. XEN Buildings Mandi Bahauddin did not surrender the savings / balance amount of Rs 21.491 million to CEO (DEA). Out of which, Rs 18.30 million was revalidated and remaining Rs 3.191 million were lapsed. Detail as **Annexure--DEA-MBD-D**.

Audit holds that due to weak internal & financial controls development funds were lapsed.

The matter was reported to the PAO in October 2024. Department replied that School Education Department Punjab was requested on 25.09.2024 to revalidate the lapsed funds but only Rs 18.30 million was revalidated and remaining Rs 3.191 million was lapsed.

SDAC in its meeting held on 11th December 2024 directed to probe the matter at Administrative level. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No.01]

26.4.4 Loss to government due to non-recovery of penalty from unregistered private schools - Rs 1.890 million

According to Para-3 & 11(1) of Government of the Punjab, Education Department Notification No.SO(Schools)3-6/80, dated 13-08-1984 (amended in 2001) No institution shall be run unless it is registered in accordance with the provisions of this Ordinance and furthermore subject to the provisions of section 3 whoever continues to run an institution without registration or after refusal or cancellation of registration shall be punished with fine which may extend to one hundred rupees for each day during which the contravention continues. Where the contravention continues for a period of three months, the institution shall be liable to closure by the Registering Authority.

During audit of CEO (DEA) Mandi Bahauddin for the financial year 2023-24 it was observed that 105 private schools were functioning illegally without registration since long time. However, management of DEA Mandi Bahauddin neither imposed the penalty (@ Rs 100/per day per school) amounting Rs 1.890 million nor sealed these unregistered schools. List of schools at **Annexure-DEA-MBD-E**.

Rs in million			
No. of Unregistered Private Schools	Penalty per day up to 6 months @ Rs 100 per day	Penalty Period	Amount
105 Primary, Elementary & High	9,000	180 Days	1.890

Audit holds that due to weak internal controls penalty was not imposed on private schools functioning without registration.

The matter was reported to the PAO in October 2024. Department replied that existing private schools registered with the authority through online portal by depositing registration fee directly into Govt. Treasury through cash or challan form. The departmental reply was not accepted as no documentary evidence was provided regarding registration of schools.

SDAC in its meeting held on 11th December 2024 directed to register 105 private schools functional in District Mandi Bahauddin without registration and impose penalty as per policy after receipt of detailed survey report. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No.05]

26.4.5 Irregular payment of honorarium in cash instead through crossed cheque - Rs 1.055 million

According to Para 2 (Note: 3) Guideline for Insaf Afternoon School Program Issued by Government of The Punjab Education Department vide letter No. SO(SNE)Up-gradation/2021(IASP) dated 12th November 2021 DDP/PMIU/2019-17599 Dated 29.03.2019, Honorarium will be paid via cross cheque out of the funds released in the bank account of the school council.

During audit of Deputy DEO (W-EE) Phalia Distt. Mandi Bahauddin for the financial year 2023-24 it was observed that schools paid honorarium amounting to Rs 1.055 million to the teachers of Insaf Afternoon Schools in cash instead through crossed cheques in violation of government instructions. This resulted in irregular payment of honorarium in cash instead through crossed cheque amounting Rs 1.055 million.

Rs in million	
Name of school	Payment
GGPS Thatha Hast	120,000
GMPS Chaito	935,000
Total	1,055,000

Audit holds that due to weak financial and internal controls payment was made irregularly.

The matter was reported to the PAO in October 2024. Department replied that honorarium was paid to teachers after obtaining proper receiving and no embezzlement has been made. Departmental reply was not accepted the payment was made in violation of government instructions.

SDAC in its meeting held on 11th December 2024 directed to CEO DEA MB Din to probe the matter. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No.23]

CHAPTER 27

DISTRICT EDUCATION AUTHORITY NAROWAL

27.1 Introduction

There are 207 formations in District Education Authority (DEA), Narowal out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 9,828.805 million out of which 15% expenditure was audited.

a) Audit Profile of DEA Narowal

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Narowal	207	03	1,512.945
2	Assignment accounts / SDA	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA was Rs 11,996.972 million and supplementary grant was Rs 1608.986 million for the FY 2023-24. An amount of Rs 3,022.689 million was surrendered and final budget was Rs 10583.270 million. DEA incurred an expenditure of Rs 9828.805 million resulting in saving of Rs 754.465 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of budget and expenditure is as follow:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	11,255.417	1,410.938	2,654.914	10,011.441	9,553.680	-457.761
Non-Salary	636.751	121.290	359.216	398.824	221.809	-177.015
Development	104.805	76.758	8.558	173.005	53.316	-119.688
Total	11,996.972	1,608.986	3,022.689	10,583.270	9,828.805	-754.465

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	9,837.617	8,853.666	-983.951	10
2023-24	10,583.270	9,828.805	-754.465	07

Source: Appropriation accounts for the FY 2023-24 and FY 2022-23

There was 7.6% increase in budget allocation and 11% in expenditure incurred during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 754.465 million during FY 2023-24 which is 07% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Narowal was made on the basis of various quality indicators set by Education Department for the FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement (%)
1	Teacher Presence	90
2	Non-Teaching Staff Presence	89
3	Student Attendance	91
4	Retention (All Grades)	96
5	Head Teacher Presence	89
6	Availability of Boundary Wall	99
7	Availability of Drinking Water	99
8	Availability of Furniture	91
9	Sufficiency of Toilets	95
10	School Hygiene	79

Source: https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service Delivery Issues

In view of the above target achievement table, it could be observed that DEA Narowal considerably lagged behind in achieving the target of student attendance, retention (all grades) and school hygiene during FY 2023-24.

27.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 9.476 million were raised in this report during current audit of DEA Narowal. This amount also includes recoveries of Rs 4.191 million as pointed out by audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	8.370
B	Procurement related irregularities	-
C	Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	1.376
Total		9.476

27.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	2	Not convened
2	2018-19	5	
3	2019-20	8	
4	2020-21	5	
5	2021-22	11	
6	2022-23	06	Convened
7	2023-24	04	Not Convened

27.4 AUDIT PARAS

A) Human Resource / Employees related Irregularities

27.4.1 Irregular payment of honoraria to Insaaf Afternoon Schools – Rs 4.179 million

According to the provision of selection criteria, circulated vide notification No.SO(SNE)/Up-gradation/2021(IASP) dated 12th November 2021, the criteria for establishment of new school under Insaaf afternoon School program (IASP) minimum ten (10) children must be enrolled in class 6 initially.

During audit of CEO DEA Narowal for the financial year 2023-24, it was observed that Insaaf afternoon schools were established without following the above criteria of minimum 10 students in 6th class. However, honoraria was paid to head teacher, one teacher and one supporting staff. This resulted in irregular payment of honoraria for Rs 4.179 million as detailed at **Annexure-DEA-NRW-C**.

Audit holds that irregular payment on account of honoraria in Insaaf Afternoon Schools was made due to negligence of the management.

The matter was reported to the PAO in October 2024. The Department replied that according to the policy IASP school program “to run a new IASP minimum 10 children must be enrolled in class 6 initially” and schools mentioned in the audit observations had been initiated/started in 2021 not in 2023 and these schools have more than 20 enrollments overall. Departmental reply was not accepted as schools were being run without required enrollments.

SDAC in its meeting held on 11th December 2024 did not accept the reply and decided to keep para pending for provision of enrolment of 2021 showing 10 students in class six (06). Further SDAC refer the matter to the School Education Department regarding clarification in Policy of IASP. No further progress was reported till finalization of this report.

Audit recommends for implementation of decision of SDAC.

[PDP No.01]

27.4.2 Overpayment due to grant of unauthorized increments – Rs. 3.134 million

According to clause 6, of Government of The Punjab, Finance Department, Notification No. FD (SRI)-1-39/70 (Vol. III) dated 2nd June,

1972, The increments in the National Pay Scales shall fall due on the 1st day of December, following the completion of at least six months service at a stage in the scale.

During the audit of Dy. District Education Officer (W) Shakargarh for the FY 2022-24, it was observed that following employees were regularized and annual increment was given to them without completion of six month of service during the year. The established rule stipulates that an employee must have completed at least six months of service within the year to be eligible for an annual increment.

This resulted in overpayment due to grant of annual increment without completing six months service of Rs 3.134 million as detailed at **Annexure-DEA-NRW-D**.

Audit holds that due to weak internal controls there was overpayment due to grant of annual increment without completing six months service.

The matter was reported to the PAO in October 2024. Department replied recovery started and effected recovery of Rs 67,491.

SDAC in its meeting held on 11th December 2024 decided to recover the full amount. No further progress was reported till the finalization of this report.

Audit recommends implementation of decision of SDAC.

[PDP No.18]

27.4.3 Overpayment of pay and allowances after termination – Rs 0.877 million

According to rule 2.33 of P.F.R Vol-1 also requires that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part.

During audit of CEO DEA Narowal for the F.Y 2023-24 it was observed that various teachers were terminated from service by competent authority but department paid excess salaries of terminated period causing overpayment of pay and allowances for Rs 876,510 as detailed below.

Rs in million

Name & personal No	Place of Posting	Order No. & date of removal	Removal w.e.f	Gross Salary	Excess Days	Excess Payment	Remarks
Adil Farooq SST BPS-1631488342	GHS Lakhnau	1144/ 17.04.24	17.04.24	104918	208	0.727	He was remained absent from duty for 208 day in 2023 but salary was paid to him
Sadia Tahira E.S.T BS-15 30763570	GES Bhanian	314/ 27.02.24	29.11.23	74003	31	0.074	Salary for the Month of Dec-2023 was paid
Muhammad Nabeel Akram PST BPS-14 31555833	GES Maingri	788 / 11.06.24	24.02.2024	62563	36	0.076	Salary for the Month of Mar-2024 was paid
Total						0.877	

Audit is of the view that due to weak internal controls overpayment was made to employees which needs to be recovered.

The matter was reported to the PAO in October 2024. Department replied that the concerned DDOs have been directed for recovery of overpayment of pay and allowances to employees after termination vide this office letter No. 3062 dated 01.11.2024.

SDAC in its meeting held on 11th December 2024 decided recovery of over payment and fixation of responsibility against the DDOs who did not stop the pay of terminated employees in time. No further progress was reported till finalization of this report

Audit recommends implementation of decision of SDAC at the earliest.

[PDP No.03]

B) Others

27.4.4 Loss due to non-registration of private schools and imposition of penalty -Rs 1.376 million

According to Education Department's letter No.SO(A-I)7-21/81 dated 24.08.1998 Govt. of the Punjab Education department has decided that w.e.f. 01.07.1998, the following rules of Registration Fee for Privately Managed Institution and Annual Inspection Fee of these institution will be charged @ Rs 7,000 & Rs 5,000 for High/Higher & Primary/Elementary respectively. According to Para-3 & 11(1) of Government of the Punjab, Education Department Notification No.SO(Schools)3-6/80, dated 13.08.1984 (amended in 2001) section 3 whoever continues to run an institution without registration or after refusal or cancellation of registration shall be punished with fine which may extend to one hundred rupees for each day during which the contravention continues.

During audit of CEO DEA, Narowal for the financial year 2023-24, it was observed that 86 private schools were working illegally without registration. District Education Authority Narowal neither imposed penalty nor registered private schools. This resulted in loss to exchequer worth Rs 1.376 million as detail below: -

Rs in million				
No. of Unregistered Schools	Description	Rate	Penalty Period	Amount
86 Govt., Primary, Elementary & High	Penalty /day up to 3 months @ Rs 100 per day	9,000	90 Days	0.774
	Registration Fee	7,000		0.602
Total				1.376

Audit holds that registration fee and penalty was not recovered from un-registered schools due to weak administrative control.

The matter was reported to the PAO in October 2024. Department replied that recovery of Rs 131,000 has been affected from 31 schools and notices have been issued to remaining 55 schools for registration on PEPRIS and deposit of registration fee.

SDAC in its meeting held on 11th December 2024 decided to recovery registration fee and penalty from unregistered schools. No further progress was reported till finalization of this report.

Audit recommends for implementation of decision of SDAC.

[PDP No.02]

CHAPTER 28

DISTRICT EDUCATION AUTHORITY, SIALKOT

28.1 Introduction

There are 368 formations in District Education Authority (DEA), Sialkot out of which audit of 04 formations was conducted. Total expenditure of authority was Rs 15,444.71 million out of which 13.18% expenditure was audited.

a) Audit Profile of DEA Sialkot

Rs in million				
Sr. No.	Description	Total Formations	Audited	Expenditure Audited
1	DEA Sialkot	368	04	2036.007
2	Assignment Accounts	-	-	-

b) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts, original budget of DEA Sialkot was Rs 15,521.45 million and supplementary grant was Rs 2,487.98 million for the FY 2023-24. An amount of Rs 1,718.21 million was surrendered and final budget was Rs 15,521.45 million. DEA incurred an expenditure of Rs 15,444.71 million resulting in saving of Rs 76.723 million. The break-up of budget and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	13,671.63	2,656.24	1,684.20	14,643.67	14,630.66	-13.02
Non-Salary	580.73	112.83	70.01	623.55	596.142	-27.40
Development	139.32	78.91	0	218.23	217.915	-0.32
Total	14,391.68	2,487.98	1,718.21	15,521.45	15,444.71	76.723

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+)/ Saving (-)	% age of saving
2022-23	13,760.69	13,573.38	187.31	1.36
2023-24	15,521.45	15,444.71	76.723	0.49

Source: Appropriation Accounts for the FY 2023-24 & FY 2022-23

There was 13% increase in budget allocation and 14% increase in expenditure during FY 2023-24 as compared to FY 2022-23, while there was overall saving of Rs 76.723 million during FY 2023-24 showing a decreasing trend of saving by 60% as compared to FY 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Sialkot was made on the basis of various quality indicators set by Education Department for the FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitor in gat appropriate levels.

Sr. No.	Indicators	Achievement (%)
1	Teacher Presence	90.00
2	Non-Teaching Staff Presence	90.60
3	Student Attendance	88.60
4	Retention (All Grades)	94.24
5	Head Teacher Presence	88.79
6	Availability of Boundary Wall	98.61
7	Availability of Drinking Water	99.79
8	Availability of Furniture	95.42
9	Sufficiency of Toilets	95.31
10	School Hygiene	79.04

Source: (https://open.punjab.gov.pk/schools/home/districts_performance)

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA considerably lagged in achieving the target of student attendance and school hygiene during FY 2023-24.

28.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 122.214 million were raised in this report during current audit of DEA Sialkot. This amount also includes pointed out recoveries of Rs 46.810 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

		Rs in million
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Misappropriation / Fraud / Embezzlement:	-
3	HR/Employees related irregularities	0
4	Procurement related irregularities	7.17
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	0
7	Others	115.044
Total		122.214

28.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	02	Not convened
2	2018-19	06	
3	2019-20	11	
4	2020-21	08	
5	2021-22	06	
6	2022-23	06	Convened
7	2023-24	05	Not convened

28.4 AUDIT PARAS

A) Procurement related irregularities

28.4.1 Irregular purchase of food items without tender–Rs 5.101 million

According to Rule 12(1)&(2) of PPR Rules, 2014, procurements over Two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. In case of procurements valuing above rupees 3.00 million, advertisement in two national dailies, one English and other Urdu, will appear in addition to advertisement on PPRA website.

During audit of CEO (DEA) Sialkot for the financial year 2023-24 it was observed that expenditure of Rs 5.101 million was incurred on account of purchase of food items by different Madaaris without tendering process. This resulted in irregular expenditure on purchase of food items amounting Rs 5.101 million. as detailed at **Annexure-DEA-SLK-C**.

Audit held that due to weak internal controls irregular purchases were made by violating PPRA rules.

The department replied that quarter wise budget was allocated from government to District Education Authority. All the expenditure was made after observing codal formalities and on demand basis. The reply was not acceptable as the department failed to execute the tendering process.

SDAC in its meeting held on December 11, 2024 directed to refer the case to administrative department for regularization from the Finance department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 10]

28.4.2 Irregular expenditure due to violation of PPRA Rules - Rs 2.069 million

According to Rule (9) of PPR 2014, 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. Moreover, according to Rule 12 (1) of PPR 2014, procurements over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time.

During audit of CEO (DEA) Sialkot for the financial year 2023-24, it was observed that expenditure of Rs 2.069 million was incurred under various head of accounts. Scrutiny of the bills revealed that all the expenditure was made by splitting the indents to avoid tendering process or even obtaining three quotations in each case. This resulted in irregular expenditure of Rs 2.069 million. As detailed at **Annexure-DEA-SLK-D**.

Audit held that irregular expenditure in violation of PPRA 2014 due to weak internal & financial controls.

The department replied that quarter wise budget were released by Deputy Director Finance Sialkot as 1st quarter to 4th quarter. All the expenditure was made after observing codal formalities and on demand basis. Departmental reply was not accepted as no tendering process was adopted.

SDAC in its meeting held on December 11, 2024 directed to get the expenditure regularized by the Finance department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 09]

B) Others

28.4.3 Unjustified deduction of income tax by FBR - Rs 4.026 million

Section 49 (2&3) of ITO 2001 provides that the income of a provincial government or a local authority in Pakistan shall be exempt from tax under this ordinance, other than income chargeable under the head “Income from Business” derived by a provincial government or local authority from a business carried on outside its jurisdictional area. Moreover, subject to sub-section (2), any payment received by the federal government, a provincial government or a local authority shall not be liable to any collection or deduction of advance tax.

During audit of CEO (DEA) Sialkot for the financial year 2023-24 it was observed that the funds pertaining to the Afternoon School Program was lying in official account of CEO (DEA) Sialkot in BOP Circular Road Branch Sialkot for further disbursement to the teachers and staff. Out of these funds, FBR deducted an amount of Rs 4.026 million on account of income tax on 27.06.2024 without any intimation. Department did not take any step for refund of said amount from FBR. This resulted in unjustified deduction of advance tax of Rs 4.026 million.

Audit held that due to financial indiscipline and weak managerial controls amount was deducted by FBR.

The matter was reported to the PAO in October 2024. The Department replied that the case is being taken up with the BOP and Commissioner of FBR Sialkot.

SDAC in its meeting held on December 11, 2024 decided to pursuance of the issue with FBR. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC’s decision at the earliest.

[PDP No. 07]

28.4.4 Excess drawl of public money – Rs 1.608 million

According to Rule 2.10 (b) (5) of PFR Vol-I, Authorities incurring expenditure should see that no money has been drawn from the treasury unless it is required for immediate disbursement.

During audit of Dy. DEO (W-EE) Pasrur for the period 2022-24, it was observed that different schools drew Rs 3.928 million from their respective bank accounts against which expenditure of Rs 2.320 million was shown in the cash books. There was no record of excess drawl of Rs 1.608 million in the cash books of NSB funds. As detailed at **Annexure-DEA-SLK-E**. This resulted in excess drawl of public money amounting Rs 1.608 million.

Audit held that excess drawl of public money was due to weak financial controls.

The matter was reported to the PAO in October 2024. The department replied that the matter was examined in detail and letter was written to the concerned schools for justification.

SDAC in its meeting held on December 11, 2024 directed to probe the issue at CEO Level. And to fix the responsibility on the concerned AEOs as they were paid separate inspection allowances for the inspection of these records. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 21]

28.4.5 Irregular re-appropriation of funds - Rs 62.600 million

According to S. No.13 of Punjab District Authorities Delegation of Financial Powers Rules 2017, functionaries of a District Authority shall re-appropriate budget allocations in accordance with such powers delegated to them by the District Authority in terms of section 104(3) of the Punjab Local Government Act 2013.

During the audit of CEO (DEA) Sialkot for the financial year 2023-24, it was observed that funds of Rs 62.600 million were re-appropriated under the object heads Financial Assistance. Approval for these re-appropriations were accorded by the CEO (DEA) Sialkot without any delegated powers from the District Education Authority, as detailed below:

Approval date	From	To	Re-appropriated amount (Rs)
06.09.2023	SX-6007 CEO (DEA) Sialkot	SX-6288, SX-6287, SX-6151, SX-6039, SX-6128, SX-6284, SX6366, SX6281, SX6056, SX6278, SX6126, SX6086, SX6276, SX6178, SX6275, SX6286, SX6050, SX6276, SX6111, SX6047, SX6221, SX6284	62,600,000

Audit held that due to weak financial controls funds were re-appropriated without any authority.

This resulted in irregular re-appropriation of funds of Rs 62.600 million

The matter was reported to the PAO in October 2024. The department replied that revised budget estimates were prepared and submitted to the competent forum for approval. However, due to financial constraints the revised estimates were not finalized by the competent forum.

SDAC in its meeting held on December 11, 2024 directed for regularization of the case from Finance Department. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 02]

28.4.6 Non-recovery from the unregistered private schools - Rs 46.810million

According to the Section 3 of the Punjab Private Educational Institution (PPEI) Promotion & Regulation Ordinance 1984, no institution shall be run unless it is registered. Rates for registration are Rs 6,000 and Rs 9,000 the for primary school and Higher Secondary School respectively. Moreover, as per notification No.SO(A-1)7-21/81 dated 24-08-1998 of Education Department, annual inspection fee @ Rs 500 and Rs 1,000 per annum will be charged for primary school and higher secondary school respectively. Further, according to section 11(3) of Punjab Private Educational institutions (Promotion and Regulation) Ordinance 1984, subject to subsections (2) and (3) of section 3, in addition to any other action or penalty under the Ordinance, if an In-charge runs the institution without registration under this Ordinance, the In-charge shall be liable to punishment of fine which may extend to four million rupees but which shall not be less than three hundred thousand rupees.

During the audit of CEO (DEA) Sialkot for the financial year 2023-24, it was observed that 151 schools were working illegally without registration in district Sialkot. Department neither registered private schools nor imposed any penalty of non-registration. This resulted in functioning of unregistered private schools and no-recovery of Rs 46.810 million as detailed below:

No of Schools	Inspection Fee	Registration Fee	Minimum penalty (Rs)	Amount (Rs)
151	1,000	9,000	300,000	46,810,000
Source of Data: Punjab Education Provider Registration Information System (PEPRIS)				

Audit held that functioning of unregistered private schools was due to weak administrative controls.

The matter was reported to the PAO in October 2024. The department replied that as per office record there is not any un register school in District Sialkot. The reply is not acceptable. As per PPRIS there are 151 unregistered schools in the District.

SDAC in its meeting held on December 11, 2024 directed for compliance. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 12]

CHAPTER 29

DISTRICT EDUCATION AUTHORITY KASUR

29.1 Introduction

There are 214 formations in District Education Authority (DEA), Kasur out of which audit of 02 formations was conducted. Total expenditure of authority was Rs 12,010.422 million out of which 10.32% expenditure was audited.

a) Audit Profile of DEA Kasur

Rs in million				
Sr. No.	Description	Total Formations	Formations Audited	Expenditure Audited
1	DEA Kasur	214	02	1,144.872
2	Assignment ACs /SDAs	-	-	94.499

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Kasur was Rs 13615.41 million and supplementary grant was Rs 767.053 million for the FY 2023-24. An amount of Rs 1,609.67 million was surrendered and final budget was Rs 12,705.074 million. Management incurred an expenditure of Rs 12,010.42 million resulting in saving of Rs 694.66 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	12,419.86	321.626	(1,563.19)	11,583.93	11,466.25	(117.68)
Non-Salary	1,169.42	380.732	(46.474)	1,030.32	454.64	(575.68)
Development	26.128	64.695	0	90.823	89.53	(1.29)
Total	13,615.41	767.053	(1,609.67)	12,705.08	12,010.42	(694.66)

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

Rs in million

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	Saving (%)
2022-23	11,695.33	10,446.60	(1,248.73)	11
2023-24	12,705.08	12,010.42	(694.66)	6

Source: Appropriation accounts for the FY 2022-23 and 2023-24

There was 8.63% increase in budget allocation and 14.97% increase in expenditure during FY 2023-24 as compared to FY 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectorial analysis of DEA Kasur was made on the basis of various qualitative indicators set by Education Department for FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement (%)
1	Teacher presence	90
2	Non-teaching staff presence	91
3	Student attendance	90
4	Student retention	90
5	Head teacher presence	71
6	Availability of Boundary walls	82
7	Availability of Drinking water	99
8	Availability of furniture	97
9	Sufficiency of Toilets	79
10	School hygiene	67

Source: https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service Delivery Issues

In view of the above target achievement table, it could be observed that DEA Kasur considerably lagged behind in achieving the target of student attendance, teacher presence, availability of boundary walls, sufficiency of toilets and school hygiene during FY 2023-24.

29.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 83.22 million were raised in this report during current audit of DEA Kasur. This amount includes recoveries of Rs10.728 million as pointed out by audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	3.676
B	Procurement related irregularities	11.513
C	Management of accounts with commercial banks	7.875
4	Value for money and service delivery issues	-
5	Others	60.16
Total		83.22

29.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	12	Not convened
2	2018-19	21	
3	2019-20	07	
4	2020-21	13	
5	2021-22	18	
6	2022-23	08	Convened
7	2023-24	06	Not convened

29.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

29.4.1 Overpayment of pay and allowance Rs 3.676 million

According to rule 9(b) of PDA (Accounts) Rules 2017 the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss”.

During audit of DEA Kasur for FY 2022-24, it was observed that the management made overpayment of pay and allowance of Rs 3.676 million to employees on account of SSB allowance, IASB honaria and salaries paid to two employees having bogus degrees. This resulted in overpayment of pay and allowance Rs 3.676 million as detailed at **Annexure DEA-Kasur-C**.

Audit held that overpayment was made due to weak internal controls.

The matter was reported to the PAO in October 2024. The management admitted the recovery. SDAC, in its meeting held on 6th December 2024, directed the management to recover the overpayments. No further progress was reported until the finalization of the report.

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

[PDP No. 3,8,1213]

B) Procurement related irregularities

29.4.2 Non-withholding GST and Income tax – Rs 4.416 million

According to Rule 2 of the Sales Tax Special Procedure (Withholding) Rules, 2007, a withholding agent, shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by a registered person and make payment of the balance amount to him. Further, as per circular No.1 of 2006 as required at prescribed rate (10%) under section 153 of the Income Tax Ordinance, 2001 the deduction of withholding tax are applicable on other income.

During audit of CEO DEA Kasur for the FY 2023-24, it was observed that expenditure of Rs 72.720 million was incurred on procurement of machinery, food and other miscellaneous items, however, management did not withhold GST @ 1/5th of GST amounting to Rs 1.417 million. Moreover, income tax @ of 5.5% amounting to Rs 2.166 million was not withheld and deposited into the government treasury. Furthermore, Income tax on the payment of honorarium from 437 teaching and non-teaching staff of Rs 0.833 million was not withheld. This resulted in non-withholding of government taxes of Rs 4.416 million as detailed at **Annexure DEA-Kasur-D**.

Audit held that taxes were not withheld due to weak internal controls.

The matter was reported to the PAO in October 2024. Management replied that all government taxes has already been deducted/ deposited in the government treasury. Reply was not tenable because the management submitted tax return of irrelevant person for verification. SDAC, in its meeting held on 6th December 2024, directed the management to provide breakdown of taxes withheld and provide deposit evidence along with particulars of items vendor details, CPR wise and date of deposit. No further progress was reported until the finalization of the report.

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

[PDP No 2]

29.4.3 Irregular procurement in violation of PPRA Rules - Rs 7.097 million.

According to Rule 8 & 9 of PPRA Rule 2014, 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. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of Dy. DEO (MEE) Kasur for the FY 2022-24, it was observed that management made procurement of Rs 7.097 million of different items from three vendors through quotations to avoid open competition. This resulted in irregular procurement of Rs 7.097 million in violation of PPRA rules as detailed in **Annexure DEA-Kasur-E**.

Audit held that irregular procurement was made due to weak internal controls.

The matter was reported to the PAO in October 2024. Management replied that the budget was released in last quarter in both financial years. The reply was not tenable because management could not plan budget and expenditure utilization as per PPRA Rules. SDAC in its meeting held on 6th December 2024, directed the management to regularize the expenditure.

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

[PDP No.16]

C) Other

29.4.4 Irregular expenditure on substandard civil works –Rs 51.529 million.

According to Rule 9(b) of PDA (Accounts) Rules 2017, the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of CEO DEA Kasur for FY 2023-24, it was observed that funds Rs 51.529 million were transferred to building department for civil work of ten primary and elementary schools. Scrutiny of record further revealed that the building department did not execute civil work as per requirement and used substandard material for the construction of missing facilities in the schools. This resulted in irregular expenditure on execution of substandard civil works of Rs 51.529 million as detailed in **Annexure DEA-Kasur-F.**

Audit held that irregular expenditure on substandard civil work was made due to weak internal controls.

The matter was reported to the PAO in October 2024. Management replied that all work was done according to the TS and estimate, and completion reports are available for verification. Reply was not tenable because the letter No2213/Dev dated 15-7-2024 signed by Ex-CEO clearly showed that substandard civil work was executed. SDAC in its meeting held on 6-12-2024, showed serious concern on execution of substandard civil works and directed to hold administrative level inquiry by Director (SE) Lahore. No progress was reported till the finalization of the report.

Audit recommends implementation of SDAC decision.

[PDP No.04]0

29.4.5 Irregular expenditure on civil works in violation of PPRA – Rs 7.234 million

According to Rule 41(1) of PDA (Accounts) Rules 2017, No payment for works shall be made unless technical sanction of a detailed design and estimates has been accorded by a sanctioning authority. Moreover, Rule 41(1) (d) (i) (a) The DDO and head of respective office shall ensure that the claims submitted for payment are valid claims for the works actually executed at site in accordance with the specification and agreed quantity, or service actually rendered to the entire satisfaction of the DDO or supply

of goods actually made in accordance with the agreed quality and quantity and entered in the relevant books of register of accounts and there is no reason to stop the payment. According to Rule 8 & 9 of PPRA Rule 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During the audit CEO DEA Kasur for the FY 2023-24, it was observed that management incurred an expenditure of Rs 7.234 million through quotations in violation of works rules for repair and maintenance of seized madaris buildings. Civil work was executed without obtaining Technical Sanction Estimates. This resulted in irregular expenditure of Rs.7.234 million as detailed in **Annexure DEA-Kasur-G**.

Audit held that irregular expenditure was made due to weak financial controls.

The matter was reported to the PAO in October 2024. Management replied that letter has been issued to the focal persons of the madaris for production of records. Management submitted evasive reply. SDAC in its meeting held on 6th December, 2024 directed the management to regularize the expenditure.

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

[PDP No.10]

29.4.6 Loss due to non-registration of private schools – Rs 3.512 million

According to the Section 3 (2 & 3) of Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, the Registering Authority shall, within sixty days from the date of filing of an application for registration, decide the application. Until the application for registration is decided, the institution may continue to function without registration. As per Section 11 (1) *ibid*, whoever continues to run an Institution without registration or after refusal or cancellation shall be punished with fine which may extend to Rs.20,000/- for each day.

During audit of CEO DEA Kasur for FY 2023-24, it was observed that 202 schools were running without registration. Management neither made any efforts to register these schools nor imposed penalties. This

resulted in whose applications were pending for decision since long. Registering Authority is required to decide on an application for registration within 60 days. District Education Authority sustained a loss of Rs 3.512 million on account of registration and renewal fee. This resulted in loss of Rs 3.512 million due to non-registration of private schools as detailed in detailed below:

Description	No. of Schools	Rate of Registration (Rs)	Outstanding dues Rs in million
Registration Fee	202	7,000	1.412
Renewal Fee	105	20,000	2.100
Total			3.512

Audit held that loss occurred due to weak internal controls.

The matter was reported to the PAO in November 2024. Management in its response admitted lapse and recovery. SDAC in its meeting held on 06-12-2024, directed the management to expedite the process of registration of schools and impose penalties on non-complying schools. No further progress was reported till finalization of the report.

Audit recommends registration of private schools besides fixing of responsibility against the person(s) at fault.

[PDP No.01]

29.4.7 Inordinate delay in provision of free books to students.

As per Notification NO.SO(A-I)1-31/2022 dated 25th March, 2024, issued by SED Government of the Punjab, academic session for the year 2024-2025 starts from 1st April 2024.

During the audit of CEO DEA Kasur for the FY 2022-24, it was observed on test check basis that management received free textbooks from central warehouse after considerable delay. Academic year started on 1st April 2024, however, free textbooks were received in tehsil Kasur till 30th July 2024 with a gap of three months as detailed at **Annexure DEA-Kasur-H**. Late supply of books defeated the purpose of free provision of books to the students as they studied without books or purchased it from private booksellers at their own. This resulted in inordinate delay in provision of free books to the students.

Audit held that free books were delivered late due to weak internal controls.

The matter was reported to the PAO in October 2024. Management replied that books were received late from central warehouse. The

management admitted lapse. SDAC in its meeting held on 6th December, 2024, directed to conduct administrative level probe to ascertain the reasons for delay in supply of books in all DEAs along with fixation of responsibility.

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

[PDP No.19]

CHAPTER 30

DISTRICT EDUCATION AUTHORITY LAHORE

30.1 Introduction

There are 413 formations in District Education Authority (DEA), Lahore out of which audit of 05 formations was conducted. Total expenditure and receipt of DEA Lahore was Rs 22,144.788 million and Rs 12.926 million respectively out of which 17% of expenditure and 20% of receipts were audited.

a) Audit Profile of DEA Lahore

Rs in million					
Sr. No.	Description	Total Formations	Formations Audited	Expenditure Audited	Receipt Audited
1	DEA Lahore	413	04	3871.162	2.585
2	Assignment accounts	-	-	635.024	

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Lahore was Rs 30,324.425 million and supplementary grant was Rs 539.023 million for the FY 2023-24. An amount of Rs 5,871.180 million was surrendered and final budget was Rs 24,992.268 million. Management incurred an expenditure of Rs 22,144.788 million resulting in saving of Rs 2,874.479 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	29,004.161	345.375	(5,481.633)	23,868.526	21,592.923	(2,275.603)
Non-Salary	556.331	6.617	(105.029)	457.326	413.725	(43.601)
Development	763.903	187.030	(284.571)	666.415	138.139	(528.275)
Total	30,324.395	539.022	(5,871.233)	24,992.267	22,144.787	(2847.479)

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) Savings(-)	% age of Saving
2022-23	22,423.232	19,646.912	-2,776.320	12
2023-24	24,992.267	22,144.788	-2,847.479	11

Source: Appropriation accounts for the FY 2023-24 and FY 2022-23

There was 11% increase in budget allocation and 13% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 2,847.479 million during FY 2023-24 which is 11% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Lahore was made on the basis of various quality indicators set by Education Department for FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement (%)
1	Teacher presence	92
2	Non-teaching staff presence	90
3	Student attendance	89
4	Student retention	87
5	Head teacher presence	71
6	Availability of Boundary wall	90
7	Availability of Drinking water	99
8	Availability of furniture	97
9	Sufficiency of Toilets	79
10	School hygiene	73

Source: https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service Delivery Issues

In view of the above target achievement table, it could be observed that DEA Lahore considerably lagged behind in achieving the target of teacher presence, presence of non-teaching staff, student attendance, sufficiency of toilets and school hygiene during 2023-24.

30.2 Classified Summary of Audit observations

Audit observations amounting to Rs 260.402 million were raised in this report during current audit of DEA Lahore. This amount also includes recoveries of Rs 58.741 million as pointed out by audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	0
2	Fraud, embezzlement and misappropriation	0
3	Irregularities:	
3	HR/Employees related irregularities	58.741
4	Procurement related irregularities	95.168
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	0
7	Others	106.493
Total		260.402

30.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	16	Not Convened
2	2018-19	10	
3	2019-20	07	
4	2020-21	10	
5	2021-22	09	
6	2022-23	10	Convened
7	2023-24	10	Not Convened

30.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

30.4.1 Overpayment of inadmissible allowances - Rs 58.741 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DEA, Lahore for the FY 2023-24, it was observed that the management overpaid the inadmissible allowances of Rs 58.741 million such as special allowance 2021 & 2022, conveyance allowance, charge allowance etc. to various employees in violation of rules.

This resulted in overpayment of Rs 58.741 million as detailed at **Annexure-DEA-LHR-C**

Audit held that overpayment was made due to weak financial controls.

The matter was reported to PAO in November 2024, management replied that the process of recovery had been started. Management admitted recovery. SDAC in its meeting held on 06.12.2024 directed to expedite recovery.

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

Note: The issue was reported earlier in the Audit Report 2023-24 vide para-No.9.4.2 having financial impact of Rs28.886 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No.21, 27, 31, 35, 36, 52]

B) Procurement Related Irregularities

30.4.2 Irregular procurement of food articles -Rs 69.371 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay & allowances, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud, misappropriation and shall be liable to make good that loss.

During audit of DEA Lahore for the FY 2023-2024, it was observed that management expended Rs 57.372 million for food provisions to students across various scized madaris in Lahore. The analysis of expenditure revealed significant variations in per-student food expenditures among different institutions. Notably, Madrassa Al Madina in China Scheme recorded the highest annual per-student cost, while Madrassa Khalid Bin Waleed in Raiwind reported the lowest. Critically, no discernible relationship existed between the cost and the number of students in these institutions. Given that the government already covers utility and staff expenses, the observed cost disparities appeared unjustifiable. Consequently, the management was found to have overpaid approximately Rs 14.264 million, with the lowest-cost institution serving as the benchmark as below:

							Amount in Rs.
Sr · N o.	Name of Madrassa	No. of Students	Exp. Annual	Annual cost per student	Minimu m annual cost per student	Differenc e	Excess (difference x No. of students)
1	Madrassa Al Madina, China Scheme, Lahore	12	12936,770	78064	46958	31106	373,274
2	Madrassa Abu Bakar, Jallo Park, Lahore	25	1,798,931	71957		24999	624,981
3	Madrassa Hassan, Sabzazar, Lahore	50	3,530,595	70612		23654	1,182,695
4	Taqwa Educational Institute, Qainchi Stop	237	16,088,565	67884		20926	4,959,519
5	Madrassa Muhammadi, Gul Bahar Colony	67	4,373,509	65276		18318	1,227,323
6	Madrassa Hitteem, Begum Kot, Lahore	55	3,423,690	62249		15291	841,000
7	Mahadul Quran, Chamber Lan, Lahore	425	24,947,181	58699		11741	4,990,031
8	Madrassa Taiba, Mustafa Town, Lahore	15	770,090	51339		4381	65,720
9	Madrassa Khalid Bin Waleed, Raiwind, Lahore	32	1,502,664	46958		0	0
Total							14,264,543

Moreover, purchases were made without the recommendations of the purchase committee. Furthermore, Income Tax of Rs3.155 million was not withheld and deposited in government treasury. This resulted in irregular procurement of Rs 69.371 million.

Audit held that irregular procurement was made due to weak internal controls.

The matter was reported to PAO in December 2024, management replied that income tax has been recovered and deposited in treasury. Reply was not tenable because the management has not provided CPRs for verification. SDAC directed the management to provide complete evidence of deposit of income tax for verification. Moreover, it was decided that SED may fix per student cost per-day cost to ensure both economy and transparency in managing expenditures as per analogy with training institutes (CSA, MPD etc) and FD's policy of capping a ceiling on refreshment costs.

Audit recommends regularization of the expenditure from FD and recovery of income tax from the defaulters.

[PDP No.53]

30.4.3 Irregular expenditure of Farogh-e-Taleem Fund - Rs 24.762 million

According to Notification No. SO (A-II) 2-5/2003, dated 07.09.2004, SED (School Wing), the Farogh-e-Taleem Fund to be expended by head of the institution after observing all codal and procedural formalities) with approval of School Council. The FTF funds will be deposited and utilized through the FTF Account.

During audit of the Dy. DEO (WEE), Cantt, for the FY 2023-24, it was observed that head teachers collected Rs 24.762 million from students on account of Ferogh-e-Taleem Fund (FTF) @ Rs 20/- per month w.e.f 2015-16 to 2023-24 as detailed below:

Rs in million					
Sr. No.	FY	No. of Schools	No. of students	FTF rate per month	Total collection
		A	B	C	(A x B X C x 12)
1	2023-24	62	11781	20	2.827
2	2022-23	62	11781	20	2.827
3	2021-22	62	11535	20	2.768
4	2020-21	62	11530	20	2.767
5	2019-20	62	11525	20	2.766
6	2018-19	62	11401	20	2.736
7	2017-18	62	11230	20	2.695
8	2016-17	62	11201	20	2.688
9	2015-16	62	11198	20	2.688
Total					24.762

Scrutiny of record further revealed that the management collected the FTF from students but did not deposit into FTF account and expended the funds without proper accounting of record. This resulted in non-deposit of FTF funds into FTF account of Rs 24.764 million.

Audit held that irregular expenditure was made due to weak financial controls.

The matter was reported to PAO in November 2024, management replied that the information is being collected from the concerned field officers regarding collection and expenditure. Reply was not tenable as the management did not maintain the collection and expenditure record as per the rules. SDAC directed the CEO to conduct a probe and submit fact finding report along with specific recommendations within a month.

Audit recommends implementation of SDAC decision.

[PDP No.30]

30.4.4 Doubtful expenditure on arrangements of Rehmatul lil-Alameen event-Rs 1.035 million

According to Rule 22 of PPR 2014, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

During audit of CEO (DEA) Lahore for the FY 2023-24, it was observed that an amount of Rs 1.941 million was incurred on account of arrangement of event of Rehmatul lil-Alameen through single vendor M/S Hope Care. The bills were without date and for each category of purchase the sanction dates were split in two dates 6/6/24 & 30/12/23 as detailed below:

Rs in million

Vendor	Head	GL Code	Item	Amount
Hope Care	Others	A6102	Flowers	0.019
Hope Care	Others	A6102	Refereshment box	0.198
Hope Care	Others	A03970	Hi Tea & Coffee	0.071
Hope Care	Others	A03970	Flowers	0.048
Hope Care	Printing & Publication	A03902	Flex printing	0.085
Hope Care	Printing & Publication	A03902	Flex printing	0.121
Hope Care	Unforeseen	A03940	Sound System	0.069
Hope Care	Unforeseen	A03940	Rent of furniture	0.074
Hope Care	Unforeseen	A03940	Rent of furniture	0.199
Hope Care	Unforeseen	A03940	SMD Screen	0.149
Total				1.035

This resulted in doubtful procurement of Rs 1.035 million in violation of PPRA Rules.

Audit held that irregular procurement was made due to weak internal controls.

The matter was reported to PAO in December 2024, management in response admitted violation of PPRA rules. The chair expressed serious concern over purchase through quotations and on non-formulation and uploading of annual procurement plan. The chair directed to advertise the requirements as per PPRA Rules and enter into framework rate contract or other suitable means to ensure economy and transparency in purchases. SDAC kept the para pending for regularization.

Audit recommends regularization of the expenditure from Finance Department.

[PDP No.54]

D) Others

30.4.5 Non-registration of private schools

According to the Clause 6 of Punjab Private Educational Institutions (Promotion and According to Clause 11 (Sub-clauses 1 & 4) of the Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, the Registering Authority is empowered to impose an administrative penalty of up to twenty thousand rupees per day if an institution fails to comply with the provisions of the Ordinance. Furthermore, Clause 3 of the Ordinance mandates that the in-charge of a private school must apply for registration before commencing business.

During the audit of (DEA), Lahore while it was observed from the analysis of data available on PEPRIS website (accessed on 24th Aug 2024) that a large number of school were operating without valid registration as detailed below:

S. No.	Description	No. of schools
1	Applications pending for approval by the CEO	1,353
2	Schools did not apply for the renewal	652
3	Provisional licenses expired	1,244
Total		3,249

This resulted in non-registration of private schools.

The matter was reported to the PAO in November 2024 and Management replied that the Secretary SED had permitted issuance of provisional e-license once the application was verified by the Secretary DRA. However, the same online request must be submitted to the DRA for final approval of the provisional e-license. Furthermore, the information displayed in the "parent corner" on the PEPRIS website was neither correct nor authentic. The management acknowledged this lapse, admitting that misleading information was being presented to the public on PEPRIS. SDAC in its meeting held on December 6, 2024, directed the escalation of the matter to the PITB at the administrative level to ensure the presentation of accurate data in the parent corner of the PEPRIS website. No progress was shown till the finalization of the report.

Audit recommends regularizing registration process of private schools as per law beside correction of record at PEPRIS.

[PDP No.45, 46, 47]

30.4.6 Unauthorized increase in tuition and admission fee by private Schools

According to Section 7A (sub section 1-4) of the Punjab Private Educational Institutions (Promotion and Regulation) Ordinance 1984, a school charging fee at the rate of four thousand rupees per month or above shall not charge the fee at a rate higher than five percent of the fee charged for the class during the previous academic year. If a school charging fees of four thousand rupees per month or more desire to increase its fees beyond five percent, the In charge of private schools must apply to the Registering Authority at least sixty days before the next academic year, providing reasons, supporting documents, and any additional necessary information, after which the authority may either reject the application or permit a reasonable increase not exceeding eight percent. According to Section 7A (8) *ibid*, the admission fee or the security shall not exceed the amount equal to the tuition fee payable by the student for a month. According to Section 11 (Sub clauses 1 & 4) *ibid*, the Registering Authority is empowered to impose an administrative penalty of up to twenty thousand rupees per day.

During the audit of DEA Lahore for the FY 2023-24, it was observed that the management has not established any monitoring mechanism to regulate the fees charged by private schools, as mandated by the Supreme Court and in accordance with the Punjab Private Educational Institutions (Promotion and Regulation) Ordinance 1984. The Filed Audit Team (FAT) made several requests to the CEO, DEOs, and Dy. DEOs, designated as focal persons by the DEA Lahore vide notification No. 949/private school dated 01/02/2024, for provision of fee monitoring data, but data was not provided. The management utilized delaying tactics and attempted to evade the audit jurisdiction. Consequently, the FAT collected fee data from the websites of private schools and it was observed on test check basis that the Froebel's International School, off Ring Road-DHA-V, Lahore, and Scarsdale International School, 193-BB DHA-4 Lahore, had increased their fees beyond the permissible limit of 5%. Additionally, an examination of fee regulatory notices issued by the DEA Lahore in 2019 revealed that CEO did not notify the admission fee and did not prevent private schools from overcharging admission fees. A review of the records available online on private schools' websites through a test check revealed that the management of private schools were overcharging admission fees, significantly exceeding the prescribed one-month tuition fee, in violation

of Section 7A (8) *ibid*. This resulted in unauthorized increase in tuition and admission fee by private Schools as detailed at **Annexure DEA-LHR-D**.

Audit held that private schools unauthorizedly increased fee due to weak regulatory mechanism

The matter was reported to PAO in December 2024, management replied that Froebel's International School and Scarsdale International School were allowed fee increase vide No. 1994/G-I (16-03-2024) and No. 3566/Private School (28-06-2024) and warning letter vide No.2121 dated 25-03-2024 had already been issued to all private schools. Reply was not tenable as management did not respond to the reasons for non-production of record related monitoring of fee of private schools by focal persons. Further, scrutiny of record revealed that management of DEA issued a generalized warning letter without penalizing a single school. Moreover, management allowed increase over and above 5% without approval of District Registration Authority. These approvals were granted on generalized claims of inflation and rising expenses, without supporting evidence such as profit and loss statements, salary records, revenue details, or tax (property tax, Income tax etc. details of the schools. SDAC in its meeting held on 06 December, 2024 decided to initiate disciplinary proceeding against officers / focal persons for non-production of record under PEEDA ACT 2006. The SDAC decided that the matter should be referred to the Deputy Commissioner (DC)/District Regulatory Authority (DRA) Chairman to submit a detailed report on all schools in Lahore with regard to the compliance with SC judgement and the enforcement of the Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984 within two months for administrative level probe.

Audit recommends refund of overcharged fee to the students besides fixing responsibility against the person(s) at fault.

[PDP No. 59, 60, 61]

CHAPTER 31

DISTRICT EDUCATION AUTHORITY NANKANA

31.1 Introduction

A) There are 221 formations in DEA Nankana Sahib out of which audit of 02 formations was conducted. Total expenditure and receipt of DEA Nankana Sahib was Rs 2184.321 million and Rs 23.500 million respectively Out of which 21.028% of expenditure and 30 % of receipts were audited.

Audit Profile of DEA Nankana

Rs in million					
Sr. No.	Description	Total No. of Formations	Formations Audited	Expenditure Audited	Receipt Audited
1	DEA Nankana Sahib	221	02	459.338	7.05
2	Assignment accounts / SDA	-	-	248.854	

B) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Nankana Sahib was Rs 8392.279 million and supplementary grant was Rs 51.341 million for the FY 2023-24. An amount of Rs 1770.654 million was surrendered and final budget was Rs 6672.965 million. Management incurred an expenditure of Rs 6672.896 million resulting in saving of Rs 0.069 million. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	8086.328	0.060	1677.329	6408.999	6408.999	0
Non-Salary	243.777	0	93.266	150.511	150.511	0
Development	62.174	51.281	0.059	113.455	113.386	-0.060
Total	8392.279	51.341	1770.654	6672.965	6672.896	- 0.001

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

Rs in million				
Financial Year	Final Grant	Expenditure	E+xcess (+) / Saving (-)	% age of saving
2022-23	5,727.546	5,724.849	-2.697	0.050
2023-24	6672.965	6672.896	-0.069	0.001

Source: Appropriation accounts for the FY 2022-23 and FY 2023-24

There was 16.50% increase in budget allocation and 16.56% increase in expenditure during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 0.069 million during FY 2023-24 which is 0.001% of budget.

C) Sectorial Analysis

i. Analysis of Targets and Achievements

Sectorial analysis of DEA Nankana was made on the basis of various quality indicators set by Education Department for FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement (%)
1	Teacher presence	92
2	Non-teaching staff presence	93
3	Student attendance	90
4	Student retention	84
5	Head teacher presence	89
6	Availability of Boundary wall	99
7	Availability of Drinking water	96
8	Availability of furniture	99
9	Sufficiency of Toilets	93
10	School hygiene	88

Source: https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service Delivery Issues

In view of the above target achievement table, it could be observed that DEA Nankana Sahib considerably lagged behind in achieving the target of student attendance, student retention and school hygiene during FY 2023-24.

31.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 34.168 million were raised in this report during current audit of DEA Nankana Sahib. This amount also includes recoveries of Rs 8.112 million as pointed out by audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	0.340
3	Irregularities:	0
A	HR/Employees related irregularities	25.466
B	Procurement related irregularities	8.362
C	Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	-
Total		34.168

31.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	19	Not Convened
2	2018-19	15	
3	2019-20	15	
4	2020-21	10	
5	2021-22	5	
6	2022-23	3	Convened
7	2023-24	3	Not Convened

31.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

31.4.1 Overpayment of pay & allowances - Rs 5.347 million

As per Rule 9(b) of PDA (Accounts) Rule 2017, in case any loss accrues to a district authority through fraud or negligence of a person or employee, a person functioning on behalf of a district authority shall be personally responsible on his part and shall be liable to make good the loss.

During the audit of CEO DEA Nankana Sahib for the FY 2023-24, it was observed that the management made an overpayment of Rs 5.347 million on account of different allowances such as conveyance allowance, special allowance 2021, 2022 etc., to officers & officials in violation of rules. This resulted in overpayment of pay & allowances amounting to Rs 5.347 million as detailed at **Annexure-DEA-NNK-C**.

Audit held that overpayment was made due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that concerned DDOs are directed to recover overpayments. Management admitted the lapse. SDAC in its meeting held on 6th December, 2024, directed to expedite the recovery. No further progress was reported till finalization of the report.

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

[PDP No. 74,73]

B) Procurement related irregularities

31.4.2 Irregular expenditure through quotations - Rs 8.561 million

According to Rule 9 (2) of Punjab Procurement Rules-2014, the procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its own website.

During the audit of CEO DEA, Nankana Sahib for the FY -2023-24, it was observed that an expenditure of Rs. 8.362 million was incurred on the purchase stationery, printing material, flexes, lunch boxes etc. through quotations by splitting the procurements in order to avoid advertisement on the PPRA website. Moreover, management neither prepared nor uploaded annual procurement plan on PPRA's website. This resulted in irregular expenditure of Rs 8.362 million as detailed at **Annexure-DEA-NNK-D:-**

Audit held that the irregular expenditure was incurred due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that the annual budget book actually represents the annual planning. Management submitted evasive reply. SDAC, in its meeting held on 6th December 2024, directed the management to upload annual procurement plan on PPRA website and enter into framework rate contract for common use items alongwith regularization of expenditure from FD.

Audit recommends implementation of SDAC decision at the earliest.

[PDP No.70]

C) Others

31.4.3 Non-provision free education to disadvantaged children

As per letter No. SO (A-II)8-17/2012(P-II), dated 03-11-2017, SED, Government of the Punjab, all CEOs were instructed to pass directions to all the private schools in Punjab to give free education to 10% of students, who are poor and needy including disadvantaged children under the Free and Compulsory Education Act, 2014.

During the audit of CEO DEA Nankana Sahib for FY 2023-24, it was observed management did not devise mechanisms to monitor and regulate provision of free education to disadvantaged children, under the Free and Compulsory Education Act, 2014. Audit observed on test check basis that that the management failed to implement Free and Compulsory Education Act, 2014. This resulted in non-provision of free education to disadvantage children in district Nankana Sahib as detailed below:

S.No	Name of School	Total strength	100% free students	%age
1	L G S Nankana Sahib	132	0	0
2	The Educators Nankana Sahib	995	30	3%

Audit held that disadvantaged children were not provided free education due to absence of monitoring and regulation mechanism.

The matter was reported to the PAO in October 2024. The management replied that Lahore High Court has directed the Govt. of the Punjab to frame rules to prescribe the criteria for the determination of disadvantaged children or payment of vouchers. Management admitted the lapse. SDAC in its meeting held on 6th December 2024 directed to refer the matter to the DC/ DRA chairman to oversee the enforcement of the Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, and Free and Compulsory Education Act, 2014 regarding fee regulation and provision of free education to disadvantaged children and directed CEO to liaison with DC and submit a comprehensive monitoring report on all private schools fee rates and enrolled disadvantaged children.

Audit recommends implementation of SDAC decision at the earliest.

[PDP No. 67]

CHAPTER 32

DISTRICT EDUCATION AUTHORITY OKARA

32.1 Introduction

There are 233 formations in DEA Okara out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 12,812.733 million out of which 35% expenditure was audited.

a) Audit Profile of DEA Okara

Rs in million				
Sr. No.	Description	Total Formations	Formations Audited	Expenditure Audited
1	DEA Okara	233	03	4,405,598
2	Assignment accounts / SDA	-	-	56.443

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Okara was Rs 13,184.286 million and supplementary grant was Rs -16.877 million for the FY 2023-24. No amount was surrendered and final budget was Rs 13,167.408 million. Management incurred an expenditure of Rs 12,812.833 million resulting in saving of Rs 354.674 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	12,265.228	-340.945	0	11,924.283	11,923.242	-1.041
Non-Salary	531.474	138.656	0	670.130	453.213	-216.917
Development	387.583	185.411	0	572.995	436.278	-136.717
Total	13,184.286	-16.877	0	13,167.408	12,812.733	-354.675

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	11,584.659	11,349.699	-234.960	2
2023-24	13,167.408	12,812.733	-354.675	3

Source: Appropriation accounts for the FY 2023-24 and FY 2022-23

There was 13% increase in budget allocation and expenditure incurred during FY 2023-24 as compared to FY 2022-23. There was saving of Rs 354.674 million during FY 2023-24 which is 3% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Okara was made on the basis of following qualitative indicators set by Education Department for FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Roadmap. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement (%)
1	Teacher presence	84
2	Non-teaching staff presence	46
3	Student attendance	86
4	Student retention	86
5	Head teacher presence	86
6	Availability of Boundary walls	85
7	Availability of Drinking water	85
8	Availability of furniture	85
9	Sufficiency of Toilets	85
10	School hygiene	85

Source: https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service Delivery Issues

In view of the above target achievement table, it could be observed that DEA Okara considerably lagged behind in achieving the target of student attendance, teacher presence, availability of boundary walls, sufficiency of toilets and school hygiene during AY 2023-24.

32.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 157.558 million were raised in this report during current audit of DEA Okara. This amount also includes recoveries of Rs 63.072 million as pointed out by audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	12.774
3	Irregularities:	
A	HR/Employees related irregularities	56.530
B	Procurement related irregularities	24.471
C	Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	63.783
Total		157.558

32.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	21	Not convened
2	2018-19	19	
3	2019-20	06	
4	2020-21	06	
5	2021-22	12	
6	2022-23	08	Convened
7	2023-24	11	Not convened

32.4 AUDIT PARAS

A) Fraud, Embezzlement and Misappropriations

32.4.1 Embezzlement of funds - Rs 12.774 million

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

During the audit of the Chief Executive Officer (CEO), District Education Authority (DEA) Okara, for the FY 2023-24, it was observed that ex-CEO incurred an expenditure of Rs 12.774 million. Further, a complaint had been filed against the Ex-CEO DEA Okara with the Auditor General of Pakistan over alleged embezzlement of funds. Moreover, the Administrator DEA Okara constituted a Committee on the complaint to physically verify the expenditure incurred, however, the report of the committee had not been submitted so far. Scrutiny of record revealed that ex-CEO incurred an expenditure of Rs 12.774 million but did not maintain the record in proper form to authenticate the actual utilization of the funds. Audit noted the following shortcomings:

Rs in million			
Sr. No.	Subject	Description	Amount
1	Payment of liabilities	Consumption, end user request acknowledgement and permanent item were not physical present in office	3.091
2	Purchase of paper reams	Non-availability of papers reams & stock entries	2.274
3	Purchase of ice	Doubtful purchase of ice in the presence of water dispensers	0.099
4	Payment of POL	Doubtful log book entries, absence of load shedding for POL used generator	0.928
5	Payment for printing of file covers	Bills were charged below the limit of PPRA advertisement, consumption could not be justified.	0.563
6	Payment for photocopies	No detail of documents got photocopied on the invoices claimed	0.586
7	Expenditure on events	No approval of events where shields were distributed	0.988
8	Purchase of tonners	Huge quantity of tonners purchased without printers on historic assets register	0.711
9	Purchase of assets	Neither assets were entered on historic assets register nor available in office	0.993
10	Purchase of consumables	Indents for issuance and end user request etc. not available	0.606
11	Repair of moveable	Request from end user, link of item in asset register, old parts,	0.942

	assets	satisfactory reports etc not on record.	
12	Repair of building	Repair work was carried out without TS estimate. Frequent repairs of building was carried out every year	0.493
13	Drawl of funds from DDO account	Drew funds without further disbursement.	0.500
Total			12.774

This resulted in embezzlement of funds amounting to Rs 12.774 million **Annexure-DEA-Okara-C.**

Audit held that funds were embezzled due to weak internals and financial indiscipline.

The matter was reported to the PAO in November 2024. Management in its response stated that this office (CEO DEA Okara) requested the Ex-CEO DEA, Okara/DDO to provide the record and response to audit paras vide letter No. 3495/B&A, dated 31-10-2024. The Ex-CEO/DDO submitted copies of CC Bills along with the stock register, with all entries signed by him. However, the items listed in the stock register are not available in the office stock. Management admitted the lapse. SDAC in its meeting held on 06.12.2024 directed to initiate disciplinary proceedings under the PEEDA, 2006 against the Ex-CEO. Moreover, the management was directed to complete disciplinary proceedings against ex-cashier within two months along with preparation of historic permanent stock registers since the pre-authority establishment era. No compliance was shown till finalization of the report.

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

[PDP No.94, 96,100]

B) Human Resource / Employees related irregularities

32.4.2 Overpayment of pay & allowances - Rs 56.530 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud, misappropriation and shall be liable to make good that loss. Further, According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part, and that he will also be held personally responsible for any loss, arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of CEO DEA Okara for the FY 2023-24, it was observed that management overpaid pay & allowances such as special conveyance allowance, personal allowance, science teaching allowance, conveyance allowance amounting to Rs 56.530 million (**Annexure-DEA-Okara-D**) to various employees in violation of rules. This resulted in overpayment of Rs 56.530 million as detailed below:

Rs in million					
Sr. No.	Description of pay & allowances	CEO DEA Okara	Dy. DEO WEE Okara	Dy. DEO WEE Renala Khurd	Grant Total
1	Special allowances 2021,2022 to OSD posts	21.596	3.234	0.584	25.414
2	Special conveyance allowance	10.656	1.858	-	12.514
3	Personal allowance	8.031	0.253	0.177	8.461
4	Science teaching allowance	1.023	0.020	0.057	1.100
5	Conveyance allowance	-	3.132	1.962	5.094
6	SSB	-	1.536	1.394	2.930
7	Charge allowance	-	0.049	0.121	0.170
8	Conveyance allowance during leave	-	0.245	-	0.245
9	Pay & allowances	-	-	0.602	0.602
	Total	41.306	10.327	4.897	56.530

Audit held that overpayment of pay & allowances was made due to weak financial controls.

The matter was reported to the PAO in November 2024. Management in its response admitted recovery. SDAC in its meeting held

on 06.12.2024 directed the management to effect recovery at the earliest. No further progress was reported till the finalization of the report.

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

[PDP No. 83,103,107,108]

C) Procurement related irregularities

32.4.3 Irregular procurement of food items for Madaris -Rs 24.471 million

According to Rule 12 of PPRA Rules 2014, a procuring agency shall advertise procurement of more than two hundred thousand rupees and upto three million rupees on PPRA web site.

During audit of CEO (DEA) Okara for the FY 2023-24, it was observed that management incurred expenditure of Rs 24.471 million on procurement of food items i.e atta, rice and meat etc for madaris without open competition. This resulted in irregular expenditure of Rs 24.471 million.

Audit held that irregular procurement was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that the payment was made to settle the pending liabilities, and as a result, the funds were not available to initiate the next tender. Reply was not tenable as the management did not float tender in both financial years. SDAC in its meeting held on 06.12.2024 directed the management to regularize the expenditure from Finance Department. No further progress was reported untill the finalization of the report.

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

[PDP No. 101]

D) Others

32.4.4 Non-provision of free education to dis-advantaged children

As per Letter No. SO (A-II)8-17/2012(P-II), dated 03-11-2017, SED, Government of The Punjab, all CEOs were instructed to pass directions to all the private schools in Punjab to give free education to 10% of students, who are poor and needy including disadvantaged children under the Free and Compulsory Education Act, 2014.

During audit of CEO DEA Okara for the FY 2023-24, it was observed that management did not devise mechanisms to monitor and regulate provision of free education to poor students, under the Free and Compulsory Education Act, 2014. This resulted in non-provision of free education to disadvantaged children **Annexure-DEA-Okara-E**.

Audit held that disadvantaged children were not provided free education due to absence of monitoring and regulation mechanism.

The matter was reported to the PAO in November 2024. Management in its response admitted lapse. SDAC in its meeting held on 06.12.2024 directed management to ensure the provision of free education to the disadvantage children as per law. No further progress was reported till finalization of the report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 88]

32.4.5 Non-registration of private schools - Rs 11.508 million

According to the Clause 3 (2 & 3) of Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, the Registering Authority shall, within sixty days from the date of filing of an application for registration, decide the application. Until the application for registration is decided, the institution may continue to function without registration. According to Clause 11 (1 & 4) of the Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, the Registering Authority is empowered to impose an administrative penalty of up to twenty thousand rupees per day.

During audit of CEO DEA Okara for the FY 2023-24 it was observed from the PEPRIS website that registration of 135 schools application were pending for approval whereas 413 schools were working

with expired licenses. This resulted in loss of Rs 11.508 million as detailed at **Annexure-DEA-Okara-F**.

Rs in million					
Sr. No.	Description	No. of schools	Registration Fee	Penalty	Total
1.	Application pending for approval	135	1,000	20,000	2.835
2.	Expired licenses	413	1,000	20,000	8.673
Total					11.508

Management neither made efforts to register private schools nor imposed penalty as per the Act *ibid*. This resulted in non registration of private schools and loss to government of Rs 11.508 million.

Audit held that private schools were not registered due to weak monitoring mechanism.

The matter was reported to the PAO in November 2024. Management replied that the 135 and 413 schools mentioned were double/wrong entries or closed, and a letter has been sent to the PEPRIS focal person for correction. Reply was not tenable as the reporting of wrong information to parents / citizen on PEPRIS website is a serious issue. SDAC in its meeting held on 06.12.2024 decided to escalate the matter to PITB for resolution of issue and requested a compliance report within two months. No further progress was reported until the finalization of the report.

Audit recommends implementation of SDAC decision.

[PDP No. 90,91,92]

32.4.6 Irregular expenditure on furniture & construction work-Rs 17.624 million

According to Rule 12 of PPRA Rules 2014, a procuring agency shall advertise procurement of more than two hundred thousand rupees and upto three million rupees on PPRA website.

During audit of CEO DEA Okara FY 2023-24, it was observed that certain schools carried out construction works and purchased furniture of Rs 5.834 million in violation of PPRA rules to avoid open competition. Further, the civil work was executed without approved design & specification in violation of Rule 3.4 of school council guidelines. Moreover, twelve schools under the administrative control of Dy. DEOs WEE Okara & Renala Khurd incurred an expenditure of Rs 11.790 million beyond their sanction limit of Rs 400,000 in a financial year without observing PPRA rules and school council guidelines. This resulted in

irregular expenditure of Rs 17.624 million as detailed at (**Annexure-DEA-Okara-G**)

Audit held that irregular expenditure was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied in SDAC meeting that the ex-CEO verbally directed the schools to purchase the goods and services from the firms nominated by the CEO office. Management admitted irregularity. SDAC in its meeting held on 06.12.2024 expressed concern over weak internal controls and decided to conduct a physical verification of completed works and initiate a probe at administrative level through Director (SE) Sahiwal. No further progress was reported until the finalization of report.

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

[PDP No. 102, 105, 109,110,111]

CHAPTER 33

DISTRICT EDUCATION AUTHORITY SHEIKHUPURA

33.1 Introduction

There are 209 formations in DEA Shiekhupura out of which audit of 02 formations was conducted. Total expenditure and receipt of authority were Rs 11,114.497 million and Rs 78.258 million respectively out of which 4% expenditure was audited.

a) Audit Profile of DEA Sheikhupura

Rs in million				
Sr. No.	Description	Total No. of Formations	Formations Audited	Expenditure Audited
1	DEA Sheikhupura	209	02	100.616
2	Assignment accounts / SDA	-	-	78.040

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Sheikhupura was Rs 9,982.987 million and supplementary grant was Rs 1,478.300 million for the FY 2023-24. An amount of Rs 198.77 million was surrendered and final budget was Rs 11,262.517 million. Management incurred an expenditure of Rs 11,114.499 million resulting in saving of Rs 148.02 million. Actual expenditure was less than the original budget which indicated that unrealistic budget estimates were made while demanding the supplementary grant. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	9,267.16	1,235.3	0	10,502.46	10,502.46	0.00
Non-Salary	543.339	0	-198.772	344.567	344.567	0.00
Development	172.49	243.00	0	415.490	267.472	-148.017
Total	9,982.99	1,478.3	-198.77	11,262.517	11,114.499	-148.017

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

Rs in million

Financial Year	Final Grant	Expenditure	Excess (+) /Saving(-)	% age of saving
2022-23	9,387.899	9,215.401	-172.498	2
2023-24	11262.517	11,114.499	-148.017	1
Source: Appropriation accounts for the FY 2023-24 and FY 2022-23				

There was 8% increase in budget allocation and expenditure incurred during FY 2022-23 as compared to FY 2023-24. There was saving of Rs 172.496 million during FY 2022-23 which is 2% of budget.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Sheikhpura was made on the basis of various quality indicators set by Education Department for the FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister's School Reforms Road map. The objectives of the road map were to improve following indicators at each school and provision of better environment through proper monitoring at appropriate levels.

Sr.No.	Indicators	Achievement (%)
1	Teacher presence	95
2	Non-teaching staff presence	90
3	Student attendance	87
4	Student retention	92
5	Head teacher presence	95
6	Availability of Boundary wall	99
7	Availability of Drinking water	99
8	Availability of furniture	90
9	Sufficiency of Toilets	89
10	School hygiene	76

Source: https://open.punjab.gov.pk/schools/home/districts_performance

ii. Service Delivery Issues

In view of the above target achievement table, it could be observed that DEA Sheikhpura needs to improve the services in the areas of school hygiene, sufficiency of toilets, availability of furniture, teacher presence,

non-teaching staff presence and student attendance as intended in the indicators during FY 2023-24.

33.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 933.145 million were raised in this report during current audit of DEA Sheikhpura. This amount also includes recoveries of Rs 27.062 million as pointed out by audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

		Rs in million
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	-
3	Irregularities:	
A	HR/Employees related irregularities	
B	Procurement related irregularities	3.085
C	Management of accounts with commercial banks	0
4	Value for money and service delivery issues	879.036
5	Others	51.024
Total		933.145

33.3 Brief Comments on Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	No. of paras	Status of PAC Meetings
1	2017-18	18	Not convened
2	2018-19	15	
3	2019-20	08	
4	2020-21	09	
5	2021-22	04	
6	2022-23	09	Convened
7	2023-24	14	Not convened

33.4 AUDIT PARAS

A) Procurement related issues

33.4.1 Irregular procurement in violation of PPRA Rules - Rs 3.085 million

According to Rule 9 (2) of PPR-2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned.

During audit of CEO DEA, Sheikhpura for FY 2023-24, it was observed that management incurred expenditure of Rs 3.085 million on the procurement of stationery, printing and publication, repair of machinery and equipment, transport etc. through a single vendor on quotation basis by splitting procurement. Management did not prepare and uploaded annual procurement plan on PPRA website as well. This resulted in irregular procurement of Rs 3.085 million as detailed at **Annexure DEA-SKP-C**.

Audit held that irregular procurement was made due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that purchases were made from time to time as per requirement. The reply was not tenable because the management split the procurements to avoid open competition. SDAC in its meeting held on 06-12-2024, expressed serious concerns on procurement from single vendor on quotation basis and directed the management for regularization of expenditure. No further progress was reported till finalization of the report.

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

[PDP No.140]

B) Value for money and service delivery issues

33.4.2 Loss due to non-recovery of auction and rent amount - Rs 23.199 million

According to the Section 9 of the Punjab Seized and Freezed Institutions (Madaris and Schools) Act 2019 all liabilities of the institutions on the said date shall stand transferred to the board. All properties, movable or immovable, owned by an institution shall vest in the board: provided that where a property is not owned by an institution, such property shall be managed and controlled by the Board. Moreover, the eputy Commissioner of Sheikhpura issued the Land Management Plan 2019 vide Notification No. PA/DC/SKP/492 dated 03/08/2019 to manage properties seized under the act *ibid*.

During audit of CEO DEA Sheikhpura for FY 2023-24, it was observed that CEO Office was managing financial affairs of seized and freezed institutions through assignment account. Scrutiny of record revealed that the administrator DEA SKP auctioned agriculture land 41 acres and 5 kanals and Fish farm measuring 11 acres in FY 2019-20 of seized institutions. Scrutiny of record further revealed that the management recovered Rs 0.924 million only and Rs 12.785 million was still recoverable from the lessees. Moreover, it was also observed that the management did not rent out shops, godowns and canteens to realize the revenue and some unknown person collected the revenue from these properties of Rs 9.395 million (approx.). This resulted in loss due to non-recovery of revenue of Rs 23.199 million as detailed in **DEA-SKP-Annex-D**.

Audit held that loss of government revenues occurred due to weak internal and financial controls.

The matter was reported to the PAO in November 2024. Management in its response admitted lapse and recovery. SDAC in its meeting held on 06-12-2024, decided to refer the matter to Deputy Commissioner Shiekhupura for recovery of auction and rent amount along with fixation of responsibility against the concerned staff. Moreover, CEO DEA SKP was also directed to liaison with DC Sheikhpura and share progress report with Secretary SED Government of the Punjab. No further progress was reported till finalization of the report.

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

[PDP No.112,113]

33.4.3 Loss due to non- registration of private schools Rs 7.617 million

According to the Section 3 (2 & 3) of Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, the Registering Authority shall, within sixty days from the date of filing of an application for registration, decide the application. Until the application for registration is decided, the institution may continue to function without registration. As per Section 11 (1) *ibid*, whoever continues to run an institution without registration or after refusal or cancellation shall be punished with fine which may extend to Rs.20,000/- for each day.

During audit of CEO DEA Sheikhpura for FY 2023-24, it was observed that 282 private schools were running without registration and did not pay registration fee of Rs 1.977. Management neither made efforts to register these schools nor imposed penalties of Rs 5.644 million. This resulted in loss of Rs 7.617 million due to non-registration of private schools as detailed at detailed **Annexure DEA-SKP-E**.

Audit held that private schools were not registered due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that 3rd notice for registration of private school had been issued to unregistered private vide this office No. 4120, dated: 09.09.2024 and 42 No of private schools have been registered out of 282 schools. Reply of the management was not tenable as the penalty was not imposed and responsibility was not fixed for lapse. SDAC in its meeting held on 06-12-2024, directed the management to expedite the registration of schools and impose penalties on non-complying schools. No further progress was reported till finalization of the report.

Audit recommends registration of private schools besides fixing responsibility against the person(s) at fault.

[PDP No.120, 136]

33.4.4 Loss due to non-deduction of income tax – Rs 1.382 million

According to Section 149 of Income Tax Ordinance 2001, salary means any amount received by an employee from any employment, whether of a revenue or capital nature including (a) any pay, wages or other remuneration provided to an employee including leaves pay, payment in lieu of leave, overtime payment bonus, commission, fees, garrulity or work condition supplements.

During audit of DEA Sheikhpura for FY 2023-24, it was observed that management made payments to head teachers and teachers of IASP, but the income tax as per salary slab rates was neither withheld and nor deposited in government treasury. This resulted in loss due to non-deduction of income tax of Rs 1.382 million as detailed below:

Rs in million						
Sr.#	Description	Number of teacher	Per month salary rate	No. of months	Amount Rs	Tax @ 2.5%
1	Head Teachers	180	18,000	09	29.160	0.742
2	Teacher	175	15,000	09	23.625	0.640
Total						1.382

Audit held that income tax was not deducted due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that income tax will be deducted from the honorarium of the staff of afternoon schools from the payment in the current FY. SDAC in its meeting held on 06.12.2024, directed the management to deduct and deposit income tax within a month. Moreover, the CEO was instructed to strictly adhere to the Income Tax Ordinance and was explicitly warned to prevent any similar non-compliance from happening again in the future. No further progress was reported till finalization of the report.

Audit recommends recovery of income tax besides fixing responsibility against person(s) at fault for not withholding of income tax.

[PDP No.124]

33.4.5 Non-provision free education to disadvantaged children

As per letter No. SO (A-II)8-17/2012(P-II), dated 03-11-2017, School Education Department, Government of The Punjab, all CEOs were instructed to pass directions to all the private schools in Punjab to give free education to 10% disadvantaged children under the Free and Compulsory Education Act, 2014.

During audit of CEO DEA Sheikhpura for FY 2023-24, it was observed on test check basis that the management failed to implement Free and Compulsory Education Act, 2014. Management did not devise mechanisms to monitor and regulate provision of free education to disadvantaged children and this resulted in non-provision of free education to disadvantage children as detailed below:

S. No.	Name of School	Total strength	100% free students	%age	Remarks
1	Beacon house School System Sheikhpura	657	0	0%	Registration and B-Form number not provided and there was no verification was carried out by the DEA of the data provided by schools
3	Bloom Field Hall	326	10	3%	
7	Lahore Grammar school SKP	834	90	11%	
9	Tall Pine School	1503	0	0%	

Audit held that disadvantaged children were not provided free education due to absence of monitoring and regulation mechanism.

The matter was reported to the PAO in November 2024. Management in its response admitted lapse. SDAC in its meeting held on 06.12.2024 directed management to ensure the provision of free education as per law. No further progress was reported till finalization of the report.

Audit recommends monitoring of private schools for provision of free education to disadvantaged children besides fixing responsibility against person(s) at fault.

[PDP No.126]

33.4.6 Over charging of admission and tuition fee by private schools – Rs 20.593 million

According to the Section 7A of Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, the private schools are allowed an annual increase of 5% in tuition fee. Private school can increase tuition fee upto 8% after approval of DRA. According to Section 7A (8) of the Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, the admission fee or the security shall not exceed the amount equal to the tuition fee payable by the student for a month. As per Item Nos. iii, iv, & v of the letter No. SO (A-I)3-4/2015 (P-II) CPLA, dated 17th September 2019, issued by the SED, Government of Punjab, private schools are required to recalculate fees based on the prevailing fee in 2017, in accordance with the decision of supreme court. Any excess fee charged must be adjusted in future fees. Regulators are also responsible for monitoring the fees to ensure compliance with the rules, with complaint cells set up to handle violations.

During audit of CEO DEA Sheikhpura for FY 2023-24, it was observed that the management did not develop mechanisms to monitor and regulate private school fees. Scrutiny of tuition fee charged by private schools on test check basis revealed that certain private schools increased

monthly tuition fee over and above five percent limit without approval of DRA as detailed in **annexure DEA SKP-F**.

Moreover, it was observed on test check basis that certain private schools overcharged admission fee in violation of section 7 A (8) *ibid* of Rs 7.908 million

This resulted in overcharging of admission & tuition fee by private schools of Rs 20.593 million.

Audit held that private schools overcharged admission & tuition fee due to absence of monitoring and regulatory mechanism.

The matter was reported to the PAO in November 2024. Management replied that The Educators, Tall Pines & PIPS schools are willing to comply provisions of Act *ibid* in future and remaining had been issued notices to explain position. Reply was not tenable because the private schools were required to refund over charged fee to the students. SDAC in its meeting held on 06.12.2024, decided to refer the matter to the DC Sheikhpura being chairman DRA to implement Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, and the Supreme Court's judgment. The CEO was instructed to coordinate with the DC Sheikhpura and provide a progress report to the Secretary SED, Government of the Punjab within two months. No further progress was reported till finalization of the report.

Audit recommends refund or adjustment of overcharged fee in future fee of the students besides fixing responsibility against person at fault.

[PDP No. 127,139]

C) Others

33.4.7 Non-framing of rules for madaris

As per Sections 16 and 17 of the Punjab Seized and Freezed Institutions (Madaris and Schools) Act, 2019, the Board, with prior government approval, shall frame rules and regulations to conduct business of Madaris. As per Sections 3 (3) the Board shall consist of the following:

A	Secretary to the Government, School Education Department	Chairperson
B	Secretary to the Government, Finance Department or his nominee not below the rank of an Additional Secretary	Vice Chairperson
C	Secretary to the Government, Law and Parliamentary Affairs Department or his nominee not below the rank of an Additional Secretary	Member
D	Secretary to the Government (Regulations Wing), Services and General Administration Department or his nominee not below the rank of an Additional Secretary	Member
E	Special Secretary to the Government, Home Department or his nominee not below the rank of an Additional Secretary	Member
F	Three non-official members, including at least one woman, to be nominated by the Chief Minister Punjab; and	Members
G	Director of the Directorate	Member/Secretary

During audit of CEO DEA Sheikhpura for FY 2023-24, it was observed that the Board was required to frame rules and regulations to conduct the business of madaris. However, management had not framed rules and regulations after the passage of five years of enforcement the Punjab Seized and Freezed Institutions (Madaris and Schools) Act, 2019. This resulted in non-framing of rules to conduct business of madaris.

Audit held that rules and regulations were not framed due to weak internal controls.

The matter was reported to the PAO in November 2024. Management replied that administrators are following SOPs to govern the affairs of institutions effectively like payment of salaries and other contingent expenses such utilities and food. Reply was not tenable because the Board did not frame rules and regulations as required under the law. SDAC in its meeting held on 06-12-2024, instructed the Additional Secretary (Madaris) to draft rules and regulations for approval of the Government within one month. No further progress was reported till finalization of the report.

Audit recommends framing of rules and regulations at the earliest.

[PDP No.114]

CHAPTER 34

DISTRICT EDUCATION AUTHORITY ATTOCK

34.1 Introduction

There are 479 formations in DEA Attock out of which audit of 03 formations was conducted. Total expenditure and receipt of authority were Rs 10,729.770 million and Nil respectively out of which 11.84% expenditure was audited.

a) Audit Profile of DEA Attock

Rs in million				
Sr. No.	Description	Total No. of Formations	Formations Audited	Expenditure Audited
1	DEA Attock	479	3	1270.993

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Attock was Rs 11.043 million and supplementary grant was Rs 483.783 million for the FY 2023-24. Final budget was Rs 10,749.000 million. Management incurred an expenditure of Rs 10,729.000 million resulting in saving of Rs 19.698 million. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	10,361.428	67.000	221.211	10,201.772	10,207.217	5.445
Non-Salary	538.572	-	262.572	276.000	276.000	
Development	143.519	128.177		271.696	246.553	(25.143)
Total	11,043.519	195.177	483.783	10,749.000	10,729.770	(19.698)

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	9,936.282	9,400.005	-536.277	5
2023-24	10,749.521	10,729.822	19.699	0.18

Source: Appropriation Accounts for the FY 2022-23& FY 2023-24

There was 9% increase in budget allocation and 10% increase in expenditure incurred during the FY 2022-23 as compared to FY 2022-23. There was an overall saving of 415.825 million during 2023-24.

34.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 19.214 million were raised in this report during the current audit of DEA Attock. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

		Rs in million
Sr No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	0
2	Fraud, embezzlement, and misappropriation	
3	HR/Employees related irregularities	1.587
4	Procurement related irregularities	12.205
5	Management of accounts with commercial banks	
6	Value for money and service delivery issues	
7	Others	5.422
Total		19.214

34.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	19	Not convened	-	-	-	-
2	2018-19	19		-	-	-	-
3	2019-20	9		-	-	-	-
4	2020-21	5		-	-	-	-
5	2021-22	2		-	-	-	-
6	2022-23	9	Convened	9	0	0	0
7.	2023-24	4	Not convened	-	-	-	-

34.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

34.4.1 Irregular expenditure on honorarium – Rs 1.587 million

According to Letter No.FD.SR.1/9-7/2003 dated 27.12.2005 of issued Punjab Finance Department, heads of the Administrative Departments may sanction an honorarium up to one month basic pay to a civil servant for work performed by him which is occasional in character and either laborious or of such special merit as to justify a special reward when the services rendered by him fall within the course of his ordinary duty like, good performance, achievements of targets or any special assignments related to the post. Further, as per definition 2(a) of PDA Delegation of Financial Power Rules 2017, Administrative Department means SED of the Government in respect of the District Education Authorities.

During audit of following formations of DEA Attock for the FY 2023-24, it was observed that management paid Rs 1.587 million as honorarium to 63 officers/staff. Payment of honorarium was unauthorized as sanction was accorded by Deputy Commissioner Attock and CEO (DEA) Attock instead of Secretary Schools Education Department (SED) being head of administrative department. This resulted in irregular expenditure of Rs 1.587 million. Detail is as under:

Rs in million			
Sr. No.	Name of office	No. of Employees	Amount
1	CEO DEA Attock	51	1.075
2	Dy.DEO(M-EE) Hassanabadal	12	0.512
Total		63	1.587

Audit held that honorarium was paid without sanction of the competent authority due to weak financial controls.

The matter was reported to the PAO in October 2024. The department replied that DC being Administrator and CEO being PAO was competent to sanction honorarium. Reply was not acceptable as according to PDA Delegation of Financial Power Rules, 2017 Secretary SED was the head of administrative department.

SDAC in its meeting held on 14th November, 2024 directed for regularization of the matter. No further progress was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility on the person(s) at fault.

[PDP No. 69, 72]

B) Procurement related irregularities

34.4.2 Irregular purchase of IT Equipment without Administrative approval – Rs 12.205 million

According to Para 18.14 of PFR Vol-I, a sanction or an administrative approval for any fresh charge which has not been acted on for two years must be held to have lapsed, unless it is specially renewed with necessary provision in the budget estimate”. Further According to Rule 3(3) of Punjab District Authorities (Accounts) Rules 2017, “all conditional (Tied) grants shall be budgeted and utilized in accordance with the conditions of the grant”.

During audit of CEO DEA Attock for FY 2023-24, it was observed that management purchased IT equipment’s of Rs 12.205 million under Provincial ADP 2013-14 G.S.No.3 “Replacement of Existing Computer Lab in Secondary School Provincial” for which funds were allocated by Government during FY-2013-14. Scrutiny of the record revealed that then EDO (Education) accorded Administrative Approval (AA) vide No. 252/DCO/F&P/Atk dated 14.12.2016 on recommendation of DDC. Admin approval was not complied till July 2023. Hence, as per rule AA was lapsed. Despite the fact, CEO DEA Attock made purchases of IT equipment’s without obtaining fresh approval of scheme from DDC. This resulted in irregular expenditure of Rs12.205 million.

Audit held that irregular expenditure on account of purchase of IT Equipment was incurred due to weak internal and management controls.

Matter was reported to the CEO DEA Attock in October 2024. Management replied that there was no need to accord a fresh administrative approval by the competent authority because funds were available in Account-V of DEA Attock. Reply was not acceptable as under Rule AA lapsed after two years, if scheme was not executed. SDAC in its meeting held on 14.11.2024 directed for regularization from Finance Department. However, no regularization regarding expenditure was reported till finalization of the report.

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

[PDP No. 65]

C) Others

34.4.3 Excess expenditure than approved budget – Rs 5.445 million

According to Para-2.3.2.2 read with para-3.3.12.3 of Accounting Policies & Procedural Manual, no transaction exceeding the value of available funds can be passed for payment. However, if the claim is inevitably payable under legal contracts and insufficient funds exist, the demand for payment may be honored. The disbursing officer must report the matter to a delegated authority before approving the claim. In such circumstances the Principal Accounting Officer must take appropriate actions to find the extra funds for such payments.

During the financial attest audit of DEA Attock for the FY 2023-24, it was observed that the DEA, Attock released budget under the heads Salary and Financial Assistance Rs 10,201.772 million against which District Accounts Office (DAO) Attock charged expenditure of Rs 10,207.217 million, without adhering the budget control mechanisms. This constitutes a violation of the Accounting Policies and Procedural Manual and resulted in insurance of excess expenditure of Rs 5.445 million.

Audit held that due to weak financial management excess expenditure was incurred than approved budget.

Matter was reported to the CEO DEA Attock in October 2024. Management replied that District Accounts Officer Attock punched some Financial Assistance bills on zero budget and payment were made to the concerned through off-cycle. SDAC in its meeting held on 14.11.2024 directed to probe the matter by the DC Attock to responsibility against the persons a fault. No progress was intimated till finalization of the report.

Audit recommends regularization besides fixing responsibility against person(s) at fault to avoid recurrence of such instances in the future.

[PDP-Certification. No.370]

CHAPTER 35

DISTRICT EDUCATION AUTHORITY CHAKWAL

35.1 Introduction

There are 570 formations in DEA Attock out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 9,314.428 million out of which 20.33% expenditure was audited.

a) Audit profile of DEA Chakwal

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Chakwal	570	3	1893.746

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Chakwal was Rs 13,237.205 million and supplementary grant was Rs 81.84 million for the FY 2023-24. An amount of Rs 6,043.586 million was surrendered and final budget was Rs 9,314.428 million. Management incurred an expenditure of Rs 9,314.428 million. The break-up of final grant and expenditure is given in the following table:

Rs in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	12,491.73	2,038.97	-5,640.97	8,889.73	8,889.73	-
Non-Salary	575.518	-	-242.96	332.557	332.557	-
Development	169.957	81.84	-159.656	92.141	92.141	-
Total	13,237.205	81.84	-6,043.586	9,314.428	9,314.428	-

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	8,000.00	7,999.13	-0.863	0.002
2023-24	9,314.428	9,314.428	-	-

Source: Appropriation Accounts for the FY 2022-23& FY 2023-24

There was 16 % increase in budget allocation and 16 % increase in expenditure incurred during the FY 2023-24 as compared to FY 2022-23. Saving of Rs3,936.310 million during FY 2023-24.

35.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 26.991 million were raised in this report during the current audit of DEA Chakwal. This amount also includes pointed out recoveries of Rs 6.559 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	6.559
4	Procurement related irregularities	-
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	20.432
Total		26.991

35.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	16	Not convened	-	-	-	-
2	2018-19	35		-	-	-	-
3	2019-20	08		-	-	-	-
4	2020-21	03		-	-	-	-
5	2021-22	03		-	-	-	-
6	2022-23	03	Convened	3	0	0	0
7.	2023-24	02	Not convened	-	-	-	-

35.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

35.4.1 Unauthorized payment of cash reward – Rs 4.907 million

According to Sr. 11 of second schedule of Punjab District Authorities Delegation of Financial Power Rules 2017, CEO DEA is empowered to sanction cash reward up to Rs 0.100 million in each case, as per approved yardstick and where grant of reward is permissible under the rules. Further according to Rule 5 of ibid provides, that no authority shall accord sanction resulting directly or indirectly for its own advantage.

During Compliance & Financial Attest Audit of the following offices of DEA Chakwal for the FY 2023-24, it was observed that unauthorized payment of cash reward for Rs 4.907 million out of which Rs 1.016 were paid to staff of DC Chakwal & DAO Chakwal from various DDO Codes **Annexure-DEA-Chakwal-C**. Further, the cash reward was paid without approved yardstick. This resulted in unauthorized payment of cash reward of Rs 4.907 million for their own advantage. Detail is as under:

Rs in million					
Sr. No.	Name of office	Period	Item	No. of employees	Amount
1	CEO DEA Chakwal	2023-24	Cash reward	43	1.997
2	DEO (SE) Chakwal	2023-24		22	1.164
3	DEO (MEE) Chakwal	2023-24		18	0.709
4	DEO (W-EE) Chakwal	2023-24		17	0.785
5	Dy. DEO(W-EE) Chakwal	2023-24		7	0.252
				G. Total	4.907

Audit held that expenditure was incurred un-authorizedly in violation of rules due to weak managerial controls.

The matter was reported to the PAO in October 2024. The department replied that DC being Administrator and CEO being PAO was competent to sanction honorarium. Reply was not acceptable as cash reward has to be granted on approved yard stick.

SDAC in its meeting held on 14th November, 2024 directed to probe the matter by the DPI Punjab, Lahore for un-authorized payment besides recouping the amount from concerned. No further progress was reported till finalization of this report.

Audit recommends to inquire the matter besides recovery and fixing responsibility

[PDP-262, 275 & 374]

35.4.2 Non recovery of pay & allowances availed on fake degree - Rs 1.652 million

According to Rule 9(b) of Punjab District Authorities Accounts Rules 2017, “The drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.”

During audit of CEO (DEA) Chakwal for FY 2023-24, it was observed that an EST teacher, had been awarded higher grade BPS-14 on 10.01.1991 on the basis fake/bogus degree of degree Shahdat-Ul-Aalmia (Equivalent to M.A). Competent authority on the basis of fact-finding inquiry demoted the teacher and directed to recover difference of pay and allowances to the tune of Rs 1.652 million. Against the decision accused filed appeals which were rejected by all forums. Despite rejection of his appeals, the Department did not recover Rs1.652 million while making payment of pension /commutation for Rs 2.962 million on eve of his retirement. This resulted in non-recovery of overpayment of pay amounting to Rs 1.652 million.

Audit held that degree was not verified at the time of promotion resulting in overpayment of pay due to weak internal controls.

Matter was reported to the PAO in October 2024. Management replied that The PEEDA proceedings were initiated and recovery has been started by the Department. SDAC in its meeting held on 14.11.2024, keeps the para pending till recovery.

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

[PDP No.261]

B) Others

35.4.3 Loss to Govt. due to missing assets of District Authority - Rs 1.098 million

According to Rule 9(1)a of the Punjab District Authorities (Accounts) Rule 2017, in case of any loss to a district authority through fraud or negligence of a person or employee, a person functioning on behalf of a district Authority shall be personally responsible on his part and shall be liable to make good the loss;

During audit of CEO DEA Chakwal for the FY 2023-24, it was observed that management incurred an expenditure of Rs 10.000 million on the establishment of an IT lab and furniture for the newly constructed complex of the CEO office during 2017-18 out of revenue component of development funds. However, it was noticed that the following items amounting to Rs 1.098 million were not available in the office and are missing. This resulted in loss to govt. Detail is as under:

Rs in million							
Sr. No	Item	Date	Numbers	Rate	Amount	Issued To	Remarks
1	Computer System	21.06.2019	8	0.093	0.744	For IT Lab	Missing
2	Laptops	19.6.2018	1	0.118	0.354	CEO(DEA)	Missing
			1			CEO(DEA)	Missing
			1			AD (B&A)	Missing
Total			11		1.098		

Audit held that neither assets were safeguarded nor any record like stock register was available in the office to ensure the accuracy of the remaining items of the assets due to weak internal controls.

The matter was reported to the PAO in October 2024. The department replied that 8 computers were handed over to DC Attock while 3 official carrying official laptops were died.

SDAC in its meeting held on 14th November, 2024, taken serious notice for the irregularity and directed DPI to Probe the mater and report within one month and kept para pending. No further progress was reported till finalization of this report.

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

[PDP No.264]

35.4.4 Loss to government due to non-registration & renewal of private schools - Rs 19.334 million

According to Section 3(1) of The Punjab Private Educational Institutions (Promotion and Regulation) Ordinance, 1984, An In charge shall, before the commencement of business by the institution, register the institution with the Registering Authority under this Ordinance. Further, according to Section 11 (3) in addition to any other action or penalty under the Ordinance, if an in charge runs the institution without registration under this Ordinance, the in charge shall be liable to punishment of fine which may extend to four million rupees but which shall not be less than three hundred thousand rupees.

During the audit of CEO DEA Chakwal for the FY 2023-24, it was observed that as per Survey conducted by DEA Chakwal, that 64 private schools are functioning without registrations and registration of 190 schools were not renewed. DEA did not initiate any action on the irregularity, resulting in loss of Rs 19.334 million. Detail is as under:

Sr. No.	Requirement	No. of Schools	Minimum penalty in Rs	Amount in million
1	School Registration	64	300,000	19.200
2	Renewal of registration of High & Higher secondary schools	77	1,000	0.077
3	Renewal of registration of Primary & Middle Schools	113	500	0.057
Total				19.334

Audit held that neither penalty was imposed nor action was taken against private schools running without license due to weak internal control.

The matter was reported to the PAO in October 2024. The department replied that compliance is in process. SDAC in its meeting held on 14th November, 2024, directed to expedite the process of registration of Schools by conducting Survey, brings these schools on PEPRIS. SDAC further directions that DRA ensures the compliance regarding pending cases as early as possible. No further progress was reported till finalization of this report.

Audit recommends imposition of penalty besides registration of schools under intimation to audit.

[PDP No.266, 268]

CHAPTER 36

DISTRICT EDUCATION AUTHORITY JHELUM

36.1 Introduction

There are 330 formations in DEA Jhelum out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 6,749.839 million out of which 30% expenditure was audited.

a) Audit Profile of DEA, Jhelum

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Jhelum	330	3	1,997.469

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Jhelum was Rs 7,437.718 million and supplementary grant was Rs 513.289 million for the FY 2023-24. An amount of Rs 1,201.169 million was surrendered and final budget was Rs 6,749.839 million. Management incurred an expenditure of Rs 6,749.839 million. The break-up of final grant and expenditure is given in the following table:

Rs in million

Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	7,344.863	343.403	(1,171.841)	6,516.426	6,516.426	0
Non-Salary	92.855	57.467	(27.843)	122.479	122.479	0
Development	-	112.419	(1.485)	110.934	110.934	-
Total	7,437.718	513.289	1,201.169	6,749.839	6,749.839	0

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

Rs in million

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	6,090.093	6,089.958	-0.135	0.002
2023-24	6,749.839	6,749.839	0.000	0

Source: Appropriation Accounts for the FY 2022-23& FY 2023-24

There was 10 % decrease in budget allocation and also 10 % decrease in expenditure incurred during the FY 2023-24 as compared to FY 2022-23. There was no saving during FY 2023-24.

36.2 Classified summary of audit observations

Audit observations amounting to Rs 1.177 million were raised in this report during current audit of DEA Jhelum. This amount also includes pointed out recoveries of Rs 1.177 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	1.177
4	Procurement related irregularities	-
5	Management of accounts with commercial Banks	-
6	Value for money and service delivery issues	-
7	Others	-
Total		1.177

36.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	22	Not convened	-	-	-	-
2	2018-19	22		-	-	-	-
3	2019-20	09		-	-	-	-
4	2020-21	02		-	-	-	-
5	2021-22	02		-	-	-	-
6	2022-23	05	Convened	2	0	0	0
7.	2023-24	04	Not convened	-	-	--	-

36.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

36.4.1 Un-authorized expenditure on cash reward -Rs 1.177 million

According to Sr. 11 of second schedule of Punjab District Authorities Delegation of Financial Power Rules 2017, CEO DEA is empowered to sanction cash reward up to Rs 0.100 million in each case, as per approved yardstick and where grant of reward is permissible under the rules. Further according to Rule 5 of ibid provides, that no authority shall accord sanction resulting directly or indirectly for its own advantage.

During the audit of CEO DEA, Jhelum for the FY 2023-2024, it was observed that an expenditure of Rs1.177 million was incurred by CEO on account of cash reward to officers/officials of his office and subordinate offices without approved yardstick in violation of ibid rule. This resulted in unauthorized expenditure of Rs 1.177 million.

Audit held that expenditure was incurred unauthorizedly in violation of rules due to weak managerial controls.

The matter was reported to the PAO in October 2024. The department replied that yardstick has been prepared and cash award paid. Reply was not acceptable as the yardstick only reflecting the routine jobs performed by the employees. No specific target was fixed against the cash award required to be paid. Payment of cash award was shape of honorarium and for honorarium sanction from SED required.

SDAC in its meeting held on 11th December 2024, directed for recovery. No compliance was reported till finalization of the report.

Audit recommends recovery of unauthorized payment besides fixing responsibility against person(s) at fault.

[PDP No.01]

CHAPTER 37

DISTRICT EDUCATION AUTHORITY RAWALPINDI

37.1 Introduction

There are 633 formations in DEA Rawalpindi out of which audit of 05 formations was conducted. Total expenditure of authority was Rs 18,986.185 million out of which 18% expenditure was audited.

a) Audit Profile of DEA Rawalpindi

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Rawalpindi	633	5	3,368.306

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts, original budget of DEA Rawalpindi was Rs 20.217 million and supplementary grant was Rs 394.640million for the FY 2023-24. An amount of Rs 1,612.199 million was surrendered and final budget was Rs 19,000.421 million. Management incurred an expenditure of Rs 18,986.185 million resulting in saving of Rs 14.240 million. The break-up of allocation and expenditure are as under:

Rs in million

Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	19,121.931	139.989	1,368.534	18,584.425	18,279.565	(304.86)
Non-Salary	691.039			820.271	290.745	(529.53)
Development	405.010	254.651	243.665	415.996	415.875	(0.12)
Total	20,217.980	394.640	1,612.199	19,000.421	18,986.185	(14.24)

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

Rs in million

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	16,829.564	16,710.050	-119.514	0.71
2023-24	19,000.421	18,986.185	14.236	0.0749

Source: Appropriation Accounts for the FY 2022-23& FY 2023-24

There was 13% increase in budget allocation and 14% increase in expenditure incurred during the FY 2023-24 as compared to FY 2022-23. There was overall saving of Rs14.236 million during 2023-24.

37.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 22.996 million were raised in this report during current audit of DEA, Rawalpindi. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	
3	HR/Employees related irregularities	2.412
4	Procurement related irregularities	9.671
5	Management of accounts with commercial Banks	-
6	Value for money and service delivery issues	-
7	Others	10.913
Total		22.996

37.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	14	Not convened	-	-	-	-
2	2018-19	19		-	-	-	-
3	2019-20	14		-	-	-	-
4	2020-21	06		-	-	-	-
5	2021-22	03		-	-	-	-
6	2022-23	04	Convened	-	-	-	-
7.	2023-24	06	Not Convened	-	-	-	-

37.4 AUDIT PARAS

A) Human Resource / Employees related irregularities

37.4.1 Irregular expenditure due to erratic posting – Rs 2.412 million

According to the Directorate General of Special Education, Punjab Service Rules, 2021, post of Deputy District Education Officer (Special Education) is to be filled by 50% by initial recruitment and 50% by promotion. Further, according to rule 3.3 of Punjab Traveling allowance Rules the Government Servant may not be deputed at a temporary Headquarter outside his place of posting for a period exceeding three months.

During audit of DEO (Special Education) Rawalpindi for the financial year 2021-24 it was noticed that in violation of service rules a Psychologist (BS-17), was deputed as Dy DEO (Spl.Edu) Rawalpindi from 19.04.2022 to 10.04.23. This resulted in irregular expenditure of Rs 2.412 million due to erratic posting, as detailed below:

Audit held that irregular payment of salary was due to erratic posting of Deputy DEO (Special Education) in violation of rules due to weak managerial controls.

The matter was reported to the PAO in October 2024. The department replied that temporary assignment was made in compliance with directives from the higher authorities, who considered it necessary due to the unavailability of eligible candidates through promotion or initial recruitment at the time. Reply was not acceptable as service rules were framed by S&GAD in 2021 and department posted psychologist on 19.04.22. Her posting suffers the special children for whom she was actually appointed.

SDAC in its meeting held on 14th November, 2024, directed for regularization. No further progress was reported till finalization of this report.

Audit recommends that temporary posting be reversed immediately and expenditure involved be regularized.

[PDP No.-252]

37.4.2 Irregular appointments in violation of prescribed quota

According to the advertisement in daily Dunya dated 12.03.2021, 3% quota shall be reserved for special persons, 5% quota for minorities, 15% quota for women and 20% quota for children of in-service employees.

During audit of DEO (Special Education) Rawalpindi for the FY 2021-24, it was observed that while hiring of non-gazetted staff on 01.07.2021, DEO (Special Education) violated the prescribed quota. Against the reserved seats of (5) for women, only one appointment was made. For (5) reserved seats of employee's children only (3) appointments were made. Whereas, against Nil seat of minorities one appointment made and for 27 seats of open quota, 32 candidates were appointed. In this regard, seats required to be kept reserved for women and employee's quota were irregularly filled through open quota and minorities. This resulted in irregular appointment of staff against the prescribed quota.

Audit held that prescribed quota was not observed while hiring of staff due to poor managerial controls.

The matter was reported to the PAO in October 2024. The department replied that recruitment process for the year 2021 was undertaken pursuant to the directions of the Directorate General of Special Education, Punjab, Lahore. All requisite legal, codal, and procedural formalities, as stipulated under the Contract Appointment Policy, 2004, were diligently observed and complied. Reply was not acceptable as violation of quota was observed.

SDAC in its meeting held on 14th November, 2024, directed to probe the matter within 30 days to fix responsibility against the person at fault and kept para pending for regularization. No further progress was reported till finalization of this report.

Audit recommends probe into the matter for fixing of responsibility against person(s) at fault.

[PDP No.253]

B) Procurement related irregularities

37.4.3 Irregular procurement in violation of PPRA – Rs 8.477 million

According to Rule 9 of the PP Rules 2014, a procuring agency shall announce appropriately all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned. According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over three hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website.

During audit of Government Degree College for Special Education, Rawalpindi for the FY 2021-23, it was observed that the food items for mess facility were procured for Rs 8.477 million without inviting tenders. This resulted in irregular procurement amounting to Rs 8.477 million as detailed at **Annexure-DEA-RWP-C**

Audit held that procurement was made in violation of PPRA Rules due to weak internal controls.

The matter was reported to the PAO in October 2024. The department admitted the irregularity.

SDAC in its meeting held on 14th November, 2024 taken a serious notice regarding abnormal increase in expenses for the FY 2021-22 & FY 2022-23 as compare to FY 2020-21. SDAC directed CEO to probe the lapse and abnormal increase in expenditure and report within 30 days besides keeping para pending for regularization. However, no progress was reported till finalization of this report.

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

[PDP No.248]

37.4.4 Non-transparent expenditure – Rs 1.194 million

According to Rule 4 of PPRA Rules 2014, “a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, Rule 36A ibid that “in any procurement, one person may submit one bid and if one person submits more than one bids, the procuring agency shall reject all such bids. If a consortium of persons has submitted a bid in any procurement, it shall be construed that each member of the consortium submitted the bid”.

During audit of DEA Rawalpindi for the FY 2023-24, it was observed that CEO DEA Rawalpindi made purchases of Rs 1.194 million on quotations from three firms having same NTN number i.e. 5333089. This resulted in non-transparent expenditure of Rs 1.194 million. Detail is at **Annexure-DEA-RWP-D**.

Audit held that procurements were from specific firms without healthy competition due to weak internal control.

Matter was reported to PAO in November, 2024. The management replied that NTN numbers of all three firms are not same, the NTN Number of Zohan Traders is 53330894, Awan Traders is 47060217 and of Dawood traders is 53330894. Furthermore, the DAO, Rawalpindi passed the bills after thorough pre-audit of the bills and subsequently made payments to the vendors. Reply was not convincing as in one case NTN of all three firms were same and in remaining cases NTN number of two firms out of three participants were same.

SDAC in its meeting held on 14th November, 2024, directed Administrator to probe and fix responsibility. SDAC kept para pending for compliance. No further progress was reported till finalization of this report.

Audit recommends inquiry to fix responsibility besides regularization of the expenditure.

[PDP No.377]

D) Other

37.4.5 Irregular encroachment of school buildings – Rs 8.000 million

According to Rule 4(1)(L) of Punjab Local Governments Property Rule 2018 the manager of the property shall be vigilant about encroachment on the property and in case of encroachment take necessary steps for the removal thereof.

During audit of CEO DEA Rawalpindi for the FY2023-24, it was observed from the office record that there was encroachment in forty six (46) schools of district Rawalpindi. Management of the authority /local government failed to remove the encroachments from the schools. Scrutiny of record revealed that CEO of DEA forwarded a request to Deputy Commissioner Rawalpindi on 09-10-2023 for removal of encroachments from 36 schools and demarcation of the school buildings whereas in case of ten (10) schools there was a court case regarding title of land. No efforts were made for the recovery of government land.

The minimum value of the property under illegal encroachment is Rs 08 million (The minimum area of every Schools is one kanal and the average schedule rate of one kanal land in the district is 2,000,000 = $2,000,000 \times 4 = 8,000,000$). This resulted in improper management of the government property worth Rs 08 million.

Audit held that due to weak internal controls and poor management of government properties their ID irregular encroachment of school buildings.

The matter was reported to the PAO in October 2024. The management replies that District Education Officers concerned (SE/M/W-EE), Rwp vide their respective reports clarified that 31 schools have not been encroached, rather most of the schools have mutation/ demarcation issues which have already been taken up with the Revenue Department through District Administration. 11 cases schools are subjudice before various courts of law and the matter of remaining 4 schools is taken up with the Revenue department for demarcation and removal of illegal encroachment.

SDAC in its meeting held on 14th November, 2024, in light of the reply of the department regarding encroachment of 04 schools, directed to expedite the matter for encroachment. Similarly, resolves all issues

regarding demarcation at the earliest No further progress was reported till finalization of this report.

Audit recommends recovery of government land through removal of irregular encroachment.

[PDP No.237]

37.4.6 Irregular payment through cash – Rs 2.913 million

According to Rule 4(b) of PDA (Accounts) Rules 2017, “the payments exceeding rupees ten thousand shall be made through crossed non-negotiable cheque”.

During audit of following formations of DEA, Rawalpindi FY 2019-23, it was observed that these formations made various payments worth Rs 3.432 million through cash instead crossed cheques. This resulted irregular payment amounting to Rs 3.432 million. Detail is as under: -

Rs in million			
Sr. No.	Name of office	Year	Amount
1	DEO(SE) Rawalpindi	2019-22	2.596
2	DEO (Spl. Edu) Rawalpindi	2021-22	0.317
		Total	2.913

Audit held that due to weakness of internal controls, cash payments were made.

The matter was reported to the PAO in October 2024. The department admitted the irregularity.

SDAC in its meeting held on 14th November, 2024, directed for regularization. No further progress was reported till finalization of this report.

Audit recommends that expenditure be regularized.

[PDP No.246, 254,260]

CHAPTER 38

DISTRICT EDUCATION AUTHORITY BHAKKAR

38.1 Introduction

There are 136 formations in DEA Bhakkar out of which audit of 05 formations was conducted. Total expenditure of authority was Rs 9,137.31 million out of which 13% expenditure was audited.

a) Audit Profile of DEA Bhakkar

Rs. in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Bhakkar	136	03	1,209.807
2	Assignment Account			

b) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the FY 2023-24 of the DEA Bhakkar, original budget (development and non-development) was Rs 12,298.775 million and amount surrendered was Rs 4,897.967 million. Final budget was Rs 9,962.454 million. Against the final budget, expenditure of Rs 9,137.311 million was incurred by DEA Bhakkar during FY 2022-23 resulting in saving of Rs 825.143 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Rs. in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	11,237.74	0	-2,578.58	8,659.16	8,163.44	-495.72
Non-Salary	236.657	0	16.934	253.59	206.803	-46.79
Development	824.381	0	225.33	1,049.71	767.072	-282.64
Total	12,298.78	0	-2,336.32	9,962.46	9,137.31	-825.15

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

Rs. in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	8,464.557	7,814.608	-649.949	8
2023-24	9,962.455	9,137.311	-825.143	8

There was 18% increase in budget allocation and 17% increase in expenditure during FY 2023-24 as compared to FY 2022-23, while there was overall saving of Rs 825.143 million during FY 2023-24 showing

increasing trend of saving by 27% as compared to FY 2022-23.Sectoral Analysis

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Bhakkar was done on the basis of various quality indicators set by Education Department for the FY 2023-24. These indicators were introduced, implemented and monitored through PMIU since they were part of Chief Minister Roadmap 2014. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement 2023-24 (%age)
1	Teacher Presence	90
2	Non-Teaching Staff presence	85
3	Student attendance (All Grades)	80
4	Retention (All Grades)	79
5	Head Teachers Presence	88
6	Availability of Boundary Wall	78
7	Availability of Drinking Water	77
8	Availability of Furniture	76
9	Sufficiency of Toilets	72
10	School Hygiene	58

ii. Service delivery issues

In view of the above targets achievement table, it could be observed that DEA considerably lagged in achieving the target of student retention, availability of boundary wall, availability of furniture, availability of water, sufficiency of toilets and school hygiene during 2023-24.

38.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 30.812 million were raised in this report during current audit of DEA Bhakkar. This amount also includes pointed out recoveries of Rs 13.289 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs. in million

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	-
4	Procurement related irregularities	-
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	14.66
7	Others	16.152
	Total	30.812

38.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	8	Not convened	8	0	8	0
2	2018-19	19		-	-	-	-
3	2019-20	9		-	-	-	-
4	2020-21	5		-	-	-	-
5	2021-22	3		-	-	-	-
6	2022-23	4	convened	4	-	4	0
7	2023-24	6	Not convened	-	-	-	-

38.4 AUDIT PARAS

A) Value for money and service delivery issues

38.4.1 Non-deduction of income tax from stipend payment to Insaaf Afternoon Schools teachers - Rs 13.289 million

According to Section 153(1)(b) of Income Tax Ordinance 2001, every prescribed person while making a payment in full or part, shall deduct income tax at source at specified rates (b) in any other case, 11% of the gross amount payable, if the person is a filer and 20% if the person is a non-filer. According to SRO. No. C.No.I (6)WHT/2006, rate of 11% are applicable on other income.

During audit of CEO DEA Bhakkar for the FY 2023-24, it was observed that management transferred funds of Rs 120.810 million to different schools for stipend payment to teaching staff working under IASs Program. However, income tax was not deducted at the time of stipend payment. This resulted in non-deduction of Rs 13.289 million.

Rs in million				
Sr.No.	Cost Center	Description	Amount	Income tax on stipend
1	BV8996	A03959 Stipend, Incentives, awards and allied expenditure	0.495	0.054
2			0.255	0.028
3			25.108	2.762
4			1.224	0.135
5			23.472	2.582
6			0.230	0.025
7			0.413	0.045
8			1.330	0.146
9			28.572	3.143
10			0.330	0.036
11			0.276	0.030
12			38.299	4.213
13			0.368	0.040
14			0.440	0.048
Total			120.810	13.289

Audit held that income tax was not deducted at source due to weak internal controls and poor financial discipline.

The matter was reported to the PAO in October, 2024. Department provided the record for verification on account of pay and allowances of Insaaf Afternoon Schools. Department explained that matter is sub judice.

SDAC in its meeting held on 13th December 2024 pended the para to the extent of income tax deduction on the stipend payment to Insaaf after

noon school program teachers. No further progress was reported till finalization of this report.

Audit recommends recovery of income tax.

[PDP No.61]

38.4.2 Loss due to Non-Deposit of General sale tax and recovery - Rs 1.371million

According to clause (i) of sub-section (2) of section 7 and clause (I) of sub-section (1) of section 8 of the Sales Tax Act, 1990 and sub-section (2A) of section 6 of the Federal Excise Act, 2005 shall be applicable for sales tax and federal excise returns for the tax periods from July, 2016 and onwards. A registered person shall enter data of supplies in Annexure-C and data of Debit or Credit Notes in Annexure-I and submit the said data by the 10th day of the month following the end of the tax period. As soon as, the registered person (supplier) submits partial or complete data of Annexure-C and Annexure-I, the said data shall be immediately available to the respective registered person (buyer) in his "Purchase Data" and "Debit or Credit Note Data". The registered person (buyer) shall load the data in his Annexure-A from "Purchase Data" and in his Annexure-I from "Debit or Credit Note Data" to prepare his return.

During audit of Head Master Special Education Centre Bhakkar for the Financial Year 2020-24, it was observed that 1/5th GST was deducted at source but remaining amount of GST was not deposited in to government treasury, resulted into loss of Rs.1.371 millions as detailed below

F.Y	Sr .no	Vendor Name	Due GST	Tax paid	difference
2020-21 To 2023-24	1	IMRAN TRADERS	623,000	236,246	386,754
	2	Moon Traders	876,999	-	876,999
	3	AL Gulzar Trader	31,449	-	31,449
	4	Bismaillah Traders	75,319	-	75,319
	Total		1,606,767	236,246	1,370,521

Audit held that due to weak internal control GST evasion was made by the firms and loss sustained by public exchequer.

The matter was reported to the PAO in October, 2024. Department replied that the paid copies of GST invoices have been obtained from the concerned firms but no documentary evidence was provided.

SDAC in its meeting held on 13th December 2024, directed for provision of GST deposit proofs at earliest. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC decision. [PDP No.67]

A) Others

38.4.3 Non-realization of prescribed vouchers for disadvantaged children – Rs16.152 million

As per section 13(b) of Punjab Free and Compulsory Education Act 2014, “Private schools shall admit in class one and then in every class, ten percent of the strength of that class, children, including disadvantaged children of the neighborhood or other children as may be determined by the Government, and shall provide free and compulsory education to such children or, in the alternative, provide prescribed vouchers for education of disadvantaged children in any other school, as may be determined by the Government.

During audit of CEO (DEA) Bhakkar for the Financial Year 2023-24, it was observed that the management did not ensure the arrangement for disadvantaged children in private schools in order to facilitate these children. Private schools were bound either to provide free education to 10% children in every class or provide prescribed vouchers to disadvantaged children for their education. Management failed to fulfill the responsibilities, Private schools neither provided free education to 10% children nor arranged prescribed voucher to disadvantaged children, resultantly these children were deprived of education as detailed below:-

Nature of Schools	No. of Schools	Total Children (Enrollment)	10% quota	Avg fee per student	Total Amount (Rs)
Higher Secondary School Private	52	12229	1223	1500	1,834,500
High School (Private)	282	72391	7239	1000	7,239,000
Elementary Schools (Private)	593	81687	8169	800	6,535,200
Primary Schools (Private)	125	10845	1085	500	542,500
Total	1052	177152	17716		16,151,200

Audit is of the view that due to weak administrative controls disadvantage children could not get education in private schools.

The matter was reported to the PAO in October, 2024. Department replied that the private schools committees reported and give their point of view for non-realization of prescribed vouchers for disadvantaged children in written shape that such children are getting education in their educational institutions.

SDAC in its meeting held on 13th December 2024, did not accept the reply and pended the para for provision vouchers to disadvantaged children. No further progress was reported till finalization of this report.

Audit recommends implementation of DAC decision at earliest.

[PDP No.58]

CHAPTER 39

DISTRICT EDUCATION AUTHORITY KHUSHAB

39.1 Introduction

There are 154 formations in DEA Khushab out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 6,896.952 million out of which 20% expenditure was audited.

a) Audit Profile of DEA Khushab

Sr. No.	Description	Total No. of Formations	Formation Audited	Rs. in million
				Expenditure Audited
1	DEA Khushab	154	03	1410.335
2	Assignment Account			

b) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the FY 2023-24 of the DEA Khushab, original budget (development and non-development) was Rs 10,310.766 million, supplementary grant was Rs 233.472 and an amount surrendered was Rs 3,627.220 million. The final budget was Rs6,917.017 million. Against the final budget, expenditure of Rs 6,896.952 million was incurred by DEA during FY 2023-24 resulting in saving of Rs 20.065 against the final grant. The break-up of total budget and expenditure is given in the following table:

Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Rs in million
						Excess (+) / Saving (-)
Salary	9,972.953	43.828	-3,426.816	6,589.964	6,587.512	-2.452
Non-Salary	261.042	69.428	-166.188	164.281	163.821	-0.460
Development	76.771	120.216	-34.216	162.771	145.619	-17.152
Total	10,310.766	233.472	-3,627.220	6,917.017	6,896.952	-20.065

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

Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	Rs in million
				% age of saving
2022-23	6,061.961	6,061.794	-0.167	0.003
2023-24	6,917.017	6,896.952	-20.065	0.29

There was 14% increase in budget allocation and 13% increase in expenditure during FY 2023-24 as compared to FY 2022-23, while there was saving of Rs0.29 million during FY 2023-24 showing increasing trend of 0.8% as compared to FY 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Khushab was done on the basis of various quality indicators set by Education Department for the FY 2023-24. These indicators were introduced, implemented and monitored through PMIU since they were part of Chief Minister Roadmap 2014. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement 2023-24 (%age)
1	Teacher Presence	91
2	Non-Teaching Staff Presence	89
3	Student attendance (All Grades)	91
4	Retention (All Grades)	96
5	Head Teachers Presence	90
6	Availability of Boundary Wall	98
7	Availability of Drinking Water	97
8	Availability of Furniture	91
9	Sufficiency of Toilets	87
10	School Hygiene	73

Source: (https://open.punjab.gov.pk/schools/home/districts_performance)

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA considerably lagged in achieving the target of sufficiency of toilets and school hygiene during 2023-24.

39.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 40.118 million were raised in this report during current audit of DEA Khushab. This amount also includes pointed out recoveries of Rs 11.473 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs. in million

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	9.737
4	Procurement related irregularities	-
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	1.736
7	Others	28.645
	Total	40.118

39.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	8	Not convened	5	-	5	0
2	2018-19	19					
3	2019-20	09					
4	2020-21	05					
5	2021-22	04					
6	2022-23	04	convened	4	-	4	0
7	2023-24	04	Not convened				

39.4 AUDIT PARAS

A) HR / Employees related

39.4.1 Non-realization of Fine - Rs 9.737 million

According to Section 68 of the Punjab District Authorities (Budget) Rule 2017, read with Rule 7 (h) of Punjab District Authorities Accounts Rules, 2017, the primary obligation of the collecting officer is to ensure that all revenue due is claimed, realized, and credited immediately to the District Authority fund. All entries must be recorded under the proper receipt head, and all cash transactions must be entered in the Receipts Register and Cash Book and attested accordingly.

During the audit of the accounts record of the DEO (MEE), Khushab for the FYs 2020-24, it was observed that fines of Rs 9.737 million were imposed on teachers for negligence and inefficiency, as identified during surprise visits but fine was not realized. This results in non-realization of fine for Rs 9.737 million **Annexure-DEA-KHB-C**.

Audit held that due to weak internal controls, fine was not realized from the employees.

The matter was reported to PAO in October 2024. Department replied that a letter was issued to concerned DDOs on 01.11.2024 and a reminder was also issued on 06.11.2024 for recovery.

SDAC in its meeting held on 13th December 2024 directed to recover the amount of fine from the concerned.

Audit recommends recovery of fine at the earliest.

[PDP No.25]

B) Value for money and service delivery issues

39.4.2 Non-deduction of income tax from stipend payment to Insaf Afternoon Schools teachers - Rs 1.736 million

According to Section 153(1) (b) (ii) of ITO 2001, every prescribed person while making a payment in full or part to an individual for rendering or providing of services, shall deduct income tax at source @ 10% of the gross amount payable, if the person is a filer and @17.5% if the person is a non-filer.

During audit of Dy. DEO (M-EE), Noor Pur Thal for the FYs 2021-24, it was observed that management transferred funds of Rs 17.368 million to different schools for stipend payment to teaching staff working under IASs Programme, however, income tax @ 10% was not deducted at the time of stipend payment. This resulted in non-deduction of Rs1.736 million. **Annexure-DEA-KHB-D**

Audit held that income tax was not deducted at source due to weak internal controls and poor financial discipline.

The matter was reported to the PAO in October, 2024. Department replied that recovery will be effected from concerned.

SDAC in its meeting held on 13th December 2024 directed for recovery of income tax from the concerned.

No further progress was reported till finalization of this report.

Audit recommends recovery of income tax.

[PDP No.30]

C) Others

39.4.3 Irregular blockage/non utilization of funds/surrendered Rs.28.645 million

According to rule 17.20 of P.F.R Vo-I and PDP 14 of Punjab Budget Manual Anticipated saving in the budget should be surrendered in the 2nd excess and surrendered statement. Furthermore Rule 20 (iii) and TMA (Budget) Rules, 2003 also requires that each Drawing and Disbursing officer shall develop the most realistic and sound budget estimates.

During audit of DEO (M-EE), Khushab for the FY 2020-24 it was observed that management did not timely surrender the saving of Rs.28.645 million against different head of accounts which could have been utilized for some other purpose. The detail is as under.

Year	Budget (Rs)	Expenditure (Rs)	Balance (Rs)
2020-21	19,829,925	12,792,153	7,037,772
2021-22	22,423,008	18,375,909	4,047,099
2022-23	27,529,908	19,769,572	7,760,336
2023-24	29,948,627	20,148,258	9,800,369
Total			28,645,576

Audit is of the view due to weak internal and financial controls, funds were not surrendered in time.

The matter was reported to PAO in October 2024. Department replied that that the CEO (DEA), Khushab released the budget for the FY 2020-2024. This office keenly observed the released amount of the all heads of cost center KY-6015 and decided to surrender the unnecessary amount to relevant authority for its proper and meaningful use in other heads and cost centers. The department did not produce any documentary evidence in support of reply.

SDAC in its meeting held on 13th December 2024 directed for regularization from Finance Department.

Audit recommends implementation of DAC decision at earliest.

[PDP No.26]

CHAPTER 40

DISTRICT EDUCATION AUTHORITY MIANWALI

40.1 Introduction

There are 185 formations in DEA Mianwali out of which audit of 03 formations was conducted. Total expenditure of authority was Rs 9,036.95 million out of which 3% expenditure was audited.

a) Audit Profile of DEA Mianwali

Rs. in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DEA Mianwali	185	03	257.759
2	Assignment Account			

b) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the FY 2023-24 of the DEA Mianwali, original budget (development and non-development) was Rs 14,047.276 million and amount surrendered was Rs 4,444.190 million. Final budget was Rs 9,861.592 million. Against the final budget, expenditure of Rs 9,036.950 million was incurred by DEA Mianwali during FY 2023-24 resulting in saving of Rs 824.642 million against the final grant. The break-up of total budget and expenditure is given in the following table:

Rs. in million						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+)/ Saving (-)
Salary	13,480.341	162.523	4,354.876	9,287.214	8,530.938	-756.276
Non-Salary	335.359	46.711	89.314	293.530	233.478	-60.052
Development	231.575	49.272	0.000	280.848	272.534	-8.314
Total	14,047.276	258.507	-4,444.190	9,861.592	9,036.950	-824.642

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

Rs. in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2022-23	9,305.872	8,439.259	-866.614	9.31%
2023-24	9,861.592	9,036.950	-824.642	8.36%

There was 6% increase in budget allocation and 7% increase in expenditure during FY 2023-24 as compared to FY 2022-23, while there was overall saving of Rs 824.642 million during FY 2023-24 showing decreasing trend of saving by 5% as compared to FY 2022-23.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Mianwali was done on the basis of various quality indicators set by Education Department for the FY 2023-24. These indicators were introduced, implemented and monitored through PMIU since it was part of Chief Minister Roadmap 2014. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels

Sr. No.	Indicators	Achievement 2023-24 (%age)
1	Teacher Presence	90%
2	Non-Teaching Staff presence	95%
3	Student attendance (All Grades)	90%
4	Retention (All Grades)	88%
5	Head Teachers Presence	95%
6	Availability of Boundary Wall	100%
7	Availability of Drinking Water	100%
8	Availability of Furniture	100%
9	Sufficiency of Toilets	100%
10	School Hygiene	100%

Source: (https://open.punjab.gov.pk/schools/home/districts_performance)

ii. Service delivery issues

In view of the above targets achievement table, it could be observed that DEA considerably lagged in achieving the target of retention (All Grades) student attendance and teacher presence during 2023-24.

40.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 23.95 million were raised in this report during current audit of DEA Mianwali. This amount also includes pointed out recoveries of Rs 3.824 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs. in million

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	3.824
4	Procurement related irregularities	1.176
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	18.95
Total		23.95

40.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	5	Not convened	5	0	5	0
2	2018-19	19		-	-	-	-
3	2019-20	09		-	-	-	--
4	2020-21	05		-	-	-	-
5	2021-22	03		-	-	-	-
6	2022-23	04	convened	4	0	4	0
7	2023-24	04	Not Convened	-	-	-	-

40.4 AUDIT PARAS

A) HR/Employees related irregularities

40.4.1 Overpayment on account of pay and allowances - Rs 3.775 million

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make good the loss.

During audit of DEO (SE) Mianwali for the financial years 2022-24, it was observed that an overpayment on account of pay and allowances was made due to wrong pay protection w.e.f 14.07.2016 to onward. District Accounts office issued a detail of ROP of pay and allowances for the period from 14.07.2016 to 31.07.2024 in respect of Mr. Muhammad Rafique SSE Govt. Comprehensive High School Mianwali whereas the amount was not recovered from the teacher. **Annexure-DEA-MWL-C**

Overpayment on account of pay & allowances amounting to Rs 3.824 million was made to the teacher due to weak financial management.

This resulted in non recovery of Rs 3.824 million.

The matter was reported to PAO in October, 2024. Department replied that departmental appeal against the recovery has been moved by concerned teacher. Department had made recovery on installment basis and recovered Rs 48,450.

SDAC in its meeting held on 13th December, 2024 pended the para and directed to recover the remaining amount of Rs 3.775 million. No further progress was reported till finalization of this report.

Audit recommends recovery at the earliest.

[PDP No-51]

B) Procurement related irregularities

40.4.2 Irregular expenditure due to non compliance of PPRA, on purchases– Rs 1.176 million

According to Rule 9(1) of PPR 2014, “Save as otherwise provided and subject to the regulations, 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.

During audit of CEO (DEA) Mianwali for the Financial Year 2023-24, it was observed that Rs 1.176 million was incurred on purchase of office stationary by splitting the indent to avoid tender. This resulted in irregular expenditure of Rs 1.176 million. **Annexure-DEA-MWL-D**

Audit is of the view that due to non compliance of PPRA rules irregularity was made.

Audit held that due to weak internal, managerial and financial controls, purchases were made non-transparently without observing codal formalities.

The matter was reported to PAO in October, 2024. Department replied that expenditure incurred were purely in the line of allocation and monthly released, all the expenditure had been done as per available funds and in accordance with demand requirement of the office from time to time.

SDAC in its meeting held on 13th December, 2024 pended the para and directed for regularization from Finance Department. No further progress was reported till finalization of this report.

Audit recommends probe in the matter for fixing responsibility of lapse against the person (s) at fault besides regularization of the expenditure from the competent forum.

[PDP No.38]

C) Others

40.4.3 Undue blockage of development funds due to non-execution of development scheme-Rs 18.95 million

According to Rule 2.33 of PFR Vol-1 every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by the government through fraud or negligence on his part. According to the Rule 18.14 of PFR Vol-I, A sanction or an administrative approval for any fresh charge which has not been acted on for two years must be held to have lapsed.

During the Audit of the accounts of CEO DEA Mianwali revealed that development schemes amounting to Rs 18.95 million were administratively approved by the then DCO during 2023-24 under ADP and PM Package-II vide No 3537/P&D dated 08-10-2021. It was noticed that after lapse of considerable time, the schemes were not executed and amount is being withheld in account –V. This resulted in undue blockage of development funds Rs 18.95 million. **Annexure-DEA-MWL-E**

Audit held that due to weak financial discipline, development schemes were not executed.

The matter was reported to PAO in October, 2024. Department replied that the schemes were approved by DDC and funds were transferred to the concerned agency. The schemes Sr.#1 to 9 were not started due to report of the XEN building vide letter No.259/AB dated 16.10.2023, No.271/E dated 06.11.2024 No.672 dated 05.11.2024 highlighting non-availability of land. All schemes are related to the Building Department and the District Education Authority only transfers of funds to the concerned department. XEN building is responsible to complete the schemes in schedule time. The Building Department explained the position.

SDAC in its meeting held on 13th December, 2024 a probing at administrator level. No further progress was reported till finalization of this report.

Audit recommends fixing of responsibility against the person(s) at fault besides ensuring timely execution of the funds for the purpose they were allocated.

[PDP No-37]

CHAPTER 41

DISTRICT EDUCATION AUTHORITY SARGODHA

41.1 Introduction

There are 388 formations in DEA Sargodha out of which audit of 05 formations was conducted. Total expenditure of authority was Rs 17,247.210 million out of which 7.34% expenditure was audited.

a) Audit Profile of DEA Sargodha

Rs in million				
Sr. No.	Description	Total No. of Formations	Formation Audited	Expenditure Audited
1	DEA Sargodha	388	05	1265.966
2	Assignment Account			

b) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the FY 2023-24 of the DEA Sargodha, original budget (development and non-development) was Rs 19,326.501 million, supplementary grant was Rs 1,188.938 million and amount surrendered was Rs -2,816.872 million. The final budget was Rs 17,698.567 million. Against the final budget, expenditure of Rs 17,247.210 million was incurred by DEA during FY 2023-24 resulting in saving of Rs -451.357 million against the final grant. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) /Saving (-)
Salary	18,756.815	730.244	-2,601.406	16,885.653	16,862.565	-23.088
Non-Salary	342.721	85.531	-215.465	212.787	162.088	-50.699
Development	226.965	373.162	0.000	600.127	222.557	-377.570
Total	19,326.501	1,188.938	-2,816.872	17,698.567	17,247.210	-451.357

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

(Rs in million)				
FY	Final Grant	Expenditure	Excess(+)/ Saving (-)	% age of saving
2022-23	15,306.234	15,050.771	-255.463	-1.70%
2023-24	17,698.567	17,247.210	-451.357	-2.62%

There was 16% increase in budget allocation and 15% increase in expenditure during FY 2023-24 as compared to FY 2022-23, while there was saving of Rs 451.357million during FY 2023-24.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DEA Sargodha was done on the basis of various quality indicators set by Education Department for the FY 2023-24. These indicators were introduced, implemented and monitored through PMIU being part of Chief Minister Roadmap 2014. The objectives of this roadmap were to improve education facilities and provide better environment through proper monitoring at appropriate levels.

Sr. No.	Indicators	Achievement 2023-24
1	Teacher Presence	89%
2	Non-Teaching Staff presence	90%
3	Student attendance (All Grades)	92%
4	Retention (All Grades)	96%
5	Head Teachers Presence	88%
6	Availability of Boundary Wall	97%
7	Availability of Drinking Water	98%
8	Availability of Furniture	97%
9	Sufficiency of Toilets	87%
10	School Hygiene	75%

ii. Service delivery issues

In view of the above target achievement table, it could be observed that DEA considerably lagged in achieving the target of sufficiency of toilets and school hygiene during 2023-24.

41.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 11.145 million were raised in this report during current audit of DEA Sargodha. This amount also includes pointed out recoveries of Rs 11.145 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million

Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	-
4	Procurement related irregularities	-
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	11.145
7	Others	1.261
	Total	12.406

41.3 Brief comments on status of compliance with PAC directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. The Audit Report for the Audit Year 2022-23 was discussed in PAC meeting convened in October 2024. However, PAC meeting to discuss remaining Audit Reports is yet to be convened.

Sr. No.	Audit Year	Total Paras	Status of PAC Meetings	Paras discussed in PAC	Compliance received	Compliance not received	% of compliance received
1	2017-18	10	Not convened	10	-	10	10
2	2018-19	19					
3	2019-20	09					
4	2020-21	05					
5	2021-22	03					
6	2022-23	03	convened	3	-	3	0
7	2023-24	06	Not convened				

41.4 AUDIT PARAS

A) Value for money and service delivery issues

41.4.1 Non-deduction of income tax from stipend payment to Insaf Afternoon Schools teachers - Rs 11.145 million

According to section 153(1)(b) of Income Tax Ordinance 2001, every prescribed person while making a payment in full or part, shall deduct income tax at source at specified rates (b) in any other case, 11% of the gross amount payable, if the person is a filer and 20% if the person is a non-filer. As per SRO. No. C.No.I (6)WHT/2006 11% rate under section 153 of the Income Tax Ordinance, 2001 is applicable on other income.

During audit of various formations of DEA Sargodha for the FY 2023-24, it was observed that management transferred funds of Rs 110.722 million to different schools for stipend payment to teaching staff working under IASs Program, however, income tax was not deducted at the time of stipend payment. This resulted in non-deduction of income tax for Rs 11.145 million. **Annexure-DEA-SGD-C**

Rs in million					
Sr No.	Name of Formation	FY	IT prevailing rate	Amount	Amount Income Tax
1	DEO (M-EE) Sargodha	2018-19 to 2024	10%	103.450	10.345
2	Dy. DEO (W-EE) Shahpur	2022 to 2024	11%	7.272	0.800
Total				110.722	11.145

Audit held that income tax was not deducted at source due to weak internal controls and poor financial discipline.

The matter was reported to the PAO in October, 2024. Department replied that recovery will be effected.

DAC in its meeting held on 13th December 2024 directed for recovery of income tax. No further progress was reported till finalization of this report.

Audit recommends recovery of income tax.

[PDP No.7 & 20]

B) Others

41.4.2 Irregular blockage of funds/non-surrendering Rs-1.261 million

According to the rule 61 (2), PDA budget rules of 2017, the statement of excess and surrenders shall be prepared by the heads offices or institutions and budget and accounts officers, after first eight months of the financial year on the basis of information given by the drawing and disbursing officers under their respective subordination. (2), the statement of excess and surrenders shall be prepared and submitted by head of offices or institutions to the budget account officers.

During the audit of DEO M-EE Sargodha for the Financial Year 2018-19 to 2024, it was revealed that funds of Rs-3.359 million were released under various object heads and expenditure of Rs-2.204 million was incurred during the financial year 2021-22, whereas a savings of Rs.1.155 million was made, which was not surrendered for further utilization/re-appropriation to some other urgent requirement.

Audit is of the view due to weak internal and financial controls, funds were not surrendered in time.

The matter was reported to PAO in October 2024. Department replied that the saving was within the admissible limit.

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SDAC in its meeting held on 13th December 2024 directed for regularization from Finance Department.

Audit recommends implementation of DAC decision at earliest.

[PDP No.08]

CHAPTER 42

PUBLIC FINANCIAL MANAGEMENT (DAANISH SCHOOLS)

Introduction

Daanish Project was conceived in 2009 and Daanish Schools were established with a clear vision to fight poverty through educating the gifted children of the underprivileged families of the Province of Punjab and providing them level playing field in the society. Daanish Schools are a new state of the art residential type schools for both female and male students. These public sector schools are maneuvered by Punjab Daanish Schools and Centers of Excellence Authority, Government of Punjab established through an Act passed by the legislature in February 2010. The Act defines the functions of the Authority and particularly the criteria for admission to Punjab Daanish Schools, which is based solely on merit, determining poverty and income strata levels. These residential schools are totally gratis for the marginalized segment of the society for the girls and boys of the community, who have talent but were unable to continue their education, due to lack of opportunities and financial constraints. Ten percent seats would be allocated to those children who shall pay school fee and other expenses as determined by the governing body.

Daanish School for Boys & Girls established in District Attock (Tehsil Jand) and Mianwali (Tehsil Harnoli) became operational in 2013. Government Boys Pilot Secondary School and Government Girls Lady Anderson High School Sialkot was converted into Center of Excellence Schools in 2015.

Resource Mobilization

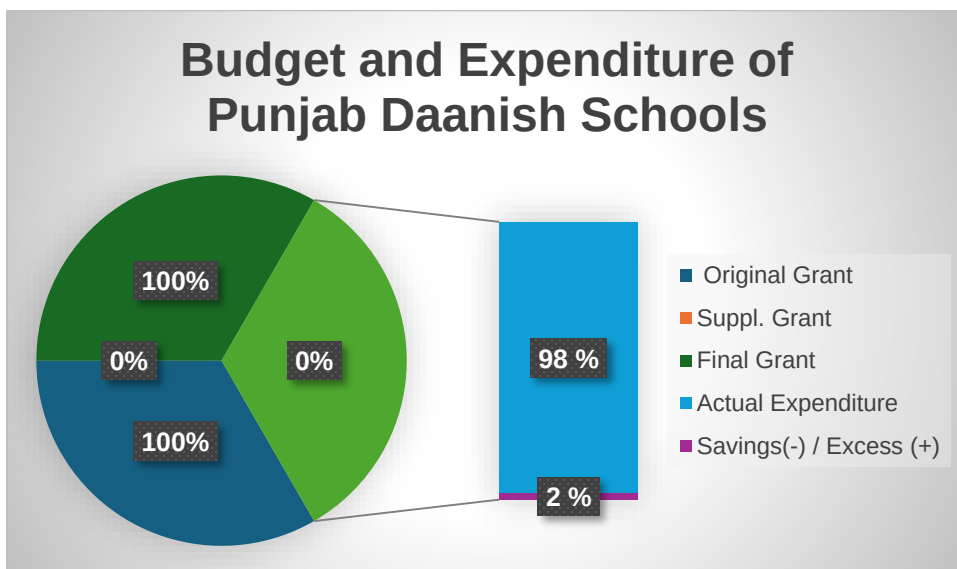
Budget of Daanish and center excellence schools is approved by Punjab Daanish Schools and Centers of Excellence Authority received from Provincial Government. Daanish schools self earning entities and relies on PFC share. Comparison of budget and revenue for the last two years is given below. Receipts of Daanish and Center of excellence schools consists of fee of day scholars, Self Finance Scheme Students, lease money and from sale of unserviceable store etc. Total of Rs 260.670 million was collected on account of various receipts during the financial year 2023-24. However, receipts amount was increased in the financial year 2023-24 in comparison of receipt for the financial year 2022-23 Rs 258.373 million.

Description	2022-23		2023-24	
	Amount	%	Amount	%
Share of PFC / Grants	217.454	84	215.559	83
Other receipts	40.919	16	45.111	17
Total	258.373	100	260.670	100

An overall view of budget and expenditure for the FY 2023-24 is given in the table below:-

Name of School	Rs in million				
	Original Grant	Suppl. Grant	Final Grant	Actual Expenditure	Savings(-) Excess (+)
Govt. Boys School Attock	60.210	0	60.210	62.151	-1.941
Govt. Girls School Attock	46.547	0	46.547	53.989	-7.442
Govt. Boys School Mianwali	77.127	0	77.127	69.322	-7.805
Govt. Girls School Mianwali	65.828	0	65.828	59.028	-6.800
Total	249.712		249.712	244.49	5.222

The breakup of the total expenditure incurred by Daanish and Center of excellence school is illustrated in the following graph.



Out of the total expenditure of Rs 244.490 million, which was 98% of total budget and overall savings was 2%.

CHAPTER 43

PUNJAB DAANISH SCHOOLS, JAND ATTOCK

43.1 Introduction

Punjab Daanish School for Boys & Girls became operational in 2013 working under the control of Punjab Daanish Schools and Center of Excellence Authority. The purpose of establishing this school was to provide free and quality education to the under privileged students, meeting admission criteria. There are 04 Daanish Schools in under jurisdiction of this office, out of which audit of 02 Daanish School of District Attock was conducted. Total expenditure of 04 Daanish Schools was Rs 244.490 million for the financial year 2023-24.

a) Audit Profile of Daanish School Attock

Rs in million				
Sr. No.	Description	Financial Year	No. of formation Audited	Expenditure Audited
1	Daanish School for Boys & Girls	2021-22 to 2023-24	2	410.995

b) Comments on Budget and Accounts (Variance analysis)

As per expenditure statements for the FYs 2021-22 to 2023-24 of the Daanish School boys & girls Jand Attock, budgetary allocation was Rs 397.296 million for the FYs 2021-22 to 2023-24, expenditure of Rs 410.995 million was incurred by Daanish Schools during FY 2021-22 to 2023-24 resulting in excess expenditure than budgetary allocation of Rs 13.699 million. The year wise budget and expenditure is given in the following table:

Rs in million			
Financial Year	Budget	Expenditure	Saving (-)/ Excess (+)
2021-22	151.49	155.63	4.139
2022-23	139.05	139.22	0.178
2023-24	106.76	116.14	9.382
	397.296	410.995	13.699

43.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 99.824 million were raised as a result of this audit. This amount also includes recovery of Rs 19.590 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Overview of Audit Observations

		Rs in million
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	
2	Fraud, embezzlement, and misappropriation	
3	HR/Employees related irregularities	
4	Procurement related irregularities	80.234
5	Management of accounts with commercial Banks	
6	Value for money and service delivery issues	
7	Others	19.590
Total		99.824

43.3 Brief Comments on Status of compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab. Status of PAC meeting is as under;

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	6	Not convened
2	2020-21	5	Not convened
3	2021-22	4	Not convened

43.4 AUDIT PARAS

A) Procurement related irregularities

43.4.1 Irregular award of tender for purchase of dietary items due to faulty technical evaluation – Rs 52.353 million

As per Sr. No. 2 of knockdown criteria of technical evaluation defined on Annexure-C of bidding documents technical proposal must be supported with experience of one year in relevant field.

During audit of Punjab Daanish Schools (Boys & Girls) Campuses, Jand, Attock, for the FY 2021-2024, it was observed that the management floated tender for procurement of dietary items. A total of 16 firms participated in the tendering process. The tender was awarded lot-wise to five (05) bidders. Scrutiny of the record revealed that the technical evaluation of the tendering process was faulty, as three (03) out of five (05) bidders, to whom the tender was awarded, were declared responsive even though they were required to be technically disqualified/declared non-responsive. Similarly, other irregularities observed in other tendering process as well. Hence, tendering for Rs 52.353 was deemed irregular.

This resulted in irregular award of contract worth Rs 52.353 million. Details are as **Annexure-DSA-C**.

Audit held that non-responsive firms were declared technically qualified due to weak managerial and financial controls.

The matter was reported to the PAO in October 2024. The management replied that all contractors have experience irrelevant fields as per documents submitted during the time of tender with their technical criteria. Detail of experience documents is attached with para. Reply was not convincing as management taking wrong stance and provided irrelevant documents.

SDAC in its meeting held on 11th December, 2024 directed for regularization it from Finance Department. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure besides inquiry to fix responsibility against person(s) at fault.

[PDP No.136]

43.4.2 Irregular payment without tender – Rs 25.100 million

According to Rule 9(1) of PPR 2014, save as otherwise provided and subject to the regulations, 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 Rule 12 (1) *ibid*, save as otherwise provided in these rules, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority.

During the audit of Punjab Daanish Schools (Boys & Girls), Jand, Attock for the FYs 2021-24 it was observed that management entered into rate contract for the financial years 2022-23 & 2023-24 for supply of food items. Scrutiny of the record revealed that instead of procuring items from the approved contractors, management purchased messing items referred in **Annexure-DSA-D** from different vendors other than the approved contractors, without tendering. This resulted in irregular procurement of dietary items of Rs 25.100 million.

Rs in million		
Sr. No.	Name of Institute	Amount
1	Punjab Daanish School (Boys), Jand, Attock	17.416
2	Punjab Daanish School (Girls), Jand, Attock	7.684
	Total	25.100

Audit held that irregular expenditure was incurred in violation of PP Rules 2014 due to poor internal controls.

The matter was reported to the PAO in October 2024. The management replied that Daanish schools floated all tenders as per government policy. As per serial No 12 of Daanish Schools tender documents, “if Supplier fails to delivered food supply items school may purchase these food items from market till the completion of next tender”. In this regard a fact-finding committee has been constituted as and when report of the committee received will be shared accordingly. Neither any record regarding documentation for non-supply provided nor any action taken against the defaulting contractors was showing even during re-verification session.

SDAC in its meeting held on 11th December, 2024 directed for regularization. No further progress was reported till finalization of this report.

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

[PDP No.138,145]

43.4.3 Irregular payment without approval – Rs 1.157 million

Daanish School Jand vide letter No. PDSJ/02/06/2021/147 dated 11.06.21 constituted purchase committee and defined basic principle for evaluation. According to Para-8 of the said evaluation criteria, “purchase committee give recommendation for payment approval once it is ensured that demand has been fulfilled in the best manner and documents are complete in all respect to justify the expenditure.

During the audit of Punjab Daanish School (Girls), Jand, Attock for the FY 2021-24 it was observed that management made payments of Rs 1.157 million for purchasing different items. Scrutiny of the record revealed that items found procured prior the approval of the purchase committee. This resulted in irregular payments of Rs 1.157 million as detailed at **Annexure-DSA-E**.

Audit held that due to weak internal controls purchases made without consulting purchase committee.

The matter was reported to the PAO in October 2024. The management replied that Daanish is a Boarding School and situated in far-flung area and far away from city population in this difficult situation on emergency basis management has given verbal directions for procurement items mentioned in the para. Formal approvals of all the purchases made accordingly before making payments. However, on direction of Audit this practice has been eliminated and now coddles formalities followed for procurement. Management admitted the irregularity.

SDAC in its meeting held on 11th December, 2024 directed for regularization. No further progress was reported till finalization of this report.

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

[PDP No.148]

43.4.4 Irregular expenditure due to splitting - Rs 1.067 million

Daanish School Jand vide letter No. PDSJ/02/06/2021/147 dated 11.06.21 constituted purchase committee and defined basic principal for evaluation. According to Para-5 of said principal, “Object of procurement over 50,000 shall be referred to PDS&CEA for approval. Para-6, ibid “discourage splitting or regrouping the indent so planned”. Para-7 ibid, “Procurement cost below Rs 75,000 can be executed on single quotation, Procurement cost more than Rs 75,000 but less than Rs 200,000 shall be supported with three quotations”.

During the audit of Punjab Daanish School (Girls), Jand, Attock for the FY 2021-24 it was observed that management procured different store items from different firms for Rs 1.067 million. Scrutiny of the record revealed that purchases were made in violation of the above referred criteria by splitting indents to keep it within the limit of Rs 50,000 to avoid sanction / approval of PDS & CEA and to avoid obtaining quotations. This resulted in irregular expenditure of Rs 1.067 million (**Annexure-DSA-F**).

Audit held that purchases were made through quotations without advertisement on PPRA due to weak managerial controls.

The matter was reported to the PAO in October 2024. The management replied that as per new approvals from PDS&CEA principal has authorized for payment approval of limit up to 500,000 as given in Blue Book (Delegation of financial powers) with Principal limit. Further, fifty thousand limit of Principal is used with registered contractors in case of quotations. Reply was not acceptable, as authority in SDAC confirmed that all payment above Rs 50,000 needs approval of the authority and school has avoided authority approval by splitting expenditure.

SDAC in its meeting held on 11th December, 2024 directed for regularization. No further progress was reported till finalization of this report.

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

[PDP No.147]

D) Other

43.4.5 Excess usage of ration than the prescribed scale – Rs 13.185 million

Punjab Daanish School and Center of Excellence Authority, Government of the Punjab, vide their letter No. PDS&CEA/Accts/03/16/1033 dated 24.03.2016 issued revised Ration Scales as Annexure-A&B) effective from 01.04.2016 for in house messing. According to which per day usage of Atta 400 grm, Rice 90 grm, Bread one slice, Suji 06 grm, Mieda 25 grm, Cooking Oil 80 grm, Butter 05 grm, Chicken 55 grm, Mutton 29 grm, Veal 29 gram, Mince 8.5 grm, Sugar 80 grm, Potato 50 grm, Onion 60 grm, Daal 40 grm, White Channa 15 grm, Salt iodized 15 grm, Tea 03 grm, Garam Masal 04 grm, Red Chillie 02 gram, Qorma masal, Kofta masala, biryani masla, 07 packs of 50 grm a week each, Shami Kabab Masala 06 packs of 50 grm a week each, Haldi 02 grm, Fresh Milk 350 grm, Fruits (seasonal) 100 grm, Vegetables (Seasonal) 50 grm, Ginger, Garlic, Green Chilli, 03 grm each, Coriendor fresh 02 grm, Mint 1 grm, Tomato 30 grm.

During the audit of Punjab Daanish Schools (Boys & Girls), Jand, Attock for the FYs 2021-24, it was observed that management procured food items for in house messing of students. Comparative scrutiny of the mess ration returns (RR) record and dietary supplies consumption record revealed that food items worth Rs13.185 million mentioned at **Annexure-DSA-G** were consumed over and above the prescribed scale. This resulted in excess usage of ration amounting to Rs 13.408 million.

Rs in million

Sr. No.	Name of Institute	Amount
1	Punjab Daanish School (Boys), Jand, Attock	10.408
2	Punjab Daanish School (Girls), Jand, Attock	2.777
	Total	13.185

Audit held that prescribed per head food scale was violated resulting in excess consumption of ration due to weak internal controls.

The matter was reported to the PAO in October 2024. The management replied that ration has been consumed as per scheduled scales given by Authority. Reply not acceptable as management failed to prove their stance.

SDAC in its meeting held on 11th December, 2024 directed authority to probe the matter and report and kept para pending. No further progress was reported till finalization of this report.

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

[PDP No.141, 146]

43.4.6 Less recovery of tuition fee from students- Rs 5.351 million

As per admission policy admission in Class 6th the age bracket is 10-12 years of boys and 10-13 for girls. 10% seats are reserved for Self-Finance students and as per Clause 10 of admission policy, every child selected on 10% quota of self-finance, needs to pay Rs16,500 per month (subject to revision from time to time) against the academic tuition fee and boarding charges. fee enhance to Rs20,500 p.m. from May 2024. According to para 4(L) of the day scholar policy, school will charge Rs 2,000 per month as a tuition fee from each day scholar seat holding student. Further, under Para 4(b)(4) of Self finance Student policy & Para 6(b) of Day Scholars Policy, “students are required to pay their fee by 15th of each month. In case of failure, fine of Rs 50/- per day will be charged”.

During the audit of Punjab Daanish Schools (Boys & Girls), Jand, Attock for the FYs 2021-24, it was observed that the management collected less tuition fee from day-scholars and self-finance students for Rs5.351 million as mentioned in **Annexure-DSA-H**. However, efforts were not made to recover the dues and pending payments. This resulted in less collection of tuition fee for Rs 5.351 million.

Rs in million		
Sr. No.	Name of Institute	Amount
1	Punjab Daanish School (Boys), Jand, Attock	4.765
2	Punjab Daanish School (Girls), Jand, Attock	0.586
Total		5.351

Audit held that fee due from day-scholars and self-finance students was not fully charged due to weak financial discipline.

The matter was reported to the PAO in October 2024. The management replied that a fact-finding committee has been constituted to bring facts to the management regarding less recovery of Tuition fee. No further progress was reported till finalization of this report SDAC in its meeting held on 11th December, 2024 directed authority to probe the matter and report and kept para pending.

Audit recommends that recovery may be affected at earliest, besides fixing responsibility against the person(s) at fault.

[PDP No. 142,150]

43.4.7 Non-withholding of GST – Rs 1.054 million

According to Para 2 of S.R.O. No.660(1)/2007 Dated 30.6.2007, “tax is the responsibility of a withholding agent, including to make purchases of taxable good shall indicate in an advertisement or notice for this purpose that the sales tax to the extent as provided in these rules shall be deducted from the payment to the supplier at source”. Para 2A describes that “a withholding agent shall deduct an amount equal to one-fifth of the total sales tax shown on the sales tax invoice issued by persons registered as a wholesaler, dealer or distributor, and make the payment of the balance amount to him”.

During the audit of Punjab Daanish Schools (Boys & Girls), Jand, Attock for the FYs 2021-24, it was observed that management made payment of Rs 43.755 million from the funds provided them by the Authority, to different vendors without withholding 1/5th GST of Rs 1.054 million given at **Annexure-DSA-I**, being withholding agent. The negligence resulted in payment of GST for Rs 1.054 million.

Rs in million			
Sr. No.	Name of Institute	Gross Amount	1/5th GST
1	Punjab Daanish School (Boys), Jand, Attock	21.230	0.490
2	Punjab Daanish School (Girls), Jand, Attock	22.525	0.564
Total		43.755	1.054

Audit held that due to weak financial discipline responsibilities of withholding agents were violated.

The matter was reported to the PAO in October 2024. The management replied that as per Annexure-C provided by the firms regarding deposit of GST to FBR on account of Payments made by Daanish Schools not matching with the payments of GST paid to them. School has advised these firms to reconcile their GST deposits with Daanish School payments by given the GST payment bifurcation according to their invoices/bills.

SDAC in its meeting held on 11th December, 2024 directed school to get Annexure-C from firms to ensure deposit of GST to FBR and kept para pending. No further progress was reported till finalization of this report.

Audit recommends that either the deposit of GST to FBR be ensured or same be recovered from firms and deposited to FBR.

[PDP No.143,149]

CHAPTER 44

PUNJAB DAANISH SCHOOLS, HARNOLI MIANWALI

44.1 Introduction

Punjab Daanish School for Boys & Girls became operational in 2013 working under the control of Punjab Daanish Schools and Center of Excellence Authority. The purpose of establishing this school was to provide free and quality education to the under privileged students, meeting admission criteria.

a) Audit Profile of Daanish School Harnoli Mianwali

Rs in million				
Sr. No.	Description	Financial Year	No. of formation Audited	Expenditure Audited
1	Daanish School for Boys & Girls	2021-22 to 2023-24	2	83.427

c) Comments on Budget and Accounts (Variance analysis)

As per expenditure statements for the FYs 2021-22 to 2023-24 of the Daanish School boys & girls Harnoli, Mianwali budgetary allocation was Rs 399.301 million for the FYs 2021-22 to 2023-24, expenditure of Rs 371.411 million was incurred by Daanish Schools during FY 2021-22 to 2023-24 resulting in saving of Rs 27.890 million. The year wise budget and expenditure is given in the following table:

Rs in million			
Financial Year	Budget	Expenditure	Saving (-)/ Excess (+)
2021-22	115.896	108.030	7.866
2022-23	140.450	135.031	5.419
2023-24	142.955	128.350	14.605
Total	399.301	371.411	27.890

44.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 79.111 million were raised in this report during current audit of “Daanish Schools Boys and Girls, Harnoli, Mianwali.” This amount also includes recoveries of Rs 74.863 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

		Rs in million
Sr. No.	Classification	Amount Placed under Audit Observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	-
4	Procurement related irregularities	-
5	Management of accounts with commercial Banks	-
6	Value for money and service delivery issues	73.614
7	Others	-
Total		73.614

44.3 Brief Comments on Status of compliance with PAC Directives

The audit reports pertaining to following years were submitted to the Governor of the Punjab. Status of PAC meeting is as under;

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	19	Not Convened
2	2020-21	02	Not Convened

44.4 AUDIT PARAS

B) Value for money and service delivery issues

44.4.1 Non recovery of expenses from parents of the child quitted School before completion of study – Rs 71.494 million

As per the affidavit signed by the parents of the students at the time of admission in Daanish School, they must ensure their child completes intermediate at Daanish School and in case of early exit of their child without any solid reason were bound to pay the expenses incurred by Daanish School on their child.

During audit of Daanish Schools (Boys & Girls) Harnoli, Mianwali for the FY 2021-24, it was observed that 50 deserving students quitted Daanish school in different classes without any solid reason by wasting Rs 71.494 million. Further, these students deprived other underprivileged children from quality boarding education facility . This resulted in loss to Government for Rs 71.494 million as detailed at **Annexure-DSM-C**.

Rs in million		
Sr. No.	Formation	Recoverable Amount
1	Daanish School Boys	39.088
2	Daanish School Girls	32.406
Total		71.494

Audit held that due to non-implementation of rules, expenses were not recovered from the parents of early quitted students.

The matter was reported to PAO in October, 2024. Department replied that some parents need dire support of kids to be a helping hand , a few cannot afford to continue studies after matriculation, a very small number shows poor academic perform, small number of students were rusticated on showing indiscipline, poor physical health of the student doesn't allow him to cope with the tough routine of boarding and they quitted, some are attracted by the loose routine and coeducation at college and tuition centers at city and leave school and reason of leaving the school for self-finance students is affordability. DAC in its meeting held on 13.02.2025 directed the management to get clarification from Danish authority board of directors regarding signature of affidavit from parents and recovery of dues from quitted students from schools in future. No progress was shown till the finalization of the report.

Audit recommends strict implementation of rules and recovery of the expenses from the parents.

[PDP No305, 312]

44.4.2 Less deduction of GST on procurement of LPG and food items – Rs 2.120 million

As per Sales Tax Act 1990, all goods are taxable except those that have been exempted under section 13 as mentioned under sixth schedule of the act Further As per S.R.O. 179(1)/2023 of Ministry of Finance & Revenue Division Government of Pakistan dated 14th February, 2023, rate of GST increased from 17 % to 18 %

During audit of Daanish School (Boys & Girls) Harnoli Mianwali for the year 2023-24, it was observed that payment for procurement of LPG and food items for Rs 2.12 million was made without deducting sales tax @18%. Neither the GST was deducted from the payment of contractor nor any evidence for payment or exemption of GST by the contractor was provided. This resulted in non-deduction of sales tax on purchase of LPG and food item Rs. 3.369 million. Detail is at **Annexure-DSM-D**

Rs in million		
Sr.No.	Formation	Amount
1	Daanish School Boys	0.974
2	Daanish School Girls	1.146
Total		2.12

Audit held that due to financial mismanagement, GST was not deducted.

The matter was reported to the management in October 2024. Department replied that an amount of Rs.1.195 million was deposited in treasury and rest of the amount will be recovered soon. However, no evidence for deposit of Rs.1.195 million was provided. DAC in its meeting held on 13.02.2025 directed to effect recovery from concerned. No progress was shown till the finalization of the report.

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

[PDP No. 303, 309]

CHAPTER 45

IMPACT AUDIT

PUNJAB DAANISH SCHOOLS HARNOLI, MIANWALI

45.1 Introduction

The Government of the Punjab has set up sixteen (16) Daanish Schools and twelve (12) Centers of Excellence which are specifically established to quench the academic thirst of marginalized strata of under developed regions of the Punjab. Daanish Schools (Boys & Girls) Harnoli Mianwali were established in 2012. They are situated 30 Kilometers away from city center of Mianwali. They cover an area of 200 acres which houses boys and girls campuses. Both the campuses were constructed at a cost of Rs 659.284 million.

a. Background

Auditor-General of Pakistan has shown a keen interest in assessing the impact of various public sector interventions and initiatives on the target population. Impact auditing focuses on examining cause-and-effect relationships by identifying and analyzing the factors influencing observed outcomes. This approach marks a new phase in public sector auditing, emphasizing the real-time benefits of government initiatives. The insights gained from Impact Audit Reports will support enhancements in service delivery, financial management, and good governance. This report aims to provide stakeholders with a clear and structured understanding of the outcomes of these programs and initiatives.

b. Reason for selection

- i.** Daanish School project aligns with Sustainable Development Goal 4 (SDG 4) i.e., a commitment to ensure that all people have access to quality education and life long learning opportunity.
- ii.** To assess the extent of achievement of the project's objectives in terms of its overall impact on students' lives, in particular, and on the society, in general.
- iii.** To inform the policy makers whether such an initiative should be multiplied or not.

c. Overview

To regulate the affairs of the Daanish Schools, Punjab Daanish Schools and Centers of Excellence Authority Act 2010 was promulgated by the Governor of Punjab. Daanish Schools, the largest network of boarding schools for both girls and boys in province of the Punjab, have been specifically established to cater the educational needs of the marginalized segments of society. These schools are strategically located in remote and underdeveloped areas characterized by high poverty levels and low literacy rates.

Currently, across province of the Punjab, there are 16 fully operational Daanish Schools including 08 schools for girls and 08 for boys. The total student enrollment is 10860, with 5115 (47.09%) female students and 5745 (52.90%) male students. The academic staff across all Daanish Schools consists of 484 members, supported by an administrative team of 2,030 personnel. Each class is organized into three sections, with a maximum strength of 30 to 35 students per section, thereby ensuring discipline, individualized attention, and effective lesson delivery. All Daanish Schools are registered with the Board of Intermediate and Secondary Education (BISE) Lahore. Students are admitted into Grade VI and continue their education till FSc. Besides the above mentioned 16 Daanish School, the Authority also regulates 12 Centers of Excellence (5 Girls & 7 Boys).

(Source: <https://daanishschools.punjab.gov.pk>)

45.2 Objectives of Daanish Schools

Daanish Schools are being established with a clear vision to fight poverty through educating the gifted children of the underprivileged families of the Province of Punjab and providing them level playing field in the society with the following objectives/aims:

- To demonstrate that all children can excel, if given an equal opportunity
- To rekindle hope amongst the under-privileged
- To develop ethical, value-driven future leaders
- To fight social inequality and alleviate poverty
- To contain extremism by inculcating tolerance, human dignity and harmony

(Source: <https://daanishschools.punjab.gov.pk>)

45.3 Scope & Methodology

a. Scope

The Audit selected Daanish School (Boys & Girls) at Harnoli, District Mianwali established within the audit jurisdiction of the RDA Sargodha for Impact Audit. The audit findings of the selected Daanish School Harnoli Mianwali can be extrapolated to the entire establishment of Daanish schools across the province.

b. Methodology

Quantifying the impact of the objectives of the Daanish Schools project is challenging as many of the stated objectives, such as "*rekindling hope*", "*developing ethical, value-driven future leaders*" and "*containing extremism*" are inherently open-ended and subjective in nature. They are difficult to measure with precise data because they involve emotional, behavioral and attitudinal changes that do not always have clear, quantifiable indicators. To assess the impact in respect of these objectives, Audit employed methodology of conducting suveys and taking interviews of the concerned stakeholders including students, teachers, parents and local people.

The objective "to demonstrate that all children can excel, if given an equal opportunity" was comparatively easy to assess in quantitative terms because it involved aspects like enrollment rates, drop out rates, student teacher ratio, audio visual teaching techniques, academic performance, quality of boarding facilities, rate of students getting admission to higher education, extra curricular activities etc.

Consistent with best practices in outcome evaluation processes, a mix of following tools, techniques, and methods were employed:

- i. Before and after comparison (condition with and condition without method)
- ii. Post Group comparison (where data were available for comparison)
- iii. Survey / Questionnaires, Interviews and Focused-Group Discussions (FGDs) for secondary objectives
- iv. Fishbone diagram technique

Considering the Qualitative and Quantitative nature of the Objectives set for the Daanish School system , this impact audit report has been divided into following two parts:

- A. Impact Assessment of Qualitative Objectives
- B. Impact Assessment of Quantitative Objectives

45.4 AUDIT FINDINGS

A. IMPACT ASSESSMENT OF QUALITATIVE OBJECTIVES

45.4.1 Long term outcomes through equity and inclusion

Audit Objective: To what extent did the Daanish schools achieve the objectives i.e. demonstrating equal opportunities for all, rekindling hope, developing value-driven leaders, fighting social inequality, alleviating poverty and promoting tolerance and harmony?

Condition With: It was observed from interviews and questionnaires that 85% parents, 95% teachers and 93% students getting education in Daanish Schools believed that Daanish Schools have successfully provided quality education to children from disadvantaged backgrounds. Merit-based admission and free education has helped them excel not only academically but also in extracurricular activities. Consequently, students have achieved recognition at national level in both areas. Additionally, 95% parents, 85% teachers and 92% students responded that Daanish School system targeted impoverished areas and has imparted a ray of hope that vicious cycle of poverty can be broken through provision of educational opportunities to the students of economically marginalized areas.

Furthermore, 95% of parents, 85% of teachers, and 75% of students agreed that the Daanish schools have focused on both academic and moral development. Core values such as hard work, respect, honesty, and social responsibility have been effectively cultivated in the students.

Moreover, 92% of parents, 94% of teachers, and 85% of students expressed that values like tolerance, respect for diversity, and human dignity, incorporating social harmony and exposure to different cultures and perspectives have been considerably promoted by Daanish School System .

Figure:1.1

Questions about achievement of objectives	Respondents %					
	Parents		Teachers		Students	
	Yes	No	Yes	No	Yes	No
Do students excel when given equal opportunities academically?	85	15	95	5	93	07
Have students from under-privileged households become	95	5	85	15	92	8

optimistic about breaking the vicious cycle of poverty?						
Has Daanish School developed ethical & value-driven future leaders amongst its students?	95	5	85	15	75	25
Has Daanish School helped to fight social inequity and alleviate poverty by providing quality education and other resources?	90	10	97	3	93	7
Has Daanish School's curriculum and environment helped students become tolerant and believe in human dignity and harmony?	92	8	94	6	85	15

(Source: Questionnaire and interviews conducted during audit)

General public's perception about achievement of objectives:

Responses in 24 Questionnaires filled in by general public showed that 100% people were well aware of Daanish Schools and believed that they provide quality education to children from disadvantaged backgrounds.

Response of 96% people was that a few children of their area were studying in Daanish Schools. They believed these schools offered merit based admissions, their environment & curriculum promoted values like tolerance and human dignity among the students and focused on developing ethical, value-driven future leaders.

Furthermore, 75% of people thought that after studying in Daanish Schools positive changes such as better knowledge, IT skills, sportsmanship and groomed sense of ethics have been noticed in the students.

Additionally, 87% people responded that Daanish Schools targeted impoverished areas for quality education and ignited hope amongst students to fight against poverty. Regarding reduction of social inequality and poverty 92% people displayed positive response.

Moreover, 70% people expressed a sense of deprivation, as the limited number of admission seats meant that many deserving, talented children from their community were unable to attend Daanish Schools. Various questions asked in the Questionnaire are reflected in following figure.

Figure:1.2

سوالنامہ عوامی رائے برائے دانش سکول ہرنولی میانوالی

نمبر شمار	سوالات	ہاں	نہیں	کچھ حد تک	کم	متوسط	بہت اچھی
1	کیا آپ نے دانش سکول کے بارے میں سنا ہے؟	100%					
2	کیا آپ کے علاقے میں دانش سکول میں کوئی پڑھا ہے؟	96%	4%				
3	آپ کے خیال میں دانش سکول کی تعلیم کی سطح کیسی ہے؟					4%	96%
4	کیا آپ کو لگتا ہے کہ دانش سکول نے علاقے میں تعلیمی میاں کی گروت کو بہتر بنایا ہے؟	87%		13%			
5	کیا آپ سمجھتے ہیں کہ دانش سکول میں پڑھنے کے بعد بچوں میں کوئی مثبت تبدیلی آتی ہے؟	75%		25%			
6	کیا آپ کو لگتا ہے کہ دانش سکول میں داخلہ پالیسی (تجویز کے معیار، استقامت وغیرہ) مناسب ہیں۔؟	96%		4%			
7	کیا آپ احساسِ ضرورت کو محسوس تو نہیں کرتے کہ داخلہ پیش کم ہونے کی وجہ سے آپ کے بچے دانش سکول میں نہیں پڑھ سکتے ہیں؟	70%	30%				
8	کیا آپ کو لگتا ہے کہ دیگر تعلیمی اداروں کی نسبت دانش سکول کا معیار تعلیم بہتر ہے؟	100%					
9	آپ کے خیال میں دانش سکول میں مزید بہتری کی گنجائش موجود ہے؟	100%					
10	کیا آپ دانش سکول کی مزید توسیع کے حق میں ہیں؟	96%	4%				
11	کیا دانش سکول کے قیام سے پسماندہ گھروں کے بچوں میں غربت سے لڑنے کی اُمید پیدا ہوئی ہے۔؟	87%	13%				
12	کیا دانش سکول کے نصاب و داخلہ نے طلباء کو رواداری سکھائی ہے؟	96%	4%				
13	کیا دانش سکولوں نے میاں کی تعلیم اور دیگر وسائل میں جہاں کے سماجی عدم مساوات اور غربت کو کم کرنے میں مدد کی ہے؟	92%	8%				
14	کیا دانش سکول نے طلباء میں اخلاقی اقدار پیدا کر کے مستقبل کے نمونہ بنانے میں مدد کر رہا ہے؟	100%					

Condition Without: Daanish School System faced significant challenges in completely realizing the stated objectives. Even with free education, there were limitations in terms of infrastructure, teacher quality, or extra-curricular support. With a limited number of schools, the initiative had not been able to reach all the children in need across Punjab. Ensuring that students remain motivated and supported after graduation, especially in terms of employment or further education, is a continued challenge.

Impact: Although it is difficult to quantify the impact in terms of achievement of most of its stated goals, given their subjective nature, Danish Schools have made significant progress towards achieving its objectives, including demonstrating equal opportunities for all, rekindling hope, developing value-driven leaders, fighting social inequality, and promoting tolerance and harmony. Though limited to a very insignificant number of disadvantaged students, these achievements seem to have

positively impacted the lives of students, their families, and the broader community.

However, 10% parents, 3% teachers and 7% students responded that the Daanish Schools had minimal impact to alleviate poverty because students who passed out from FSc in last 5 years were still getting higher education and seeking jobs. The long-term impact on poverty is harder to quantify, but many students graduated with the skills and qualifications necessary to secure employment and break out of poverty. Further, 8% general public responded that the Daanish Schools had minimal impact to alleviate poverty. 30% people felt a sense of deprivation due to limited seats for admission. 25% people responded that they do not notice any change in children after studying at Daanish Schools.

The matter was reported to the PAO in January, 2025. Department replied that Daanish Schools were dedicated to offering quality education and holistic development to students, shaping them into successful, responsible citizens. They focused on placing students in prestigious universities for higher education in fields like Medicine, Engineering, Information Technology, and Finance, paving the way for professional growth and societal contributions. These schools also served as a beacon of hope and inspiration for other talented youth within their communities, fostering social equity and progress.

SDAC in its meeting held on 14th February 2025 acknowledged that the achievement of objectives thus far has positively impacted the lives of students, their families and the broader community. However, committee recommended policy intervention to increase the number of seats at Daanish Schools to accommodate a greater number of deserving students. It also directed the management to further enhance its efforts for realizing the stated objectives in letter & spirit. No further progress was reported till finalization of this report.

Audit recommends implimention of SDAC directions at the earliest.

45.4.2 Boarding Facility

Audit Objective: Had the boarding experience affected family dynamics and relationships of students?

Condition With: It was observed from interviews of teachers/counseling staff, parents and students and questionnaires that students experienced homesickness and emotional distress due to being away from their family and familiar surroundings as 25% parents, 5% teachers and 10% students replied that students feel homesickness and therefore leave the Daanish School. Further, it was observed through teachers' and students' interviews that emotional distress was higher in the younger students during the first year of their study in Daanish school (Grade-VI).

However, 80% parents, 90% teachers and 85% students said that students who experience boarding become more independent and self-sufficient, which can positively alter family dynamics. While 90% parents and 97% teachers respond that children became more responsible and capable, fostering a sense of pride and mutual respect within the family.

Figure:2.1

Questions about boarding Facility	Respondents %					
	Parents		Teachers		Students	
	Yes	No	Yes	No	Yes	No
Do the students living in boarding become independent and self-reliant?	80	20	90	10	85	15
Do students feel homesickness and drop out?	25	75	5	95	10	90
Is there any support systems in place at the school to help students adjust emotionally?	95	5	85	15	75	25
Have there been any noticeable changes in family relationships or dynamics since the student started boarding?	90	10	97	3	93	7
Do students become responsible and confident to cope with future challenges?	92	8	94	6	85	15
Do students feel a sense of emotional distance and detachment?	90	10	97	3	93	7
Do students in boarding experience feel combined pressure of studies and social adjustments?	90	10	97	3	93	7

(Source: Questionnaire and interviews conducted during audit)

Condition Without: In other traditional schools and colleges neither a boarding facility was offered nor there was any compulsion on students to live away from their family and relationships. This absence of a boarding experience allowed the students to maintain close relationships with their family members.

Impact: Full time boarding facility at Daanish Schools has profoundly positive impact in making students independent, responsible and preparing them to face future challenges. However, there were some negative impacts as well like combined pressures of academic demands, social adjustments and being away from family that could affect students' mental health and create a sense of emotional distance and detachment as pointed out by 90% parents, 97% teachers and 93% students in response to questionnaire and interviews.

The matter was reported to the PAO in January, 2025. Department replied that to meet the challenges of homesickness and mental health of students in the hostel, management had taken several measures i.e counselling sessions, seasonal vacations and encouraging parents for telephonic conversation and frequent visits to meet their children in hostel.

SDAC in its meeting held on 14th February, 2025, directed the management to take practical steps to mitigate the challenges faced by students in boarding. No further progress was reported till finalization of this report.

Audit recommends implimention of SDAC directions at the earliest.

B. IMPACT ASSESSMENT OF QUANTITATIVE OBJECTIVES

45.4.3 Long Term outcomes through Higher Education Enrollment

Audit Objective: To what extent did this project lead the passed out students to acquire higher education enrollment?

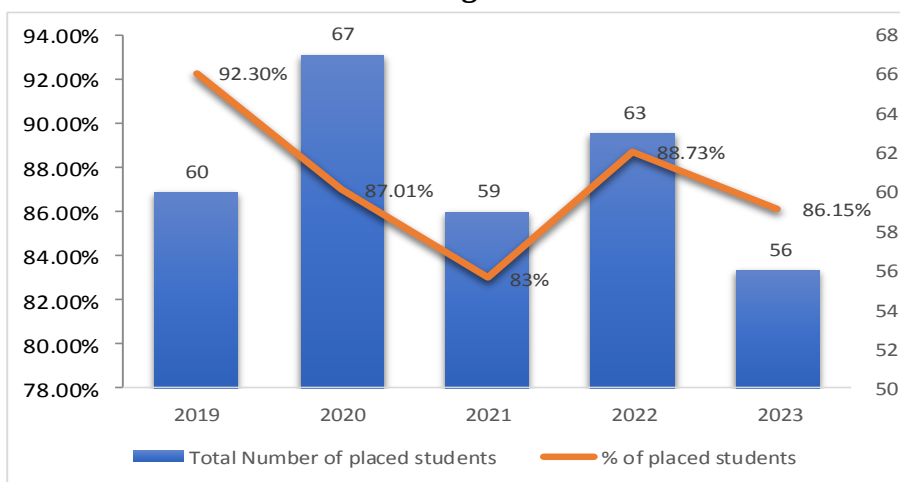
Condition With: Figure 3.1 and Figure 3.2 as shown below represent boy and girl students' data respectively. The bars show total number of students enrolled in respective Daanish Schools and the trend lines show percentage of students enrolled in universities after FSc for further education.

In the figure 3.1, percentage of boy-students' enrollment in universities for further education after FSc shows a fluctuating trend. From its highest point (92.30%) in the year 2019, it dropped to 83% in 2021, rose to 88.73% in 2022 and again dropped to 86.15% in 2023.

In the figure 3.2, percentage of girl-students' enrollment in universities for further education after FSc shows a fluctuating trend. From its highest point (98.44%) in the year 2019, it dropped to 67% in 2021, rose to 78.82% in 2022 and again dropped to 69.41% in 2023.

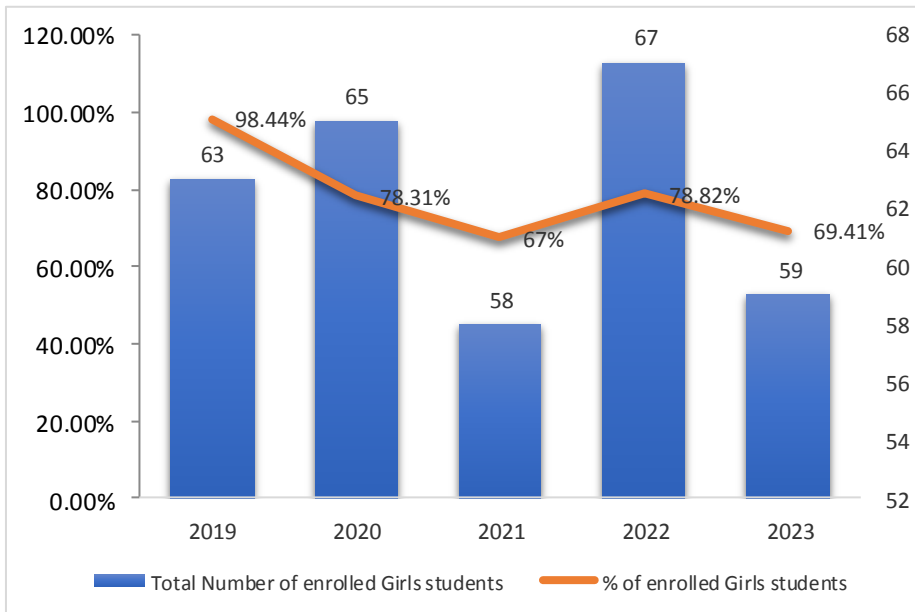
Noteably, the fluctuation in the percentage of girl-students' enrollment is more acute as compared to boy-students' enrollment.

Figure: 3.1



(Source: Placement Section of Daanish School (boys) Harnoli, Mianwali)

Figure: 3.2



(Source: Placement Section of Daanish (girls) Schools Harnoli, Mianwali)

Condition Without: In contrast to Daanish Schools, which boast a dedicated Placement Section operational to assist students in gaining admission to reputable universities, other schools in the area lack a structured approach to support their low-income and disadvantaged students in pursuing higher education. These schools typically do not have a dedicated team to guide students, established partnerships with reputable universities to facilitate scholarships or admission opportunities, resources or funding and a commitment to ensuring that all students, especially those from disadvantaged backgrounds, can access higher education opportunities.

Impact: Although percentage of enrollment of boys and girls students for higher education shows fluctuating trend over past five years 2019-2023, but overall it shows a positive impact of Daanish Schools to achieve long term outcomes as a total of 305 boys (87%) and 312 girls (77.42%) successfully gained admissions to various reputable universities in the said period. Whereas, the conventional schools lack such procedures/ structure.

The matter was reported to the PAO in January, 2025. Department replied that the placement of students in various universities remained a

priority area and efforts were being made to improve the existing percentage of placement to more than 90%.

SDAC in its meeting held on 14th February 2025, directed management to further increase higher education enrollment of their students having more than 60% marks. SDAC also directed the management to make arrangements to enter into agreements / MOUs with TEVTA and other relevant educational institutions of the Punjab for enrollment of students in higher education having marks less than 60%. No further progress was reported till finalization of this report.

Audit recommends implimention of SDAC directions at the earliest.

45.4.4 Limited provision of education in Daanish Schools

(i) Audit Objective: To what extent did this initiative achieve its objective of provision of quality education to disadvantaged students through limited provision of seats?

Condition With: It was noted that every year each Daanish School has a limited provision of 88 available seats for deserving students. Two Daanish Schools in reference received over 1,150 to 2,055 applications for admission over a period of 5 years as shown in figure 4.1. It was observed that in 2020 admission percentage was 27.8% of students passed in test for admission which decreased to 20.75% in 2021. Similarly, it increased to 32.84% in 2022. It again decreased to 30.77% & 25.69% in 2023 & 2024 respectivley. This shows a fluctuating trend of admission percentage.

Figure: 4.1

% of students deprived from admission						
Year	Applications received for admission	Appeared in test	Pass in test	Admission granted to	Admission %	Deprived children %
2020	1585	1150	633	176	27.80	72.20
2021	1493	1306	848	176	20.75	79.25
2022	2118	1942	536	176	32.84	67.16
2023	2182	2055	572	176	30.77	69.23
2024	2116	2030	685	176	25.69	74.31

(Source: Daanish School Boys & Girls Harnoli Mianwali)

Condition Without: But for the establishment of Daanish Schools, this small number of students who have benefitted from high quality boarding schools would not have been possible. The portals of quality education

might have remained closed for the students of marginalized, socially, economically, backward regions of the Punjab.

Impact: Daanish schools have positive impact on lives of those marginalized students who got admission and benefitted from quality education at no cost every year but the overall impact on accessing education in Daanish Schools has been minimal due to limited provision of seats for admission. The limited number of seats has created intense competition for admission, depriving 65% to 80% deserving students, despite their potential.

The matter was reported to the PAO in January, 2025. Department replied that Daanish Schools were designed for a maximum capacity of 770 students i.e. 110 students admission in each class from 6th class to 12th class. But available infrastructure was sufficient for 550 students. Efforts were being made to complete the infrastructure for remaining 220 students.

SDAC in its meeting held on 14th February 2025 directed the management to complete the remaining infrastructure at the earliest. SDAC recommended to increase the number of seats in the schools through policy intervention because number of applicants for admission in Daanish Schools was increasing every year. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC directions at the earliest.

(ii) Audit objective: Had the children with physical disabilities been provided with equal opportunity for admission under this project?

Condition With: According to data from the Statistical Bureau of Pakistan, as depicted in graph 4.4, there are 876 children with disabilities aged 10-14 in District Mianwali, of whom 267 (30.48%) are literate and 609 (69.52%) are illiterate.

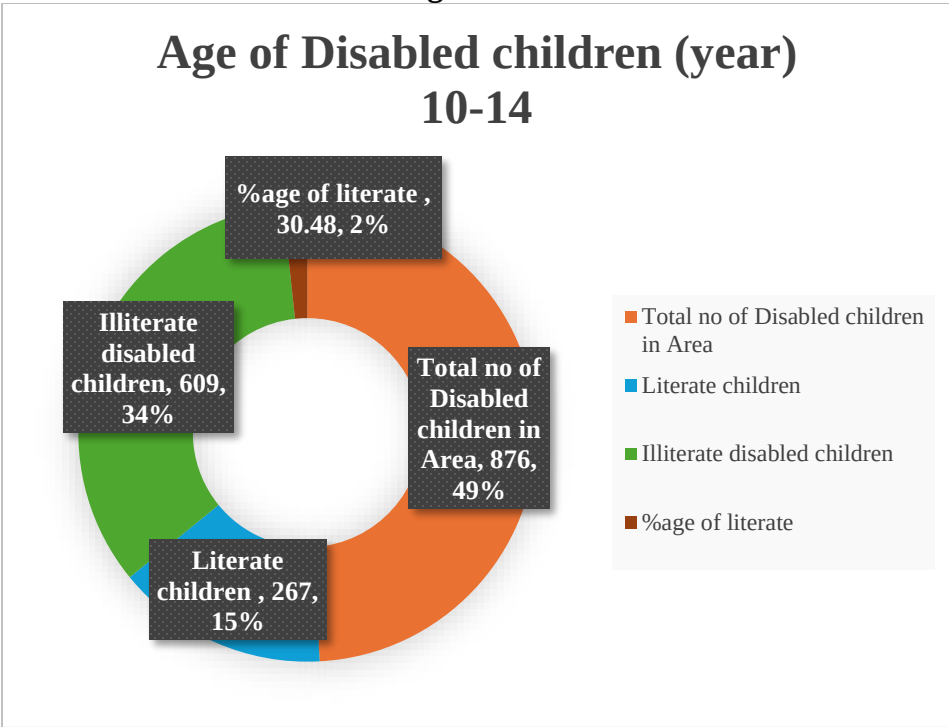
It was observed that disabled students were denied admission¹³ to Daanish Schools, thereby depriving them of access to the quality education and support system that this school provides. This exclusion significantly limits their ability to receive a well-rounded education, which is essential for their academic and personal development.

Figure:4.3

Formally literate by educational institution			
Age	Total	Below matric	Other
10-14	259	258	01

(Source: Statistical Bureau of Pakistan)

Figure: 4.4



(Source: Statistical Bureau of Pakistan)

Condition Without: In other educational institutions, no specific policies exist that prevent disabled students from accessing quality education; in fact, there is a designated quota for children with disabilities. According to

Note: Students with diasabilities applied for admission but Daanish school did not entertain their applications as there is no such policy to grant admission to children with disabilities.

the Statistical Bureau, as shown in figure 4.3, 258 (99%) children with disabilities are literate in institutions other than Daanish Schools.

Impact: The project has failed to accommodate disabled students, resulting in minimal impact on their access to quality education. Consequently, 69.52% physically disabled students in district Mianwali remained without the educational opportunities necessary for their growth and development.

The matter was reported to the PAO in January, 2025. Department replied that the provision of free of cost quality education to disabled students shall required major changes in Punjab Daanish Schools & Centre of Excellence Authority Act 2010, existing infrastructure and requirement of special staff with required training and special teachers with required qualification, training and experience. The reply was not tenable since Audit emphasized the need to accommodate the children with mild disabilities (physically challenged).

SDAC in its meeting held on 14th February, 2025, directed the management to provide equal opportunities to the children with physical disabilities. In this regard, Daanish Schools may adopt the upcoming “Inclusive Education Policy” of School Education Department. No further progress was reported till finalization of this report.

Audit recommends implimention of SDAC directions at the earliest.

(iii) Audit Objective: Had the Daanish Schools been successful in maximizing retention and reducing drop out students?

Condition With: Figure 4.5 shows fluctuating trend in percentage of drop out students in Daanish Schools as depicted in 2nd last column of the table.

Figure:4.5

Year	Daanish School (Boys) Harnoli, Mianwali	Daanish School (Girls) Harnoli, Mianwali	Total enrolled student	Dropout Rate (%)	Reason of Drop Out
2019	22	22	88	25	Girls marriage, death, homesickness, Rustication due to long absence, migration etc.
2020	8	8	88	9	
2021	14	14	88	16	
2022	4	4	88	5	
2023	18	18	88	20	
2024	16	16	88	18	

(Source: Daanish Schools Harnoli Mianwali)

The drop out rate of students over past six years of Daanish Schools is considerably higher despite the fact that Daanish Schools offer various facilities¹⁴ which increase student engagement and retention and reduce dropout rates when compared to other government schools, where educational quality and student support can be inconsistent.

Condition Without: The following figure 4.6 shows drop out rates of two schools in the vicinity of the Daanish Schools in reference. As compared to Daanish Schools, the drop out rate in the other two below mentioned traditional schools is much less despite the fact that these traditional schools do not have such better academic facilities as available in Daanish Schools.

Figure:4.6

Year	GHSS Wan Bhachran			GHS Piplan No.1		
	Drop out	Enrolled	Drop out %	Drop out	Enro lled	Drop out %
2019	0	1136	0.00	36	1016	3.54
2020	37	1083	3.42	36	1016	3.54
2021	24	1059	2.27	37	1022	3.62
2022	0	1066	0.00	30	977	3.07
2023	35	1031	3.39	0	967	0.00
2024	39	992	3.93	0	1065	0.00

(Source: CEO DEA Mianwali)

Impact: Daanish Schools reported higher dropout rates 5% to 25% during the years 2019 to 2024 as compared to traditional government schools dropout rates 0 to 3.93% during the same period.

The matter was reported to the PAO in January, 2025. Department replied that students dropped out from schools due to boarding system, homesickness, to help the family in earning due to poverty, migration of parents, early marriages, health issues, poor discipline, poor academics

¹⁴ Counselling and mentoring services along with quality education, well-trained teachers, modern facilities, a range of extracurricular activities, increased parental involvement and community engagement and financial assistance (to make education more accessible to students who might otherwise drop out due to financial constraints)

performance and attraction of lucrative scholarships offered by private colleges after the matric results.

SDAC in its meeting held on 14th February, 2025, directed the management to take measures to prevent the situation that can cause increase in dropout ratio through counseling sessions with parents and different informal strategies. Dropout rate should be maintained at minimal level. No further progress was reported till finalization of this report.

Audit recommends implimention of SDAC directions at the earliest.

45.4.5 Academic Performance (results)

Audit Objective: To what extent has the academic performance of students at Daanish Schools improved compared to students at other regional schools?

Condition With: The establishment of Daanish Schools in the area has resulted in a significant increase in the percentage of students achieving success in the Matric (10th grade) and FSc. (12th grade) examinations. Over the past six years, the results for boys have approached 100% in both Matric and FSc. For girls, the results are similarly impressive, with a 100% pass rate in Matric and in FSc from 2019 to 2022, 94.1% in 2023 and 97.3% in 2024. Consequently, students at Daanish Schools have demonstrated remarkable academic performance, with significant passed rates in Matric and FSc. examinations.

Figure:5.1

Year	Daanish School Harnoli, Mianwali Girls & Boys 10 th class results %	Daanish School Harnoli, Mianwali Boys 12 th Class Results	Daanish School Harnoli, Mianwali Girls 12 th Class Results
2019	100%	100%	100%
2020	100%	100%	100%
2021	100%	100%	100%
2022	100%	100%	100%
2023	100%	100%	94.10%
2024	100%	100%	97.30%

(Source: Daanish School Harnoli Mianwali)

Condition Without: The achievement of almost 100% success in respect of students passing matriculation and intermediate examinations is unique to Daanish Schools. The results for the same class students of traditional government schools is reasonably low as shown in the following table.

Figure:5.2

Year	10 th Class Result %				12 th Class Result	
	GHSS Harnoli	GHSS Wan Bhachran	GHS Hafiz Wala	GHS Piplan No.1.	Govt. Higher Secondary School Harnoli	Govt. Higher Secondary School Wan Bhachran
2019	70%	63.95%	63.95%	88%	53%	59.73%
2020	76%	100%	100%	77%	94%	100%
2021	100%	100%	100%	100%	100%	94%
2022	59%	57.20%	57.20%	70%	53%	15%
2023	61%	69%	69%	86%	24.39%	48%
2024	79%	73%	73%	89%	45.71%	33%

(Source: CEO DEA Mianwali)

Impact: Daanish Schools have a positive impact on academic performance of students as compared to other traditional government schools. The results for boys for 10th and 12th class in Daanish School remained positive (100%) with respect to traditional schools where results ranged from 57.20% to 100% for 10th class and 15% to 100 % for 12th class during the years 2019-2024. The results for Girls for 12th class of Danish School remained satisfactory (94.10% to 100%) whereas traditional schools showed poor results for 10th class (59% to 100%) for the stated period.

The matter was reported to the PAO in January, 2025. Department replied that the academic performance of the students remained an area of focus for all Daanish Schools which were strictly monitored for their results in the matriculation and intermediate examinations. However, various measures including special coaching for weak students were in place to seek further improvement in the academic results.

SDAC in its meeting held on 14th February, 2025, appreciated the academic performance of Danish Schools and directed to enhance the academic performance with increase in percentage marks attained by students in future. No further progress was reported till finalization of this report.

Audit recommends implimention of SDAC directions at the earliest.

45.4.6 Social & Emotional Development

Audit Objective: Do the extracurricular activities, along with academics offered at Daanish Schools, lead to social & emotional development of students or not?

Condition With: Daanish Schools Harnoli emphasize holistic student development by promoting extracurricular activities alongside academics. The school encourages participation in sports such as hockey, cricket, football, and basketball to enhance physical fitness, teamwork, and discipline. Literary competitions, including essay writing, poetry recitation, and debating, help develop language skills and critical thinking. Students also take part in speech competitions to build confidence and public speaking abilities. Additionally, the schools support involvement in art, music, and drama, allowing students to explore their talents and interests. The students' achievements in these activities are outlined in figure 6.1.

Figure:6.1

Co-Curricular, Extracurricular Competitions July- 2019 To July 2024				
Sr#	Event	Total No. of Participants	Position Detail	Remarks
1	Student Talent Hunt Programs	4	1st	Win Motor Cycle
			4th	Win Lap Top
2	Kashmir Day	4	1st	
			2nd	
			2nd	
3	Kashmir Day	4	1st	
			2nd	
			2nd	
4	Qirat	4	1st	
			2nd	
5	HRCA Arts & Drawing Competition (Painting)	4	1st	Gold
			2nd	Silver
6	Video HEC-PU- The Educationist 3rd All Pakistan Co-Curricular Competitions	4	3rd	
7	NAB Speech Competition	4	1st	
			1st	
			2nd	
8	Brain of Mianwali Competition	1	2nd	
9	Project: Eradication of Life threatening Metals from Water	1	1st	
10	IBIC IT contest	1	1st	
11	International IKSC Science Kangaroo Contest	3	1st	
12	National HRCA Science Quiz	2	2nd	
13	National FSP Magazine	4	1st	
14	Talent of Pakistan Online Competitions	2	1st	
15	International IKLC Kangaroo English	3	1st	

	Contest			
16	National Science and Engineering Fair 2022	1	1st	
17	Pak China Friend ship Video	1	2nd	
18	IKMC kangaroo math contest	4	2nd	
19	Pakistan Science Foundation (STFS Batch 6)	6	1st	

(Source: Daanish School Harnoli Mianwali)

Condition Without: Unlike Daanish Schools, which boast a robust infrastructure and resources for sports and extracurricular activities, many other schools in the area lack such facilities, depriving their students of a well-rounded educational experience¹⁵. Lack of these facilities and resources severely limit the opportunities available to students in these schools, restricting their ability to develop essential skills, explore their interests, and cultivate their talents. In contrast, Daanish School's commitment to providing a comprehensive education, inclusive of sports and extracurricular activities, sets it apart as a beacon of excellence in the region.

Impact: The extracurricular activities in Daanish School have a profoundly positive impact on students, extending beyond academic development to foster holistic growth, confidence, and essential life skills.

The matter was reported to the PAO in January, 2025. Department replied that all Daanish Schools were focused on the wholesome grooming of the students through various measures including maximum participation in co-curricular activities and sports.

SDAC in its meeting held on 14th February, 2025, appreciated the Daanish schools' management which focused on the wholesome grooming of students through various measure including maximum participation in co-curricular activities and sports and directed to further improvement for achievement the target of social and emotional development of their students. No further progress was reported till finalization of this report.

Audit recommends implimention of SDAC directions at the earliest.

¹⁵ Proper playgrounds or sports equipment, dedicated spaces for art, music, or drama, resources for literary events or competitions and trained instructors or coaches for various activities.

45.4.7 Quality of Education through Provision of Learning Material

Audit Objective: Had the students of Daanish schools been provided with sufficient resources (e.g. text books, learning material)?

Condition With: It was observed that Daanish Schools offer an impressive array of resources, ensuring that students had access to a wide range of comprehensive learning materials, including text books, workbooks, activity sheets and educational software. Millions of rupees had been spent every year from 2019-2024 on purchase of learning material for assistance in provision of quality education as shown from expenditure given in figure 7.1 & 7.2. Further, an E-material was also available for all students, providing access to thousands of books and other educational materials.

The schools also provide materials & equipment for art, music and other creative activities, encouraging students to explore their talents and interests.

Reliable internet access and digital resources, such as online educational platforms and databases, supported research, learning, and academic growth for students from Grade VI to Grade XII.

Figure:7.1

Daanish School Girls Mianwali								
Sr. No.	Description	2019-20	2020-21	2021-22	2022-23	2023-24	Total	Remarks
		Amount	Amount	Amount	Amount	Amount		
1	Course Books	133,981	518,190		175,643	253,088	1,080,902	1. Books purchased for 1st & 2 nd year students. 2. Govt provide free books for class 6 th to 10 th
2	Printed Note Books, registers	951,600		970,500	470,300	732,000	3,124,400	
3	Loose Sheet			70,000	146,000	243,000	459,000	
4	Stationery items	285,314	31,624	211,789	223,098		751,825	
Total		1,370,895	549,814	1,252,289	1,015,041	1,228,088	5,416,127	

(Source: Daanish School Girls Harnoli Mianwali)

Figure:7.2

Daanish School Boys Mianwali								
Sr. No.	Description	2019-20	2020-21	2021-22	2022-23	2023-24	Total Amount	Remarks
		Amount	Amount	Amount	Amount	Amount		
1	Course Books	153,500	536,650		210,510	290,070	1,190,730	1. Books purchased for 1 st & 2 nd year students. 2. Govt provide free books for class 6 th to 10 th .
2	Printed Note Books, registers	997,600	-	987,310	495,810	787,200	3,267,920	
3	Loose Sheet	-	-	89,000	187,000	255,100	531,100	
4	Stationery items	295,628	41,740	228,890	238,100	-	804,358	
	Total	1,446,728	578,390	1,305,200	1,131,420	1,332,370	5,794,108	

(Source: Daanish School Boys Harnoli Mianwali)

Condition Without: Unlike Daanish Schools, which offers a comprehensive range of educational and learning materials to its students, other traditional schools provide only basic textbooks, and often limit their availability to students of grades 1 to 10, leaving older students without access to essential learning materials.

Impact: By providing these extensive resources, Daanish Schools foster a conducive learning environment that empowers students to excel academically, creatively, and personally. This comprehensive approach to education distinguishes Daanish Schools as exceptional. Conversely, traditional schools that do not provide these critical resources hinder their students' opportunities for academic advancement, creativity, and personal development.

The matter was reported to the PAO in January, 2025. Department replied that besides provision of the given facilities Daanish Schools provided for free education, they also provided residence, mess, bedding, uniforms, tracks suits, shoes, sports shoes, sports equipment and various facilities for co-curricular activities as well.

SDAC in its meeting held on 14th February, 2025, appreciated the management for provision of text books and establishment of E-labs in the schools.

45.4.8 Health and well being

Audit Objective: Had the Daanish schools addressed the issues related to hygiene and disease prevention?

Condition With: During the inspection of the hostels, it was observed that the hygiene and cleanliness of the dormitories and washrooms were below acceptable standards. Each hostel consists of 15 dormitories and 75 washrooms, yet only 4 janitors were assigned to maintain cleanliness, which is inconsistent with established standard operating procedures (SOPs). Although the overall cleaning conditions were satisfactory they significantly decline when any janitor is on leave for various reasons. The House Master and Coordinator assured that, in addition to daily cleaning, the hostels receive periodic deep cleaning to ensure thorough disinfection of all surfaces, thus maintaining a hygienic environment.

Further, it was observed that to combat dengue and other vector-borne diseases management arranged the regular disinfection of potential mosquito breeding sites and proper disposal of waste to prevent accumulation of stagnant water, which is a breeding ground for mosquitoes.

Condition Without: The condition of washrooms and cleanliness in hostels and schools of Punjab is a critical concern.

As per Punjab Education Statistics 2019-20 by Punjab Education Department, 71% of government schools in Punjab lack functional toilets, impacting over 1.8 million students. Furthermore, only 22% of schools have washrooms with running water, while 41% have no washrooms at all. The report also highlights that 55% of schools lack soap and handwashing facilities, contributing to poor hygiene and health issues

Similarly, the Punjab Hostel Board Annual Report 2019-20 reveals that 62% of hostels have inadequate toilet facilities, and 38% of hostels lack proper cleaning and maintenance.

Impact: The hygienic conditions in hostels and classrooms are satisfactory, with a regular cleaning schedule ensuring tidy and odor-free common areas, which supports a conducive environment for learning and rest. However, having only 4 janitors responsible for 75 washrooms in hostels poses a challenge. This staffing inadequacy can lead to inconsistent sanitation, especially in high-traffic areas, resulting in discomfort and health risks among students and staff. While the current standards are commendable, increasing the janitorial staff could significantly enhance the hygiene and sanitation levels, promoting a healthier and more pleasant

environment and boosting overall morale and well-being of students and staff.

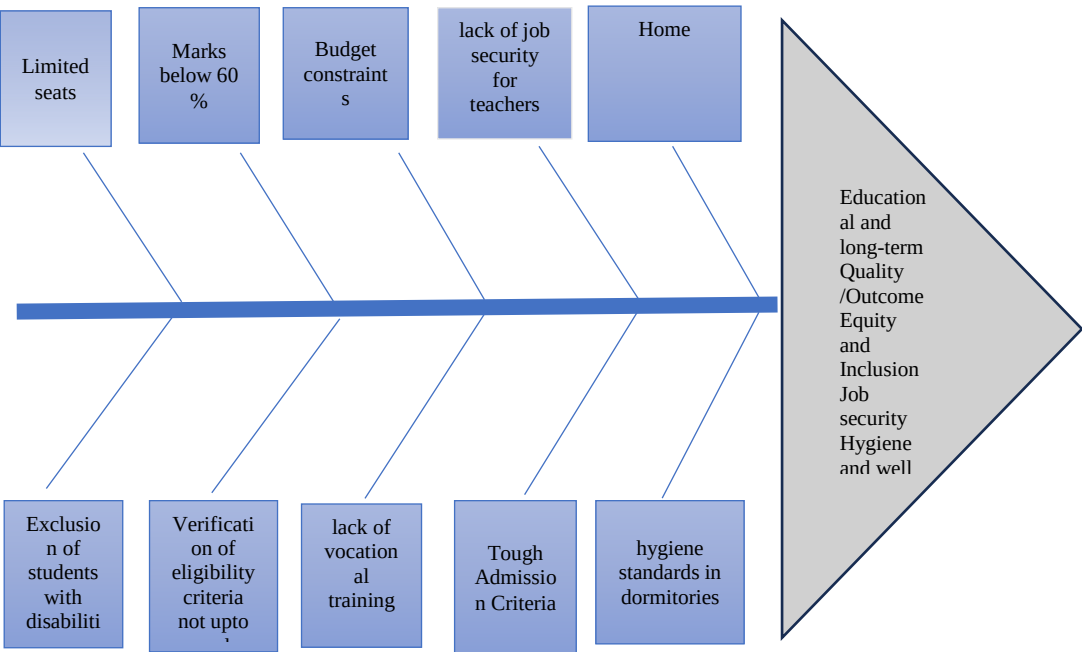
The matter was reported to the PAO in January, 2025. Department replied that all Daanish Schools were providing hygienic conditions, clean drinking water, healthy food and basic medical facilities etc.

SDAC in its meeting held on 14th February, 2025, directed the management that to increase staff to ensure a higher standard of cleanliness. SDAC also directed for the provision of a health screening facility. No further progress was reported till finalization of this report.

Audit recommends implimention of SDAC directions at the earliest.

45.5 Factors affecting achievement of Daanish School objectives

Audit carried out interviews of teachers, students, parents, general public and stakeholders to identify factors affecting achievement of Daanish school objectives. The responses obtained from them were then analyzed through fishbone technique to outline potential factors which were contributing towards achievement of objectives. The same is illustrated below:



45.6 CONCLUSION

In conclusion, the audit findings highlight both the significant achievements and critical challenges encountered by Daanish Schools in their mission to provide quality education to economically disadvantaged students. The schools have a placement section helping students to gain admission to reputable universities through scholarships, an accomplishment unmatched by other local institutions. However, with limited 88 seats and intense competition, a large number of applicants are being deprived of quality education. The exclusion of students with disabilities further raises questions about treatment of the disabled in our society. Identification of high drop out rate of the students in Daanish Schools over the last six years is another major area of concern.

While the schools' resources support holistic development, issues such as emotional well-being in boarding facilities and limited staff for maintaining hygiene standards in dormitories need improvement. Daanish Schools have made significant progress in promoting equality, hope, and social harmony, positively impacting students and their families, but this impact is limited to a very insignificant part of the disadvantaged students and their communities across the province of Punjab . Furthermore, alleviating poverty remains a distant goal, with many graduates still facing employment challenges.

Overall, Daanish Schools represent a beacon of hope for many underprivileged students and their families. To ensure more equitable and sustainable impact, Daanish Schools must expand their capacity, improve inclusivity and address students' retention issues, thereby reinforcing their commitment to a brighter future for all.

CHAPTER 46

PUBLIC PERCEPTION SURVEY OF SECONDARY HEALTHCARE FACILITIES

46.1 Introduction

The Directorate General Audit, Local Governments, the Punjab (North), Lahore, undertook a public perception survey about the general public's satisfaction with the healthcare services provided by different healthcare formations in 19 districts of Northern Punjab. The aim was to examine the perceived satisfaction of outdoor patients with public service delivery in secondary healthcare facilities under the audit domain of this Directorate General.

The quality of healthcare services in these health facilities played a vital role in addressing the healthcare needs of the local population. Patients, being the primary stakeholders in the public healthcare sector of Punjab, have a direct and significant relationship with public service delivery. Their experiences, perceptions, and satisfaction with healthcare services not only reflect the effectiveness of public policy and governance but also have profound implications for the overall healthcare system. Therefore, understanding and addressing patients' satisfaction is of utmost importance to make informed decisions and develop effective policies for public healthcare initiatives.

The survey was conducted along with the annual audit assignment of the Directorate General. Responses were obtained from patients who visited the OPD healthcare services in 55 formations of 19 districts of this Directorate General.

46.2 Rationale & Purpose

Democratic governance envisions citizens to be the primary and most important stakeholders in the public policy and governance processes. Auditing is a public activity, and it has been stressed by INTOSAI on numerous occasions for the SAIs to engage citizens for positive and effective service delivery and social accountability. The 21st UN/INTOSAI Symposium on Government Audit 2011, delineated a landmark framework encouraging the participation and engagement of citizens in the government audit processes. Seeking the opinion of the citizens about public service delivery of an auditee entity is prescribed in detail under Section 6.34 of the Performance Audit Manual.

The purpose of carrying out this survey was to assess the level of perceived satisfaction of the citizens utilizing the public health facilities in

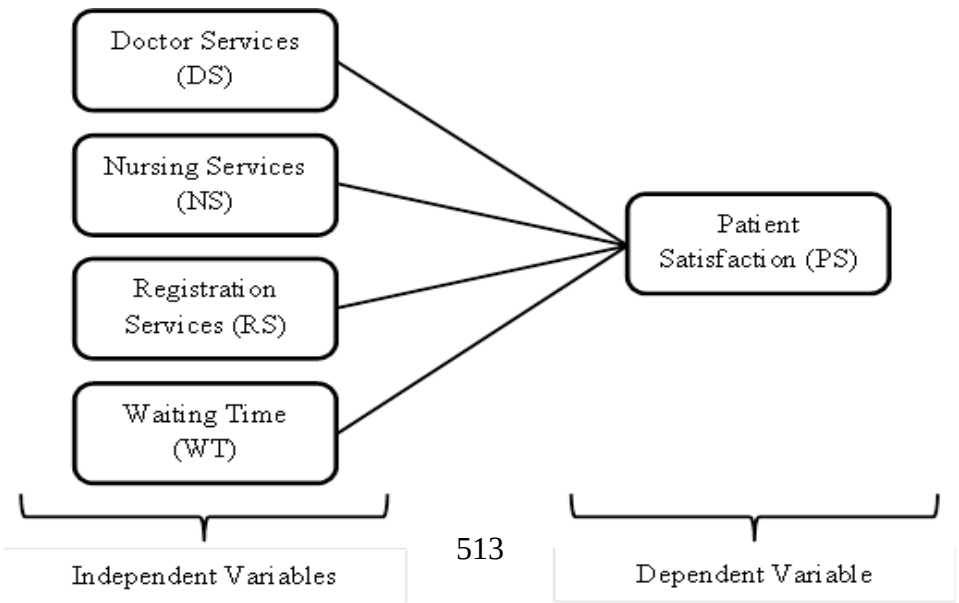
the secondary healthcare facilities of the Punjab (North). Citizens are the most important stakeholder of public policy process and, therefore, their perception is of paramount importance. The Department of the Auditor-General of Pakistan has also placed emphasis on engaging citizens in audit process through Citizens Participatory Audit, thus, focusing on gaining insights about public departments directly from the citizens.

46.3 Survey Objectives

- i. To assess the level of patient satisfaction with public service delivery in the selected secondary healthcare facilities of Punjab (North).
- ii. To explore the impact of doctor services, nursing services, registration services, and waiting time on patient satisfaction in these hospitals.
- iii. To provide recommendations, if any, for policymakers and hospital administrators to enhance public service delivery and improve patient satisfaction.

46.4 Hypothesized Framework

The figure below provides hypothesized framework for this survey. It illustrates that there is hypothesized relationship between the independent variables (doctor services, nursing services, registration services, and waiting time) and the dependent variable (patient satisfaction). The survey ascertained the perceived satisfaction of citizens against four dimensions and would collectively determine the patient satisfaction level.



46.5 Methodology

The analysis of this survey employed a case study approach, focusing on the secondary hospitals under the audit domain of the Directorate General Audit, Local Governments, the Punjab (North), Lahore. A quantitative research design has been utilized, employing use of survey questionnaire to collect data on patients' perceived satisfaction. The theoretical model incorporating doctor services, nursing services, registration services, and waiting time as independent variables has been employed to analyse their impact on patient satisfaction.

46.6 Existing Literature

Existing literature emphasizes the importance of public service delivery and patient satisfaction in the healthcare sector. It highlights the role of various factors, including doctor services, nursing services, registration services, and waiting time, in shaping patient satisfaction. Some relevant studies include:

- a. Marshall, G. N., Hays, R. D., & Rand Corporation (1994). The patient satisfaction questionnaire short-form (PSQ-18).
- b. Joiya, A. A., Hassan, R. S., & Joiya, A.Z. (2016). Patient satisfaction with health care service providers in Pakistan. A review of public sector hospitals of Lahore.
- c. Hussain, A., Asif, M., Jameel, A., & Hwang, J. (2019). Measuring OPD patient satisfaction with different service delivery aspects at public hospitals in Pakistan. *International Journal of Environmental Research and Public Health*, 16(13), 2340. <https://doi.org/10.3390/ijerph16132340>

46.7 Survey Instrument (Questionnaire)

The studies mentioned above provide insights into patient satisfaction with healthcare services and contribute to the understanding of factors influencing patient experiences in the public sector hospitals of Pakistan. Following the strict academic concepts of ensuring reliability and validity of the instrument to be used in the survey, Audit adopted the instrument employed by Hussain, et al. (2019) to carry out a similar survey to ensure the instrument's validity and reliability. The Urdu version of the questionnaire, consisting of 42 items, was used for ease of the citizens.

46.8 Resources

This office made use of the resources and time earmarked for carrying out the annual audit activity of these health facilities. Since, Field Audit Teams (FATs) visited these health facilities to carry out their entrusted audit assignments, they were also entrusted with this task of getting the responses from the citizens visiting these hospitals. No extra resources or funding were utilized in this regard.

46.9 Sample and Sampling Technique

To get the responses from the OPD patients in the healthcare formations mentioned below, simple random sampling technique was employed. A total of 841 responses were accepted for analysis, whereas the actual number of received responses was 1200. Missing values or incomplete responses were discarded from analysis. District-wise summary of responses is given below:

Division	District	No. of Formations	No. of Participants
Gujranwala	Gujranwala	2	18
	Gujrat	5	46
	Hafizabad	1	9
	Mandi Bahauddin	3	23
	Narowal	2	14
	Sialkot	4	35
	Total	17	145
Lahore	Kasur	1	21
	Lahore	2	30
	Nankana Sahib	2	17
	Okara	2	20
	Sheikhupura	2	17
	Total	9	105
Rawalpindi	Attock	5	133
	Chakwal	5	119
	Jhelum	3	150
	Rawalpindi	4	68
	Total	17	470
Sargodha	Bhakkar	4	27
	Khushab	2	24
	Mianwali	4	41
	Sargodha	2	29
	Total	12	121
Grand Total		55	841

46.10 Data Analysis

The instrument for the survey was divided into two parts i.e. demographics and response on the healthcare facilities. The descriptive analysis of the demographics is given in the following section.

a. Demographic Description of Participants

The demographic description of participants considered six aspects, namely: gender, age, marital status, education, monthly income, and occupation.

Gender		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	433	51.5	51.5	51.5
	Female	408	48.5	48.5	100.0
	Total	841	100.0	100.0	

Out of total 841 participants, 433 were male (51.5%) and 408 were female (48.5%), which provided an almost equal representation of genders in the survey.

Age		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Under 20 Years	56	6.7	6.7	6.7
	20 – 29	254	30.2	30.2	36.9
	30 – 39	246	29.3	29.3	66.1
	40 – 49	129	15.3	15.3	81.5
	50 – 59	78	9.3	9.3	90.7
	Above 60 Years	78	9.3	9.3	100.0
	Total	841	100.0	100.0	

The age distribution of the participants provided that majority of respondents were between the ages of 20 – 29 (30.2%) followed by age groups 30 – 39 (29.3%), 40 – 49 (15.3%), above 50 years of age (18.6%) and only 6.7% were under the age 20 years.

Marital Status		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Married	689	81.9	81.9	81.9
	Single	134	15.9	15.9	97.9
	Divorced	5	.6	.6	98.5
	Widowed	13	1.5	1.5	100.0
	Total	841	100.0	100.0	

Majority of the participants (81.9%) were married, whereas 15.9% of the participants were single, 1.5% were widowed and 0.6% were divorced. 80% (346) of the male participants and 84% (343) of the female participants were married.

Education		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Uneducated	188	22.4	22.4	22.4
	Under Matric	263	31.3	31.3	53.6
	Matric	221	26.3	26.3	79.9
	Intermediate	105	12.5	12.5	92.4
	Graduate	47	5.6	5.6	98.0
	Masters	14	1.7	1.7	99.6
	Religious	3	.4	.4	100.0
Total		841	100.0	100.0	

Amongst the participants, majority (31.3%) were under matric. 26.3% of the participants had studied up to matriculation, whereas 12.5% had studied till intermediate level. Only 5.6% and 1.7% of the participants held graduation and master's or above degrees respectively. Only 3 participants (0.4%) have had religious education. The education demographic provided that a majority of the participants i.e. 92.4%, had intermediate or lower education. The data revealed that every 4 out of 5 participants had an education less than matriculation. Data revealed that 26% females were deprived of formal education in contrast to 19% males.

Monthly Income		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Up to Rs 15,000	343	40.8	40.8	40.8
	Rs 15,000 to 50,000	435	51.7	51.7	92.5
	Rs 50,000 to 100,000	53	6.3	6.3	98.8
	Above Rs 100,000	10	1.2	1.2	100.0
	Total	841	100.0	100.0	

The monthly income distribution of the participants showed that almost half of the participants (51.7%) were earning monthly incomes somewhere between Rs 15,000 and Rs 50,000. A bigger percentage of the participants (40.8%) had monthly income less than Rs 15,000. Only 6.3% of the participants earned a monthly income between Rs 50,000 and Rs 100,000, whereas only 10 participants (1.2%) had monthly income of

more than Rs 100,000. The average monthly household income of the participants came out to be Rs 17,696.

Occupation		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Housewife	324	38.5	38.5	38.5
	Private Employee	188	22.4	22.4	60.9
	Government Employee	75	8.9	8.9	69.8
	Self Employed	108	12.8	12.8	82.6
	Farmer	47	5.6	5.6	88.2
	Unemployed	99	11.8	11.8	100.0
	Total	841	100.0	100.0	

Finally, the last demographic information of the participants was their occupation. Although the data being consisting of male and female participants showed that 38.5% of the participants were housewives, however, correlating this data with the first demographic information i.e. gender, revealed that out of 408 female participants, 324 were housewives, which accounted for 79.4% of the female participants. This also reflected the state of female labour/workforce participation in the surveyed regions, which showed that only 22% of the female participants were employed in contrast to 76% male participants. 22.4% of the participants were private employees, followed by 12.8% of self-employed participants, 11.8% of unemployed participants, 8.9% government employees, and 5.6% farmers.

b. Responses about Healthcare Facilities

The instrument carried 42 statements representing 4 independent and 1 dependent variables namely Patient Satisfaction (12 items), Doctor Services (12 items), Nursing Services (10 items), Registration Services (3 items), and Waiting Time (5 items). To ascertain the reliability of these items, Cronbach's alpha reliability test was applied using Statistical Package for the Social Sciences (SPSS), which gave the following results:

Reliability Statistics		
Variable	Cronbach's Alpha	No. of Items
Patient Satisfaction	.893	12
Doctor Services	.914	12
Nursing Services	.924	10
Registration Time	.672	3
Waiting Time	.726	5
Total	.760	42

A reliability score above 0.7 was considered acceptable, whereas a score above 0.8 was considered very good. In this case, the dependent variable and the first two independent variables gave very good to excellent reliability, whereas the third dependent variable i.e. waiting time also gave acceptable reliability. The low reliability of the registration time = 0.672 was due to a negative statement to ensure authentic responses.

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.960
Bartlett's Test of Sphericity	Approx. Chi-Square	19475.118
	Df	861
	Sig.	.000

KMO measured the sampling adequacy of the data as well as the suitability of the data for factors analysis. Bartlett's test showed how strongly the data was correlated. The KMO score for this data set was 0.960, which was considered 'Marvelous' being higher than 0.90.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.820 ^a	.672	.671	3.63502
a. Predictors: (Constant), WT, DS, RS, NS				

Regression analysis was carried out to formulate model and analyze relationship between dependent and independent variables. Model summary above resulted in an R value of 0.820, which was greater than 0.4, thus showing that significant correlation existed between independent variables and dependent variable.

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22665.037	4	5666.259	428.828	.000 ^b
	Residual	11046.369	836	13.213		
	Total	33711.405	840			
a. Dependent Variable: PS						
b. Predictors: (Constant), WT, DS, RS, NS						

ANOVA being the analysis of variance was used to measure as to whether the model was significant enough to determine the outcome. Since the Sig. $p < 0.05$ thus significant relationship existed between the predictors and dependent variable. Similarly, the F score 428.828 was greater than 1, therefore, the model was efficient.

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.806	1.056		13.074	.000
	DS	.683	.028	.759	24.637	.000
	NS	.074	.032	.073	2.324	.020
	RS	.080	.069	.029	1.155	.248
	WT	-.083	.043	-.047	-1.944	.042
a. Dependent Variable: PS						

The regression analysis of the data showed that there existed significant relationship between the dependent variable (Patient satisfaction) and independent variables (DS, NS and WT). However, the coefficients showed that there was no significant relationship between registration services and the patient satisfaction. This showed that the hypothesized model was valid up to the relationship between DS, NS and WT to PS, whereas, RS had no significant relationship with overall patient satisfaction. Thus, registration services could only be considered based on its descriptive statistics.

46.11 Results

The results of the survey are presented in form of mean values (out of 5) for each item of the questionnaire as detailed below:

Descriptive Statistics					
Item	Mean	Item	Mean	Item	Mean
PS1	4.24	DS3	4.06	NS5	4.06
PS2	4.13	DS4	4.12	NS6	4.06
PS3	4.15	DS5	4.13	NS7	4.09
PS4	4.14	DS6	4.09	NS8	4.10
PS5	4.05	DS7	4.19	NS9	4.10
PS6	4.13	DS8	4.12	NS10	4.17
PS7	4.14	DS9	3.94	RS1	3.92
PS8	4.14	DS10	4.07	RS2	3.14
PS9	4.15	DS11	4.09	RS3	3.20
PS10	4.14	DS12	3.80	WT1	3.09
PS11	4.13	NS1	4.08	WT2	2.88
PS12	4.07	NS2	4.08	WT3	3.75
DS1	4.10	NS3	4.07	WT4	3.94
DS2	4.12	NS4	4.15	WT5	3.05

The means above provide that patients perceived satisfaction with doctor services, nursing services, registration services and waiting services

was 81.80%, 81.60%, 62.80%, and 69.60% respectively. The overall perceived satisfaction of the patients with the healthcare services provided at the surveyed secondary hospitals was 83%.

The mean value of each item under its respective variable description provides that the patients visiting and making use of the secondary healthcare services at different DHQ and THQ level hospitals of the 19 districts of Punjab (North) were generally satisfied with the healthcare facilities provided to them. The performance of the doctor services with a mean score of 4.09 was perceived satisfactory by the patients, who were perceptively most satisfied with the ability of the doctors to explain to patients the need of medical tests with a mean score of 4.19. However, there was still room for improvement about the amount of time doctors gave to a patient, as this was the least satisfactory aspect of doctor services.

Similarly, patients perceived satisfaction with nursing services as well with a mean value of 4.08. The most satisfactory aspect of nursing services, as perceived by the patients, was that the nursing staff was well trained, having a mean score of 4.17. However, as perceived by the patients, nursing staff needed to improve their courteousness with the patients.

Regarding the registration services, as evident from the statistical analysis as well, there was a mixed opinion, as the average response to the perceived satisfaction of the patients with this aspect of the service delivery was banking at average score. The healthcare service providers thus needed to offer better registration services to the people especially about reduction of time required to get the patient registered.

Similarly, patients also showed concerns regarding the waiting time, which included extending the OPD hours and extending of medical treatment in case of emergencies without any delay.

Notwithstanding the few areas that needed improvement, the public seemed satisfied with the healthcare facilities provided in the secondary healthcare formations in the 19 districts of the Punjab (North).

46.12 Conclusion

The impact audit aimed to contribute to the understanding of patient satisfaction perception with public service delivery in secondary hospitals under the audit jurisdiction of the Directorate General of Audit, Local Governments, the Punjab (North), Lahore.

By examining the impact of doctor services, nursing services, registration services, and waiting time on patient satisfaction, the survey highlighted the areas with which the public was perceptibly satisfied vis-à-vis the areas which need improvement. The survey also highlighted important demographic information with regard to users of the secondary healthcare facilities especially with regard to gender participation in work force, average incomes, and levels of education, which can provide valuable insights for policymakers.

The survey can be considered a pilot survey to ascertain the effectiveness of the healthcare facilities in the mentioned districts of Punjab. An extensive and more detailed survey can provide better insights as well as recommendations that may contribute to evidence-based policy decisions and effective governance mechanisms, leading to better patient satisfaction, increased trust in public healthcare, and improved health outcomes.

Annexures

Annexure-A

**Memorandum for Departmental Accounts Committee
Paras Pertaining to Current Audit Year 2024-25
District Health Authority, Gujranwala**

Rs in million

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
01.	CEO DHA GRW	Loss on account of SSB due to- no regularization of services of contract employees	HR	16.019
02.		Unjustified payment of allowances during leave period recovery	HR	0.175
03.		Unjustified/Over payment of house rent	HR	0.685
04.		Inadmissible payment of Health Risk Allowance	HR	-
05.		Non-deduction of Special /Supervisory allowance during leave Period	HR	0.155
06.	DHO GRW	Purchase of Bulk medicine without demand of Health facilities	Procurement	45.861
07.		Non deduction of GST	Procurement	0.4859
08.		Irregular/uneconomic purchase through splitting orders without annual planning	Procurement	2.193
09.		Irregular blockage of funds/non-surrendering	Others	533.40
10.		Non-deduction of government taxes	Others	3.188
11.		Irregular payment for repair of vehicle	Procurement	0.299
12.		Overpayment of social security benefit after regular period	Others	0.162
13.		Unauthorized payment of Conveyance Allowance & Health Sector Reform Allowance during leave period	HR	2.094
14.		Overpayment of HSRA	HR	0.454
15.		Irregular drawal of pay & allowances due to leave not sanctioned by authority	HR	1.27
16.	MS THQ Hospital Wazirabad	Non deposit of Govt. receipt so Recovery	HR	0.3599
17.		Unjustified repair of vehicles	Procurement	0.911
18.		Unjustified payment to Contingent paid staff Paid staff	HR	0.614
19.		Income Tax on Lab Share	Others	0.242
20.		Non deduction of Income Tax of Parking and Canteen	Others	0.297
21.		Unjustified/Doubtful drawl of POL	Others	5.4
22.	MS THQ Hospital Kamonke	Non-deduction of Income Tax against the purchase of X-Ray films & other services	Others	0.262
23.		Unauthorized payment on account of Non Practicing Allowance and unjustified payment	HR	7.5
24.		Irregular drawl of pay and allowances due to leave no sanctioned by the authority	HR	1.1
25.		Unjustified drawl of pay and allowances		0.382
26.		Non-utilization of CT Scan funds	Others	5.000
27.		Unjustified drawl of pay and allowances of absent days	HR	45.0337

28.		Unjustified expenditure by splitting Indents	Procurement	0.726
29.		Unjustified payment to Contingent paid staff	HR	-
30.	MS THQ Hospital Noshera Virkan	Non deduction of income tax from shares to doctors & paramedics amounting	HR	0.384
31.		Unauthorized extension in bid validity period and purchase of LP medicine	Procurement	0.703
32.		Irregular / doubtful award of frame work contract of lab items loss to the government	Procuremnt	0.152
33.		Non imposition of penalty	Procuremnt	1.331
34.	SMO RHC Wahndoo	Overpayment of Health Sector Reform Allowance	HR	0.0029
35.	SMO RHC	Less deduction of income tax	Others	0.0653
36.	Eminabad	Non deduction of income tax on Doctor and paramedical staff sharers	Othrs	0.101

District Health Authority, Gujrat

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
CEO (DHA) Gujrat			
1	Loss to the government due to purchase of medicine more than trade price	Procurement	1.033
2	Overpayment on account of pay and allowances amounting Rs	Human Resource	1.154
3	Overpayment on account of pay & allowances	Human Resource	0.430
4	Irregular payment on account of M&E without physical inspection	Others	20.96
5	Non deduction of conveyance allowance and salaries in leave period	Human Resource	0.705
6	Unjustified payment due to payment of M&E rates more than approved in PC-I	Procurement	0.380
MS Major Shabir Sharif Shaheed Hospital Kunjah			
7	Less recovery of parking and canteen	Others	1.003
8	Unauthorized expenditure due to split of the indent	Others	0.599
9	Irregular purchase of non-formulary medicine without DTL and out of SML	Procurement	0.240
10	Unjustified payment of GST on purchase of x-ray films	Procurement	0.396
11	Unauthorized payment of Health Sector Reform Allowance	Human Resource	2.324
12	Non deduction of conveyance allowance and salaries in leave period	Human Resource	1.261
13	Overpayment of on account of SSB 30% and unauthorized drawl of salaries	Human Resource	0.458
MS THQ Hospital Khairan, Gujrat			
14	Non deduction of income tax, GST and PST amounting Rs 1.330 million	Others	1.330
15	Irregular expenditure on purchase of POL	Procurement	1.194
16	Non deduction of 5% repair charges	Human Resource	0.417
17	Non deduction of allowances in leave period	Human Resource	0.469
18	Unjustified payment of NPA and qualification allowance	Human Resource	0.667

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
19	Unauthorized payment of HSRA and salaries in absent period	Human Resource	1.106
20	Unjustified expenditure on account SSP share of	Others	6.342
21	Irregular drawl of salaries without performing duty as per rules	HR	4.605
MS THQ Level Hospital Lalamusa, Gujrat			
22	Irregular expenditure on purchase of POL	Procurement	0.285
23	Unjustified payment for maintenance services of x-ray machine	Procurement	0.601
24	Irregular drawl of salaries without performing duty	Human Resource	0.441
MS THQ Hospital Sarai Alamgir, Gujrat			
25	Unauthorized payment of pay and allowances after transfer and in absent period	Human Resource	0.622
26	Non-deduction of allowances in leave and unauthorized salaries without approval of leave	Human Resource	0.638
27	Irregular expenditure on purchase of dental material	Others	1.863
28	Unauthorized payment of qualification allowance and HSRA	Human Resource	0.319
District Health Officer, Gujrat			
29	Non-deduction of Conveyance and other allowance during leave	Human Resource	0.291
30	Non-deduction of conveyance allowance of vaccinators	Human Resource	4.327
31	Irregular grant of annual increment to Ad-hoc Doctors, overpayment	Human Resource	0.182
MS THQ Level Hospital Dinga, Gujrat			
32	Irregular expenditure on purchase of diesel	Others	2.613
33	Unjustified payment of allowances	Human Resource	0.410
34	Irregular grant of annual increment to Ad-hoc doctors, overpayment	Human Resource	0.080
35	Non-deduction of Income tax on off-cycle payments –, Payment of allowances under wrong head of account	Others	0.212

District Health Authority, Hafizabad

CEO (DHA) Hafizabad				
Sr.No	PDP	Title of Audit Para	Nature of Audit Para	Amount
1	04	Less deduction of Income Tax on imported items	Others	1.153
2	05	Irregular payment of pending liabilities of Bulk Medicines	Procurement	40.105
3	06	Unjustified payment of Health Risk allowances	Others	1.15
4	08	Irregular payment of irreverent allowances, recovery thereof	Human Resource	0.355

CEO (DHA) Hafizabad				
Sr.No	PDP	Title of Audit Para	Nature of Audit Para	Amount
5	09	Unauthorized payment of Fixed pay to regular employees	Human Resource	0.391
6	11	Delay in procurement process of medical equipment & furniture for hospital	Procurement	2640.670
7	13	Less deposit of GST on imported items	Others	1.851
8	14	Loss to the govt. on a/c of purchase of medicine at higher rates than the other Distts	Procurement	2.488
9	15	Non-deduction of pay and allowances during EOL / Leave without pay	Human Resource	1.539
10	17	Fraudulent appointment Under 17-A through forgery documents	Human Resource	0.896
DHO Hafizabad				
11	18	Un-authorized payment of Health Sector Reform Allowance	Human Resource	1.01
12	19	Unjustified drawl of Non-practicing Allowance	Human Resource	0.430
13	20	Overpayment of HSRA of Rs 190,000	Human Resource	0.190
14	21	Unauthorized payment of CA & Health Sector Reform Allowance during leave period	Human Resource	1.097
15	24	Over payment due to local purchase of medicines	Procurement	0.241
16	25	Doubtful Consumption of Mediciens purchased for flood emergency	Procurement	2.063
17	26	Medicines purchased without requirment	Procurement	1.024
18	30	Non deduction of Pay & Allowances of absent from duty period	Human Resource	0.314
19	31	Irregular drawl of pay allowances due to leaves not sanctioned by the competent authority	Human Resource	2.073
20	32	Unauthorized Payment of Pay & Allowances after removal from services	Human Resource	0.142
21	33	Non deduction of GST & Income Tax	Others	1.057
MS DHQ Hospital Hafizabad				
22	36	Loss to government due to non- auction of canteen attached with parking stand	Human Resource	1.941
23	37	Non recovery of electricity charges from contractors	Others	0.660
24	40	Recovery of excess payment of pay & allowances after resignation/termination of services	Human Resource	0.395
25	41	Unauthorized payment on account of Non-Practicing Allowance	Human Resource	5.221

CEO (DHA) Hafizabad				
Sr.No	PDP	Title of Audit Para	Nature of Audit Para	Amount
26	42	Unauthorized payment on account of arrears of Non-Practicing Allowance-	Human Resource	2.859
27	43	Unjustified payment of allowances during leave period recovery thereof	Human Resource	2.817
28	47	Irregular expenditure on printing due to non-obtaining of NOC	Procurement	6.932
29	50	Unlawful payment of pay & allowances of OSD post due to appointment on bogus documents	Human Resource	2.751
MS THQ Hospital Pindi Bhattian				
30	52	Irregular purchase of L.P medicine and loss to Govt	Procurement	0.748
31	53	Un-authorized Occupation of Govt. Residence recovery of Penal rent	Human Resource	3.447
32	55	Non-deduction of conveyance allowance/Salary during leave period	Human Resource	0.134
33	56	Irregular withdrawal of pay allowances of Rs 644,061 due to leaves not sanctioned by the competent authority	Human Resource	0.644
34	57	Irregular purchase on quotations	Procurement	2.657
35	58	Loss to government due to non-auction of parking stand	Others	0.567
36	59	Irregular expenditure on account of purchase and consumption of Medical Oxygen Gases	Procurement	0.895
37	60	Doubtful Withdrawal of POL for Generator	Others	3.554
38	63	Unauthorized payment of pay and allowances during absence	Human Resource	0.278
39	65	Unauthorized payment of HSRA	Human Resource	0.729

District Health Authority, Mandi Baha-ud-Din

CEO (DHA) MB Din				
Sr. No	PDP	Title of Audit Para	Nature of Audit Para	Amount
1	1	Unauthorized payment of pay & allowances to absent employees	Human Resource	224.230
2	2	Non-formulation of Procurement and Grievance Committees as per rules -Rs 167.254 million	Procurement	167.254
3	22	Irregular clearance of pending liability	Others	133.592
4	7	Illegal / Doubtful auction of surplus or unserviceable items and Loss to the Government.	Procurement	8.527
5	8	Unjustified drawl and issuance of POL	Others	4.683
6	11	Non-deduction of government taxes	Procurement	3.117

CEO (DHA) MB Din				
Sr. No	PDP	Title of Audit Para	Nature of Audit Para	Amount
7	12	Overpayment of allowances from doctors on training for pay purpose.	Human Resource	2.567
8	15	Non deduction of GST	Others	1.075
9	16	Over-payment of Health Sector Reform Allowance	Procurement	1.215
10	21	Inadmissible payment of Health Sector Reform Allowance	Procurement	0.050
DHO (PS) MB Din				
11	35	Inadmissible payment of conveyance allowance	Human Resource	20.354
12	29	Unjustified drawl of POL on additional charge	Human Resource	2.946
13	30	Irregular payment to daily wages Staff	Human Resource	1.927
14	36	Overpayment of HSRA	Human Resource	0.265
DHQ Hospital MB Din				
15	37	Non-recovery of patient claims under Sehat Sahulat Programme	Human Resource	25.694
16	38	Irregular award of contracts	Procurement	18.799
17	40	Short-release/ lapse of funds for Non-Salary Budget	Others	14.938
18	42	Less supply of medicines	Procurement	11.094
19	43	Irregular clearance of pending liability	Others	10.816
20	46	Non-utilization of tied grant	Procurement	5.575
21	50	Unauthorized payment on account of non-practicing allowance	Human Resource	3.839
22	51	Non-deduction of income tax on receipt	Others	0.623
THQ Hospital Phalia				
23	56	Irregular award of contracts	Procurement	3.813
24	58	Unauthorized payment on account of non practicing allowance-	Human Resource	2.514
25	60	Unjustified purchase of Camera without competition	Procurement	2.200
26	61	Irregular clearance of pending liability	Others	1.065
27	66	Non-recovery of patient claims under sehat sahulat programme	Human Resource	0.273
28	67	Overpayment of CA to doctor on training for pay purpose	Human Resource	0.270
29	69	Less supply of medicines	Procurement	4.370
THQ Hospital Malakwal				
30	71	Late and less supply of medicines	Procurement	8.830
31	72	Irregular award of contracts	Procurement	5.875
32	74	Less supply of medicines	Procurement	3.200
33	73	Non-transparent procurement	Procurement	2.590
34	79	Non-recovery of patient claims under SSP	Human Resource	1.752
35	83	Unjustified payment due to purchase at higher	Procurement	0.608

CEO (DHA) MB Din				
Sr. No	PDP	Title of Audit Para	Nature of Audit Para	Amount
		rates		
Children Hospital, Mandi Bahauddin				
36	89	Irregular clearance of pending liability	Others	4.794
37	92	Unauthorized payment of HSRA	Human Resource	0.294
38	86	Irregular expenditure on repair of generator	Procurement	0.280
39	93	Overpayment of social security benefit-30%	Human Resource	0.439
City Hospital (THQ Level), Mandi Bahauddin				
40	94	Likely misappropriation of parking fee -	Others	1.016
41	96	Unauthorized payment of HSRA	Human Resource	0.071
42	98	Irregular payment of pay and allowances during general duty	Human Resource	0.511

District Health Authority, Narowal

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
CEO (DHA) Narowal			
1	Non-supply of medicines non-forfeiture of performance guarantee	Procurement	1.231
2	Irregular award of contract to 2nd lowest bidder and loss to government	Procurement	0.857
3	Excess release of bulk medicine funds to the health facilities	Procurement	32.08
4	Non-deduction of conveyance allowance during leave period	HR Related	0.325
5	Overpayment of social security benefit	HR Related	0.832
6	Unauthorized with drawl of pay and allowances	HR Related	2.757
DHO, NAROWAL			
7	Irregular Purchase of medicine without open tender	Procurement	5.396
8	Overpayment of social security benefit @ 30%	HR Related	1.012
9	Unjustified Purchase of without tender	Procurement	2.896
10	Unauthorized payment of inadmissible allowances	HR Related	0.102
11	Non-deduction of conveyance allowance during leave period	HR Related	0.302
12	Unauthorized payment of Conveyance Allowance	HR Related	0.114
13	Unjustified Purchase of without frame work contract	Procurement	1.879
14	Unauthorized payment of house rent allowance	HR Related	3.617
15	Irregular Expenditure by splitting the indent		1.111
16	Overpayment of pay and allowances after resignation	HR Related	0.608
17	Overpayment of pay and allowances to adhoc employees	HR Related	0.462
18	Non deduction of Income Tax	Procurement	0.427
19	Irregular purchase of L.P medicine and loss to Government	Procurement	2.620
MS DHQ Hospital, Narowal			
20	Unauthorized payment of HSRA	HR Related	0.297
21	Unauthorized payment of inadmissible allowances	HR Related	0.206
22	Doubtful consumption of OPD medicine	Procurement	0

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
23	Unauthorized payment of pay and allowances during absence	HR Related	0.49
24	Non-deduction of conveyance allowance during leave period	HR Related	0.979
25	Unauthorized payment of pay and allowances during EOL	HR Related	0.58
26	Overpayment of pay and allowances due to non entitlement of increment	HR Related	0.718
27	Overpayment of pay and allowances during LHP	HR Related	0.739
28	Non deduction of Conveyance, House Rent Allowance and 5% repair charges	HR Related	0.641
29	Non recovery of Health Sector Reform Allowance of staff deputed on general duties	HR Related	0.669
30	Non deduction of income tax on doctor's share	HR Related	0.56
31	Unauthorized payment of Health Sector Reform Allowance to PG Trainees	HR Related	0.654
32	Over payment of social security benefit @ 30%	HR Related	0.066
33	Doubtful payment of salaries to absent staff	HR Related	41.799
MS THQ Hospital Shahkargarh, Narowal			
34	Non-deduction of conveyance allowance against leave period	HR Related	0.16
35	Unjustified Withdrawal of pay of EOL period as Arrear	HR Related	0.532
36	Unauthorized payment on account of Non Practicing Allowance	HR Related	0.547
37	Irregular Payment to Adhoc Doctors & Overpayment of annual increment	HR Related	0.034
38	Unsanctioned Leaves Resulted in Irregular Drawl of pay	HR Related	1.665
39	Non Deduction of HSRA of absent period	Procurement	0.613
40	Non Deduction of HSRA & C.A and Irregular payment of pay and allowances during general duty	HR Related	2.155
MS THQ Hospital Zafarwal, Narowal			
41	Irregular procurement of LP medicines	Procurement	11.189
42	Over payment of social security benefit 30%	HR Related	2.824
43	Unjustified payment of HSRA	HR Related	0.637
44	Irregular Contingent payment due to non availability of Vouchers	Procurement	1.749
45	Irregular Procurement Due to Splitting of Indents of Regular Use Items	Procurement	5.56
46	Irregular expenditure on LP From 10% Emergency Budget	Procurement	4.374
47	Purchase and utilization of non-formulary medicine without DTL	Procurement	0.673
48	Irregular expenditure on printing without NOC	Procurement	1.373
49	Irregular Procurement of I.T Equipment & Air Conditioners	Procurement	2.702
50	Non Deduction of HSRA of absent period & Pay of Absent period	HR Related	1.132
51	Non-deduction of conveyance allowance of Leave period	HR Related	0.058

District Health Authority, Sialkot

Sr. No.	Name of Formation	Title of Audit para	Nature of Audit para	Amount
1	CEO (DHA), Sialkot	Unjustified preparation of deficit budget	Others	408.700
3		Irregular utilization of conditional grants	Others	17.713
5		Inadmissible payment of Health Sector Reform Allowance	HR Related	0.042
7		Less deduction of income tax	Others	0.399
8		Unjustified payment of rent of office building	Others	4.367
10		Excess payment than the Trade Price	Procurement	10.123
11		Irregular purchase of bulk medicine without healthy competition	Procurement	18.183
12		Unauthorized payment of salaries to terminated employees	HR Related	0.441
13		Unjustified drawl of pay and allowances during EOL	HR Related	0.128
14		Non deduction of conveyance allowance for leave period	HR Related	0.052
15		Non deduction of GST	Others	0.905
16		Irregular payment of pending liabilities	Others	65.501
17	District Health Officer, Sialkot	Fraudulent drawl of pay and allowance through forgery of documents	HR Related	0.451
18		Un-authorized payment of Health Sector Reform Allowance	HR Related	4.210
19		Unjustified drawl of 45% house rent	HR Related	0.861
21		Overpayment of HSRA	HR Related	1.174
22		Unjustified/ overpayment of increment to the ad-hoc employees	HR Related	0.883
23		Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	HR Related	7.711
24		Unjustified payment of pay and allowances through off cycle and recovery of income tax	HR Related	3.494
27		Non Deduction of Income Tax	Others	2.153
30		Irregular purchase of LP medicine through Quotations without valid Form-9	Procurement	26.381
31		Non-deduction of conveyance allowance during leave period	HR Related	1.018
32		Overpayment of pay and allowances due to non-deduction of GP Fund Group Insurance and Benevolent Fund	HR Related	4.987
35	THQ	Non deduction of HSRA	HR	1.062

Sr. No.	Name of Formation	Title of Audit para	Nature of Audit para	Amount
	Hospital Daska, Sialkot		Related	
36		Unjustified payment of allowances during leave period recovery	HR Related	1.085
37		Irregular drawl of pay allowances due to leaves not sanctioned by the competent authority	HR Related	1.105
38		Irregular drawl of Arrears of pay and allowances due to non-availability of whereabouts	HR Related	5.445
39		Illegal Occupation of residence and Recovery of House rent	HR Related	1.225
40		Non-deposit of PST @5% income Tax @10% on the contract of parking stand	Others	0.180
41		Unauthorized payment on account of Non Practicing Allowance	HR Related	2.894
42		Unauthorized purchase of x-ray and laboratory items from medicine budget and recovery of sales tax	Procurement	3.017
43		Irregular Purchase and utilization of non-formulary medicine without DTL	Procurement	0.110
44		Unjustified appointment of adhoc doctors more than the term of three years	HR Related	2.192
46		Less deposit/Affixing of stamp duty due to executing the agreements on low value stamp papers	Procurement	0.159
47		Unauthorized expenditure on account of repair of transport	Others	1.501
48	THQ Hospital KotliLoharan, Sialkot	Non Deduction of 5%repair charges, House rent and Conveyance allowance due to government accommodation	HR Related	0.337
49		Overpayment of pay and allowances and non-deduction of 30% SSB, GP Fund Group Insurance and Benevolent Fund	HR Related	3.224
50		Unjustified payment of 45% house rent and HSRA	HR Related	0.905
51		Non deduction of conveyance allowance, NPA allowance, HPA allowance Special HealthCare allowance and HSRA	HR Related	0.425
52		Irregular expenditure of medicine due to non-availability of Form 9	Procurement	4.075
54		Non deduction of income Tax on Bulk Medicine on Doctor and Paramedics Share	HR Related	0.094
55		Irregular drawl of pay allowances of Rs 1.150 million due to leaves not	HR Related	1.150

Sr. No.	Name of Formation	Title of Audit para	Nature of Audit para	Amount
		sanctioned by the competent authority		
57		Unauthorized expenditure due to non-calling of tender	Procurement	0.881
58		Irregular expenditure on account of DEOs	Others	1.560
59		Mismanagement of medicine funds	Procurement	5.312
66		Irregular Payment through DDO	Others	0.383
68	THQ Hospital Pasrur	Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	HR Related	4.940
70		Irregular Purchase and utilization of non-formulary medicine without DTL	Procurement	2.774
71		Unjustified appointment of adhoc doctors more than the term of three years and recovery thereof due to inadmissible increment	HR Related	6.176
73		Unjustified payment of personal allowance and HSRA	HR Related	0.499
74	THQ Hospital Sambrial	Inadmissible payment of Risk Allowance	HR Related	0.048
75		Irregular appointment/extension of the adhoc employees pay and allowances recovery of inadmissible increment	HR Related	8.674
76		Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	HR Related	1.240
77		Irregular purchase of LP medicine through Quotations without valid Form-9	Others	0.858
79		Non deduction of conveyance allowance, NPA allowance, HPA allowance Special HealthCare allowance and HSRA	HR Related	0.985
80		Irregular drawl of pay allowances due to leaves not sanctioned by the competent authority	HR Related	1.235
82		Overpayment on account of pay and allowances	HR Related	0.251
83		Illegal Occupation of residence and Recovery of Penal rent	HR Related	1.861
85		Stock not carried forward	Others	0.563
86	RHC Chowinda	Irregular expenditure due to violation of PPR 2014	Procurement	8.207
87		Unauthorized purchase of LP medicines without contract	Procurement	5.056
89		Irregular payment of pending liabilities	Others	8.526

Sr. No.	Name of Formation	Title of Audit para	Nature of Audit para	Amount
90		Misclassification of expenditure	Others	1.981
91		Excess usage of funds for LP medicine	Procurement	15.037
92		Unauthorized expenditure under invalid sanction of previous year	Others	2.821
93		Loss due to late execution of rate contract	Procurement	1.459
94		Non deposit of hospital receipts	Others	0.300
95		Non deduction of House Rent Allowance and @5% of basic pay	HR Related	0.422
96		Unauthorized payment of Conveyance allowance	HR Related	0.060
97		Expenditure in excess of budget allocation	Others	8.170

DISTRICT HEALTH AUTHORITY KASUR

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
CEO (DHA) Kasur			
1	Irregular of appointment under 17-A	Human Resource	0
2.	Irregular clearance of previous year liabilities –	Irregularity	16.704
3.	Irregular payment of medical reimbursement charges – Rs 2.559 million	HR	2.559
4.	Irregular purchase of dialysis machine	procurement	6.570
5.	Irregular utilization of conditional grant.	irregularity	47.183
DHQ Hospital Kasur			
6.	Purchase of non formulary medicine without positive DTL –	procurement	00
7.	Irregular Utilization of SSP Funds	Resources	00
8.	Overpayment of electricity bills due to exaggerated billing	Procurement	2.773
9.	Overcharging in CT-Scan Services	Procurement services	4.922
10.	Irregular re-appropriation of funds	Irregularity	22.967
11.	Non-imposition of penalties on service provide	Irregularity	28.305
12	Non-transparent hiring of CPS	Procurement	8.154
13	Loss to government due to non-placement of funds in corporate account - Rs 54.900 million	irregularity	54.900
14	Irregular purchase of LP medicines - Rs 4.940 million	Procurement	2.790
	Irregular award of additional charge of BS-19 post to BS-20 officer		609.753
THQ Hospital Pattoki			
15	Irregular expenditure of repair work without	Procurement	1.395

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
	observing annual planning involution of PPRA rule		
THQ Hospital Chunian			
16	Undue favor to employees by granting Day-Off beyond the limit of gazetted holidays	HR	00
17	Poor internal control of hospital management	Irregularity	00
18	Non-imposition of penalties on service provider	HR	7.480
19	Irregular purchase of secondhand CR System for x-ray machine	Procurement services	1.287
20	Non-transparent hiring.	irregularity	1.193
21	Irregular expenditure posting of junior officer to higher post		36.563
THQ Pattoki			
22	Irregular purchase of LP medicines -	Procurement	2.150

District Health Authority Lahore

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
District Health Authority Lahore				
1.	CEO (DHA)	Un-justified appointment & regularization of computer operators	Human Resource	31.056
2.		Non-implementation of inquiry recommendations on withholding increments and failure to update service books	Human Resource	1.123
3.		Doubtful payment to the contingent paid staff	Human Resource	0.393
4.		Irregular payment on purchase of medicine	Procurement	12.157
5.		Non / less realization of liquidated damages	others	0.431
6.		Irregular payment of pending liabilities	Others	137.017
7.		Non-forfeiture of performance guarantee and recovery of DTL samples	others	0.277
8.		Irregular expenditure on POL	Others	12.460
9.		Non-compliance of SDAC decisions pertaining to audit paras	Others	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
10.	MS Govt. Mian Meer Hospital, Lahore	Non auction of parking stand contract	Value for money	6.00
11.		Misclassification of expenditure	Others	19.159
12.		Irregular payment to the service provided MEPG atif	Procurement	0.900
13.		Non-deduction of Income Tax from doctor and staff shares from government receipts	others	0.336
14.		Unjustified Payment of Salaries	Human Resource	4.535
15.	DDOH Allama Iqbal Town	Irregular expenditure by misclassification	Others	1.055
16.		Doubtful expenditure	Others	1.168
17.		Irregular expenditure on account of hiring of transport	Procurement	0.621
18.		Irregular drawl of POL	Others	2.00
19.		Irregular expenditure and involving overpayment of PST	Others	0.328, 0.044
20.	DDHO Nishter Town	Unauthentic endorsement for payment to CPS	Human Resource	2.985
21.		Unauthentic consumption of POL	Others	1.765
22.	DDOH Shalimar Town	Irregular cash drawl instead of vender cheques	Human Resource	0.377
23.		Unauthentic recommendation for payment to CPS	Human Resource	11.165
24.		Doubtful payment to CPS without mentioning cheque number	Human Resource	53.267
25.		Irregular drawl of salary of terminated CPS	Human Resource	0.687
26.		Irregular drawl of POL for Condemned/Out-of-Order Vehicles	Human Resource	2.038
27.		Misuse of POL due to excessive and unaccounted expenditure on official vehicle	Human Resource	6.667
28.		Misuse of POL in private affairs	Others	1.152

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
29.	DDHO Ravi Town	Irregular payment of salary of absence period	Human Resource	0.806
30.		Irregular payment against exaggerated billing	Others	1.470
31.		Excess payment on account of POL	Others	0.150
32.		Loss due to misuse of official vehicles and irregular drawl of POL and repair	Others	2.511, 9.997
33.		Doubtful consumption of consumable stock	Value for money and service delivery issues	1.627
34.	DDOH DGBT	Irregular withdrawal of salary	Human Resource	0.322
35.		Unauthorized payment to DHA employees	Human Resource	0.353
36.		Doubtful payment to contingent paid staff	Human Resource	130.067
37.		Irregular payment against exaggerated billing	Value for money	0.630
38.		Irregular withdrawl of CPS Funds	Human Resource	34.775
39.		Irregular payment of salary of CPS	Human Resource	1.545
40.	DDOH Samanabad	Irregular cash withdrawl of CPS funds	Others	30.695
41.		Irregular withdrawal of contingent paid staff funds through duplicate en-cashed cheques	Others	0.878
42.		Irregular disbursement to contingent-paid staff	Human Resource	15.171
43.		Irregular disbursement to CPS	Human Resource	2.163
44.		Irregular payment on account of POL	Others	0.161
45.	DDOH Gulberg Town	Un-justified / non-transparent hiring of contingent paid staff	Others	2.565

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
		and cash payment		
46.		Irregular payment to contingent paid polio workers	Human Resource	0.475
47.		Irregular payment on account of POL	Others	0.198
48.		Overpayment against exaggerated billing	Others	1.470
49.	DDOH Wahgah Town	Misappropriation of funds via dummy cheques issued to CPS	Misappropriation	1.774
50.		Double drawl of salary by contingent paid staff	Human Resource	3.100
51.		Irregular payment of salary of absence period	Human Resource	-
52.		Doubtful payment to contingent paid staff		5.813
53.		Fake payment to DHA employees as CPS	Human Resource	0.440
54.		Unauthorized withdrawal of pay and allowances after transfer of charge	Human Resource	2.480
55.	Infectious Disease	Irregular drawl of pay in higher scale		5.153
56.	Hospital, Bilal Gunj	Unauthorized retention of Government money	Others	230.690

DISTRICT HEALTH AUTHORITY NANKANA SAHIB

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
District Health Authority, Nankana Sahib			
CEO DHA Nankana Sahib			
1	Non-forfeiture of performance guarantee		0.687
2	Irregular discharging of Pending Liabilities	Others	13.436
DHQ Hospital Nankana Sahib			
3	Use of Non formulary medicines without DTL reports	Procurement	7.665
4	Unauthentic payment to contractor of MEPG	Others	9.955
	Loss to government due to non-placement of funds in corporate account	Others	1.453
DHO Nankana Sahib			
5	Non deduction of Income Tax and non-withholding of 1/5 th of GST	Procurement	1.128
6	Overpayment against exaggerated billing	Others	0.141
THQ Hospital Sangla Hill			
8	Overpayment of diesel charges and non-deduction of taxes	Procurement	0.418

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
9	Non-recoveries of Canteen and Parking stand fee	Others	2.452
10	Irregular hiring of daily wages staff		1.205
THQ Hospital Shahkot			
11	Unjustified expenditures on account of pay & allowances of Chowkidar, Cook & Sanitary workers	HR	4.212
12	Irregular payment of pending liabilities	Others	1.143

DISTRICT HEALTH AUTHORITY OKARA

Rs in million

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
District Health Authority Okara			
CEO (DHA) Okara			
1	Non-supply of medicines and non-blacklisting / non-forfeiture of performance guarantee Rs261,449	Procurement	13.072
2	Un-necessary creation of financial liability	Procurement	29.242
3	Up gradation of mid-vives and loss to government	Human Resource	20.866
DHQ Hospital City Okara			
4	Embezzlement of government money by claiming fake vouchers of oxygen gas cylinders	Procurement	5.450
5	Fraudulent drawl of fund through excess drawl	Procurement	0.463
6	Loss due to placing of deposits in ordinary account		3.945
7	Irregular purchase of bulk medicine without healthy competition	Procurement	199.200
8	Doubtful purchase form R. F Engineering / A and H Company	Procurement	7.688
9	Overcharging in CT Scan Services	Procurement	6.08
10	Unauthorized extension of CT Scan contract with blacklisted contractor	Others	44.804
11	Irregular expenditure by misclassification	Procurement	2.563
12	Doubtful expenditure on purchase of store items	Procurement	4.558
13	Doubtful expenditure on hiring of printers for pathology laboratory tests	Others	5.787
14	Unjustified payment to class IV workers	Human Resource	30.482
15	Irregular appointment of daily wages staff from Health Council	Human Resource	0.592
16	Unaccounted Fans and Lights	Others	1.262
17	Irregular payment to Lesco due to non-reconciliation and non-commissioning of net metering	Others	52.483
18	Irregular payment to contractor of MEPG	Others	4.779
DHQ Hospital South City			
19	Loss due to placing of deposits in ordinary account	Others	2.767
20	Violation in solar energy billing due to net metering non-compliance	Others	17.658
21	Irregular appointment of daily wages staff from Health Council	Human Resource	1.538
22	Irregular expenditure by misclassification	Others	1.466
23	Abnormal use of medical gases and utilities	Procurement	7.381

24	Irregular payment liability	Procurement	14.602
THQ Hospital Renala Khurd			
25	Loss due to placing of deposits in ordinary account	Others	1.379
26	Irregular appointment of daily wages staff from Health Council	Human Resource	1.51
27	Doubtful purchase from Al Makkah Traders	Procurement	5.352
28	Loss due to theft of machinery	Others	0.800
THQ Hospital Haveli Lakha			
29	Loss due to placing of deposits in ordinary account	Others	2.759
30	Irregular expenditure by misclassification	Procurement	0.858
31	Advance drawl from Health Council Fund	Procurement	1.352
32	Irregular appointment of daily wages staff from Health Council	Human Resource	2.704
THQ Hospital Depalpur			
33	Loss due to placing of deposits in ordinary account	Others	2.705
34	Non-distribution of Sehat Sahulat Funds	Human Resource	7.537
35	Irregular expenditure by misclassification	Procurement	2.034

DISTRICT HEALTH AUTHORITY SHEIKHUPURA

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
District Health Authority Sheikhpura			
CEO (DHA) Sheikhpura			
1	Non-supply of medicines	Procurement	12.491
2	Non-recovery of over-charging of rates of medicine-	Procurement	0.529
3	Doubtful Expenditure on account of Printing & Publication	Procurement	1.041
4	Illegal up gradation of mid-wives and loss to government	H. R.	288.259
5	Overpayment of different allowances	H,R	9.06
District Health officer Sheikhpura			
6	Over payment to irregular up graded employees	H.R.	1.315
7	UN-economical purchase of L.P medicine	Procurement	1.854
8	Loss to government property due to non maintenance of residences of BHU	H.R.	
9	Irregular drawl of Conveyance and House Rent Allowance recovery thereof	H.R.	0.738
THQ Hospital Sharqpur Sharif			
10	Irregular utilization of medicine budget	Procurement	30.185
11	Non-transparent recruitment of Data Entry Operators	H.R.	5.500
12	Unauthorized payments of inadmissible allowances	H.R	4.076
13	Overpayment due to irregular up-gradation	H.R	0.787
14	Irregular expenditure on repair of civil work	Procurement	1.708
15	Loss due to placing of deposits in current account	Others	1.21
16	Non deduction of income tax on doctor's share	Others	0.199
THQ Hospital Ferozwala			
17	Non deposit of Government Receipts	Receipts	0.380
18	Non-Deposit of Income tax/ GST/PST	Others	0.806
19	Irregular expenditure by misclassification	Procurement	2.100

THQ Hospital Muridke			
20	Overpayment due to non-deduction of HRA and CA	H.R	0.126
21	Non-Deduction Of Conveyance Allowance During Leave	H.R	0.703
22	Irregular Expenditure	Procurement	1.422
23	Irregular expenditure on Hiring of Generator	Procurement	1.113
24	Irregular expenditure by misclassification	Procurement	1.125
THQ Hospital Safdrabad			
25	Over payment to irregular up graded employees	H.R.	0.546
26	Non-Deposit of Income tax/ GST/PST	Others	0.978
DHQ Hospital Sheikhpura			
27	Unauthorized purchase of LP Medicine		0.456
28	Purchase of non-approved brand of LP medicine without positive DTL		7.230
29	Irregular expenditure on account of purchase and consumption of Medical Oxygen Gases		38.756
30	Non-imposition of penalty for Late- supply of goods		0.202
31	Unauthorized expenditure on Janitorial material		0.962
32	Overcharging in CT-Scan Services		2.485
33	Unauthorized extension of CT Scan contract with blacklisted Contractor		72.00
34	Loss to government due to non-placement of funds in corporate account		
35	Irregular expenditure by misclassification		5.440
36	Irregular expenditure		0.649
37	Un-authentic verification of invoices of service provider of CT scan		72.00

DISTRICT HEALTH AUTHORITY ATTOCK

Sr. No .	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO DHA, Attock	Irregular award of contract to due to invalid bid security	Procurement	19.431
2		Loss due to procurement of medicines at higher rates	Procurement	1.309
3	District Health Officer, Attock	Irregular expenditure on purchase of LP medicines	Procurement	17.028
4		Doubtful disbursement of POL amount to vaccinators		1.007
5	Isfand Yar Bukhari DHQ Hospital Attock	Overpayment due to accepting and utilizing below specs material	Procurement	0.219
6		Non-deduction of income tax	HR	0.174
7		Irregular payment of conveyance allowance	HR	0.432
8		Un-due delay in disbursement of doctor's/staff incentive	HR	14.542
9		Overpayment of GST/PST over and	Procurement	0.156

Sr. No .	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
		above approved/quoted rates		
10		Irregular and un-economical procurement of dialysis material without tender		14.572
12	District Coordinator IRMNCH&N P, Attock	Doubtful disbursement of POL amount to LHSs	Others	0.962
13	THQ Hospital Hassanabdal	Irregular Local purchase of medicine by splitting indent to avoid tendering	Procurement	0.400
14		Irregular purchases of medicine and Lab items due to non-observing PPRA	Procurement	2.323
15		Loss due to non-purchase of lab items on risk and cost basis	Procurement	0.165

DISTRICT HEALTH AUTHORITY CHAKWAL

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO DHA Chakwal	Procurement of medical & lab equipment without valid performance guarantee	Procurement	1.706
2		Procurement of medical & lab equipment at higher rates	Procurement	0.644
3		Loss due to purchase of echocardiography machine at higher rates	Procurement	0.600
4		Non execution of development schemes as per PC-I	Others	37.922
5		Less deduction of penalty on procurement of medical equipment	Procurement	0.155
6		Irregular expenditure on procurement of medicines	Procurement	154.685
7		Less deduction of late delivery charges	Procurement	0.145
8		Non deduction of sales tax	Procurement	0.072
9		Irregular expenditure without obtaining DTL report	Procurement	4.196
10		Non forfeiture of performance guarantee	Procurement	0.200
11	District Officer Health Chakwal	Unjustified expenditure on repair of vehicles	Others	0.396
12		Non deduction of conveyance allowance	HR	0.877
13		Wasteful expenditure on POL of fogging machine	Others	1.442
14		Unauthorized drawl of conveyance allowance by employees having official vehicle/bike	HR	0.057
15	DHQ Hospital Chakwal	Irregular auction of car parking	Others	2.260
16		Non collection of income tax from contractors for leases	Others	0.675
17		Excessive billing due to less credit of solar units	Others	11.680

18		Loss due to excess payment for R&M of medical equipment	Procurement	0.458
19		Loss due to purchase of sugar strips at exorbitant rates	Procurement	0.735
20		Loss due to excess payment for lab items	Procurement	0.175
21		Unauthorized expenditure on purchase of POL from vender not having registered pump	Others	4.481
22		Unauthorized expenditure on procurement of medicines from SSP	Procurement	0.616
23		Irregular expenditure on test without prequalification	Procurement	5.544
24		Irregular procurement of non-formulary medicines	Others	8.977
25		Non-disbursement of incentive to HR from SSP funds	Others	11.434
26		Non-deposit of taxes withheld from health council funds	Others	2.426
27		Irregular expenditure out of health council funds without approval	Others	42.372
28		Non deduction of income tax on share	Others	0.372
29		Non deduction of income tax, GST & PST	Others	0.049
30	City Hospital Talagang	Overpayment of pay & allowances	HR	0.101
31		Non deduction of allowances during LFP	HR	0.035
32		Un-authorized payment of pay & allowances	HR	0.004
33		Non deduction of income tax on share	Others	0.280
34	THQ Hospital Choa Saidan Shah	Non supply of bulk medicine	Procurement	1.534

DISTRICT HEALTH AUTHORITY JHELMUM

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO (DHA) JHELMUM	Non supply of medicines – Rs. 10.545 million and non-forfeiture of performance security	Procurement	0.093
2		Non-imposition of late delivery charges	Procurement	2.591
3		Less deduction of income tax	Others	0.201
4		Overpayment on account of purchase of medicines/surgical items	Procurement	0.131
5		Irregular award of contract to technically disqualified firm	Contract Management	28.741
6		Irregular expenditure without obtaining DTL report	Contract Management	4.768
7		Non-payment of pension contribution of officer of Zila Council	HR	0.960
8		Unauthorized allocation of budget through re-appropriation without approval	Others	48.341

9		Overpayment out of account VI due to non-deduction of CA from the employees residing in government accommodation within premises of office	Others	2.087
10		Overpayment out of account VI due to non-deduction of HRA and CA from the employees residing in government accommodations	Others	0.269
11	DO (Health) Jhelum	Doubtful expenditure on purchase of diesel	Others	5.795
12		Non-deduction of income tax from Supplier	Others	0.105
13		Non recovery of pay and allowance from absconder	HR	0.128
14		Non deduction of pay & allowances	HR	0.084
15		Inadmissible payment of Conveyance allowance	HR	1.478
16	DHQ Hospital Jhelum	Doubtful consumption of Electrolyte Reagent	Others	1.464
17		Irregular technical evaluation of Laboratory item and loss	Procurement	2.606
18		Less deduction of income tax	Others	0.482
19		Doubtful consumption of diesel in generators	Procurement	7.724
20		Non-deposit of withheld income tax from X-Ray and Lab share of doctors and staff	Others	0.382
21		Loss due to purchase of LP medicine at higher rates	Procurement	6.188
22		Non-forfeiture of earnest money	Others	0.500
23		Irregular purchase of medicines from non-formulary brand	Procurement	1.555
24		Irregular technical evaluation of general store item and sustained loss	Procurement	0.696
25		Non-deduction of conveyance allowance during leave	HR	0.493
26		Inadmissible payment of social security benefit	HR	0.157
27		Non-imposition of penalty on janitorial services	Contract Management	7.281
28	THQ Hospital Sohawa	Irregular award of LP medicines contract due to faulty evaluation of technical bids	Procurement	8.00
29		Overpayment of salary due to non-approval of leave period	HR	0.245
30		Non-imposition of penalty on janitorial services	Contract Management	2.233

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31	THQ Hospital P.D. Khan	Non deduction of Pay & Allowances during leave	HR	0.235

DISTRICT HEALTH AUTHORITY RAWALPINID

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO (DHA) Rawalpindi	Loss to government due to auction of vehicles at lower rate	Others	17.673
2		Irregular auction of vehicles and Machinery & Equipment	Others	15.009
3		Irregular expenditure on pay & allowances	HR	4.801
4		Overpayment to contractor due to payment at higher rates	Procurement	1.416
5		Loss to the government due to non-recovery of late delivery (LD) charges	Procurement	0.335
6		Non forfeiture of performance security due to non-supply of Medicines	Procurement	0.407
7		Loss to the government due to acceptance of below shelf-life medicine	Procurement	0.252
8		Non recovery on account of free Samples	HR	0.155
9		Non deduction of sales tax	Others	5.373
10		Doubtful repair on exorbitant rate	Procurement	0.793
11		Irregular expenditure in violation of PPR	Procurement	0.695
12	District Health Officer, Rawalpindi	Inadmissible payment of Conveyance allowance	HR	0.169
13		Irregular payment on account of Health Sector Reform Allowance	HR	0.722
14		Loss to government due to purchase of bulk medicine through local purchase	HR	0.120
15		Overpayment of pay & allowances to Staff	HR	1.459
16		Irregular expenditure on account of consumption of medicine	Others	13.401
17		Irregular and doubtful expenditure on account of purchase of items out of health council	Procurement	0.863
18		Irregular and doubtful payment on account of arrear of pay and allowances	HR	1.593
19		Irregular payment of SSB to employees	HR	0.917
20		Non-deduction of allowances during leave	HR	0.440
21		Irregular payments on account of pay and allowances against Zila Council post	HR	6.266
22	THQ	Irregular expenditure on purchase of	Others	2.635

	Hospital	POL		
23	Gujar Khan	Unauthorized payment of SSB Allowance after regularization	HR	0.196
24	THQ	Irregular expenditure on purchase of POL	Others	1.190
25	Hospital	Irregular Holding of HR Share	HR	5.349
26	Kaller Syedan	Non-imposition of penalty on account of procurement of services	Procurement	2.581
27		Double payment against single invoice	Others	0.127
28		Un-authorized award of BPS-16 without following service rules, recovery thereof	HR	1.153
29		Non-deposit of hospital receipts	Others	0.051
30	THQ Hospital Taxila	Non recovery of conveyance allowances during leave	HR	0.120
31		Less recovery of patient claims under Sehat Sahulat Program from State Life Insurance Corporation	Others	0.108
32		Un-authorized award of higher grades to technicians without following service rules	HR	1.085
33	THQ Hospital Murree	Un-authorized payment of non-practicing allowance	HR	1.017
34		Non-deposit of hospital receipts	Others	0.549
35		Un-authorized drawing anesthetist allowance	HR	0.240

DISTRICT HEALTH AUTHORITY BHAKKAR

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
District Health Authority Bhakkar				
1	THQ Mankera	Doubtful/Irregular payments of pending liabilities	others	0.272
2	CEO DHA Bhakkar	Non-forfeiture of security deposit	VFM	0.526
3		Irregular procurement of Pallets without any specification	Procurement	1.320
4		Non-deduction of GST on procurement of medicine	Others	1.336
5		Non-Disbursement of funds	others	1872.606
6		Irregular expenditure on account of Civil Works	Others	1.990
7	DHQ Bhakkar	Irregular purchase from vendor with inactive tax status	Procurement	3.866
8		Non-recovery of dues from the contractors of canteen and parking stand	VFM	0.312
9		Non deduction of GST on surgical items by hospital	VFM	1.511
10		Mis-appropriation of hospital items	Fraud, embezzlement	0.302
11		Loss Govt. due to non-recovery of electricity charges	others	0
12	THQ Kallur kot	Doubtful expenditure on procurement of items	Procurement	0.235

13		Non-disbursement of HR share from UHI funds	HR	8.954

DISTRICT HEALTH AUTHORITY, KHUSHAB

District Health Authority, Khushab				
1	THQ Hospital Khushab	Non-deduction of inadmissible Allowances during leave period	HR	0.03
2		Inadmissible payment of House Rent and Conveyance Allowance	HR	0.057
3		Irregular expenditure due to misclassification	Others	0.136
4		Irregular local purchase of medicine beyond limit	Procurement	1.444
5	THQ Hospital Nur Pur Thal	Non-Finalization of substandard/misbranded medicine cases	Procurement	0.931
6		Non-supply of medicines Rs 5,038,080 by the contractors and non-forfeiture of their securities Rs.0.100 million	Procurement	0.1
7		Non deduction of House rent and conveyance allowance	HR	0.12
8	DHQ Hospital Jauharabad	Non returned/destroyed of sub-standard medicines	Procurement	0.865
9		Irregular purchase out of health council funds- Rs 1.269 million	Procurement	1.269
10		Non forfeiture of performance security of the firms which failed to supply medicines Rs 0.296 million	Procurement	0.296
11		Loss to the Govt. due to payment of pay and allowances to doctors appointed on adhoc bases	HR	1.596
12		Loss to the Govt. due to wasteful expenses on pay and allowances of Security and janitorial employee	HR	14.500
13		Irregular payment less than minimum wage and non-imposition of penalty	HR	3.119
14		Irregular purchase of LP medicine over and above admissible limit of Rs 6.847 Million	Procurment	6.847
15	CEO DHA	Irregular purchase from	Procurement	0.436

	Khushab	vendor with inactive tax status		
16		Irregular regularization of staff without approval of scrutiny committee	HR	0.159
17		Non surrendering of saving in-time	Others	0.518
18		Un-authorized payment of medicine without DTL	Procurement	1.567
19		Non-forfeiture of security deposit Rs.0.225	Procurement	0.225
20		Undue award of leave encashment	HR	1.374
21		Illegal promotion of allied health professionals resulted in over payment		1.209
22	THQ Hospital QuaidAbad	Non-supply of medicines Rs 5,669,375 and non-forfeiture of securities-Rs 0.113 million	Procurement	0.113

DISTRICT HEALTH AUTHORITY MIANWALI

District Health Authority Mianwali				
1	CEO DHA Mianwali	Non-supply of medicine & Non recovery of earnest money	Others	0.689
2		Irregular retention of Substandard/Misbranded medicine	Procurement	0.952
3		Loss due to Non deduction of GST @1% on procurement of medicines	Procurement	0.234
4		Unjustified delay in purchase of medical equipment	Others	37.413
5		Irregular expenditure on procurement of Bulk medicines	Procurement	231.552
6		Non-surrendering of anticipated savings	Others	297.095
7		Irregular expenditure by splitting of Rs 330,400	Procurement	0.330
8	DHQ Hospital Mianwali	No action taken against the service provider on Non-Payment of Salary to janitorial staff	HR	0
9		Less deduction of GST on procurement	Procurement	2.149
10	THQ Hospital Essa Khel	Overpayment of the allowances -	HR	0.005

11		Unauthorized payment to ad-hoc doctors	HR	0.849

DISTRICT HEALTH AUTHORITY SARGODHA

District Health Authority Sargodha					
1	CEO Sargodha	DHA	Misclassification/Irregular booking of ADP expenditure into regular cost center of P&A	Others	3.502
2			Non-returned/destroyed of Sub-Standard medicines	Procurement	12.606
3			Non forfeiture of performance security of Rs 512,371 & not black listing the firms	VFM	0.368
4			Procurement of medicines against defective prequalification of firms	Procurement	12.107
5			Non surrendering of anticipated saving	Others	2797.924
6			Irregular authorized expenditure under the heads of repair	Procurement	0.953
7	DHO Sargodha	(PS)	Irregular purchase due to misclassification	others	1.974
8			Less collection/Deposit of advance income tax on auction of Condemned material	VFM	0.792
9			Loss to the Govt. due to non-obtaining of GST invoice	others	0.301
10	THQ Hospital Sahiwal		No forfeiture of performance security from the firms which failed to supply medicines	VFM	0.163
11			Irregular procurement of different items out of health council funds	Procurement	3.141
12			Irregular expenditure due to Misclassification and non-recording of DC inverters on asset register	others	1.461
13			Overpayment due to non-deduction of Conveyance allowance and 5% maintenance charges	HR	0.064
14			Less collection/Deposit of advance income tax on auction of Condemned	VFM	0.02

		material		
15		Unauthorized payments of inadmissible allowances	HR	0.026
16		Non returned/destroyed of sub-standard medicines	others	0.760
17		Irregular purchase of LP medicine over and above admissible limit.	Procurement	12.699
18	THQ Hospital Kotmomin	Non forfeiture of performance security and not black listing the firms	VFM	0.119
19		Non returned/destroyed of sub-standard medicines	others	0.760
20		Un-authorized Purchase of medicine below acceptable shelf life	Procurement	0.815
21		Overpayment due to non-deduction of House Rent Allowance and conveyance allowance	HR	0.036
22		Loss to the Govt. due to non-deposit of one month basic pay from adhoc Doctors	HR	0.126
23		Unauthorized payments of inadmissible allowances	HR	0.064
24		Non receipt of Sehat Sahulat Card	others	1.099
25		Irregular purchase of LP medicine over and above admissible limit.	Procurement	8.748
26	THQ Hospital Bhagtanwala	Non deduction of conveyance allowances during leaves	HR	0.035
27		Irregular procurement of medicine under 10% budget	Procurement	3.230
28		Irregular purchase of LP medicine over and above admissible limit.	Procurement	2.047
29	THQ Hospital Bhera	Irregular blockage of funds/non-surrendering	others	4.855
30		Non deduction of conveyance allowance and house rent allowance	HR	0.224
31		Unauthorized payments of Conveyance allowance	HR	0.045
32		Non deduction of General sales tax	VFM	0.223
33		Irregular purchase of LP medicine over and above	Procurement	1.621

		admissible limit.		

DISTRICT EDUCATION AUTHORITY GUJRANWALA

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
01.	CEO DEA Gujranwala	Lapse of funds due to non-surrendering to un-spent balance of Assan Assignment Account	Others	12.737
02.		Non maintenance of proper accounts of assan assignment account	Others	109.911
03.		Non-recovery of re-newel fee from private schools	Others	0.384
04.		Excess payment of honoraria to Insaf Afternoon Schoolteachers	HR	5.526
05.	Dy. DEO (EEM) Wazirabad	Irregular approval of expenditure beyond competency by School Council – Rs.31.91	Others	31.91
06.		Non-Deduction of GST & Income Tax	Others	0.2345
07.		Non deduction of Inspection Allowance of AEOs during summer vacations		0.360
08.	Dy. DEO (EEW) Wazirabad	Recovery of over payment of Pay & Allowances	HR	0.398
09.		Non-Deduction of Income Tax	Procurement	0.274
10.		Fraudulent with drawl of money	HR	0.238
11.		Unjustified/ Doubtful drawl of money	Procurement	0.1499
12.		Bogus drawl of money from treasury	Procurement	0.084
13.		Unjustified drawl of T.A worth	HR	0.0789

DISTRICT EDUCATION AUTHORITY GUJRAT

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
CEO (DEA) Gujrat			
1	Excess payment of honoraria to staff of Afternoon Schools	HR related	7.508
2	Irregular procurement in violation of PPRA and doubtful consumption of various items	Procurement	3.696
Deputy District Education Officer (M-EE) Gujrat			
3	Expenditure in violation of PPRA Rules	Procurement	1.158
4	Irregular expenditure beyond financial competency of School Council	Others	2.040
5	Likely misappropriation due to cash payment instead of crossed cheque	Others	1.810
Deputy District Education Officer (W-EE) Gujrat			
6	Irregular expenditure beyond financial competency of School Council	Others	1.895
7	Irregular expenditures on civil work	Others	4.044
8	Over payment of pay and allowances due to wrong fixation of pay	HR related	0.363
9	Likely misappropriation due to cash drawl instead of payment through crossed cheque	Others	2.416

DISTRICT EDUCATION AUTHORITY HAFIZABAD

Sr. No.	PDP No	Title of Audit Para	Nature	Amount
CEO DEA Hafizabad				
1	2	Non-recovery of registration fee from private schools	Others	3.744
2	3	Excess payment of honoraria to Insaf Afternoon School teacher	Human Resource	37.041
3	8	Unjustified payment of cash reward	Human Resource	0.917
4	12	Irregular expenditure on account of stationery	Human Resource	0.799
Dy. DEO (EE-W) Hafizabad				
5	14	Utilization of NSB funds without achieving the objectives	Others	136.861
6	15	Irregular payment of inspection allowance to AEOs	Human Resource	16.200
7	16	Non deduction of Inspection Allowance of AEOs during summer vocations -	Human Resource	4.050
8	17	Excess payment of honoraria to Insaf Afternoon School teacher	Human Resource	21.799
9	18	Irregular execution of civil works	Human Resource	4.112
10	19	Excess payment on account of salary to part time teacher	Human Resource	2.464
11	20	Inadmissible expenditure out of NSB funds	Others	6.742
12	21	Irregular approval of expenditure beyond competency by School Council	Procurement	15.182
13	23	Doubtful purchase & consumption of store & stock	Procurement	3.987
14	24	Doubtful expenditure on the repairs of furniture & machinery	Procurement	1.164
15	25	Doubtful Expenditures on purchase of machinery & furniture	Procurement	0.746
Special Education Center District Hafizabad				
16	29	Doubtful purchase & consumption of store & stock - Rs 1.014 million	Procurement	1.014
17	30	Non deduction of conveyance allowance during summer & winter vacations	Human Resource	0.563
18	31	Irregular payment through Cash	Others	3.957

DISTRICT EDUCATION AUTHORITY MB Din

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO DEA MB Din	Unjustified / excess payment of TA / DA amounting to Rs 62,058	HR related	0.455
2		Overpayment of pay & allowances Rs 132,848	HR related	0.313
3	Dy. DEO (M) MB	Irregular expenditure in violation of PPRA rules – Rs 1.321 million	Procurement	0.464

4	Din	Irregular appointment of temporary teachers without observing codal formalities Rs 559,706 & payment of salary thereof	HR related	0.560
5		Loss to government due to non deduction of Govt. Taxes - Rs 303,896	Procurement	0.304
6		Irregular expenditure through unauthorized approval of school council	Procurement	0.918
7	Dy. DEO (W) Phalia	Loss to government due to payment taxes on behalf of vendors Rs 0.362 million	Procurement	0.362
8		Irregular appointment of temporary teachers without observing codal formalities – Rs 1.612 million and payment of salary thereof	HR related	1.612
9		Loss to government due to non deduction of Govt. Taxes - Rs 262,015	Procurement	0.262
10		Irregular expenditure without approval of School Council – Rs 6.359 million	Others	0.836
11		Irregular expenditure through unauthorized approval of school council	Procurement	1.815

DISTRICT EDUCATION AUTHORITY NAROWAL

Sr. No.	Title of Audit Para	Nature of Audit Para	Amount
CEO (DEA) Narowal			
1	Overpayment of social security benefit	HR Related	1.156
2	Doubtful payment on account Madaras		2.960
3	Unauthorized payment of conveyance Allowance	HR Related	0.083
DY. DEO (EE-Male) Shakargarh Narowal			
4	Irregular withdrawal of POL	Others	1.084
5	Overpayment due to grant of unauthorized increments	HR Related	0.367
6	Over payment of social security benefit	HR Related	0.696
7	Irregular payment on account of salary to part time teachers	HR Related	1.150
DY. DEO (EE-Women) Shakargarh Narowal			
8	Irregular execution of civil works	Others	5.941
9	Irregular expenditure beyond competency by School Council	Procurement	4.858
10	Unjustified payment of Allowances	HR Related	0.861
11	Irregular payment on account of salary to part time teachers	HR Related	1.093
12	Non deduction of GST & PST	Procurement	1.518

DISTRICT EDUCATION AUTHORITY SIALKOT

Sr. No.	Name of Formation	Title of Audit Para	Nature of Audit para	Amount
1	CEO DEA Sialkot	Unauthorized approval of deficit budget - Rs 1,105.969 million	Others	1,105
2		Unauthorized posting without sanctioned post	Others	0.722
3		Excess payment of honoraria to staff - Rs 24.819 million	Human Resource	24.819

Sr. No.	Name of Formation	Title of Audit Para	Nature of Audit para	Amount
4		Undue retention of public money	Others	8.970
5	Dy. DEO (EE-W) Pasrur	Non deduction of Income tax	Human Resource	0.190
6		Irregular expenditure beyond financial competency of School Council	Others	11.342
7		Irregular appointment of temporary staff and payment of salaries	Human Resource	7.157
8		Unjustified lapse of allocated funds	Others	1.900
9		Irregular expenditure on procurements and civil works	Procurement	1.726
10	HM GHS Ballanwala, Sialkot	Irregular drawl of Arrears of pay and allowances due to non-availability of claims	Human Resource	1.076
11		Overpayment of pay and allowances after termination of contract appointment	Human Resource	0.0133
12		Over payment of conveyance allowance during leave recovery	Human Resource	0.180
13		Unjustified re-instatement of Mr Muhammad Waseem Lab Attendant	Human Resource	0.859
14		Non deduction of conveyance allowance during winter vacations	Procurement	0.898
15		Irregular Formation of School Councils	Others	-
16		Non fixation of responsibility on theft of IT equipment from Lab	Others	0.177
17		Non accountal/ Non Auction of removed trees	Others	0.750
18	HM GHS Syedpur, Sialkot	Irregular drawl of Arrears of pay and allowances due to non-availability of claims	Others	1.197
19		Unauthorized drawl of qualification allowances	Procurement	0.242
20		Non deduction of conveyance allowance during winter vacations	Human Resource	0.901
21		Over payment of conveyance allowance during leave recovery	Human Resource	0.650
22		Irregular drawl of Advance Increments-	Human Resource	0.334

DISTRICT EDUCATION AUTHORITY KASUR

Sr No.	Subject	Nature of Audit Para	Amount
District Education Authority Kasur			
CEO, DEA, Kasur			
1	Irregular payments of PEC funds	Other	2.612
2	Non-deposit of bank profit into Local Fund	Other	2.658
3	Loss to government due to non-obtaining of competitive interest rate	Other	7.875
Dy. DEO (MEE) Kasur			
4	Un-justified drawl of inspection allowance by the AEOs	Other	4.5

DISTRICT EDUCATION AUTHORITY LAHORE

District Education Authority Lahore			
Deputy DEO (W-EE) Cantt			
5	Irregular appointment of part time teacher and payment of salaries	HR	5.251
6	Irregular cash payment instead of payment through cheques -	Procurement	5.132
7	Irregular payment due to non-verification of educational document	Others	13.846
CEO, DEA, Lahore			
8	Irregular appointments against non-transparent / bogus recruitment of staff	HR	8.738
9	Irregular payments of Honorarium through cash	HR	2.248
10	Loss due to placing of funds in current account	Others	2.473
11	Payment less than the minimum wage rate to caregivers-	Others	106.493
12	Non-framing of rules for provision of free education to Disadvantaged children	Others	--
Dy DEO (MEE) Cantt			
13	Overpayemnt of salaries	HR	0.088

DISTRICT EDUCATION AUTHORITY NANKANA SAHIB

District Education Authority Nankana Sahib			
CEO (DEA) Nankana Sahib			
12	Irregular cash payment of salaries & Honorarium	HR	99.090
13	Non-deduction of income tax on honorarium	HR	2.384
14	Irregular expenditure on purchase of printing material	Procurement	1.142
15	Doubtful expenditure without preparation of essential record	Others	6.094
16	Payment less than the minimum wage rate to Caregivers	Others	17.694
17	Misappropriation of Funds Rs 0.340 million	Others	0.340
18	Less/Nonpayment of Honorarium to IASP Teachers	Others	6.000
DDEO MEE Nankana Sahib			
19	Doubtful expenditure without preparation of essential record	Others	2.821

20	Overpayment on account of 30% SSB due to Payment after regularization	Human Resource	0.197
21	Irregular payment of Honorarium through cash	Human Resource	4.493

DISTRICT EDUCATION AUTHORITY OKARA

District Education Authority Okara			
CEO DEA Okara			
22	Irregular payment of salaries & Honorarium through cash Rs 40.297 million	Irregularity	40.297
23	Misuse of Funds for TA/DA and cash reward – Rs 2.135 million	Irregularity	2.135
24	Misuse of Funds for Cash Awards to students Rs 1.160 million	Irregularity	1.160
25	Payment less than the minimum wage rate to	Irregularity	34.651
Dy. DEO WEE Okara			
26	Irregular cash payments-Rs 3.641 million	Irregularity	3.641

DISTRICT EDUCATION AUTHORITY SHIEKHUPURA

District Education Authority Shiekhupura			
CEO DEA Shiekhupura			
27	Misuse of steel, wood and mechanical workshop for private business	Irregularity	5.000
28	Less/Nonpayment of Honorarium to IASP Teacher	Irregularity	3.780
29	Irregular cash payment	Irregularity	259.00
30	Irregular utilization of tied grants	Irregularity	4.00
31	Payment less than the minimum wage rate to caregivers	Irregularity	386.325
32	Non-transfer of title of school land	Irregularity	-
33	Irregular payment and recovery of retailer Tax.	Irregularity	0.173
34	Unjustified Expenditure on Electrification	Irregularity	1.187
35	Non decision of court case by the Secretary Education department	Irregularity	0
36	Irregular payment of salaries without performing duties	Irregularity	7.501
37	Loss due to non-recovery of auction and rent amount -Rs 23.199 million	Irregularity	23.199
38	Loss due to non-lease of flour mill	Irregularity	-
39	Misuse of self-cultivated land and livestock produce - 23.463 million	Irregularity	23.463
40	Loss due to non- registration of private schools Rs 7.617 million	Irregularity	7.617
41	Uneconomical food procurement - Rs 51.024 million	Irregularity	51.024

DISTRICT EDUCATION AUTHORITY, ATTOCK

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO (DEA) Attock	Non imposition of penalty on running of private school without registration	Others	1.800
2		Non-Recovery of Pay and Allowances	HR	0.344
3		Unauthorized Expenditure on Account of Honoraria to Staff Working in Insaf Afternoon School	HR	3.754
4	Dy. DEO (MEE)	Overpayment on account of pay and allowances after retirement	HR	0.314
5	Hassan	Overpayment on account of 30%SSB	HR	0.382

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
	Abdal	after regularization		
6		Overpayment on account of Conveyance Allowance	HR	0.110
7	Govt. Special Education Hassan Abdal	Irregular expenditure through splitting	Procurement	0.577
8		Irregular expenditure on purchase of uniform	Procurement	1.196

DISTRICT EDUCATION AUTHORITY, CHAKWAL

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO (DEA) Chakwal	Non-monitoring the development project resulted in loss to public exchequer	Others	3.382
2		Misappropriation on account of procurement of IT equipment	Procurement	0.399
3		Less deduction of 5% house rent charges	HR	0.249
4		Overpayment on account of personal allowance	HR	115.788
5		Irregular arranged procurement	Procurement	0.150
6	DEO (Literacy) Chakwal	Less deduction of 5% house rent charges	HR	0.105
7		Un-authorized payment of honorarium	HR	0.200
8		Hiring of less qualified teachers	HR	3.942
9	Dy.DEO (WEE) Chakwal	Overpayment of pay and allowances after retirement	HR	0.478
10		Overpayment on account of personal allowance	HR	0.356
11		Overpayment on account of pay & allowances	HR	0.199
12		Unauthorized payment of honorarium (Partially in DP)	HR	0.168
13		Overpayment to Insaf afternoon school program (IASP) teachers	HR	0.146

DISTRICT EDUCATION AUTHORITY, JHELMUM

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO (DEA) Jhelum	Non recovery of registrations/renewal fee from private schools	Others	0.140

DISTRICT EDUCATION AUTHORITY, RAWALPINDI

Sr. No .	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
1	CEO DEA Rawalpindi	Irregular Payment on account of development scheme	Others	6.930
2		Irregular and doubtful expenditure on civil works in absence of vouched account	Others	413.935
3		Irregular payment on account of honoraria in Insaaf Afternoon Schools	Others	1.680
4	Dy DEO (M-EE) Rawalpindi	Irregular expenditure in violation of codel formalities	Procurement	1.554
5		Irregular expending of funds	Procurement	0.846
6		Undue retention of public funds	Procurement	0.247
7		Irregular expenditure due to nonpayment of GST, PST & Income Tax	Procurement	0.593
8		Irregular payment of honorarium	HR	0.429
9	Govt Degree College for Special Education, Rawalpindi .	Irregular shifting of staff	HR	0.368
10	DEO (Spl.edu) Rawalpindi	Un-authorized payment of conveyance Allowance	HR	0.06
11		Inadmissible payment of honorarium	HR	0.502
12	DEO (SE) Rawalpindi	Irregular expenditure on repair and maintenance of office building	Procurement	1.393
13		Less recovery of excess paid pay and allowances after resignation, EOL & termination.	HR	0.854
14		Irregular drawing of expenditure	Procurement	1.999

DISTRICT EDUCATION AUTHORITY BHAKKAR

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
District Education Authority Bhakkar				
1	CEO DEA Bhakkar	Loss to Government due to non-recovery of conversion fee from private schools Buildings	Others	2.470
2	DEO (SE) Bhakkar	Undue retention of money	Others	0.479
3	Special Education	Non-Surrendering of Savings	Others	4.385

	Center Bhakkar			
4	CEO DEA Bhakkar	Non-Disbursement of funds	Others	5,497.784
5	CEO DEA Bhakkar	Un-authorized / un-budgeted payments	Others	9,137.311

DISTRICT EDUCATION AUTHORITY KHUSHAB

District Education Authority Khushab				
1	CEO DEA Khushab	Irregular purchase of stationery	Irregularity	0.847
2		Non surrendering of saving in time	Others	17.152
3	Dy. DEO (M-EE) Noor Pur Thal	Overpayment of special allowances 2021, 2022 to OSD posts	Recovery	0.795
4		Overpayments in Charge Allowance	Recovery	0.045
5		Non-recovery SSB from the regularized employees	Recovery	0.114

DISTRICT EDUCATION AUTHORITY MIANWALI

District Education Authority Mianwali				
1	CEO DEA, Mianwali	Non-Surrendering of Savings	Other	70.223
2		Non-completion of development work after stipulated period	Other	2.808
3	Govt. Deaf & Defective boys School Mianwali	Irregular expenditure by splitting	Procurement	0.687
4		Irregular and misclassified expenditure	Procurement	0.348
5	DEO (SE) DEA Mianwali	Irregular and misclassified expenditure –	Procurement	0.737
6		Irregular expenditure by splitting resulting in un-economical purchases	Procurement	1.138
7		Irregular blockage of funds/non-surrendering –	Other	1.936

DISTRICT EDUCATION AUTHORITY SARGODHA

District Education Authority Sargodha				
1	CEO DEA Sargodha	Irregular expenditure by splitting	Procurement	0.723
2		Irregular and misclassified expenditure	Other	0.216
3		Non-recovery of house rent allowance	HR	0.033

4	DEO Special Education Sargodha	Non deduction of LD Charges	VFM	0.032
5	DAO Sargodha	Non surrendering of saving in-time	Other	0.806

DANISH SCHOOLS, ATTOCK

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount
Danish schools, Attock				
1	Punjab Daanish School (Boys), Jand, Attock	Irregular payment on account of sports articles	Procurement	0.414
2	Punjab Daanish School (Girls), Jand, Attock	Irregular payment on account of sports articles	Procurement	0.297

DANISH SCHOOLS, MIANWALI

Sr. No.	Title of Para	Nature of Irregularity	Amount
1	Non realization of recoverable lease	VFM	0..230

Annexure-DHAs-B
Rs in million

Sr. No.	District	Original Budget	Final Budget	EXPENDITURE				Saving
				Salary	Non-salary	Development	Total Exp	
1	Gujranwala	5728.11	4473.47	3,385.02	434.72	3.85	3,823.59	(649.88)
2	Gujrat	3715.83	3622.52	2,826.42	692.90	59.10	3,578.43	(44.09)
3	Hafizabad	2295.48	2217.84	1,545.36	416.95	3.05	1,965.36	(252.49)
4	M.B Din	4323.99	4173.60	1,990.66	355.91	96.56	2,443.13	(1730.47)
5	Narowal	3982.10	3892.11	2,431.97	777.62	50.11	3,259.70	(632.41)
6	Sialkot	3788.03	4228.03	3,213.45	751.41	29.18	3,994.04	(233.98)
7	Kasur	5801.86	4765.49	2,954.42	589.37	5.11	3,548.90	(1216.60)
8	Lahore	5614.39	5472.33	4,507.29	559.00	4.60	5,070.88	(401.45)
9	Nankana Sahib	2932.57	2580.60	2,113.15	463.42	4.03	2,580.60	0.00
10	Okara	5285.89	5124.31	3,903.66	904.11	29.68	4,837.45	(286.86)
11	Sheikhupura	6418.81	6121.31	4,070.03	1,070.10	25.87	5,166.00	(955.31)
12	Attock	3290.85	3267.08	2,687.25	576.01	3.57	3,266.83	(0.25)
13	Chakwal	4926.02	2852.98	2,168.78	634.28	49.79	2,852.84	(0.14)
14	Jhelum	2757.95	2538.12	2,016.66	518.39	3.08	2,538.12	0.00
15	Rawalpindi	6658.26	5263.66	4,488.11	687.77	84.88	5,260.76	(2.91)
16	Bhakkar	5285.70	4308.83	2,518.87	849.27	44.96	3,413.09	(895.74)
17	Khushab	3915.88	2567.83	2,043.42	478.49	41.74	2,563.65	(4.18)
18	Mianwali	4285.57	3114.95	2,121.78	693.06	3.00	2,817.85	(297.10)
19	Sargodha	6929.37	5455.60	3,938.15	650.84	15.51	4,604.50	(851.10)
	TOTAL	87936.66	76040.68	54,924.45	12,103.61	557.66	67,585.72	(8454.96)

Annexure DHA-GRW-C

2.4.1 Unauthorized payment of pay & allowances to employees- Rs 4.22 million

Rs in million

Sr. No.	Name of formation	No. of employees	Amount
1	MS THQ Hospital Kamoke	1	0.192
2	MS THQ Hospital Kamoke	1	0.725
3	MS THQ Hospital Nowshera Virkan	21	1.754
4.	SMO RHC Wando	15	1.553
Total		38	4.222

THQ Hospital Kamoke

P. No	Name	Designation	BS	Nov	Dec
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	9325.5	18651
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	2968	5936
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	2968	5936
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	3796.5	7593
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	923	1846
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	0	0
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	6760.5	13521
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	2500	5000
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	2216.5	4433
31948333	FADDIA ANDLEEB	RESPIRATORY PHYSIOLOGIST	17	31085	65590
Total				62543	128506
Grand Total				191049	

THQ Hospital Kamoke

Pers. No.	Name	Job Title	BPS	Total
32148384	SADAF BILAL	CHARGE NURSE	16	8421
32148384	SADAF BILAL	CHARGE NURSE	16	97576
32148384	SADAF BILAL	CHARGE NURSE	16	29637
32148384	SADAF BILAL	CHARGE NURSE	16	13500
32148384	SADAF BILAL	CHARGE NURSE	16	2155
32148384	SADAF BILAL	CHARGE NURSE	16	81000
32148384	SADAF BILAL	CHARGE NURSE	16	72000
32148384	SADAF BILAL	CHARGE NURSE	16	27900
32148384	SADAF BILAL	CHARGE NURSE	16	45000
32148384	SADAF BILAL	CHARGE NURSE	16	24543
32148384	SADAF BILAL	CHARGE NURSE	16	322690
Total				724,422

MS THQ Noshera Virkan

Sr. No.	Personnel #	Name of Employee	Designation	From	To	Pay Stop From	Overpaid Days	Type	Gross Pay	Recovery Amount
1	32120741	Dr. IqraWaris	WMO	14.10.23	30.11.23	01.11.23	18	Absent	141,119	84,671
2	31546578	UzmaRiaz	Charge Nurse	26.02.24	25.03.24	0	30	Availed without sanction	95,604	95,604
3	32234804	EramShahzadi	Charge Nurse	20.10.23	19.10.24	01.11.23	12	EOL	79,667	31,867
4	30544401	SaleemRehan	Senior Homeopathic Doctor	01.08.23	15.11.23	01.03.24	107	Absent	116,686	416,180
5	30544401	SaleemRehan	Senior Homeopathic Doctor	18.01.24	31.03.24	01.03.24	43	Absent	118,946	170,489
6	31505490	FarzanaKausar	Charge Nurse	04.03.24	05.03.24	0	2	Absent	95,604	6,374
7	31505490	FarzanaKausar	Charge Nurse	07.03.24	04.06.24	0	90	Availed without sanction	95,604	286,812
8	32039591	Dr. FarzanaIftikhar	Emergency Medical Officer	01.09.30	30.09.23	0	30	No attendance	175,000	175,000
9	32147750	AwaisGhani	Pharmacist	26.10.23	27.10.23	0	2	Absent	103,454	6,897
10	30963282	MisbahJabbar	Charge Nurse	06.12.23	16.12.23	0	11	Absent	124,554	45,670
11	30963282	MisbahJabbar	Charge Nurse	18.12.23	18.12.23	0	1	Absent	124,554	4,152
12	30986779	AbidShehzad	Dispenser	11.12.23	16.12.23	01.05.24	5	Absent	54,852	9,142
13	30986779	AbidShehzad	Dispenser	22.12.23	23.12.23	01.05.24	2	Absent	54,852	3,657
14	31891958	DrRehmanSulaman	DMS	15.02.24	15.02.24	0	1	Absent	175,496	5,850
15	31891958	DrRehmanSulaman	DMS	20.02.24	29.02.24	0	10	Absent	175,496	58,499
16	32150554	MadihaKashif	Charge Nurse	22.02.24	27.02.24	0	6	Absent	81,927	16,385
17	32118111	MadihaMustafa	Charge Nurse	01.01.24	30.01.24	0	30	Availed without sanction	85,206	85,206
18	31941999	SaimaJaved	Charge Nurse	13.02.24	30.03.24	0	45	Availed without sanction	88,485	132,728
19	32253608	Dr.FaizaMehmood	Consultant Paediatrician	15.04.23	18.04.24	0	4	Absent	242,452	32,327
20	32117572	HafsaMahmood	Women Medical Officer	06.06.24	21.06.24	0	16	Absent	152,466	81,315
21	32117572	HafsaMahmood	Women Medical Officer	26.06.24	26.06.24	0	1	Absent	152,466	5,082
		Total								1,753,907

SMO RHC Wando

S. #	Name	Designation	Date of absent	Absent Days	HSRA @	Recovery
1	Abdul Ghaffaar	Ward Servant	13-05-2024,27-04-2024,27-03-2024, 14 & 15 & 17 & 19 & 22-07-2023, 17-10-2023,10/11/2023, 26 & 27-01-2022,21 & 22-02-2022, 5 & 19 & 20 & 31-08-2022, 26 & 27 & 29-12-	21	1600	38,400

S. #	Name	Designation	Date of absent	Absent Days	HSRA @	Recovery
			2022			
2	Amir Raza	Sanitary Petrol	19 & 22-07-2023, 26-10-2023, 10/11/2023, 22-01-2022	5	891	21,384
3	Amir Raza	Mali	19-02-2024	1	891	5,346
4	Dr Ahmad Afnan Ali	Medical Officer	14-10 & 11-11-2023	2	12000	72,000
5	Dr Ammar Raza Bajwa	Medical Officer	20 and 21-06-2024, 09-03 & 26-03-2024	4	12000	288,000
6	Dr Faizan Nasir Virk	Dental Surgeon	21-06 & 11-03 & 27-03-2024, 19 & 22-07-2023, 14-10-2023, 11-11-2023, 26 and 29-12-2022	9	12000	288,000
7	Dr Hafsa Tariq	WMO	22-04-2024, 27-03-2024, 16 & 24-02-2024, 20-01-2024, 27 & 31-03-2023, 10 & 11 & 27-04-2023, 4 & 10 & 25-05-2023, 19 & 22-07-2023, 14-10-2023, 10 & 11-11-2023, 12 & 21 & 22 & 27-01-2022, 4 & 5 & 7 & 08-02-2022, 24-03-2022, 13-07-2022, 29-12-2022	29	12000	288,000
8	Dr Khansa Shehbaz	WMO	21-06-2024	1	12000	72,000
9	Dr Sidra Javed	Dental Surgeon	12 & 22 & 27-01-2022	3	12000	144,000
10	Dr Yahya Iftikhar	Medical Officer	21-06-2024, 09 & 10 & 26-03-2024, 16-02-2024, 20-01-2024, 15 & 17-07-2023 to 21-07-2023	9	12000	288,000
11	Manzoor Ahmad	Driver	24-01-2022 to 27-01-2022, 21 & 22 & 28-02-2022	5	1207	14,484

S. #	Name	Designation	Date of absent	Absent Days	HSRA @	Recovery
12	Muhammad Sufyan	Sanitary Petrol	26-03-2024, 4/5/2023, 19 & 22-07-2023, 26-10-2023, 10/11/2023, 22- 01-2022, 20- 08-2022	8	821	19,704
13	Sadia Niaz	LHV	18 and 19-08- 2022	2	1446	8,676
15	Sakeena Bibi	Sanitary Worker	16-04-2024	1	821	4,926
Total						1,552,920

Annexure DHA-GRW-D

2.4.2 Loss to government due to non recovery of penal rent - Rs. 3.065 million

Employee	BPS	Period	Months	Basic Pay (Minimum)	Penal Rent 60%	HRA	CA	Per Month Total	Total Amount
SHO	16	1-2007 to 6-2007	6	4,375	2,625	1,313	1,240	5,178	31,068
SHO	16	7-2007 to 6-2008	12	5,050	3,030	1,515	1,240	5,785	69,420
SHO	16	7-2008 to 6-2011	36	6,060	3,636	1,818	2,480	7,934	285,624
SHO	16	7-2011 to 6-2012	12	10,000	6,000	1,818	2,480	10,298	123,576
SHO	16	7-2012 to 6-2015	36	10,000	6,000	1,818	5,000	12,818	461,448
SHO	16	7-2015 to 6-2016	12	12,910	7,746	1,818	5,000	14,564	174,768
SHO	16	7-2016 to 6-2017	12	15,880	9,528	1,818	5,000	16,346	196,152
SHO	16	7-2017 to 6-2018	12	18,910	11,346	1,818	5,000	18,164	217,968
SHO	16	7-2018 to 6-2022	48	18,910	11,346	2,727	5,000	19,073	915,504
SHO	16	7-2022 to 6-2024	24	28,070	16,842	2,727	5,000	24,569	589,656
Total									3,065,184

Annexure DHA-GRW-E

2.4.3 Unauthorized payment Of allowances during training period- Rs 2.364 million

Pers. no.	Name	Job Title	BPS	Organization Description	Total
32059465	MUHAMMAD AFTAB SYAL	MO adjusted against post of APMO	17	Specail Allow	120,000
32059465	MUHAMMAD AFTAB SYAL		17	Health professional allow	341,664
32059465	MUHAMMAD AFTAB SYAL		17	Non practicing allow	273,324
32059465	MUHAMMAD AFTAB SYAL		17	Conveyance allow	60,000
31969221	Hafiz Adnan bashir butt		17	Health professional allow	190,512
31969221	Hafiz Adnan bashir butt		17	Specail Allow	120,000
31969221	Hafiz Adnan bashir butt		17	Health professional allow	341,664
31969221	Hafiz Adnan bashir butt		17	Non practicing allow	273,324
31969221	Hafiz Adnan bashir butt		17	Conveyance allow	60,000
32092451	IQRA ASLAM		17	Specail Allow	80,000
32092451	IQRA ASLAM		17	HPA	227,776
32092451	IQRA ASLAM		17	Income tax adjustment	53,026
32092451	IQRA ASLAM		17	NPA	182,216
32092451	IQRA ASLAM		17	Conveyance allow	40,000
Total					2,363,506

Annexure DHA-GRW-F

2.4.4 Non-deduction of house rent, conveyance allowance and 5% maintenance charges- Rs 1.391 million

Sr · N o	Name of Officer/ official	Desig	B P S	Basic Pay	HRA	CA	Period	Mo nth s	5% HR Charge s	Amount P.M	Total Amount/ Annum
1	M. Raza Akhtar	SMO	17	60,270	-	-	3-17 to 11-22	36	3,014	3,014	108,486
2	Sonia Bibi	Sanitary Worker	2	-	1,367	1,785	7-20 to 6- 23	36	-	3,152	113,472
3	Fatima Sikandar	WMO	17	60,270	-	-	1-07 to 11-22	36	3,014	3,014	108,486
4	Faiz Ali	Computer Operator	15	43,720	2,349	2,856	9-21 to 6- 24	45	2,186	7,391	332,595
5	Asia Airf	LHV IRMNCH	9	20,740	1,719	1,932	7-20 to 6- 24	48	1,037	4,688	225,024
6	Zulfiqar Ali	Sanitary Patrol	5	-	1,503	1,932	7-20 to 6- 23	36	-	3,435	123,660
7	Iqra Mushtaq	Charge Nurse	16	43,890	-	-	7-19 to 6- 23	48	2,195	2,195	105,336
8	Shabnam Rani	Charge Nurse	16	43,890	-	-	7-19 to 6- 24	60	2,195	2,195	131,670
9	Tehzeb Nisa	Charge Nurse	16	37,110	-	-	3-23 to 6- 24	16	1,856	1,856	29,688
10	Gulshan Razaq	Charge Nurse	16	35,630	-	-	7-19 to 11-22	42	1,782	1,782	74,823
11	Rubina Amin	Charge Nurse	16	43,890	-	-	2-23 to 6- 24	17	2,195	2,195	37,307
Total											1,390,547

Annexure DHA-GRW-G

2.4.6 Loss due to purchase of disposable and surgical items at higher rates – Rs 4.909 million

CEO (DHA), Gujranwala

SR.	Tender Inq. No.	P Q N o.	Generic Name	Specifications	Total Qty	Firm	Actual Unit Price by CEO DHA GRW	Actual Unit Price by Teaching Hospital GRW	Rate Difference Rs.	Excess Paid
17	12	40	I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 20G	I.V. Cannula with Injection Port and Integrated Closing Cone Size 20G,	12500	M/S AlHamad Enterprises	Rs. 87.65/-	52.1	34.55	431,875
18	13	41	I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 22G	I.V. Cannula with Injection Port and Integrated Closing Cone Size 22G,	81750	M/S AlHamad Enterprises	Rs. 87.65/-	52.1	34.55	282,446,2.5
19	14	42	I.V Cannula with/without Injection Port with Integrated Closing Cone Sterile Pack 24G	I.V. Cannula with/without Injection Port and Integrated Closing Cone Size 24G,	42550	M/S AlHamad Enterprises	92.10/-	55.1	37	15,743,50
30	3	4	Cotton Bandage Dozen Pack. 10cmx 6m	Cotton Bandage 10cm x 6 meter. Individually Paper Packing pack of 12s.	990	M/s Cotton Craft	149/-	69.5		
									79.5	78,705
									Total	4,909,393

Annexure-DHA-GRW-H

2.4.7 Irregular purchase of different items by splitting the indent - Rs 2.092 million

Financial Year	Name of Formation	Amount
2023-24	CEO DHA Gujranwala	0.992
2023-24	MS THQ Hospital Wazirabad	1.10
Total		2.092

CEO DHA GRW

S. No	Date of Drawal	Invoice No. & Date	Detail	G/L Descp	Vendor Name	Amount Rs.
01.	25.01.2024	591 Dt. 01.04.2024	Computer Paper Rim legal size	Stationery	AHMED TRADERS	198,240
02.	25.01.2024	139 Dt. 15.11.2023	Computer Paper Rim A4 Size	Stationery	AHMED TRADERS	198,618
03.	22.06.2024	602 Dt. 27.04.2024	Computer Paper Rim A4 Size	Stationery	THE WORLD TRADERS	199,656
04.	22.06.2024	146 dt. 27.11.2023	Computer Paper Rim A4 Size	Stationery	THE WORLD TRADERS	198,240
05.	22.06.2024			Printing and publication	THE WORLD TRADERS	197,532.
Total						992,286

MS THQ Wazirabad

S.No	Cost Center Desc	Description	G/L Descp	P.O No. & Date	Bill No. & Date	Vendor Name	Amount
1	THQ WAZIRABAD	OPD Tickets	Printing	Nil/ 13.11.2023	318/18.11.2023	THE WORLD TRADERS	199,420
2	THQ WAZIRABAD	OPD Tickets	Printing	1038/05.01.2024	23-25106.01.2024	ASK ENTERPRISES	99,600
3	THQ WAZIRABAD	OPD Tickets	Printing	1033/ 02.11.2023	23-222 04.12.2023	ASK ENTERPRISES	198,000
4	THQ WAZIRABAD	OPD Tickets	Printing	2663/03.01.2024 2855/ 03.03.2024	23-255A 05.01.2024 23-32905.02.2024	ASK ENTERPRISES	396,000
5	THQ WAZIRABAD	OPD Tickets	Printing	2171/ 16.10.2023	23-169A 18.10.2023	ASK ENTERPRISES	198,083
Total							1,091,103

Annexure-DHA-GRT-C

3.4.5 Loss due to purchase of LP medicine at higher rates - Rs 7.241 million

MS THQ Hospital Kharian

Account - VI	Sr. No.	Name of item	Quantity	Rate paid	CEO bulk rate	Diff.	Overpayment
	1	Ceftriaxone (sodium)-1g	1474	260	199	61	89914
	2	Gypsona 4"	107	303	275	28	2996
	3	IV set-	2050	100	79.89	20.11	41226
		-do-	675	120	79.89	40.11	27074
		-do-	1100	150	79.89	70.11	77121
	4	Nalbuphine-10mg/ml	270	85	37.4	47.6	12852
		-do-	300	88	37.4	50.6	15180
	5	Polyglactin sterile sutures-1, 2, 2/0, 3/0, 4/0, 6/0 (8mm)	84	716	470	246	20664
		-do-	48	775	470	305	14640
	6	Polypropylene 4/0	24	484	270	214	5136
	7	Prolene 2/0	90	734	270	464	41760
	8	Syringe disposable-10cc	400	30	19.25	10.75	4300
		-do-	1000	50	19.25	30.75	30750
	9	Syringe disposable-20cc	110	70	32.89	37.11	4082
Sehat Sahulat Program	1	Cap. Caricef 400mg	40	90	36.3	53.7	2148
	2	Disposable syringe 10cc	1300	50	19.25	30.75	39975
	3	Disposable syringe 20cc	300	50	32.89	17.11	5133
	4	Inf. Paracetamol 100ml	4695	142	138	4	18780
		Inf. Paracetamol 100ml	1040	149	138	11	11440
	5	inj. Calamox 1.2g	57	271	216	55	3135
		inj. Calamox 1.2g	74	277.07	216	61.07	4519
	6	inj. Ceftriaxone 1g	4521	350	199	151	682671
		inj. Ceftriaxone 1g	3167	358	199	159	503553
	7	Inj. Nalbuphine	540	85	37.4	47.6	25704
		Inj. Nalbuphine	800	88	37.4	50.6	40480
	8	inj. Onset (Odansetron)	775	210	80	130	100750
	9	IV Set	3300	120	79.89	40.11	132363
		IV Set	3075	130	79.89	50.11	154088
	10	Nitto Tape 1"	720	208	49.94	158.06	113803
		Nitto Tape 1"	444	233	49.94	183.06	81279
	11	POP 4	500	303	275	28	14000
	12	Prolene 1	19	734	270	464	8816
		Prolene 1	17	888	270	618	10506
		Prolene 1	36	890	270	620	22320
		Prolene 1	36	509	270	239	8604
	13	Prolene 2/0	48	625	270	355	17040
		Prolene 2/0	7	816	270	546	3822
		Prolene 2/0	116	890	270	620	71920
	14	Prolene 2/0 RB	321	734	310	424	136104
		Prolene 2/0 RB	36	757	310	447	16092
		Prolene 2/0 RB	72	1016	310	706	50832

Account - VI	Sr. No.	Name of item	Quantity	Rate paid	CEO bulk rate	Diff.	Overpayment
	15	Prolene 3/0, 5/0	89	890	310	580	51620
	16	Surgical gloves # 7 , 7.5, 8	6465	500	144	356	2301540
	17	Urine Bag	304	150	122.89	27.11	8241
		Urine Bag	100	200	122.89	77.11	7711
	18	Vicryl # 1, 2/0, 3/0,	1893	716	570	146	276378
		Vicryl # 1, 2/0, 3/0,	13	816	570	246	3198
		Vicryl # 1, 2/0, 3/0,	12	889	570	319	3828
							5320088

MS THQ Hospital Sarai Alamgir

	Sr. No.	Name	Qty.	Rate paid	CEO rate	Diff. of rate	Amount
Account- VI	1	ETT # 2.5 (CUFFED)	20	478.5	173	305.5	6110
	2	ETT # 3.0 (CUFFED)	20	304.5	173	131.5	2630
	3	ETT # 3.5 (CUFFED)	20	304.5	173	131.5	2630
	4	ETT # 4.0 (CUFFED)	20	304.5	173	131.5	2630
	5	ETT # 4.5 (CUFFED)	20	304.5	173	131.5	2630
	6	ETT # 5.0 (CUFFED)	20	487.2	173	314.2	6284
	7	FOLEY'S CATHETER #16	800	304.5	124	180.5	144400
	8	GAUZE PIECE	1800	87	63	24	43200
	9	INJ. DEXTROSE 25%	30	18.5	18	0.5	15
	10	INJ. METOCLOPRAMIDE 10MG	290	20.13	17	3.13	908
	11	INJ. NALBUPHINE 10MG	800	87.44	67	20.44	16352
	12	IV CANNULA 20G	200	261	119	142	28400
	13	POLYGLACTIN SUTURE #1	552	478.5	470	8.5	4692
	14	POLYPROPYLENE SUTURE 2/0	72	849.99	270	579.99	41759
	15	TAB. MISOPROSTOL 200MCG	500	14.14	13	1.14	570
	16	INJ. NALBUPHINE 10MG	800	87.44	67	9.07	7256
	17	POLYGLACTIN SUTURE #1	552	478.5	470	400	220800
	18	POLYPROPYLENE SUTURE 2/0	72	849.99	270	165	11880
	19	URINE BAG 2L	350	87	106	7	2450
Sehat Sahulat Program	1	ETT # 2.5 (CUFFED)	20	478.5	173	305.5	6110
	2	ETT # 3.0 (CUFFED)	20	304.5	173	131.5	2630
	3	ETT # 3.5 (CUFFED)	20	304.5	173	131.5	2630
	4	ETT # 4.0 (CUFFED)	20	304.5	173	131.5	2630
	5	ETT # 4.5 (CUFFED)	20	304.5	173	131.5	2630
	6	ETT # 5.0 (CUFFED)	20	487.2	173	314.2	6284
	7	FOLEY'S CATHETER #16	800	304.5	124	180.5	144400

Account- VI	Sr. No.	Name	Qty.	Rate paid	CEO rate	Diff. of rate	Amount
	8	GAUZE PIECE	1800	87	63	24	43200
	9	INJ. DEXTROSE 25%	30	18.5	18	0.5	15
	10	INJ. METOCLOPRAMIDE 10MG	290	20.13	17	3.13	908
	11	INJ. NALBUPHINE 10MG	800	87.44	67	20.44	16352
	12		500	76.07	67	9.07	4535
	13	IV CANNULA 20G	200	261	119	142	28400
	14	POLYGLACTIN SUTURE #1	552	478.5	470	8.5	4692
	15		240	870	470	400	96000
	16	POLYPROPYLENE SUTURE 2/0	72	849.99	270	579.99	41759
	17		142	435		165	23430
	18	TAB. MISOPROSTOL 200MCG	500	14.14	13	1.14	570
	19	URINE BAG 2L	100	113	106	7	700
							973471

District Health Officer Gujrat

Sr. No.	Item	Quantity	Rate Paid	Bulk rate by CEO	Diff. of rate	Amount
1	Inj. Ceftriaxone 1g	3960	370	199	171	677,160
2	Cap. Amoxicillin	12400	16	14.2	1.8	22,320
3	Syp. CPM	2800	70	47.5	22.5	63,000
4	Examination Gloves	3000	65	10.89	54.11	162,330
5	Syp. Amonium Choloride	1000	66	43	23	23,000
Total						947,810

Annexure-DHA-GRT -D

3.4.6 Splitting of job orders to avoid open tender - Rs 3.558 million MS THQ Level Hospital Lalamusa

Sr. No.	Name of vendor	Invoice No.	Date of invoice	Description	Amount
1	M/s Chaudhary M.Iqbal & Co	K-24	18-11-2023	X-Ray Film 12x15	62,776
2	M/s International Brand Service	365	30-05-2024	X-Ray Film 12x15,10x12	56,758
3	M/s Ahmed Traders	284	04-09-2024	X-Ray Film 10x12,8x10	64,428
4	M/s Ahmed Traders	264	22-03-2024	X-Rays Film 12x15,10x12,8x10	72,688
5	M/s Ahmed Traders	316	05-10-2024	X-Rays Film 12x15,10x12,8x10	74,930
6	M/s Ahmed Traders	325	25-05-2024	X-Rays Film 12x15,10x12,8x10	74,930
7	M/s International Brand Service	364	05-08-2024	X-Ray Film Box 8x10,10x12	59,472
8	M/s Ahmed Traders	269	04-02-2024	X-Rays Film 10x12, Fixer Developer	72,688
9	M/s Chaudhary M.Iqbal & Co	L-3	21-09-2023	X-Ray Film 12x15,8x10	68,027
10	M/s Chaudhary M.Iqbal & Co	L-4	21-09-2023	X-Ray Film 10x12	57,820
11	M/s Chaudhary M.Iqbal & Co	234	15-07-2023	X-ray Film 12x15	62776
12	M/s Sheikh Traders	2187	17-05-2024	X-ray Film 8x10,10x12	5578
13	M/s Sheikh Traders	2179	25-03-2024	X-ray Film, Developer box for X-ray	78000
14	M/s Ahmed Traders	252	07-03-2024	X-ray Films 12x15	62776
15	M/s Ahmed Traders	259	15-03-2024	X-ray Films 8x10,10x12	59472
16	M/s International Brand Services	342	06-07-2023	X-ray Film Pack 12x15,8x10,10x12	73042
Total					1,006,161

District Health Officer Gujrat

Cost center	Name of contractor	Date of invoice	Description	Qty	Rate	Amount (Rs)
GV9038	MUGHAL PHARMACY GUJRAT	17.11.2023	Cap. Amoxicillin	12400	16	198400
GV9038	MUGHAL PHARMACY	21.10.2023	Cap. Amoxicillin	12400	16	198400

Cost center	Name of contractor	Date of invoice	Description	Qty	Rate	Amount (Rs)
	GUJRAT					
GV9038	MUGHAL PHARMACY GUJRAT	15.08.2023	Cap. Amoxicillin	12400	16	198400
GV9038	MUGHAL PHARMACY GUJRAT	30.07.2023	Syp. Amoxicillin	1400	140	196000
GV9038	MUGHAL PHARMACY GUJRAT	15.08.2023	Syp. Amoxicillin	1400	140	196000
GV9038	MUGHAL PHARMACY GUJRAT	15.11.2023	Syp. Amoxicillin	1400	140	196000
GV9038	MUGHAL PHARMACY GUJRAT	17.10.2023	Syp. Amoxicillin	1400	140	196000
GV9038	NEW USMAN MEDICAL STORE	28.08.2023	Cotton Wool	300	650	195000
GV9038	NEW USMAN MEDICAL STORE	08.08.2023	Cotton Wool	300	650	195000
GV9038	NEW USMAN MEDICAL STORE	07.07.2023	Cotton Wool	300	650	195000
GV9038	NEW USMAN MEDICAL STORE	20.08.2023	Cotton Wool	300	650	195000
	Total					2159200

District Health Officer Gujrat

Detailed Object	Vendor	Invoice No. & Date	Description	Qty.	Rate	Amount (Rs)
Others	International Brand Services	235 / 6.09.2023	Pillows	330	595	196,350
Others	International Brand Services	236/ 04.09.2023	Pillows	330	595	196,350
Total						392,700

DHA-GRT-Annexure-E

3.4.7 Irregular procurement of printing material without rate contract - Rs 2.895 million

MS THQ Level Hospital Lalamusa

Invoice No.	Date of invoice	Description	Qty.	Rat	Amount	Sales Tax	G. Amount
359	11.09.2023	OPD tickets	500	585	292500	52650	345,150
358	11.09.2023	OPD tickets	500	585	292500	52650	345,150
350	10.06.2023	OPD tickets, Lab form pad	500, 20	425, 350	219500	39510	259,010
206	23-08-2022	OPD Ticket Pad	500	425	212,500	36,125	248,625
203	08.04.2022	Different type of pad	250	350	87500	14875	102,375
370	04.01.2024	Lab. Report, permission forms etc			76500	13770	90,270
361	11/1/2023	File Cover Daily Printed 300gr	-	-	53100	-	53,100
202	23-08-2022	Labotary Form	100	350	35,000	5,950	40,950
							1,484,630

MS THQ Hospital Sarai Alamgir

Vendor	Invoice No.	Date of invoice	Description	Amount
SABRI & Co.	371	16.12.2023	OPD tickets, Indoor forms, bed head tickets, etc	1,410,475

Annexure-DHA-GRT-F

3.4.8 Doubtful declaration of non-responsive in technical evaluation resulted in loss to government – Rs 1.487 million

Sr. No.	Item	Non responsive	Rate contract awarded	Qty.	Rate paid	DHA	Other DHAs awarded rate contract	Rate paid by DHA Nwl/Hfd	Diff. of rate	Loss to the govt.
1	Sterile Surgical Gloves 6-1/2, 7, 7-1/2	poor quality of sample	M/s Eastern Medical Care Pvt. Ltd.	36500	144	DHA Hafizabad	M/s Al-Hamd Enterprises Karachi	111.11	32.89	1200485
2	IV cannula 22G	poor quality of sample	M/s K.M Enterprises	60250	89.89	DHA Narowal	M/s Al-Hamd Enterprises Karachi	87.65	2.24	134960
3	IV cannula 18G	poor quality of sample	M/s K.M Enterprises	11300	89.89	DHA Narowal	M/s Al-Hamd Enterprises Karachi	87.65	2.24	25312
4	IV cannula 20G	poor quality of sample	M/s K.M Enterprises	18000	89.89	DHA Narowal	M/s Al-Hamd Enterprises Karachi	87.65	2.24	40320
5	IV cannula 24G	poor quality of sample	M/s K.M Enterprises	30800	94.89	DHA Narowal	M/s Al-Hamd Enterprises Karachi	92.1	2.79	85932
										1487009

3.4.11 Irregular purchase of machinery & equipment resulting deterioration – Rs 21.73 million

Scheme	Date of invoice	Firm	Item	Rate	Qty.	Gross amount
Trauma Centre Dinga	Nil	M/s Orient Medical	I/M Nailing T/F with Flexible, DHS/DCS instrument set, ortho surgery sets, oxygen cylinder, surgical set etc			3060795
Trauma Centre Dinga	Nil	M/s Human Health Care	Cardiac Monitors, CTG machine		02, 01	1903340
Trauma Centre Dinga	Nil	M/s Vital Care	Fetal Doppler	219480	1	219480
Trauma Centre Dinga	20.06.2023	M/s Hospicare	ECG machine	269980	1	269980
Trauma Centre Dinga	23.09.2023	M/s Noorani Surgical	Dressing Drums 12"x12", 9"x9"	23625	5	23625
Trauma Centre Dinga	21.11.2023	M. Ismail Enterprises	Examination Couches	28792	6	172752
Trauma Centre Dinga	Nil	M/s Human Health Care	Syring pump	198830	3	596490
Bhaddar	Nil	M/s Human Health Care	Complete dental unit	1737539	1	1737539
Bhaddar	Nil	M/s Vital Care	Fetal Doppler	219480	1	219480
Bhaddar	Nil	M/s Human Health Care	CTG machine	565220	1	565220
Bhaddar	21.11.2023	M. Ismail Enterprises	Examination Couches	28792	5	143960
Bhaddar	23.09.2023	M/s Noorani Surgical	Dressing Drums 12"x12", 9"x9", microscope slide , syring cutter			688500
Bhaddar	13.06.2023	M/s Popular International Pvt. Ltd.	Humalyzer Primus/ Clinical Chemistry Analyzer	411230	1	501500
Bhaddar	Nil	M/s Orient Medical	Delivery table, surgical set, office chair , fowler bed etc			4295864
Masoom pur	13.06.2023	M/s Popular International Pvt. Ltd.	Humalyzer Primus/ Clinical Chemistry Analyzer	411230	1	501500
Masoom pur	Nil	M/s Human Health Care	CTG machine	565220	1	565220
Masoom pur	Nil	M/s Vital Care	Fetal Doppler	219480	1	219480
Masoom pur	Nil	M/s Human Health Care	Complete dental unit	1737539	1	1737539
Masoom pur	Nil	M/s Orient Medical	Fowler bed, office furniture, delivery table, instruments etc			4303687
						21725951

Annexure-DHA-GRT-H

3.4.12 Non/less deduction of Sales Tax and Income Tax on imported M&E – Rs 2.264 million

Invoice No.	Name of Firm	Description	% of GST	GST amount	Amount	1/5 deducted	4/5th GST	Total Sales Tax paid at port	ST paid at port per unit	Sales tax charged in invoice	Less ST paid and claimed in bill
VC/INV/400 0-B/01-23	M/s Vital Care	CTG Machine FM 3000	17%	72505	499005	14501	58004	96127	10681	72505	61824
LHR-22-23/2475	M/s Popular International Pvt. Ltd.	Humalyzer Primus/ Clinical Chemistry Analyzer	18%	90270	501500	0	0	87981	5865	90270	84405
VC/INV/400 0-A/01-23	M/s Vital Care	CTG Machine FM 3000	17%	72505	499005	14501	58004	96127	10681	72505	61824
VC/INV/504 7/10-23	M/s Vital Care	Fetal Doppler	18%	33480	219480	6696	26784	106818	2811	33480	30669
VC/INV/505 0/10-23	M/s Vital Care	Fetal Doppler	18%	33480	219480	6696	26784	106818	2811	33480	30669
LHR-22-23/2473	M/s Popular International Pvt. Ltd.	Humalyzer Primus/ Clinical Chemistry Analyzer	18%	90270	501500	0	0	87981	5865	90270	84405
VC/INV/504 8/10-23	M/s Vital Care	Fetal Doppler	18	33480	219480	6696	26784	106818	2811	33480	30669
LHR-22-23/2474	M/s Popular International Pvt. Ltd.	Humalyzer Primus/ Clinical Chemistry Analyzer	18%	90270	501500	0	0	87981	5865	90270	84405
VC/INV/505 0/10-23	M/s Vital Care	Fetal Doppler	18	33480	219480	6696	26784	106818	2811	33480	30669
											499539

Non / less deduction of Income Tax

Sr. No.	Invoice No.	Name of Firm	Description	Unit rate	Gross amount	IT deducted	IT paid at port	No. of units	IT paid at port per unit	Income tax to be deducted	Less recovery of IT
1	VC/INV/4000-B/01-23	M/s Vital Care	CTG Machine FM 3000	426500	499005	0	32320	9	3591	23458	19867
2	LHR-22-23/2475	M/s Popular International Pvt. Ltd.	Humalyzer Primus/ Clinical Chemistry Analyzer	411230	501500	0	34157	15	2277	27583	25306
3	VC/INV/4000-A/01-23	M/s Vital Care	CTG Machine FM 3000	426500	499005	0	32320	9	3591	23458	19867
4	HSNST-050-1122	M/s Hospicare	ECG machine	290000	290000	0				15950	15950
5	HHC-2023-2024-26	M/s Human Health Care	Cardiac Monitors, CTG machine		1903340	0				104684	104684
6	VC/INV/5047/10-23	M/s Vital Care	Fetal Doppler	219480	219480	0	39493	38	1039	12071	12071
7	HSGST-097-0623B	M/s Hospicare	ECG machine	269980	269980	0	521660	50	10433	14849	4416
8	HHC-2023-2024-10	M/s Human Health Care	Syring pump	198830	596490	0				32807	32807
9	HHC-2023-2024-39	M/s Human Health Care	Complete dental unit	1737539	1737539	0				95565	95565
10	VC/INV/5050/10-23	M/s Vital Care	Fetal Doppler	219480	219480	0	39493	38	1039	12071	12071
11	HHC-2023-2024-29	M/s Human Health Care	CTG machine	565220	565220	0				31087	31087
12	LHR-22-23/2473	M/s Popular International Pvt. Ltd.	Humalyzer Primus/ Clinical Chemistry Analyzer	411230	501500	0	34157	15	2277	27583	25306
13	HHC-2023-2024-37	M/s Human Health Care	Auto clave	823640	1647280	0				90600	90600
14	HHC-2023-2024-27	M/s Human Health Care	Cardiac Monitors, CTG machine		3241460	0				178280	178280
15	VC/INV/5048/10-23	M/s Vital Care	Fetal Doppler	219480	219480	0	39493	38	1039	12071	12071

Sr. No.	Invoice No.	Name of Firm	Description	Unit rate	Gross amount	IT deducted	IT paid at port	No. of units	IT paid at port per unit	Income tax to be deducted	Less recovery of IT
16	HHC-2023-2024-09	M/s Human Health Care	3 Suction machine, 2 infusion pump, 5 oximeter, 1 electrosurgical unit		3578350	0				196809	196809
17	HSGST-097-0623B	M/s Hospicare	ECG machine	269980	269980	0	521660	50	10433	14849	4416
18	LHR-22-23/2474	M/s Popular International Pvt. Ltd.	Humalyzer Primus/ Clinical Chemistry Analyzer	411230	501500	0	34157	15	2277	27583	25306
19	HHC-2023-2024-29	M/s Human Health Care	CTG machine	565220	565220	0				31087	31087
20	VC/INV/5050/10-23	M/s Vital Care	Fetal Doppler	219480	219480	0	39493	38	1039	12071	12071
21	HHC-2023-2024-38	M/s Human Health Care	Complete dental unit	1737539	1737539	0				95565	95565
22	HHC-2023-2024-57	M/s Human Health Care	CBC analyzer	431880	6046432	0				332554	332554
23	HHC-2023-2024-40	M/s Human Health Care	Dental Chair	2344660	7033980	0				386869	386869
											1764625

Rs 499,539 + Rs 1,764,625 = Rs 2.264 million

Annexure-DHA-HFD-C

4.4.1 Non-Recovery of House Rent from officers/officials residing in government residences located at RHCs/BHUs – Rs 8.828 million

Sr, No	Name of RHC/BHU	No. of Residences	Total Amount (HRA+ C A) Only Two Years (2022-24)
1	RHC Vinikay Tarar	16	1,821,000
2	RHC Kolo Tarar	04	476,568
3	RHC Rasulpur Tarar	Data Not Provided	Average amount taking from above two RHCs for extrapolation value Rs 3,446,352
4	RHC Kassoke	No reside able residences	
5	RHC Jalapur	Data Not Provided	
6	RHC Kaleke	No reside able residences	
7	RHCShukay ke	Data Not Provided	
8	BHUs	No reside able residences	
Amount			5,743,352
Amount is calculated for only two years.			

DHQ Hospital Hafizabad

Detail of Hospital Residences Occupied During FY 2023-24										
Sr. No.	Per No	Name of Officer/Officials	Designation	Personal NO.	House No.	Date of Allotment	Block	Occupied/Vacant	Remarks	Recovery
1	3120 4272	Dr Shakeel	MS		5		Medical Block	Occupied	No record	81,336
2	3144 9041	Mudassar Ashraf	OT		B-5		Bachelor flat	Occupied		13,092
3		Azmat Ali	OTA		B-7	30-09-2009	Bachelor flat	Occupied	Not Paid	13,092
4	3078 0297	Akmal Hafeez	Dental Tech.		B-8	6/7/2010	Bachelor flat	Occupied	No record	13,092
5	3077 7908	BILQUEES BEGUM	C/N		1		Nursing Quarter	Occupied	No record	29,040
7	3043 8400	Azra Parveen	Head Nurse		3	27-06-2007	Nursing Quarter	Occupied	No record	68,076
8	3077 8393	M.Asalam	Ward servant		D-3	6/12/2018	Dispenser Quarter	Occupied	Not Paid	13,092
9	3215 0806	Rubina Rafique	C/N		S-1	3/5/2022	Servant Quarter	Occupied	Not Paid	29,040
10	3188 4881	Adeel Masih	Sanitary worker		S-2		Servant Quarter	Occupied	Not Paid	13,092

Detail of Hospital Residences Occupied During FY 2023-24										
Sr. No.	Per No	Name of Officer/Officials	Designation	Personal NO.	House No.	Date of Allotment	Block	Occupied/Vacant	Remarks	Recovery
11	3077 8370	Iram Shehzadi	W/S		S-3	23-10-2010	Servant Quarter	Occupied	Not Paid	13,092
12	3181 4012	Zeeshan Masih	Sanitary worker		S-4		Servant Quarter	Occupied	No record	13,092
13	3077 8142	Majida Iqbal	Junior Clerk		S-5	8/10/2005	Servant Quarter	Occupied	No record	13,092
14	3077 9029	Asad Amanat Ali	Ward Cleaner		S-7	30-09-2022	Servant Quarter	Occupied	No record	13,092
15	3146 7138	Faisal Shehzad	Driver		S-8		Servant Quarter	Occupied	No record	13,092
15		Shehnaz	Ward Servant		S-12		Servant Quarter	Occupied	No record	13,092
Total										469,320

Sr. No.	Per No	Name of Officer/Officials	Designation	Personal NO.	House No.	Date of Allotment	Block	Occupied/Vacant	Remarks	Recovery
1	313 853 59	Dr. Ahsaan	Radiologist		M-2		Medical Block	Occupied	Missing: (July 23 - Oct 23)	47,184
2	314 689 90	Dr. Bushra Mubeen	X-MS		3		Block No. 1	Occupied	Paid only (May 24 - June 24)	47,184
3	307 794 27	Ali amaan	Project ionist		B-4	23-05-11	Bachelor flat	Occupied	Missing: (July 23 - Jan 24)	11,732
4	314 564 57	Dr. Khadija Salah-uddin	WMO		1	3/3/2021	Trauma Center	Occupied	Missing: (April 24 - June 24)	10,908
5	319 582 12	Aqsa Azam	Psychologist		1	1/8/2021	Block No. 2	Occupied	Missing (July, Aug, Sept)	9,837
6	309 127 82	Dr. Amjad	Consultant Paeds		5	11/22/2018	Specialist Block	Occupied	Missing: (Jan 24 - June 24)	31,122
7	314 670 10	Badar Munir	Ward Boy		D-5	10/24/2023	Dispenser Quarter	Occupied	Missing: (July 23 - Oct 23)	8,916
Total										166,883

DHQ Hospital Hafizabad

Ne of Officer/Officials	Designation	House No.	Date of Allotment	Block	Place of posting	60% penal rent
Ishrat rana	Social Organizer	1	15-11-2014	Block No. 1	CEO Office	816,984
M. Shafique	Homeo Dispenser	D-2	Retaired on 20.6.2022		DHQ	313,992
Ateeq	Almoner	B-5	No record found	Bachelor flat	dismissed from service	361,224
Azmat Shah	OTA	B-7	30-09-2009	Bachelor flat	on EOL	361,224
M.. Sajjad	Reader	B-6	No record found	Bachelor flat	Session Court	148,863
Dilawar Hussain	Dawasaaz	D-4	No record found	Dispenser Quarter	Retired March 2024	148,863
Waqar Ahmad	Chowkidaar	D-8	No record found	Dispenser Quarter	DHQ	148,863
Abdul Qayyum	Water carrier	S-11	No record found	Servant Quarter	DHQ	148,863
Total						2,448,876

Annexure-DHA-MBD -C

5.4.3 Non-recovery of Conveyance Allowance – Rs 4.009 million CEO DHA MB Din PDP No.19

Name of office	Vehicle No.	Rate of CA & Period	CA paid (Rs)
Dr. Adnan Nisar, 3440219258193 DC IRMNCH 31078647	X-67-AF	5000*7(1.1.24-31.07.24)	35000
Mushtaq Ahmad Monitoring and Evaluation Officer 30934152/3440349893117	GG-802	5000*392(1.7.21-31.07.24)	245000
31056954 Dr. M. Afzal Drug Inspector 3440216685709	LEG-2928	5000*49(1.7.21-31.7.24)	245000
31675243 FARUKH MAHMOOD 3440106093175	X-67-AF Jeep	5000*25(1.7.22-31.7.24)	125000
			650000

DHO (PS) MB Din

PDP No. 27

Sr No	Name	Motorbike No.	Rate of CA	2022-24
1	Adeel Ashraf	E417252	1932	46368
2	Adnan Arshad	C545988	1932	46368
3	Muhammad Awais	8381872/2016	1932	46368
4	Adil Usman	C248334 /2019	1932	46368
5	Ghulam Jaffar Abbas	E6446280 /2016	1932	46368
6	Azeem Amjad	C546167 / 2020	1932	46368
7	Hammad Muavia	C546150 /2020	1932	46368
8	Tahir Ali	C248388 12019	1932	46368
9	Arshad Ali	E6446355 12015	1932	46368
10	Ijaz Ahme d	8381666/2016	1932	46368
11	Muzafar Ansari	8381865/2016	1932	46368
12	Arshad Mehmood	8381865/2016	1932	46368
13	Mehsam Abbas	C248094 /2019	1932	46368
14	Muhammad Waqas	C248324 /2019	1932	46368
15	Muhammad Akram	6446354 /2015	1932	46368
16	Shabnan Khizar	C545839 /2020	1932	46368
17	Babar Hussain	B459708 /2018	1932	46368
18	Mubashar Nazar	C248339 /2019	1932	46368
19	Javeed Nawaz	8377617/2016	1932	46368
20	Awais Akram	C545988 /2020	1932	46368
21	Usama Afzal	C546081 /2020	1932	46368
22	Khuram Shahzad	C545856 /2020	1932	46368
23	Ali Raza	E418514 /2022	1932	46368
24	Adnan Liqauat	C248397 /2019	1932	46368
25	Ghulam Murtzaz	C248364/2019	1932	46368
26	Mazhar Iqbal	C248391 /2019	1932	46368

Sr No	Name	Motorbike No.	Rate of CA	2022-24
27	Taimoor Nawaz	C546166 /2020	1932	46368
28	Usman Mukhtar	C248381 /2016	1932	46368
29	Muhammad Rameez	C546165 /2020	1932	46368
30	Mazhar Hussain	8377555 /2016	1932	46368
31	Muhammad Ashraf	C248226 /2019	1932	46368
32	Shamreez Tariq	C546144 /2020	1932	46368
33	Muhammad Irfan	C545905 /2020	1932	46368
34	Shafqat Hussain	C248405 /2019	1932	46368
35	Muhammad Arshad	C546119 /2020	1932	46368
36	Muhammad Noman	C248390 /2019	1932	46368
37	Shafecq Ahmed	8381869/2016	1932	46368
38	Andleeb Nawaz	C248311 /2019	1932	46368
39	Ghulam Shabir	C555262 /2020	1932	46368
40	Shamraizlqbal	E418553 /2022	1932	46368
41	Ghulam Abbas	C546120 /2020	1932	46368
42	Faisal Shazad	E418569 /2022	1932	46368
43	Zahid Iqbal	E418529 /2022	1932	46368
44	Mohsin Raza	459702 /2018	1932	46368
45	Sheraz All	C555248 /2020	1932	46368
46	Akhtar Abdurrehman	C248413 /2019	1932	46368
47	Sibghat Ullah	0248370 /2019	1932	46368
48	Arsian Javed	E418579 /2022	1932	46368
49	Atif Tuheed	0248385 /2019	1932	46368
50	Qaisar Shahzad	C248425 /2019	1932	46368
51	Syed Shafaqat Hussain	C546177 /2020	1932	46368
52	Asif Javed	C546172 /2020	1932	46368
53	Faisal Nadeem	C555311 /2020	1932	46368
54	Zafer Ullah	838148 /2016	1932	46368
55	Mazher Iqbal	E418600 /2022	1932	46368
56	Mudasarlqbal	E418544 /2022	1932	46368
57	Mudasar All	C546141 /2020	1932	46368
58	Muhammad Hayat	C248386 /2019	1932	46368
59	Abdullah	C248378 /2019	1932	46368
60	Qaiser Shahzad	C546136 /2020	1932	46368
61	Muzamal Shabir	C248076 /2019	1932	46368
62	M Sohail Ahmad	C546178 /2020	1932	46368
63	Amjad All Tarar	C248426 /2019	1932	46368
64	Ansar Iqbal	E418505 /2022	1932	46368
65	Shahid Imran	8381801 /2016	1932	46368
66	Muhammad Arshad	8701844 /2016	1932	46368
67	Zaheer Abass	C248427 /2019	1932	46368
68	Aman Ullah	C546163 /2020	1932	46368
69	Andleeb Raza	C546115 /2020	1932	46368
				3199392

DHQ Hospital MB Din

PDP No.53

Name of office	Vehicle No.	Rate of CA & Period	CA paid (Rs)
M. Shakeel Nazar Sr. D/S 30869811, 3440216563949 working as DHO (MS)	X-67- AF-5, X-68- AF-2.	5000*32(1.1.22- 31.08.24)	160000

Annexure-DHA-MBD -D

5.4.8 Irregular payment on account of printing in violation of PPRA Rules-Rs 5.441 million

DHQ Hospital MB Din PDP No.47

Document No.	Detail	Invoice No.&date	Amount
1900219768	OPD Pad Slips	392/22.6.23	1,534,000
1900306487	Discharge Slip 8*13 400*450=180000, Patient Register, 200 pages, 200*650=130000, OPD Register 300 pages 75*850=63750, Central point register 100*850=85000, Roll Call Register 200 pages 20*450=9000, File cover printed 2000*90=180000	393/22.6.23	897,095
1900300974	Patient History Book Medicine 5000*160 and Surgery 5000*180 with 4 color printed 32 pages, Receipt Book Triplicate 325*325 and Roll Call Register50*450	395/8.12.20	2,157,188
			4,588,283

DHO (PS) MB Din PDP No.34

Cost Center	Document No	Posting Date	G/L	Amount	Vendor Name
MX9003	1900014709	18.12.2022	A03902	3,276.00	KhalidEntp
MX9003	1900014710	18.12.2022	A03902	14,976.00	KhalidEntp
MX9003	1900022215	02.03.2023	A03902	67,850.00	D&D ENTERPRISES
MX9003	1900022216	02.03.2023	A03902	67,850.00	D&D ENTERPRISES
MX9003	1900043496	01.03.2023	A03902	105,300.00	UNITED ENTERPRISES
MX9003	1900043497	01.03.2023	A03902	105,300.00	UNITED ENTERPRISES
MX9003	1900108647	01.03.2023	A03902	105,300.00	UNITED ENTERPRISES
MX9003	1900134304	02.03.2023	A03902	67,850.00	D&D ENTERPRISES
MX9003	1900162952	18.12.2022	A03902	12,121.00	KhalidEntp
MX9003	1900162953	18.12.2022	A03902	3,112.00	KhalidEntp
MX9003	1900299941	05.04.2024	A03902	13,500.00	KhalidEntp
MX9003	1900240373	06.04.2024	A03902	63,000.00	KhalidEntp
MX9003	1900289857	24.05.2024	A03902	16,800.00	KhalidEntp
MX9003	1900288714	24.05.2024	A03902	207,250.00	KhalidEntp
				853,485	

6.4.2 Non-recovery of overpayment of salary from reverted employees – Rs 66.092 million

Cost Center Description	Pers. no.	Name of Employee	Job Title	BPS	BPS Re-fixed	Approximate ROP
RHC BADDO MALHI	31221907	Qaisar Mehmood	Anesthesia assistant	14	9	0.938
THQ Hospital Shakargarh	30616000	Muhammad Gulzar	Dispenser	14	9	0.938
THQ Hospital Shakargarh	30616257	Masood Sadiq	Dispenser	14	9	0.938
THQ Hospital Shakargarh	30616508	Abdul Waheed Akbar	Dispenser	14	9	0.938
MS DHQ Hospital Narowal	30760415	Habib ur Rehman	Dispenser	14	9	0.938
MS DHQ Hospital Narowal	30764688	Shahid Bashir	Dispenser	14	9	0.938
MS DHQ Hospital Narowal	30764734	Muhammad Naeem Kousar	Dispenser	14	9	0.938
S M O RHC Sankhatra	30764749	Basharat Ali	Dispenser	14	9	0.938
D O (H) Anti Tuberculosis Shakargarh	30767239	Iftikhar Ahmad	Dispenser	14	9	0.938
THQ Hospital Shakargarh	30929284	Muhammad Tariq	Dresser	14	9	0.938
D O (Health) M H C NL	30759256	Aneela Waheed	(LHV)	14	12	0.503
MS DHQ Hospital Narowal	30764673	Abdul Aziz	O.T. Assistant	14	9	0.938
MS DHQ Hospital Narowal	30844051	Mohammad Abid bhatti	O.T. Assistant	14	9	0.938
S M O RHC AHMED ABAD	30601126	Muhammad amir bilal	O.T. Assistant	14	9	0.938
D O (HEALTH) BHUS NL	30759625	Muhammad imran	Sanitary inspector	14	9	0.938
D O (HEALTH) BHUS NL	30759631	Muhammad naeem	Sanitary inspector	14	12	0.503
D O (HEALTH) BHUS NL	30762979	Muhammad tayub latif	Sanitary inspector	14	9	0.938
D O (HEALTH) BHUS NL	30764512	Irshad ahmad	Sanitary inspector	14	12	0.503
D O (HEALTH) BHUS NL	30765766	Khurshid ahmad	Sanitary inspector	14	12	0.503
D O (H) OTHE HEALTH FACILITIES &	30758557	Tariq mahmod	Sanitary inspector	14	12	0.503
D O (H) OTHE HEALTH FACILITIES &	30761678	Saeed shoaib	Sanitary inspector	14	12	0.503
D O (H) NL	30758577	Ikram haq	C.D.C. Supervisor	14	9	0.938
D O (H) NL	30758708	Shahzad ahmed	C.D.C. Supervisor	14	9	0.938
D O (H) NL	30758723	Zahid hussain	C.D.C. Supervisor	14	9	0.938
D O (H) NL	30758737	Muhammad ilyas adil	C.D.C. Supervisor	14	9	0.938
D O (H) NL	30758823	Riaz masih	C.D.C. supervisor	14	9	0.938
D O (H) NL	30758844	Tariq kaleem	C.D.C. supervisor	14	9	0.938
D O (H) NL	30758919	Muhammad akram	C.D.C. Supervisor	14	9	0.938
D O (H) NL	30758944	Muhammad riaz	C.D.C. Supervisor	14	9	0.938
D O (H) NL	30758951	Muhammad souleman	C.D.C. supervisor	14	9	0.938
D O (H) NL	30898513	Khahlid javeed	C.D.C. supervisor	14	9	0.938
DHQ Hospital Narowal	30762290	Rana nazim ali	X-ray Assistant	14	9	0.938
THQ Hospital Shakargarh	30763020	Basharat hussain	Dispenser	12	9	0.645
THQ Hospital Shakargarh	30764448	Mubarak ali	Dispenser	12	9	0.645

Cost Center Description	Pers. no.	Name of Employee	Job Title	BPS	BPS Re-fixed	Approximate ROP
DHQ Hospital Narowal	30764803	Tariq mahmood	Dispenser	12	9	0.645
DHQ Hospital Narowal	30765364	Naeem ahmed khan	Dispenser	12	9	0.645
THQ Hospital Shakargarh	30765555	Faryad ali samer	Dispenser	12	9	0.645
DHQ Hospital Narowal	31221689	Shafaqat ali	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30617070	Murad ali	Dispenser	12	9	0.645
THQ Hospital Zafarwal	30626702	Muhammad farooq	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30758766	Muhammad yaseen	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30760269	Mohammad iqbal	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30761646	Muhammad sajjad	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30762284	Syed Riaz Hussain Shah	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30763076	Muhammad boota	Dispenser	12	9	0.645
S M O RHC LASSAR KALAN	30765116	Altaf hussain	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30765471	Shabbir khan	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30765675	Mushtaq ahmad	Dispenser	12	9	0.645
S M O RHC SHAH GHARIB	30765680	Zafar iqbal	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30765755	Maqbool ahmad	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30812610	Muhammad aslam	Dispenser	12	9	0.645
D O (HEALTH) BHUS NL	30909909	Zafar iqbal	Dispenser	12	9	0.645
S M O RHC SANKHATRA	31256649	Muhammad azam	Dispenser	12	9	0.645
D O (HEALTH) GRD MANGRI	30772379	Mehboob alam	Dispenser	12	9	0.645
D O (HEALTH) GRD MANGRI	30772391	Shahid mahmood	Dispenser	12	9	0.645
DHQ Hospital Narowal	30764846	Nadeem akhtar	DRESSER	12	9	0.645
D O (HEALTH) BHUS NL	30909993	Muhammad rafiq	Health technician	12	9	0.645
D O (HEALTH) BHUS NL	30964828	Syed muzaffar ali kazmi	Health technician	12	9	0.645
D O (H) NL	30760484	Salamat ali	Insect collector	12	9	0.645
THQ Hospital Shakargarh	30617216	Muhammad shakeel anjum	Laboratory assistant	12	9	0.645
S M O RHC SHAH GHARIB	30762056	M asif shakir	Laboratory assistant	12	9	0.645
S M O RHC SANKHATRA	30764765	Muhammad rashid younas	Laboratory assistant	12	9	0.645
THQ Hospital Zafarwal	30626387	Muhammad mustafa	Laboratory Technician	12	9	0.645
DHQ Hospital Narowal	30926077	Muhammad abrar	O.T. Assistant	12	9	0.645
S M O RHC LASSAR KALAN	30939255	Muhammad faisal	Operation theatre asstt	12	9	0.645
THQ Hospital Zafarwal	30934776	Muhammad arif	Radio grapher	12	9	0.645
D O (HEALTH) BHUS NL	30758493	Muhammad asif	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30758627	Asjad raza	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30759539	Muhammad farooq	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30760018	Zafar ali	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30760276	Muhammad azam	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30764454	Basharat ali	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30764493	Tariq abbas	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30764517	Muhammad asif	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30764529	Shahid mehmoood	Sanitary inspector	12	9	0.645
D O (HEALTH) BHUS NL	30765405	Muhammad naeem sadiq	Sanitary inspector	12	9	0.645

Cost Center Description	Pers. no.	Name of Employee	Job Title	BPS	BPS Re-fixed	Approximate ROP
D O (H) NL	30758403	Tariq mahmood	Vaccinator	12	9	0.645
D O (H) NL	30759945	Ghulam haider	Vaccinator	12	9	0.645
D O (H) NL	30760103	Tahir ayub	Vaccinator	12	9	0.645
D O (H) NL	30760226	Iftikhar ahmad	Vaccinator	12	9	0.645
D O (H) NL	30760256	Muhammad Ishaq ue	Vaccinator	12	9	0.645
D O (H) NL	30760310	Muhammad riaz	Vaccinator	12	9	0.645
D O (H) NL	30760318	Zaheer ul hassan	Vaccinator	12	9	0.645
D O (H) NL	30816864	Mohammad Ramzan	Vaccinator	12	9	0.645
D O (H) NL	30912909	Muhammad akram	Vaccinator	12	9	0.645
D O (H) NL	30921196	Jamal din	Vaccinator	12	9	0.645
D O (H) NL	30758390	Muhammad Ajaz ul haque	C.D.C. Supervisor	12	9	0.645
D O (H) NL	30758852	Liaqat ali	C.D.C. Supervisor	12	9	0.645
D O (H) NL	30758933	Shahid hussain	C.D.C. Supervisor	12	9	0.645
D O (H) NL	30758939	Muhammad aslam	C.D.C. Supervisor	12	9	0.645
S M O RHC KOTE NAINAN	30626347	Abdul ghaffar	X-RAY Assistant	12	9	0.645
DHQ Hospital Narowal	30769057	Muhammad sajid	Lab Assistant	12	9	0.645
Total						66.092

Annexure-DHA-NWL-D**6.4.5 Irregular procurement by splitting the indents - Rs 2.312 million**

Vendor Name	Description	Bill #	Date	Amount	GST	Amount
Truflair international	OPD Ticket 68 Gm	704	10/7/2023	0.168	0.03	0.198
Truflair international	OPD Ticket 68gm	718	19/07/2023	0.153	0.027	0.180
M/S Hadi Enterprises	Health Week MelaMisc Items	583	23/03/2023	0.167	0.03	0.197
M/S Hadi Enterprises	Health Week MelaMisc Items	585	23/03/2023	0.165	0.03	0.195
M/S Hadi Enterprises	Health Week MelaMisc Items	587	23/03/2024	0.154	0.028	0.182
M/S Art Point	Health Week MelaMisc Items	28	18/03/2023	0.142	0.026	0.168
Zaman traders	Health Week MelaMisc Items	4586	20/08/2023	0.138	0.025	0.162
Zaman traders	Health Week MelaMisc Items	4600	13/08/2023	0.121	0.022	0.143
Zaman traders	Health Week MelaMisc Items	4587	13/08/2023	0.09	0.016	0.106
Advoa trader	Biohard Bin Paddle Dustbin	88	31/10/2023	0.165	0.03	0.195
Shahab enterprises	Biohard Bin Paddle Dustbin	8	31/10/2023	0.165	0.03	0.195
Zaman traders	Thermal Paper Roll for CBC machine	4664	10/9/2023	0.167	0.03	0.197
Zaman traders	Thermal Paper Roll for CBC machine	4670	23/09/2023	0.164	0.03	0.194
Total				1.959	0.354	2.312

Annexure-DHA-SLK-C

7.4.2 Non recovery of conveyance allowance - Rs 2.411 million

S #	Cost Center	Uc Name	Name Of Vaccinator	Conveyance Recoverable
1	SX9019	Adalat Garha	Safi Ullaha	46,368
2	SX9019	Ahmed Pura	Ghanzafar Shah	46,368
3	Sr.No	Balanwala	Sulman Ali	46,368
4	SX9019	Bhagowal	Asmat Ullah	46,368
5	SX9019	BhagwalAwanan	Post Vacant	46,368
6	SX9019	Bharth	Abdul Rehman	46,368
7	SX9019	Bounkan	Muhammad Ibrar	46,368
8	SX9019	Cantt No.18	Muhammad Babar	46,368
9	SX9019	Cantt No.19	Syed Ali Haider	46,368
10	SX9019	Chaprar	Murad Ali	46,368
11	SX9019	Charind	Khayam	46,368
12	SX9019	Dalowali	Anees	46,368
13	SX9019	DoburjiArayian	Shakeel Ahmed	46,368
14	SX9019	Fateh Garh	Abdul Razzaq	46,368
15	SX9019	Gohadpur	Amir Ali	46,368
16	SX9019	Gondal	M. Qayyum	46,368
17	SX9019	Habib Pura	Maqsood Ahmed	46,368
18	SX9019	Haji Pura	Walid Khalid	46,368
19	SX9019	Hundal	Amir Masih	46,368
20	SX9019	Imam Sahib	Sh. Aftab	46,368
21	SX9019	Jaurian Klan	Zaheer Ahmed	46,368
22	SX9019	KachiMand	Post Vacant	46,368
23	SX9019	Kamanwala	Saqib Mehmood	46,368
24	SX9019	Karim Pura	Gulam Raza	46,368
25	SX9019	KhrotaSyedan	Asif	46,368
26	SX9019	Kotli Bahram	Muhammad Javed	46,368
27	SX9019	KotliLoharan	Riaz Hussain	46,368
28	SX9019	Langraywali	Fareena Saddique	46,368
29	SX9019	Marala	Muhammad Saeed	46,368
30	SX9019	Miana Pura	Ali Raza	46,368
31	SX9019	Miani	Muhammad Sultan	46,368
32	SX9019	Model Town	Ghangeer Butt	46,368
33	SX9019	Moman Klan	Muhammad Farooq	46,368
34	SX9019	Mongar	Bilal Tajmul	46,368
35	SX9019	Muhammad Pura	Mian M. Tariq Rasheed	46,368
36	SX9019	MuzafarPur	Faroor Ahmed	46,368
37	SX9019	Neka Pura	Sh. Irfan	46,368
38	SX9019	Phuklian	Post Vacant	46,368
39	SX9019	Pindi Arayian	Moasabbashrat	46,368
40	SX9019	Pindi Khokhran	Zulfqar Ali	46,368
41	SX9019	Plora Klan	Zeeshan Haider	46,368
42	SX9019	Pragpur	Adil Akram	46,368

S #	Cost Center	Uc Name	Name Of Vaccinator	Conveyance Recoverable
43	SX9019	Pura Heran	Zubair Ahmed	46,368
44	SX9019	Rasoolpur	Mushtaq Ahmed	46,368
45	SX9019	Shah Syedan	ShouqatGhuman	46,368
46	SX9019	Shahab Pura	Yasir Solehri	46,368
47	SX9019	Sheni	Hafiz Naveed	46,368
48	SX9019	Syedanwali	Moazad Butt	46,368
49	SX9019	TalwaraMughlan	M. Tayyab	46,368
50	SX9019	Ugoki	Abdul Sattar	46,368
51	SX9019	Vario	Post Vacant	46,368
52	SX9019	Water Works	Ifthar Sha	46,368
			Total	2,411,136

Annexure-DHA-SLK-D

7.4.4 Non-forfeiture of security and black listing the firm due to non-supply of medicine worth Rs 18.033 million

Bidder	Generic Name	Brand Name	Pack Size	Rate per Unit (in Rs.)	Total Demand	Total Amount (in Rs.)
Lisko Pakistan (PVT) Ltd.	Albendazole 200mg Tab/Cap, Blister pack, pack of 2's (single dose), packed in carton with	Tab Albendazole 200mg	2's	13.50	32200	434,700
Lisko Pakistan (PVT) Ltd.	Cetirizine 5mg/5ml Syp/Susp/liquid/solution, bottle of 120ml or less, packed in carton with	Syp. Setrizine 5mg/5mL	120mL*1's	84.80	17000	1,441,600
Lisko Pakistan (PVT) Ltd.	Metformin 500mg Tab/Cap, Blister pack. Pack of 100 or less. Packed in carton with	Tab. Glucomin 500mg	50's	2.99	1272500	3,804,775
Lisko Pakistan (PVT) Ltd.	Paracetamol 160mg/5ml or 120mg/5ml Syp/Susp/Liquid, bottle of 120ml or less, individually	Susp. Parapol 160mg/5mL	120mL*1's	82.90	149000	12,352,100
						18,033,175

Annexure-DHA-SLK-E

7.4.5 Loss due to unjustified rejection of bid - Rs 10.152 million

Item	Awarded firm	Rate	Rate of items by Al-Hamad Enterprises in DHA Narowal and Gujranwala	Diff. of Rate (Rs)	Quantity	Loss (Rs)	Remarks
I.V. Cannula with Injection Port 2 way and Integrated Closing Cone Size 18G individually sterile blister pack, pack of 100.	M/S Usman Co. International	131.50	87.65	43.85	7650	335,452	Al-Hamd enterprises was declared "Responsive" by Technical Evaluation Committee. However, in the GRC, the bid was rejected on the invalidity of Free Sale Certificate on the challenging of requisite certificate by M/s Lab Link Enterprises.
I.V. Cannula with Injection Port 2 way and Integrated Closing Cone Size 20G individually sterile blister pack, pack of 100.	M/S Usman Co. International	131.50	87.65	43.85	7650	335,452	
I.V. Cannula with Injection Port 2 way and Integrated Closing Cone Size 22G individually sterile blister pack, pack of 100.	M/S Lab Link Enterprises	168	87.65	80.35	72240	5,804,484	Rejected all other bidders including Al-Hamd Enterprises by End User Committee remarks "Not Satisfactory for Needle being blunt and causes pain" Further, in the GRC, the bid was rejected on the invalidity of Free Sale
I.V. Cannula with Injection	M/S Lab Link Enterprises	194	92.10	101.90	36080	3,676,552	

Item	Awarded firm	Rate	Rate of items by Al-Hamad Enterprises in DHA Narowal and Gujranwala	Diff. of Rate (Rs)	Quantity	Loss (Rs)	Remarks
Port 2 way and Integrated Closing Cone Size 24G, individually sterile blister pack, pack of 100.							Certificate on the challenging of requisite certificate by M/s Lab Link Enterprises.
Total						10,151,940	

Annexure-DHA-SLK-F

7.4.6 Irregular Purchase of medicine/surgical items of Rs 11.954 million on 8% discount instead of on quotations basis causing loss of Rs 2.837 million

THQ Hospital Kotli Loharan

Document No	Document Date	Gross value after Discount	Face Value of medicine	9% Discount availed	30% Discount	Loss
1900093082	05.09.2023	821,007	902,205	81,198	270,662	189,463
1900112534	02.12.2023	790,357	868,524	78,167	260,557	182,390
1900113317	02.12.2023	777,210	854,077	76,867	256,223	179,356
1900112535	02.12.2023	749,115	823,203	74,088	246,961	172,873
1900328247	23.02.2024	533,150	585,879	52,729	175,764	123,035
1900232313	23.02.2024	511,899	562,526	50,627	168,758	118,131
1900093083	05.09.2023	472,814	519,576	46,762	155,873	109,111
1900260316	04.04.2024	341,407	375,173	33,766	112,552	78,786
1900260319	04.04.2024	186,200	204,615	18,415	61,385	42,969
1900327633	04.04.2024	186,200	204,615	18,415	61,385	42,969
1900327634	04.04.2024	150,000	164,835	14,835	49,451	34,615
1900260318	04.04.2024	105,849	116,318	10,469	34,895	24,427
1900260317	04.04.2024	54,300	59,670	5,370	17,901	12,531
Total		5,679,508	6,241,216	561,708	1,872,367	1,310,656

THQ Hospital Pasrur

Document No	Document Date	Gross value after Discount	Face Value of medicine	8% Discount availed	30% Discount	Loss
1900075137	21.10.2023	502,683	539,919	37,236	161,976	124,740
1900284307	30.01.2024	444,751	477,696	32,945	143,309	110,364
1900307695	02.05.2024	435,571	467,836	32,265	140,351	108,086
1900139818	21.10.2023	424,934	456,411	31,477	136,923	105,447
1900038337	21.10.2023	375,416	403,225	27,809	120,967	93,159
1900284306	30.01.2024	340,607	365,837	25,230	109,751	84,521
1900232079	30.01.2024	309,635	332,571	22,936	99,771	76,835
1900307696	02.05.2024	249,889	268,399	18,510	80,520	62,009
1900307697	02.05.2024	237,454	255,043	17,589	76,513	58,924
1900307694	02.05.2024	187,956	201,879	13,923	60,564	46,641
1900075138	21.10.2023	180,042	193,378	13,336	58,014	44,677
1900372234	13.06.2024	142,379	152,926	10,547	45,878	35,331
1900321581	13.06.2024	85,107	91,411	6,304	27,423	21,119
1900321580	13.06.2024	16,715	17,953	1,238	5,386	4,148
		3,933,139	4,224,483	291,344	1,267,345	976,001

Annexure-DHA-SLK-G

7.4.7 Irregular purchase of different items by splitting the indent - Rs 8.552 million

District Health Officer Sialkot

Invoice Number	Invoice Date	Vendor	Item	Qty	Total Amount
7998	11.1.2024	Qasim Traders	SamSung Galaxy A9 Tablets	2	161,570
7912	21.12.23	Qasim Traders	SamSung Galaxy A9 Tablets	2	161,570
7958	26.12.23	Qasim Traders	SamSung Galaxy A9 Tablets	2	161,570
7968	30.12.23	Qasim Traders	SamSung Galaxy A9 Tablets	2	161,570
7978	03.1.24	Qasim Traders	SamSung Galaxy A9 Tablets	2	161,570
7988	08.01.24	Qasim Traders	SamSung Galaxy A9 Tablets	2	161,570
8006	11.1.24	Qasim Traders	SamSung Galaxy A9 Tablets	2	161,570
Total					1,130,990
694	11.12.23	HB Traders	Acrylic Sheet set 24x18	35	185,850
695	12.12.23	HB Traders	Acrylic Sheet set 24x18	36	191,160
696	13.12.23	HB Traders	Acrylic Sheet set 24x18	37	196,470
662	4.12.23	HB Traders	Acrylic Sheet set 24x18	30	159,300
660	1.12.23	HB Traders	Acrylic Sheet set 24x18	37	196,470
664	7.12.23	HB Traders	Acrylic Sheet set 24x18	34	180,540
665	8.12.23	HB Traders	Acrylic Sheet set 24x18	33	175,230
667	9.12.23	HB Traders	Acrylic Sheet set 24x18	28	148,680
668	10.12.23	HB Traders	Acrylic Sheet set 24x18	33	175,230
Total					1,608,930
3715	29.08.22	Zaman Traders	OPD Tickets	390 pads	189565
3708	27.08.22	Zaman Traders	OPD Tickets	395 pads	191792
3745	05.09.22	Zaman Traders	OPD Tickets	400 pads	194220
3763	07.09.22	Zaman Traders	OPD Tickets	350 pads	169943
3705	26.08.22	Zaman Traders	OPD Tickets	400 pads	194220
Total					936740
Grand Total					3,676,660

THQ Hospital Daska Sialkot

Invoice Number	Invoice Date	Vendor	Item	Quantity	Total Amount
5903	8/8/2023	Qasim Traders	Thermal Roll	125	72,275
5982	21/08/2023	Qasim Traders	Thermal Roll	125	72,275
6077	4/9/2023	Qasim Traders	Thermal Roll	125	72,275
6132	22/09/2023	Qasim Traders	Thermal Roll	129	74,588

Invoice Number	Invoice Date	Vendor	Item	Quantity	Total Amount
6237	12/10/2023	Qasim Traders	Thermal Roll	129	74,588
6293	30/10/2023	Qasim Traders	Thermal Roll	125	72,275
6362	20/11/2023	Qasim Traders	Thermal Roll	125	72,275
6422	30/11/2023	Qasim Traders	Thermal Roll	100	57,820
6550	14/01/2023	Qasim Traders	Thermal Roll	350	185,850
6754	29/03/2024	Qasim Traders	Thermal Roll	470	194,110
7088	24/05/2024	Qasim Traders	Thermal Roll	450	185,850
7306	29/06/2024	Qasim Traders	Thermal Roll	350	185,850
Total					1,320,031

THQ Hospital KotliLoharan

Document No	G/L	Vendor Name	Invoice No	Date	Item Purchased	Amount
1900276375	A03942	Truflair International	105	29.07.23	A.C 1.5 ton	199,420
1900366072	A03942	Truflair International	115	31.07.23	A.C 1.5 ton	199,420
1900313021	A03942	Truflair International	110	31.07.23	A.C 1.5 ton	199,420
1900253007	A03942	Platinum Traders	7	11.10.23	Glaxy Tab	74,930
1900253006	A03942	Platinum Traders	8	11.10.23	Glaxy Tab	74,930
1900260010	A03942	Platinum Traders	9	11.10.23	Glaxy Tab	74,930
1900267025	A03942	Platinum Traders	4	11.10.23	Glaxy Tab	74,930
1900223951	A03942	Zm Traders	145	22.05.24	Panel with fittings	60,180
			148	22.05.24	Panel with fittings	74,340
			154	22.05.24	Panel with fittings	72,570
			157	25.05.24	Panel with fittings	70,800
1900323560	A03942	Kashmir TRADERS	728	03.02.24	X-Ray Films	68,440
			729	15.02.24	X-Ray Films	72,924
			733	07.04.24	X-Ray Films	77,408
			738	15.04.24	X-Ray Films	77,408
			734	12.04.24	X-Ray Films	72,924
Total						1,619,904

THQ Hospital Pasrur

Document No	Invoice No & Date	G/L Descp	Qty	Amount	Vendor Name
1900168053	1689 dt 10.08.23	OPD PADs A5 size	400	193,520	Kashmir Traders
	1678 dt 2.08.23	OPD PADs A5 size	200	96,760	
	1732 dt 05.09.23	OPD PADs A5 size	400	193,520	
1900241113	2101 dt 26.01.24	OPD PADs Duplicate	410	198,358	Kashmir Traders
	2133 dt 26.1.24	OPD PADs Duplicate	400	193,520	
	2142 dt 27.1.24	OPD PADs Duplicate	190	91,922	
1900241112	2055 dt 07.11.23	OPD PADs Duplicate	400	193,520	Kashmir Traders
	2041 dt 30.10.23	OPD PADs Duplicate	410	198,358	
	2060 dt 14.11.23	OPD PADs Duplicate	190	91,922	
1900372208	3773 dt 20.04.24	OPD PADs Duplicate	200	96,760	Kashmir Traders
	3755 dt 11.3.24	OPD PADs Duplicate	400	193,520	
	3765 dt 7.04.24	OPD PADs Duplicate	400	193,520	
Total				1,935,200	

Annexure-DHA-SLK-H**7.4.8 Irregular procurement of printing material without rate contract – Rs 4.205 million**

Document No	Date	Item	Amount	Vender	Cost Center
1900071568	26.01.2023	Printing and publication	1,228,500	M/S SABRI & COMPANY	SX9017
1900167215	26.01.2023	Printing and publication	1,168,538	M/S SABRI & COMPANY	SX9017
1900007617	07.03.2023	Printing and publication	526,500	M/S SABRI & COMPANY	SX9017
1900140608	13.03.2023	Printing and publication	473,850	M/S SABRI & COMPANY	SX9016
1900140607	13.03.2023	Printing and publication	403,650	M/S SABRI & COMPANY	SX9016
1900143145	07.03.2023	Printing and publication	403,650	M/S SABRI & COMPANY	SX9017
			4,204,688		

Annexure-DHA-SLK-I

7.4.9 Irregular re-appropriation of funds - Rs 51.136 million

Approval date	From	To	Re-appropriated amount (Rs)
01.02.2024	CEO DHA Sialkot	THQ Daska Sialkot	12,200,000
12.01.2024	THQ Pasrur Sialkot	THQ Pasrur Sialkot	3,450,000
22.08.2023	THQ Hospital Sambrial	THQ Hospital Sambrial	1,815,120
29.12.2023	CEO DHA Sialkot	THQ Daska Sialkot	2,500,000
11.02.2024	CEO DHA Sialkot	Defunct Zila Council, Sialkot	3,170,320
02.02.2024	CEO DHA Sialkot	RHC Satrah, Sialkot	3,000,000
02.02.2024	CEO DHA Sialkot	RHC Gaggar, Sialkot	2,000,000
02.02.2024	CEO DHA Sialkot	THQ Daska Sialkot	5,000,000
02.02.2024	DHO BHU's Sialkot	DHO BHU's Sialkot	2,000,000
02.02.2024	DHO Sialkot	DHO Sialkot	2,396,000
02.02.2024	DHO DFS Sialkot	DHO DFS Sialkot	4,500,000
02.02.2024	CEO DHA Sialkot	Deputy DHO Daska	250,000
02.02.2024	CEO DHA Sialkot	Deputy DHO Sialkot	600,000
02.02.2024	CEO DHA Sialkot	Deputy DHO Sambrial	555,000
02.02.2024	CEO DHA Sialkot	Deputy DHO Pasrur	500,000
02.02.2024	CEO DHA Sialkot	THQ KotliLoharan	7,200,000
Total			51,136,440

Annexure-DHA-Kasur-C

8.4.1 Overpayment of pay & allowances - Rs 27.994 million CEO DHA (Health Risk Allowance)

a. CEO DHA Conveyance allowance-Rs 1.106 million + Rs 0.204 million risk allowance. Rs 1.310 million

LEAVES DURING FINANCIAL YEAR 2023-24 DHA KASUR								
Sr. No.	Name	Designation	Place of Posting	Leave Type	Days	Date	C.A	Recovery
1	Shehla Nazir	Midwife	RHC Halla	Earned Leave	89	05.08.2023 to 01.11.2023	1932	5731
2	Irum Khalid	Midwife	THQ Hospital Kot Radha Kishan	Maternity Leave	90	12.09.2023 to 10.12.2023	1932	5796
3	Saba Saddique	Midwife	MCH Centre Phool Nagar	Maternity Leave	90	09.10.2023 to 06.01.2024	1932	5796
4	Sumaira Saleem	Midwife	BHU Green Kot	Maternity Leave	90	23.10.2023 to 20.01.2024	1932	5796
5	Nazia Ashraf	Midwife	BHU Ram Thaman	Maternity Leave	90	27.10.2023 to 24.01.2024	1932	5796
Detailed annexure is placed in the para and uploaded at AMIS as well.								
Total								1,106,379

b. Risk allowance Rs 0.204 million

Muhammad Younas	KV9026	Tailor	7	2132	Health Risk Allowance 1-4	15,000.00
Shafiq Ahmad	KV9020	Driver	7	2132	Health Risk Allowance 1-4	18,000.00
Muhammad Ashraf	KV9011	Driver	7	2132	Health Risk Allowance 1-4	15,000.00
Zulfiqar Ali	KV9001	Driver	7	2132	Health Risk Allowance 1-4	18,000.00
Khalil Ur Rehman	KV9020	Driver	7	2132	Health Risk Allowance 1-4	18,000.00
Bilal Ahmed	KV9020	Driver	7	2132	Health Risk Allowance 1-4	18,000.00
Total						102,000*2 =204000

c. Unjustified award of annual increment to adhoc doctor's recovery of overpayment Rs 0.102 million

Sr #.	Personal Number	Name of the Doctor	Place of posting	A. Increment	Mont hs	Total payment
1	32178532	Dr Waqas Saleem	BBS Hospital Kasur	3,420	7	23,940
2	31905462	Muhammad Amin	BBS Hospital Kasur	3,420	7	23,940
3	32046614	Hina Ali Akber	BBS Hospital Kasur	3,420	2	6,840
4	32135845	Tayyab Latif	BBS Hospital Kasur	3,420	7	23,940
5	32204592	Nasir Ikram	THQ Hospital Chunia	3,420	7	23,940
Total						102,600

d.Unauthorized Payment of HSRA recovery thereof Rs2.416 million						
30503246	Toqeer Ahmed	KV9011	Thq Hospital Kot Radha Kishan	Pediatrician	18	242,000.00
31442540	Farida Bano	KV9011	Thq Hospital Kot Radha Kishan	Technician	12	3,438.00
31457714	Dr Tasawar Ali Butt	KV9027	Ms Cardiac Centre Chunian	Consultant	18	22,000.00
31485069	Waseem Hassan	BY9025	D O (Health) Bwn	Nutritionist	17	14,775.00
31541651	Riaz Masih	KV9011	Thq Hospital Kot Radha Kishan	Sanitary Worker	1	2,673.00
31619744	Dr. Israr Ahmad	KV9011	Thq Hospital Kot Radha Kishan	Consultant Anesthetist	18	253,000.00
Detailed annexure is placed in the para and uploaded at AMIS as well.						
Total						2,416,908

e. CEO DHA Non-payment of utility charges

Nature of Allowance	Name of beneficiaries	Amount (Rs)	Months	Total Amount
Utility Charges (Ac, water charges, sui gas)	Dr. Talha Bin Zia	20,000	7	140,000

DHQ Hospital Non-deduction of allowances Rs 8.276 million

a. 5% maintenance charges-Rs 2.380 million

Personal No.	Name of the official	BPS	Date of occupation	Basic Pay	5% charges	Previous Recoverable	Recovery for the FY 2023-24	Total recovery
31933814	Shahid Hussain	2	1.4.19	19,650	983	6,386	11790	18,176
30420934	Zahoor Ahmad, Chowkidar	2	1.7.16	30,530	1527	119,067	18318	137,385
31854538	Kashif Masih	2	1.3.16	14,410	721	56,199	8646	64,845
30425988	Muhammd Asif, Chowkidar	2	01.01.96	33,980	1699	132,522	20388	152,910
30425882	Shabir Siddiq, Gate	1	28.06.22	24,700	1235	14,820	14820	29,640
Detailed annexure is placed in the para and uploaded at AMIS as well.								
Total						1,948,877	431272	2,380,150

b. DHQ Hospital Non-deduction of HRA-Rs 0.736 million

Personal No.	Name	Period	HRA	CA	Sub total	Total recovery
31854538	Kashif Masih, Ward Servant	1.12.2016 to 31.08.2024	1337	1785	3122	331,216
31915726	Yasir Ali, Ward Servant	36	1337	1785	3122	112,392
	Sohail Masih SW	39961CA+29931 HRA+ 12757 (5% maintenance charges of house)				82,649
	Sohail Masih SW (The official proceeded ex-pakistan leave without approval for two years)	Excess payment of salary for seven months				210,000
Total						736,257

c. Non-recovery of water charges – Rs 0.276 million

No. of residents	Monthly water charges	Period	Total amount
46	500	12 months	0.276

d. Fraudulent drawl of Non-Practicing Allowance –Rs 4.881 million

Sr. No.	Name	Designation	Amount
1.	Dr. Shehla Latif	Consultant Gynaecologist	325,400
2.	Dr. Najat Ali	Consultant	325,400
3.	Dr. Numan Zeb Khan	Medical Officer	325,400
4.	Dr. Maham Shahid	Dental Surgeon	325,400

5.	Dr. Maria Asghar	Woman Medical Officer	325,400
6.	Dr. Ali Saeed	Medical Officer	325,400
7.	Dr. Usama Mansoor	Medical Officer	325,400
8.	Dr. Ammara Ghazal	Dental Surgeon	325,400
9.	Dr. Ammara Aslam	Woman Medical officer	325,400
10.	Dr. Hafsa Jamal	Woman Medical officer	325,400
11.	Dr. Anam Choudhar	Consultant Dermatologist	325,400
12.	Dr. Mah Rukh	Consultant Pediatrician	325,400
13.	Dr. Hajra Akram	Consultant T.B & Chest	325,400
14.	Dr. Muhammad Imran	Consultant Physician	325,400
15.	Dr. Salbia Shahid	Consultant Gynaecologist	325,400

THQ Pattoki Non deduction of Pay and allowances Rs 0.973 Million

a. 5% Repair charges Not deducted

Name	Personal No.	Designation	BPS	BP	5% maintenance	Period	Total
Rehana Kousar	31490083	Charge Nurse	16	41,630.00	2081.5	12	24978
Naeen Doger	308092298	WMO	17	99790	4989.5	12	59874
Total							84852

b. Conveyance allowance not deducted

Sr. #	Name	Designation	Period of Leave	Leave Days	Deduction
1.	Dr. Mehreena Jalil	Anesthetist	12-05-2024 to 30-06-2024	50	8,333
2.	Dr. Fatima Altaf	BTO	27-05-2024 to 20-06-2024	25	4,167
3.	Mst. Novida Ashraf	Charge Nurse	01-06-2023 to 31-07-2023	61	10,167
4.	Mst. Farva Manzoor	Charge Nurse	21-09-2023 to 19-11-2023	60	10,000
5.	Mst. Sonia Kiran	Charge Nurse	11-10-2023 to 24-10-2023	14	2,333
Detailed annexure is placed in the para and uploaded at AMIS as well.					
Total					377935

d. Overpayment of SSB.

Personal No.	Name	Date of joining	Cost center	Designation	BPS	Allowance	Period	Total SSB
31963482	Rana Adeem Ahmad	17-2-2021	KV9031	Ward Attendant	2	SSB	13	167,636.60
32134659	Mudassar Ameer	6-Feb-20	KV9031	Ward Servant	1	SSB	24	214,632.00
32146416	Faseeh Ur Rehman	23-6-2023	KV9031	Junior Technician (Phc)	9	SSB	7	64,114.90
32148446	Naveed Sarwar	23-6-2023	KV9031	Junior Technician	9	SSB	7	64,114.90
Total								510,498.40

THQ Pattoki

Overpayment of HSRA-Rs4.835 million

Sr. No.	P.Number	Name Of The Staff	DDO Code	Designation	Grade	Name of allowance	Amount
1	30809298	Nasreen Dogar 1952	KV9031	WMO	17	HSRA	72,000.00
2	30919747	Muhammad Sohail	KV9031	Consultant	18	HSRA	180,000.00
3	31001498	Faheem Abrar	KV9031	Dental Surgen	17	HSRA	60,000.00
4	31283490	Abdul Hafeez Shahid 1990	KV9031	MO	17	HSRA	60,000.00
5	31283502	Hafeez Ur Rehman 1989	KV9031	SMO	18	HSRA	115,862.00
Detailed annexure is placed in the para and uploaded at AMIS as well.							
Total							4,835,728.00

THQ HOSPITAL CHINIAN

Overpayment of conveyance allowance and drawl of salary of willful absence period duty- Rs 5.598 million

Sr. No	Name of Employees	Designation	Personal No	Leave Period	Nature of Leave	Leave Status	Deduction
1	Mst. Rehana Abdul Ghani	Charge Nurse	31554009	60 Days	Earned Leave	Not Sanctioned	191,208
2	Mst. Sumaira Sharif	Charge Nurse	32144831	90 Days	Maternity Leave	Not Sanctioned	285,129
3	Mst. Asma Bashir	Charge Nurse	32244908	90 Days	Maternity Leave	Sanctioned	15,000
4	Mst. Tahira Yasmin	Charge Nurse	31848358	25 Days	Earned Leave	Not Sanctioned	76,470
5	Mst. Shaheen Bashir	Charge Nurse	31849494	44 Days	Earned Leave	Not Sanctioned	134,587
Detailed annexure is placed in the para and uploaded at AMIS as well.							
Total							5,598,688

THQ Hospital Aziz Bibi
Overpayment of pay & allowances - Rs 4.342 million

Rs in million			
Sr. No.	Subject	No. of employees	Amount
1.	House Rent Allowance	5	0.639
2.	Penal rent @ 60%	2	0.785
3.	Conveyance allowance	5	0.026
4.	SHSRA	14	0.888
5.	HSRA	14	2.004
Total:		40	4.342

Annexure-DHA Kasur-D

8.4.2 Un-economical procurement & mismanagement by MS-Rs 37.696 million

Document No.	Object head	Vender	Amount
5100197001	Purchase of drug and medicines	ASHRAF & SONS	3,003,019
5100196000	Purchase of drug and medicines	MADINA PHARMALINKS	1,470,000
1900156346	Purchase of drug and medicines	MADINA PHARMALINKS	770,400
1900056814	Purchase of drug and medicines	MADINA PHARMALINKS	595,000
1900288029	Others	UMAIR TRADERS	505,040
1900021258	Purchase of drug and medicines	MADINA PHARMALINKS	488,700
1900021256	Purchase of drug and medicines	MADINA PHARMALINKS	395,000
1900156347	Purchase of drug and medicines	MADINA PHARMALINKS	331,800
1900278025	Others	UMAIR TRADERS	282,020
Detailed annexure is placed in the para and uploaded at AMIS as well.			
Total			37,696,839

Annexure-DHA-LHR-C

9.4.1 Double drawl of salary by contingent paid staff - Rs 10.742 million

B-I

Sr. No. of orders	Name	Designation	cnic	CPS	batch	Town	Rate p.m.	Months	Recoverable
1	Faiza Muneer	Sanitary worker	3520159834950	1.7.22 to 27.9.22 (Part time worker)	13	smnabad	25100	3	75300
218	Faiza Muneer	Sanitary worker	3520159834950	1.7.22 to 27.9.22	423	Smnabad	28950	3	85885
Total									161185

B-II

Disbursement Sr. No.	Name	Father Name	CNIC	UC No.	Amount (Rs)	Cheque No.	%age payment in vouchers
22	Rehman Ahmad	Muhammad Nadeem	3520274719745	87	33100	25919772	70
671	Rehman	Muhamma	35202747	115	42557	25920421	70

	Ahmad	d Nadeem	19475				
599	Amina Salman	Muhamma d Salman Bhatti	35202258 95014	109	17081	36586007	30
669	Amina Salman	Muhamma d Salman Bhatti	35201258 95014	115	36477	25920464	30
Total					129215		

B-III DDOH Wahgah Town

S.No.	Name	S/O,D/O.W/o.	Uc	Amount
67	Ahmad Ali	Waris Ali	39	69153
179	Ahmed Ali	Waris Ali	Phase 7	69153
178	Ameer Hamza	Saeed Ahmed	Phase 7	69153
154	Ameer Hamza	Sayeed Ahmad	Phase 6	69153
Total				276612

B-IV Rs 10.228

a)

Sr. No.	Orders / attendance Sr. No.	Name	Father Name	CNIC	Days	Period	Recoverable (Rs)
1	133	Shahnaz Kausar	M. Nadeem	33301057 19014	89	1.7.22 to 27.9.22	85885
2	287	Shahnaz Kausar	M. Nadeem	33301057 19014	89	1.7.22 to 27.9.22	85885
3	75	hafiza shanza	sultan ahmad	34501506 13708	89	1.7.22 to 27.9.22	85885
4	471	hafiza shanza	sultan ahmad	34501506 13708	89	1.7.22 to 27.9.22	85885
5	137	Iram	M. Ilyas	34502964 56934	89	1.7.22 to 27.9.22	85885
Detailed annexure is placed in the para and upload in the AMIS							
Total							7,128,455

b)

Sr. No.	Order Sr. No.	CNIC	batch	Amount
01	15	3520158861272	29.9.22 to 30.11.22	60795
02	27	3520155742601	29.9.22 to 30.11.22	60795
03	177	3520161293099	29.9.22 to 30.11.22	60795
04	179	3520182347221	29.9.22 to 30.11.22	60795
05	190	3520161293099	29.9.22 to 30.11.22	60795
Detailed annexure is placed in the para and upload in the AMIS				
Total				3,100,000

Total = B-I + B-II + B-III + B-IV = Rs 0.161 + Rs 0.229 + Rs 0.277 + Rs 7.128 + Rs 3.100 = **Rs 10.742**

Annexure-DHA-LHR-D

9.4.2 Mis-appropriation of overdrawn salaries–Rs 39.251 million

Sr. #	Batch / Part time workers	Name	S/o, D/o, W/o	CNIC / Cheque dated	Amount drawn from treasury and shown paid as per disbursement (Rs)	Amount actual paid as per DDO's Account (Rs)	Amount misappropriated (Rs)
1	439	Bilal Sharif	M. Sharif	35202-6286199-1	85885	44289	41596
2	439	Javed Asghar	Asghar Ali	35202-2801847-5	85885	51282	34603
3	439	M. Asad Ramzan	M. Ramzan	35202-3648520-9	85885	44289	41596
4	439	Kamran	M. Shabbir	35401-3024730-7	85885	44289	41596
5	439	M. Awais	M. Shareef	35202-1331048-3	85885	62937	22948
Detailed annexure is placed in the para and upload in the AMIS.							
Total					91289121	67447182	23,841,939

C-I&II

Sr. No.	Order / Disbursement Sr. No.	Batch	Amount Drawn from Treasury	Amount Disbursed	Amount Un-disbursed	Cheque No.
1	31	757	85,885	82,025	3,860	56930369
2	53	757	85,885	82,025	3,860	56930391
3	54	757	85,885	82,025	3,860	56930392
4	55	757	85,885	82,025	3,860	56930393
5	56	757	85,885	82,025	3,860	56930394
Detailed annexure is placed in the para and upload in the AMIS.						
Total			36,157,585	29,993,443	6,164,142	

Annexure-DHA-LHR-E

9.4.3 Misappropriation of overdrawn salary of absence period - Rs 15.664 million

Name of Town	UC No.	Name of Employee	May-23	Jun-23	Total	rate per day	amount	
Allama Iqbal Zone	110	Muhammad Sheraz Ali	4	0	4	965	3860	
		Saif Ullah	0	1	1	965	965	
		Sajjad Mehmood	0	3	3	965	2895	
	111	Absent NIL	0	0	0	965	0	
	112	Syed Sanwal Shah	6	0	6	965	5790	
		113	Absent NIL	0	0	0	965	0
	Detailed annexure is placed in the para and upload in the AMIS							
	Total		3989	1652			5.443.565	

DDOH Ravi Town

Batch 439									
Sr. No.	UC- No.	Name	Desig.	July	August	September	Total Absent	Rate per day	Amount
1	1	Wadeeha Nawaz	SP	8	0	0	8	965	7720

2	1	Iqra Asghar	LSP	8	0	0	8	965	7720
3	1	Iqra Haneef	LSP	0	6	0	6	965	5790
4	1	Umme Habiba	LSP	0	7	3	10	965	9650
5	1	Bisma	LSP	0	6	1	7	965	6755
Detailed annexure is placed in the para and upload in the AMIS.									
Total							1963		1,894,295

B)

Batch 459								
Sr. No.	UC-No.	Name	Desig.	October	November	Total Absent	Rate per day	Amount
1	1	Muhammad Javed	SP	0	2	2	965	1930
2	1	Muhammad Awais	SP	2	0	2	965	1930
3	1	Muhammad Usman	SP	0	7	7	965	6755
4	1	Bilal s/o M. Sharif	SP	0	6	6	965	5790
5	1	Hafiz Irfan	SP	2	14	16	965	15440
Detailed annexure is placed in the para and upload in the AMIS.								
Total						1546	Total	1491890

DDOH DGBT

Batch No. 757							
Sr.No.	UC No.	Name of Employee		July	August	September	Total Attendance
1	67	Rubab	LSP	1	0	1	2
2	67	Ali Sadaqat		8	1	3	12
3	67	Shama Shehzadi	LSP	10	0	0	10
4	67	Shakeel Ahmed		8	0	0	8
5	67	Ayesha Shabbir	LSP	1	0	2	3
Total							1812

B)

Batch No. 807						
Sr.No.	UC No.	Name of Employee		October	November	Total Attendance
1	67	Kamran Ghafoor		20	22	42
2	67	Nadeem Younas		15	0	15
3	67	Naseem Kousar		15	7	22
4	67	Kousar Parveen		0	11	11
5	67	Ayesha Shabbir		0	9	9
Detailed annexure is placed in the para and upload in the AMIS.						
Total						1252

A- DDOH Samanabad

Batch No. 423									
Sr.No.	UC No.	Name of Employee	Desig.	July	August	September	Total Absents	rate per day	Amount
1	84	Muhammad Usama		0	7	0	7	965	6755
2	84	Uzma Ishaq		0	0	2	2	965	1930
3	87	Abdul Majid		1	0	0	1	965	965
4	87	Sultan Ali		2	0	0	2	965	1930
5	87	M. Usman Ali		1	0	0	1	965	965
Detailed annexure is placed in the para and upload in the AMIS									
Total							732		706380

B

Batch No. 573								
Sr.No.	UC No.	Name of Employee	Desig.	October	November	Total Absents	Rate per day	Amount
1	84	Farhan Mehmood	SP	0	1	1	965	965
2	84	Umair Sher Zada	SP	0	1	1	965	965
3	84	Muhammad Javed	SP	0	1	1	965	965
4	84	Abdul Rauf	SP	0	1	1	965	965
Detailed annexure is in the DP file and uploaded at AMIS								
Total						1230		1186950

DDOH Gulberg

Attendance batch 466						
Sr. No.	UC No.	Name	July	August	September	Total Absent
1	31	Saif Noor	1	3	1	5
2	31	Kirn Noor	3	0	0	3
3	31	Rajab	2	2	1	5
4	31	Saima Noreen	0	1	0	1
5	31	Haris	0	1	0	1
6	31	Isha	0	4	1	5

7	31	Kashaf	0	2	2	4
8	31	Rahat	0	1	0	1
Detailed annexure is placed in the para and upload in the AMIS.						
						691

B-Batch

Attendance 766						
Sr. No.	UC No.	Name	October	November	December	Total Absent
1	31	Rimsha	3	3	No attendance	6
2	31	Isha Saleem	3	10	No attendance	13
3	31	Aqsa Saaf	1	1	No attendance	2
4	31	Anmol Gill	1	2	No attendance	3
5	31	Tayyab Hussain	3	1	No attendance	4
Detailed annexure is placed in the para and upload in the AMIS.						
	129					845

A) DDOH Wahga Town

CPS Batch 495 (29.9.22 to 30.11.22)								
Sr.No.	UC No.	Name of Employee	Desig.	October	November	Total Absents	rate per day	amount
1	37	Shahzaib		1		1	965	965
2	37	Shahbaz		2		2	965	1930
3	37	Sohail Akhtar		5		5	965	4825
4	37	M. Usman		1		1	965	965
5	37	Ijaz		2		2	965	1930
Detailed annexure is placed in the para and upload in the AMIS.								
								476710

B)

CPS Batch 495 (1.7.22 to 27.9.22)								
Sr.No.	UC No.	Name of Employee	July	August	September	Total Absents	Rate per day	Amount
1	37	Usman Ali	1			1	965	965
2	37	Tanveer Hussain	1			1	965	965
3	37	Umair Ali	1	1		2	965	1930
4	37	M. Haroon Shahid	1			1	965	965
5	37	Ijaz Amanat		1	1	2	965	1930
Detailed annexure is placed in the para and upload in the AMIS.								
								23160

Annexure-DHA-LHR-F

9.4.4 Misappropriation of funds due to double hiring of contingent paid staff – Rs 58.566 million

E-I DDOH Ravi Town

Rs in million						
Order No.	Name	CNIC	Period	Batch	Town	Amount
382	Arslan Ali	3520206008499	1.7.22 to 27.9.22	757	DGBT	0.086
257	Arslan Ali	3520206008499	1.7.22 to 27.9.22	439	Ravi	0.086

563	Wahab Awais Butt	3520221859401	1.7.22 to 27.9.22	757	DGBT	0.086
61	Wahab Awais Butt	3520221859401	1.7.22 to 27.9.22	439	Ravi	0.086
81	Kamran Ramzan	3520259870091	1.7.22 to 27.9.22	757	DGBT	0.086
249	Kamran Ramzan	3520259870091	1.7.22 to 27.9.22	439	Ravi	0.086
88	M. Adnan	3520261508721	1.7.22 to 27.9.22	439	Ravi	0.086
408	M. Adnan	3520261508721	1.7.22 to 27.9.22	466	Gulberg	0.086
Detailed annexure is placed in the para and upload in the AMIS.						
						2.435

E-II DDOH DGBT

Rs in million

Order No.	Name	CNIC	Period	Batch	Town	Amount
172	Sumaira Hanif	3520152648500	1.7.22 to 27.9.22	437	Shalimar	0.086
757	Sumaira Kauser	3520152648500	1.7.22 to 27.9.22	757	DGBT	0.086
333	Saira	3520163897350	01.07.22 to 27.9.22	983	Cannt	0.086
726	Saira	3520163897350	1.7.22 to 27.9.22	757	DGBT	0.086
382	Arsan Ali	3520206008499	1.7.22 to 27.9.22	757	DGBT	0.086
257	Arsan Ali	3520206008499	1.7.22 to 27.9.22	439	Ravi	0.086
563	Wahab Awais Butt	3520221859401	1.7.22 to 27.9.22	757	DGBT	0.086
61	Wahab Awais Butt	3520221859401	1.7.22 to 27.9.22	439	Ravi	0.086
579	M. Mohsin	3520222430717	1.7.22 to 27.9.22	757	DGBT	0.086
135	Mohsin	3520222430717	1.7.22 to 27.9.22	466	Gulberg	0.086
Detailed annexure is placed in the para and upload in the AMIS.						
						7.133

E-III DDOH Samanabad

Orders / disbursement sr. no.	UC	Name	Father/ Husband Name	CNIC	Period	Batch	Town	Recoverable (Rs)
601	121	Abdul Razza		3510344483277	1.7.22 to 27.9.22	787	AIT	0.086
383				3510344483277	1.7.22 to 27.9.22	423	Smnabad	0.086
81				3520259870091	1.7.22 to 27.9.22	757	DGBT	0.086
252				3520259870091	1.7.22 to 27.9.22	439	Ravi	0.086
59				3520259870091	1.7.22 to 27.9.22	423	Smnabad	0.086

135				3520259 874751	1.7.22 to 27.9.22	757	DGBT	0.086
86				3520259 874751	1.7.22 to 27.9.22	423	Smnabad	0.086
264	110	UMAIR ALI		3520268 305861	1.7.22 to 27.9.22	787	AIT	0.086
231				3520268 305861	1.7.22 to 27.9.22	423	Smnabad	0.086
712	122	M BILAL MANZO OR		3520291 144547	1.7.22 to 27.9.22	787	AIT	0.086
214				3520291 144547	1.7.22 to 27.9.22	423	Smnabad	0.086
626				3520291 573731	1.7.22 to 27.9.22	757	DGBT	0.086
71				3520291 573731	1.7.22 to 27.9.22	423	Smnabad	0.086
425				3540187 554231	1.7.22 to 27.9.22	757	DGBT	0.086
29				3540187 554231	1.7.22 to 27.9.22	423	Smnabad	0.086
Detailed annexure is placed in the para and upload in the AMIS.								
								2.583

E-IV DDOH Gulberg

Rs in million						
Order No.	Name	CNIC	Period	Batch	Town	Amount
161	Ghulam Rasool	35201158688 99	1.7.22 to 27.9.22	765	NT	0.086
245	Ghulam Rasool	35201158688 99	1.7.22 to 27.9.22	466	Gulberg	0.086
34	Nazia Saleem	35201294868 26	01.07.22 to 27.9.22	983	Cantt	0.086
120	Nazia Saleem	35201294868 26	1.7.22 to 27.9.22	466	Gulberg	0.086
192	Suleman Ameen	35201485736 37	1.7.22 to 27.9.22	765	NT	0.086
418	Suleman Ameen	35201485736 37	1.7.22 to 27.9.22	466	Gulberg	0.086
300	Mian Adeel Zaib	35201689841 27	1.7.22 to 27.9.22	765	NT	0.086
419	Mian Adeel Zaib	35201689841 27	1.7.22 to 27.9.22	466	Gulberg	0.086
190	Zainab	35201735553 50	01.07.22 to 27.9.22	983	Cantt	0.086
415	Zainab	35201735553 50	1.7.22 to 27.9.22	466	Gulberg	0.086
5	Uzma Yousaf	35201751465 96	01.07.22 to 27.9.22	140	Cantt	0.086
425	Uzma Yousaf	35201751465 96	1.7.22 to 27.9.22	466	Gulberg	0.086
255	Sh. M. Abdullah	35201796425 77	1.7.22 to 27.9.22	437	Shalimar	0.086
311	M. Mohsin	35201796425 77	1.7.22 to 27.9.22	437	Shalimar	0.086
34	Sh. M. Abdullah	35201796425 77	1.7.22 to 27.9.22	466	Gulberg	0.086
Detailed annexure is placed in the para and upload in the AMIS.						
						5.636

E-V DDOH Wahgah Town

Orders / disbursement sr. no.	Name	Father/Husband and Name	CNIC	Period	Batch	Town	Recoverable (Rs)
344	M. Zohaib	Jaffar Iqbal	3520011322317	29.9.22 to 30.11.22	350	Wahga	0.061
2	M. Zohaib	Jaffar Iqbal	3520011322317	29.9.22 to 30.11.22	145	Wahga	0.061
165	Zeeshan Shafaqat	Shafaqat Ali	3520101075361	29.9.22 to 30.11.22	1150	Cantt	0.061
303			3520101075361	29.9.22 to 30.11.22	350	Wahga	0.061
264	Shahzad	Allha Rakha	3520108757271	29.9.22 to 30.11.22	1150	Cantt	0.061
87			3520108757271	29.9.22 to 30.11.22	145	Wahga	0.061
235			3520109653311	29.9.22 to 30.11.22	350	Wahga	0.061
82			3520109653311	29.9.22 to 30.11.22	145	Wahga	0.061
Total							40.779

Annexure-DHA-LHR-G

9.4.5 Misappropriation of funds via dummy cheques issued to CPS– Rs 28.910 million

Sr. No.	Batch	Order / disbursement Sr.No.	Amount drawn from treasury	amount disbursed	Amount uncashed by CPS	cheque no.
1	757	11	0.086	0	0.086	65336545
2	757	20	0.086	0	0.086	56930358
3	757	24	0.086	0	0.086	56930362
4	757	32	0.086	0	0.086	56930370
5	757	33	0.086	0	0.086	56930371
Detailed annexure is placed in the para and upload in the AMIS.						
Total			28.910		28.910	

Annexure-DHA-LHR-H

9.4.9 Fraudulent hiring and payment of contingent paid staff – Rs 5.189 million

G-I

DDOHs	Batch No.	Order Sr. No.	Name	CNIC	Disbursement Sr. No.	Name As Per Disbursement	CNIC	Amount
DGBT	307	191	Ali Hassan	3660143653537	57	Muhammad Nadeem S/o Muhammad Hussain	3520230341105	0.069
	307	192	Muhammad Babar Bhatti S/o Muhammad Bashir	3520228070163	58	Muhammad Shafiq S/o Bashir	3520215178109	0.069

	307	193	Ahmad Waheed / Muhammad Waheed	35202929 50863	59	Muhammad Wajid Akbar S/o Muhammad Akbar	35103859 32077	0.069
	307	200	Muhammad Amir S/o Sher Afzal	35202626 26801	60	Sajjad Ali S/o Nayamat Ali	35202673 59451	0.069
	307	220	Ali Raza S/o Zulfiqar Ali	35202746 20229	245	Nazia Nadeem d/o M. Nadeem	35202055 99887	0.069
	307	242	Hafiz Ahmad Ali Butt S/o Muhammad Amir	35202580 92033	288	M. Arslan Khan S/o M. Ikram Khan	35202780 96079	0.069
	307	243	Muhammad Bashir S/o Muhammad Shareef	0	289	M. Bilal Shafique S/o M. Shafique	35202928 87987	0.069
	307	256	Nazia Nadeem d/o Nadeem Ahmed	35401907 49344	299	Rizwan S/o Ghulam Muhammad	35202803 03719	0.069
	307	257	Muhammad Shahbaz S/o Jaffar Khan	35202434 01753	305	Fozia Nasir d/o M. nasir	35202877 59237	0.069
	307	304	Ali Hamza S/o Muhammad Ayaz	35202905 17827	306	Asma d/o M. Qasim	35202897 11272	0.069
Ravi Town	439	259	M. Rizwan S/o M. Saeed	35202052 96493	259	M. Furqan S/o M. Imran	35202153 26175	0.064
	439	260	Ali Murtaza S/o Liaqat ALi	35405051 19231	260	Salman S/o M. Shafique	35202561 99087	0.064
	459	128	Hussain Akhtar S/o M. Akhtar	35202583 86373	128	M. Hussain S/o Malik Zulqarnain	35202358 16843	0.051
Total								0.869

G-II

Sr. No.	Name	CNIC	UC	Amount (Rs)
1	MUHAMMAD HARIS	35202-8596507-7	31	0.800
2	SYED MUHAMMAD ALI	35201-7220505-1	31	0.800
3	MUHAMMAD WAQAR	35200-5638910-7	31	0.800
4	TAYYAB HUSSAIN	35201-5381843-7	31	0.800
5	MUHAMMAD ZAIN UL ABIDIN	35200-3273076-7	31	0.800
Detailed annexure is placed in the para and upload in the AMIS.				
Total				4.320

Annexure-DHA-LHR-I

9.4.10 Non-transparent hiring of contingent paid staff

MS GMMH

DATE	CHEQUE NO	NAME OF THE COMPUTER OPERATOR	AMOUNT
10.07.2023	1944869494	Paid salary to Mr.Mujahid Deo for the month of June-2023 vide C.NO 1944869494 dated 10.07.2023	29730
10.07.2023	1944869492	Paid salary to Mr.Awais Saleem Deo for the month of June-2023 vide C.NO 1944869492 dated 10.07.2023	29730
10.07.2023	1944869493	Paid salary to Mr.Hafiz Ali Raza Deo for the month of June-2023 vide C.NO 1944869493 dated 10.07.2023	28739
10.07.2023	1944869491	Paid salary to Mr.Malik Bilal Hafeez Deo for the month of June-2023 vide 1944869491 dated 10.07.2023	29730
10.07.2023	1944869495	Paid salary to Mr.Chaudhary Shahroze Mushtaq Deo for the month of June-2023 vide C.NO 1944869495 dated 10.07.2023	28739
Detailed annexure is placed in the para and upload in AMIS.			
Total			1,562,106

DDOH Shalimar

Batch	Days	Amount
437, 448	89	63.575
Part time workers		1.293
Total		64.868

DDOH Ravi

Order No.	Dated	Batch	Period	No. of days	Amount in million (Rs)
8240-50/DDOH/RZ	28.07.2022	439	1.7.2022 to 27.09.2022	89	37.703
9810/DDOH/RZ/E	28.9.2022	459	29.9.2022 to 26.12.2022	89	27.905
8284-90/RZ	01.07.22	18	01.07.2022 to 27.09.2022	89	1.310
7018-24/RZ	29.9.22	18	30.9.2022 to 27.12.2022	89	1.312
11201-07/RZ	29.12.22	18	30.12.2022 to 28.03.2023	89	1.340
13036-42/RZ	30.03.22	18	31.03.2023 to 27.06.2023	89	1.324
Total					70.894

DDOH DGBT

Order No.	Dated	Batch	Period	No. of days	Amount in million (Rs)
3024/DDOH/dgbz	1.7.22	757	1.7.2022 to 27.09.2022	89	65.014
9810/DDOH/RZ/E	28.9.2022	459	1.10.2022 to 30.11.2022	89	42.107
5642-44/DDHO/DGBZ	28.11.22	14	28.11.22 to	89	1.054

			24.03.2023		
6725-27/DDHO/DGBZ	01.03.23	14	1.3.23 to 28.5.23	89	0.351
2335-38/DDHO/DGBZ	3.4.23	14	3.4.23 to 30.6.23	89	1.345
4696-47/ DDHO/DGBZ	10.10.22	14	28.9.22 to 25.12.22	89	0.58
5080-84/DDHO/DGBZ	29.10.22	14	28.8.22 to 24.11.22	89	0.586
3047-51/ddho/dgbz	6.7.22	14	1.7.22 to 27.9.22	89	0.586
Total					111.623

DDOH Samanabad

Order No.	Dated	Batch	Period	No. of days	Amount in million (Rs)
91/DDOH/SBZ	1.7.22	423	1.7.2022 to 27.09.2022	89	36.329
88/DDOH/RZ/E	1.7.22	50	1.7.2022 to 27.09.2022	89	4.294
8661/DDHO/SBZ	27.9.22	573	29.9.2022 to 1.12.2022	89	35.217
840/DDHO/ SBZ	1.4.23	13	1.4.23 to 28.6.23	89	3.952
01/DDHO/SBZ	1.1.23	13	1.1.23 to 30.3.23	89	
1780/DDHO/SBZ	4.10.22	13	4.10.22 to 31.12.22	89	
98/ DDHO/SBZ	29.9.22	13	27.9.22 to 24.12.22	89	
81/DDHO/SBZ	28.6.22	13	28.6.22 to 24.9.22	89	
Total					79.792

DDOH Gulberg

Sr. No.	Order no. & dated	Batches 89 days each	Total staff	Amount
1	2389 / 29.9.2022	29.9.2022 to 26.12.2022	766	
2	1570 / 7.7.2022	01.07.2022 to 27.09.2022	466	
Total			1232	82.578

DDOH Wahgah Town

Order No.	Dated	Batch	Period	No. of days	Date of advertisement	Amount in million (Rs)
2/E/DDOH/WZ	1.7.22	495	1.7.2022 to 27.09.2022	89	Local Newspaper 'Quwat' 29.6.22	42.513
1377/ DDHO/WZ	29.9.22	350	29.9.2022 to 1.12.2022	89	Local Newspaper 'System' dated 29.9.22	21.278

1377/A- /DDHO/WZ	29.9.22	145	29.9.2022 to 1.12.2022	89	Local Newspaper 'System' dated 29.9.22	8.815
Total						72.606

IDH, Lahore

SNo	From	To	Name of daily wages staff	Amount paid
1	15-11-22	11-01-23	Usman Siddique	40,861
2	15-11-22	11-01-23	Nighat Iqbal	35,194
3	15-11-22	11-01-23	Asghar Niaz	40,861
4	15-10-22	30-09-22	Usman Siddique	21,375
5	15-10-22	30-09-22	Nighat Iqbal	21,375
6	15-10-22	30-09-22	Asghar Niaz	21,375
7	13/01/2023	28/06/2023	Muhammad Tariq	135,874
8			Muhammad Rafiq	136,684
9			Muhammad Nasrullah	135,959
Total				589,558

Annexure-DHA-LHR-J

9.4.12 Overpayment of pay and allowances - Rs 45.844 million

A) Without pay leave

Sr. No.	Name	CNIC	Designation	Zone	Period	No of Days of Leave	Nature of Leave	Month	Gross pay per month	Recoverable
1	Muhammad Adeel Tariq	352023 348464 9	S.P	Ravi Zone	26.11.2023 to 25.12.2023	30	without pay	1.0	33069	33069
2	Madiha Akbar	352050 345388 8	L.S.P	Ravi Zone	15.11.2023 to 06.01.2024	53	without pay	1.8	33069	58422
3	Tasleem Shahzadi	352019 138403 0	L.S.P	Wahga	14.02.2024 to 10.10.2024	239	without pay	8.0	36779	293006
4	Hifza Shahzadi	352021 031309 6	L.S.P	Nishtar	26.09.2023 to 24.12.2023	90	3rd Maternity without pay	3.0	33069	99207
5	Iqra Abdul Sattar	352024 607869 2	L.S.P	DGBT	10.11.2023 to 06.02.2024	89	Earned Leave without pay	3.0	33069	98105
6	Maham Zulfiqar	352019 635362 4	L.S.P	Cantt	01.02.2024 to 31.05.2024	121	E.L without pay	4.0	33069	133378
7	Shamsa Kanwal	352029 265613 8	L.S.P	Gulberg	06.04.2024 to 03.08.2024	120	E.L without pay	4.0	33069	132276
8	Hafiz Abdur Rehman	352019 743871 7	S.P	Shalimar	13.09.2023 to 19.01.2025	494	Ex-Pakistan without pay	16.5	31104	605628
total										1,453,090

B) Leave with pay

Sr. No.	Name	CNIC	Designation	Zone	Period	No of Days of Leave	Nature of Leave	Month	Rate CA	Amount
1	Arooj Shakeel	352024 315057 8	L.S.P	Nishtar	11.09.2023 to 09.12.2023	90	Earned Leave	3.0	1785	5355
2	Aroosa Sadique	424017 258349 6	L.S.P	Aziz Bhatti	01.07.2023 to 28.09.2023	90	Medical	3.0	1785	5355
3	Syea Sidra Batool	384024 063713 4	L.S.P	Samnabad	07.05.2023 to 13.09.2023	130	Iddat Leave	4.3	1785	7735
4	Asma D/o Rehmat ali	352013 111155 2	L.S.P	Nishtar	14.06.2023 to 11.09.2023	90	1st Maternity	3.0	1785	5355

5	Sumair Bashir	352022 142460 6	nil	Ravi Zone	04.06.2 023 to 01.09.2 023	90	1st Materni ty	3.0	1785	5355
Detailed annexure is placed in the para and upload in the AMIS.										
Total									1180070	

GMMH

A. Sanction of Dr. 365 day EPL

Person al No.	Name	Cost center	Design ation	BPS		descri ption	1-8-23 to 28-11-2023	29-11-23 to 30-6-24		Total
31618420	Abdul Basit	LV9010	MO	17	1	Basic Pay		554890	277445	277445
31618420	Abdul Basit	LV9010	MO	17	1001	HRA	0	46550		0
31618420	Abdul Basit	LV9010	MO	17	1210	CA	20000	40000	40000	60000
31618420	Abdul Basit	LV9010	MO	17	1538	NPA		159446	79723	159446
31618420	Abdul Basit	LV9010	MO	17	1963	MA		12922	6461	0
31618420	Abdul Basit	LV9010	MO	17	1985	HSRA		199304	99652	
31618420	Abdul Basit	LV9010	MO	17	2217	SHA		70000	35000	70000
31618420	Abdul Basit	LV9010	MO	17	2347	Adhoc Rel Al 15% 22		51205	25602.5	25602.5
31618420	Abdul Basit	LV9010	MO	17	2379	Adhoc Relief All 2023 30%		159285	79642.5	79642.5
Total							20000	1288602	666801	871440

B. Payment to the absent official

31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Basic Pay	181,090.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	House Rent Allowance 45%	24,072.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Convey Allowance 2005	21,420.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Medical Allowance	18,000.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Personal Allowance	13,920.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Health Risk Allowance 1-4	18,000.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Special Allow 2021 25%	27,396.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Adhoc Rel Al 15% 22(PS17)	17,484.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Special All 15% 22(PS17)	17,484.00
31728317	HAMZA MAHMOOD	LV9010	WARD SERVANT	1	Adhoc Relief All 2023 35%	57,134.00
Total						396,000

C. Overpayment of NPA.

31677833	Hafiz M Jawad Hafeez	PHA 1	MM Hospital	MEDICAL OFFICER	18	1538	Non - Practicing Allowance	28,762.00	12	345144
31756535	Jamil Rahim	PHA 1	MM Hospital	CONSULTANT	18	1538	Non - Practicing Allowance	28,762.00	12	345144

315837 52	Sabaha t Sami	PHA 1	MM Hospit al	SENIOR MEDICAL OFFICER	18	153 8	Non - Practici ng Allowa nc	28,762. 00	12	34514 4
317492 91	Dr. Naushi na Naveed	PHA 1	MM Hospit al	CONSULTA NT RADIOLOGI ST	18	153 8	Non - Practici ng Allowa nc	28,762. 00	12	34514 4
319189 57	Jawad Rafiqu e Arain	PHA 1	MM Hospit al	CONSULTA NT	18	153 8	Non - Practici ng Allowa nc	28,763. 00	12	34515 6
Total										17257 32

D. Study Leave

Sr.No.	Name of the Doctor	Nature of leave	Period	Allowances	Rate of Payment	Total Month involved	Total payment
1	Umer Farooq	Study leave	30-7-2020 to 30-6- 2024	Incentive All.	20000	47	940000
			47 (Month)	HPA	28762	47	1351814
				Special H.Care	10000	47	470000
Total							2761814

Overpayment of SSB Rs.73170 after regularization.

Personal allow.	Name	Health facility	Designation					Total
32147463	MUNIR HUSSAIN	Mian Mir 130 bedded Hospital Lahore	WARD BOY	4,065.00	4,065.00	4,065.00	4,065.00	8130
32147466	SHAHBAZ MUMTAZ	Mian Mir 130 bedded Hospital Lahore	WARD BOY	4,065.00	4,065.00	4,065.00	4,065.00	8130
32147468	NADIA SHAHZAD	Mian Mir 130 bedded Hospital Lahore	WARD SERVANT	4,065.00	4,065.00	4,065.00	4,065.00	8130
32147469	RASHID ALI	Mian Mir 130 bedded Hospital Lahore	WARD BOY	4,065.00	4,065.00	4,065.00	4,065.00	8130
32147470	ALI HAIDAR	Mian Mir 130 bedded Hospital Lahore	NAIB QASID	4,065.00	4,065.00	4,065.00	4,065.00	8130

32147472	SAMREEN BANO	Mian Mir 130 bedded Hospital Lahore	WARD BOY	4,065.00	4,065.00	4,065.00	4,065.00	8130
32147695	ABIDA YOUNAS	Mian Mir 130 bedded Hospital Lahore	WARD BOY	4,065.00	4,065.00	4,065.00	4,065.00	8130
32148310	EHSAN KHAN	Mian Mir 130 bedded Hospital Lahore	NAIB QASID	4,065.00	4,065.00	4,065.00	4,065.00	8130
32148311	SAJIDA PARVEEN	Mian Mir 130 bedded Hospital Lahore	WARD SERVANT	4,065.00	4,065.00	4,065.00	4,065.00	8130
Total								73170

Conveyance allowance not deducted during leaves

GOVT MIAN MIR HOSPITAL EMPLOY LEAVE							
Sr. No.	NAME	DESIGNATION	SCALL	DAYS	LEAVE PERIODS	Conv.	Recovery
1	IQSA SAFDAR	CHARGE NURSE	BS-16	89	22.04.2024 to 19.07.2024.	5000	14833.33
2	AREEB ASGHAR	DOCTER	BS-17	10	16.01.2024 to 25.01.2024	5000	1666.667
3	SANA RIASAT	CHARGE NURSE	BS-16	89	08.09.2023 to 05.12.2023	5000	14833.33
4	HIRA MOHI-UD- DIN	DOCTER	BS-17	89	24.06.2024 to 20.09.2024	5000	14833.33
6	NAYYAR SULTANA	CHARGE NURSE	BS-16	20	01.09.2023 to 20.9.2023	5000	3333.333
7	SANA RIASAT	CHARGE NURSE	BS-16	89	08.12.2023 to 05.03.2024	5000	14833.33
8	ABDULLAH SHAHID	DOCTER	BS-17	14	21.10.2023 to 03.11.2023	5000	2333.333
9	NOOR BAKHT	CHARGE NURSE	BS-16	89	01.02.2024 to 29.04.2024	5000	14833.33
13	BUSHRA KIRAN	CHARGE NURSE	BS-16	89	12.06.2024 to 08.09.2024	5000	14833.33
15	ABIDA PARVEEN	CHARGE NURSE	BS-16	30	13.07.2024 to 11.08.2024	5000	5000
Total							101333.3

GMMH

Residence Allotment Detail in Govt.Mian Mir Hospital,Lahore									
SR.NO	Name of Officer/official	Designation	Flat No	Non recovery					
Gazzated				scale	Minimum Salary	60% P.Rent	Month	Total	5% M.C.
1	Muhammad Ahmar Khan	Deputy Project Director, Health Information & Service Delivery Unit, Primary & Secondary Health Care Department	1	18	56880	34128	12	409536	34128
2	Mst. Rubina Hafeez	Head Nurse	2	17	45070	27042	12	324504	27042
3	Dr. Muhammad Sohail,	Director General (Drug Controller)	3	19	87840	52704	12	632448	52704
4	Mr. Khalid Sharif	Manager MIS HISDU	4	19	87840	52704	12	632448	52704
5	Dr. Farah Hamid	Senior Dental Surgeon	5	19	87840	52704	12	632448	52704
6	Dr. Muhammad Alamgir Rao	Deputy Director (Pharmacy) o/o Director General Health Services Punjab.	6	18	87840	52704	12	632448	52704
Total								3263832	271986

B. Non-recovery water and sewerage charges.

Gazzated				Area of Plot (Marla)	Water & Sewer charges	Month	Total Paid Amount
1	Muhammad Ahmar Khan	Deputy Project Director, Health Information & Service Delivery Unit, Primary & Secondary Health Care Department	1	7 To 10	2000	12	24000
2	Mst. Rubina Hafeez	Head Nurse	2				24000
3	Dr. Muhammad Sohail,	Director General (Drug Controller)	3				24000
4	Mr. Khalid Sharif	Manager MIS HISDU	4				24000
5	Dr. Farah Hamid	Senior Dental Surgeon	5				24000
6	Dr. Muhammad Alamgir Rao	Deputy Director (Pharmacy) o/o Director General Health Services Punjab.	6				24000

7	Mr. Talha Saddique,	O.T Attendant	1	3 To 5	500	12	6000
8	Mr. M Yousaf	Lab Technician	2				6000
9	Mr.Adil Nawaz	Accountant o/o CEO, DHA, LHR	3				6000
10	Mr. Kamran Ayub	Store Keeper o/o CEO, DHA, LHR	4				6000
11	Mst Samira Nasir	House Keeper	5				6000
12	Mr. Usman Shehzad	Lab Technician	6				6000
Total							180000

NPA GMMH

Pers. No.	Name	NPA Per month	NPA Annual (Rs)
31677883	Jawad Hafeez	28762	345144
31583752	Sabahat Sami	28762	345144
31918957	Jawad Rafique	28763	345156
	Naushina Naveed	28763	345156
Total			1380600

DDOH Nishter Town

Period	Inadmissible allowances drawn per month (CA, HPA, NPA, Spl. Healthcare allowance) (Rs)	Period of excess payment	Recoverable (Rs)
28.09.2023 to 25.01.2024	Conveyance allowance	5000x6 months	30,000
	NPA	22777x6 months	136,662
	HPA	28472x6 months	170,832
	SHA	10000x6 months	60,000
	Sub total:		397,494
16.10.2023 to 14.10.2024 on half pay	Basic pay	75850/2 x 8.5 month	322,362
	Conveyance allowance	5000 x 8.5 months	42,500
	NPA	22777 x 8.5 months	193,604
	HPA	28472 x 8.5 month	242,012
	Spl Health Allowance	10000x8.5	85,000
	Sub total		885,478
Total:			1,283,172

DDOH Nishter Town

Sr. No.	Description	No. of employees	Amount	Remarks
1.	Washing allowance	08	0.0129	Washing allowance is not admissible to sanitary worker, balder, watch man etc
2.	M. Phil Allowance	1	0.060	M.Phil allowance was paid without verification of educational certificate
3.	Incentive allowance/ project allowance	1	0.395	There is no provision in rule to pay incentive allowance to doctors
4.	Qualification allowance	7	0.405	qualification allowance was paid to inadmissible employees
5.	Health risk allowance	9	0.147	Health risk allowance was paid to BS-5 and above whereas it was admissible to BS 1-4
6.	Conveyance allowance	10	0.065	CA was paid during vocations
7.	HSRA	41	0.776	HSRA is only admissible while performing duties at RHC & BHU
8.	NPA	13	3.323	NPA was paid without having option of non-practicing
9.	SSB	19	2.453	SSB is not allowed after regularization.

10.	Arrears of pay & allowances	82	2.098	Arrears of pay & allowances without having additional budget and sanction of the competent authority.
Total:		191	9.7349	

Irregular payment of inadmissible allowances-Rs 1.027 million

i. Washing allowance

30102041	AMANAT MASIH	SWEEPER	4	Washing Allowance	1,800.00
31281245	KARAM NAWAZ	CHOWKIDAR	2	Washing Allowance	1,800.00
31331557	KHURAM LAL	SANITARY WORKER	2	Washing Allowance	1,800.00
31486230	MUBARAK ALI	NAIB QASID	1	Washing Allowance	750
31486237	SHAHID MEHMOOD	CHOWKIDAR	1	Washing Allowance	1,800.00
31596953	MUHAMMAD FAHEEM SULMA	NAIB QASID	1	Washing Allowance	1,800.00
31829524	GHULAM NABI	CHOWKIDAR	1	Washing Allowance	1,800.00
32100006	MUHAMMAD SOHAIL	NAIB QASID	1	Washing Allowance	1,350.00
					12,900

ii. M. Phil Allowance

31280197	MUHAMMAD SULTAN	TECHNICIAN	12	Ph.d / M.Phil Allowance	60,000

iii. Incentive allowance & project allowance

30945400	QURAT-UL-AIN	WMO	18	Project Allowance	50,832
				Incentive allowance	345,156
Total					395,988

iv. Qualification allowance

30945400	QURAT-UL-AIN	S.M.O /S.W.M.O	18	Qualification Allowance	60,000
31011335	MUHAMMAD SHOAIB ABUZAR	HEALTH NUTRITION & EVLTN.	17	Qualification Allowance	60,000
31012262	ATIKA MUZHAR	HEALTH NUTRITION & EVLTN.	17	Qualification Allowance	60,000
32001979	HINA SULTAN	WOMEN MEDICAL OFFICER	18	Qualification Allowance	60,000
32129567	SUNDAS QAMER	WOMEN MEDICAL OFFICER	17	Qualification Allowance	45,000
32180776	MUHAMMAD AYAZ ASHRAF	HEALTH & NUTRITION SUPER	17	Qualification Allowance	60,000
Total					405,000

v. Health risk allowance

LV9034	D.D.O (HEALTH) NISHTER TOWN	DRIVER	8	Health Risk Allowance 1-4	18,000
LV9034	D.D.O (HEALTH) NISHTER TOWN	WATER CARRIER	5	Health Risk Allowance 1-4	18,000.00
LV9034	D.D.O (HEALTH) NISHTER TOWN	BELDAR	5	Health Risk Allowance 1-4	18,000.00
LV9034	D.D.O (HEALTH) NISHTER TOWN	CHOWKIDAR	5	Health Risk Allowance 1-4	18,000.00
LV9034	D.D.O (HEALTH) NISHTER TOWN	SANITARY WORKER	5	Health Risk Allowance 1-4	18,000.00
LV9034	D.D.O (HEALTH) NISHTER TOWN	WATCH MAN	5	Health Risk Allowance 1-4	18,000.00
LV9034	D.D.O (HEALTH) NISHTER TOWN	WATCH MAN	5	Health Risk Allowance 1-4	18,000.00
LV9034	D.D.O (HEALTH) NISHTER TOWN	WATCH MAN	5	Health Risk Allowance 1-4	18,000.00
LV9034	D.D.O (HEALTH) NISHTER TOWN	DRIVER	5	Health Risk Allowance 1-4	3,000.00
Total					147,000

vi. Conveyance allowance during leaves

Sr. No.	Name	Designation	Scale	Personal No	Leave	W.E.F	Days of Leave	Rate C.A	R.O.P
1	Dr. ASMA RAUF	WMO	17	31628789	Maternity Leave	10.01.20 24 to 08.04.20 24	90	5000	15000
2	Dr.Masooma Zahra Naqvi	WMO	17	31999616	Earned Leave	31.10.20 23 to 10.11.20 23	11	5000	1833
3	AKHTAR HUSSAIN	SH&NS	17	31021518	Earned Leave	15.04.20 24 to 29.04.20 24	15	5000	2500
4	ASMA KANWAL	Charge Nurse	16	32230581	Earned Leave	09.10.20 23 to 05.01.20 24	89	5000	14833
5	Saira Fakhar	LHV	12	30267371	Ex Pakistan	10.04.20 24 to 29.04.20 24	20	2856	1904
6	Zahida Jabeen	LHV	12		Earned Leave	06.11.20 23 to 20.11.20 23	15	2856	1428
7	Abida Bano	LHV	12		Earned Leave	15.04.20 24 to 12.07.20 24	89	2856	8473
8	Saira Fakhar	LHV	12	30267371	Earned Leave	12.03.20 24 to 04.06.20 24	85	2856	8092
9	ZAHIDA NUSRAT	Mid wife	9	31476153	Earned Leave	23.03.20 24 to 19.06.20 24	89	1932	5732
10	Husna Ilyas	LSP	1	31736829	Maternity Leave	05.07.20 23 to 02.10.20 23	90	1785	5355

Total	65,150

vii Health Sector Reform Allowance - Rs 0.776 million

Sr. No.	Personal No.	Name	Designation	BPS	Amount
1	30038421	ABDUL RAUF	TECHNICIAN	12	26,796.00
2	30069111	LIAQAT ALI NADEEM,	JUNIOR TECHNICIAN	9	17,604.00
3	30069653	MR PARVAZ AKHTAR	CHOWKIDAR	4	12,420.00
4	30070156	AKHTAR HUSSAIN	CHIEF TECHNICIAN	16	30,024.00
5	30100036	MOHD SALEEM	NAIB QASID	4	7,920.00
Detailed annexure is placed in the para and upload in the AMIS.					
Total:					776,640.00

viii. NPA - Rs 3.323 million

Sr. No.	Personal No.	Name	BPS	Allowance	amount
1	30105859	SHABANA MALIK	18	Non - Practicing Allowanc	345,144.00
2	30105920	DR IMRANA JAMIL	18	Non - Practicing Allowanc	201,334.00
3	30761284	DR FAIZA SHAHEEN	18	Non - Practicing Allowanc	287,620.00
4	30945400	QURAT-UL- AIN	18	Non - Practicing Allowanc	345,156.00
5	31440163	DR FARAZ RASHID	17	Non - Practicing Allowanc	68,331.00
Detailed annexure is placed in the para and upload in the AMIS.					
Total:					3,323,793.00

ix. Social security benefit - Rs 2.453 million

30947901	BABAR NADEEM	17	Social Security Ben - 30%	162,252.00
30982759	SABEEN ZAHID	17	Social Security Ben - 30%	162,252.00
31011335	MUHAMMAD SHOAIB ABUZAR	17	Social Security Ben - 30%	162,252.00
31012262	ATIKA MUZHAR	17	Social Security Ben - 30%	162,252.00
31021518	AKHTAR HUSSAIN	17	Social Security Ben - 30%	162,252.00
32180752	ZEESHAN BUTT	17	Social Security Ben - 30%	162,252.00
Detailed annexure is placed in the para and upload in the AMIS.				
Total				2,453,952

x. Arrears of pay and allowances-Rs 2.098 million

Personal No.	Name	Designation	BPS	Description	Amount

30102045	MIRZA.IRSHAD BAIG	NAIB QASID	4	Adjustment House Rent	729
30105783	MUHAMMAD SADDIQUE	OSD DECEASED	5	Adjustment House Rent	38,335.00
30141862	MUHAMMAD ASHRAF	DRIVER	6	Adjustment House Rent	2,493.00
31331557	KHURAM LAL	SANITARY WORKER	2	Adjustment House Rent	60,548.00
31884442	HUMAIRA AJMAL	WOMEN MEDICAL OFFICER	17	Adjustment House Rent	22,800.00
Detailed annexure is placed in the para and upload in the AMIS.					
Total					2,098,698

DDOH Nishter Town

Sr. No.	Description	No. of employees	Amount
1.	Conveyance allowance of DDOH For the period April to September 2023	01	30,000
2.	SSB	08	678,324
3.	HSRA	20	315,967
4.	Arears of pay & allowances	108	1,479,948
Total:		137	2,504,239

DDOH Aziz Bhatti Town

Name	Designation	Cost Centre	period	month	rate of CA pm	Recoverabl e (Rs)
Ayesha Ali Raza	LSP	LV 9046	25.4.24 to 24.5.24	1	1785	1785
M. Mansoor	Naib qasid	LV9029	1.8.23 to 31.7.24	12	1785	21420
Zainab Aroosa Sattar	WMO	LV 9029	1.3.24 to 28.5.24	3	5000	15000
Anam Arshad	Technician	LV9029	7.8.23 to 3.11.23	3	1932	5796
Farah Rizvi	LSP	LV9046	3.12.23 to 30.6.24	7	1785	12495
Detailed annexure is placed in the para and upload in the AMIS.						
Total						100228

DDOH Aziz Bhatti Town

Name	CNIC	EOL	Period	Pay P.M.	Recoverable
Abdul rehman	35202- 9013613-7	255 days	19.10.23 to 31.05.2024	33069	281086
Total					281086

DDOH Aziz Bhatti Town

Name	Description	Period	Month	Rate of salary pm	Recoverable (Rs)
Mst. Kainat Qazi	Terminated from service but pay was not stopped	17.5.23 to 30.11.23	6.5	54063	351409
		1.12.23 to 31.7.24	8	75501	604008
Total					955417

DDOH Aziz Bhatti Town

Pers.n o.	Name Of Employee	Personnel Subarea Desc	Cost Center	Cost Center Description	Job Title	Birth date	Employee Subgroup	Wage type	Wage Type Description	Amount in July
32183211	Ahmad Raza	Lahore	LV9029	D.D.O (Health) Aziz Bhatti Town	Medical Officer		17	1866	Health Sector Reforms All	12,000

DDOH Ravi Town

Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type Description	Total per annum	FY 2022-23 and 2023-24
30064341	RAO DIN MUHAMMAD	NAIB QASID	LV9026	Health Sector Reforms All	29880	59760
30068839	SHOUKAT ALI	NAIB QASID	LV9026	Health Sector Reforms All	12684	25368
30069112	KHALID MEHMOOD	TECHNICIAN	LV9026	Health Sector Reforms All	35280	70560
30069135	M IJAZ BUTT	TECHNICIAN	LV9026	Health Sector Reforms All	17604	35208
30069656	NAZIR AHMAD	NAIB QASID	LV9026	Health Sector Reforms All	15960	31920
Detailed annexure is placed in the para and upload in the AMIS.						
Total						574902

DDOH Ravi Town

Sr. No	Name	Designation	CNIC No.	Leave Period	No. of days	Months	Rate of C.A	Amount (Rs)
1	Tahira Bibi	LSP	35202-4597253-0	07-03-2024 to 14-07-2024	130	4	1785	7140
2	Umer Ejaz	SP	35202-8690150-9	01-11-2023 to 30-10-2025	156	5	1785	8925
3	Sidra Rasheed	LSP	35202-8494373-2	10-08-2023 to 21-08-2023	12	0.5	1785	893
4	Samia Ilyas	LSP	35202-	18-09-	28	1	1785	1785

			7412838-2	2023 to 15-10-2023				
5	Samina Shareef	LSP	35202-6942812-8	22-03-2024 to 19-04-2024	29	1	1785	1785
Detailed annexure is placed in the para and upload in the AMIS.								
Total								357000

B)

Pers.no.	Name of Employee	Cost Center	Job Title	Description	Period	days	Pay and allowances (Rs)
31735465	MUHAMMAD ADEEL TARIQ	LV9046	SANITARY PATROL	Without pay leave	26.11.23 to 25.12.23	30	32981
31423104	KUBRA KANWAL	LV9026	DAI	half pay	1.5.24 to 31.8.24	120	45920
32093046	MADIHA AKBAR	LV9046	SANITARY PATROL	half pay	15.11.23 to 6.1.24	53	24698
Total							103599

C)

Pers.No.	Name Of Employee	Cost Center	Job Title	Wage Type Description	Rate Of CA P.M	HRA	House Rent Deduction @0.05	Total Recoverable P.M	Period Of Allotment	Months	Recoverable (Rs)
31009685	SAMINA NASEER	LV9032	TECHNICIAN	Convey Allowance	2856	0	0	2856	14.1.13 to 31.8.24	140	399840
31606095	MUHAMMAD ASLAM	LV9026	JUNIOR TECHNICIAN	House Rent Allowance	0	2579	1473	4052	23.1.23 to 31.8.24	19	76988
31606095	MUHAMMAD ASLAM	LV9026	JUNIOR TECHNICIAN	Convey Allowance	1932	0	0	1932	23.1.23 to 31.8.24	19	36708
31722234	MUHAMMAD DAWOOD	LV9046	SANITARY PATROL	Convey Allowance	1785	0	0	1785	21.4.22 to 31.8.24	28	49980
31597022	ASMA NASHAT	LV9032	TECHNICIAN	Convey Allowance	2856	0	0	2856	29.12.16 to 31.8.24	92	262752
30105725	SHEHZAD IRASHID	LV9030	LADY HEALTH VISITOR	House Rent Allowance	0	2940	2704	5644	1.7.19 to 31.8.24	62	349928
30105725	SHEHZAD IRASHID	LV9030	LADY HEALTH VISITOR	Convey Allowance	2856	0	0	2856	1.7.19 to 31.8.24	62	177072
30876940	AURANG ZEB	LV9026	DAVASAZ	Convey Allowance	1932	0	0	1932	5.12.16 to 31.8.24	93	179676
32177881	ALI ZAMAN	LV9026	WATCHMAN	Convey Allowance	1785	0	0	1785	16.6.21 to 31.8.24	26.5	47303
Total											1580247

DDOH DGBT

Pers. No.	Name Of	Job Title	LV9030	Total	Period	Years	Amount

	Employee						
30068898	MR SALAMA N WAJID	CHIEF TECHNIC IAN	LV9030	31392	1.7.22 to 30.6.24	2	62784
30069105	SAEEDA PARVEEN	TECHNIC IAN	LV9030	28656	1.7.22 to 30.6.24	2	57312
30069186	SHAUKA T MASIH	SWEEPER	LV9030	12684	1.7.22 to 30.6.24	2	25368
30069502	SALAMA T MASHI	SWEEPER	LV9030	12684	1.7.22 to 30.6.24	2	25368
30070161	MR AMIR HUSSAIN SHAH	CHIEF TECHNIC IAN	LV9030	30024	1.7.22 to 30.6.24	2	60048
Detailed annexure is placed in the para and upload in the AMIS.							
Total							741917

DDOH Samanabad

Sr.No	Name	Designation	Leave Period	Total Days	months	C.A	Recoverable
1	Mr. Tariq Rehman	Lab Tech	07-03-2022 TO 04-07-2022	119	4	2856	11329
2	Muhammad Asif Zubair	Dispenser	01-03-2023 TO 28-05-2023	88	2.9	1932	5667
3	Maqsood Zafer	Dispenser	06-11-2023 TO 02-02-2024	88	2.9	2856	8378
4	Syed Shahab Raza	Dispenser	01-08-2023 TO 28-11-2023	119	4	2856	11329
5	Dr Maria Zaman	WMO	18-12-2023 TO 08-01-2024	21	0.7	5000	3500
Detailed annexure is placed in the para and upload in the AMIS.							
Total							277530

B)

Sr. No.	Personnel No.	Name	Designation	Leave Period	Total Days	month	Pay and allowance s.p.m.	Amount
1	31729993	Mst. Rabia Imtiaz	LSP	15-04-2023 TO 20-04-2024	6	0.2	36691	7338
2	31725523	Mst. Ujala Anwar	LSP	23-03-2024 TO 30-03-2024	8	0.3	36691	9784
3	31808387	Mr. Malik Waqas	SP	01-08-2024 TO 13-08-2024	13	0.4	36779	15938

4	31739905	Mst. Memon a Bibi	LSP	04-03- 2024 TO 02- 08-2024	151	5.0	36779	185121
Total								218181

DDOH Samanabad

Pers.no.	Name of Employee	Cost Center	Job Title	Wage Type Description	Total
30069668	MR ABDUL GHAFFAR	LV9032	NAIB QASID	Health Sector Reforms All	3105
30069668	MR ABDUL GHAFFAR	LV9032	NAIB QASID	Health Sector Reforms All	12,420
30069694	PIRA MASIHI	LV9032	SWEEPER	Health Sector Reforms All	4260
30069694	PIRA MASIHI	LV9032	SWEEPER	Health Sector Reforms All	17,040
30105692	FARZANA EHSAN	LV9032	JUNIOR TECHNICIAN	Health Sector Reforms All	4500
30105692	FARZANA EHSAN	LV9032	JUNIOR TECHNICIAN	Health Sector Reforms All	18,000
Detailed annexure is placed in the para and upload in the AMIS.					
Total					818081

Pers.no.	Name of Employee	Job Title	Cost Center	Total
30980624	ASMA KHALIL	JUNIOR TECHNICIAN	LV9031	12,168.00
31297563	RIZWAN JAMSHED	CHOWKIDAR	LV9031	21,312.00
31623160	MUHAMMAD BILAL AHMAD ATTARI	MEDICAL OFFICER	LV9031	72,000.00
30069107	ANWAR MASIHI	SWEEPER	LV9031	12,684.00
31539342	MAZHER HUSSAIN	CHOWKIDAR	LV9031	10,692.00
Detailed annexure is placed in the para and upload in the AMIS.				
Total				535,426

DDOH Wahgah

Sr.No.	Name of Office	Name of Employee	Designation	Period	months	CA Rate per month	Recoverable
1	UC-37	Aqib Anwar	S.P	01-01-2024 to 27-05-2024	5	1785	8925
2	UC-37	Iffat Sadiq	L.S.P	18-06-2024 to 17-09-2024	3	1785	5355
3	UC-38	Bushra	L.S.P	16-07-2022 to 16-10-2022	3	1785	5355

4	UC-38	Amna	L.S.P	01-12-2022 to 04-03-2023	3	1785	5355
5	UC-38	Sidra	L.S.P	11-05-2023 to 10-08-2023	3	1785	5355
Detailed annexure is placed in the para and upload in the AMIS.							
Total							301940

DDOH Wahgah

Cost Center	Name of Employee	Pers.no.	Job Title	Pay Scale Group	National ID	Total
LV9028	ZAHIDA SAEED	30064018	TECHNICI AN	12	3520115011768	20,352
LV9028	MAHBOOB MASIHI	30068840	SWEEPER	04	3520112179839	17,040
LV9028	RASHID AHMAD	30068949	CHIEF TECHNICI AN	16	3520135389785	5,063
LV9028	RASHID AHMAD	30068949	CHIEF TECHNICI AN	16	3520135389785	23,544
LV9028	RASHID AHMAD	30068949	CHIEF TECHNICI AN	16	3520135389785	5,063
LV9028	RASHID AHMAD	30068949	CHIEF TECHNICI AN	16	3520135389785	23,544
Detailed annexure is placed in the para and upload in the AMIS.						
Total						2,904,110

Infectious Diseases Hospital, Bilal Ganj, Lahore

(A) Inadmissible Allowances

Name of the officials	Designation	Allowance	Monthly Pay	
Mubashra Latif	LHV-09	HSRA	1146	
Name of the officials	Designation	Allowance	Monthly Pay	Period
Zohia Sadiq	LHV-09	Fixed TA.DA	68	1,632
Robina Shafi	LHV-09	Fixed TA.DA	68	1,632
Shagufta Mohsin	J-Tech-09	Fixed TA.DA	68	1,632
Saima Asghar	J-Tech-09	Fixed TA.DA	68	1,632
Hira Javaid	LHV-09	Fixed TA.DA	68	1,632
Shazia Khalid	LHV-09	Fixed TA.DA	68	1,632
Sidra Mehewish	LHV-09	Fixed TA.DA	68	1,632
				11,424

(B) Following officials have drawn conveyance allowance during leave which stand recoverable.

Name of the officials	Designation	From	TO	Leave days	CA Rate	Recovery of CA during leave
Rashid Qureshi	X-Ray Tech	01/11/2022	28/01/2023	89	1932	5,732
Somia Amir	LHV	24/10/2022	21/01/2023	89	1932	5,732
Zobia Sadiq	LHV	27/09/2022	25/11/2022	60	1932	3,864
Samina Naz	LHV	15/04/2024	12/07/2024	56	1932	3,606
Hussnain	Dispenser	21/09/2023	30/09/2023	10	1932	644
Sarfraz Ahmad Khan	Ward Servant	07/10/2023	31/10/2023	25	1785	1,488
Sarfraz Ahmad	Ward Servant	01/03/2023	28/06/2023	120	1785	7,140
		06/05/2024	04/06/2024	30	1785	1,785
Atif Arif	Sanitary Worker	13/10/2023	11/12/2023	60	1785	3,570
Total						33,560

(C) Following staff have remained absent from duty hence the pay and allowances stand recoverable as given in Table-III.

Sr. No	Name of the official	Designation	Period	Days	Amount for Absence Period
1	Ayesha Majeed	LHV	6-21 Aug.23	16	17732
2	M. Rafiq	X-Ray Attendant	1-31 Jul-23	30	30898
3	Abbas Ali	X-Ray Attendant	3-25 Feb 24	23	29813
4	Amir Latif	Sanitary Worker	20-29 Feb-24	10	11880
			1-10 Mar-24	10	11114
5	Sarfraz	Ward Servant	06 May to 4 Jun 2024	30	36258
Total					137695

(D) Mr Sohail Ashfaq (Naib Qasid) has occupied the government residence unauthorizedly in the hospital since 24-11-2019. No recovery of penal rent charges @ 60% of basic pay Rs 619,716 alongwith conveyance allowance was not made from the unauthorized occupant, as detailed below:

	Period	Basic Pay	Recovery Basic/ Conveyance	No of months	Recovery
Penal rent	24/11/2019 to	12940	7764	30	232,920

	23-06-2022				
Penal rent	01-07-2022 to 30-06-2023	20150	12090	12	145,080
Penal rent	01-07-2023 to 30-06-2024	20680	12408	12	148,896
Conveyance Allw.	24-11-2019 to 30-06-2024		1785	52	92,820
					619,716

Following employees of the hospital were enjoying the residences of higher scale but recovery of house rent charges @10% of maximum of higher scale of Rs 648,240 was not made.

S.No.	Name	Designation	Recovery Rs
1	Muhammad Anwar	Ward Servant	129,648
2	Munir Sadiq	Lab Attendant	129,648
3	Muhammad Yousaf	Sanitary Worker	129,648
4	Muhammad Rasheed	Ward Servant	129,648
5	Sohail Ashfaq	Naib Qasid	129,648
			648,240

(E) Mr. Tahir Mahmood Javed, Medical Officer PN 30951089 has drawn Rs 639,211 in April-2023 without working in the health facility. Approval from the finance and health authority was also not on record. Moreover, consumption record of medicines and disposable items in the Male TB Ward for the year 2022-23 was not maintained.

Annexure-DHA-LHR-K

9.4.13 Unjustified reinstatement of services after contract terminations – Rs 2.686 million

Sr.No.	Name	Designation	Town	CNIC	Status Of Employee At The Time Of Termination / Removal	Order No. & Date Of Termination/ Removal By Ceo	Penalty	Appeal Rejected By Dc/ Secretary Health/ Lahore High Court	Date of Appeal To Dc Again	After Lapse of Days	Order No. & Date Of Reinstatement By Deputy Commissioner	Absent Period Treated As Eol	Recoverable	Pers. No.
1	Abra r Ahmed	Public Health Worker	Shalimar Zone	3520 2452 2024 3	Contract	2660 0-07/ 16.1 0.19	Termination of Contract	16.6. 20, 4.8.2 0	24.1 0.19, 21.6. 23	240, 1095	1762 4/ 19.8. 23	16.1 0.19 To 5.7.2 3	0	
2	Must ajab Husa in Shah	Sp	Wahga Zone	3520 1223 0294 3	Contract	1095 7/ 10.1 2.20 19	Termination Of Contract		15.2. 20	65	6414 / 5.10. 23	8.8.1 9 To 5.10. 23	0	
3	M. Farhan Butt	Sp	Shalimar Zone	3520 1868 2164 1	Contract	3792 -97/ 15.5. 2019	Termination Of Contract	12.7. 19, 20.1. 23	6.2.2 3		4480 / 21.6. 23	15.5. 19 To 19.6. 23	5588 39	3172 3930
4	Huntoma Sabir	Lady Sanitary Patrol	Shalimar Zone	3520 1924 1916 2	Contract	1548 0-87/ 7.10. 17	Termination Of Contract	6043 / 3.8.2 2	12.6. 22	1650	4079 / 27.6. 23	7.10. 17 To 2.7.2 3	0	
5	Sehar Daud	Lady Sanitary Patrol	Dgbt	3520 2842 3398 4	Contract	1126 9/ 10.1 2.22	Termination Of Contract		19.5. 2023	160	6416 / 18.1 0.23	1.4.1 8 To 17.1 0.23	3299 10	3173 5387
Detailed annexure is placed in the para and upload in the AMIS.														
Total													2686 850	268 6850

Annexure-DHA-LHR-L

9.4.18 Irregular cash payment to contingent paid staff – Rs 559.897 million

DDOH Ravi

Document No	G/L	G/L Descp	Amount	Document Date	Payment Date	Cheque No	Vendor Name
1900132610	A01277	Contingent paid staff disable persons	257655	01.06.2023	06.06.2023	217800	D.D.O (HEALTH) RAVI TOWN
1900166048	A01277	Contingent paid staff dpw workers	804972	15.09.2022	19.09.2022	216763	D.D.O (HEALTH) RAVI

							TOWN
1900131065	A01277	Contingent paid staff part time	1310220	29.09.2022	30.09.2022	216841	D.D.O (HEALTH) RAVI TOWN
1900236567	A01277	Contingent paid staff part time	1312163	21.06.2023	27.06.2023	218119	D.D.O (HEALTH) RAVI TOWN
1900286148	A01277	Contingent paid staff part time	1324794	21.06.2023	27.06.2023	218119	D.D.O (HEALTH) RAVI TOWN
Detailed annexure is placed in the para and upload in the AMIS.							
Total			75346946				

DDOH DGBT

Document No	Cost Center	G/L	G/L Descp	Amount	Document Date	Payment Date	Cheque No
1900290071	LV9030	A01277	Contingent paid staff	292560	21.06.2023	23.06.2023	218038
1900041040	LV9030	A01277	Contingent paid staff	351400	07.09.2022	09.09.2022	216704
1900041041	LV9030	A01277	Contingent paid staff	351400	07.09.2022	09.09.2022	216705
1900149072	LV9030	A01277	Contingent paid staff	351400	03.11.2022	07.11.2022	217009
1900117174	LV9030	A01277	Contingent paid staff	351400	03.11.2022	07.11.2022	217010
Detailed annexure is placed in the para and upload in the AMIS.							
Total				111279715			

DDOH Samanabad

Document No	Cost Center	G/L Descp	Amount	Document Date	Payment Date	Cheque No
1900242451	LV9032	Contingent paid staff	171770	12.06.2023	19.06.2023	217867
1900109688	LV9032	Contingent paid staff	304546	21.06.2023	23.06.2023	218003
1900100080	LV9032	Contingent paid staff	315423	06.10.2022	11.10.2022	216877
1900136353	LV9032	Contingent paid staff	326300	09.12.2022	15.12.2022	217131
1900286150	LV9032	Contingent paid staff	326300	21.06.2023	23.06.2023	218003
1900149829	LV9032	Contingent paid staff	326300	21.06.2023	23.06.2023	218003
1900149831	LV9032	Contingent paid staff	326300	21.06.2023	23.06.2023	218003
1900022674	LV9032	Contingent paid staff	326300	21.06.2023	23.06.2023	218003
1900022673	LV9032	Contingent paid staff	326300	21.06.2023	23.06.2023	218003
1900149832	LV9032	Contingent paid staff	326300	21.06.2023	23.06.2023	218008
1900046235	LV9032	Contingent paid staff	369806	01.11.2022	07.11.2022	216999
1900005080	LV9032	Contingent paid staff	678860	07.09.2022	09.09.2022	216711
1900108021	LV9032	Contingent paid staff	2197356	13.09.2022	15.09.2022	216734
1900018243	LV9032	Contingent paid staff	4294250	11.10.2022	13.10.2022	216884
1900018766	LV9032	Contingent paid staff	10565302	01.06.2023	02.06.2023	217782
1900105720	LV9032	Contingent paid staff	24652372	19.04.2023	27.04.2023	217673
1900100127	LV9032	Contingent paid staff	36329355	13.10.2022	02.11.2022	216897
1900149968	LV9032	Contingent paid staff	18187239	24.0.2022		
Total			82163140			

DDOH Gulberg

Document No	Document Date	Payment Date	Cost Center	G/L	G/L Descp	Amount	Cheque No
1900112042	29.09.2022	03.10.2022	LV9031	A01277	Contingent paid staff	509530	216839
1900130052	29.09.2022	03.10.2022	LV9031	A01277	Contingent paid staff	509530	216839
1900054802	21.06.2023	26.06.2023	LV9031	A01277	Contingent paid staff	510090	218004
1900054803	21.06.2023	26.06.2023	LV9031	A01277	Contingent paid staff	515382	218004
1900135735	21.06.2023	26.06.2023	LV9031	A01277	Contingent paid staff	521430	218004
1900277199	21.06.2023	26.06.2023	LV9031	A01277	Contingent paid staff	1518910	218059
1900154056	26.09.2022	30.09.2022	LV9031	A01277	Contingent paid staff	2023308	216828
1900165225	03.10.2022	05.10.2022	LV9031	A01277	Contingent paid staff	40022410	216863
1900036913	19.04.2023	20.04.2023	LV9031	A01277	Contingent paid staff	42556500	217670
1900040202	26.12.2022	03.01.2023	LV9031	A03303	Electricity	22067	217196
1900053092	06.10.2022	18.10.2022	LV9031	A03303	Electricity	33066	216891
1900100082	06.10.2022	18.10.2022	LV9031	A03303	Electricity	37455	216891
1900154044	22.09.2022	28.09.2022	LV9031	A03303	Electricity	43136	216785
1900100045	26.09.2022	30.09.2022	LV9031	A03303	Electricity	95942	216828
1900067231	01.11.2022	08.11.2022	LV9031	A03303	Electricity	128629	217002
Total						89,047,385	

DDOH Wahgah

Document No	Cost Center	G/L	Amount	Document Date	Payment Date	Cheque No
1900249266	LV9028	A01277	85885	07.06.2023	13.06.2023	217845
1900244702	LV9028	A01277	326300	21.06.2023	27.06.2023	218064
1900053168	LV9028	A01277	828300	16.11.2022	30.11.2022	217060
1900018807	LV9028	A01277	8815275	09.06.2023	13.06.2023	217848
1900070561	LV9028	A01277	21278250	20.04.2023	26.05.2023	217699
1900027040	LV9028	A01277	42513075	03.10.2022	04.10.2022	216866
1900163091	LV9028	A03202	17150	21.09.2022	18.11.2022	216791
1900061159	LV9028	A03303	1460	08.02.2023	14.02.2023	217381
1900154132	LV9028	A03303	3893	16.11.2022	30.11.2022	217060
1900128007	LV9028	A03303	6640	26.09.2022	18.11.2022	216813
1900188191	LV9028	A03303	6658	08.02.2023	14.02.2023	217381
1900124004	LV9028	A03303	7083	02.09.2022	07.09.2022	216683
1900093052	LV9028	A03303	7784	02.09.2022	07.09.2022	216683
1900185539	LV9028	A03303	10152	06.03.2023	17.03.2023	217509
1900061158	LV9028	A03303	10617	08.02.2023	14.02.2023	217381
1900124003	LV9028	A03303	11491	02.09.2022	07.09.2022	216683
1900143007	LV9028	A03303	13647	02.09.2022	07.09.2022	216683
1900156145	LV9028	A03303	31160	21.09.2022	18.11.2022	216791
1900110073	LV9028	A03303	33994	16.11.2022	18.01.2023	217073
Total			74008814			

Annexure-DHA-LHR-M

9.4.20 Irregular purchase of medicine – Rs 138.217 million

T.E. No.	PQ No.	Generic Name	No. of firms	Firm	Quantity	Rate	Amount
1	5	Anti-Snake venom Serum Injection	1	Amson Vaccine	345	2395	826275
2		Ceftriaxone (Sodium) 1G Injection	1	bloom pharma	43800	134	5869200
3	122	Dextrose 10% (1000ml) Infusion	1	Shahzaib pharma	1576	118	185968
4	123	Dextrose 5% (1000ml) Infusion	1	Shahzaib pharma	2536	96	243456
5	125	Dextrose + Saline (1000ml) Infusion	1	Shahzaib pharma	2626	98	257348
Detailed annexure is placed in the para and upload in the AMIS.							
Total							138208717

Annexure-DHA-LHR-N

9.4.21 Irregular consumption of medicines – Rs 2.625 million

Name of Medicines	Company Name	Date of Issue	Issued to	Quantity	price	Amount
Augmentin DS Susp 312.50mg	Getz Pharma	22-09-2023	MHUs	1000	145	144930
Auto Disposable Syringe (5ml)	Amson Vaccine & Pharma	22-09-2023	MHUs	2400	13	31440
Doxycycline Cap-100mg	Bloom Pharma	29-08-2023	MHUs	10000	4	39600
Iron+Folic Acid+Vitamins (Tab)	Bloom Pharma	28-08-2023	MHUs	1520	5	7600
Paracetamol Susp (120ml)	Lisko Pakistan	22-09-2023	MHUs	1100	76	84040
Paracetamol Tab (500mg)	Citi Pharma	28-08-2023	MHUs	37200	2	72540
Detailed annexure is placed in the para and upload in the AMIS.						
total						2625742

Annexure-DHA-LHR-O

9.4.23 Fictitious vehicles Rs 7.198 million

Document No	Document Date	Cost Center	Cost Center Desc	Vendor Name	vehicle no.	Vehicle identification as per MTMIS record	Amount

1900266505	23.05.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	BARLAS ENTERPRI SES	LR 6175	Suzuki motorcycle	199955
1900233071	01.02.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	BARLAS ENTERPRI SES	RR 6175	Vehicle not found	199955
1900289676	23.05.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	BARLAS ENTERPRI SES	LRN 5999	Honda CD 70	199955
1900286934	23.05.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	BARLAS ENTERPRI SES	LWL 4752	Honda CD 70	199955
1900301036	01.02.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	BARLAS ENTERPRI SES	LES 4752	Vehicle not found	199955
Detailed annexure is placed in the para and upload in the AMIS.							
Total							7197750

Sanction order for	Documen t No	Docume nt Date	Cost Cente r	Cost Cente r Desc	Vendor Name	Bill no.	Dated	vehicl e	Day s	Qt y	Rate	Amou nt
M/s W&B Enterpris es vide bill no. 307 dated 15.10.20 23	19002344 18	27.05.20 24	LV903 8	Distri ct Office r Healt h II City	HASNA A T TRADIN G COMPAN Y	910 7	15.10.2 3	AC Toyot a coaste r no. Nil		2	2856 0	57120
								AC Toyot a Hiace no. Nil		1	1750 0	17500
M/s W&B Enterpris es vide bill no. 301 dated 9.10.23	19003095 78	27.05.20 24	LV903 8	Distri ct Office r Healt h II City	HASNA A T TRADIN G COMPAN Y	910 1	9.10.23	AC Toyot a coaste r No. Nil	7	1	2856 0	199920
M/s W&B Enterpris es vide bill no. 303 dated 11.10.23	19003168 66	27.5.24	LV903 8	Distri ct Office r Healt h II City	HASNA A T TRADIN G COMPAN Y	910 3	11.10.2 3	AC Toyot a coaste r No. Nil	7	1	2856 0	199920
Detailed annexure is placed in the para and upload in the AMIS.												
Total												1474060

Excess paid for one day Rs 199920

Docume nt No	Docume nt Date	Cost Cente r	Cost Center Desc	Amou nt	Vendor Name	Perio d	da ys	per day rate	Amou nt	Exce ss paid for one day	vehic le no.
1900234 473	12.06.20 24	LV90 38	DISTRI CT OFFICE R HEALT	19992 0	BARLAS ENTERPRI SES	24.7. 23 to 29.7. 23	7	285 60	19992 0	2856 0	LES 7854

			H II CITY								
1900243 826	12.06.20 24	LV90 38	DISTRICT OFFICER HEALTH H II CITY	19992 0	BARLAS ENTERPRISES	24.7.23 to 29.7.23	7	28560	19992 0	28560	LWC 4752
1900249 366	12.06.20 24	LV90 38	DISTRICT OFFICER HEALTH H II CITY	19992 0	BARLAS ENTERPRISES	24.7.23 to 29.7.23	7	28560	19992 0	28560	LES 5344
1900250 669	12.06.20 24	LV90 38	DISTRICT OFFICER HEALTH H II CITY	19992 0	HASNAAT TRADING COMPANY	24.7.23 to 29.7.23	7	28560	19992 0	28560	LRJ 8362
1900255 859	12.06.20 24	LV90 38	DISTRICT OFFICER HEALTH H II CITY	19992 0	BARLAS ENTERPRISES	24.7.23 to 29.7.23	7	28560	19992 0	28560	LZJ 6655
1900270 769	12.06.20 24	LV90 38	DISTRICT OFFICER HEALTH H II CITY	19992 0	BARLAS ENTERPRISES	24.7.23 to 29.7.23	7	28560	19992 0	28560	LZJ 6177
1900309 656	12.06.20 24	LV90 38	DISTRICT OFFICER HEALTH H II CITY	19992 0	BARLAS ENTERPRISES	24.7.23 to 29.7.23	7	28560	19992 0	28560	LWN 1874
Total										199920	

Annexure PST

Document No	Document Date	Cost Center	Cost Center Desc	Vendor Name	Amount inclusive of PST 5%	Actual claim without PST	PST added wrongly	16% PST to be deducted
1900234418	27.05.2024	LV9038	DISTRICT OFFICER HEALTH H II CITY	HASNAAT TRADING COMPANY	74620	71067	3553	11371
1900235650	12.06.2024	LV9038	DISTRICT OFFICER HEALTH H II CITY	HASNAAT TRADING COMPANY	199955	190433	9522	30469
1900243833	12.06.2024	LV9038	DISTRICT OFFICER HEALTH H II CITY	HASNAAT TRADING COMPANY	199920	190400	9520	30464
1900244752	12.06.2024	LV9038	DISTRICT	HASNAAT	199920	190400	9520	30464

			OFFICER HEALTH II CITY	TRADING COMPANY				
1900250669	12.06.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	HASNAAT TRADING COMPANY	199920	190400	9520	30464
Detailed annexure is placed in the para and upload in the AMIS.								
Total					3873275	3688833	184442	590213

Fraudulent payment without any campaign Rs 2.873 million

Document No	Document Date	Cost Center	Cost Center Desc	Amount	Vendor Name	Period	vehicle no.
1900234473	12.06.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	199920	BARLAS ENTERPRISES	24.7.23 to 29.7.23	LES 7854
1900243826	12.06.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	199920	BARLAS ENTERPRISES	24.7.23 to 29.7.23	LWC 4752
1900249366	12.06.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	199920	BARLAS ENTERPRISES	24.7.23 to 29.7.23	LES 5344
1900250669	12.06.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	199920	HASNAAT TRADING COMPANY	24.7.23 to 29.7.23	LRJ 8362
1900255859	12.06.2024	LV9038	DISTRICT OFFICER HEALTH II CITY	199920	BARLAS ENTERPRISES	24.7.23 to 29.7.23	LZJ 6655
Detailed annexure is placed in the para and upload in the AMIS.							
Total				2873500			

Annexure-DHA-LHR-P

9.4.25 Doubtful withdrawal of CPS Funds – Rs 11.666 million

A Cash drawn from the bank

Transaction Date	Value Date	Nature of Transaction	Instrument Number	Dr. Amount
3/10/2022	3/10/2022	CHEQUE WITHDRAWAL 7702350971 From Branch: 063 Cheque Withdrawal	7702350971	3770351
4/10/2022	4/10/2022	CHEQUE WITHDRAWAL 7702350970 From Branch: 063 Cheque Withdrawal	7702350970	2262210
26/10/2022	26/10/2022	CHEQUE WITHDRAWAL 7702356762 From Branch: 063 Cheque Withdrawal	7702356762	2000000
4/10/2022	4/10/2022	CHEQUE WITHDRAWAL 7702350973 From Branch: 063 Cheque Withdrawal	7702350973	1530895
Detailed annexure is placed in the para and upload in the AMIS.				
Total				17150072

B) Cash disbursed as per disbursement

Description	Batch	Mode of Payment	Amount Paid as Per Disbursement (Rs)

Part Time Sanitary Workers	18	Cash	363600
Part Time Sanitary Workers	18	Cash	520200
Part Time Sanitary Workers	18	Cash	1310220
Contingent Paid Staff (Daily Wages)	200	Cash	1566400
Contingent Paid Staff (Daily Wages)	220	Cash	1723040
Total			5483460

Annexure-DHA-LHR-Q

9.4.27 Doubtful cash withdrawl of CPS Funds – Rs 34.775 million

A Cash drawn from the bank

S. No.	Date	Particulars	Instno	Debit
1	4-Oct-22	CASH WITHDRAWAL	92122221	32000000
2	7-Dec-22	CASH WITHDRAWAL	92122216	702800
3	6-Oct-22	CASH WITHDRAWAL	280841475	600000
4	10-Oct-22	CASH WITHDRAWAL	28083444	410000
5	12-Sep-22	CASH WITHDRAWAL	56930353	351400
Detailed annexure is placed in the para and upload in the AMIS.				
Total				38931844

B) Cash disbursed as per disbursement

Docume nt No	Cost Center	G/L	G/L Descp	Amo unt	Documen t Date	Payment Date	Chequ e No	Vendor Name
1900290 071	LV903 0	A01 277	Contingent paid staff	2925 60	21.06.202 3	23.06.20 23	218038	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900041 040	LV903 0	A01 277	Contingent paid staff	3514 00	07.09.202 2	09.09.20 22	216704	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900041 041	LV903 0	A01 277	Contingent paid staff	3514 00	07.09.202 2	09.09.20 22	216705	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900149 072	LV903 0	A01 277	Contingent paid staff	3514 00	03.11.202 2	07.11.20 22	217009	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900117 174	LV903 0	A01 277	Contingent paid staff	3514 00	03.11.202 2	07.11.20 22	217010	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900079 121	LV903 0	A01 277	Contingent paid staff	3514 00	29.11.202 2	05.12.20 22	217103	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900133 688	LV903 0	A01 277	Contingent paid staff	3514 00	19.06.202 3	23.06.20 23	218038	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900092 820	LV903 0	A01 277	Contingent paid staff	3514 00	19.06.202 3	23.06.20 23	218038	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900018 920	LV903 0	A01 277	Contingent paid staff	3514 00	19.06.202 3	23.06.20 23	218038	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900096 604	LV903 0	A01 277	Contingent paid staff	3514 00	19.06.202 3	23.06.20 23	218038	D.D.O (HEALTH) DATA GUNJ BUKHSH

1900096 605	LV903 0	A01 277	Contingent paid staff	3514 00	19.06.202 3	23.06.20 23	218038	D.D.O (HEALTH) DATA GUNJ BUKHSH
1900058 596	LV903 0	A01 277	Contingent paid staff	3514 00	19.06.202 3	23.06.20 23	218038	D.D.O (HEALTH) DATA GUNJ BUKHSH
Total				4157 960				

Nankana Sahib

Annexure (DHA-Nankana-C)

10.4.1 Misappropriation of Hospital Receipts Rs 2.069 million

Rs in million

Sr. No	Month	Description	As Per Department/Cashier Register		As per Receipt statement/Deposited Challans		Misappropriation
			Total Fee Collected	70% Govt share	Total Fee Collected	70% govt. share	
1	23-Jul	Lab	1.388	.971	1.249	.833	0.138
2	23-Aug	Lab	1.443	1.010	1.337	.904	0.106
3	23-Sep	Lab	1.130	.791	1.048	.709	0.082
4	23-Oct	Lab	.978	.684	.873	.579	0.105
5	23-Nov	Lab	.764	.535	.687	.457	0.078
6	23-Dec	Lab	.885	.620	.719	.454	0.166
7	24-Jan	Lab	.838	.586	.737	.486	0.101
8	24-Feb	Lab	.761	.533	.709	.480	0.052
9	24-Mar	Lab	.893	.625	.784	.516	0.109
10	24-Apr	Lab	.777	.544	.767	.534	0.01
11	23-Aug	X-Ray	.694	.486	.629	.421	0.065
12	23-Sep	X-Ray	.501	.351	.342	.189	0.161
13	23-Oct	X-Ray	.526	.368	.445	.288	0.08
14	23-Nov	X-Ray	.575	.402	.479	.306	0.096
15	23-Dec	X-Ray	.594	.416	.430	.252	0.164
16	24-Jan	X-Ray	.436	.305	.371	.240	0.065
17	24-Feb	X-Ray	.580	.406	.538	.365	0.041
18	24-Mar	X-Ray	.617	.432	.509	.324	0.108
19	24-Apr	X-Ray	.652	.456	.645	.450	0.007
20	23-Aug	USG	.329	.230	.323	.226	0.004
21	23-Sep	USG	.273	.191	.229	.160	0.031

22	23-Oct	USG	.258	.181	.188	.132	0.049
23	23-Nov	USG	.234	.164	.218	.152	0.012
24	23-Dec	USG	.214	.150	.191	.134	0.016
25	24-Jan	USG	.206	.144	.158	.110	0.034
26	24-Feb	USG	.244	.171	.220	.154	0.017
27	24-Mar	USG	.311	.218	.280	.196	0.022
28	24-Apr	USG	.279	.196	.218	.152	0.043
Total			21.861	15.303	19.803	13.340	1.963

Annexure-DHA-Nankana-D

10.4.2 Overpayment of pay & allowances - Rs 20.199 million

CEO DHA NNK Conveyance Allowance

Sr. N O	Name	Designation	Place of Posting	Leave Duration	Rate of Conveyance allowance	Total Days	Amount
1	Dr. Sania Tahir	Consultant Cardiologist	DHQ Hospital Nankana Sahib	(40 Days) 01-08-2023 to 09-09-2023	5,000	40	6,667
2	Dr. Farah Asghar	WMO	THQ Hospital Shahkot	(31 Days) 10-07-2023 to 09-08-2023	5,000	31	5,167
3	Dr. Rabia Bashir	WMO	RHC Warburton	(30 Days) 01-08-2023 to 30-08-2023	5,000	30	5,000
4	Dr. Umar Saleem	MO	O/O DHO(P S) NNS	(45 Days) 01-09-2023 to 15-10-2023	5,000	45	7,500
5	Dr. Nosheen Liaqat	Consultant Gynecologist	DHQ Hospital Nankana Sahib	(40 Days) 22-08-2023 to 30-09-2023	5,000	40	6,667
Details of annexure was mentioned in the DP para and uploaded at AMIS							
Total							352,608

DHQ NNK

Penal rent

Rs in million

House No.	Allotted to	Designation	Date of occupation	Basic Pay (as per Pay scale)	60% Penal Rent/Month	Months	Amount
N-5	Mst. Zubaida Khatoon	Headmistress	19.12.22	45070	27042	20	0.540

DHO HRA, CA

Rs in million

Pers.no.	Name of Employee	Job Title	Wage Type Description	Rate	Months	Amount
30822346	GHULAM MUSTAFA	CHIEF TECHNICIAN	House Rent Allowance	2,727	24	.065
30822346	GHULAM MUSTAFA	CHIEF TECHNICIAN	Convey Allowance	5,000	24	.120
30822351	KHALID MAHMOOD	DISPENSER	Convey Allowance	2,856	24	.069
30822352	MUHAMMAD ULFAT	DISPENSER	House Rent Allowance	2,214	24	.053
Detailed annexured was made in the DP para and uploaded at AMIS						
Total						16.609

THQ Sangla Hill CA

Sr. No.	Name	Designation	Type	From	To	Duration	CA	Total Amount
1	Dr. Tawakul Gill	MO	Casual Leave	25/08/2023	08/09/2023	15	2500	2,500
2	Dr. Tawakul Gill	MO	Medical Leave	13/09/2023	27/09/2023	15	2500	2,500
3	Dr. Muhammad Ali Khawaja	MS	Earned Leave	16/10/2023	25/10/2023	10	1667	1,667
4	Dr. Aneeqa Sarwar	WMO	Earned Leave	11/06/2023	25/11/2023	20	3333	3,333
5	Sumera Hussain	C/N	Medical Leave	13/11/2023	25/11/2023	13	5632	9,099
6	Dr. Aqsa Latif	WMO	Earned Leave	27/11/2023	13/12/2023	17	2833	2,833
7	Dr. Irum Malik	Pathologist	Medical Leave	12/12/2023	26/12/2023	15	2500	2,500
8	Dr. Irum Malik	Pathologist	Medical Leave	27/12/2023	01/10/2024	15	2500	2,500
9	Dr. Adeel Asghar	MO	Casual Leave	01/08/2024	22/01/2024	15	2500	2,500
10	Khalida Rauf	LHV	Medical Leave	01/02/2024	16/01/2024	15	1428	1,428
11	Khalida Rauf	LHV	Medical Leave	17/1/2024	31/01/2024	15	1428	1,428
12	Dr. Ariba Arshad	WMO	Casual Leave (Marriage)	29-01-2024	02/10/2024	15	2500	2,500
13	Dr. Fareeha Zahoor	WMO	Casual Leave (Marriage)	29-01-2024	02/12/2024	15	2500	2,500
14	Dr. Rabbia Abbas	WMO	Medical Leave	26-12-2023	21/03/2024	87	14499	14,499
15	Dr. Naveed Alam	MO	Casual Leave (Marriage)	25-01-2024	02/07/2024	14	1500	1,500
16	Dr. Adnan Munir	MO	Medical Leave	16/01/2024	02/05/2024	21	3499	3,499
17	Safina Ideal	C/N	Maternity Leave	01/06/2024	04/05/2024	89	14833	38,566
18	Abida Bibi	Midwife	Medical Leave	17/01/2024	16/03/2024	60	3864	3,864
19	Dr. Waqar Arif	MO	Earned Leave	26/02/2024	03/08/2024	12	2000	2,000
20	Dr. Danish Ali	MO	Earned Leave	21/02/2024	03/06/2024	15	2500	2,500
21	Dr. Rabbia Abbas	WMO	Medical Leave	04/01/2024	29/04/2024	29	5000	5,000

22	Mehwish Gulzar	C/N	Earned Leave	19/04/2024	18/05/2024	30	5000	13,000
23	Abida Bibi	Midwife	Medical Leave	18/03/2024	18/05/2024	62	3993	3,993
24	Arzo Arif	C/N	Maternity Leave	18/03/2024	14/06/2024	89	0	24,000
25	Dr. Aqsa Latif	WMO	Maternity Leave	28/03/2024	24/06/2024	89	14499	14,499
26	Dr. Hassan Iftikhar	MO	Earned Leave	24/04/2024	21/07/2024	89	14833	14,833
27	Mst. Uzma Zahoor	Charge Nurse	Leave	22-05-2024	07/03/2024	74	12333	32,066
28	Mehwish Gulzar	C/N	Maternity Leave	01-07-2024 to 27-09-2024		89	0	24,000
Total								235,107

HRA, CA

Rs in million

Sr. No.	Name of the employee	HRA	CA	Total
1.	Dr Muhammad Ahmad Ali	23,240	20,000	0.043
2.	Dr. Naveed Alam	53,196	60,000	0.113
Total		76,436	80,000	0.156

Penal rent

Rs in million

Name and Scale of Occupant	Designation	Period	Basic Pay (average) of scale for resident meant	60% Penal Rent per month Rs.	Recovery Penal Rent of Rs.
Mr. Muddaser Muntaz	Assistant Commissioner	01 July, 2023 to 2 May 2024	56880	34880*12	0.419

Water charges

Sr. No.	Residence #	Name of Occupant	Designation	Monthly bill Water Charges	Amount
1	G-1	Dr. Adnan Munir	M.O	500*12	6,000
2	G-2	Dr. Rizwan Hassan	Pediatrician	2000*12	24,000
3	G-3	Dr. Adeela Akram	Gynecologist	2000*12	24,000
4	G-4	Mr. Zaheeruddin Babar ,	Assistant Commissioner	2000*2	4,000
5	G-4	Mr. Mudasar Muntaz	Assistant Commissioner	2000*10	20,000
6	G-7	Rehana Kausar	Head Nurse	500*12	6,000
7	G-8	Muhammad Amir	NQ	500*12	6,000
8	G-9	Shahid Abbas	X Ray Tech	500*12	6,000
9	G-10	Waris Masih	S.W.	500*12	6,000
10	G-11	Dr. Aiman Khalid	WMO	500*12	6,000
11	G-12	Dr. Ahmad Ali	Anesthetist	500*4	2,000
12	G-13	Dr. Naveed Alam	MO	500*12	6,000
13	G-14	Ishrat Bano	Charge Nurse	500*12	6,000
14	G-15	Nazia Ibrahim	Charge Nurse	500*12	6,000
15	G-16	Arzoo Arif	Charge Nurse	500*12	6,000
16	G-17	Ziaullah Rasheed	Dispenser	500*12	6,000
17	P-1	Shaukia Maryam	Sweeper	500*12	6,000
18	P-2	Umair Muntaz	Dispenser	500*12	6,000
19	P-7	Farooq	Dispenser	500*12	6,000
20	P-8	Falak Sher	Radio grapher	500*12	6,000
21	P-9	Rukhsana Samuel	Charge Nurse	500*12	6,000
22	P-10	Shahnaz Susan	Charge Nurse	500*12	6,000
23	P-11	Tasmia Kausar	Charge Nurse	500*12	6,000
Total					182,000

NPA

Rs in million

S.No.	Name of Doctor	NPA Drawn	Amount
1	Dr Zahra Anwar	5 months @28,472	0.142
2	Dr. Bilal Minhas	5 months @28,472	0.142
3	Dr. Shujaat Ahmad Riaz	5 months @28,472	0.142
Total			0.427

THQ Shahkot

Penal Rent

Rs in million

Sr. No	Name	Designation	Period	Penal House Rent, CA/month & Mnt Charges	Month	Amount Recovery
1.	Dr. Abdul Ghafar	SMO	01-07-23 to 31-05-24	85,248+5000+2,844= 93,092	9	0.838
2.	Ashiq Masih	Sanitary worker	30-07- 2018 to date	8292+1781=10,073	12	0.120
Total						0.958

THQ Shahkot
Maintenance Charges

Rs in million

Personnel No.	Name	Designation	5% of pay	Recovery
31589140	Dr. Ishfaq Ahmed	MEDICAL OFFICER	2,254	0.027

Water Charges

Rs in million

Sr No	Quarter Number	Grade	Name	Designation	Water Charges
1	New Executive Residence # 01	18 and above	Dr. Hina Anjum	PEADIATRICIAN THQ SKT	0.024
2	New Executive Residence # 02	18 and above	Dr. Shumaila Qazi	Consultant Radiologist	0.024
3	Old Executive Residence # 02	17 and above	Dr. Shakeel	DHO NNS	0.024
4	Old Doctor Residence # 03	17 and above	Dr. Asma Mehmood	SWMO THQ SKT	0.024
5	Doctor Quarter No. 01	17 and above	Dr. Ishfaq	MO THQ SKT	0.024
6	DQ-2	17 and above	Hafiz Yousaf	Pharmacist	0.024
7	DQ-6	17 and above	Wajeetha	Pharmacist	0.024
8	New Nursing Quarter Number 01	15 and above	Mehwish Rani	Charge Nurse THQ SKT	0.024
9	NN-02	15 and above	Bushra Basheer	Charge Nurse THQ SKT	0.006
10	NN-03	15 and above	Maryam Khalil	Charge Nurse THQ SKT	0.006
11	NN-04	15 and above	Parveen Akhter	Charge Nurse THQ SKT	0.006
12	NN-05	15 and above	Dr. Tayyab	M.O.	0.006
13	ON-01	9 and above	Asifa Ayub	Charge Nurse THQ SKT	0.006
14	ON-02	9 and above	Irum Iqbal	Charge Nurse THQ SKT	0.006
15	ON-03	9 and above	Shehnaz Yousaf	Charge Nurse THQ SKT	0.006
16	ON-04	9 and above	Sammar Gul	Charge Nurse THQ SKT	0.006
17	ON-05	9 and above	Arifa Rahat	J Tech THQ SKT	0.006
18	ON-06	9 and above	Rutma Michael	Charge Nurse THQ SKT	0.006
19	NP-01	9 and above	Matloob Hussain	Charge Nurse THQ SKT	0.006
20	NP-03	5 and above	Naseem Akhtar	Driver THQ SKT	0.006
21	NP-04	5 and above	Haq Nawaz	LHV THQ SKT	0.006
22	NP-05	5 and above	Baber Microscopist	Vacant	0.006
23	OP-05	1 and Above	Aashique Maseeh	General	0.006
Total					0.282

Annexure-DHA-Nankana-E

10.4.3 Irregular purchase of bulk medicine without healthy competition - Rs 133.940 million

(Rs in million)

Sr.#	Description	No. of vender applied	Amount
1.	Bulk purchase of medicine	One vender	63.362
2.	Bulk purchase of medicine	Two venders applied	70.578
	Total:-		133.94

One Vendor

Rs in million							
Sr. No.	P.Q No	Generic Name of Medicines	Nos. of Bidders Participated	No. of Bidders pre-qualified	Rate	Qty	Amount
1	3	Albendazole 200mg Tab/Cap	1	3	13.5	50,000	0.675
2	14	Amikacin (Sulphate) Injection 250mg	1	3	82.11	12740	1.046
3	25	Amoxicillin (trihydrate) 500 mg Tab/Cap	1	11	14.2	573000	8.137
4	27	Amoxicillin + Clavulanic Acid 1.2gm Injection	1	5	216.3	1620	0.350
5	29	Amoxicillin + Clavulanic Acid 250mg+62.5mg per 5ml Syp/Susp	1	8	348	17800	6.194
6	34		1	6	54.2	38000	2.191
Total							63.362

Two vendors

Rs in million

Sr. No	P. Q	Generic Name of Medicines	No. of Bidders Participated	No. of Bidders pre-qualified by DG Health	Rate	Qty	Amount
1	32	Amoxicillin Syp/Susp 250mg/5ml	2	9	156.98	49900	7.833
2	47	Azithromycin 200mg/5ml Syp/Susp	2	17	95	11000	4.592
3	76	Cefixime 200mg/5ml Syp/Susp	2	15	169.45	27100	4.970
4	77	Cefixime 400mg Tab/Cap	2	18	36.33	136800	0.800
5	98	Ciprofloxacin (Hydrochloride) Tab/Cap 500mg	2	26	9.37	505000	1.035

6	119	Dexamethasone sodium phosphate Injection 4mg/ml, ampoule/vial of 1ml	2	6	9.45	84700	2.525
Total							70.578

Annexure-DHA-Nankana-F

10.4.4 Irregular expenditure in violation of PPRA - Rs 28.486 million

CEO DHA NNK OPD Slips

Rs in million

Supply Order No.	Date	Descripti on	Name Of Suuplier	Amount
3467	7/5/2023	OPD Slip pad	Meeran Traders	0.196
3538	7/11/2023	OPD Slip pad	Meeran Traders	0.197
3785	8/9/2023	OPD Slip pad	Meeran Traders	0.195
3887	8/18/202	OPD Slip pad	Meeran Traders	0.197
	3			
4041	8/28/202	OPD Slip pad	Meeran Traders	0.198
	3			
Detailed annexure is placed in DP file and uploaded at AMIS.				
Total				4.141

CEO DHA

Rs in million

Document No	Supply Order No	Date	Bill No	Date	Description	G/L Descp	Name Of Supplier	Amount	Total
1900035166	Nil	Nil	1742	24-Jul-23	Misc. stationery items	Stationery	M/S Usama Traders	0.075	
Detailed annexure is in the DP file and uploaded at AMIS.									
Sub Total									1.260
1900120289	Nil	Nil	1737	29-Apr-23	Chair+ Table and water cooler etc	Conference / Seminars / Workshops / Symposia	M/S Usama Traders	0.073	
Detailed annexure is in the DP file and uploaded at AMIS.									
Sub Total									0.586
1900144368	Nil	Nil	1773	24-May-23	Flex related Polio	Advertising and Publicity	M/S Usama Traders	0.072	
1900050118	Nil	Nil	430	22-Sep-23	Flex related measles etc	Advertising and Publicity	Mian Aamir And Company	0.074	
Detailed annexure is in the DP file and uploaded at AMIS.									

Sub Total									2.498
190003 5168	Nil	Nil	1756	12-Jul-23	Mortien Spray, Lux soap etc.	Cost of Other Stores	M/S Usama Traders	0.075	
190014 4371	Nil	Nil	1758	15-Jul-23	Air freshner ,Pheny etc.	Cost of Other Stores	M/S Usama Traders	0.074	
Detailed annexure is in the DP file and uploaded at AMIS.									
Sub Total									2.078
190009 3480	Nil	Nil	1032	8-Oct-23	Comput er Rim 70Gm Legal	Comput er Statione ry	Meeran Traders	0.074	
190009 3481	Nil	Nil	1040	10-Oct-23	Toshiba Tonner 4508A	Comput er Statione ry	Meeran Traders	0.072	
Detailed annexure is in the DP file and uploaded at AMIS.									
Sub Total									2.779
190009 8018	Nil	Nil	505	27-Mar-23	China Palm, Alta shor	Others	Meeran Traders	0.072	
190009 8016	Nil	Nil	519	29-Mar-23	Jasmine ,Aero Keria, Fax Plain etc	Others	Meeran Traders	0.074	
190017 1058	Nil	Nil	536	19-Aug-23	Leamer Pal, Bakaain plant etc	Others	Meeran Traders	0.074	
Detailed annexure is in the DP file and uploaded at AMIS.									
Sub Total									3.471
190017 2050	3651	7/29/2023	268	1-Aug-23	NBJ25, Tyres	Transpo rt	Meeran Traders	0.193	
Detailed annexure is in the DP file and uploaded at AMIS.									
Sub Total									3.126
190010 6444	4042	8/28/2023	570	30-Aug-23	Generat or repair, Danvo repair	R & M of Machin ery and Equipm ent	Meeran Traders	0.186	
190001 5380	3639	7/28/2023	385	31-Jul-23	Generat or repair, Slip set+ring set etc	R & M of Machin ery and Equipm ent	Meeran Traders	0.191	

Detailed annexure is in the DP file and uploaded at AMIS.

Sub Total	0.774
Total	16.572

DHO Laptops

Rs in million							
Document No	Supply order No	Date	Bill No	Date	Description	Vendor Name	Amount
1900122115	131	19-08-2023	200	19-08-2023	Laptop	Meeran Traders	0.165
1900158165	116	17-08-2023	197	17-08-2023	Laptop	Meeran Traders	0.158
1900158163	111	16-08-2023	188	18-08-2023	Laptop	Meeran Traders	0.152
1900158164	140	21-08-2023	234	21-08-2023	Laptop	Meeran Traders	0.164
1900168099	80	9/8/2023	1380	15-08-2023	Laptop	Meeran Traders	0.177
1900168098	617	14-10-2023	1437	23-10-2023	Laptop	Meeran Traders	0.189
Total							1.005

DHQ

						Rs in million
Description	Supply order No	Date	Bill No	Date	Name of Supplier	Amount
Purchase of APC Power Backup of 03 KV with dry batteries		27.01.24		31.01.24	m/s Merran Traders	0.180
Purchase of APC Power Backup of 03 KV with dry batteries		27.01.24		31.01.24	m/s Merran Traders	0.195
Alluminum Glass Work Partition	2005	10/7/2023	7047	19-07-2023	M/S Subhan Traders	0.198
Alluminum Glass Work Partition	2009	10/7/2023	7085	15-07-2023	M/S Subhan Traders	0.199
Repair of Anesthesia Machine	2261	31-7-2023	3390	4/8/2023	M/S Harmain & Co	0.198
Repair of Anesthesia Machine	2265	31-7-2023	4467	4/8/2023	M/S Harmain & Co	0.190
Cautery Machine Repair	2269	31-7-2023	4451	Nill	M/S Harmain & Co	0.195
Cautery Machine Repair	2257	31-7-2023	4489	4/8/2023	M/S Harmain & Co	0.198
Repair of Building White wash	3498	22/11/23		26/11/23	M/S kashif traders	0.190
Repair of building floor tiles	3510	22/11/23		26/11/23	M/S kashif traders	0.192
Detailed annexure is in the DP file and uploaded in the AMIS						
Total						2.669

DHQ NNK

			Rs in Million
Sr.No	Description	Amount	
1.	Burial pit	2.980	
2.	Paint	1.120	
Total			4.100

Annexure -DHA-Nankana-G

10.4.5 Irregular expenditure on account of LP medicines– Rs 14.757 million

Document No	Bill Date	G/L Descp	Vendor Name	Amount
1900277039	13-07-2023	Purchase of drug and medicines	Sajid Meical Store	0.269
1900277040	13-07-2023	Purchase of drug and medicines	Sajid Meical Store	0.259

1900313064	13-07-2023	Purchase of drug and medicines	Sajid Meical Store	0.241
1900278040	13-07-2023	Purchase of drug and medicines	Sajid Meical Store	0.249
1900330039	13-07-2023	Purchase of drug and medicines	Sajid Meical Store	0.278
5100253001	20,21,22,23-12-2023	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	4.479
5100242010	28,29,30-05-2024	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	2.273
1900053761	18-02-2023	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	0.732
1900102637	14-03-2023	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	0.731
1900102638	14-04-2023	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	0.729
1900134629	5/6/2023	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	0.760
1900171169	21-09-2022	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	0.323
1900238414		Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	0.471
1900261057	20-05-2023	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	0.365
5100004007		Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	1.108
5100158002	1/6/2023	Purchase of drug and medicines	Sajid Pharmacy Gurubazar Nns.	1.493
Total				14.757

Annexure-DHA-Nankana-H

10.4.8 Non deduction of Income Tax Rs 1.128 million and non-withholding of 1/5th of GST Rs 726,763

Rs in million							
Name of BHU	Bill No. & Date	Description	Name of Supplier	Amount	Income Tax	GST	1/5th of GST
Baddo Malhi	5038=23/08/23	HB Meter and strips,wifi modem,furneil,soap,surf	Nabeel traders	0.044	0.002	0.006	0.001
Baddo Malhi	5037=23/08/23	CBC Vial,Drip Set etc,bio matric finger scanner repair	Nabeel traders	0.036	0.002	0.005	0.001
Baddo Malhi	43=02/11/23	energy saver,hiv strip,hvb sag,register,photo copy,hbv strip,auto clave repair, bp apratuss, thermometer,	Nabeel traders	0.032	0.001	0.005	0.001

Detailed annexure is in the DP and and uploaded at AMIS				
Total	25.044	1.128	3.634	0.727

Annexure-DHA-OK-C

11.4.2 Overpayment of pay & allowances-Rs 27.595 million

(a)

Employee Name	Personnel No	Grade	Designation	Cost Center	Wage Type	Grand Total
Ashiq Ali	30388061	9	Vaccinator	OY9014	Convey Allowance	23184
Muhammad Ashfaq Shahid	30911511	9	Vaccinator	OY9003	Convey Allowance	23184
Muhammad Imran Khan	30916034	9	Vaccinator	OY9014	Convey Allowance	23184
Zulfiqar Ali	30967393	9	Vaccinator	OY9027	Convey Allowance	23184
Ashfaq Ahmad	31195299	9	Vaccinator	OY9027	Convey Allowance	23184
Mumtaz Javed	31321730	9	Vaccinator	OY9014	Convey Allowance	23184
Detailed annexure is in DP file and uploaded at AMIS						
Total						2,688,015

(b)

Personnel No	Employee Name	Grade	Job Description	Description	Date of regularizati on	w.e.f	Months	Rate PM	Recovery
31282591	Muhammad YousafSabi r	9	Junior Technician	SSB - 30%	17.07.20	08/20 to 08/24	49	5241	256,809
32146556	Muhammad Shakeel	9	Junior Technician	SSB - 30%	28.3.24	04/24 to 08/24	4	5241	20,964
32146555	Zeeshan Bashir	9	Junior Technician	SSB - 30%	13.2.24	03/24 to 08/24	6	5241	31,446
31729242	Muhammad Ahmad	9	Ophthalmology Technician	SSB - 30%	25.7.20	08/20 to 08/24	49	5241	256,809
Detailed annexure is in DP file and uploaded at AMIS									
Total									2,922,078

(c)

Name	Designation	From	To	leaves in days	Rate of C.A	Recovery
Ayesha Shahid	Charge Nurse	06-Oct-24	09-Dec-24	89	5000	14,833
Dr. ChandaSaher	WMO	20-10-2023	16-01-2024	89	5000	14,833
Dr. Muhammad ShahidDoger	Chief Consultant	0-07-2024	21-08-2023	45	5000	7,500
Dr. Farah Sohial	Senior Consultant	26-02-2024	04-Oct-24	45	5000	7,500
Dr. Fariha Safi	Consultant Gynecologist	07-May-23	10-Jan-23	89	5000	14,833
Dr. Rehana Rashid	Consultant Gynecologist	09-Jan-23	28-11-2023	89	5000	14,833

Detailed annexure is in DP file and uploaded at AMIS

Total	374,000

(d)

Sr. No	Name	Designation	Leave Title	Date of Leave	No of days	CA Per Month	Recovery
1	Dr. Muhammad Saqib	Medical Officer	25 days earned leave	01.06.24 to 25.06.24	25	5,000	4,167
2	Dr. Anum Rasheed	WMO	Maternity Leave	01.04.24 to 28.06.24	89	5,000	14,833
3	Dr. Fatima Batool	WMO	Maternity Leave	16.04.24 to 13.07.24	89	5,000	14,833
4	Dr. Fariha Majeed	WMO	Maternity Leave	16.11.23 to 12.02.24	89	5,000	14,833
5	Dr. Misbha Zeb	WMO	Maternity Leave	12.02.24 to 11.05.24	89	5,000	14,833
6	Dr. Saleem M. Mansha	MO	89 days Earned Leave	29.04.24 to onward	89	5,000	14,833

Detailed annexure is in DP file and uploaded at AMIS

Total	315,000

(e)

Name & Designation	Total
Dr. Muhammad Imran (Anesthetic)	37,828
Mr. Faisal Hameed (Pharmacist)	23,997
Mst. Bushra Rasheed (C/N)	7,553
Mst. Shazia Khan (C/N)	2,162
Mst. Rehana Bashir (C/N)	47,279
Dr. Abdul Wahab (MO)	34,650
Mr. Abdul Qadeer (Dispenser)	5,111
Mst. Shakeela Jamil (C/N)	20,408
Total	178,988

(f)

Months	Lab Share	X-rays Share	Ultrasound Share	MLC Share	Dental Share	ECG Share	SSP Share	Total	Income Tax @ 11%
Jul-23	83,271	63,450	29,835	22,000	10,181	4,860	928,192	1,141,789	125,597
Aug-23	94,347	20,751	34,425	19,910	14,101	3,150		186,684	20,535
Sep-23	68,640	15,570	35,595	19,470	10,234	3,420		152,929	16,822
Oct-23	43,201	23,589	26,820	19,470	10,250	4,020		127,350	14,009
Nov-23	61,391	35,724	31,770	8,910	12,105	4,320		154,220	16,964
Dec-23	47,540	40,167	26,775	10,780	10,306	3,810	850,209	989,587	108,855
Jan-24	40,800	46,425	24,210	10,560	10,044	3,450	784,426	919,915	101,191

Feb, 2024	39,490	61,575	28,080	8,910	7,929	8,880	1,429,301	1,584,165	174,258
March, 2024	46,277	37,416	42,570	16,390	9,420	4,770		156,843	17,253
April, 2024	56,560	30,225	33,840	18,480	3,501	1,500	646,087	790,193	86,921
May, 2024	89,698	60,900	47,745	32,340	5,359	7,950	1,258,835	1,502,827	165,311
June, 2024	59,357	61,350	27,765	29,150	4,526	14,220		196,368	21,600
Total	730,572	497,142	389,430	216,370	107,956	64,350	5,897,050	7,902,870	869,316

(g)

Personnel No	Employee Name	Grade	Designation	Wage type	Date of Regularization	Rate PM	Months	Recovery
32145779	Muhammad Awais Anwar	9	Junior Technician	SSB - 30%	28/03/2024	5241	3	15,723
32146617	Abdul Qadeer	9	Junior Technician	SSB - 30%	28/03/2024	5241	3	15,723
32149107	Muhammad Afzal	9	Junior Technician	SSB - 30%	28/03/2024	5241	3	15,723
31743583	Muhammad Nadeem	1	Ward Servant	SSB - 30%	19/09/2015	4065	105	426,825
Total								473,994

(h)

Personnel No	Employee Name	Grade	Designation	Wage Type	Rate	Months	Recovery
32078557	Imran Ali	18	Consultant Anesthetist	Convey Allowance 2005	5000	12	60000
31723457	Naeem Akhter	17	Medical Lab Technologist	Convey Allowance 2005	5000	12	60000
32202516	Muhammad Faisal Hameed	17	Pharmacist	Convey Allowance 2005	5000	12	60000
30388176	Ghulam Mustafa	14	Senior Technician	Convey Allowance 2005	2856	12	34272
30560967	Muhammad Amin	12	Technician	Convey Allowance 2005	2856	12	34272
32146617	Abdul Qadeer	9	Junior Technician	Convey Allowance 2005	1932	12	23184
Total							271,728

(i)

Name of employees	From	To	Months	HSRA paid Per Month	HSRA admissible Per Month	Excess rate paid	Excess Payment

Dr. Aleem Muhammad Mansha	07.05.2021	30.09.2024	41	15,000	8,000	7,000	287,000
Dr. Tayyeba Samar	20.12.2022	30.09.2024	19	15,000	8,000	7,000	133,000
Total							420,000

(j)

Name	Designation	From	To	leaves in days	CA Rate	Recovery	Health Professional Allow (365-90=275 days)	Recovery
Dr. Muhammad Sohaib	MO	07-Aug-23	06-Aug-25	730	5000	121,667		
Hafiz Danial	Pharmacist	01-Feb-23	31-Jan-24	365	5000	60,833	15000	137,500
Razia Bibi	Ward Servant	19-Jan-23	28-May-23	130	1785	7,735		
Detailed annexure is in DP file and uploaded at AMIS								
						548,909		137,500
Total						686,409		

(k)

Pers.no.	Name Of Employee	Job Title	Scale	Cost Center Description	Wage Type Description	Rate	Months (07/2022 to 06/2024)	Recovery
30604954	Muhammad Siddique	T/Well Operator	7	MS Thq Hospital Renala	Health Risk Allowance 1-4	1,500	24	36000
30604945	Zareena Noreen	Dai	6	MS Thq Hospital Renala	Health Risk Allowance 1-4	1,500	24	36000
30604962	Razia Babi	Female Ward Servant	6	MS Thq Hospital Renala	Health Risk Allowance 1-4	1,500	24	36000
30604615	Muhammad Hanif	Mali (Sg)	5	MS Thq Hospital Renala	Health Risk Allowance 1-4	1,500	24	36000
Total								144000

(l)

Pers.no.	Name Of Employee	Job Title	Scale	Cost Center Description	Wage Type Description	Total
31850668	Muhammad Tariq Hanif	Ward Servant	1	THQ Hospital Renala	Health Sector Reforms All	10,692
32178316	Atif Shafeeq	Ward Servant	1	THQ Hospital Renala	Adj Health Sec Reform All	339

32178318	Sobia Mujahid	Ward Servant	1	THQ Hospital Renala	Adj Health Sec Reform All	274
32216394	Zain Ul Abideen	Ward Servant	1	THQ Hospital Renala	Health Sector Reforms All	7,500
30983032	Sajid Hayat	Junior Technician	9	THQ Hospital Renala	Health Sector Reforms All	11,902
30983032	Sajid Hayat	Junior Technician	9	THQ Hospital Renala	Adj Health Sec Reform All	1,082
31726994	Hafiz Irfan Haider	Operation Theatre Asstt	9	THQ Hospital Renala	Health Sector Reforms All	13,752
Total						45,541

(m)

Name Of Employee	Pers.no.	Scale	Designation	Cost Center	Wage Type	Rate PM	Date of Regularization	Months	Total Recovery
M Awais Nayyar	32145605	09	Junior Technician	OY9027	SSB	5241	28-03-2024	5	26,205
Shazia Anwar	31787624	05	Midwife	OY9027	SSB	4569	02.06-2023	14	63,966
Total									90,171

n)

Name of Employees	Designation	Conveyance Allowance	HRA	Total	Months	Total Recovery (6x7)	Residing w.e.f
1	2	4	5	6	7	8	9
Dr Urwa	WMO BS-17	5,000	4432	9,432	13	122,616	06/2023 to 07/2024
Dr Ashok Kumar	MO BS-17	5,000	-	5,000	26	130,000	04/2022 to 07/2024
Fatima Naseem	Computer Operator BS-13	2,856	2,349	5,205	11	57,255	11/2022 to 10/2023
Firdous Rafiq	Midwife BS-05	1,932	1,503	3,435	18	61,830	04/2022 to 10/2023
Adeel Hussain	X-Ray Technician BS-09	1,932	1,719	3,651	17	62,067	06/2022 to 10/2023
Kishwar Naseem	Ward Servant BS-01	1,785	1,337	3,122	22	68,684	10/2022 to 07/2024
Razia Bibi	Ward Servant BS-01	1,932	1,544	3,476	13	45,188	10/2022 to 10/2023
Sobi Mujahid	Ward Servant BS-01	1,785	1,337	3,122	13	40,586	10/2022 to 10/2023
Faizan bin Shabir	MO BS-17	5,000	4,433	9,433	11	103,763	09/2023 to

							07/2024
Total							691,997

(o)

Name	Personal No.	Date of Death	Special all 2021 25%	Months (w.e.f 01-07-2021 to 30-06-2024)	Recovery	Special all 2022 15%	Months (w.e.f 01-03-2022 to 30-06-2024)	Recovery	Total Recovery
1	2	3	4	5	6	7	8	9	(6+9)
Abdul Sattar	30383053	20.04.2020	3,330	36	119,800	5,022	28	140,616	260,416

(p)

Month	15% of Lab	15% of ECG	Received By	Total LAB +ECG	Total
Jul-22	38198	780	Dr. Uzma Afzal	38978	359,576
Aug-22	41301	1035	Dr. Uzma Afzal	42336	
Sep-22	41700	750	Dr. Uzma Afzal	42450	
Oct-22	41135	900	Dr. Uzma Afzal	42035	
Nov-22	23738	1230	Dr. Uzma Afzal	24968	
Dec-22	21557	1410	Dr. Uzma Afzal	22967	
Jan-23	27343	1170	Dr. Uzma Afzal	28513	
Feb, 2023	48053	750	Dr. Uzma Afzal	48803	
March, 2023	38335	915	Dr. Uzma Afzal	39250	
April, 2023	28181	1095	Dr. Uzma Afzal	29276	
May, 2023	47382	1200	Dr. Awais Anjum	48582	481,765
June, 2023	28230	915	Dr. Awais Anjum	29145	
Jul-23	41259	1500	Dr. Awais Anjum	42759	
Aug-23	48285	2025	Dr. Awais Anjum	50310	
Sep-23	48629	1575	Dr. Awais Anjum	50204	
Oct-23	39021	1260	Dr. Awais Anjum	40281	
Nov-23	31377	1515	Dr. Awais Anjum	32892	
Dec-23	19171	1110	Dr. Awais Anjum	20281	
Jan-24	27042	1455	Dr. Awais Anjum	28497	
Feb, 2024	30304	2745	Dr. Awais Anjum	33049	
March, 2024	37794	2265	Dr. Awais Anjum	40059	
April, 2024	41625	2250	Dr. Awais	43875	

			Anjum		
1-15 May, 2024	21021	810	Dr. Awais Anjum	21831	
16-31 May 2024	16542	580	Dr. Anab Balouch	17122	
June, 2024	26462	990	Dr. Anab Balouch	27452	87,750
July, 2024	41106	2070	Dr. Anab Balouch	43176	
Total					929,091

(q)

Description	Month of receipt	Total receipt collected (Rs)	Staff share (RS)	Doctor's share (Rs)	Total Share	Income Tax @ 11%
Sehat Sahulat Card	May, 2024	2715894	135,795	190,113	325,907	35,850
Sehat Sahulat Card	Dec-23	2655126	132,756	185,859	318,615	35,048
Sehat Sahulat Card	June, 2024	2086636	104,332	146,065	250,396	27,544
Sehat Sahulat Card	April, 2024	2077800	103,890	145,446	249,336	27,427
Sehat Sahulat Card	Feb, 2024	1948690	97,435	136,408	233,843	25,723
ECG	Feb, 2023	5,000	750	750	1,500	165
Total						479,089

THQ Hospital Haveli Lakha

Pers.no.	Name of Employee	Job Title	Cost Center Description	Wage Type	Rate	Months	Recovery
31625943	Ali Raza	Sanitary Patrol	MS THQ Hospital Haveli Lakha	Health Sector Reforms All	891	24	21,384
31784335	SadiaIqbal	Mid Wife	MS THQ Hospital Haveli Lakha	Health Sector Reforms All	1,002	24	24,048
Total							45,432

Name of Employees	Designation	HRA	Months	Total Recovery (4x5)	Residing w.e.f
1	2	4	5	6	7
Muhammad Dilshad	Dental Surgeon BS-17	4433	20	88,660	07/2022 to 02/2024

Name	Personal No.	Date of Death	Special all 2022 15%	Months (w.e.f 01-03-2022 to 30-06-2024)	Total Recovery
1	2	3	4	5	(4x5)
Muhammad Naseer	30920840	08.06.2021	3,069	28	85,932
Muhammad Ashraf	30386256	21.03.2018	7,940	28	222,320
Total					308,252

Name	Designation	From	To	leaves in days	Rate of C.A	Recovery
Atia Noor	Charge Nurse	01-Dec-22	31-01-2023	62	5000	10,333
NaziaFaiz	Mid Wife	01-Nov-23	28-01-2024	89	1932	5,732
Sidra Waheed	Charge Nurse	11-Mar-23	03-Jun-23	85	5000	14,167
Dr. JaveriaRehman	Women Medical Officer	01-May-23	24-Jul-23	85	5000	14,167
Muhammad Azam	Masalchi	01-May-23	28-Jul-23	89	1785	5,296
FarwaMushtaq	Charge Nurse	01-Jul-23	30-07-2023	30	5000	5,000
Zanib Jalal	Charge Nurse	02-Aug-23	29-Oct-23	89	5000	14,833
Shoukat Ali	Davakob	10-Feb-24	08-May-24	89	1785	5,296
Dr. Sidra Ashraf	Women Medical Officer	12-Feb-24	10-May-24	89	5000	14,833
Dr. Aamna Khalid	Women Medical Officer	12-Feb-24	10-May-24	89	5000	14,833
Sonia Abbas	Charge Nurse	01-May-24	28-Jul-24	89	5000	14,833
Sadialqbal	Mid Wife	22-Apr-24	19-Jul-24	89	1932	5,732
MehwishAzam	Mid Wife	20-May-24	16-Aug-24	89	1932	5,732
Total						130,786

Month	Lab fee	X-rays	Ultrasound	SSP	MLC	Dental	ECG	Total	IT @ 10
Jun-22	94,086	17,694	18,854	-	7,920	7,342	3,869	149,765	14,977
Jul-22	69,115	14,310	-	46,942	7,480	4,757	2,549	145,153	14,515
Aug-22	106,374	15,534	16,560	-	3,630	9,377	3,451	154,926	15,493
Sep-22	115,008	14,598	35,234	-	4,180	9,559	4,949	183,528	18,353
Oct-22	93,715	13,464	25,920	111,096	2,310	10,510	3,811	260,826	26,083
Nov-22	93,257	12,744	18,224	53,213	2,090	9,210	4,529	193,267	19,327
Dec-22	69,901	12,330	17,190	82,866	1,760	6,358	4,051	194,456	19,446
Jan-23	59,345	7,416	17,550	26,529	1,540	8,541	4,469	125,390	12,539
Feb-23	64,685	11,682	17,820	-	2,860	12,240	4,800	114,087	11,409
Mar-23	88,015	15,408	17,144	-	3,630	10,460	4,020	138,677	13,868
Apr-23	83,275	12,168	19,440	-	2,530	10,246	3,180	130,839	13,084
May-23	137,207	17,820	23,354	-	1,100	12,930	6,149	198,560	19,856
Total	1,073,982	165,168	227,290	320,646	41,030	111,530	49,827	1,989,473	198,947

Month	Lab	X-rays	Ultrasound	SSP	MLC	Dental	ECG	Total	IT @ 11%
Jun-23	87,816	5,490	17,414	15,910	1,760	8,338	3,060	139,788	15,377
Jul-23	113,313	9,720	13,004	15,920	3,740	10,785	5,489	171,971	18,917
Aug-23	151,841	15,210	19,440	15,931	3,520	13,189	6,060	225,191	24,771
Sep-23	133,088	13,950	17,280	15,942	2,420	16,159	6,960	205,799	22,638
Oct-23	123,185	15,102	14,490	15,953	4,290	7,183	5,700	185,903	20,449
Nov-23	117,957	12,654	11,474	15,964	3,080	14,113	7,080	182,322	20,055
Dec-23	132,712	13,932	22,814	15,974	1,650	10,697	6,780	204,559	22,502
Jan-24	107,329	11,880	20,610	15,985	1,980	13,294	7,109	178,187	19,601
Feb-24	115,532	14,526	24,930	15,996	1,980	8,206	7,560	188,730	20,760
Mar-24	139,568	14,130	23,624	16,007	2,860	7,656	7,080	210,925	23,202

Apr-24	139,252	16,920	18,360	16,018	3,960	8,371	7,440	210,321	23,135
May-24	179,881	14,922	27,900	16,028	5,390	11,690	7,860	263,671	29,004
Jun-24	-	-	-	16,039	-	-	-	16,039	1,764
Total	1,541,474	158,436	231,340	207,668	36,630	129,681	78,178	2,383,407	262,175

THQ Hospital Depalpur

Name of Employees	Designation	Basic Pay	Conveyance Allowance	HRA	5 % of B P	Total	Months	Total Recovery (7x8)	Residing w.e.f
1	2	3	4	5	6	7	8	9	10
SadiaKhanum	Gynecologist BS-19	-	5,000	0	0	5,000	54	270,000	01/2020 to 07/2024
Farooq Ahmad Watto	Consultant BS-18	69,660	5,000	5,810	3,483	14,293	10	142,930	09/2023 to 07/2024
FadiaAhsan	WMO BS-18	90,960	-	-	4,548	4,548	43	195,564	04/2020 to 07/2024
Muhammad Fakhar	J. Technician BS-9	31,640	-	-	1,582	1,582	81	128,142	10/2017 to 07/2024
Zunaira Abbas	Charge Nurse BS-16	43,890	5,000	2,277	2,195	9,472	9	85,244	10/2023 to 07/2024
Muhammad Asif	Technician BS-12	36,930	2,856	1,961	1,847	6,664	144	959,544	07/2012 to 07/2024
Ghulam Mohy-ud-Din	N/Q BS-02	-	1,785	1,367	-	3,152	56	176,512	11/2019 to 06/2024
Muhammad Latif	J. Technician BS-9	30,550	-	-	1,528	1,528	141	215,378	10/2012 to 06/2024
M. Fahadja mil	N/Q BS-01	-	1,785	1,337	-	3,122	9	28,098	10/2023 to 07/2024
Sumaila Parveen	Charge Nurse BS-16	46,150	5,000	2,727	2,308	10,035	35	351,208	08/2021 to 07/2024
Sajid Jams	S. Worker BS-02	-	1,785	1,316	-	3,101	17	52,717	02/2023 to 07/2024
Fatima Naseem	Charge Nurse BS-16	39,370	5,000	2,727	1,969	9,696	19	184,215	12/2022 to 07/2024
Total								2,789,561	

Annexure-DHA-OK-D

11.4.4 Irregular payment of pending liabilities Rs 110.865 million

Sr.	Supply	Bill No. &	Suppliers	Detail of	Qty	Rate	Amount

No	order No. & Date	Date	Name	Medicines			
1	703 21.01.2023	3801 25.05.2023	Hashir Surgical	IV Canula 18-G	5692	79.7	453,652
2	703 21.01.2023	3815 15.06.2023	Hashir Surgical	IV Canula 22-G	166400	79.7	13,262,080
3	703 21.01.2023	3802 25.05.2023	Hashir Surgical	IV Canula 24-G	58100	87.7	5,095,370
4	17288 23.12.2022	00088 12.06.2023	Lisko	ZinkrolSyp	59150	67.9	4,016,285
5	376 12.01.2023	00088 12.06.2023	Kohinoor Industries	Absobent Cotton wool	6300	437	2,753,100
Detailed annexure is in DP file and uploaded at AMIS							
Total							110,865,275

Annexure -DHA-OK-E

11.4.5 Irregular expenditure in violation of PPRA rules - Rs 10.426 million

DHQ Hospital City

Bill No. & date	Supplier Name	Description	Qty	Rate	Amount
16/22-5-23	Electrical Engineering Services	Outdoor 2 ton	10	54347	543,470
		Outdoor 1.5 ton	9	26350	237,150
		Outdoor 1 ton	1	13950	13,950
		Compressors 2 ton	3	26350	79,050
		Compressors 1.5 ton	6	23250	139,500
		Gas Installation	15	5425	81,375
		Gas Charges	1	56000	56,000
		Services charges	23	5150	118,450
30/29-8-23	Electrical Engineering Services	ACs Accessories	1	559925	559,925
14/21-8-23	Electrical Engineering Services	Floor standing AC with Installation	6	427600	2,565,600
Total					4,394,470

DHQ Hospital South City

Bill No. & Date	Name of Supplier	Description	Qty	Amount
221/06.03.23	Linkx Enterprises	Medican Injections	3,600	1,638,000

Bill No. & Date	Name of Supplier	Description	Qty	Rate	Amount
25/09.06.2023	Dammam Enterprises	Purchase of ACs	5	427,600	2,138,000

THQ H Renala Khurd

Bill No. & Date	Supplier Name	Detail of items purchased	Qty	Rate	Total amount
60/18-7-22	Al Makkah Traders	Samsung Android Tab 3GB/32/GB	4	46,215	184,860
61/18-7-22	Al Makkah Traders	Samsung Android Tab 3GB/32/GB	4	46,215	184,860
62/18-7-22	Al Makkah Traders	Samsung Android Tab 3GB/32/GB	2	46,215	92,430
		Nono Printer	2	11,700	23,400
64/28-7-22	Al Makkah Traders	Bricks	12200	15	178,425
		Plastic pipe	20	293	5,850
65/28-7-22	Al Makkah Traders	Iron Rod (Sarya)	230	281	64,584

		Cement	81	1,404	113,724
		Frame alongwith door (Iron)	2	9,945	19,890
66/28-7-22	Al Makkah Traders	Sand	3	20,475	61,425
		Shutring	1	26,325	26,325
		Broken Bricks	3000	11	31,590
		Crush	140	176	24,570
Nil/20-7-22	Al Makkah Traders	Construction of burial pits	1	526,386	526,386
Total					1,538,319

Annexure-DHA-SKP-C

12.4.2 Overpayment of performance based allowances-Rs 41.148 million

THQ Muridke

Sr. #	Name of Doctor	Date of Joining	NPA	HSRA	Health professional Allowance	Special Health care Allowance	Month	Total Amount
1	Dr. Shamsa	26/07/21	22,777	6000	28472	10,000	32	2,151,968
2	Dr. Irum	27/07/21	22,777	6000	28472	10,000	32	2,151,968
3	Dr. Amber	26/07/21	22,777	6000	28472	10,000	32	2,151,968
4	Dr. Maria	25/07/22	22,777	6000	28472	10,000	20	1,344,980
5	Dr. Ifra	01/03/21	22,777	6000	28472	10,000	36	2,420,964
Total								10,221,848

Sr. #	Name of Nurse	Date of Joining	Nursing All	Dress	Total	Month	Total Amount
1	Mst. Sana	26/02/24	9000	3100	12100	2	24,200
2	Mst. Iqra	26/02/24	9000	3100	12100	2	24,200
Total							48400

THQ Hospital Safdrabad

Name of Trainee	Date	HS RA	NP A	SH A	HP A	Total Allowances	Date after first 90 days	Total Received till 30.06.2024
Dr. Shehar Bano	18.07. 2022	6,000	22,777	10,000	28,472	67,249	16.10.22	1,379,689
Dr. Areesha Munir	03.03. 2021	6,000	22,777	10,000	28,472	67,249	01.06.21	2,488,213

Dr. Muhammad Fahad Akbar	27.07.2021	5,000	22,777	10,000	28,472	66,249	25.10.21	2,134,927
Total								6,002,829

DHQ Hospital Sheikhpura

Sr. #	Name of Employee	DESIGNATION	Date of Joining	Period Months	NPA	HPA	SHCA	Total	Total Amount
1	Dr. Muhammad Minhaal Haider	APMO	7/27/2021	35	22,777	28,472	10,000	61,249	2,143,715
2	Dr. Arooj Khalil	APMO	2/26/2022	28	22,777	28,472	10,000	61,249	1,714,972
3	Dr. Hussnain Raza	APMO	2/28/2024	4	22,777	28,472	10,000	61,249	244,996
4	Dr. Hussain Bilal Malik	APMO	6/11/2024	0	22,777	28,472	10,000	61,249	-
5	Dr. Muhammad Ahmed	APMO	2/26/2022	28	22,777	28,472	10,000	61,249	1,714,972
6	Dr. Muhammad Anees Farooqi	APMO	2/28/2022	28	22,777	28,472	10,000	61,249	1,714,972
7	Dr. Usman Siddique	APMO	8/23/2022	22	22,777	28,472	10,000	61,249	1,347,478
8	Dr. Irfan Ahmad	APMO	12/15/2022	18	22,777	28,472	10,000	61,249	1,102,482
9	Dr. Hamza Zafar	MO	8/22/2022	22	22,777	28,472	10,000	61,249	1,347,478
10	Dr. Bilal Younus	MO	8/22/2022	22	22,777	28,472	10,000	61,249	1,347,478
11	Dr. Kiran Iftikhar	APWMO	2/26/2022	28	22,777	28,472	10,000	61,249	1,714,972
12	Dr. Sanam Luqman	APWMO	8/20/2022	22	22,777	28,472	10,000	61,249	1,347,478
13	Dr. Saira Riasat Bhatti	SWMO	3/1/2021	40	22,777	28,472	10,000	61,249	2,449,960
14	Dr. Hira Nawaz Ch.	SWMO	9/29/2021	33	22,777	28,472	10,000	61,249	2,021,217
Total									16,108,487

Annexure-DHA-SKP-D

12.4.3 Overpayment of pay & allowances - Rs 18.023 million

Sr. No	Personal No.	Name of Vaccinators	BPS	Monthly CA	Amount Recoverable
1	30101493	Mr Abdur Rashid	9	1932	46368
2	30296531	Jamil Ahmad	9	1932	46368
3	30296573	Ghulam Mustafa	9	1932	46368
4	30296578	Jamil Ahmad	9	1932	46368
5	30296582	Malik Ghulam Nabi	9	1932	46368
Detailed annexure is in the DP file and uploaded in the AMIS					
Total					3616704

Annexure D NPA

SR.#	Name of Doctor	Address of Clinic	Date of appointment	Amount
1	Dr. Zeeshan Nasir	Muhallah Officer colony Degree College Sheikhpura	04/08/21	273,324
2	Dr. Shahroz Munir	Chahta Street Gujranwala Road, Muhallah hanjranwala Tehsil & District Sheikhpura	01/28/23	273,324
3	Dr. Aanish Javed Hashmi	House # B 2 11-S 102-B Chahta Street Stadium Park Ghang Road Shekhpura Pakistan	01/20/23	273,324
4	Dr. Muhammad Farman	Street # 4 Qazafi Park Tehsil Ferozewla District Sheikhpura	01/19/23	273,324
5	Dr. M Bilal Arshad	Sarkari Kalan Chak # 526 GB Safdarabad sheikhpura	01/19/23	273,324
6	Dr. Gulfam Mubarak Virk	PO Same Mirzan Virkan Tehsil & District Sheikhpura	01/18/23	273,324
7	Dr. Tuyyba Jahangir Raja	Street Masjid Gulzare Madina House # B 3/494 Munshi Muhalalh Mandi Bahawdeen	09/12/19	273,324
8	Dr. Sajid Mumtaz Khan	House # 68 A Moh PGE Housing Society Sahowal Lahore	02/11/20	273,324
9	Dr. Neelam Maqsood	Subchain Garden Nera Behria town House # 66 C Block C Lahore	14/09/2023	273,324
10	Dr. Muhammad Arif Bilal	Moh Shams Abad Tonsa District Dera Ghazi khan	12/17/19	273,324

11	Dr. Shahlah Farhat	House # 12 Street # 24 Moh Nizam abad Ghazi Abad Lahore	06/20/23	273,324
12	Dr. Hummaira Rameen	4 A-2 model town Lahore	09/21/22	273,324
13	Dr. Sumreen Hafeez	Awaisian housing society township college road house # 31 Lahore	04/29/22	273,324
14	Dr. Abrar Asif	Allam Masharqi Park Stree # 3 Gujranwala road,Sheikhupura	10/17/22	273,324
15	Dr. Shafique Ahmad	Lajpat Road Muhallah Sarshab Park Shahdra House # 8 Street # 9 DLahore	02/12/23	273,324
16	Dr. Yasir Arfat	Ghang Road Shekhupura	02/08/23	273,324
17	Dr. Muhammad Azeem Liaqat	Zafar Street Sardogha Road Nabi Pura Sheikhupura	07/01/19	273,324
18	Dr. Usman Rasheed	Chak # 257 /E.D city Boriyewala District vehari	07/01/22	273,324
19	Dr. Asad Ullah Nawaz	House # 32-B Muhallah Nashaiman Iqbal Park Phase II Lahore	04/15/22	273,324
20	Dr. Abdul Malik	PO Same Sultan Pura Tehsil Ali Pur District Muzafar Ghar	08/12/22	273,324
21	Dr.Muzamil Ayaz	House # 165/166 Moh Dosera Ground Sheikhupura	10/31/22	273,324
22	Dr. Nouman Jameel	Ghang Road Shekhupura	06/27/19	273,324
23	Dr. Maryam Rana	Waqas Manzil Muhallah Rehman Pura Farooqabad Sheikhupura	03.01.2022	273,324
24	Dr. Rehman Azmat	House # 219 block # 4 Karim Park Ravi Road Lahore	03/21/22	273,324
25	Dr. Fawad Noor	Dipu wali Street Gul Road House # 174 Street # 14 Gujranwala	06/26/22	273,324
26	Dr. Zahid Bashir	Moh Main Market Siraj Park Shahdra Town Lahore	11/16/20	273,324
27	Dr. Rana Shoaib Aslam	22 A Block G Lahore	03/13/18	273,324
28	Dr. Nida Nadeem	House # 11 block c moh gulshan ravi ganj baksh town Lahore	21/10/2023	273,324
29	Dr. Aroosa Ijaz	House # 307 L Block Model Town Lahore	01/25/22	273,324
Total				7,926,396

THQ Ferozwal

Sr. No.	Name	Designation	Place of Posting	HRA	CA	Penal Rent	Amount
1	Mst. Ghulam Fatima	Aya	THQ Hospital Ferozwala	16,404	21,420	-	37,824
2	Zara Masood	Refreicanin st	THQ Hospital Ferozwala	16,362	30,000	-	46,362
3	Miss SaniaTalat	Charge Nurse	THQ Hospital Ferozwala		30,000	158,000	188,000
Total				32,766	51,420	158,000	272,186

THQ Safdrabad

Name	Designation	BS	Personal No.	Gross Salary	Absent w.e.f	Recovery of Pay
Dr. Waqas Mustafa	Consultant Surgeon	18	31909400	262,164	14.10.2023 to 31.10.2023 (18)	152,224
Dr. Manahil Faryad	Women Medical Officer	17	32236977	141,675	01.11.2023 to 30.11.2023 (30)	141,675
Dr. Aleena Saeed	Women Medical Officer	17	32063988	141,675	22.04.2024 to 30.06.2024 (70)	325,853
Total						619,752

THQ Sharqpur

Personnel No.	Name	Designation	BPS	Amount Rs
30070113	Gulzar Miran	WARD SERVANT	4	12,000
30507810	Shahid Abdullah	RADIO GRAPHER	9	12,000
30542051	Muhammad Jamil	DISPENSER	12	12,000
30963708	Ruifa Shazia	CHARGE NURSE	16	36,000
30973720	Shazia Tanveer	CHARGE NURSE	16	36,000
31715198	Shakoore Ahmad	DISPENSER	9	12,000
31772918	Saima Batool	CHARGE NURSE	16	36,000
31913796	Waqas Ahmad	MEDICAL OFFICER	17	36,000
31920771	Hina Hanif	CHARGE NURSE	16	36,000
32114500	Zoobaria	WOMEN MEDICAL OFFICER	17	36,000
32186071	Amna Asif	CHARGE NURSE	16	36,000
31821534	Amir Ali	MEDICAL OFFICER	17	36,000
30742053	Shazia Hanif	CHARGE NURSE	16	36,000
31283148	Nazia Hanif	CHARGE NURSE	16	36,000
31821534	Amir Ali	MEDICAL OFFICER	17	36,000
32170127	Ifra Ghafoor	CHARGE NURSE	16	36,000
Total				480,000

Annexure–DHA-SKP-E

12.4.5 Irregular purchase of bulk medicine without healthy competition-Rs 345.463 million

P.Q No	Generic Name of Medicines	Nos. of Bidders Participated	Qty	Rate	Amount
9	Albendazole 200mg Tab/Cap	1	26700	13.50	360,450
11	Allopurinol 300mg Tab/Cap	1	60000	5.85	351,000
14	Amikacin (Sulphate) Injection 250mg	1	16200	82.11	1,330,182
22	Amoxicillin (as trihydrate) 500mg + Clavulanic Acid (as Potassium) 125mg Tab/Cap	1	672500	30.72	20,659,200
25	Amoxicillin (trihydrate) 500 mg Tab/Cap	1	1335000	14.20	18,957,000
36	Anti-Rabies Vaccine (PVRV) Injection (WHO Pre-Qualified)	1	4050	2045	8,282,250
Detailed annexure is in the DP file and uploaded at AMIS as well.					
Total					205,961,974

P.Q No	Generic Name of Medicines	Nos. of Bidders	Qty	Rate	Amount
32	Amoxicillin Syp/Susp 250mg/5ml	2	28500	156.98	4,473,930
47	Azithromycin 200mg/5ml Syp/Susp	2	9800	95	931,000
49	Azithromycin 500mg Tab/Cap	2	145000	37.03	5,369,350
77	Cefixime 400mg Tab/Cap	2	366000	36.79	13,465,140
80	Ceftriaxone (Sodium) 1gm Injection (I.V)	2	174000	132	22,968,000
88	Cetirizine 5mg/5ml Syp/Susp/liquid/solution	2	35500	35.87	1,273,385
98	Ciprofloxacin (Hydrochloride) Tab/Cap 500mg	2	1194000	9.35	11,163,900
119	Dexamethasone sodium phosphate Injection 4mg/ml, ampoule/vial of 1ml	2	79500	9.45	751,275
137	Domperidone 5mg/5ml Syp/Susp	2	20000	53.89	1,077,800
139	Doxycycline (hyclate) Tab/Cap 100mg	2	133000	4.37	581,210
155	Fluconazole Tab/Cap 150mg	2	7240	24.69	178,756
178	Hydrocortisone (Sodium succinate) 250mg Injection	2	51000	119.95	6,117,450
232	Metformin (hydrochloride) 500mg Tab/Cap	2	1035000	2.99	3,094,650
240	Metronidazole (Benzoate) 200mg /5ml Syp/Susp	2	86800	76.89	6,674,052
243	Metronidazole 500mg/100ml infusion	2	161000	80	12,880,000
277	Paracetamol 160mg/5ml or 120mg/5ml Syp/Susp/Liquid	2	121500	82.90	10,072,350
278	Paracetamol 500mg Tab/Cap	2	4550000	2.13	9,691,500
350	Tazobactam+Piperacillin 500mg+4gm Injection	2	4750	450	2,137,500
387	Zinc Sulphate 20mg/5ml Syp/Susp	2	43500	42.87	1,864,845
162	Fusidic acid 2% +hydrocortisone1% cream	2	4500	112.00	504,000

7	Cotton Crepe Bandage Dozen Pack or less. 7.5 cmx4.5m	2	11678	109.00	1,272,902
8	Cotton Crepe Bandages, Dozen pack or less. 10cm x 4.5m,	2	10000	149.00	1,490,000
1	Absorbent Cotton Wool Pack 500gm	2	10420	845.00	8,804,900
4	Cotton Bandage Dozen Pack. 10cmx6m	2	4000	139.00	556,000
6	Cotton Bandage Dozen Pack. 6.5cmx6m	2	89500	92.00	8,234,000
9	Gauze Roll Surgical 1x30 m	2	2320	1670.00	3,874,400
Total					139,502,295

Annexure- DHA SKP-F

12.4.7 Irregular purchase of LP Medicine – Rs 8.510 million

Sr.#	Medicine	DoP	Qty	Rate	Amount (Rs.)
1	Bicarbonate Solution	16/09/23	100	1450	145,000
2	Bicarbonate Solution	19/09/23	150	1450	217,500
3	Bicarbonate Solution	21/09/23	300	1450	435,000
4	Bicarbonate Solution	26/09/23	300	1450	435,000
5	Laprot Injection	11/12/23	700	399	279,300
6	Laprot Injection	15/12/23	578	399	230,622
7	Laprot Injection	18/12/23	300	399	119,700
Detailed annexure is in the DP file and uploaded at AMIS					
Total					8,560,848

Annexure- DHA SKP-G

12.4.10 Unauthorized release of funds without the approval of PAO - Rs 34.232 million

Sr. No	Name Of DDO	Original Budget	Additional budget	Total budget	Expenditure	Excess Exp.
1	MS DHQ Hospital	251.516	0	251.516	282.617	31.101
2	RHC Narang Mandi (POL)	0.800	0	0.800	1.495	0.695
3	CoS	0.200	0	0.200	0.995	0.795
4	R o Transport	0.150	0	0.150	0.297	0.147
5	Dy. D O SFD (POL)	0.800	0	0.800	1.150	0.350
6	TA	0.100	0	0.100	0.650	0.550
7	Others	0.150	0	0.150	0.400	0.250
8	R of Transport	0.100	0	0.100	0.294	0.194
9	Stationary	0.050	0	0.050	0.200	0.150
Total						34.232

Annexure- DHA SKP-H

Irregular payment to outsourcing service provider Rs 29.067 million and non-imposition of penalty - Rs 20.902 million

Rs in million

Sr. No.	Name of formation	Name of service provider	Deviation	Amount	Penalty	Total
1.	THQ Hospital Sharqpur Sharif	CAIDs, National Police Foundation, Fast security & management service, Safety & security MEPG	Non-contribution of EOBI & PESSI	2.730	0	2.730
2.	THQ Hospital Sharqpur Sharif	M/S Fast Security, Safety & Security Service (Pvt) Limited	less payment of minimum wage	1.944	0	1.944
3.	THQ Hospital Sharqpur Sharif	GB Security Service (PVT) Ltd.	less payment of minimum wage	1.190	0	1.190
4.	THQ Hospital Sharqpur Sharif	GB Security Service (PVT) Ltd.	Non-contribution of EOBI & PESSI	0.754	0	0.754
5.	THQ Hospital Sharqpur Sharif	G Med (pvt) Ltd	less payment of minimum wage	0	7.480	7.480
6.	THQ Hospital Sharqpur Sharif	G Med (pvt) Ltd	Non-contribution of EOBI & PESSI	0.231	0	0.231
7	THQ Ferozwala	Ms Caid	Less payment of minimum wage	1.800	0.720	2.520
8	THQ Ferozwala	Ms Caid	Less payment of minimum wage	1.344	0.384	1.728
9	THQ Ferozwala	MS GB security	Less payment of minimum wage	0.844	0.600	1.444
10	THQ Ferozwala	GB Security	Non payment of salary	0.508	0.135	0.643
11	THQ Ferozwala	Nadeem Security	Non payment of salary	0	0.053	0.053
12	THQ Muridke	Ms Caid	Less payment of minimum wage	2.968	0.848	3.816
13	THQ Muridke	Ms GB Security	Less	1.064	1.304	2.368

			payment of minimum wage			
14	THQ Muridke	Ms Nadeem Security	Non payment of salary		0.112	0.112
15	THQ Muridke	Ms GB Security	Non payment of salary	0.690	0.171	0.861
16	THQ Hospital Safdrabad	MS SARMIK (PVT.) Ltd, GB Security, MSCaids	Less payment of minimum wage	0	3.634	3.634
17	THQ Hospital Safdrabad	GB Security	Non Payment of salary	0	0.119	0.119
18	DHQ Hospita	Ms Caid	Less payment of minimum wage	7.693	2.198	9.891
19	DHQ Hospita	Ms Fast Security	Less payment of minimum wage	3.915	3.262	7.177
20	DHQ Hospital	MS Police foundation	Non payment of salary	1.392	0.313	1.705
21	DHQ Hospital	MS Nadeem Security	Non payment of salary	0	0.873	0.873
Total				29.067	20.902	49.969

Annexure- DHA SKP-I

12.4.14 Non deduction of income tax-Rs 2.484 million

Period	Income Head	Share given To	Amount	Income Tax 10%
September, 2023 to June-24	Ultrasound Fee	Radiologist	497077	49,707
September, 2023 to June-24	Ultrasound Fee	Staff	497077	49,707
September, 2023 to June-24	Ultrasound Fee	Radiologist	392770	39,077
September, 2023 to June-24	Ultrasound Fee	Staff	390770	39,077
September, 2023 to June-24	Lab Fee	Radiologist	1485829	148,583
September, 2023 to June-24	Lab Fee	Staff	1485829	148,583
June 2023 to Aug-23(E & N)	Lab Fee	Radiologist	337156	33,715
June 2023 to Aug-23(E & N)	Lab Fee	Staff	337156	33,715
September, 2023 to June-24	Lab Fee	Radiologist	340,245	34,024
September, 2023 to June-24	Lab Fee	Staff	340,245	34,024
September, 2023 to June-24	Lab Fee	Radiologist	1436755	143,675
September, 2023 to June-24	Lab Fee	Staff	1436755	143,675
Total				897,562

Annexure-DHA-ATK-C

13.4.1 Irregular expenditure on pay & allowances to employees on general duty- Rs 28.025 million

District Health Officer, Attock

Sr. No	Name of Employee	Personal Number	Designation	Pay Scale	Original place of posting BHU	Performing General duty at	Period in Months	Gross Pay	Amount
1	Ishrat bibi	31559857	LHV	9	Akhori	DHQ	16	0.049	0.780
2	Sadia Tasneem	31816082	WMO	17	Dakhnair	DHQ	9.5	0.157	1.489
3	Uzma Shaheen	31757106	Midwife	9	Dakhnair	EPI center POF Sanjwal	24	0.048	1.156
4	Sobia Ehsan	31590784	LHV	9	Haji Shah	EPI Center Attock Cantt	7	0.049	0.341
5	Fehmida Rafique	31003549	SHNS	17	Bhangi	IRMNCH Office	24	0.199	4.779
6	Aqeela shaheen	31559859	LHV	9	Khour	EPI Center THQ P. Gheb	22	0.049	1.073
7	Muhammad Waqas	31650534	CDC BS 09	9	BHU KHUDD A	DDHO OFFICE HASSANAB DAL	10	0.035	0.348
8	Hafiz M. Anwar Shamim	31127395	S.I	14	BHU SHAHIA	DDHO OFFICE HASSANAB DAL	24	0.056	1.335
9	Muhammad Yasir	31788995	Computer Operator	12	Akhori	CEO Office	24	0.058	1.393
10	Zeeshan Khan	31857370		12	Dakhnair	CEO Office	24	0.057	1.370
11	Danyal Sheikh	31859240		12	Haji Shah	DHO office	24	0.057	1.370
12	Sobia bibi	31843360		9	Jabbi	CEO Office	13	0.057	0.742
13	Amjad Ali	31843366		12	Bhangi	THQ Hospital	24	0.057	1.370
14	Zaheer Ahmed	31843369		12	Haroon	CEO Office Attock	24	0.057	1.370
15	M Imran	31332132		12	Jatial	CEO Office	24	0.057	1.370
16	Hamza Ilyas	31843373		12	Jalalia	DDHO Office Hazro	24	0.057	1.370
17	Amir Rehman	31843372			Khagwan i	DDHO Office Hazro	24	0.057	1.370
18	Arsalan Ali	31833231		12	Malik Mala	DHO office	24	0.057	1.370
19	Aatif Mehmood	31843375		12	Musa	THQ Hospital	24	0.057	1.370
20	Aqil Kamran	31843380		15	BHU KHUDD A	DDHO OFFICE HASSANAB DAL	10	0.057	0.571
21	Muhammad Shahzad Pervaiz	31843368		12	BHU Kot Sundki	CEO DHA, Attock	01	0.057	0.057
Total									26.394

IRMNCH & NP, Attock

Sr. No.	Name	Personal No.	Designation	Original place of Posting BHU	Period of General Duty	No. of Months	Gross Monthly Pay	Amount
1	Zartashe eia bibi	Nil (PMHI Staff)	Aya	Khour	28-03-2023 to till date	15	0.031	0.462
2	Haleema Bibi	Nil (PMHI Staff)	LHV	Kisran	19-01-2024 to till date	05	0.031	0.154
3	Humaira Afzal	Nil (PMHI Staff)	LHV	Kisran	12-01-2024 to till date	06	0.031	0.185
4	Iqra Batool	32197211	LHV	Mianwala	24-01-2024 to till date	05	0.049	0.245
5	Khan Afsar	32193940	SG	Sarwala, Attock	09-10-2023 to 24-04-2024	08	0.039	0.312
6	Naheed Akhtar	32192112	AYA	Tarap	03-12-2023 to	07	0.039	0.273
Total								1.631

Annexure-DHA-ATK-D

13.4.2 Irregular payment of pay & allowances to absentees-Rs 15.147 million

District Health Officer, Attock

Rs in million

Sr. No .	Name of BHU	Name of Employee	Designation	Pay Scale	Personal No.	Gross Monthly Pay	Rate of CA	Total Absent on Biometric during 2023-24	Remarks of Focal persons / Management	Total pay for Reported Absent Period	Total amount of CA for reported absent period
1	Khura Khail, Hazro, Attock	Aneesa Sultana	LHV	12	31127346	76,393	2,856	216		0.165	0.003
2	Khura Khail, Hazro, Attock	Sajjad Ali Khan	CO	15	31236554	101,234	2,856	242		0.245	0.001
3	Khura Khail, Hazro, Attock	SHAHID RAZZAQ	shns	17	30990253	202,543	5,000	85		0.172	0.004
4	Sarwala, Attock	Irfan Ellahi	SI	9	31535076	59,234	1,932	21	Habitual	0.012	0.005
5	Ahmedal , Pindi Gheb, Attock	YASIR ALI	shns	17	30990436	193,439	5,000	289	habitual	0.559	0.003
6	Akhori, Attock	MUHAMMAD ASIF RAZA	SHNS	17	30990456	193,432	5,000	23	Habitual, Pay Stopped since long for not renewal of Contract	0.044	0.005
7	Basal, Jand, Attock	Asif Ashiq	SW	2	31127467	44,926	1,785	72	Device Issue	0.032	0.000
8	Basal, Jand, Attock	Asma Bibi	CO	12	31236552	82,264	2,856	58	Device Issue	0.048	0.003
9	Basal, Jand, Attock	FARAN ALI KHAN	NQ	1	32170926	40,680	1,785	59	Device Issue	0.024	0.005
10	Basal, Jand, Attock	Fouzia Anjum	MW	9	31599389	49,510	1,932	84	Device Issue	0.042	0.008
11	Basal, Jand, Attock	HANEEF A BIBI	CHT	14	30577294	114,605	2,856	71	Device Issue	0.081	0.002
12	Basal, Jand, Attock	Khuda Dad	Chowkidar	1	31538252	41,715	1,785	139	Device Issue	0.058	0.002
13	Basal, Jand, Attock	Rahma Nadeem	WMO	17	32224767	156,689	5,000	72	Device Issue	0.113	0.003
14	Basal, Jand, Attock	Tehmina Shaheen	LHV	9	31558720	48,780	1,932	152	Device Issue	0.074	0.002
15	Basal, Jand, Attock	Yasmin Akhter	LHV	12	31236609	76,325	2,856	95	Device Issue	0.073	0.003
16	Bhangi, Hazro, Attock	Ahmed Nawaz	CHT	16	30577329	142,885	5,000	28	Meeting of Polio/Present/causal Leave	0.040	0.003
17	Chakki, Pindi Gheb, Attock	Ghazanfar Ali Shah	Chowkidar	1	31548494	40,781	1,785	23	Habitual	0.009	0.000
18	Chakki, Pindi Gheb, Attock	Muhammad Tufail	Naib qasid	2	31538263	42,904	1,785	47	Habitual	0.020	0.001
19	Chakki, Pindi Gheb, Attock	Nazish Majeed	LHV	9	31531497	48,780	1,932	33	Habitual	0.016	0.002

20	Chakki, Pindi Gheb, Attock	rifat sultan	LHV	9	31599386	48,780	1,932	35	Habitual	0.017	0.000
21	Chakki, Pindi Gheb, Attock	Zakiya Batool	Midwife	9	31757127	45,008	1,932	35	Habitual	0.016	0.004
22	Chakki, Pindi Gheb, Attock	Zeeshan Ahmed	VACCINATOR	9	32171593	48,001	1,932	24	Habitual	0.012	0.005
23	Dhari Rai Ditta, Fateh Jang, Attock	Najma Shaheen	Lady Health Visitor	9	31905992	45,129	1,932	42	Transferred from BHU Dhurnal to BHU Dharhi Rai ditta previous dates of months shows absent due to dashboard issue, OD ,Leaves	0.019	0.002
24	Gali Jagir, Fateh Jang, Attock	Rukhsana Bibi	Lady Health Visitor	9	31531311	48,780	1,932	30	Maternity Leave	0.015	0.003
25	Gali Jagir, Fateh Jang, Attock	Shafiq-U-Rahman	Sanitary Inspector	9	31857358	48,840	1,932	21	Transferred from BHU Dhurnal to BHU Gali Jageer previous dates of months shows absent due to dashboard issue	0.010	0.002
26	Hajishah , Attock	Muhamma d Sajjad	Vacc	9	31684343	47,147	1,985	25	Habitual	0.012	0.002
27	Hameed, Hazro, Attock	AMJAD	S.I.	14	31104812	89,715	2,856	28	On Medical Leave	0.025	0.002
28	Haroon, Hazro, Attock	ADEEL AHMED	Dispenser	9	31686903	51,712	1,932	31		0.016	0.003
29	Haroon, Hazro, Attock	Dr. Nazish Sarfraz	WMO	17	31735980	156,689	5,000	84		0.132	0.002
30	Haroon, Hazro, Attock	MEH JABEEN	shns	17	31010726	193,439	5,000	134		0.259	0.000
31	Haroon, Hazro, Attock	Rizwan Ali	vaccinator	9	32063296	46,889	1,932	68		0.032	0.002
32	Haroon, Hazro, Attock	Sharafat Khan	Naib Qasid	1	32207773	35,839	1,785	55		0.020	0.002
33	Hattar, Fateh Jang, Attock	Madiha Ahmed	Lady Health Visitor	12	31531500	63,393	2,856	34	Maternity Leave	0.022	0.000
34	Hattar, Fateh Jang, Attock	Muhamma d Shafqat	Chowkidar	1	31532090	40,905	1,785	22	Leaves.OD	0.009	0.007
35	Hattar, Fateh Jang, Attock	Muhamma d Sohail	School Health and Nutrition Supervisor	17	31016090	197,543	5,000	25	Leaves.OD	0.049	0.005
36	Hattar, Fateh Jang, Attock	SIDRA SABAHAT	Woman Medical Officer	17	31996496	156,689	5,000	26	Newappointment as previous dates of months shows absent due to	0.041	0.002

									dashboard issue		
37	Jaba, Jand, Attock	Mureed Hussain	Dispenser	12	3112720 8	76,89 1	2,8 56	40	NID Duties, and sync issues	0.031	0.002
38	Jabbi, Fateh Jang, Attock	AMNA BASHIR	School Health and Nutrition Supervisor	17	3099024 5	197,5 43	5,0 00	24	Leaves.OD	0.047	0.000
39	Jabbi, Fateh Jang, Attock	Fakhar Hussain Shah	Naib Qasid	2	3153825 3	42,28 1	1,7 85	21	Leaves.OD	0.009	0.002
40	Jabbi, Fateh Jang, Attock	Musarat Shaheen	Midwife	9	3057725 4	74,07 7	1,9 32	21	Leaves.OD	0.016	0.008
41	Jaffar, Fateh Jang, Attock	FARZAN A NASIM	School Health and Nutrition Supervisor	17	3101073 1	197,5 43	5,0 00	50	Hajj Leave	0.099	0.008
42	Jaffar, Fateh Jang, Attock	Iftekhhar	Chowkidar	2	3154851 5	42,28 1	1,7 85	45	Device Issue,Leaves, OD	0.019	0.006
43	Jaffar, Fateh Jang, Attock	Javaid Iqbal	Health Technician	14	3057730 5	114,6 05	2,8 56	28	Device Issue,Leaves, OD	0.032	0.002
44	Jaffar, Fateh Jang, Attock	Muhamma d Rizwan Khan	Medical Officer	17	3215281 5	176,8 73	5,0 00	51	Newappoint ment as previous dates of months shows absent due to dashboard issue ,Earned Leave 22.03.2024 to 23.05.2024	0.090	0.000
45	Jaffar, Fateh Jang, Attock	saima bibi	Midwife	9	3175712 0	44,17 6	1,9 32	41	Leaves,OD	0.018	0.005
46	Jaffar, Fateh Jang, Attock	Syed Ali Hasnain Shah	Naib Qasid	1	3223731 7	39,21 8	1,7 85	27	Leaves,OD,D evice Issue	0.011	0.000
47	Jaffar, Fateh Jang, Attock	Wasiha Bashrat	Lady Health Visitor	9	3171779 8	49,51 0	1,9 32	32	Leaves,OD,D evice Issue	0.016	0.003
48	Jalalia, Hazro, Attock	Dr Sahar Shehzad	WMO	17	3211034 3	156,6 89	5,0 00	48	present, M Leave, Training	0.075	0.007
49	Jalalia, Hazro, Attock	FALAK NAZ	shns	17	3099024 3	197,1 82	5,0 00	40	training in DHDC, Polio, Present	0.079	0.002
50	Jangla, Pindi Gheb, Attock	M.Ubaid ur Rehman	NAIB QASID		3223018 1	39,21 8	1,7 85	96	HABITUAL ABSENT	0.038	0.002
51	Jangla, Pindi Gheb, Attock	Nadia Noreen	LHV		3153117 4	43,35 2	1,9 32	61	AUTHORIZ ED LEAVE	0.026	0.005
52	Jatial, Hazro, Attock	Muhamma d Bashir	Naib Qasid	5	3057486 5	74,25 4	1,9 32	123	present, polio, C Leave	0.091	0.003
53	Jatial, Hazro, Attock	Zeeshan Ali	Chowkidar	1	3223164 3	39,21 8	1,7 85	74	present, Leave	0.029	0.000
54	Jhamat, Jand, Attock	ABDUL RAUF	SHNS	17	3099025 2	202,5 43	5,0 00	28	NID Duty,DQAS, DDHO Office and Sync issue	0.057	0.007
55	Jhamat, Jand, Attock	Muhamma d Arif	Dispenser	9	3150500 7	62,13 9	1,9 32	22	NID Duty and sync issues	0.014	0.003

56	Jhamat, Jand, Attock	MUHAM MAD NAEEM	Chowkidar	1	32171553	36,292	1,785	24	NID and issues	Duty sync	0.009	0.004
57	Jhamat, Jand, Attock	Nadia Batool	LHV	9	31859286	48,780	1,932	31	Sync and issues	Issues and 15 days training	0.015	0.015
58	Jhamat, Jand, Attock	Nasir Mahmood	CDC	9	31600652	56,737	1,932	43	NID and issues	Duty sync	0.024	0.000
59	Jhamat, Jand, Attock	SUMAIR A RASHEE D	LHV	9	31599383	48,780	1,932	41	Sync and issues	Issues and 15 days training	0.020	0.007
60	Jhang, Fateh Jang, Attock	Dr. Meerub Sohail Khan	Woman Medical Officer	17	32243239	158,793	5,000	21	Newappointment as previous dates of months shows absent due to dashboard issue ,Earned Leave		0.033	0.000
61	Jhang, Fateh Jang, Attock	Jalil Masih	Sanitary worker	1	31548492	41,680	1,785	46	Habitual Absent,OD, Leaves		0.019	0.002
62	Jhang, Fateh Jang, Attock	Muqarrab abbas	Vaccinator	9	31842395	45,687	1,932	21	Leaves,OD		0.010	0.003
63	Jhang, Fateh Jang, Attock	SADAQA T BIBI	School Health and Nutrition Supervisor	17	31003517	197,542	5,000	25	Leaves,OD		0.049	0.003
64	Jhang, Fateh Jang, Attock	Sumaira Gul	Midwife	9	31532087	50,004	1,932	21	Leaves,OD,D ayOff,Shift change Issue		0.011	0.005
65	Kamra, Attock	Hammad Imtiaz	Chowkidar	1	32171582	38,889	1,785	26	Habitual		0.010	0.002
66	kamrial, Pindi Gheb, Attock	Rafia Sultana	LhV	12	31127287	72,036	1,932	45	Official off days,biometric sync issue ,otherwise present as per record		0.032	0.003
67	kamrial, Pindi Gheb, Attock	Sidra Ismail	WMO	17	32231288	147,256	5,000	22	Official off days(sundays, eid holidays..sometimes biometric sync issue..otherwise present as per record..only avail leaves with ddho permission		0.032	0.002
68	Kani, Jand, Attock	Abdul Waheed	Chowkidar	1	31548455	41,715	1,785	70	Device Issue		0.029	0.000
69	Kani, Jand, Attock	Ahsan Nabeel	CDC	9	31650535	49,079	1,932	80	Device Issue		0.039	0.002
70	Kani, Jand, Attock	Asif Ali	MO	17	32208656	160,793	5,000	87	Device Issue		0.140	0.002
71	Kani, Jand, Attock	HAMID SOHAIL	NQ	1	32175231	35,724	1,785	81	Device Issue		0.029	0.003
72	Kani, Jand, Attock	Muhamma d QASIM	RHI	9	31842381	49,716	1,932	137	Device Issue		0.068	0.003
73	Kani, Jand, Attock	Raheel Ahmed	Vaccinator	9	31684443	47,147	1,932	82	Device Issue		0.039	0.004
74	Kani, Jand,	SHER AHMED	SW	2	30574533	60,182	1,785	74	Device Issue		0.045	0.004

	Attock										
75	Kanyal, Fateh Jang, Attock	Danish Bibi	Lady Health Visitor	9	31531367	48,399	1,932	21	OD, Leaves	0.010	0.003
76	Khagwani, Hazro, Attock	Haris Younis	SW	1	31720075	39,954	1,785	290	absent	0.116	0.016
77	Khagwani, Hazro, Attock	Waqas Khan	Chowkidar	1	31588841	39,591	1,785	41	present, C Leave Absent	0.016	0.000
78	Khaliqda d, Hassana bdal, Attock	Asif Razzaq	CDC S	9	31755475	51,239	1,932	33	Public Holidays & Deputed for Rashan Distribution	0.017	0.002
79	Khaliqda d, Hassana bdal, Attock	DR. ARSALAN RIAZ	MO	17	32201109	165,923	5,000	56	Habitual Case	0.093	0.004
80	Khaliqda d, Hassana bdal, Attock	Faiz ul hassan	Chowkidar	1	31916746	37,329	1,785	52	Habitual Case	0.019	0.004
81	Khaliqda d, Hassana bdal, Attock	Muhamma d Imran	SHNS	17	31046437	197,543	5,000	50	Public Holidays & Deputed for Rashan Distribution & Polio in Urban	0.099	0.002
82	Kharpa, Pindi Gheb, Attock	Azmat Shaheen	LHV	12	31104679	76,393	2,856	30	Habitual	0.023	0.000
83	Kharpa, Pindi Gheb, Attock	Fouzia Shaheen	Midwife	9	31538243	50,004	1,932	92	habitual	0.046	0.002
84	Kharpa, Pindi Gheb, Attock	nadia saleem	LHV	12	31122727	72,782	2,856	32	habitual	0.023	0.003
85	Kharpa, Pindi Gheb, Attock	Zulfiqar Ali	NAIB QASID	4	31127446	51,631	1,785	155	liver transplant (On Medical Leave)	0.080	0.002
86	Khour, Pindi Gheb, Attock	ABDUL RAUF	sanitary worker	5	30574651	73,531	1,932	57	In this period Biometric is not working	0.042	0.003
87	Khour, Pindi Gheb, Attock	Foqia Sultana	lhv	9	31548461	48,700	1,932	54	In this period Biometric is not working	0.026	0.004
88	Khour, Pindi Gheb, Attock	Manzoor Hussain	HT	16	30577299	151,535	5,000	47	In this period Biometric is not working	0.071	0.005
89	Khour, Pindi Gheb, Attock	Muhamma d Khan	Chowkidar	5	30574367	66,144	1,932	78	In this period Biometric is not working	0.052	0.002
90	Khour, Pindi Gheb, Attock	TEHMINA BB	Midwife	9	31500656	51,964	1,932	67	In this period Biometric is not working	0.035	0.003
91	Khour, Pindi Gheb, Attock	Waqas Ahmed	dispenser	9	31604108	54,530	1,932	51	In this period Biometric is not working	0.028	0.260
92	Khour, Pindi Gheb, Attock	Waseem Abbas	naib qasid	2	31859259	39,715	1,785	62	In this period Biometric is not working	0.025	0.021
93	Khour, Pindi Gheb, Attock	Yasir Hussain	vaccinator	9	32207780	46,046	1,932	72	In this period Biometric is not working	0.033	0.023

	Gheb, Attock								not working		
94	Khudda, Hassana bdal, Attock	Adil Abbas	SW	1	32175234	40,680	1,785	36	Public Holidays & Deputed at Checkpost for CHHF duty	0.015	0.014
95	Khudda, Hassana bdal, Attock	DR. SARA SHOHAB	WMO	17	32008243	151,360	5,000	22	proceeded on leave and late recieved sanctioned leave	0.033	0.001
96	Khudda, Hassana bdal, Attock	Mohammad Jawad Ayub	SI	9	31857357	52,336	1,932	31	Public Holidays & Deputed for Rashan Distribution	0.016	0.048
97	Khunda, Jand, Attock	Hamid Ali	NQ	1	32228370	39,218	1,785	47	Device issue	0.018	0.004
98	Kohlial, Hassana bdal, Attock	Aftab Shah	NQ	2	31104847	46,867	1,785	32	Public Holidays & Deputed at Checkpost for CHHF duty	0.015	0.004
99	Kohlial, Hassana bdal, Attock	Pir Noor Elahi	Disp	12	31124052	79,117	1,932	81	Deputed to perform duty in Khudda every monday	0.064	0.006
100	Kot Chajji, Jand, Attock	Ayaz Mehmood	CHT	16	30577275	143,821	5,000	37	NID Duties and device issue	0.053	0.004
101	Kot Chajji, Jand, Attock	Faizan Anjum	Dispenser	9	31535062	58,033	1,932	49	NID Duties and device issue	0.028	0.005
102	Kot Chajji, Jand, Attock	Mudassir Mehmood	CDC	9	31755532	48,349	1,932	43	NID Duties and device issue	0.021	0.007
103	Kot Chajji, Jand, Attock	SIDRA MALIK	LHV	9	31859282	49,000	1,932	64	Sync issues and training	0.031	0.008
104	Kot Chajji, Jand, Attock	Zohra Bibi	LHV	9	31859276	48,780	1,932	50	Sync issues and training	0.024	0.012
105	Kot Fateh Khan, Fateh Jang, Attock	Faisal Sohail Hassan	Vaccinator	9	31684446	47,147	1,932	45	Od,Leaves	0.021	0.010
106	Kot Fateh Khan, Fateh Jang, Attock	Fariha Nosheen	Lady Health Supervisor	9	31861728	48,780	1,932	43	Od,Leaves	0.021	0.009
107	Kot Fateh Khan, Fateh Jang, Attock	Muhammad Rizwan	CDC Supervisor	9	31600655	54,805	1,932	33	Od,Leaves	0.018	0.005
108	Kot Fateh Khan, Fateh Jang, Attock	Riffat Bagum	Lady Health Visitor	14	30574159	114,643	2,856	34	Od,Leaves	0.039	0.001
109	Kot Fateh Khan, Fateh Jang, Attock	Shahid Iqbal	Naib Qasid	1	32231885	39,218	1,785	39	Od,Leaves	0.015	0.003
11	Kotsund	Amjad Ali	CDC S	9	3168445	49,07	1,9	41	Public	0.020	0.002

0	ki, Hassana bdal, Attock				1	9	32		Holidays & Deputed for Rashan Distribution & Checkpost duty regarding CHHF		
11 1	Kotsund ki, Hassana bdal, Attock	Dr. Anam Zulfiqar	WMO	17	3195334 6	165,7 93	5,0 00	90	proceeded on leave but no sanctioned leave recieved	0.149	0.002
11 2	Kotsund ki, Hassana bdal, Attock	Muhamma d Aliyan Abdullah	Chowkidar	1	3223182 3	36,09 6	1,7 85	82	2 weeks fingre scanning issue	0.030	0.002
11 3	Kotsund ki, Hassana bdal, Attock	Muhamma d Kamal Haider	vacc	9	3204517 5	44,95 7	1,9 32	47	Habitual Case	0.021	0.002
11 4	Kotsund ki, Hassana bdal, Attock	Naleem Naz	NQ	1	3223161 5	35,20 5	1,7 85	46	Habitual Case	0.016	0.003
11 5	Kotsund ki, Hassana bdal, Attock	Sofia Bibi	MW	9	3175709 9	47,10 8	1,9 32	42	Habitual Case	0.020	0.002
11 6	Kotsund ki, Hassana bdal, Attock	Syed Toseef Haider	Disp	9	3155874 3	54,38 2	1,9 32	42	Habitual Case	0.023	0.001
11 7	Lund, Fateh Jang, Attock	Majid Ali	Sanitary worker	1	3158992 9	41,71 5	1,7 85	33	Od,Leaves	0.014	0.002
11 8	Lund, Fateh Jang, Attock	Qazi Mehmood Ul Haq	Dispenser	9	3123655 8	67,32 1	1,9 32	22	Od,Leaves	0.015	0.003
11 9	Malhuwa la, Pindi Gheb, Attock	Arshad Iqbal	Chowkidar	2	3112746 3	45,08 5	1,7 85	80	In this period Biomatric is not working	0.036	0.002
12 0	Malhuwa la, Pindi Gheb, Attock	Fozia Yasmeen	Lhv	9	3159077 1	48,78 0	1,9 32	83	In this period Biomatric is not working	0.040	0.014
12 1	Malhuwa la, Pindi Gheb, Attock	Muhamma d Sohail	dispenser	9	3149871 4	58,44 0	1,9 32	83	In this period Biomatric is not working	0.049	0.022
12 2	Malhuwa la, Pindi Gheb, Attock	Sadat Hussain	naib qasid	2	3153826 4	41,71 5	1,7 85	89	In this period Biomatric is not working	0.037	0.004
12 3	Malhuwa la, Pindi Gheb, Attock	Salma Ejaz	Midwife	9	3174334 3	48,01 5	1,9 32	87	In this period Biomatric is not working	0.042	0.003
12 4	Malik Mala, Hazro, Attock	MIAN AWAIS BILAL	SHNS	17	3123305 2	188,3 09	5,0 00	52	training at DHDC attock, polio	0.098	0.003
12 5	Mari Jalwal, Jand, Attock	Khalid Mehmood	SI	9	3185733 8	46,90 8	1,9 32	24	NID Duties and device sync issue	0.011	0.001
12 6	Mari Jalwal, Jand, Attock	MR. MUHAM MAD ASHRAF	SHNS	17	3100352 0	197,5 43	5,0 00	65	NID Duties and device sync issue	0.128	0.004
12 7	Moorat, Fateh Jang,	Ahtaisham Ul Haq	Sanitary Inspector	9	3185734 2	49,71 6	1,9 32	35	Device Issue,Habitua l Absent,OD,	0.017	0.004

	Attock								Leaves		
12 8	Moorat, Fateh Jang, Attock	Bushra Afzal	School Health and Nutrition Supervisor	17	3101071 7	197,5 43	5,0 00	37	Device Issue,Od,Lea ves	0.073	0.004
12 9	Moorat, Fateh Jang, Attock	Um-e- Kalsoom	Lady Health Visitor	9	3150563 3	48,03 6	1,9 32	92	transferred appointee facing registration issue on biometric device due to dash board Issue	0.044	0.004
13 0	Mullan Mansoor , Hazro, Attock	Muhamma d Kashif		1	3216924 7	40,68 0	1,7 85	34	day off, present	0.014	0.001
13 1	Musa, Hazro, Attock	Muhamma d Kashif	Naib Qasid	1	3216924 7	40,68 0	1,7 85	41	present, C Leave, Polio	0.017	0.001
13 2	Nilhad, Pindi Gheb, Attock	Arif Imran	dispenser	9	3153138 5	58,44 2	1,9 32	75	mostly habitual.. sometimes fingers printe issue	0.044	0.008
13 3	Nilhad, Pindi Gheb, Attock	NIGHAT YASMEE N	Lhv	14	3057664 3	112,7 03	-	65	she was at parcha hospital doing general duty she relived late from her duties	0.073	0.003
13 4	Noor Pur, Jand, Attock	WAQAR NASEEM	CO	12	3184335 7	59,24 6	1,9 32	162	70 DAYS ABSENT REMAININ G SYNC ISSUE	0.096	0.003
13 5	Pind Sultani, Jand, Attock	Amir Shahzad	Dispenser	9	3222909 6	59,08 4	1,9 32	46	NID Duties and device sync issue	0.027	0.009
13 6	Pindmeh ri, Hassana bdal, Attock	Ghulam Jabir	vacc	9	3160063 8	54,83 5	1,9 32	46	Habitual Case	0.025	0.003
13 7	Pindmeh ri, Hassana bdal, Attock	Tanveer Ahmed	Chowkidar	2	3159939 0	38,30 7	1,7 85	39	Public Holidays & Deputed at Checkpost for CHHF duty	0.015	0.002
13 8	Pourmai na, Hassana bdal, Attock	Nuzhat Jabeen	LHV	12	3112732 2	76,39 3	2,8 56	55	Habitual Case	0.042	0.002
13 9	Pourmai na, Hassana bdal, Attock	Sadaf Qayoom	MW	9	3174936 4	47,10 8	1,9 32	53	Habitual Case	0.025	0.008
14 0	Pourmai na, Hassana bdal, Attock	Shabnam Shahzad	LHV	9	3123656 4	76,39 3	1,9 32	49	Habitual Case	0.037	0.007
14 1	Shah Rai Sadullah, Fateh Jang, Attock	Asad Iqbal	Vaccinator	9	3160064 0	54,83 5	1,9 32	64	He was deputed in UC urban II,the he Joined his origional place of posting ,BHU Shahrai sadullah on 10.07.2024,d ue to his profile shift issue, he	0.035	0.006

									shown absent on BMAS		
14 2	Shah Rai Sadullah, Fateh Jang, Attock	Babar Khan	Chowkidar	1	3188567 2	37,62 5	1,7 85	33	OD ,Leaves	0.012	0.004
14 3	Shah Rai Sadullah, Fateh Jang, Attock	SAQIB IFTIKHA R	School Health and Nutrition Supervisor	17	3100351 5	197,5 43	5,0 00	40	Medical leaves,device Issue,OD	0.079	0.008
14 4	Shahia, Hassana bdal, Attock	Aqil Jamil	vacc	9	3220775 9	46,04 6	1,9 32	136	Habitual Case	0.063	0.004
14 5	Shahia, Hassana bdal, Attock	Bilal	Chowkidar	1	3153710 9	38,59 3	1,7 85	84		0.032	0.005
14 6	Shahia, Hassana bdal, Attock	HASNAT AHMED	Disp	9	3154842 6	58,03 3	1,9 32	39	Public Holidays & Deputed at Checkpost for CHHF duty	0.023	0.001
14 7	Shahia, Hassana bdal, Attock	Komal Saba	MW	9	3175710 9	47,80 7	1,9 32	35	Public Holidays & Out of UC Polio Duty	0.017	0.001
14 8	Shahia, Hassana bdal, Attock	Nagina Ashraf	CO	12	3123655 1	82,88 4	2,8 56	68	Habitual Case	0.056	0.002
14 9	Shahia, Hassana bdal, Attock	Naseem Iqbal	Disp	9	3153710 2	57,18 8	1,9 32	48	Habitual Case	0.027	0.003
15 0	Shahia, Hassana bdal, Attock	Nixon	NQ	1	3223732 4	38,32 7	1,7 85	42	Public Holidays & Deputed at Checkpost for CHHF duty	0.016	0.003
15 1	Shahia, Hassana bdal, Attock	RABIA BASEER	SHNS	17	3100352 3	193,4 39	5,0 00	36	Public Holidays & Deputed out of UC Student Screening	0.070	0.004
15 2	Shamsab ad, Hazro, Attock	Abdul Basit	Dispenser	9	3168690 2	53,29 3	1,9 32	28		0.015	0.003
15 3	Shamsab ad, Hazro, Attock	Amreena Yasmeen	LHV	9	3215035 7	36,69 8	1,9 32	45		0.017	0.001
15 4	Shamsab ad, Hazro, Attock	AYESHA SALEEM	SHNS	17	3100352 1	197,5 43	5,0 00	49		0.097	0.004
15 5	Shamsab ad, Hazro, Attock	Dr. Atif Mustafa	MO	17	3127032 8	198,6 68	5,0 00	38		0.075	0.001
15 6	Shamsab ad, Hazro, Attock	Ishtiaq Ahmed	Naib Qasid	1	3157580 9	38,81 7	1,7 85	66		0.026	0.002
15 7	Shamsab ad, Hazro, Attock	Misbah Farasat	LHV	9	3166640 2	45,28 7	1,9 32	30	M Leave	0.014	0.003
15 8	Shamsab ad, Hazro, Attock	Muhamma d Shahzad	SW	1	3157562 4	37,63 3	1,7 85	127		0.048	0.004
15 9	Sojhanda , Attock	Fahad Bin Naeem	CO	12	3184336 5	49,62 1	2,8 56	191	Habitual	0.095	0.004
16 0	Sojhanda , Attock	Muhamma d Tahir	SI			51,25 0	1,9 32	254	Habitual, pay stoped	0.130	0.005
16	Sojhanda	Safina	LHV	12	3110463	63,84	2,8	26	Habitual	0.017	0.015

1	, Attock	Bibi			2	2	56				
16 2	Sojhanda , Attock	Shireen Muhamma d	Chowkidar	4	3057444 9	64,83 4	1,7 85	50	Habitual	0.032	0.005
16 3	Tarap, Jand, Attock	ANSAR MEHDI	SI	9	3187640 2	43,65 5	1,9 32	153	30 Days absent remaining polio duties and training	0.067	0.009
16 4	Tarap, Jand, Attock	Ifrikhar Ahmed	CDC	9	3186258 0	46,33 2	1,9 32	214	70 days ABSENT REMAININ G Polio duty sync issue	0.099	0.005
16 5	Tarap, Jand, Attock	Irfan Ullah Khan	Vaccinator	9	3168444 4	41,74 4	1,9 32	84	Device issue	0.035	0.004
16 6	Tarap, Jand, Attock	Nazia Afsheen	LHV	12	3096210 7	68,59 6	2,8 56	48	Device issue	0.033	0.001
16 7	Tarap, Jand, Attock	Shaher Yar Kamran	MO	17	3223190 4	13,24 2	5,0 00	89	Device issue	0.012	0.017
Total										7.811	0.881

IRMNCH & NP, Attock

Rs in million

Sr. No.	Name of BHU	Name of Employee	Designation	Personal No.	Gross Monthly Pay	Rate of CA	Absent during 2023-24	Remarks of Focal persons / Management	Total Pay & Allowances for Absent period	Total amount of CA for reported absent period
1	Mari Jalwal	Hajra Kanwal	LHV	PMHI Staff	38,000	1932	46	Few days scanning issue and some time she is absent without any information or prior sanction of leave	0.058	0.003
2	Akhori	Ghulam Khatoon	AYA	32192120	39,006	1785	24	Habitual case	0.031	0.001
3	Akhori	Muhammad Hamzatul qadar roohani	MO	PMHI Staff	120,625	5000	21	Habitual case	0.084	0.004
4	Basal	Kainat Amir	LHV	PMHI Staff	30,800	1932	78	Bio Metric out of order and scanning issues, Trainings	0.080	0.005
5	Basal	Kanwal Javed	AYA	PMHI Staff	16,000	1785	56	Polio Duties and bio metric out of order	0.030	0.003
6	Basal	Muhammad Rafaqat	Driver	31939253	42,435	1932	77	Polio Duties and bio metric out of order	0.109	0.005
7	Basal	Musarat shaheen	LHS	31939248	64,411		100	Polio Duties and bio metric out of order	0.215	0.000
8	Basal	Norina Shamim	LHV	PMHI Staff	38,000	1932	43	Polio Duties and bio metric out of order,	0.054	0.003
9	Basal	Satwat Naheed	AYA	PMHI Staff	16,000	1785	87	Polio Duties and bio metric out of order	0.046	0.005
10	Chakki	Amina Bibi	AYA	32192119	39,006	1785	141	Finger print issue	0.183	0.008
11	Chakki	Muhammad Asif	SG	32193939	39,006	1785	42	Finger Issue	0.055	0.002
12	Dakhnair	Amina Fiaz	Aya	PMHI Staff	16,000	1785	39	Bio Metric out of order and scanning issues	0.021	0.002
13	Dakhnair	Aneela Bibi	LHV	PMHI Staff	30,800	1932	42	Bio Metric out of order and scanning issues	0.043	0.003
14	Dakhnair	Aneela Nayab	Aya	PMHI Staff	16,000	1785	39	Bio Metric out of order and scanning issues	0.021	0.002
15	Dakhnair	Khawar Iqbal	SG	32193943	39,006	1785	56	Bio Metric out of order and few days duty at BHU Jaba, scanning issues	0.073	0.003
16	Dakhnair	Kousar Yasmeen	LHV	PMHI Staff	30,800	1932	41	Bio Metric out of order and scanning issues	0.042	0.003
17	Dhurnal	Farhat Yasmin	LHS	31942216	64,266		196	She registered on 09.07.2024 and regularly marking BMA. Before this she was facing finger print issue, Nadra Certificate submitted.	0.420	0.000
18	Hajjishah	Sobia BiBI	Aya	PMHI Staff	16,000	1785	22	Habitual case	0.012	0.001
19	Hameed	MUZAMIL NAVEED	SG	32193938	39,006	1785	35	Causal leaves and some dates biometric issue	0.046	0.002
20	Hameed	surayya parveen	LHS	31936682	62,248		55	Causal leaves and some dates biometric issue	0.114	0.000
21	Haroon	Kainat Bibi	LHV	PMHI Staff	30,800	1932	57	Causal leaves and mostly dates biometric issue	0.059	0.004
22	Jaba	Lubna	Aya	PMHI	16,000	1785	84	Absent without any	0.045	0.005

Rs in million

Sr. No.	Name of BHU	Name of Employee	Designation	Personal No.	Gross Monthly Pay	Rate of CA	Absent during 2023-24	Remarks of Focal persons / Management	Total Pay & Allowances for Absent period	Total amount of CA for reported absent period
		Shehzadi		Staff				information		
23	Jaba	Syeda Jarir Shamikh Zainab Bukhari	LHV	PMHI Staff	28,000	1932	38	Polio duties and training	0.035	0.002
24	Jabbi	Saira Bibi	LHV	PMHI Staff	30,800	1932	43	Official Duty as AIC in UC urban II, Deputed at BHU Akhori, Leaves, Day off, Device Issue	0.044	0.003
25	Jaffar	Gulshan Naheed	AYA	32192118	39,006	1785	38	Device issue, Day off, Polio duty	0.049	0.002
26	Jaffar	Gulward	LHV	32192108	49,071	1932	37	Trainings in DHA attack,EPI Meeting at rehsil level,Device Issue	0.061	0.002
27	Jaffar	Irfan-Khan	SG	32193899	39,006	1785	37	Day Off, Device Issue, Leaves	0.048	0.002
28	Jaffar	Nusrat Bibi	AYA	32192117	39,006	1785	43	Device issue, Day off,Polio duty ,Leaves	0.056	0.003
29	Jaffar	Sanam jamil	LHV	32192038	49,071	1932	26	Trainings in DHA attack,Device Issue,day off	0.043	0.002
30	Jaffar	Shamim Akhter	LHS	31935941	64,266		36	Hajj Leave,Profile shifting ,duty roster issue as before she were marking BMA in THQ Fateh Jang	0.077	0.000
31	Jassian	Fahad Ali	SG	32193900	39,906	1785	34	Day Off, Polio Training & Earned Leave	0.045	0.002
32	Jatial	Saira Gulshan	LHV	PMHI Staff	30,800	1932	36	Causal leaves and some dates biometric issue	0.037	0.002
33	Jatial	Shaguffa Bibi	LHS	31935459	62,248		32	Causal leaves and some dates biometric issue	0.066	0.000
34	Jhamat	Laila Azia	LHV	32192093	49,071	1932	109	Scanning issues and medical leave not uploaded on bio metric	0.178	0.007
35	Jhamat	Rakhshanda Afzal	LHV	32192092	49,071	1932	70	C/L leave not uploaded on bio metric and few days scanning issues	0.114	0.005
36	Jhamat	Razi Abbas	SG	32193924	39,006	1785	32	Polio duties and marriage leave	0.042	0.002
37	Jhamat	Shaila Yaqoob	AYA	32192116	39,006	1785	30	Polio Duties	0.039	0.002
38	Jhamat	Ume Rubab	LHS	31939445	62,248		46	Scanning issues and polio duties	0.095	0.000
39	Jhang	Sania Ashi	LHV	PMHI Staff	28,000	1932	33	Shift change issue,Dayoff,Leaves,	0.031	0.002
40	Kani	Isha Khan	LHV	PMHI Staff	30,800	1932	121	Bio-Metric out of order some time scanning issues and internet issues and LHV's training	0.124	0.008
41	Kani	Shaila Kanwal	LHV	PMHI Staff	30,800	1932	121	Bio-Metric out of order some time scanning issues and internet issues and LHV's training	0.124	0.008
42	Kani	Tariq Javed	SG	32193948	39,006	1785	99	Scanning issues and few days bio-metric out of order	0.129	0.006
43	Kanyal	saima bibi	Aya	PMHI Staff	16,000	1785	27	She is Habitual absent ,device issue,Leaves,OD	0.014	0.002
44	Khaliqdad	Jabeen Akhter	LHS	31930821	62,248		43	Public holidays & Duty in Urban for sweeping activities	0.089	0.000
45	Khour	Adnan Safdar	DRIVER	31935424	49,233	1932	82	Habitual case	0.135	0.005
46	Khour	Fakhar Abbas	LHS	31935497	64,266		69	Device Issue	0.148	0.000
47	Khour	Rabia Bibi	Aya	PMHI Staff	16,000	1785	58	Device Issue	0.031	0.003
48	Khour	Saira Majeed	LHV	PMHI Staff	38,000	1932	101	Absent from Duty	0.128	0.007
49	Khura Khail	Fareena bibi	Aya	PMHI Staff	16,000	1785	39	causal leaves / polio / and biomatic issues	0.021	0.002
50	Khura Khail	Nadra Bibi	Aya	PMHI Staff	16,000	1785	40	causal leaves / polio / and biomatic issues	0.021	0.002
51	Khura Khail	Naima Qamar	LHV	PMHI Staff	28,000	1932	78	causal leaves / polio / and biomatic issues	0.073	0.005
52	Kohlila	Abid Hussain	DRIVER	31940574	49,233	1932	43	Finger scanning issue for two weeks	0.071	0.003
53	Kohlila	saima sadaf	LHS	31940580	62,248		38	Habitual case	0.079	0.000
54	Kot Chajji	Amir Hussain	SG	32193896	39,006	1785	119	Habitual and few days bio-metric issues	0.155	0.007
55	Kot Chajji	Nazia Bibi	AYA	32192126	39,006	1785	46	Scanning issues and bio metric out of order	0.060	0.003
56	Kot Chajji	Sadia Shahreen	LHV	32192059	49,071	1932	59	Scanning issues and bio metric out of order	0.097	0.004
57	Kot Chajji	Saif zaman	DRIVER	31940953	49,233	1932	226	habitual case	0.371	0.015

Rs in million

Sr. No.	Name of BHU	Name of Employee	Designation	Personal No.	Gross Monthly Pay	Rate of CA	Absent during 2023-24	Remarks of Focal persons / Management	Total Pay & Allowances for Absent period	Total amount of CA for reported absent period
58	Kot Chajji	Sakina Bibi	LHS	31940946	64,266		166	Some times she is not marking her attendance and few days scanning issues	0.356	0.000
59	Kot Chajji	Shamim Akhter	AYA	32192125	39,006	1785	124	Scanning issues and bio metric out of order	0.161	0.007
60	Kot Fateh Khan	SHAZIA SARFRAZ	LHS	31943164	62,248		57	Polio duty as a area incharge(out of UC Guliyal) monthly meeting as a LHS at DHDC Attock,Dengue duty out of UC ,Leaves,Device Issue	0.118	0.000
61	Kotsundki	arjuman Shaheen	Aya	PMHI Staff	16,000	1785	29	late sanction of leave	0.015	0.002
62	Kotsundki	Tajrayan bukhari	Aya	PMHI Staff	16,000	1785	46	Habitual case	0.025	0.003
63	Kotsundki	Zara Eman	LHV	PMHI Staff	28,000	1932	46	late registration & Duty Roaster Issue	0.043	0.003
64	Mari Jalwal	Alishba Malik	Aya	PMHI Staff	16,000	1785	76	Polio Duties and few days scanning issue	0.041	0.005
65	Mari Jalwal	Ghulam Fareed	DRIVER	31937446	49,233	1932	24	Polio Duties and few days scanning issue	0.039	0.002
66	Mari Jalwal	Humaira Nawaz	LHV	PMHI Staff	38,000	1932	45	Polio Duties and few days scanning issue	0.057	0.003
67	Mari Jalwal	Miraj Bibi	Aya	PMHI Staff	16,000	1785	32	Polio Duties and few days scanning issue	0.017	0.002
68	Mari Jalwal	zarina Mazwaz Khan	LHS	31937441	64,266		31	Polio Duties and few days scanning issue	0.066	0.000
69	Moorat	Tayyaba Batool	LHV	Nil (PMHI Staff)	38,000	1932	31	She were habitual absent, she is absent from 03.06.2024 to till date	0.039	0.002
70	Mullan Mansoor	jameela naz	LHV	32192048	49,071	1932	28	causal leaves / polio / and biometric issues	0.046	0.002
71	Musa	SABA AMBER	AYA	32192127	39,006	1785	55	Mostly due to biometric issues	0.072	0.003
72	Musa	Shazia Bibi	LHV	32192034	49,071	1932	41	Mostly due to biometric issues	0.067	0.003
73	Musa	TAYABA IRUM	AYA	32192122	39,006	1785	69	Mostly due to biometric issues	0.090	0.004
74	Noor Pur	Aqsa Ameer	LHV	PMHI Staff	28,000	1932	61	LHVS Training, Bio metric out of order few days, Polio Duties	0.057	0.004
75	Noor Pur	Hameed Akhter	SG	32193893	39,006	1785	45	Polio Duties Bio metric out of order few days	0.059	0.003
76	Noor Pur	Saqiba Riaz	LHV	PMHI Staff	28,000	1932	243	LHVS Training, Bio metric out of order few days, Polio Duties	0.227	0.016
77	Pourmaina	Nasira Shaheen	LHS	31935931	62,248		45	Public holidays & late sanction of Leave	0.093	0.000
78	Pourmaina	Noman Tariq	SG	32193926	39,006	1785	40	Habitual case	0.052	0.002
79	Pourmaina	Sajid Mehmood	SG	32193887	39,006	1785	61	Habitual case	0.079	0.004
80	Pourmaina	Shazia Umbreen	LHV	32192040	49,071	1932	68	Habitual case	0.111	0.004
81	Shah Rai Sadulla	Ghulam Muhammad	DRIVER	31936879	49,233	1932	30	Polio Duty as as polio worker in UC kamarhyal,Tehsil Pindigheb,Leaves,Device Issue	0.049	0.002
82	Shah Rai Sadulla	Masud Bibi	LHS	31936607	62,248		38	Habitual latecomer, Ods, Leaves, Device Issue	0.079	0.000
83	Shahia	Hassena bibi	AYA	32192110	39,006	1785	32	Habitual case	0.042	0.002
84	Shahia	Naseem Iqbal	Dispenser	PMHI Staff	27,000	1932	48	Habitual case	0.043	0.003
85	Shahia	Nouman Noor	SG	32193895	39,006	1785	35	Habitual case	0.046	0.002
86	Shahia	Nouman Nazeer	SG	32193890	39,006	1785	58	Habitual Case	0.075	0.003
87	Shahia	Ume Kalsoom	AYA	32192121	39,006	1785	62	Habitual case	0.081	0.004
88	Shamsabad	SHAZIA PARVEEN	LHV	PMHI Staff	30,800	1932	85	Causal leaves and biometric devices problems	0.087	0.005
89	Tarap	Bushra Ansari	LHV	32192107	49,071	1932	37	Polio Duties,LHV Training Bio-Metric out of orders few days	0.061	0.002
90	Tarap	Fahrat Ramzan	LHV	PMHI Staff	49,071	1932	45	Polio Duties, LHV Training Bio-Metric out of orders few days	0.074	0.003
Total									7.336	0.260

Annexure-DHA-ATK-E

13.4.4 Loss due to procurement at exorbitant rates – Rs 1.624 million

Rs in million									
Sr. No.	Invoice No	Invoice Date	Vendor Name	Description	Qty	Rate paid	Tender Rate	Rate Diff.	Excess Payment
1	484	09.08.2023	Al malik Traders	OPD Register (68gm size 11*17", 200 pages with hard binding	20	2726	1125	1601	0.032
2	516	17.08.2023			20	3016	1125	1891	0.038
3	490	01.09.2023			20	2726	1125	1601	0.032
4	469	14.07.2023			20	2726	1125	1601	0.032
5	398	21.04.2023			30	2610	600	2010	0.060
6	429	30.05.2023			30	2610	600	2010	0.060
7	254A	06.03.2023			30	2610	600	2010	0.060
8	403	31.03.2023		Exp.book68gm 200leaf	20	2494	600	1894	0.038
9	480	02.09.2023		IPD Register 200pages17x27	20	3944	720	3224	0.064
10	470	14.07.2023		MLC Register 200pages17x27	10	3944	1125	2819	0.028
11	418	09.06.2023			10	3944	1125	2819	0.028
12	492	20.06.2023		OPD Slip A5 size 200 pages	200	986	660	326	0.065
13	408	23.05.2023			250	754	660	94	0.024
14	518	29.08.2023			125	986	660	326	0.041
15	493	05.07.2023			200	986	660	326	0.065
16	494	14.07.2023			200	986	660	326	0.065
17	495	19.07.2023			42	986	660	326	0.014
18	400	29.04.2023		Patient file on 68gm Paper	2000	58	40	18	0.036
19	430	06.06.2023			1000	58	40	18	0.018
20	514	05.09.2023			1000	75	40	35	0.035
21	476	18.07.2023			1035	75	40	35	0.037
22	511	18.08.2023			1000	75	40	35	0.035
23	TE371	29.08.2022		Patient File on 68gm paper	10500	46	27	19	0.204
24	517	02.10.2023		Patient file Dialysis 6 Pages, 68gm	979	35	13	22	0.021
25	496	04.10.2023			480	35	13	22	0.011
26	500	27.09.2023			666	35	13	22	0.015
27	512	28.08.2023		Receipt Book	76	151	110	41	0.003
28	503	04.08.2023			80	151	110	41	0.003
29	519	14.09.2023			78	151	110	41	0.003
30	142	26.07.2023	Moon Enterp.	OPD Slip A5 size 200 pages	1100	1020	660	360	0.396
31	493	05.07.2023	Talha Traders		200	963	660	303	0.061
Total									1.624

Annexure-DHA-CKW-C

14.4.1 Overpayment of pay & allowances – Rs 4.053 million Excess payment due to death or absentee

Rs in million

Name of Employee	Job Title	BS	Pers.no.	Description	Period Excess Drawn	Gross Pay	Amount
SHAISTA BATOOL	SENIOR CONSULTANT	19	31256896	Death on 11.11.23	12.11.23 to 30.11.23 (19 days)	288,754	0.183
ASFAND KOUSAR	MEDICAL OFFICER	17	32180114	Absent without Leave approval w.e.f. 01.11.23	01.11.23 to 30.11.23 (30 days)	163,185	0.163
BILAL HABIB	MEDICAL OFFICER	17	32170350	Absent without Leave approval w.e.f. 23.07.23	23.07.23 to 31.07.23 (09 days)	147,860	0.043
DR ANZAR AHMAD	MEDICAL SUPERINTENDENT	18	30959386	Removal from Service w.e.f. 23.10.23	23.10.23 to 30.11.23 (39 days)	180,133	0.232
MUSSARAT JABEEN	CHARGE NURSE	16	31443687	Death on 23.07.23	24.07.23 to 31.07.23 (08 days)	92,331	0.024
RASHIDA BATOOL	CHARGE NURSE	16	31531879	Absent w.e.f. 04.12.23	04.12.23 to 31.12.23 (28 days)	94,324	0.085
Total							0.730

Health Sector Reform Allowance

Name	Designation	BS	Vender No	Period	Rate	Amount
Hasania Noreen	FEMALE NURSE	16	30816423	07/2023 to 06/2024	1,818	0.022
Ghazala Yasmeen	CHARGE NURSE	16	31127909	07/2023 to 06/2024	1,818	0.022
Obidullah Danish	O.T. ASSISTANT	09	31495866	07/2023 to 02/2024	1,860	0.015
Naveed Ahmed	DISPENSER	09	31645735	07/2023 to 06/2024	1,029	0.012
Muhammad Ali Raza	DISPENSER	09	31814021	07/2023 to 06/2024	1,146	0.014
Fouzia Perveen	CHARGE NURSE	16	31872227	07/2023 to 07/2023	1,818	0.002
Rizwana Noreen	HEAD NURSE	17	32135701	07/2023 to 12/2023	1,818	0.011
Total						0.097

House rent, conveyance & 5% non-deduction

Sr. #	Name	Designation	Residence No.	Allotment Date	Period	Total Recovery
1	Dr. Mubashir Nasrullah	Surgeon	A1	2/1/2024	02/2024 to 03/2024	0.010
2	Dr. Anjum Qadeer	MS	A2	10/13/2023	11/2023 to 06/2024	0.091
3	Dr. Rida Zanib	Radiologist	B2	5/27/2022	07/2023 to 06/2024	0.036
4	Dr. Javed Iqbal	SMO	B4	9/8/2010	07/2023 to 06/2024	0.060
5	Nafeesa Jamil	Charge Nurse	B6 District Complex	4/1/2024	Apr-24	0.005
6	Dr. Farheen Babar	Cardiologist	B10 District Complex	3/1/2021	07/2023 to 06/2024	0.113
7	Farzana Ahmed	Charge Nurse	C2	7/1/2022	07/2023 to 06/2024	0.060
8	Iram Iqbal	Charge Nurse	D3	8/21/2022	08/2023 to 06/2024	0.055
9	Nazish Sehr	Charge Nurse	D5	12/21/2021 to 2/29/2024	07/2023 to 02/2024	0.040
10	Raheela Yasmeen	Charge Nurse	D5	3/1/2024	03/2024 to 06/2024	0.040
11	Noreen Anwar	Ward Servant	E3	7/14/2023	08/2023 to 08/2023	0.004
12	Asif Masih	Sanitary Worker	E6	1/17/2017	07/2023 to 06/2024	0.029
13	Faisal Salamat	Ophthalmologic Tech	E15	1/10/2023	07/2023 to 06/2024	0.072
14	Jamil Shoukat	Sanitary Worker	E17	5/4/2013	09/2022 to 06/2024	0.039
15	Pervaiz Masih	Sanitary Worker	E18	9/20/1997	07/2023 to 06/2024	0.039
Total						0.692
Rs 0.730+Rs 0.097+Rs 0.692 = Rs 1.519 million						

Overpayment of pay & allowances to Adhoc staff

Rs in million

Sr	Name	Designation	PERS NO	Basic Pay Drawn	Basic Pay Due	Excess	Period	Amount	Excess Pay After Expiry of Adhoc	Remarks
1	Dr. Sadam Hussain	MO	31797993	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
2	Dr. Asifa Rashid	WMO	32120776	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
3	Dr. Sabah Ameer	WMO	32128902	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
4	Dr. Saman Akbar	WMO	32123876	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
5	Dr. Sadia Maqsoom	WMO	32134795	48,490	45,070	3,420	12/2023 to 05/2024	0.021	-	
6	Dr. Saleem Iqbal	MO	32135694	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
7	Dr. Shawana Ambreen	WMO	31641593	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
8	Dr. Abdul Qadir Abbasi	MO	32135695	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
9	Dr. Silza Ghazal Janjua	WMO	32134820	48,490	45,070	3,420	12/2023 to 06/2024	0.024	0.077	Pay drawn upto 30.09.23
10	Dr. Zahra Samman Minhas	WMO	32145506	48,490	45,070	3,420	12/2023 to 06/2024	0.019	-	Out of Rs 23,940 recovered Rs 5000 in SDAC
11	Dr. Ayman Tahir	WMO	32150156	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
12	Dr. Memoona Murtaza	WMO	32152682					-	0.032	Pay drawn up to 31.08.23
13	Dr. Aamina Zia Mir	WMO/SMO	32152622	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
14	Dr. Tayyab Zamir	MO	31684428	48,490	45,070	3,420	12/2023 to 05/2024	0.021	-	
15	Dr. Junaid Ashfaq	MO	32181735	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
16	Dr. Muhammad Usman	MO	32181733	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
17	Dr. Syeda Timsal Zahra	WMO/SMO	32180151	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
18	Dr. Sidra Tariq Saeed	WMO	32105508	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
19	Dr. Alveena Mushtaq	WMO	32182664	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
20	Dr. Jaweria Mazhar	WMO	32181854	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
21	Dr. Maimona Javaid	WMO	32174216	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
22	Dr. Huma Naz	WMO	31753711	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
23	Dr. Somara Sana	WMO	31732030	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
24	Dr. Muhammad Sharif Shah	MO/SMO	32188151	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
25	Dr. Adnan Malik	MO	32200914	48,490	45,070	3,420	12/2023 to 05/2024	0.021	-	
26	Dr. Sabahat Hasnain	WMO	32201935	48,490	45,070	3,420	12/2023 to 05/2024	0.021	-	
27	Dr. M. Mohsin Mushtaq	MO/SMO	32202760	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
28	Dr. Jawad Ameer	MO	32206059	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
29	Dr. Memoona Tanveer	WMO	32205830	48,490	45,070	3,420	12/2023 to 04/2024	0.017	-	
30	Dr. Nimra Shahbaz	WMO	32205829					-	0.142	Pay drawn up to 31.07.23
31	Dr. Muhammad	MO/SMO	32206063	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	

Sr	Name	Designation	PERS NO	Basic Pay Drawn	Basic Pay Due	Excess	Period	Amount	Excess Pay After Expiry of Adhoc	Remarks
	Sohail									
32	Dr. Ammara Afsheen	WMO	31764502	48,490	45,070	3,420	12/2023 to 05/2024	0.021	-	
33	Dr. Aamir Ayub	MO	31694768	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
34	Dr. Tabinda Iftikhar	WMO	31685303	48,490	45,070	3,420	12/2023 to 05/2024	0.021	-	
35	Dr. Afifa Faitma	WMO	31815452	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
36	Dr. Saba Aslam	WMO	32060308	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
37	Qudrat Ullah	Operation Theater Technologist	32128836	48,490	45,070	3,420	12/2023 to 05/2024	0.021	-	
38	Fahad Saleem	Operation Theater Technologist	32134800	48,490	45,070	3,420	12/2023 to 06/2024	0.024	-	
39	Ahmad Bin Hassan	Anestheia Tech	32134811					-	0.027	pay drawn upto 31.07.23
40	Talhat Masood	MLT	32140112	48,490	45,070	3,420	12/2023 to 02/2024	0.010	-	
41	Mansoor Ur Rehman	Anestheia Tech	32142242					-	0.290	Pay drawn upto 31.10.23
	Total							0.836	0.568	
Rs 0.836+0.568 = Rs 1.404 million										

Non-deduction of allowances during LFP/LHP/EOL

Rs in million

Sr	Name	Designation	Personal No.	Type	Days	From	To	Rate	Amount	Remarks
1	Aalia Abbas	Charge Nurse	31048301	Earned	15	13-Nov-23	27-Nov-23	0.005	0.003	
2	Bushra Batool	Charge Nurse	31438335	Earned	30	1-Jun-24	30-Jun-24	0.005	0.005	
3	Dr. Asmara Hussain	ENT	31760382	Earned	10	22-Apr-24	1-May-24	0.005	0.002	
4	Dr. Bilal Habib	Urologist OPS/MO	32193819	Earned	89	25-Apr-23	22-Jul-23	0.005	0.004	01 to 22.07.23
5	Dr. Farheen Babar	Cardiologist	32143278	Earned	14	3-Jul-23	16-Jul-23	0.005	0.002	
6	Dr. Ghulam Abbas	Cardiologist	30442832	Earned	30	3-Jul-23	1-Aug-23	0.005	0.005	
7	Dr. Hajra Munawar	WMO	32188024	Earned	10	7-Apr-24	16-Apr-24	0.072	0.024	Also availed leave on 08.01.24 to 06.04.24 (90days) so Conv 5000+NPA2277 7+HSR 6000+HPA 28472+ Spl HCA 10000
8	Dr. Javed Iqbal	SMO	31464532	Ex pak	15	12-Aug-23	26-Aug-23	0.005	0.003	
9	Dr. Javed Iqbal	SMO	31464532	Ex pak	17	14-Apr-24	30-Apr-24	0.005	0.003	
10	Dr. M. Albar Khokhar	MO	31571621	Half Earned	365	15-Aug-23	14-Aug-24	0.010	0.110	Spl health care allowance @10000 drawn for 11 months remaining deducted
11	Dr. M. Uzair	MO	32227705	Earned	24	18-Jul-24	10-Aug-24	0.005	0.004	
12	Dr. Raftar Hussain	SMO	30697164	Ex Pak	45	10-Jun-23	24-Jul-23	0.005	0.007	
13	Dr. Saba Aslam	WMO	32060308	Medical	15	17-Mar-24	31-Mar-24	0.072	0.001	Also availed leave on 18.12.23 to

Sr	Name	Designation	Personal No.	Type	Days	From	To	Rate	Amount	Remarks
										16,03.24 (90days) so Conv 5000+NPA2277 7+HSR 6000+HPA 28472+ Spl HCA 10000 & Rs 34920 recovered in SDAC out of Rs36,125
14	Dr. Sadaf Naz	WMO	31958023	Earned	80	27-Feb-24	16-May-24	0.005	0.000	Rs 3,226 recovered in SDAC out of Rs 13,333
15	Dr. Sadia Faiz	APWMO	30829816	Ex Pak	189	26-Apr-23	31-Oct-23	0.039	0.118	Conv 5000+ HPA28762+Spl HCA 5000. Out of Rs 127,915 recovered Rs 10,000 in SDAC
16	Dr. Saima Ismail	Anaesthetist	31958068	Earned	30	8-Jun-23	7-Jul-23	0.005	0.005	
17	Dr. Saima Ismail	Anaesthetist	31958068	Medical	22	10-Jul-23	31-Jul-23	0.005	0.004	
18	Dr. Syed Iqbal Hussain Shah	Chief Con	30842433	Earned	21	16-Apr-24	6-May-24	0.005	0.003	
19	Dr. Tehseen Anwar	Senior Con	31583709	Medical	89	20-Jun-24	16-Sep-24	0.005	0.015	
20	Dr. Tehseen Anwar	Senior Con	31583709	Medical	42	24-Apr-24	4-Jun-24	0.005	0.002	Out of Rs 7,000 recovered Rs 5,000 in SDAC
21	Dr. Zill e Huma	WMO	31635126	Earned	15	17-Aug-23	31-Aug-23	0.005	0.003	
22	Farzana Ahmad	Charge Nurse	30924821	Medical	14	18-Mar-24	31-Mar-24	0.005	0.002	
23	Ghulam Shabbir	Junior Tech	30816687	Ex Pak Umrah	28	20-Mar-24	16-Apr-24	0.003	0.002	31.03.24 to 16.04.24
24	Ghulam Shabbir	Junior Tech	30816687	EOL	90	1-Mar-24	30-Mar-24	0.102	0.098	Gross Pay @ Rs 101,668
25	Iram Iqbal	Charge Nurse	32117450	Maternity	90	1-May-23	29-Jul-23	0.005	0.015	
26	Mohsin Nisar	Lab Assistant	32129288	Earned	46	16-Aug-23	30-Sep-23	0.002	0.003	
27	Mubasher Ayub	Driver	31450682	Earned	124	16-Oct-23	16-Feb-24	0.002	0.003	Out of Rs 7986 recovered Rs 5000 in SDAC
28	Nazish Sehr	Charge Nurse	32115041	Earned	89	1-Jun-24	28-Aug-24	0.005	0.015	
29	Nusrat Bano	Charge Nurse	31744126	Earned	89	12-Jun-24	8-Sep-24	0.005	0.015	
30	Obaid Ullah Danish	OT Assistant	31495866	EOL	197	1-Sep-23	15-Mar-24	-	0.311	Gross Pay @ Rs 51244 & Rs 52,334 drawn pay from Sep 23 to Feb 24
31	Rashida Batool	Charge Nurse	31531879	Earned	60	5-Oct-23	3-Dec-23	0.005	0.010	
32	Romeela Masih	SW	30842555	Earned	19	7-Nov-23	25-Nov-23	0.001	0.001	
33	Sadia Faiz	APWMO	30829816	Ex-Pak	143	26-Apr-23	15-Sep-23	0.039	0.068	Conv 5000+ HPA28762+Spl HCA 5000
34	Salma Bibi	Pharmacist	32081081	Earned	60	21-Jun-24	19-Aug-24	0.005	0.010	
35	Shabana Kousar	Charge Nurse	30871128	LHP	610	13-Oct-23	13-Jun-25	-	0.246	Full pay given calculated up to 30.06.24
Total									1.130	

Annexure-DHA-CKW-D

14.4.2 Irregular award of contract to firms doing fraudulent & collusive practices– Rs 47.957 million

Sr. No.	Name of Formation	Name of Firm	Remarks
1	DHQ Hospital Chakwal	M/s Mech & Tech Ventures, Chakwal	1. Tender opening date of both tenders were 21st June, 2023 but e-stamp paper were obtained on 23rd June, 2023 which shows that tender were accepted after due date but firms were not rejected by procurement committee being a knockdown criteria. 2. In technical bid for procurement of X-Ray and radiology accessories purchase order of DHO (PS) Chakwal was provided by both firms having edited supplier name (M/s Al Badar & CO) with dispatch number 656-60 dated 05th March 2020. 3. Technical bids of both participating firms i.e. M/s Mech & Tech Ventures and M/s Al Badar & Co were submitted by Mr. Muzzamil Mobeen (CNIC#37201-1794586-9) as affidavit obtained for bidding documents of both tenders shows that he was the applicant for M/s Mech & Tech Ventures and an agent for M/s Al-Badar & Co. 4. Undue favor was given to M/s Mech & Tech Ventures and M/s Al Badar & Co by giving 10 additional numbers as they only had 58 numbers which were less than passing marks of 65 despite the fact that M/s Mech & Tech Ventures provided the balance sheet as on 30th June 2018 and M/s Al Badar & Co did not provide balance sheet/financial statement. However, one firms M/s MA Traders was knocked out in technical evaluation of procurement of general stores due to low numbers. 5. Financial bid opening meeting was held on 17.07.2023 which was only attended by Mr. Muzzamil Mobeen which also shows that he was the representative of both firms. 6. In technical bid for procurement of general store items purchase order of DHQ Hospital Chakwal was provided by both firms having same item, rate and amount having edited supplier name (M/s Al Badar & CO), dispatch number 276-79 dated 7th August 2021 which was checked with original dispatch register of DHQ Chakwal and not found in the record. 7. No agreement was made with M/s Mech & Tech Ventures on stamp papers of Rs 67,500 and 5% performance guarantee of Rs 1.350 million was also not obtained a copy of demand draft / bank guarantee was not available in procurement record.
		M/s New Malik Enterprises	1. Both the participating firms were same as evident from tax profile that owner of business of M/s Mumtaz Brothers i.e. Lubna Mumtaz is also partner of M/s New Malik Enterprises. 2. Address of both participating firms i.e. M/s Mumtaz Brothers and M/s New Malik Enterprises is Street # 1, House # 71, Raza Abad Colony, Suraj Miani Road, Multan Cantt. Sher Shah town. 3. M/s New Malik Enterprises submitted CDR of Rs 20,000 vide CDR No.14457274 Allied Bank dated.24.01.2024 which was less than 2% CDR i.e. Rs 40,000 (Estimated cost Rs 2.000 million x 2%) but his bid was not rejected. 4. M/s New Malik Enterprises was being qualified by giving extra 10 marks for closing balance of Rs 4.268 million as on 30.06.2023 in violation of bid evaluation criteria in which it was clearly mentioned that bank balance on closing date of tender advertisement i.e. 25.01.24 will be considered for score calculation. By deducting the extra 10 marks the total marks allowed would be 58 which were less than 65 passing marks as per bidding evaluation

Sr. No.	Name of Formation	Name of Firm	Remarks
			criteria. 5. M/s Mumtaz Brothers was being qualified by given extra 10 marks totaling to 70 marks for closing balance of Rs 0.686 million as on 08.06.23 for which he was not eligible. 6. No agreement was made with M/s New Malik Enterprises on stamp papers of Rs 5,000 and 5% performance guarantee of Rs 0.100 million was also not obtained a copy of demand draft / bank guarantee was not available in procurement record.
2	Govt. City Hospital Talagang	M/s Life Care Diagnostic	1. Tenders of two competitor firms were handled by same person namely Mr. Muhammad Ijaz (cell number 03365166585) as evident that he was the sole proprietor of M/s Life Care Diagnostic and also a marketing/technical staff of M/s Global Health Enterprises (detail of technical qualified staff provided by firm). 2. The third firm M/s ST Printers was disqualified on the basis of non-submission of technical bid sheet only. 3. Fake past performances regarding supply orders issued by THQ Hopital Kalar Syedan (Supply order No.09 dated 29th September, 2019) and THQ Hospital Hassanabdal (Supply order No.55 dated 09th November, 2018) were provided by M/s Life Care Diagnostic along with bidding documents as they were having stamp pad of THQ Hazro on them. 4. Fake past performance regarding supply order issued by THQ Hospital Murree (Supply order No.97 dated 1st January, 2019) was provided by M/s Life Care Diagnostic along with bidding documents as the same was not issued by THQ Hospital Murree as evident from MS THQ Hospital Murree letter No.3926. 5. Fake past performance regarding supply order issued by THQ Hospital Sohawa (dated 20th March, 2019) and satisfactory report by THQ Hospital Murree (No.16 dated 16th November, 2019) were provided by M/s Global Health Enterprises along with bidding documents as the same was not issued by THQ Hospital Sohawa & Murree as evident from MS THQ Hospital Sohawa & Murree letter No.1687 & 3926 respectively. 6. Fake past performances regarding supply orders issued by THQ Hopital Kalar Kahar (Supply order No.nil dated 17th October, 2021), THQ Hospital Pakpattan (Supply order No.512 dated 6th December, 2019) and THQ Hospital Sohawa (Supply order No.Nil dated 22nd November, 2019) were provided by M/s Global Health Enterprises along with bidding documents as they were having stamp pad of THQ Hazro on them. M/s Life Care Diagnostic was declared technically responsive for procurement of lab items on securing 70 numbers out of which 20 numbers were given for relevant past performance which were not admissible as the firm could only get 05 numbers on the basis of relevant items supplied to only PIMS and Pakistan Red Crescent as the remaining supply orders were fake. Hence, the firm secured 55 points in aggregate which are less than 60 passing marks.

Annexure-DHA-CKW-E

14.4.4 Irregular expenditure on procurement by splitting – Rs 11.897 million

DO (Health) Chakwal

DDO Code	Head	Description	Bill No & Dt	Supply Order No & Date	Supplier	Item	Amount
FY 2023-24							
CY90 22	A13 001	Transport	707 dt.08.05.24	722 dt.07.05.24	QUTTAB SHAHI TRADERS GENERAL ORDER	LEG-2058 tyres	0.137
CY90 22	A13 001	Transport	802 dt.09.05.24	717 dt.04.05.24	FAST TECH ENTERPRISES	LEG-2058 rims	0.092
Sub Total Repair of Transport							0.229
CY90 22	A13 301	Office Buildings	362 dt.05.12.23	2229 dt.29.11.23	QUTTAB SHAHI TRADERS GENERAL ORDER	Aluminium Frame with Glass	0.136
CY90 22	A13 301	Office Buildings	284 dt.14.11.23	2443 dt.11.11.23	QUTTAB SHAHI TRADERS GENERAL ORDER	Aluminium Frame with Glass	0.114
Sub Total Repair of Office Buildings							0.250
CY90 22	A03 970	Others	384 dt.01.12.23	2507 dt.27.11.23	FAST TECH ENTERPRISES	Electric Item and Labor	0.150
CY90 22	A03 970	Others	524 dt.17.01.24	10.11.23	FAST TECH ENTERPRISES	Electric Item and Labor	0.075
Sub Total Others							0.225
FY 2022-23							
CY90 22	A03 902	Printing and publication	1529 dt.01.04.23	1059 dt.24.02.23	KHYBER INTERNATIONAL	Printing	0.242
CY90 13	A03 902	Printing and publication	2310 dt.03.06.23	1575 dt.30.05.23	IMRAN ENTERPRISES&GENERAL ORDER SUP	OPD Pad	0.195
CY90 14	A03 902	Printing and publication	2330 dt.05.06.23	1576 dt.30.05.23	IMRAN ENTERPRISES&GENERAL ORDER SUP	OPD Pad	0.195
Sub Total Printing							0.632
CY90 22	A03 970	Others	580 dt.03.05.23	1306 dt.30.04.23	QUTTAB SHAHI TRADERS GENERAL ORDER	towel, jharoo, cleaning item etc	0.200
CY90 14	A03 970	Others	735 dt.02.06.23	1581 dt.31.05.23	QUTTAB SHAHI TRADERS GENERAL ORDER	towel, jharoo, cleaning item etc	0.199
CY90 13	A03 970	Others	730 dt.01.06.23	1570 dt.29.05.23	QUTTAB SHAHI TRADERS GENERAL ORDER	towel, jharoo, cleaning item etc	0.199
Sub Total Others							0.598
Total							1.934

DHQ Hospital Chakwal

Non-transparent expenditure on procurement – Rs 6.954 million

Rs in million

Vendor Name	G/L	S/O No	Date	Item	Quotations By	Amount
M/S NEW MALIK ENTERPRISES	A03942	3707	03.01.24	Disinfectant solution for dialysis	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.187
M/S NEW MALIK ENTERPRISES	A03942	3710	03.01.24	Disinfectant solution for dialysis	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.186
MUMTAZ BROTHERS	A03942	3716	09.01.24	Disinfectant solution for dialysis	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.186
Total Dialysis						0.559
M/S NEW MALIK ENTERPRISES	A03970	3807	27.01.24	Stromatolyzer 500ml sysmax	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.194
M/S NEW MALIK ENTERPRISES	A03970	3805	27.01.24	Cell Pack 20 L sysmax	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.194
AROOJ GROUP INTERNATIONAL	A03970	4339	28.01.24	Cell Pack 20 L sysmax	Arooj Group, Hashir Enterprises, Allied Business System	0.194
M/S NEW MALIK ENTERPRISES	A03970	8932	25.02.24	CBC Vials	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.191
M/S NEW MALIK ENTERPRISES	A03970	4061	01.04.24	Stromatolyzer 500ml sysmax	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.194
M/S NEW MALIK ENTERPRISES	A03970	4059	01.04.24	Cell Pack 20 L sysmax	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.194
M/S NEW MALIK ENTERPRISES	A03970	4052	01.04.24	Blood bag with set	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.195
AROOJ GROUP INTERNATIONAL	A03970	4334	28.04.24	Stromatolyzer 500ml sysmax	Arooj Group, Hashir Enterprises, Allied Business System	0.194
MUMTAZ BROTHERS	A03970	4207	04.05.24	CBC Vials	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.191
M/S NEW MALIK ENTERPRISES	A03970	4041	12.05.24	Blood bag with set	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.195
AROOJ GROUP INTERNATIONAL	A03970	4503	27.05.24	Cell Pack 20 L sysmax	Arooj Group, Hashir Enterprises, Allied Business System	0.194
AROOJ GROUP INTERNATIONAL	A03970	4509	27.05.24	Stromatolyzer 500ml sysmax	Arooj Group, Hashir Enterprises, Allied Business System	0.194
Total Lab Items						2.324
MUMTAZ BROTHERS	A03942	17331	05.06.23	X-Ray Cassette with screen	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.168
MUMTAZ BROTHERS	A03942	18160	10.06.23	X-Ray Cassette with screen	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.173
MUMTAZ BROTHERS	A03942	18197	16.06.23	X-Ray Cassette with screen	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.183
Total X-Ray						0.524
AWAN TRADERS CHAKWAL	A03942	924	07.07.23	Ceiling light 8"	Awan Traders, Amjad Brothers, Shabbir & Sons	0.177
AWAN TRADERS CHAKWAL	A03942	1022	17.07.23	Ceiling Light	Awan Traders, Amjad Brothers, Shabbir & Sons	0.198

Vendor Name	G/L	S/O No	Date	Item	Quotations By	Amount
KHAN TRADERS CHAKWAL	A03942	2160	29.07.23	Ceiling Fan	Awan Traders, Amjad Brothers, Khan Brothers	0.192
Total Lights						0.567
MUMTAZ BROTHERS	A03942	17291	12.05.23	UPS Battery	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.198
MUMTAZ BROTHERS	A03942	17863	08.06.23	UPS 3 KVA	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.199
MUMTAZ BROTHERS	A03942	17992	09.06.23	UPS Battery	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.198
SHABBIR AND SONS	A03942	1078	28.07.23	Dry Batteries	Awan Traders, Amjad Brothers, Shabbir & Sons	0.198
SHABBIR AND SONS	A03942	2193	03.08.23	Dry Batteries	Awan Traders, Amjad Brothers, Shabbir & Sons	0.165
SHABBIR AND SONS	A03942	3548	10.10.23	Dry Batteries	Khan Brothers, Rajpoot Enterprises, Shabbir & Sons	0.198
SHABBIR AND SONS	A03942	3657	28.10.23	Dry Batteries	Khan Brothers, Rajpoot Enterprises, Shabbir & Sons	0.198
Total UPS						1.354
MUMTAZ BROTHERS	A03942	3649	27.10.23	Oxygen Cylinder Trolley large size	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.167
M/S NEW MALIK ENTERPRISES	A03942	3664	06.11.23	Leelan Trolley	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.195
AROJ GROUP INTERNATIONAL	A03942	3683	07.11.23	Drip Stand	Arooj Group, Hashir Enterprises, Allied Business System	0.186
BUSINESS SOLUTIONS	A03942	3650	27.12.23	Examination gloves	Awan Traders, Business Solution, Shabbir & Sons	0.159
MUMTAZ BROTHERS	A03942	3729	10.01.24	Examination Couch	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.192
MUMTAZ BROTHERS	A03942	3735	11.01.24	Oxygen Cylinder Trolley large size	Mumtaz Brothers, Hashir Enterprises, Allied Business System	0.167
M/S NEW MALIK ENTERPRISES	A03942	4560	02.02.24	Drip Stand	New Malik Enterprises, Hashir Enterprises, Allied Business System	0.186
KHAN TRADERS CHAKWAL	A03970	850	12.06.23	Lamination Sheet Green	Awan Taders, Khan Brothers, Shabbir & sons	0.181
KHAN TRADERS CHAKWAL	A03970	874	17.06.23	Lamination Sheet White	Awan Taders, Khan Brothers, Shabbir & sons	0.195
Total General Store						1.628
Grand Total						6.954

Health Council

Rs in million

Supply Order No & Date	Item	Supplier	Amount
3833 dt.06.02.24	Blind Curtains	M/s Raja Brothers	0.186
3825 dt.03.02.24		-do-	0.186
3822 dt.03.02.24		-do-	0.172
Sub Total			0.544
April to July 2023	Ortho Implant Items	M/s Aqeel Surgical & Ortho Implants Center	0.621
March to June 22		-do-	0.375
Sub Total			0.996
Total			1.541

Govt City Hospital Talagang

Rs in million

Cheque No. & Date	Bill No. & Date	Agenda Item No & Date of Health Council Meeting	Description	Vendor	Amount
4409073892 dt.16.11.23	10/19/CHK-86 dt.19.10.2023	XVII dated.28.09.23	Polishing of 100 Doors	Life Care Diagnostics	0.199
	10/19/CHK-87 dt.19.10.2023	XVIII dated.28.09.23	Repairing of 50 wooden doors		0.182
4409073893 dt.16.11.23	043-27/18 dt.15.06.2023	V dated.26.05.23	Reflector Jackets	Sysmedic	0.071
	043-27/17 dt.15.06.2023	VI dated.26.05.23	OT Dress		0.074
	043-25/34 dt.12.06.2023		Lab Coats for Doctors and Paramedics		0.148
4409073894 dt.16.11.23	106 dt.26.06.2023	XI dated.26.05.23	Establishment of Indoor Pharmacies	Global Health Enterprises	0.199
	107 dt.26.06.2023	XII dated.26.05.23	Establishment of ER Pharmacy		0.188
4409073936 dt.28.02.24	01/24/CHK-17 dt.24.01.2024	XII dated.30.04.24	Carpet For Daycare	Global Health Enterprises	0.136
	01/24/CHK-18 dt.24.01.2024		Foam Padding For Daycare	Global Health Enterprises	0.130
	01/24/CHK-19 dt.24.01.2024		Stickers For Daycare	Global Health Enterprises	0.142
Total					1.468

Annexure-DHA-CKW-F

14.4.6 Non debarring of firms which caused loss to DHA – Rs 8.949 million

Rs in million

Sr. No.	Name of Supplier	Name of Medicines	Name of Health Facility	Discounted Rate	Bulk Rate	Difference	Quantity	Excess Payment			
1	M/s Hashir Surgical	IV Cannula 24G	DHQ Hospital Chakwal	170.00	87.00	83.00	400	0.033			
				167.00	87.00	80.00	1700	0.136			
				164.00	87.00	77.00	15640	1.204			
				212.50	87.00	125.50	100	0.013			
				208.75	87.00	121.75	900	0.110			
				205.00	87.00	118.00	7820	0.923			
				246.00	87.00	159.00	4060	0.646			
			Govt. City Hospital Talagang	195.80	87.00	108.80	50	0.005			
				222.50	87.00	135.50	109	0.015			
			Trauma Center Kallar Kahar	246.40	87.00	159.40	2800	0.446			
THQ Hospital Choa Saidan Shah	235.20	87.00	148.20	2200	0.326						
2	M/s MTI Medical	Inj Ceftriaxone (Sodium)-1mg	DHQ Hospital Chakwal	289.00	81.90	207.10	2250	0.466			
				301.00	81.90	219.10	600	0.131			
				297.50	81.90	215.60	1300	0.280			
				306.00	81.90	224.10	1380	0.309			
				357.20	81.90	275.30	50	0.014			
				326.80	81.90	244.90	150	0.037			
				323.00	81.90	241.10	7560	1.823			
			326.40	81.90	244.50	100	0.024				
			Govt. City Hospital Talagang	225.00	81.90	143.10	6073	0.869			
			3		Inj Omeprazole-40mg	DHQ Hospital Chakwal	212.50	39.47	173.03	50	0.009
289.00	39.47	249.53					530	0.132			
329.00	39.47	289.53					250	0.072			
297.50	39.47	258.03					2062	0.532			
357.20	39.47	317.73					5	0.002			
323.00	39.47	283.53					1065	0.302			
339.15								39.47	299.68	300	0.090
Total								8.949			

Annexure-DHA-CKW-G

14.4.8 Unauthorized expenditure on R&M – Rs 3.346 million

Rs in million

Sr. No.	Invoice No. & dt.	Vender	Item	Amount
01	409 dt.03.07.23	M/s Awan Traders	Condenser	0.176
02	405 dt.04.07.23	-do-	Replacement of USG Motherboard	0.189
03	415 dt.04.07.23	-do-	Compressor 1.5 ton	0.154
04	419 dt.04.07.23	-do-	4 Core wire	0.053
05	418 dt.10.07.23	-do-	AC Kit	0.160
06	410 dt.08.07.23	-do-	Copper Pipe ½	0.144
07	402 dt.11.07.23	-do-	AVR used for Ultrasound only	0.056
08	406 dt.13.07.23	-do-	Replacement of USG Track Ball & Touch Pad	0.175
09	411 dt.14.07.23	-do-	Copper Pipe ¼	0.144
10	420 dt.15.07.23	-do-	Flair Nuts	0.065
11	412 dt. 20.07.23	-do-	Copper Pipe 5/8	0.192
12	417 dt.20.07.23	-do-	Compressor 4 Ton	0.194
13	407 dt.22.07.23	-do-	Replacement of USG Keyboard	0.074
14	413 dt.25.07.23	-do-	AC Gas R22	0.168
15	414 dt.29.07.23	-do-	AC Gas R410 G	0.139
16	408 dt.31.07.23	-do-	Replacement of USG LCD Touch Screen	0.075
17	416 dt.02.08.23	-do-	Compressor 2 Ton	0.040
18	02 dt.04.07.23	M/s Shabbir & Sons	Replacement of O2 flow meter for General OT	0.198
19	01 dt.17.07.23	-do-	Replacement of vaporizer dragger anesthesia machine	0.197
20	03 dt.21.07.23	-do-	Replacement of scavenging system for anesthesia machine in Gyne OT	0.195
21	685 dt.25.03.23	M/s Mech & Tech Ventures	Patient bed wheels	0.177
22	683 dt.24.03.23	-do-	Welding pipe and joints replacement	0.184
23	53 dt.02.08.23	M/s Business solution	Bed wheel imported	0.198
Total				3.346

Annexure-DHA-CKW-H

14.4.17 Doubtful expenditure on consumption of POL for generator – Rs 3.736 million

Month	Total Hours by CT Scan	Generator No.2 Perkin (indoor)				Generator No.1 Grupal (Emergency)			
		Total Hours by DHQ	Excess Hours Claimed By DHQ	Diesel Per Hour	Extra Diesel	Total Hours by DHQ	Excess Hours Claimed By DHQ	Diesel Per Hour	Extra Diesel
Jul-23	2	28	26	20	520	55	53	18	954
Aug-23	4	6	2	20	40	60	56	18	1008
Sep-23	5	15	10	20	200	45	40	18	720
Oct-23	2	32	30	20	600	55	53	18	954
Nov-23	6.5	31	24.5	20	490	50	43.5	18	783
Dec-23	14	35	21	20	420	45	31	18	558
Jan-24	4	25	21	20	420	30	26	18	468
Feb-24	7	6	-1	20	-20	10	3	18	54
Mar-24	6	35	29	20	580	40	34	18	612
Apr-24	4	54	50	20	1000	60	56	18	1008
May-24	2	30	28	20	560	30	28	18	504
Jun-24	7	30	23	20	460	32	25	18	450
Total	63.5	327	263.5	240	5270	512	448.5	216	8073

Annexure-DHA-CKW-I

**14.4.18 Unauthorized expenditure on repair of generator & AC –
Rs 1.597 million causing loss – Rs 0.758 million**

Rs in million

Generator									
Sr. No.	Requisition Date / Bill Date	Name of Part	Qty	Rate Paid to M/s Awan Traders (Including GST)	Amount Paid to M/s Awan	Rate of M/s Sarmik (Including GST)	Loss (Rs in million)	Remarks	
01	20.08.23/ 28.08.23	Repair of Generator Service Charges	1	58,000	0.058	0	0.058		
02	17.08.23/ 25.08.23	Lower Engine Gasket	1	112,100	0.112	15,300	0.097		
03	15.08.23/ 21.08.23	Engine Piston	6	33,040	0.198	16,200	0.101		
04	16.08.23/	Intake Valves	6	16,520	0.099	12,600	0.024		
05	23.08.23	Exhaust Valves	6	16,520	0.099	12,600	0.024		
06	17.08.23/ 24.08.23	Turbo Cartridge	1	94,400	0.094		0.000	Rate not available in Sarmik contract	
07	16.08.23/ 21.08.23	Kit Line	6	11,800	0.071		0.000		
08		Cambush	6	8,850	0.053	6,300	0.015		
09		Bushing	6	10,620	0.064	8,100	0.003		
10	17.08.23/ 25.08.23	Upper Engine Gasket	1	118,000	0.118	15,300	0.103		
11	15.08.23/	Ring Piston	6	14,160	0.085		0.085	Double claimed	
12	20.08.23	Fuel Injector	6	18,880	0.113	16,200	0.016		
Total					1.164		0.524		
Compressor									
Sr. No.	Bill No & Date	Name of Supplier	Name of Part	Qty	Rate Paid (Including GST)	Amount Paid	Rate of M/s Sarmik (Including GST)	Amount Payable to M/s Sarmik	Loss
01	34/ 18.07.23	M/s Business Solution	Compressor AC 2 Ton	4	49,560	0.198	20,700	82,800	0.115
02	416 / 02.08.23	M/s Awan Traders	Compressor AC 2 Ton	1	40,000	0.040	20,700	20,700	0.019
03	417 / 20.07.23	-do-	Compressor AC 4 Ton	3	64,500	0.194	31,500	94,500	0.099
Total						0.432			0.233
G. Total						1.597			0.758

15.4.3 Irregular expenditure on procurement by splitting – Rs 11.529 million

Rs in million

SR. No.	Date	supply order number	Type of expense	Description of Items	Name of vendor	Net Amount
1	nil	nil	General store item	Flood light	Mirza Brothers, Jhelum	0.065
2	09.09.2023	7677		Paint		0.140
3	07.09.2023	7662		Paint		0.132
4	21.08.2023	7070		LED Panel light sonica 48W		0.162
5	19.08.2023	6988		LED Panel light sonica 36W		0.175
6	21.08.2023	7069		Weather shield vital paints 16 Ltr		0.178
7	17.08.2023	6897		Weather shield vital paints 16 Ltr		0.178
8	nil	nil		muslim shower for bathrooms		0.020
9	29.08.2023	7363		Emulsion paid & other Accessories		0.176
10	21.08.2023	7010	Machinery and equipment	Blood Shaker Machine DLAB USA	Med Technologies	0.170
11	21.08.2023	7047		SPO2 probe for cardiac monitors	Med Technologies	0.151
12	19.08.2023	6954		Blood Roller Mixer DLAB USA	Med Technologies	0.149
13	18.08.2023	6941		LED Phototherapy Machine	Medilite	0.173
14	19.08.2023	6973		Fresenius Dialysis machine		0.097
15	19.08.2023	6968		Flow Meter		0.113
16	16.09.2023	7920		Computer system ACER Aspire		0.177
17	19.08.2023	6965		Computer system ACER Aspire		0.177
18	19.08.2023	6969		Stretcher Trolley		0.173
19	21.08.2023	7038		Flow Sensor Dragger		0.078
20	19.08.2023	7001	General store item	IV Stand SS Chrome Fiber Bass	Orhan Traders	0.162
21	nil	nil		Patient Couch		0.062
22	19.08.2023	6991		SMD Lights		0.110
23	21.08.2023	7057		Blood Donor Couch		0.149
24	21.08.2023	7017		Air Cooler		0.172
25	18.08.2023	6930		SMD Lights		0.169
26	19.08.2023	6990		Wahid bracket Fans		0.196
27	nil	nil		Water filter carriage		0.051
28	21.08.2023	7058		Atomatic Door Closer		0.135
29	19.08.2023	7000		Insect killer 30 W UV Rod		0.135
30	21.08.2023	7059		Multistage Hight	Aryan Surgical	0.188

				pressure pump		
31	21.08.2023	7068		WRO Membrane		0.168
32			Medicines	SSP Programe Medicine bill August-22	Attique pharmacy	4.446
33	30.01.2024	757	General store item	SMD Lights	Orhan Traders	0.193
34	30.01.2024	761		Wall panel Sheet		0.193
35	31.01.2024	820		Wall panel Sheet		0.193
36	29.01.2024	744		Pain material		0.141
37	nil	nil		False ceiling		0.041
38	31.01.2024	788		SMD Lights	Aryan Surgical	0.172
39	nil	nil		Tinted paper		0.025
40	nil	nil		Door Lock		0.019
41	26.12.2023	11456		Tent rent charges	Medilite	0.148
42	nil	nil		Limestome		0.070
43	30.01.2024	769		Backlit panel	Orhan Traders	0.118
44	nil	nil		Fragrance soap		0.073
45	nil	nil		Soap dispenser		0.069
46	19.09.2023	7913		exhuast fans	Medilite	0.098
47				Wall papers		0.156
48				Oxygen cylinder stand		0.163
49	19.09.2023	7959		Wall papers	Gujjar brother	0.134
50	14.09.2023	7871		tile bond		0.086
51	nil	nil		granite tope		0.058
52	nil	nil		cement bag	Orhan Traders	0.035
53	nil	nil		Soap dispenser		0.065
54	nil	nil		sanitory iteas	Medilite	0.069
55	23.10.2023	9017		control board		0.169
56	nil	nil		plumbing items		0.022
57	nil	nil		Flood light	Mirza Brothers, Jhelum	0.030
58	03.10.2023	8373		paint material	gujjar brother	0.104
59	nil	nil		marbal white		0.058
Total						11.529

15.4.6 Non-deduction of GST from Suppliers – Rs. 4.402 million

Rs in million

Sr. No.	Name of Firm	Name of item	Date	Gross amount paid	GST due @18% ()
1	Eastern Medical Care (PVT) LTD Lahore	Examination Gloves Latex (M,L)	22.06.22	1,478,400	0.266
2		Examination Gloves Latex (M,L)	16.06.22	1,801,800	0.324
Total Recovery (A)				11,224,200	0.590
S.No.	Name of Firm	Bill No.	Bill Date	Bill Amount	01% GST
1	Saffron Pharmaceuticals Faisalabad	23-050146	08.05.2023	312,000	0.003
2	Indus Pharma PVT LTD Karachi	16147	11.05.2023	590,425	0.006
3	Abbot Laboratories Pakistan Karachi	5154	28.04.2023	989,287	0.010
4	Bloom Pharmaceuticals PVT LTD Rawalpindi	18605	25.05.2023	176,000	0.002
5	Mega Pharmaceuticals Limited Lahore	24949	30.06.2023	666,000	0.007
6	Mega Pharmaceuticals Limited Lahore	24970	30.06.2023	537,600	0.005
7	Bosch Pharmaceuticals PVT LTD Karachi	2.312E+09	20.02.2023	254,250	0.003
8	Citi Pharma Limited Kasur	GP/425/2023	01.06.2023	106,500	0.001
9	Amros Pharmaceuticals Karachi	AMROS/IS-278	10.03.2023	746,170	0.007
10	Amros Pharmaceuticals Karachi	AMROS/IS-279	10.03.2023	211,810	0.002
11	Amros Pharmaceuticals Karachi	AMROS/IS-316	10.03.2023	6,876	0.000
12	Bloom Pharmaceuticals PVT LTD Rawalpindi	18882	07.04.2023	150,000	0.002
13	Scilife Pharma (PVT) LTD Karachi	81022	03.05.2023	1,706,065	0.017
14	Hakim Sons (Impex) PVT LTD Karachi	26154	13.02.2023	3,690,000	0.037
15	Lisko Pakistan (Pvt) Ltd Karachi	2	04.07.2023	382,000	0.004
16	Abbot Laboratories Pakistan Karachi	11800	22.08.2022	79,750	0.001
17	Abbot Laboratories Pakistan Karachi	952011	13.09.2022	204,580	0.002
18	Mega Pharmaceuticals Limited Lahore	25710	31.08.2023	545,400	0.005
19	Frontier Dextrose Limited Lahore	15351	22.05.2023	121,917	0.001
20	Frontier Dextrose Limited Lahore	15352	22.05.2023	79,527	0.001
21	Zafa Pharmaceuticals	334403-04	14.07.2023	2,412,000	0.024

	Laboratoies Pvt Ltd				
22	Ophth Pharma Pvt Ltd	KIV-202420603	06.02.2024	3,940,000	0.039
23	Amros Pharmaceuticals Karachi	AM-326/2023	09.10.2023	1,365,000	0.014
24	Indus Pharma PVT LTD Karachi	16147B	26.12.2023	605,820	0.006
25	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19093	27.09.2023	621,600	0.006
26	Unisa Pharmaceuticals Industries Ltd Noshera	1	28.09.2023	871,200	0.009
27	Unisa Pharmaceuticals Industries Ltd Noshera	2	28.09.2023	470,400	0.005
28	Unisa Pharmaceuticals Industries Ltd Noshera	4	28.09.2023	381,150	0.004
29	Saffron Pharmaceuticals Pvt Ltd Faisalabad	23-090648	27.09.2023	1,089,000	0.011
30	Unisa Pharmaceuticals Industries Ltd Noshera	3	28.09.2023	1,118,700	0.011
31	Unisa Pharmaceuticals Industries Ltd Noshera	5	28.09.2023	6,720,000	0.067
32	Unisa Pharmaceuticals Industries Ltd Noshera	6	28.09.2023	4,845,000	0.048
33	Unisa Pharmaceuticals Industries Ltd Noshera	7	28.09.2023	1,017,500	0.010
34	Unisa Pharmaceuticals Industries Ltd Noshera	8	28.09.2023	3,485,000	0.035
35	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19094	27.09.2023	1,725,000	0.017
36	Don Valley Pharmaceuticals Lahore	27557-2310	09.10.2023	11,302,560	0.113
37	Don Valley Pharmaceuticals Lahore	25557	09.10.2023	4,659,875	0.047
38	Unisa Pharmaceuticals Industries Ltd Noshera	9	09.10.2023	184,807	0.002
39	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19569	03.11.2023	606,000	0.006
40	FYNK Pharmaceuticals Lahore	T-20656	16.11.2023	558,785	0.006
41	FYNK Pharmaceuticals Lahore	T-20657	16.11.2023	155,547	0.002
42	Sante (Private)	5.2E+09	23.11.2023	178,100	0.002

	Limited Karachi				
43	Sante (Private) Limited Karachi	5.2E+09	25.10.2023	574,752	0.006
44	Lisko Pakistan (PVT.) LTD Karachi	389	02.12.2023	591,800	0.006
45	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19413	25.11.2023	122,400	0.001
46	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19194	16.10.2023	790,000	0.008
47	Bosch Pahraceuticals Pvt Ltd Karachi	2.422E+09	28.12.2023	695,520	0.007
48	Bosch Pahraceuticals Pvt Ltd Karachi	2.422E+09	13.11.2023	570,000	0.006
49	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19412	25.11.2023	1,617,000	0.016
50	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19709	15.02.2024	1,586,700	0.016
51	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19565	29.12.2023	4,790,236	0.048
52	Bosch Pahraceuticals Pvt Ltd Karachi	2.42E+10	11.11.2023	2,622,000	0.026
53	DKT Pakistan Pvt Ltd Karachi	011-23/004	02.12.2023	1,488,750	0.015
54	Citi Pharma Pvt Ltd Kasur	GP/98/23	27.12.2023	16,050,350	0.161
55	Geofman Pharmaceuticals Karachi	GMP09230072	22.09.2023	1,448,260	0.014
56	Scilife Pvt Ltd Karachi	88331	10.11.2023	3,295,900	0.033
57	Bloom Pharmaceuticals Pvt Ltd Rawalpindi	19305	25.10.2023	1,507,365	0.015
58	Caraway Pharmaceuticals	1016133	14.02.2024	545,300	0.005
59	Bosch Pahraceuticals Pvt Ltd Karachi	242210038	13.11.2023	932,769	0.009
60	S. Fazalillahi & Sons Pvt Ltd	11867	12.02.2024	5,885,000	0.059
61	FYNK Pharmaceuticals Lahore	SI/12-23/151	11.11.2023	1,284,000	0.013
62	Arson Pharmaceuticals Industries	12/0472	10.01.2024	197,500	0.002
63	Lisko Pakistan (PVT.) LTD Karachi	583	27.01.2024	1,052,800	0.011
64	Lisko Pakistan (PVT.) LTD Karachi	792	23.04.2024	3,109,600	0.031
65	Lisko Pakistan (PVT.) LTD Karachi	685	22.02.2024	3,626,000	0.036
66	Wimits Pharmaceuticals (PVT) Ltd	WP/ST/63	21.03.2024	1,311,000	0.013
67	Glaxosmithkline Pakistan	5.396E+10	15.04.2024	9,425,650	0.094
68	Arson Pharmaceuticals Industries	12/0471	07.12.2023	1,081,500	0.011
Total					1.261

Amount recovery during verification and justified					0.366
Total recovery (B)					0.895
Sr.	Name Of BHU	Name of firm	Name of Item	Gross Amount	GST
1	Chak Jani	A-tech	Air Conditioner 1 Ton Haier	92,000	0.017
2	Chak Jani	Hamza Hardware & Paint Store Pinanwal	Paint of Doors and Windows Main Building	25,000	0.005
3	Chak Jani	MashAllah Hardware & Paint Store Pinanwal	Whitewash and Paint	40,500	0.007
4	Chak Jani	Ramzan Wood Works Pinanwal	Material Breastfeeding Corner material	22,000	0.004
5	Pindi Saidpur	Naveed Furniture Mart	Office chairs 5 pcs	22,500	0.004
6	Pindi Saidpur	Sialwi Paint & Hardware Store	Material for Whitewash	40,000	0.007
7	Pindi Saidpur	Qaiser hardware and Sentary Store	Stone for Wall Foundation	26,930	0.005
8	Kotla Syedan	Mughal iron store lilla	BHU main building repair material	30,000	0.005
9	Kotla Syedan	Waseem mobile & repair shop Toba	mobile purchase	23,000	0.004
10	Kotla Syedan	Ali Furniture Toba	chair, table	60,000	0.011
11	Kotla Syedan	Khawja Nazeer Sanitary & Hard Ware Store , Naseer Autos	Exhaust fan, wiring, flash tank, battery for ups	42,640	0.008
12	Kotla Syedan	M. Arif Furniture	Almirah + door	44,200	0.008
13	Ramdial	Cash Memo	distemper	33,345	0.006
14	Ramdial	Hamza Engineering & Traders	samsung android tab	88,000	0.016
15	Sagri	4 Brothers Enterprises	Breast Feeding corner material	30,000	0.005
16	Panchour	Horizon Touch	Blood sugar strip issue check	74,800	0.013
17	Panchour	Horizon Touch	HB strip	174,800	0.031
18	Panchour	Ibrahim Enterprises	Tablet of EMR	44,000	0.008
19	Panchour	Horizon Touch	Blood sugar strips 50 pack	149,600	0.027
20	Sodi Gujjar	Bilal Brothers, P.D. Khan	White wash	37,000	0.007
21	Sodi Gujjar	Raja Khursheed Electric Store, P.D. Khan	motor pump new	32,000	0.006
22	Sodi Gujjar	Nadeem Mughal Hardware & Paint Store P.D. Khan	Paint for hospital	28,500	0.005
23	Bishdounour	Horizon Touch	HB strips payment	197,600	0.036
24	Bhattia	Ibrahim Enterprises	2new Tabs	31,000	0.006
25	Baragow	IESCO	cost of new 11kv dropout cut out against burst	34,000	0.006
26	Ahmedabad	Ibrahim Enterprises	Q Tab	31,000	0.006
27	Ahmedabad	Janjua Mobile Zone, Khaushab	TAB Samsung	45,000	0.008
28	Ahmedabad	Janjua Mobile Zone, Khaushab	2 Tab Purchase Samsung	100,000	0.018
29	Chak Shadi	National Computer & Mobile Center Pinanwal	vaccinator mobile	30,000	0.005
30	Chak Shadi	Rang mahal Pain Center	water wash building	31,275	0.006
31	Chak Shadi	Cash memo	quarter sanitary work	37,700	0.007
32	Chak Shadi	Cash Memo	building repairing	49,970	0.009
33	Toba	Usman Center Lilla	Printer 3 in 1	30,000	0.005
34	Toba	Al- Makah Battery Centre	2 Batteries	47,000	0.008
35	Toba	Al-Saifi Aluminium	Panelling + Labour	99,100	0.018
36	Jallo Chak	Usman Centre Lillah	Samsung Tabs	92,400	0.017

37	Dharyala Jalip	Ameer Hamza Mobile Shop	andriod samsung tablet	45,000	0.008
38	Dharyala Jalip	Hamza Engineering & Traders	MSDS pena flex ,boards name plates	74,550	0.013
39	Adrana	AL Naeem Mobile Center	Mobile hot12play(2)	54,400	0.010
40	Adrana	Ibrahim Enterprises	white wash wall	40,530	0.007
41	Adrana	Ibrahim Enterprises	panel fitting .LHV room	55,650	0.010
42	Kohali	Ibrahim Enterprises	iron stand for medical store	48,450	0.009
43	Kohali	Ibrahim Enterprises	grass cutting machine	39,142	0.007
44	Kohali	Ibrahim Enterprises	water tank	44,625	0.008
45	Kohali	Learning Computer Domeli	Bio matric machine	35,000	0.006
46	Banth	Ibrahim Enterprises	Floor tile	60,000	0.011
47	Banth	Ibrahim Enterprises	Tab Lenovo M10 plus	45,000	0.008
48	Banth	Horizon Touch	HB strip	197,600	0.036
49	Banth	Ibrahim Enterprises	New biometric machine	57,000	0.010
50	G.U Singh	Horizon Touch	HP-strips	197,600	0.036
51	G.U Singh	Learning Computers Domeli	TAB purchased	30,000	0.005
52	Chotala	Ibrahim Enterprises	Mobile Tabs for EMR (3)	46,500	0.008
53	Chotala	Base 3 Mobiles	samsung mobile Tab.	43,000	0.008
54	Pinanwal	Humayun Auto Store	Batteries 2nos	34,485	0.006
55	Pinanwal	Jaffar Painter	White wash	36,700	0.007
56	Pinanwal	Mashallah Sanitary Store Pinanwal	Sanitary items	31,571	0.006
57	Pinanwal	Royal painter	Royal painter	30,000	0.005
58	Pinanwal	Ramzan furniture pinanwal	Ramzan furniture pinanwal	33,000	0.006
Total				3,296,663	0.593
Amount recovered and justified during verification					0.308
Total recovery (C)					0.286
Sr. No.	QTY Order	Medical Devices Procured	Amount of Medical Devises Delivered	Sale tax	Firm
1	79	ADULT AIRWAY	4699	0.0008	M/S Attiqe Pharmacy
2	60	AIRWAY CHILD	8140	0.0015	M/S Attiqe Pharmacy
3	1509	CATGUT (DIFF SIZES)	273462	0.0492	M/S Attiqe Pharmacy
4	12	CHEST TUBE	13320	0.0024	M/S Attiqe Pharmacy
5	12	CHEST TUBE e BOTTLE	29940	0.0054	M/S Attiqe Pharmacy
6	4055	CORD CLAMP	76310	0.0137	M/S Attiqe Pharmacy
7	5	CVP LINE DOUBLE LUMEN	22740	0.0041	M/S Attiqe Pharmacy
8	11	CVP LINE SINGLE LUMEN	35689	0.0064	M/S Attiqe Pharmacy
9	146	D/S 10cc	3929	0.0007	M/S Attiqe Pharmacy
10	277	D/S 20cc	8321	0.0015	M/S Attiqe Pharmacy
11	2000	D/S 3cc	52430	0.0094	M/S Attiqe Pharmacy
12	28	D/S 50cc	2157	0.0004	M/S Attiqe Pharmacy
13	2011	D/S 60cc	144937	0.0261	M/S Attiqe Pharmacy
14	1	DJ STENT FR 7	3700	0.0007	M/S Attiqe Pharmacy
15	86151	E.GLOVES	1286467	0.2316	M/S Attiqe Pharmacy
16	7PACK	E.GLOVES	10780	0.0019	M/S Attiqe Pharmacy
17	18	ETT 2.5	3423	0.0006	M/S Attiqe Pharmacy
18	28	ETT 4.5	5315	0.0010	M/S Attiqe Pharmacy
19	20	ETT WITHOUT CUFF 2.5	3850	0.0007	M/S Attiqe Pharmacy
20	20	ETT WITHOUT CUFF 3.5	5775	0.0010	M/S Attiqe Pharmacy
21	4043	FOLEY'S CATH 16	850414	0.1531	M/S Attiqe Pharmacy

22	70	FOLLEY'S 10	13620	0.0025	M/S Attiqe Pharmacy
23	20	FOLLEY'S 12	3850	0.0007	M/S Attiqe Pharmacy
24	140	FOLLEY'S 18	25900	0.0047	M/S Attiqe Pharmacy
25	30	FOLLEY'S 6	5920	0.0011	M/S Attiqe Pharmacy
26	30	FOLLEY'S 8	5775	0.0010	M/S Attiqe Pharmacy
27	10596	INSULIN SYRINGE	292235	0.0526	M/S Attiqe Pharmacy
28	3675	IV BURETTE	1158636	0.2086	M/S Attiqe Pharmacy
29	2102	IV CANNULA 18G	391870	0.0705	M/S Attiqe Pharmacy
30	1553	IV CANNULA 20G	301789	0.0543	M/S Attiqe Pharmacy
31	2526	IV CANNULA 22G	455648	0.0820	M/S Attiqe Pharmacy
32	21554	IV CANNULA 24G	4286103	0.7715	M/S Attiqe Pharmacy
33	17710	IV SET	1677682	0.3020	M/S Attiqe Pharmacy
34	304	NASAL CANNULA	98131	0.0177	M/S Attiqe Pharmacy
35	19	NEBS KIT	4969	0.0009	M/S Attiqe Pharmacy
36	106	NELTON 16	3922	0.0007	M/S Attiqe Pharmacy
37	50	NG 10	3258	0.0006	M/S Attiqe Pharmacy
38	50	NG 12	2684	0.0005	M/S Attiqe Pharmacy
39	37	NG 14	2420	0.0004	M/S Attiqe Pharmacy
40	2147	NG 16	139861	0.0252	M/S Attiqe Pharmacy
41	886	NG 4	47609	0.0086	M/S Attiqe Pharmacy
42	863	NG 6	46099	0.0083	M/S Attiqe Pharmacy
43	50	NG 8	2684	0.0005	M/S Attiqe Pharmacy
44	348	O2 MASK	90542	0.0163	M/S Attiqe Pharmacy
45	213	O2 MASK C	55167	0.0099	M/S Attiqe Pharmacy
46	124	PROLENE 1/0	28331	0.0051	M/S Attiqe Pharmacy
47	179	PROLENE 3/0	49504	0.0089	M/S Attiqe Pharmacy
48	5784	S. BLADE	256484	0.0462	M/S Attiqe Pharmacy
49	804	S. GLOVES	110275	0.0199	M/S Attiqe Pharmacy
50	400	SILK 1	91812	0.0165	M/S Attiqe Pharmacy
51	12	SILK 2/0 ST NEEDLE	2680	0.0005	M/S Attiqe Pharmacy
52	1458	SILK 3/0	281719	0.0507	M/S Attiqe Pharmacy
53	1011	SILK 4/0	185283	0.0334	M/S Attiqe Pharmacy
54	369	SKIN TRACTION DIFF SIZES	207406	0.0373	M/S Attiqe Pharmacy
55	5	SPONGOSTONE	2590	0.0005	M/S Attiqe Pharmacy
56	351	SUCTION DIFF SIZES	14134	0.0025	M/S Attiqe Pharmacy
57	11	UNDER WATER SEAL BOTTLE	12210	0.0022	M/S Attiqe Pharmacy
58	2524	VICRYL 1	1388388	0.2499	M/S Attiqe Pharmacy
59	54	VICRYL 2/0	28203	0.0051	M/S Attiqe Pharmacy
Total recovery(D)				2.632	
Grand total A+B+C+D				4.403	4.403

16.4.1 Irregular expenditure on pay and allowances - Rs 29.069 million

THQ Hospital K Kallar Syedan

Rs in million								
Sr. No.	Name of Officer / Official	Designation	Place of General Duty	Order By	Date	Gross Salary		Total Salary drawn
						2022-23	2023-24	
1	Dr. Haroon Iqbal	APMO	Attached at Dispensary Lahore High Court, Rawalpindi Bench	P&SHD	20.09.19	2.331	2.747	5.078
2	Dr. Syed Raza	APMO	Additional Charge District TB Control Officer Rawalpindi	CEO DHA, Rawalpindi	17.02.24	-	0.951	0.951
3	Dr. Azhar Ali Haider	APMO	Additional Charge of Technical Member, Drug Court Rawalpindi		20.02.24	-	0.978	0.978
4	Dr. Hafiz Asad Awais Akhtar	MO (Adhoc Adjusted)	Adyala Jail, Rawalpindi	P&SHD	29.12.23	-	0.992	0.992
5	Amna Ashraf	Charge Nurse	Red Crescent Rawalpindi	CEO DHA	01.11.23	-	0.773	0.773
6	Imran Shoukat	Computer Operator	Additional Deputy Commissioner Office, Rawalpindi	DC, Rawalpindi	19.05.20	0.668	0.726	1.394
7	Basit Ali	Data Entry Operator	Commissioner Office, Rawalpindi Division	EDO Health	22.04.16	0.698	0.669	1.367
Total								11.533

16.4.2 Overpayment of pay & allowances to staff – Rs 3.457 million

THQ Hospital Gujar Khan

Sr. No.	Name of employee	Designation	Absent date	Status	Overpayment
1	Dr Aisha Islam	WMO	10/01/2023	Absent since 01/10/2023	1.260
2	Dr. Munazza Tashfeen	SWMO	23/02/2024	Leave ended on 23 Feb 2024	0.388
Total					1.648

THQ Hospital Murree

Sr.#	Name of Officer/Official	Designation	Nature of leave	Period	No of Days	Rate of CA	Amount
1	Dr. Waqas Ahmad Khan	Pediatrician	LFP	10.07.2023 to 29.07.2023	20	5,000	0.003
2	Dr. Junaid Jahangir	Pediatrician	LFP	15.05.2024 to 11.08.2024	89	5,000	0.015
3	Dr. Asma Mir	Dermatologist	LFP	17.07.2023 to 15.08.2023	30	5,000	0.005
4	Dr. Asma Mir	Dermatologist	LFP	15.04.2024 to 12.07.2024	89	5,000	0.015
5	Dr. M. Shehryar Zia	Orthopedic surgeon	LFP	15.11.2023 to 12.02.2024	89	5,000	0.015
6	Dr. Tasneemul Huda	Senior Dental Surgeon	LFP	12.06.2023 to 25.07.2023	45	5,000	0.007
7	Dr. Hafsa Niaz	Dental Surgeon	LFP	04.09.2023 to 18.10.2023	45	5,000	0.008
8	Dr. Hafsa Niaz	Dental Surgeon	Maternity	01.11.2023 to 29.01.2024	90	5,000	0.015
9	Dr. Faizanul Haq	Dental Surgeon	LFP	02.11.2023 to 17.12.2023	46	5,000	0.008

Sr.#	Name of Officer/Official	Designation	Nature of leave	Period	No of Days	Rate of CA	Amount
10	Dr. UmerShafique	MO	LFP	01.01.2024 to 29.03.2024	89	5,000	0.015
11	Dr. Khizar Aziz	MO	LFP	05.05.2023 to 01.08.2023	89	5,000	0.015
12	Dr. Syed Athar Abbas	MO	LFP	01.12.2023 to 09.01.2024	40	5,000	0.007
13	Dr. Mariam Fatima	WMO	Maternity	01.06.2023 to 29.08.2023	90	5,000	0.015
14	Dr. Sharyar	Consultant	EOL	11.05.2024 to 30.06.24	51	156,908	0.267
Total							0.408

16.4.03 Irregular expenditure on procurement by splitting–Rs 11.842 million

Rs in million

Document No	Posting Date	G/L	Amount	VENDOR NAME	Supply order / Date
1900052247	13.12.2023	A03907	0.198	North Edge Enterprises	3765/B&A/24-10-2023
1900041250	13.12.2023	A03907	0.198		3671/B&A/24-10-2023
Sub Total Banners			0.396		
1900016253	15.09.2023	A03942	0.200	North Edge Enterprises	2922/B&A dated 18-08-2023
1900016252	15.09.2023	A03942	0.199		2567/B&A dated 26-07-2023
Sub Total Tyres			0.399		
1900087059	16.08.2023	A03942	0.199	North Edge Enterprises	2529/B&A dated 30-07-2023
1900040405	29.11.2023	A03942	0.199		2847/B&A dated 30-07-2023
1900140002	23.08.2023	A09601	0.200		1359/B&A dated 04-05-2023
1900042064	23.08.2023	A09601	0.199		2752/B&A dated 07-08-2023
Sub Total Air Conditioners			0.797		
1900155129	29.11.2023	A03942	0.103	North Edge Enterprises	3987/B&A dated 13-11-2023
1900155128	29.11.2023	A03942	0.075		No supply order
1900089339	11.10.2023	A03942	0.073		No supply order
1900089099	16.08.2023	A03942	0.072		No supply order
1900174111	29.11.2023	A03970	0.099		No date and Number
Sub Total Water Dispensers					
1900300168	02.02.2024	A09701	0.177	Mega Biz International	No date and No
1900300167	02.02.2024	A09701	0.177		5031/B&A dated 27-11-2023
Sub Total office Chairs			0.354		
1900143033	13.10.2023	A03942	0.054	3 AM ENTERPRISES	No supply order
1900071502	26.10.2023	A03942	0.191	Mega Biz International	No supply order
1900071503	26.10.2023	A03942	0.199		No supply order
1900251162	02.02.2024	A03942	0.074	North Edge Enterprises	No supply order
1900176012	08.09.2023	A03942	0.065		No supply order
1900102078	26.10.2023	A03942	0.065		No supply order
1900099043	17.08.2023	A03942	0.063		No supply order
1900092120	17.08.2023	A03942	0.056		No supply order
Sub Total UPS and batteries			0.767		
1900319031	13.01.2024	A03970	0.200	Al Mustafa Traders	3108/B&A dated 04-09-2023
1900320044	13.01.2024	A03970	0.199		3520/B&A dated 12-10-2023
1900249054	02.02.2024	A03970	0.175		3569/B&A dated 16-10-2023
1900320043	13.01.2024	A03970	0.150		3287/B&A dated 27-09-2023
1900319030	13.01.2024	A03970	0.199		3457/B&A dated 10-10-2023
1900230010	02.01.2024	A03970	0.075	North Edge Enterprises	No supply order
1900230011	02.01.2024	A03970	0.075		No supply order
1900230012	02.01.2024	A03970	0.075		No supply order
Sub Total Paint Material			1.149		
Grand Total			4.282		

Document No	Posting Date	G/L Description	Supply order No /Date	Invoice No /Date	Detail of Items	Amount
1900099789	27.10.2023	Others	468/Accounts/29-05-2023	407/30-05-2023	latex gloves	0.200
1900099786	27.10.2023	Others	793/Accounts/06-06-2023	422/08-06-2023	latex gloves	0.200
1900080548	27.10.2023	Others	1088/Accounts/21/06/2023	452/25-06-2023	latex gloves	0.200
1900080549	27.10.2023	Others	Nil	405/30-05-2023	latex gloves	0.200
Sub Total Latex Gloves						0.800
1900102063	12.10.2023	Others	1314/Accounts/17-10-2023	55/18-10-2023	Dengue Sampling Kits	0.099
1900102064	12.10.2023	Others	1250/Accounts/02-10-	41/03-10-2023	Dengue Sampling	0.099

			2023		Kits	
1900228200	14.03.2024	Others	1227/Accounts/23-09-2023	95/23-09-2023	Dengue Sampling Kits	0.099
1900228199	14.03.2024	Others	1226/Accounts/09-09-2023	86/13-09-2023	Dengue Sampling Kits	0.099
	Sub Total Dengue Kits					0.797
1900106432	12.10.2023	Stationery	166/Accounts/18-07-2023	980/01-08-2023	Paper Rims 65	0.195
1900067096	12.10.2023	Stationery	165/Accounts/18-07-2023	981/01-08-2023	Paper Rims 67	0.193
Sub Total Paper Rims						0.388
Grand Total						1.983

Item Name	Name of Vendor	Invoice No /Date	Amount
AC Dawlance	M/S Noor C.C Gujar Khan	022/30-06-2023	0.199
AC Purchased	M/S Noor C.C Gujar Khan	012/24-06-2023	0.200
Sub Total AC Purchase			0.399
Repair of Solar	M/S Noor C.C Gujar Khan	020/23-08-2023	0.075
Solar Batteries	M/S Noor C.C Gujar Khan	052/30-05-2023	0.200
Solar Batteries	M/S Noor C.C Gujar Khan	046/24-05-2023	0.200
Sub Total Solar Batteries			0.475
Cameras	M/S Noor C.C Gujar Khan	013/24-08-2023	0.180
Cameras & LED	M/S Noor C.C Gujar Khan	015/24-08-2023	0.065
DVR + Wire	M/S Noor C.C Gujar Khan	07/22-08-2023	0.193
Sub Total Cameras			0.438
Grand Total			1.237

Sr. No.	Name of Firm	Vr.No	Date	Item	Quantity	Amount
1	M/s Mughal Enterprises	101	03.07.23	P/F Aluminum center door outside OT	115 sft	0.197
2		102	03.07.23	P/F Glass counter in ER deptt& OPD	93 sft	0.153
3		110	10.07.23	P/F Aluminum Fall Ceiling sheets	100(2x2)	0.130
4		1010	18.08.23	P/F Aluminum center door outside OT	90 sft	0.154
Sub-Total						0.635
1	M/s Manzoor Traders	21	17.01.24	Jackets for male staff different sizes	32	0.151
2		83	17.01.24	Shoes for female staff	21	0.094
3		80	17.01.24	Jackets for Female staff different sizes	21	0.099
4		75	15.01.24	Shoes for male staff	32	0.143
Sub-Total						0.488
Grand-Total						1.123

ANNEXURE-DHA-BKR-C

17.4.1 Illegal promotion of allied health professionals resulted in overpayment of Rs 9.052 million

Sr No	Name Of Employee	Cost Center	Previous Bs	Upgraded in BS	C. Bp s	Job Title	Actual Basic Due	April
1	Abdul Ghaffar	Bv9111	6	9	14	Technician	40360	60,810
2	Muhammad Hasnan	Bv9111	6	9	12	Technician	25640	31,210
3	Muhammad Iltaf	Bv9111	6	9	12	Technician	40360	49,800
4	Muhammad Ilyas	Bv9111	6	9	12	Technician	37090	45,510
5	Muhammad Imran	Bv9111	6	9	12	Technician	25640	31,210
6	Muhammad Iqbal	Bv9111	6	9	12	Technician	25640	31,210
7	Muhammad Ramzan	Bv9111	6	9	12	Technician	37090	45,510
8	Muhammad Rustam	Bv9111	6	9	14	Senior Technician	37090	53,850
9	Rahim Bakhsh	Bv9111	6	9	14	Technician	38180	55,590
10	Abdul Sattar	Bv9033	9	12	14	Senior Technician	38180	55,590
11	Aman Ullah	Bv9033	6	9	12	Technician	39270	48,370
12	Asia Khokhar	Bv9033	9	12	14	Senior Technician	34440	41,670
13	Asia Parveen	Bv9033	9	12	14	Lady Health Visitor (Lhv)	30600	36,450
14	Asia Parvin	Bv9033	9	12	14	Senior Technician	55520	66,030
15	Bushra Bibi	Bv9033	9	12	14	Lady Health Visitor (Lhv)	31560	36,450
16	Bushra Jahan	Bv9033	9	12	16	Senior Technician	46946	71,010
17	Bushra Kalsom Akhtar	Bv9033	9	12	14	Senior Technician	48370	57,330
18	Bushra Niazi	Bv9033	9	12	14	Senior Technician	28680	34,710
19	Bushra Parveen	Bv9033	9	12	12	Technician	0	31,210
20	Fahmeeda Kousar	Bv9033	9	12	14	Lady Health Visitor (Lhv)	34440	41,670
21	Farman Ali	Bv9033	8	9	14	Senior Technician	39270	57,330
22	Fozia Perveen	Bv9033	9	12	14	Lady Health Visitor (Lhv)	35400	41,670
23	Habib Ahmed	Bv9033	6	9	12	Technician	39270	48,370
24	Mehroz Atta	Bv9033	9	12	14	Lady Health Visitor (Lhv)	48370	57,330
25	Muhammad Akram	Bv9033	6	9	14	Senior Technician	39270	57,330
26	Muhammad Arif	Bv9033	6	9	12	Technician	39270	48,370
27	Muhammad Baqir	Bv9033	9	12	14	Senior Technician	32520	38,190
28	Muhammad Iqbal	Bv9033	9	12	12	Technician	0	52,660
29	Muhammad Irfan	Bv9033	6	9	12	Technician	28560	35,500
30	Muhammad Ishaq	Bv9033	8	9	12	Technician	0	31,210
31	Muhammad Ishfaq	Bv9033	8	9	14	Senior	28560	41,670

Sr No	Name Of Employee	Cost Center	Previous Bs	Upgraded in BS	C. Bp s	Job Title	Actual Basic Due	April
						Technician		
32	Muhammad Mehboob	Bv9033	8	9	12	Technician	25640	31,210
33	Muhammad Mushtaq	Bv9033	6	9	12	Technician	41450	51,230
34	Muhammad Naseem Gul	Bv9033	8	9	12	Senior Technician	39270	57,330
35	Muhammad Ramzan	Bv9033	8	9	12	Technician	26370	31,210
36	Muhammad Zia Ullah Shah	Bv9033	9	12	14	Technician	46940	55,590
37	Mumtaz Ahmad	Bv9033	8	9	14	Technician	27100	39,930
38	Najma Perween Khan	Bv9033	9	12	14	Senior Technician	34440	41,670
39	Nasreen Akhtar	Bv9033	9	12	16	Senior Technician	59810	61,970
40	Nasreen Akhter	Bv9033	9	12	14	Senior Technician	31560	38,190
41	Nigar Aslam	Bv9033	9	12	14	Senior Technician	35400	41,670
42	Rashid Mahmood	Bv9033	9	12	12	Technician	0	35,500
43	Sabir Hussain	Bv9033	8	9	14	Senior Technician	34910	52,110
44	Sadar Hussain	Bv9033	8	9	12	Technician	25640	31,210
45	Saira Bibi	Bv9033	9	12	14	Senior Technician	34440	41,670
46	Samina Saeed	Bv9033	9	12	14	Senior Technician	45510	53,850
47	Shabanaparveen	Bv9033	9	12	14	Senior Technician	29640	34,710
48	Shagufta Parveen	Bv9033	9	12	14	Senior Technician	34440	41,670
49	Shazia Amir	Bv9033	9	12	14	Senior Technician	46940	55,590
50	Shazia Bibi	Bv9033	9	12	14	Senior Technician	30600	34,710
51	Siraj Uddin	Bv9033	8	9	14	Senior Technician	38180	57,330
52	Tahir Islam	Bv9033	8	9	14	Senior Technician	38180	57,330
53	Tahira Iram	Bv9033	9	12	12	Lady Health Visitor (Lhv)	0	35,500
54	Tahira Jabeen	Bv9033	9	12	12	Technician	0	29,780
55	Zaitoon Bibi	Bv9033	9	12	14	Senior Technician	35400	41,670
56	Zulfiqar Ali	Bv9033	9	12	14	Technician	48370	57,330
57	Abdul Hameed	Bv9006	6	9	12	Technician	36000	44,080
58	Fuzia Tabsum	Bv9006	9	12	14	Senior Technician	34440	41,670
59	Ghulam Mustafa	Bv9006	6	9	12	Technician	39270	48,370
60	Ghulam Yaseen	Bv9006	6	9	12	Technician	39270	48,370
61	Mahnaz Bano	Bv9006	9	12	14	Senior Technician	45510	53,850
62	Muhammad Asgher Khan	Bv9006	6	9	12	Technician	39270	48,370
63	Snjeeda Qaiser	Bv9006	9	12	14	Senior	34440	41,670

Sr No	Name Of Employee	Cost Center	Previous Bs	Upgraded in BS	C. Bps	Job Title	Actual Basic Due	April
						Technician		
64	Tasneem Akhtar	Bv9006	9	12	14	Senior Technician	32520	38,190
65	Taswar Mohnaz	Bv9006	9	12	14	Technician	30600	36,450
Total							2,945,800	2,945,800
Difference=2,945,800-2,945,800=778,664*12=Rs9,343,968								

Annexure-DHA-BKR-D.

17.4.2
PDP-378

Overpayment of pay & allowances - Rs 1.770 million
MS DHQ Hospital

Sr. No.	Name	Designation	P.No	Remarks	Remarks	No of Days in Leave	Conveyance Allowance
1	Samina Iqbal	Head Nurse	30501037	Absent without Leave in October 2023	Leave is sanctioned by Chief Executive Officer DHA Bhakkar	62 days	10,333
2	Fahmida Iqbal	Head Nurse	30277211	June 2023 to August & March 2024	Leave avail from 19-02-024 to 03-03-024 & 06-03-024 to 15-03-024	10 days 14 days	4,000
3	Farkhanda Parveen	Head Nurse	30744537	April 2024	Leave sanctioned avail 25-03-024 to 08-04-024	15 days	2,500
4	Farzana Shaheen	Head Nurse	30758411	June 2023 to July 2023	Leave avail 01-06-023 to 30-07-023	60 days	10,000
5	Samina Naz	Charge Nurse	30936692	June 2023 to August 2023	Leave Sanctioned by Medical superintendent	89 days	14,833
6	Mumtaz Bibi	Charge Nurse	30769401	June 2023 to July 2023	Leave Sanctioned by Medical superintendent	60 days	10,000
7	Tahira Bibi	Charge Nurse	31628133	August 2023 to Dec 2023	Leave Sanctioned by Medical superintendent	89 days + 60 days	24,833
8	Rizwana Ramzan	Charge Nurse	31541428	Jan 2023 to June 2023	Remained present from Jan 023 to May 023 & avail leave June 023	30 days	5,000
09	Farwa Irum	Charge Nurse	31485065	July 2023	Leave sanctioned by CEO DHA Bhakkar	20 days	3,333

					from 01-07-023 to 20-07-023 & remain present 21-07-023 to 31-07-023		
10	Kiswer Naheed	Charge Nurse	316077 13	Jan 2023 to March 2023 & April 2024 to 8 May 2024	Leave Sanctioned by Medical superintendent	30 days + 89 days	19,833
11	Anees Fatima	Charge Nurse	315342 31	Feb 2023 to April 2023	Leave Sanctioned by Medical superintendent	89 days	14,833
12	Ruksana Manzoor	Charge Nurse	318846 82	June 2023	Attendance certificate attached	30 days	5,000
13	Arfa Nawaz	Charge Nurse	319136 79	Feb 2023 to March 2023	Leave is sanctioned by CEO BHA Bhakker	30 days 30 days	10,000
14	Firdous Kanwal	Charge Nurse	317091 07	July 2023	Leave Sanctioned by Medical superintendent	30 days	5,000
15	Sidra Anwar	Charge Nurse	318849 61	Jan 2023	Leave Sanctioned by Medical superintendent	30 days	5,000
16	Samina Bibi	Charge Nurse	319483 96	November 023 to Jan 024	Leave is sanctioned by CEO DHA Bkr	88 days	14,667
17	Tehmina Sattar	Charge Nurse	318994 90	July 2023	Leave Sanctioned by Medical superintendent	30 days	5,000
18	Safia Bibi	Charge Nurse	318838 92	March 2023	Leave sanctioned by Worthy Deputy Commissioner	37 days	6,167
19	Ayesha Sabir	Charge Nurse	319139 98	December 2023	Leave Sanctioned by Medical superintendent	31 days	5,167
20	Afreen Gul	Charge Nurse	320382 92	October 2023	Leave Sanctioned by Medical superintendent	30 days	5,000

21	Ayesha Faiz	Charge Nurse	32118163	March 2024	Leave sanctioned by Worthy Deputy Commissioner	36 days	6,000
22	Bushra Ismail	Charge Nurse	32143226	September 2023	Leave sanction by CEO DHA Bkr	30 days	5,000
23	Farhat Bibi	Charge Nurse	32141935	October 2023	No leave availed	31 days	5,167
24	Naseem Akhtar	Charge Nurse	32128604	July 2023 to October 2023	Leave is sanctioned by Secretary PSHC Lhr & remain present 01-07-023 to 31-07-023	89 days	14,833
25	Humaira Ishtiaq	Charge Nurse	32005297	March 2024 to June 2024	Leave Sanctioned by Medical superintendent	30 days + 89 days	19,833
Total							231,332

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MS DHQ Hospital Bhakkar

Sr. No.	Name	Designation	P.No	Remarks	Gross Pay	Month/ Days	Recovery of Pay
1	Tehreem Kanwal	Charge Nurse	32201900	01-08-023 to till Date	70,058	3	210,174
2	Zeeshan Ali	Medical Officer	32220738	Resign from 15-05-024 but 1 Month Basic Pay & Pay from 15-05-024 to 31-05-024 not deposit in Govt Treasury	140,675	17 Days	122,214
3	Mahnoor Leel	WMO	32220731	Adhoc expire on 25-11-2023 but pay stop on 31-12-023	145,095	1 Month & 5 days	169,278
4	Samra Islam	WMO	32151605	Resign from 17-11-023 but pay draw till 31-12-023	141,675	1 Month & 13 Days	203,068
5	Imteaz Hussain	Medical Officer	32038502	Relinquished from DHQ Hospital Bhakkar 25-09-023	157,061	6 Days	31,412
Total Recovery							736,146

PDP-383

MS DHQ Hospital Bhakkar

Sr. No.	Name & Desig.	Date of relieving	House rent	Conveyance	Total
1	Dr. Mujtaba Raheem MO BS-17	16.01.23	4433x15=66,495	5000x15=75,000	141495
2	Dr. Komal Rubab WMO BS-17	11.08.21	4433x34=150,722	5000x34=170,000	320,722
					462,217

Annexure-DHA-BKR-E

17.4.3 Irregular expenditure on account of procurement of items - Rs 15.472 million

Sr. No.	Description	vendor	Inv. # & Date	Qty	Rate	GST	Amount
1	Semi-Automatic Chemistry Analyzer Humalyzer Primus	Popular Int. (Pvt) Ltd.Faisalabad	618 21.05.24	1	588600	105948	694,548
2	Glucometer on call EZ II Complete Set	-do-	619 21.05.24	5	1650		9,735
3	Stethoscope	Hi-Modtechnologies Lahore	0011 21.05.24	26	3410	13524	88,660
4	Cardiac Monitor	Med Impex Lahore	147 06.05.24	2	934000		1,868,000
5	Office Chairs	Med Impex Lahore	147 06.05.24	128	8305	1495	1,254,400
6	Ultrasonic Nebulizer Heavy Duty	Med Impex Lahore	148 06.05.24	1	225000		225,000
7	Pulse Oximeter (Desk top)	Radiant Medical (Pvt) Ltd. Lahore	3070 25.05.24	3	269492	145525	954,000
8	Ambo Bag	Med Impex Lahore	147 06.05.24	38	9400		357,200
	Steel Almirah	-do-	-do-	20	51000		1,020,000
9	Instrument Set General	Orient Medical Lahore	108 04.05.24	12	58340		700,080
10	DNC Set	-do-	-do-	11	14723		161,953
11	Delivery Set	-do-	-do-	13	14300		185,900
12	Dental Instruments Set	-do-	-do-	2	144472		288,944
13	Instrument Trolley	-do-	-do-	8	26723		213,784
14	Ward Trolley	-do-	-do-	4	46715		186,860
15	Dressing Sets	-do-	-do-	5	5431		27,155
16	Sterilizer Drum	-do-	-do-	18	5600		100,800
17	Medicine Cabinet	-do-	-do-	7	37600		253,200
18	Cabinet Instrument (Large / Small)	-do-	-do-	7	37600		253,200
19	Bed side locker	-do-	-do-	51	15992		815,592
20	Iron Bed (Semi Fowler)	-do-	-do-	58	58715		3,405,470
21	Revolving Stool	-do-	-do-	29	5330		154,570
22	Examination Couch	-do-	-do-	5	26900		134,500
23	Fowler Bed (Complete Set)	-do-	-do-	5	158715		793,575
24	Drip Stand	-do-	-do-	40	4339		173,560
25	Blankets Hospital size (Best quality)	Med Impex Lahore	147 06.05.24	76	6800		516,800
26	Physicians / Doctor Coats (white)	-do-	-do-	47	1474		69,278
27	Overalls/ Apron	Orient Medical Lahore	110 04.05.24	12	1500		18,000
28	Wooden Bench for patient indoor	Orient Medical Lahore	109 04.05.24	65	8418		547,170
							15,471,934

Annexure-DHA-BKR-F

17.4.4 Irregular procurement without observing tendering process

Rs 13.327 million

PDP-291

THQ, Mankera

Sr#	Document NO	Document date	Name of firm	Items	Invoice No	Date	QTY	Retail Price	Sale Rate	Discount	Net Bill Amount
1	1900241732	24.06.2024	Noor Pharmacy	Inj Tramadol	186	N/M	500	34.5	28	6.5	199250
	1900241732	24.06.2024	Noor Pharmacy	Inj Xylocain	186	N/M	500	2.91	2.5	0.41	
	1900241732	24.06.2024	Noor Pharmacy	Polythene Gloves	186	N/M	100	150	120	30	
	1900241732	24.06.2024	Noor Pharmacy	IV Burret Set	186	N/M	100	450	320	130	
	1900241732	24.06.2024	Noor Pharmacy	NG Tube # 16	186	N/M	50	150	100	50	
	1900241732	24.06.2024	Noor Pharmacy	Surgical Cotton Bandages 25 x 5m	186	N/M	600	36.5	30	6.5	
	1900241732	24.06.2024	Noor Pharmacy	IV Line No. 24	186	N/M	100	250	117	133	
2	1900292889	24.06.2024	Noor Pharmacy	Chromic Catgut NO 1	164	N/M	360	500	285	215	197710
	1900292889	24.06.2024	Noor Pharmacy	L.P Needle No. 25	164	N/M	100	380	280	100	
	1900292889	24.06.2024	Noor Pharmacy	Folly Catheter No. 16	164	N/M	100	450	190	260	
	1900292889	24.06.2024	Noor Pharmacy	Crepe Bandage 6"	164	N/M	100	250	140	110	
	1900292889	24.06.2024	Noor Pharmacy	Inj Fursimide	164	N/M	200	4.32	3.8	0.52	
	1900292889	24.06.2024	Noor Pharmacy	Inj Medazolem	164	N/M	100	94	84	10	
	1900292889	24.06.2024	Noor Pharmacy	Inj Bupicam	164	N/M	50	61.8	55	6.8	
	1900292889	24.06.2024	Noor Pharmacy	Inj Metoclopramide	164	N/M	1000	34	21	13	
3	1900292890	24.06.2024	Noor Pharmacy	Inj Ketamin	164	N/M	40	34	30	4	
	1900292890	24.06.2024	Noor Pharmacy	Surgical Gloves	178	N/M	500	300	160	140	158680
	1900292890	24.06.2024	Noor Pharmacy	Surgical Gauze	178	N/M	500	100	80	20	
	1900292890	24.06.2024	Noor Pharmacy	Cotton Bondage 2.5x5	178	N/M	600	36	30	6	
	1900292890	24.06.2024	Noor Pharmacy	Salbumetabol solution	178	N/M	30	64.42	56	8.42	
	1900292890	24.06.2024	Noor Pharmacy	Lignocain 2ml	178	N/M	500	2.95	2	0.95	
4	1900292890	24.06.2024	Noor Pharmacy	Fixomil Roll	178	N/M	20	1250	900	350	
	1900292891	24.06.2024	Noor Pharmacy	INj Metoclopramide	163	N/M	1000	34.4	21	13.4	88500
	1900292891	24.06.2024	Noor Pharmacy	Inj Diazepam	163	N/M	100	37.4	32	5.4	
	1900292891	24.06.2024	Noor Pharmacy	Inj Oxtocin	163	N/M	500	6	4	2	
	1900292891	24.06.2024	Noor Pharmacy	Xylocain Gel	163	N/M	100	41.95	37	4.95	
	1900292891	24.06.2024	Noor Pharmacy	Pyodin Solution 450ml	163	N/M	20	1575	1230	345	
	1900292891	24.06.2024	Noor Pharmacy	Surgical Silk 20	163	N/M	120	300	200	100	
5	1900292891	24.06.2024	Noor Pharmacy	Cord Clamp	163	N/M	500	30	20	10	
	1900399193	24.06.2024	Noor Pharmacy	ORS	205	N/M	1000	22.5	21	1.5	111200
	1900399193	24.06.2024	Noor Pharmacy	Surgical Blade	205	N/M	1000	30	21	9	
	1900399193	24.06.2024	Noor Pharmacy	Cord Clamp	205	N/M	1000	30	20	10	
	1900399193	24.06.2024	Noor Pharmacy	Inj Lignocaine 2cc	205	N/M	500	2.95	2	0.95	
	1900399193	24.06.2024	Noor Pharmacy	Custon Cotton 6"	205	N/M	120	300	210	90	
	1900399193	24.06.2024	Noor Pharmacy	Inj Cefixime 250mg	205	N/M	200	100	85	15	
6	1900399193	24.06.2024	Noor Pharmacy	Tongue Depressor	205	N/M	1000	12	6	6	
	1900039016	14.10.2023	Noor Pharmacy	Examination Gloves	153	N/M	20	2000	1700	300	94560
	1900039016	14.10.2023	Noor Pharmacy	Xylocaine Gel	153	N/M	100	41	38	3	
	1900039016	14.10.2023	Noor Pharmacy	Surgical Cotton Bandages 2.5 x 5m	153	N/M	600	36	35	1	

Sr#	Document NO	Document date	Name of firm	Items	Invoice No	Date	QTY	Retail Price	Sale Rate	Discount	Net Bill Amount
	1900039016	14.10.2023	Noor Pharmacy	Crepe Bandage 6"	153	N/M	120	260	140	120	
	1900039016	14.10.2023	Noor Pharmacy	Gypsona Bandage	153	N/M	48	500	395	105	
7	1900039017	14.10.2023	Noor Pharmacy	Drip Set	210	N/M	1500	80	55	25	98900
	1900039017	14.10.2023	Noor Pharmacy	Inj Oxytocin	210	N/M	1000	8	8	0	
	1900039017	14.10.2023	Noor Pharmacy	Crepe Bandage 6"	210	N/M	60	260	140	120	
8	1900039018	14.10.2023	Noor Pharmacy	Inj Tramadol	203	N/M	32	32	32	0	32000
9	1900296540	03.02.2024	Noor Pharmacy	Vicryl No.1	83	N/M	180	666	410	256	195240
	1900296540	03.02.2024	Noor Pharmacy	Cromic Catgut No. 1	83	N/M	300	400	260	140	
	1900296540	03.02.2024	Noor Pharmacy	Black Silk No. 2	83	N/M	240	216	116	100	
	1900296540	03.02.2024	Noor Pharmacy	Cromic Catgut 2/0	83	N/M	60	400	260	140	
10	1900292892	24.06.2024	Noor Pharmacy	Chromic Catgut No. 1	88	N/M	360	350	260	90	199440
	1900292892	24.06.2024	Noor Pharmacy	Vicryl No. 1	88	N/M	252	700	420	280	
11	1900292893	24.06.2024	Noor Pharmacy	Inj Adrenaline	236	N/M	100	6	4	2	154400
	1900292893	24.06.2024	Noor Pharmacy	Crepe Bandage 6"	236	N/M	120	259	140	119	
	1900292893	24.06.2024	Noor Pharmacy	Folly Catheter No. 16	236	N/M	200	400	190	210	
	1900292893	24.06.2024	Noor Pharmacy	Inj Oxytocin	236	N/M	1000	9	6	3	
	1900292893	24.06.2024	Noor Pharmacy	Surgical Gloves 7.5"	236	N/M	500	300	160	140	
	1900292893	24.06.2024	Noor Pharmacy	Inj Tramadol	236	N/M	500	34	28	6	
12	1900292894	24.06.2024	Noor Pharmacy	Inj Bupicain SP	219	N/M	100	74	68	6	199400
	1900292894	24.06.2024	Noor Pharmacy	Inj Frusimide 40mg	219	N/M	500	4.5	4	0.5	
	1900292894	24.06.2024	Noor Pharmacy	Inj Metoclopramide	219	N/M	1000	34	21	13	
	1900292894	24.06.2024	Noor Pharmacy	Ventolin Solution	219	N/M	25	66	56	10	
	1900292894	24.06.2024	Noor Pharmacy	Absorbent Cotton 400mg	219	N/M	200	600	425	175	
	1900292894	24.06.2024	Noor Pharmacy	Surgical Gauze	219	N/M	500	100	80	20	
	1900292894	24.06.2024	Noor Pharmacy	Surgical Silk 2.0	219	N/M	216	300	200	100	
13	1900307894	24.06.2024	Noor Pharmacy	Blood Bag with Set	167	N/M	103	1000	620	380	63860
14	1900307895	24.06.2024	Noor Pharmacy	Inj Lignocaine	250	N/M	500	2.9	2	0.9	125980
	1900307895	24.06.2024	Noor Pharmacy	Inj Bupixaine	250	N/M	60	61.8	55	6.8	
	1900307895	24.06.2024	Noor Pharmacy	Inj Tramadol	250	N/M	100	32	28	4	
	1900307895	24.06.2024	Noor Pharmacy	Salbutamol Solution	250	N/M	30	70	56	14	
	1900307895	24.06.2024	Noor Pharmacy	Catgut No. 1	250	N/M	100	500	285	215	
	1900307895	24.06.2024	Noor Pharmacy	Vicryl No. 1	250	N/M	60	700	425	275	
	1900307895	24.06.2024	Noor Pharmacy	Crepe Bandage	250	N/M	100	250	140	110	
	1900307895	24.06.2024	Noor Pharmacy	Black Silk 2	250	N/M	120	300	200	100	
15	1900307896	24.06.2024	Noor Pharmacy	Blood Bag	228	N/M	103	1000	620	380	145760
	1900307896	24.06.2024	Noor Pharmacy	Catgut	228	N/M	60	500	285	215	
	1900307896	24.06.2024	Noor Pharmacy	Burret Set	228	N/M	50	450	320	130	
	1900307896	24.06.2024	Noor Pharmacy	IV Canula NO. 24	228	N/M	400	150	117	33	
	1900307896	24.06.2024	Noor Pharmacy	Phenramine	228	N/M	500	4.7	4	0.7	
16	1900123417	14.10.2023	Noor Pharmacy	Catgut 2/0	138	N/M	60	290	190	100	197910
	1900123417	14.10.2023	Noor Pharmacy	Catgut 1/0	138	N/M	240	290	190	100	
	1900123417	14.10.2023	Noor Pharmacy	Surgical Gloves	138	N/M	500	300	160	140	
	1900123417	14.10.2023	Noor Pharmacy	Inj Haemacil	138	N/M	21	550	550	0	
	1900123417	14.10.2023	Noor Pharmacy	Inj Ketamine	138	N/M	10	34	15	19	
	1900123417	14.10.2023	Noor Pharmacy	Black Silk 2/0	138	N/M	216	250	150	100	

Sr#	Document NO	Document date	Name of firm	Items	Invoice No	Date	QTY	Retail Price	Sale Rate	Discount	Net Bill Amount
	1900123417	14.10.2023	Noor Pharmacy	Folly Catheter No. 16	138	N/M	100	350	155	195	
17	1900123418	14.10.2023	Noor Pharmacy	Inj Drotavartine 40mg	26	N/M	1000	10	9	1	194900
	1900123418	14.10.2023	Noor Pharmacy	Inj Metclopamide 10mg	26	N/M	1000	21	21	0	
	1900123418	14.10.2023	Noor Pharmacy	Inj Dextrose 25% Ampule	26	N/M	300	23	23	0	
	1900123418	14.10.2023	Noor Pharmacy	Catgut Chromic 1/0 size	26	N/M	300	320	195	125	
	1900123418	14.10.2023	Noor Pharmacy	Polythene Gloves	26	N/M	100	160	120	40	
	1900123418	14.10.2023	Noor Pharmacy	Surgical Gloves	26	N/M	500	300	155	145	
	1900123418	14.10.2023	Noor Pharmacy	Surgical Blade 24 Size	26	N/M	500	32	20	12	
18	1900123420	14.10.2023	Noor Pharmacy	Inj Frusimde	166	N/M	300	4.3	3.9	0.4	188270
	1900123420	14.10.2023	Noor Pharmacy	Inj Lignocaine	166	N/M	500	16	14.4	1.6	
	1900123420	14.10.2023	Noor Pharmacy	Folly Catheter No. 16	166	N/M	200	350	155	195	
	1900123420	14.10.2023	Noor Pharmacy	Inj Drotavarine 40mg	166	N/M	500	10	9	1	
	1900123420	14.10.2023	Noor Pharmacy	Examination Gloves	166	N/M	209	2000	1650	350	
	1900123420	14.10.2023	Noor Pharmacy	Inj Metclopamide	166	N/M	1000	34	21	13	
	1900123420	14.10.2023	Noor Pharmacy	Inj Metclopamide	166	N/M	200	560	420	140	
	1900123420	14.10.2023	Noor Pharmacy	Inj Pheneramine	166	N/M	1000	4.7	4	0.7	
19	1900123420	14.10.2023	Noor Pharmacy	NG Tube No. 16	166	N/M	40	110	60	50	
	1900361580	24.06.2024	Noor Pharmacy	Inj Adrenaline	214	N/M	100	6	4	2	153900
	1900361580	24.06.2024	Noor Pharmacy	L.P Needle	214	N/M	200	380	280	100	
	1900361580	24.06.2024	Noor Pharmacy	Inj Metoclopramide	214	N/M	2000	34	21	13	
	1900361580	24.06.2024	Noor Pharmacy	Cotton Bandage 25 x 5m	214	N/M	1000	35	30	5	
	1900361580	24.06.2024	Noor Pharmacy	Inj Dobutamin	214	N/M	10	567	510	57	
	1900361580	24.06.2024	Noor Pharmacy	Lignocaine Gel	214	N/M	100	41.95	37	4.95	
	1900361580	24.06.2024	Noor Pharmacy	Glycerin 300g	214	N/M	30	600	490	110	
20	1900361580	24.06.2024	Noor Pharmacy	Inj Dopamin	214	N/M	20	110	100	10	
	1900123419	14.10.2023	Noor Pharmacy	Drip set	180	N/M	1500	80	55	25	198300
	1900123419	14.10.2023	Noor Pharmacy	Polygatedin 100mg	180	N/M	180	700	390	310	
	1900123419	14.10.2023	Noor Pharmacy	Paper Plaster 1 inch	180	N/M	600	65	41	24	
	1900123419	14.10.2023	Noor Pharmacy	Surgical Cotton Bandage 25 x 80	180	N/M	600	36	35	1	
21	1900123421	14.10.2023	Noor Pharmacy	Inj Furosemide	162	N/M	300	4.3	4	0.3	165200
	1900123421	14.10.2023	Noor Pharmacy	25% Dextrose Ampule	162	N/M	300	23	23	0	
	1900123421	14.10.2023	Noor Pharmacy	Inj Lignocaine 2ml	162	N/M	500	4	4	0	
	1900123421	14.10.2023	Noor Pharmacy	Inj Paracetamol 1G	162	N/M	200	170	137	33	
	1900123421	14.10.2023	Noor Pharmacy	Inj Ceftriaxone with water 1G	162	N/M	500	350	140	210	
	1900123421	14.10.2023	Noor Pharmacy	Surgical blade No. 24	162	N/M	500	32	20	12	
	1900123421	14.10.2023	Noor Pharmacy	Tab Misoprostol 200mg	162	N/M	200	11	9	2	
	1900123421	14.10.2023	Noor Pharmacy	IV Cannula No.24	162	N/M	400	140	95	45	
	1900123421	14.10.2023	Noor Pharmacy	Lignocaine Gel	162	N/M	50	42	38	4	
22	1900123421	14.10.2023	Noor Pharmacy	Inj Oxytocin	162	N/M	1000	6	6	0	
	1900296545	03.02.2024	Noor Pharmacy	Inj Ketamin	177	N/M	40	40	32	8	103080
	1900296545	03.02.2024	Noor Pharmacy	Inj Propofel	177	N/M	5	480	480	0	
	1900296545	03.02.2024	Noor Pharmacy	Dispirin 300g	177	N/M	1000	1.9	1.9	0	
	1900296545	03.02.2024	Noor Pharmacy	Catgut Chromic No. 1	177	N/M	300	400	260	140	
	1900296545	03.02.2024	Noor Pharmacy	Nazal Cannula	177	N/M	50	350	190	160	
	1900296545	03.02.2024	Noor Pharmacy	ETT Tube (Peads)	177	N/M	50	250	140	110	
	1900296545	03.02.2024	Noor Pharmacy	NG Tube (Peads)	177	N/M	50	110	60	50	

Sr#	Document NO	Document date	Name of firm	Items	Invoice No	Date	QTY	Retail Price	Sale Rate	Discount	Net Bill Amount
23	1900296544	03.02.2024	Noor Pharmacy	Inj Metoclopramide	160	N/M	1000	34	21	13	191700
	1900296544	03.02.2024	Noor Pharmacy	Inj Xylocaine 2ml	160	N/M	500	2.9	2.5	0.4	
	1900296544	03.02.2024	Noor Pharmacy	Inj Grasil 25mg	160	N/M	100	42	35	7	
	1900296544	03.02.2024	Noor Pharmacy	Polythene Gloves	160	N/M	100	150	120	30	
	1900296544	03.02.2024	Noor Pharmacy	Surgical Crepe Bandage	160	N/M	200	250	140	110	
	1900296544	03.02.2024	Noor Pharmacy	Absorption Cotton 400gm	160	N/M	200	560	415	145	
	1900296544	03.02.2024	Noor Pharmacy	Surgical Cotton Bandage	160	N/M	600	36	30	6	
	1900296544	03.02.2024	Noor Pharmacy	IV-Burret Set	160	N/M	80	450	290	160	
24	1900296544	03.02.2024	Noor Pharmacy	Inj Pheneramine	160	N/M	500	4.7	3.5	1.2	
	1900296541	03.02.2024	Noor Pharmacy	Spinal Needle No. 25	198	N/M	200	300	260	40	193600
	1900296541	03.02.2024	Noor Pharmacy	Inj Cefrixone 250mg	198	N/M	60	160	120	40	
	1900296541	03.02.2024	Noor Pharmacy	Inj Furosemide 40mg	198	N/M	200	4.3	4	0.3	
	1900296541	03.02.2024	Noor Pharmacy	Crepe Bandage (6inch)	198	N/M	200	250	140	110	
	1900296541	03.02.2024	Noor Pharmacy	Surgical Blade No. 24	198	N/M	500	32	20	12	
	1900296541	03.02.2024	Noor Pharmacy	Inj Ca. Gluconate	198	N/M	30	45	40	5	
	1900296541	03.02.2024	Noor Pharmacy	Tab Methyldopa (Aldomat)	198	N/M	200	12	12	0	
	1900296541	03.02.2024	Noor Pharmacy	Inj Paracetamol infusion	198	N/M	100	160	130	30	
	1900296541	03.02.2024	Noor Pharmacy	Inj Pheneramine	198	N/M	1000	4.7	3.5	1.2	
	1900296541	03.02.2024	Noor Pharmacy	Clean Enema	198	N/M	20	125	100	25	
	1900296541	03.02.2024	Noor Pharmacy	Inj Tramadol	198	N/M	1000	32	32	0	
25	1900296541	03.02.2024	Noor Pharmacy	Absorption Cotton Roll 400mg	198	N/M	100	560	415	145	
	1900296542	03.02.2024	Noor Pharmacy	Inj Metchlorpramide	100	N/M	1000	34	21	13	181090
	1900296542	03.02.2024	Noor Pharmacy	IV Line No. 24	100	N/M	500	250	115	135	
	1900296542	03.02.2024	Noor Pharmacy	Surgical Gauze	100	N/M	300	80	60	20	
	1900296542	03.02.2024	Noor Pharmacy	Cord Clamp	100	N/M	500	10	5	5	
	1900296542	03.02.2024	Noor Pharmacy	Bulb Sucker	100	N/M	10	130	90	40	
	1900296542	03.02.2024	Noor Pharmacy	Paper Tape No.1	100	N/M	600	65	44	21	
	1900296542	03.02.2024	Noor Pharmacy	Inj Ketamin	100	N/M	20	34	30	4	
	1900296542	03.02.2024	Noor Pharmacy	Inj Paracetamol Infusion	100	N/M	100	160	130	30	
	1900296542	03.02.2024	Noor Pharmacy	Inj Phenamine	100	N/M	500	4.7	3.5	1.2	
	1900296542	03.02.2024	Noor Pharmacy	Thermometer	100	N/M	24	400	310	90	
	1900296542	03.02.2024	Noor Pharmacy	Inj Tramadol	100	N/M	1000	32	32	0	
26	1900296546	03.02.2024	Noor Pharmacy	Surgical Gloves 7.5	184	N/M	500	300	160	140	198300
	1900296546	03.02.2024	Noor Pharmacy	Surgical Gauze	184	N/M	300	80	60	20	
	1900296546	03.02.2024	Noor Pharmacy	Cotton Bandages (2.5 x 3)	184	N/M	600	35	30	5	
	1900296546	03.02.2024	Noor Pharmacy	Inj Metchlorpramide	184	N/M	1000	34	21	13	
	1900296546	03.02.2024	Noor Pharmacy	Inj Atropin	184	N/M	100	3.5	3.5	0	
	1900296546	03.02.2024	Noor Pharmacy	Inj Adrenaline	184	N/M	100	6	5.5	0.5	
	1900296546	03.02.2024	Noor Pharmacy	Paper Tape 1 Inch	184	N/M	600	65	44	21	
	1900296546	03.02.2024	Noor Pharmacy	Folly Catheter No. 16	184	N/M	200	380	170	210	
											4031130

PDP-353 District Officer Health DHA

Sr. No.	Description	Vendor	Inv. No. / date	Value	GST	Amount
1	Comp. paper A-4	Ali Traders Bkr	32 06.02.24	130,500	23,490	153,990
2	Misc.	-do-	33 06.02.24	168,950	30,411	199,361
3	Computer Ream	Malik Traders	35 18.04.24	167,475	30,145	197,620
4	Comp. paper A-4	Malik Traders	41 05.05.24	158,775	28,579	187,354
5	Misc Stationery	-do-	38 03.05.24	47,300	6,514	55,814
6	Register	Al-Gulzar Traders	14.06.24	45,100	8,118	53,218
7	Comp. paper A-4	Malik Traders	46 14.06.24	163,800	29,484	193,284
				881,900	156,741	1,040,641

Budget Head Printing

Sr. No.	Description	Vendor	Inv. No. / date	Value	GST	Amount
1	Printed Banners for Measles AgahiMohim	Al-Gulzar Traders	14.06.24	169,250	30,465	199,715
2	Printed Banners for CCHF AgahiMohim etc.	Al-Gulzar Traders	14.06.24	169,250	30,465	199,715
3	Printed Banners Heat waves AgahiMohim	-do-	14.06.24	169,490	30,508	199,998
				507,990	91,438	599,428

Sr. No.	Description	Vendor	Inv. No. / date	Qty	Rate	Value	GST	Amount
1	OPD Pad	Malik Traders Bhakkar	68 23.02.24	1022	165	168,630	30,353	198,983
2	File cover Printing	-do-	34 06.02.24	1200	72	86,400	15,552	101,952
3	Stock register		18.04.24	225	753	169,425	30,497	199,922
4	File cover Printing		16.04.24	62	72	4,464	804	5,268
5	OPD Ticket		18.04.24	1020	185	168,300	30,294	198,594
6	OPD Ticket		08.04.24	1000	165	165,000	29,700	194,700
7	Expense Register		08.04.24	225	750	168,750	30,375	199,125
8	OPD Ticket		18.04.23	116	1450	168,200	30,276	198,476
9	OPD Ticket		14.06.24	735	72	52,920	9,526	62,446
10	Child health card		45 06.04.24	5000	7	35,000	6,300	41,300
							Total	1,400,766

PDP-354 District Officer Health DHA

Sr. No.	Description	Vendor	Inv. No. / date	Amount
1	Inj. Atropinetc	Fazal Pharmacy Bkr	476 28.03.24	84,550
2	HBS Kit	-do-	449 28.03.24	198,800
3	Anti HCV Kit	-do-	466 28.03.24	196,800
4	Card Clemp	-do-	484 28.03.24	194,480
5	Examination Gloves	-do-	486 28.03.24	198,440
6	Cotton Bandage	-do-	481 28.03.24	138,510
7	Black Silk	Zahid Pharmacy Bkr	206 26.07.23	110,000
8	Black Silk	-do-	212 25.07.23	110,000
9	Surgical Blade	-do-	204 25.07.23	62,500
10	Black Silk	-do-	217 27.07.23	82,000
11	Black Silk	-do-	215 27.07.23	80,000
12	Black Silk	-do-	210 25.07.23	110,000
13	Black Silk No.1	-do-	208 26.07.23	110,000
14	Examination Gloves	Fazal Pharmacy	148 25.07.23	62,500
15	IV Set	-do-	161 25.07.23	110,000
16	Catgut No.2	-do-	184 27.07.23	94,200
17	Catgut No.1	-do-	186 27.07.23	125,400
18	Cotton Crepe Bandage	-do-	165 25.07.23	45,240
19	Surgical Paper tape	-do-	169 25.07.23	122,000
20	Surgical guaze 10x10cm	-do-	150 25.07.23	171,700
21	Catgut No.2	-do-	181 27.07.23	141,300
22	Catgut No.1	-do-	173 27.07.23	141,300
23	Surgical guaze 10x10cm	-do-	174 27.07.23	136,200
23	Catgut No.2	-do-	171 26.07.23	141,300
25	Catgut No.1	-do-	178 26.07.23	141,300
				3,108,520

PDP-371 DHQ Hospital Bhakkar

Sr. No.	Description	Vendor	Inv. No. & date	Qty	Rate	Amount	GST	Total
1	CTG Machine	Hadi Enterprises	18.01.24	1	167797		30203.46	198,000
2	ECG Machine	-do-	18.01.24	1	161017		28983	190,000
3	Manual Autoclave Machine	-do-	18.01.24	1	165254		29746	195,000
4	Oxygen cylinder with trolley and regulator	-do-	18.01.24	2	33898.5	67797.46	12203	80,000
5	Water Dispenser	-do-	18.01.24	2	33898	67797	12203	80,000
6	Foot Step	-do-	18.01.24	4	4237.2	16949	3051	20,000
7	Drip Stand	-do-	18.01.24	6	4237	25424	4576	30,000
8	Blind Curtains	-do-	18.01.24	10	16102	161017	28983	190,000
9	LED TV 40" Nobel	-do-	18.01.24	1	69492	0	22508	82,000
10	Hand Dryer Simons	-do-	18.01.24	6	21893	131356	23644	155,000

11	Pulse Oximeter	-do-	18.01. 24	5	4237	21186	3814	25,000
12	Mackintosh Sheet	-do-	18.01. 24	20	1271	25424	4576	30,000
13	Fetal Doppler	-do-	18.01. 24	1	21186	0	3814	25,000
14	Vacuum Suction Cup 60mm	-do-	18.01. 24	1	29661	0	5339	35,000
					734180.7	516950.46	213643.46	1,335,000

PDP-382 DHQ Hospital Bhakkar

Sr. No.	Qty	Description	Rate	ST exclusive value	Sales Tax	Value including ST
1	1	Procurement of Pure tone Audiometer parts (headphone, bone conductors and other accessories)	168644	168644	30356	199,000
2	1	Procurement of Typanometer GSI 38	169000	169000	30420	199,420
3	1	Procurement of Pure tone Audiometer	169000	169000	30420	199,420
						597,840

Annexure-DHA-BKR-G

17.4.5 Overpayment due to non-deduction of GST Rs.8.366 million

PDP-365

DHQ Bhakkar

Sr. No.	Description	Vendor	Amount	GST
1	Oxygen Gas Cylinders 240cft	M/S Nobel Trade & Solutions Bhakkar	1070350	192,663
2	Oxygen Gas Cylinders 240cft	-do-	3743610	673,849.8
3	Oxygen Gas Cylinders 240cft	-do-	308100	55,458
4	Oxygen Gas Cylinders 240cft	-do-	1840450	331,281
5	-Do-	-do-	671450	120,861
6	-do-	-do-	2152550	387,459
7	-do-	-do-	2591000	466,380
8	-do-	-do-	1946950	350,451
9	-do-	-do-	2454690	441,844.2
10	-do-	-do-	1773350	319,203
11	-do-	-do-	118500	21,330
12	-do-	-do-	205300	36,954
13	-do-	-do-	4153800	747,684
14	-do-	-do-	2837410	510,733.8
15	-do-	-do-	2183800	393,084
16	-do-	-do-	2504050	450,729
17	-do-	-do-	1063210	191,377.8
18	-do-	-do-	2051700	369,306
19	-do-	-do-	1986650	357,597
20	-do-	-do-	1224400	220,392
21	-do-	-do-	1334160	240,148.8
22	-do-	-do-	2449980	440,996.4
23	-do-	-do-	3677050	661,869
			44,342,510	798,1651.8

PDP-390

THQ Kallur kot

Sr. No.	Description	Vendor	Inv. No. / date	Qty	Rate	Value	GST
1	Oxygen cylinder refill 240 Cft	Qaiser Traders Mianwali	09-11 02/24	165	2200	363,000	
2			32-34 05/23	175	1200	210,000	
3	Misc		1-3 10/23			281,300	
4	Misc.		4-5 11/23			309,000	
5	Misc		6-8 12/23			396,000	
6	Oxygen cylinder refill 240 Cft			265	1200	318,000	
7	Misc,					257,500	
						2,134,800	384,264

Annexure-DHA-BKR-H

17.4.6 Irregular clearance of pending liability Rs 143.019 million

PDP-339

CEO DHA BKR

G/L	G/L Description	Vendor Name	Amount	Cheque No	Performance Guarantee 2%
A03927	Purchase Of Drug And Medicines	Abbott Laboratories Pakistan Limite	1,572,548	382211	31,451
A03927	Purchase Of Drug And Medicines	Amros Pharmaceuticals	2,467,463	170862	49,349
A03927	Purchase Of Drug And Medicines	Amros Pharmaceuticals	631,625	170876	12,633
A03927	Purchase Of Drug And Medicines	Amson Vaccines & Pharma Pvt.Ltd.	14,163,555	170865	283,271
A03927	Purchase Of Drug And Medicines	Arsons Pharmaceutical Industries	841,415	170881	16,828
A03927	Purchase Of Drug And Medicines	Bloom Pharmaceuticals Pvt.Ltd.	1,425,476	170861	28,510
A03927	Purchase Of Drug And Medicines	Bloom Pharmaceuticals Pvt.Ltd.	3,672,779	171085	73,456
A03927	Purchase Of Drug And Medicines	Bloom Pharmaceuticals Pvt.Ltd.	456,374	171358	9,127
A03927	Purchase Of Drug And Medicines	Citi Pharma(Pvt)Ltd	3,543,057	382210	70,861
A03927	Purchase Of Drug And Medicines	Frontier Dextrose Limited.	4,007,780	107573	80,156
A03927	Purchase Of Drug And Medicines	Frontier Dextrose Limited.	2,845,735	170866	56,915
A03927	Purchase Of Drug And Medicines	Frontier Dextrose Limited.	750,036	170870	15,001
A03927	Purchase Of Drug And Medicines	Genix Pharma Pvt Ltd	2,586,064	170868	51,721
A03927	Purchase Of Drug And Medicines	Getz Pharma Pvt.Ltd.	4,249,853	107578	84,997
A03927	Purchase Of Drug And Medicines	Glaxosmithkline Consumer Health Car	290,719	170873	5,814
A03927	Purchase Of Drug And Medicines	Gt Pharma (Pvt) Ltd.	366,115	382199	7,322
A03927	Purchase Of Drug And Medicines	Hiranis Pharmaceuticals (Pvt) Limit	2,773,424	382205	55,468
A03927	Purchase Of Drug And Medicines	Ibl Health Care Ltd Karachi	16,152,588	171366	323,052
A03927	Purchase Of Drug And Medicines	Lisko Pakistan Pvt.Ltd.	3,070,479	170864	61,410
A03927	Purchase Of Drug And Medicines	Lisko Pakistan Pvt.Ltd.	6,973,924	170999	139,478
A03927	Purchase Of Drug And Medicines	Lisko Pakistan Pvt.Ltd.	2,336,145	382377	46,723
A03927	Purchase Of Drug And Medicines	M/S Mega Pharmaceuticals Ltd Lahore	679,272	170874	13,585
A03927	Purchase Of Drug And Medicines	M/S Mega Pharmaceuticals Ltd Lahore	988,017	170997	19,760
A03927	Purchase Of Drug And Medicines	M/S Mega Pharmaceuticals Ltd Lahore	2,798,122	171001	55,962
A03927	Purchase Of Drug And Medicines	M/S Mega Pharmaceuticals Ltd Lahore	457,681	171359	9,154
A03927	Purchase Of Drug And Medicines	M/S Mega Pharmaceuticals Ltd Lahore	389,381	171359	7,788

G/L	G/L Description	Vendor Name	Amount	Cheque No	Performance Guarantee 2%
A03927	Purchase Of Drug And Medicines	M/S Mti Medical (Pvt) (Ltd) Lahore	3,657,343	170863	73,147
A03927	Purchase Of Drug And Medicines	M/S Mti Medical (Pvt) (Ltd) Lahore	267,117	170875	5,342
A03927	Purchase Of Drug And Medicines	M/S Mti Medical (Pvt) (Ltd) Lahore	13,654,915	170880	273,098
A03927	Purchase Of Drug And Medicines	M/S Zafa Pharmaceutical Lab Ltd Kar	12,519,676	171362	250,394
A03927	Purchase Of Drug And Medicines	Novo Nordisk Pharma Pvt Ltd	16,558,040	170869	331,161
A03927	Purchase Of Drug And Medicines	Novo Nordisk Pharma Pvt Ltd	211,375	170871	4,228
A03927	Purchase Of Drug And Medicines	Novo Nordisk Pharma Pvt Ltd	221,634	382201	4,433
A03927	Purchase Of Drug And Medicines	Roche Pakistan Limited	5,436,450	171000	108,729
A03927	Purchase Of Drug And Medicines	Saffron Pharmaceuticals (Pvt) Ltd	709,862	170872	14,197
A03927	Purchase Of Drug And Medicines	Sanofi Aventis Pakistan Ltd.	1,685,116	170867	33,702
A03927	Purchase Of Drug And Medicines	Sanofi Aventis Pakistan Ltd.	3,127,250	382206	62,545
			138,538,405		2,770,768

PDP-374 MS DHQ Hospital Bhakkar

Sr. No.	Description	Inv. No. / Date	Vendor / Supplier	Amount	GST	Total
1	Draw Operation Sheet etc.	1391 / 28.09.22	M/s Abdul Haddi Traders Multan	144169	25950	170,119
2	Gluko Strips Accu-Check Performa 50/pack etc.	1503 29.04.23	-do-	155300	27954	183,254
3	Iron Racks	1389 / 26.09.22	-do-	166279	29930	196,209
4	Double Dial Flow Guage	1387 / 26.09.22	-do-	168361	30305	198,666
5	Cardiac Monitor	1457 / 02.02.23	-do-	63000	11340	74,340
6	Surgical Dressing Sets	1314 / 06.08.22	-do-	62700	11286	73,986
7	Oxygen Flow Sensor Drager	1368 / 06.09.22	-do-	83982	15117	99,099
8	Iron Racks	1413 / 28.10.22	-do-	139508	25111	164,619
9	Gluko Meter Accu-Check Performa	1324 / 15.08.22	-do-	147093	26477	173,570
10	Wheel Chair Non-Folding	1334 / 08.08.22	-do-	122500	20825	143,325
						1,477,187

Sr. No.	Qty	Description	Vendor	Inv. No & date	Rate	Sales Tax	Value including ST
1	3000	OPD Pads	M/s Zia Ullah Khan Bkr	299 26.10.22	299	152490	1049,490
2	5000	Medical Files	-do-	432 28.04.22	38	34200	224,200
3	63	Lab Registers Etc.	-do-	422 13.05.23	790	8958	58,727
4	3000	Gynea Files	-do-	433 12.06.23	38.90	21000	137,706
							1470,123

Sr. No.	Description	Vendor	Inv. No & date	Qty	Rate	Sales Tax	Value including ST
1	X-Ray Film DT-2B 8x10 100 sheets	M/s Agfa Pakistan Multan	120 16.01.23	150	8739.32	1546859	1,533,750

Annexure-DHA-KHB-C

18.4.2 Non- deduction of liquidated damages - Rs 1.203 million

PDP-321 Non deduction of liquidated damages - Rs. 0.372 million

(CEO HEALTH KHUSHAB)

Sr. No.	Descr	Station	Inv. # & Date	Rate	Qty	GST	Amount	LD Charges @ 10%
1	Air conditioner 1.5 ton Inverter Split PEL –ACE-18 Item #2 As per BD	M&CH Centre Khb	2167, 23-01-23	169,500	2	51,712	339,000	33,900
2	-do-	THQ Naushera	2165,23-01-23	169,500	10	258,559	1,695,000	169,500
3	-do-	THQ Qaidabad	2164,23-01-23	169,500	10	258,559	1,695,000	169,500
Total							3,729,000	372,900

PDP 325 Non-deduction of liquidity damages Rs.0.831 million

(CEO DHA Khushab)

Sr. No.	Name of Items	Lowest bidder	Rate approved	Qty	Amount	Date of PO	Date of DC	Days	Excess Day than 60	LD Charges to be deducted
1	Azithromycin 200mg/5ml Syp/Susp	Citi Pharma	95.00	3800	361,000	26.08.23	08.01.24	102	42	10,108
2	Metronidazole (Benzoate) 200mg /5ml Syp/Susp	Bloom Pharma	76.89	76300	5,866,707	30.08.23	24.11.23	84	24	93,867
3	IV Canula (DRAP approved) 18G Pack	Searle Pharma	135	7000	945,000	21.10.23	08.03.24	136	76	47,880
4	IV Canula (DRAP approved) 22G Pack	Searle Pharma	135	99400	13,419,000	21.10.23	08.03.24	136	76	679,896
Total										831,751

Annexure-DHA-KHB-D

18.4.3 Irregular purchase and non-deposit of GST/PST – Rs 1.366 million

PDP-266 Non deduction of GST 1% on purchase of medicine items– Rs 0.396 million DHQ Hospital Jauharabad								
Sr.No.	Cheque No	Token No	Posting Date	Cost Center	G/L	Vendor Name	Amount	1% GST
1	337709	9414	23.02.2024	KY9002	A03927	M/S Bloom Pharmaceuticals Pvt Ltd	7.400	0.074
2	337715	9406	23.02.2024	KY9002	A03927	Hospiatl Services & Sales	5.812	0.058
3	337708	9402	23.02.2024	KY9002	A03927	Don Valley Pharmaceuticals Pvt Limit	3.322	0.033
4	337712	9409	23.02.2024	KY9002	A03927	Frontier Dextrose Limited	2.729	0.027
5	337713	9408	23.02.2024	KY9002	A03927	NOVO NORDISK PHARMA (Private) Limit	2.639	0.026
6	337714	9403	23.02.2024	KY9002	A03927	M/S Kohinoor Industries	2.289	0.023
7	337715	9405	23.02.2024	KY9002	A03927	Hospiatl Services & Sales	1.911	0.019
8	337716	9412	23.02.2024	KY9002	A03927	Asian Continental (Pvt) Ltd.	1.020	0.010
9	338285	18215	26.06.2024	KY9002	A03927	Frontier Dextrose Limited	0.815	0.008
10	337759	9410	23.02.2024	KY9002	A03927	Scilife Pharma Pvt. Ltd	0.734	0.007
11	337753	9442	23.02.2024	KY9002	A03927	M/S Akram Brothers & Co	0.670	0.007
12	337761	9417	23.02.2024	KY9002	A03927	Sante (Private) Limited	0.299	0.003
13	337754	9413	23.02.2024	KY9002	A03927	M/S Bloom Pharmaceuticals Pvt Ltd	0.290	0.003
14	337755	9411	23.02.2024	KY9002	A03927	M/S Glaxosmithkline Pakistan Ltd	0.227	0.002
15	337754	9404	23.02.2024	KY9002	A03927	M/S Bloom Pharmaceuticals Pvt Ltd	0.113	0.001
16	338230	18072	25.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.739	0.007
17	337987	15297	08.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.628	0.006
18	338271	18076	26.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.628	0.006
19	338230	18107	25.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.589	0.006
20	337987	15298	08.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.580	0.006
21	337987	15300	08.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.576	0.006
22	338349	18231	27.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.540	0.005
23	337987	15299	08.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.539	0.005
24	338234	18181	25.06.2024	KY9002	A03927	M/S Taseer Medical Store Jbd	0.530	0.005
25	338271	18075	26.06.2024	KY9002	A03927	M/S Arsalan Medical Store Jbd	0.522	0.005
26	338271	18074	26.06.2024	KY9002	A03927	M/S Arsalan Medical	0.519	0.005

						Store Jbd		
27	338272	18182	26.06.2024	KY9002	A03927	M/S Taseer Medical Store Jbd	0.517	0.005
28	334894	6256	06.01.2024	KY9002	A03927	M/S Taseer Medical Store Jbd	0.497	0.005
29	337747	9459	24.02.2024	KY9002	A03927	M/S Taseer Medical Store Jbd	0.484	0.005
30	338089	15301	14.06.2024	KY9002	A03927	Taseer Medical Store	0.482	0.005
31	337747	9457	24.02.2024	KY9002	A03927	M/S Taseer Medical Store Jbd	0.478	0.005
32	334894	6257	06.01.2024	KY9002	A03927	M/S Taseer Medical Store Jbd	0.477	0.005
Total							39.595	0.396

PDP-319 Non-deduction of Sales tax on procurement of medicine - Rs.0.970
CEO DHA Khushab

Sr. No.	Cost Center	Cost Center Desc	G/L	G/L Descp	Vendor Name	Amount	1% GST
1	KY9017	CEO (HEALTH)	A03927	Purchase of drug and medicines	M/S Shazeb Pharmaceutical	4.112	0.041
2	KY9017	-do-	A03927		M/S Shazeb Pharmaceutical	5.280	0.053
3	KY9017	-do-	A03927		M/S Shazeb Pharmaceutical	0.283	0.003
4	KY9017	-do-	A03927		M/S Shazeb Pharmaceutical	0.730	0.007
5	KY9017	-do-	A03927		M/S Shazeb Pharmaceutical	0.138	0.001
6	KY9017	-do-	A03927		M/S Shazeb Pharmaceutical	0.988	0.010
7	KY9017	-do-	A03927		Hospiatl Services & Sales	1.252	0.013
8	KY9017	-do-	A03927		Glaxo Smithkline Pakistan Limited	0.572	0.006
9	KY9017	-do-	A03927		M/S Sanofi Aventis Pakistan Ltd.	0.078	0.001
10	KY9017	-do-	A03927		M/S Sanofi Aventis Pakistan Ltd.	0.036	0.000
11	KY9017	-do-	A03927		Ferozsons Laboratories Limited	0.192	0.002
12	KY9017	-do-	A03927		Bosch Pharmaceuticals (Pvt) Ltd.	0.066	0.001
13	KY9017	-do-	A03927		Bosch Pharmaceuticals (Pvt) Ltd.	0.329	0.003
14	KY9017	-do-	A03927		M/S Bloom Pharmaceutical	0.525	0.005
15	KY9017	-do-	A03927		M/S Bloom Pharmaceutical	0.277	0.003
16	KY9017	-do-	A03927		M/S Bloom Pharmaceutical	0.108	0.001
17	KY9017	-do-	A03927		M/S Fynk Pharamaceuticals	0.202	0.002
18	KY9017	-do-	A03927		M/S Hiranis Pharmaceuticals Pvt Ltd	0.073	0.001
19	KY9017	-do-	A03927		M/S Hiranis Pharmaceuticals Pvt Ltd	0.041	0.000

20	KY9017	-do-	A03927
21	KY9017	-do-	A03927
22	KY9017	-do-	A03927
23	KY9017	-do-	A03927
24	KY9017	-do-	A03927
25	KY9017	-do-	A03927
26	KY9017	-do-	A03927
27	KY9017	-do-	A03927
28	KY9017	-do-	A03927
29	KY9017	-do-	A03927
30	KY9017	-do-	A03927
31	KY9017	-do-	A03927
32	KY9017	-do-	A03927
33	KY9017	-do-	A03927
34	KY9017	-do-	A03927
35	KY9017	-do-	A03927
36	KY9017	-do-	A03927
37	KY9017	-do-	A03927
38	KY9017	-do-	A03927
39	KY9017	-do-	A03927
40	KY9017	-do-	A03927
41	KY9017	-do-	A03927
42	KY9017	-do-	A03927
43	KY9017	-do-	A03927
44	KY9017	-do-	A03927
45	KY9017	-do-	A03927
46	KY9017	-do-	A03927

Scilife Pharma Pvt. Ltd	0.097	0.001
M/S Kohinoor Industries	0.672	0.007
Hospiatl Services & Sales	0.191	0.002
Asian Continental (Pvt) Ltd.	0.364	0.004
Citi Pharma Limited	0.135	0.001
Wimits Pharmaceuticals (Pvt.) Limit	0.616	0.006
Wimits Pharmaceuticals (Pvt.) Limit	1.988	0.020
M/S Shazeb Pharmaceutical	1.602	0.016
Wimits Pharmaceuticals (Pvt.) Limit	0.850	0.008
Wimits Pharmaceuticals (Pvt.) Limit	0.318	0.003
Wimits Pharmaceuticals (Pvt.) Limit	1.796	0.018
Arsons Pharmaceutical Ind Pvt Ltd	1.568	0.016
M/S Bloom Pharmaceuticals Pvt Ltd	2.142	0.021
Wimits Pharmaceuticals Pvt Limited	2.105	0.021
Wimits Pharmaceuticals Pvt Limited	0.346	0.003
S. Fazalilahi & Sons (Private) Limi	4.627	0.046
Sind Medical Stores	2.935	0.029
M/S Mh Pharma	5.775	0.058
Getz Pharma Pvt Ltd	1.519	0.015
M/S Akram Brothers & Co	1.732	0.017
M/S Akram Brothers & Co	1.365	0.014
M/S Bloom Pharmaceutical	5.867	0.059
M/S Fynk Pharamaceuticals	3.615	0.036
Lisko Pakistan (Private) Limited	3.273	0.033
Scilife Pharma Pvt. Ltd	1.588	0.016
Scilife Pharma Pvt. Ltd	2.458	0.025
Scilife Pharma Pvt. Ltd	6.814	0.068

47	KY9017	-do-	A03927	Scilife Pharma Pvt. Ltd	1.743	0.017
48	KY9017	-do-	A03927	M/S Bloom Pharmaceutical	0.484	0.005
49	KY9017	-do-	A03927	M/S Fynk Pharamaceuticals	0.467	0.005
50	KY9017	-do-	A03927	M/S Fynk Pharamaceuticals	0.638	0.006
51	KY9017	-do-	A03927	M/S Fynk Pharamaceuticals	0.135	0.001
52	KY9017	-do-	A03927	M/S Fynk Pharamaceuticals	0.076	0.001
53	KY9017	-do-	A03927	Citi Pharma Limited	0.917	0.009
54	KY9017	-do-	A03927	Citi Pharma Limited	9.355	0.094
55	KY9017	-do-	A03927	M/S The Searle Co Ltd	2.633	0.026
56	KY9017	-do-	A03927	Getz Pharma	8.947	0.089
Total					97.035	0.970

Annexure-DHA-KHB-E

18.4.4 Irregular payment of pending liabilities - Rs 83.54 million

**PDP-227 Irregular payment of pending liabilities- Rs 10.498 million
(THQ Hospital Khushab)**

Sr. No.	Name of Firm	Detail	Date of Invoice	Amount
1	Mactor International Ltd Karachi	Medicine	31.08.2021	0.438
2	Hiranis Pharmaceuticals Pvt Ltd	Medicine	10.02.2023	0.192
3	Don Velley Pharmaceuticals Pvt Ltd	Medicine	25.06.2022	0.240
4	Essity Pakistan Limited	Medicine	07.07.2021	0.255
5	Stanley Pharmaceuticals Pvt Ltd	Medicine	21.07.2022	0.027
6	Lab Link Enterprises	Medicine	04.08.2021	0.734
7	Saffron Pharmaceuticals Pvt Ltd	Medicine	20.03.2023	0.135
8	Don Velley Pharmaceuticals Pvt Ltd	Medicine	16.02.2023	0.674
9	Don Velley Pharmaceuticals Pvt Ltd	Medicine	25.06.2022	0.478
10	Getz Pharma Pvt Ltd	Medicine	01.03.2023	0.949
11	Getz Pharma Pvt Ltd	Medicine	21.06.2021	0.059
12	Hassan Pharmaceutical Distributors	Medicine	15.08.2021	0.483
13	Hassan Pharmaceutical Distributors	Medicine	24.08.2021	0.483
14	Scilife Pharma Pvt Ltd	Medicine	11.04.2023	0.491
15	Scilife Pharma Pvt Ltd	Medicine	29.04.2021	0.077
16	Bosch Pharmaceuticals Pvt Ltd	Medicine	03.02.2023	0.066
17	Bloom Pharmaceuticals Pvt Ltd	Medicine	19.01.2023	0.138
18	Glaxosmithkline Pharmaceuticals Pvt Ltd	Medicine	29.05.2021	0.368
19	Don Velley Pharmaceuticals Pvt Ltd	Medicine	12.02.2023	0.885
20	Bio-Labs Pvt Ltd	Medicine	25.09.2021	0.337
21	Don Velley Pharmaceuticals Pvt Ltd	Medicine	12.02.2023	1.059
22	Cotton Craft Pvt Ltd	Medicine	30.08.2021	1.096
23	Sante Pvt Ltd	Medicine	11.12.2022	0.035
24	Sante Pvt Ltd	Medicine	31.01.2023	0.084
25	Sante Pvt Ltd	Medicine	14.02.2023	0.031
26	New Arslan Medical Store & Pharmacy	Medicine	01.12.2022	0.006
27	New Arslan Medical Store & Pharmacy	Medicine	01.02.2023	0.008
28	New Arslan Medical Store & Pharmacy	Medicine	09.03.2022	0.009
29	New Arslan Medical Store & Pharmacy	Medicine	16.02.2023	0.009
30	New Arslan Medical Store & Pharmacy	Medicine	09.03.2022	0.016
31	New Arslan Medical Store & Pharmacy	Medicine	21.06.2022	0.035
32	New Arslan Medical Store & Pharmacy	Medicine	08.11.2022	0.041
33	New Arslan Medical Store & Pharmacy	Medicine	10.10.2022	0.045
34	New Arslan Medical Store & Pharmacy	Medicine	15.04.2022	0.049
35	New Arslan Medical Store & Pharmacy	Medicine	17.09.2022	0.050
36	New Arslan Medical Store & Pharmacy	Medicine	15.08.2022	0.064
37	New Arslan Medical Store & Pharmacy	Medicine	16.11.2022	0.068
38	New Arslan Medical Store & Pharmacy	Medicine	18.07.2022	0.068
39	New Arslan Medical Store & Pharmacy	Medicine	10.08.2022	0.070
40	New Arslan Medical Store & Pharmacy	Medicine	12.10.2022	0.072
41	New Arslan Medical Store & Pharmacy	Medicine	14.04.2022	0.073
TOTAL				10.498

**PDP-248 Irregular Expenditure on Pending Liabilities – Rs14.323 million
(DO (Health) DHA Khushab)**

Sr.No.	Cost center	Description	Date	Vendor name	Amount
1	KY9012	Purchase of drug and medicines	30.06.2024	M/S Sanofi Aventis Pakistan Ltd.	0.394

2	KY9012	Purchase of drug and medicines	18.01.2024	Ferozsons Laboratories Limited	0.383
3	KY9012	Purchase of drug and medicines	03.01.2024	M/S Bloom Pharmaceutical	0.114
4	KY9012	Purchase of drug and medicines	03.01.2024	M/S Bloom Pharmaceutical	0.075
5	KY9012	Purchase of drug and medicines	03.01.2024	M/S Bloom Pharmaceutical	0.686
6	KY9012	Purchase of drug and medicines	03.01.2024	M/S Bloom Pharmaceutical	0.187
7	KY9012	Purchase of drug and medicines	03.01.2024	M/S Bloom Pharmaceutical	0.482
8	KY9012	Purchase of drug and medicines	31.01.2024	M/S Fynk Pharamaceuticals	0.403
9	KY9012	Purchase of drug and medicines	01.02.2024	Frontier Dextrose Limited	0.476
10	KY9012	Purchase of drug and medicines	06.03.2024	Asian Continental (Pvt) Ltd.	0.198
11	KY9012	Purchase of drug and medicines	10.01.2024	Hiranis Pharmaceuticals Pvt Limited	0.206
12	KY9012	Purchase of drug and medicines	09.01.2024	M/S Bloom Pharmaceutical	0.666
13	KY9012	Purchase of drug and medicines	30.01.2024	Citi Pharma Limited	0.824
14	KY9012	Purchase of drug and medicines	18.01.2024	Ferozsons Laboratories Limited	1.206
15	KY9012	Purchase of drug and medicines	12.01.2024	M/S Bloom Pharmaceutical	1.050
16	KY9012	Purchase of drug and medicines	12.01.2024	M/S Bloom Pharmaceutical	1.480
17	KY9012	Purchase of drug and medicines	28.06.2024	Don Valley Pharmceuticals Pvt Limit	0.215
18	KY9012	Purchase of drug and medicines	28.06.2024		2.824
19	KY9012	Purchase of drug and medicines	28.06.2024		1.348
20	KY9012	Purchase of drug and medicines	28.06.2024		1.106
Total					14.323

PDP-262 Non-clearing Medicine Liability- Rs 8.124 million.
THQ Hospital Nur Pur Thal

(Rs in million)

Sr. No	Companies	Invoice No & Date	Head	Items	Amount
1	Getz Pharma	610350830 1/3/2023	75% Bulk Medicine	Medicine	0.300
2	Amsons Vaccines	ADSI-0801 & IP-6960 29-11-22		Medicine	1.247
3	Bloom Pharma	17806 7/7/2022		Medicine	0.088
4	FDL	14797 17-02-23		Medicine	0.583
5	Sanofi Aventis	3809313939 24-02-23		Medicine	0.399
6	Saffron Pharma	23-030441 24-0-23		Medicine	0.162
7	Asian Continental	6417 14-04-23		Medicine	0.203
8	Scilife pharma	000008 0711 14-04-23		Medicine	0.278
9	Ferozsons	NOW-23-009815 10/3/2023		Medicine	0.198
10	Sanofi Aventis	3809312774 & 3809311187 27-12-22		Medicine	0.362
11	Hospital Services	23000108 9/5/2023		Medicine	1.046
12	Bloom Pharma	18818 11/7/2023		Medicine	1.480
13	Bloom Pharma	18541 &18513 23-03-23		Medicine	0.512
14	Roche Pakistan Ltd	8190246043 28-05-21		Medicine	0.117
15	GSK Pakistan Ltd	5395996204 15-05-23		Medicine	0.2894
16	Roche Pakistan	8180165363 24-02-23		Medicine	0.135
17	Don Valley	2209-23938 16-11-22		Medicine	0.637
18	Shazo Pharma	20-06-0063 8/6/2020		Medicine	0.088
TOTAL					8.124

**PDP-269 Irregular/doubtful drawl on account of previous financial years bills
Rs.9.699 million (DHQ Hospital Jauharabad)**

Sr. No	Name of Medicine	Companies	PO Date	Invoice No	Inv Date	Date of Receipt	Amount
1	Disposable Syringe 3ML	Hospital Services	09/3/23	23000149	02/6/23	16/06/23	1.983
2	Magamox Eye Drop	Sante Pvt Ltd	16/12/23	5200005760	14/02/23	17/02/23	0.155
3	Silver Cream 1%	Bloom Pharmaceuticals	16/12/23	18162	18/01/23	23/01/23	0.276
4	Betahmethasone 0.1%	Bloom Pharmaceuticals	16/12/23	18111	050/1/23	07/01/23	0.114
5	Ibtol 100mg	Don Valley	16/12/23	27233	05/02/23	09/02/23	0.664
6	Opicap Cap 20mg	Don Valley	16/12/23	27233	05/02/23	09/02/23	2.150
7	Amoxicap 125mg	Don Valley	16/12/23	27233	05/02/23	09/02/23	0.531
8	Tab Paracetamol 500mg	Gsk Pakistan	16/05/22	539596205	15/05/23	14/12/23	0.289
9	Lochol Tab 20mg	Scilife	16/12/22	80688	14/04/23	15/04/23	0.374
10	Norplat Tab 75mg	Scilife	16/12/22	80688	14/04/23	15/04/23	0.399
11	Stericipro 100ml	Frontier Dextrose	16/12/22	14872	16/02/23	07/03/23	0.224
12	Steriflutol 20% 500ml	Frontier Dextrose	16/12/22	14872	16/02/23	06/03/23	0.457
13	Sterifluid Ns	Frontier Dextrose	16/12/22	14872	16/02/23	28/02/23	0.641
14	Sterifluid Ringer 1000ml	Frontier Dextrose	16/12/22	14872	16/02/23	17/02/23	0.671
15	Sterifluid Ringer 500ml	Frontier Dextrose	16/12/22	14872	16/02/23	18/02/23	0.772
Total							9.699

PDP-279 Un-authorized purchases and creation of Liabilities without availability of budget – Rs35.861 million (DHQ Hospital Jauharabad)

Sr. No.	Dated	Name	Head	Head Name	Amount
1	16/01/24	Khawaja Traders	AO3901	Stationary	0.196
2	23/03/24	Khawaja Trader	AO3901	Stationary	0.196
3	26/04/23	Perfect Traders	AO9203	IT Equipment	0.073
4	11/1/24	Anas Traders	AO9601	P of M&Equ	0.061
5	29/04/23	Khawaja Traders	AO9701	P of F&F	0.128
6	14/03/24	Biomed International	AO3942	Lab	0.170
7	14/03/24	Biomed International	AO3942	Lab	0.198
8	10/4/24	Biomed International	AO3942	Lab	0.406

9	6/5/24	Biomed International	AO3942	Lab	0.168
10	27/05/24	Biomed International	AO3942	Lab	0.032
11	27/05/24	Biomed International	AO3942	Lab	0.045
12	25/04/24	Biomed International	AO3942	Lab	0.255
13	5/2/2024	Biomed International	AO3942	Lab	0.079
14	25/03/24	Biomed International	AO3942	Lab	0.838
15	1/12/23	New Arsalan Medical Store	AO3927	Med 10%	0.420
16	4/11/23	New Arsalan Medical Store	AO3927	Med 10%	0.344
17	16/12/23	New Arsalan Medical Store	AO3927	Med 10%	0.344
18	1/4/24	New Arsalan Medical Store	AO3927	Med 10%	0.395
19	2/1/24	New Arsalan Medical Store	AO3927	Med 10%	0.344
20	4/1/24	New Arsalan Medical Store	AO3927	Med 10%	0.395
21	5/1/24	New Arsalan Medical Store	AO3927	Med 10%	0.233
22	18/11/23	New Arsalan Medical Store	AO3927	Med 10%	0.344
23	26/12/23	New Arsalan Medical Store	AO3927	Med 10%	0.344
24	30/12/23	New Arsalan Medical Store	AO3927	Med 10%	0.075
25	3/1/24	New Arsalan Medical Store	AO3927	Med 10%	0.100
26	27/11/23	New Arsalan Medical Store	AO3927	Med 10%	0.395
27	18/11/23	New Arsalan Medical Store	AO3927	Med 10%	0.344
28	15/12/23	Perfect Traders	AO3970	Others	0.017
29	28/04/23	Khawaja Traders	AO3970	Others	0.073
30	6/4/23	Khawaja Traders	AO3970	Others	0.081
31	5/4/23	Khawaja Traders	AO3970	Others	0.095
32	24/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.562
33	6/2/24	Perfect Traders	AO3970	Others	0.097
34	23/10/23	Fortune Enterprises	AO9203	IT Equipment	0.022
35	4/12/23	Fortune Enterprises	AO9203	IT Equipment	0.020
36	6/12/23	Fortune Enterprises	AO9203	IT Equipment	0.050

37	2/3/24	Anas Traders	AO3970	Others	0.063
38	8/6/24	Sangha Petroleum Service	AO3305	POL of Gen	0.041
39	30/06/24	Sangha Petroleum Service	AO3305	POL of Gen	0.009
40	8/4/24	Fuji Film Pvt Ltd	AO3942	X-Ray	0.499
41	12/3/24	Fuji Film Pvt Ltd	AO3942	X-Ray	1.143
42	2/3/24	Leading Scientific Solutions	AO3942	Lab	0.071
43	14/04/24	Fortune Enterprises	AO3942	COS	0.069
44	(01-31)-03-24	Multan Chemical Limited	AO3927	Medical Gases	2.028
45	(01-31)-05-24	Multan Chemical Limited	AO3927	Medical Gases	1.758
46	(01-30)-04-24	Multan Chemical Limited	AO3927	Medical Gases	1.667
47	27/01/24	Perfect Traders	A13201	R of F&F	0.050
48	2/5/24	Fortune Enterprises	AO3942	COS	0.068
49	18/04/24	Fortune Enterprises	AO3942	COS	0.006
50	20/04/24	Fortune Enterprises	AO3942	COS	0.033
51	4/5/24	Fortune Enterprises	AO3942	COS	0.011
52	18/03/24	Perfect Traders	AO3942	COS	0.007
53	31/05/24	Sangha Petroleum Service	AO3305	POL of Gen	0.082
54	6/5/24	Shahzain Associates	AO3942	Lab	0.754
55	9/6/23	Healthtronics Pvt. Ltd	AO9601	P of M&Equ	0.199
56	23/11/23	Shaameer Enterprises	AO3970	Others	0.066
57	22/11/23	Shaameer Enterprises	AO3970	Others	0.065
58	18/11/23	Shaameer Enterprises	AO3970	Others	0.062
59	9/11/23	Shaameer Enterprises	AO3970	Others	0.031
60	16/11/23	Shaameer Enterprises	AO3970	Others	0.023
61	30/11/23	Shaameer Enterprises	AO3942	COS	0.058
62	1/11/23	Shaameer Enterprises	AO9701	P of F&F	0.134
63	3/11/23	Shaameer Enterprises	AO9701	P of F&F	0.120
64	22/04/24	Khawaja Traders	AO3901	Stationary	0.196
65	12/3/24	Khawaja Traders	AO3901	Stationary	0.196
66	15/02/24	Khawaja Traders	AO3901	Stationary	0.196
67	1/1/24	Khawaja Traders	AO3901	Stationary	0.196

68	6/12/23	Khawaja Traders	AO3901	Stationary	0.196
69	20/11/23	Shaameer Enterprises	AO3902	P&P	0.009
70	6/2/24	Hayat Al Meer Traders	AO3902	P&P	0.209
71	4/12/23	Hayat Al Meer Traders	AO3902	P&P	0.025
72	8/2/24	Hayat Al Meer Traders	AO3902	P&P	0.214
73	20/03/24	Hayat Al Meer Traders	AO3902	P&P	0.036
74	26/02/24	Hayat Al Meer Traders	AO3902	P&P	0.017
75	26/08/23	Hayat Al Meer Traders	AO3902	P&P	0.024
76	9/7/23	Hayat Al Meer Traders	AO3902	P&P	0.190
77	13/06/22	Leading Way Diagnostics	AO3942	Lab	0.330
78	3/12/24	Leading Way Diagnostics	AO3942	Lab	0.154
79	29/05/23	Leading Way Diagnostics	AO3942	Lab	0.241
80	2/2/24	Leading Way Diagnostics	AO3942	Lab	0.343
81	15/06/23	Nycotech Incorporation	AO3942	Lab	0.070
82	8/9/23	Nycotech Incorporation	AO3942	Lab	0.070
83	5/9/23	Nycotech Incorporation	AO3942	Lab	0.366
84	(01-30)-04-24	Washerman Ali Ahmad	AO3970	Washing	0.284
85	15/05/23	SciPro Solutions	AO3942	Lab	0.006
86	11/8/23	Leading Scientific Solutions	AO3942	Lab	0.006
87	22/11/23	Khawaja Traders	AO3970	Others	0.045
88	15/12/23	Khawaja Traders	AO3970	Others	0.069
89	20/11/23	Khawaja Traders	AO3970	Others	0.101
90	14/09/23	Khawaja Traders	AO3942	COS	0.068
91	22/04/23	Khawaja Traders	AO3942	COS	0.044
92	24/10/23	Khawaja Traders	AO3942	COS	0.027
93	23/04/23	Khawaja Traders	AO3942	COS	0.044
94	30/11/23	Khawaja Traders	AO3942	COS	0.044
95	9/2/24	Khawaja Traders	AO3942	COS	0.042
96	14/01/24	Khawaja Traders	AO3942	COS	0.041
97	6/1/24	Khawaja Traders	AO3942	COS	0.043
98	14/11/23	Khawaja Traders	AO3942	COS	0.020

99	14/03/24	Khawaja Traders	AO3942	COS	0.050
100	21/04/24	Khawaja Traders	AO3942	COS	0.025
101	2/5/24	Khawaja Traders	AO3942	COS	0.030
102	24/10/23	Perfect Traders	AO3942	COS	0.058
103	20/12/23	Perfect Traders	AO3942	COS	0.074
104	18/11/23	Anas Traders	AO3942	COS	0.130
105	18/10/23	Anas Traders	AO3942	COS	0.130
106	3/1/24	Anas Traders	AO3942	COS	0.222
107	2/12/24	Anas Traders	AO3942	COS	0.048
108	25/11/23	Shaameer Enterprises	AO3942	COS	0.059
109	28/11/23	Shaameer Enterprises	AO3942	COS	0.064
110	14/11/23	Shaameer Enterprises	AO3942	COS	0.010
111	27/11/23	Shaameer Enterprises	AO3942	COS	0.007
112	9/3/24	Khawaja Traders	AO3970	Others	0.041
113	10/11/23	Khawaja Traders	AO3970	Others	0.047
114	2/2/24	Khawaja Traders	AO3970	Others	0.037
115	8/4/24	Khawaja Traders	AO3970	Others	0.019
116	28/11/23	Khawaja Traders	AO3970	Others	0.031
117	1/11/23	Khawaja Traders	AO3970	Others	0.012
118	12/3/24	Khawaja Traders	AO3970	Others	0.009
119	14/11/23	Khawaja Traders	AO3970	Others	0.043
120	13/11/23	Khawaja Traders	AO3970	Others	0.027
121	18/12/23	Khawaja Traders	AO3970	Others	0.005
122	9/11/23	Khawaja Traders	AO3970	Others	0.047
123	1/1/24	Khawaja Traders	AO3970	Others	0.070
124	29/12/23	Khawaja Traders	AO3970	Others	0.071
125	13/01/24	Khawaja Traders	AO3942	B&C	0.157
126	28/04/24	Khawaja Traders	AO3942	B&C	0.187
127	4/11/23	Khawaja Traders	AO3942	B&C	0.420
128	6/11/23	Shaameer Enterprises	AO9701	P of F&F	0.069
129	13/11/23	Khawaja Traders	AO9601	P of M&Equ	0.195
130	16/11/23	Khawaja Traders	AO9601	P of M&Equ	0.064
131	15/11/23	Khawaja Traders	A13201	R of F&F	0.027
132	15/11/23	Khawaja Traders	A13201	R of F&F	0.047
133	16/11/23	Khawaja Traders	A13201	R of F&F	0.064
134	7/5/24	Fortune Enterprises	A13201	R of F&F	0.060
135	2/6/23	Perfect Traders	AO9601	P of M&Equ	0.056
136	1/2/24	Anas Traders	AO9203	IT Equipment	0.176
137	16/10/23	Anas Traders	AO9203	IT Equipment	0.070
138	26/10/23	Khawaja Traders	A013303	R of Building	0.043
139	15/11/23	Khawaja Traders	AO13303	R of Building	0.024
140	9/11/23	Khawaja Traders	AO13303	R of Building	0.026
141	19/10/23	Khawaja Traders	AO13303	R of Building	0.014

142	30/10/23	Khawaja Traders	AO13303	R of Building	0.058
143	2/11/23	Khawaja Traders	AO13303	R of Building	0.053
144	8/11/23	Perfect Traders	A133013	R of Building	0.030
145	23-Dec	Hamza Photo State	AO3970	Others	0.087
146	24-Feb	Hamza Photo State	AO3970	Others	0.104
147	18/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.214
148	21/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.053
149	25/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.014
150	27/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.088
151	27/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.074
152	31/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.009
153	16/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.277
154	1/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.213
155	1/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.002
156	1/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.003
157	2/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.002
158	3/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
159	4/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.033
160	4/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.049
161	28/11/23	CITI Pharma Limited	AO3927	Med 75%	0.705
162	30/05/23	NOVO Nordisk Pharma (pvt) Ltd	AO3927	Med 75%	2.639
163	13/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.284
164	21/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.023
165	22/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.001
166	24/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.016
167	8/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.162

168	16/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.099
169	24/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.010
170	25/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.029
171	2/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
172	4/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.001
173	6/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.019
174	6/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
175	8/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.015
176	8/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
177	8/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.007
178	16/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.014
179	16/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.005
180	16/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.014
181	18/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.011
182	19/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.011
183	20/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.165
184	20/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
185	20/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.017
186	24/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.009
187	25/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
188	26/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
189	27/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.020
190	30/04/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.040
191	7/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.007

192	8/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.060
193	8/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.158
194	8/5/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
195	13/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.052
196	14/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.038
197	15/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.006
198	18/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.028
199	20/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.001
200	20/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.001
201	20/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.001
202	20/05/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.000
203	3/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.288
204	3/4/24	Taseer Health Care Pharmacy	AO3927	Med 15%	0.034
205	30/06/24	Multan Chemical Limited	AO3927	Medical Gases	1.712
206	28/11/23	CITI Pharma Limited	AO3927	Med 75%	0.705
207	30/05/23	NOVO Nordisk Pharma	AO3927	Med 75%	2.725
Total					35.831

PDP-324 Undue clearance of Pending Liabilities of MSD medicines – Rs.5.035 million. (CEO DHA Khushab)

Sr.No.	Cost Center	G/L	G/L Descp	Vendor Name	Amount
1	KY9017	A03927	Purchase of drug and medicines	Hospiatl Services & Sales	1.252
2	KY9017	A03927	Purchase of drug and medicines	Glaxo Smithkline Pakistan Limited	0.572
3	KY9017	A03927	Purchase of drug and medicines	M/S Sanofi Aventis Pakistan Ltd.	0.078
4	KY9017	A03927	Purchase of drug and medicines	M/S Sanofi Aventis Pakistan Ltd.	0.036
5	KY9017	A03927	Purchase of drug and medicines	Ferozsons Laboratories Limited	0.192
6	KY9017	A03927	Purchase of drug and medicines	Bosch Pharmaceuticals (Pvt) Ltd.	0.066
7	KY9017	A03927	Purchase of drug and medicines	Bosch Pharmaceuticals (Pvt) Ltd.	0.329
8	KY9017	A03927	Purchase of drug and medicines	M/S Bloom Pharmaceutical	0.277
9	KY9017	A03927	Purchase of drug and medicines	M/S Bloom Pharmaceutical	0.108
10	KY9017	A03927	Purchase of drug and medicines	M/S Fynk Pharamaceuticals	0.202
11	KY9017	A03927	Purchase of drug and medicines	M/S Hiranis Pharmaceuticals Pvt Ltd	0.073
12	KY9017	A03927	Purchase of drug and medicines	M/S Hiranis Pharmaceuticals Pvt Ltd	0.041
13	KY9017	A03927	Purchase of drug and medicines	Scilife Pharma Pvt. Ltd	0.097
14	KY9017	A03927	Purchase of drug and medicines	M/S Kohinoor Industries	0.672
15	KY9017	A03927	Purchase of drug and medicines	Hospiatl Services & Sales	0.191
16	KY9017	A03927	Purchase of drug and medicines	Asian Continental (Pvt) Ltd.	0.364
17	KY9017	A03927	Purchase of drug and medicines	M/S Bloom Pharmaceutical	0.484
Total					5.035

Annexure-DHA-MWL-C

19.4.1 Unauthorized payment of inadmissible allowances – Rs 2.528 million

DHQ Hospital Mianwali (PDP-98)

Sr. No.	Name of Doctor	Period	Months	Rate	Total
1	Dr. Sadia Khalid	7-2023 to 6-2024	124	28762	345,144
2	Dr. Muhammad Zubair	7-2023 to 6-2024	12	28762	345,144
3	Dr. Nazima Naureen	7-2023 to 6-2024	12	28762	345,144
4	Dr. Nadia Gul	7-2023 to 6-2024	12	22777	273,324
5	Dr. Muhammad Umair Khan	7-2023 to 6-2024	12	28762	345,144
6	Dr. Saeed Ahmad Khan	7-2023 to 6-2024	12	28762	345,144
TOTAL					1,999,044

DHQ Hospital Mianwali (PDP-99)

Sr. No	Name of Official	Leaves Dates	Total Leave Period	Total Amount
1	Dr. Malik Naveed Hassan	01-06-2023 to 20-07-2023	1.5 Month	7,500
2	Dr. Muhammad Umair Malik	25-09-2023 to 24-10-2023	1 Month	5,000
3	Dr. Ramila Hameed	10-10-2023 to 30-10-2023	20 Days	5,000
4	Dr. Umrah Anwar	01-06-2023 to 20-07-2023	1.5 Month	7,500
5	Dr. Ifrah Ashraf	15-04-2023 to 14-05-2023	1 Month	5,000
6	Dr. Mumtaz Hussain	04-10-2023 to 03-12-2023	2 Month	10,000
7	Dr. Awais urn Rehman	01-04-2024 to 19-06-2024	3 Month	15,000
8	Dr. Amna Niazi	01-06-2023 to 10-08-2023	2 Month	10,000
9	Ms. Syeda Zahra Aziz	01-06-2023 to 28-06-2023	1 Month	5,000
10	Dr. Noor ul Ain	10-08-2023 to 07-11-2024	3 Month	15,000
11	Ms. Irshad Bibi	01-11-2023 to 30-11-2023	1 Month	5,000
TOTAL				90,000

DHO Hospital Mianwali (PDP-102)

Cost Center	Pers. no.	Name of Employee	Job Title	BPS	Wage Type	Rate	2022-23	2023-24	Total
MY9021	31325536	Dr Maria Jahan	WMO	17	Rural Compensator y Allowance	2,500	30,000	30,000	60,000
MY9021	32113315	Azhar Hafeez Khan	MO	17		2,500	30,000	30,000	60,000
MY9021	32251678	Babar Soban	MO	17		2,500	30,000	30,000	60,000
Total							90,000	90,000	180,000
Cost Center	Pers.no.	Name of Employee	Job Title	BPS	Wage Type	Rate	2022-23	2023-24	Total
MY9021	31325536	Dr Maria Jahan	WMO	17	Non - Practicing Allowance	22,777	273,324	273,324	546,648
MY9021	31911946	Maryam Naveed	WMO	17		22,777	273,324	273,324	546,648
MY9021	32110530	Saba Batool	WMO	17		22,777	273,324	273,324	546,648
MY9021	32113315	Azhar Hafeez Khan	MO	17		22,777	273,324	273,324	546,648
MY9021	32251678	Babar Soban	MO	17		22,777	273,324	182,216	455,540
Total							1,366,620	1,275,512	2,642,132

DHO Hospital Mianwali (PDP-109)

Cost Center	Pers.no	Name of Employee	Job Title	BPS	Wage Type	July. 23	Total 2022-23	Total 2023-24	Grand Total
MY9005	30925110	ZAHEER ABBAS	NAIB QASID	4	Health Sector Refor ms All	1,270	15,240	15,240	30,480
MY9024	30706223	MUHAMMAD MUMTAZ KHAN	SANITARY PATROL	5		1,270	15,240	910	16,150
MY90	308841	WAJID	TECHNICI	14		2,278	27,336	27,336	54,672

24	67	SHABIR	AN					2
Total						57,816	43,486	101,302

DHO Hospital Mianwali (PDP-111)

Cost Center	Personal #	Name	Designation	BPS	Wage Type	Rate	Total
MY9021	30884172	Abida Noor Jahan	Lady Health Visitor (LHV)	14	House Rent Allowance	2,214.00	13,284.00
					Convey Allowance 2005	2,856.00	17,136.00
					5% House Rent	2,779	16,674.00
					Total		47,094.00
MY9021	30925612	Summit Yasmin	Lady Health Visitor (LHV)	14	House Rent Allowance	2,214.00	6,642.00
					Convey Allowance 2005	2,856.00	8,568.00
					5% House Rent	2779	8,337.00
					Total		23,547.00
MY9021	30928571	Mushtaq Hussain	Naib Qasid	5	House Rent Allowance	1,503.00	6,012.00
					Convey Allowance 2005	1,932.00	7,728.00
					5% House Rent	1811	7,244.00
					Total		20,984.00
G. Total							91,625.00

HQ Hospital Isa Khel (PDP-116)

Cost Center	Personal #	Name of Employee	Job Title	BPS	Description	Due	Drawn	Diff	Month	Total
MY9009	31916276	HUMAIRA YASMEEN	GYNECOLOGIST	18	Basic Pay	56,880	61,140	4,260	11	46,860
MY9009	32125001	GUL MUSTAFA	DENTAL SURGEON	17	Basic Pay	45,070	48,490	3,420	5	17,100
MY9009	32131636	KAMRAN AYAZ	MO	17	Basic Pay	45,070	48,490	3,420	9	30,780
MY9009	32148394	QULAB ABBASS KHAN	MO	17	Basic Pay	45,070	48,490	3,420	9	30,780
MY9009	32150040	DR.M SKINDAR GILLANI	DENTAL SURGEON	17	Basic Pay	45,070	48,490	3,420	4	13,680
MY9009	32151727	MUHAMMAD WAQAR	DENTAL SURGEON	17	Basic Pay	45,070	48,490	3,420	9	30,780
MY9009	32163637	ANIQA SHABBIR	WMO	17	Basic Pay	45,070	48,490	3,420	6	20,520
MY9009	32173254	ASRA NAWAZ	WMO	17	Basic Pay	45,070	48,490	3,420	4	13,680
MY9009	32173258	NARMEEN MAJEED	WMO	17	Basic Pay	45,070	48,490	3,420	9	30,780
MY9009	32178982	SHUMAILA DOST	WMO	17	Basic Pay	45,070	48,490	3,420	4	13,680
MY9009	32181186	MUHAMMAD IMRAN KHAN	MO	17	Basic Pay	45,070	48,490	3,420	26	88,920
MY9009	32181187	AAQIB JAVED	MO	17	Basic Pay	45,070	48,490	3,420	9	30,780
MY9009	32181190	IRAM ALI	WMO	17	Basic Pay	45,070	48,490	3,420	9	30,780
MY9009	32181192	JALAL HAIDER	SMO	17	Basic Pay	45,070	48,490	3,420	9	30,780
MY9009	32203745	KIRAN BASHIR	CONSULTANT GYNAECOLOGIST	18	Basic Pay	45,070	48,490	3,420	8	27,360
MY9009	32203916	QURRAT UL AIN	WMO	17	Basic Pay	45,070	48,490	3,420	9	30,780
MY9009	32203978	MEHVISH BIBI	WMO	17	Basic Pay	45,070	48,490	3,420	5	17,100
Total										505,140

THQ Hospital Isa Khel (PDP-121)

Cost Center	Personal #	Name of Employee	Job Title	BPS	Description	Rate	Total
MY9009	30815723	Muhammad Ayoub	Hakeem	16	Convey Allowance	5,000	60,000
Total							60,000
MY9009	32162311	Attia Rasool	WMO	17	House Rent Allowance	4,433	22,165
					Convey Allowance	5,000	55,000
					5% House Rent Charges (2005)	3,392	20,352
Total							97,517
G. Total							157,517

Annexure-DHA-MWL-D

19.4.2 Irregular expenditure on procurement by avoiding PPRA – Rs 14.338 million

CEO DHA Mianwali (PDP-78)

Head	Name of item	Amount paid	Date	Firm	Remarks
Printing	Indoor pad	58,000	21-09-2023	Tawakal traders	No quotation
Printing	Outdoor pad	58,000	21-09-2023	Tawakal traders	No quotation
Stationary	Stationary	194,700	03-10-2023	Quality tradefs	Fake quotations
Stationary	Common pin	100,300	03-10-2023	Quality traders	No PEPPRA followed
Stationary	Stapler pin	112,100	03-10-2023	Quality traders	No quotations
Stationary	Register blank	42,244	7292 dated 23-10-2023	Quality traders	Unjustified Rate
COS	Huawei TE 20software update & VGA and HDMI port replacement + services	181,720	15-03-24	Sharooz Anwar & CO	No quotations
Other	Electrical item	93,373	24-02-2024	M.Asalam khan	No quotation.,
Total		840,437			

DHQ Hospital Mianwali (PDP-84)

Name of Pharmacy	Supply order N0 & date	Item	Bill no	date	Amount
Ahmad Pharmacy	No.2384 26-12-2023	Syringe Disposable 60 CC	30	Nil	74,880
Ahmad Pharmacy	No.2389 26-12-2023	Surgical Sponge	29	Nil	198,087
Ahmad Pharmacy	No.2386 26-12-2023	Syringes 10CC	24	Nil	199,969
Ahmad Pharmacy	No.2014 11-12-2023	Catgut-2	21	Nil	199,995
Ahmad Pharmacy	No.2382 26-12-2023	Pholy Cathether	22	Nil	199,773
Ahmad Pharmacy	No.2016 11-12-2023	IV Cannula 20G	19	Nil	199,980
Ahmad Pharmacy	No.2017 11-12-2023	IV Cannula 22	17	Nil	199,980
Ahmad Pharmacy	No.2390 26-12-2023	Burette Drip Set	23	Nil	197,600
Ahmad Pharmacy	No.2018 11-12-2023	IV Cannula 24"	18	Nil	199,980
Ahmad Pharmacy	No.2387 26-12-2023	IV Cannula 24"	26	Nil	199,200
Ahmad Pharmacy	No.2391 26-12-2023	Surgical Gauze	25	Nil	174,300
Shaukat Pharmacy	PO Not Attached	Surgical Item	1163-1200	Jul-23	4,447,726
Shaukat Pharmacy	PO Not Attached	IV Cannula 20 and 22	1201	Jul-23	726,600
TOTAL of dialysis item					7,218,070
Malik brothers	3212 dt 07-02-24	Patient File	140224	14-02-2024	198,594
Malik brothers	3366 dt 19-02-24	Patient File	260224	26-02-24	198,594
Malik brothers	2882 dt04-04-24	Thermal Roll	120424	12-04-24	198,340
Malik brothers	3839 dt01-04-24	Thermal Roll	08424	08-04-24	169,920
Malik brothers	3882 dt04-04-24	Thermal Roll	120424 dt 12-	08-04-24	198,240

			04-244		
Malik brothers	936/DHQ/MWI dt 05—08-23	Paper Ream	130823	13-08-23	192,340
Malik brothers	675/DHQ dt 26-07-23	Paper Ream	010823	01-08-23	67,319
Total Printing					1,223,247
G. TOTAL (7218070 +1223247)					8,441,317

THQ Hospital Piplan (PDP-133)

Bill-No	Date	Vendor Name	G/L	G/L Disc.	Amount
179	27.7.23	Nafees Traders	A09404	HematologyAnalyzer	125,000
268	18.07.23	Nafees Traders	A09404	Hematology Analyzer	125,000
359	07.07.2023	Nafees Trades	A09404	Hematology Analyzer	125,000
500	07.08.2023	Nafees Trades	A09404	Hematology Analyzer	125,000
191	09.12.2023	Khan Traders	A03970	Oxygen Flow Meter	169,212
182	01/12/2023	Khan Traders	A03970	Oxygen Flow Meter	169,212
183	04.12.2023	Khan Traders	A03970	Oxygen Flow Meter	112,808
192	06.12.2023	Khan Traders	A03970	Oxygen Flow Meter	173,460
190	06.12.2023	Khan Traders	A03970	Oxygen Flow Meter	112,808
0017	31/01/2024	Ayat Traders	A03970	X-Ray films	172,280
0016	29/01/2024	Ayat Traders	A03970	X-Ray films	199,302
1144	15.03.2024	Quality Traders	A09404	ECG Machine	199,951
1145	26.03.2024	Islamabad Visio	A09404	ECG Machine	185,151
Nill	25.09.2023	New Malik Enterprises	A03970	Ultra Sound Paper	169,920
Nill	28.09.2023	New Malik Enterprises	A03970	Ultra Sound Paper	169,920
1016	03.02.2024	Mushtaq Enterprises	A03942	Blood Glycoses Strip	194,110
1017	06.02.2024	Mushtaq Enterprises	A03942	Blood Glycoses Strip	194,110
Nill	26.10.2023	Enterpriser	A09404	BP Operates	185,850
570	22.04.2024	Javeed Traders	A03902	Bed Head Tickets	199,125
569	18.04.2024	Javeed Traders	A03902	Bed Head Tickets	199,125
1019	23.02.2024	Mushtaq Enterprises	A03902	OPD SLIPS	192,340
1020	28.02.2024	Mushtaq Enterprises	A03902	OPD SLIPS	192,340
712	15.03.2024	Y.Q.I.S PRINTING PRESS	A03902	High Risk Stalkers 13 format	153,400
2222	20.03.2024	Shazad Traders	A03902	Referral forms	191,160
82	13.11.2023	PEAK SOLUTION	A09404	High Pressure element	200,000
35	09.10.2023	Enterpriser	A03970	Raxin Roll	108,560
40	12.01.2024	Enterpriser	A03970	70mmChina Lockk	112,100
06	28.10.2023	Malik Traders	A3920	Register Legal	194,700
636	19.02.2024	Shazad Traders	A03902	Discharge Tickets PAD	191,160
670	03.04.2024	Shazad Traders	A03902	Register Legal	194,700
					5,036,804

ANNEXURE-DHA-MWL-E

19.4.3 Irregular expenditure on procurement of LP medicines – Rs 47.456 million

S. No	Description of tender	Award date	Tender cost	PO issued no & date	Cost of PO	Expenditure	Name of Firm
1	Dialysis and surgical item	07-09-2023	20,000,000	25320/DHQ/MWI dt 07-09-23	12,572,000	Unpaid	Renacon Pharma
2				25308/DHQ/MWI dt 07-09-23	3,035,000	Unpaid	Fresenius Pharma
3				25309/DHQ/MWI dt 07-09-23	27,849,500	9,173,500	NIPRO Medical
4				25352/DHQ/MWI dt 08-09-23	24,000,000	Unpaid	Ahmad Pharmacy
Total			20,000,000		67,456,500		
Total excess amount of Pos (67456500-20,000,000)					47.456 million		

ANNEXURE-DHA-MWL-F

19.4.6 Irregular clearing of pending liability – Rs 63.099 million

CEO DHA Mianwali (PDP-71)

Year	Description	Final grant	Released during 2022-23	Total medicine Expenditure	Liability of 2022-23 due to DTL pending (million)	Liability paid during 2023-24 for 2022-23	Excess liability
2023-24	Drugs/medicine	231,551,630	231,551,630	231,551,630	31,593,163	62,540,510	30,947,347

DHQ Hospital, Mianwali (PDP-89)

Invoice#	Date	Description	Amount	Vendor
178	10-04-21	Printing of patient filer	322,000	Soan Valley
177	Nil	Orienting of different register	179,211	Soan valley1
9285	17-11-2022	Hospital forms	1,055,009	Professional traders
20223-1	20-02-23	OPD Pads	2,824,920	Professional traders
Nil	19-06-23	Oxygen Gas Cylinder	6,621,834	Makkah Ammonia Gas
Nil	22-01-23	Fire extinguisher	219,550	Professional Traders
Total			11,222,524	

DHQ Hospital, Mianwali (PDP-93)

Items	PO no & date	Date	Status of Supply	Amount	Name of supplier no paid	Status
Dialysis items	25320	07-09-23	Completed	12,572,000	Renacon pharma	Un-paid
	25308	07-09-23	Completed	3,035,000	Fresenius Medical	Un-paid
Total				15,607,000		

THQ Hospital, Isa Khel (PDP-117)

Sr. #	Document #	Sanction No & Date	Cheque No	Payment Date	Head	Description	Vendor Name	Amount
1	1900260591	1432 10.06.23	409212	28.06.2024	A03305	POL for Generator	Humber Petroleum Service	1,088,099
2	1900318997	01.09.22	356377	03.04.2024	A03942	Misc items	R.K Traders	331,824
3	1900238618	31.01.23	356377	03.04.2024	A03942	Surgical items	R.K Traders	168,009
4	1900046123	17.06.23	347641	30.10.2023	A03942	Dialyses Equipment	Biomax International	74,950
6	1900238619	03.10.22	356377	03.04.2024	A03942	UPS with adopter	R.K Traders	69,615
7	1900281827	1522 15.06.23	409204	25.06.2024	A03927	Bio Medical Gas	Mumtaz Brothers	141,600
8	1900149366	2022-23	347658	31.10.2023	A03805	Travelling allowance	Ahmed Ali	54,000
9	1900149365	2022-23	347659	31.10.2023	A03805	Travelling allowance	Muhammad Ramzan	20,140
Total								1,948,237

THQ Hospital, Piplan (PDP-132)

Sr. No	Head	Document No	Document Date	Vendor Name	Invoice# & Date	Name of Item	Bill Amount
1	A03927	1900314465	07.05.2024	Muhammad Waseem Khan Bhumb	1525&05/23	oxygen cylinder filling (240 Cft)	242,250
2	A03927	1900313340	07.05.2024	Muhammad Waseem Khan Bhumb	1526&06/23	oxygen cylinder filling (240 Cft)	175,750
3	A03927	1900301734	07.05.2024	Muhammad Waseem Khan Bhumb	1524&04/23	oxygen cylinder filling (240 Cft)	313,500
4	A03927	1900314467	07.05.2024	Muhammad Waseem Khan	1523&03/23	oxygen cylinder filling (240 Cft)	79,950

				Bhumb			
5	A039 27	19003406 48	07.05.20 24	Muhammad Waseem Khan Bhumb	1225&01/ 23	oxygen cylinder filling (240 Cft)	199,600
6	A039 27	19003406 50	07.05.20 24	Muhammad Waseem Khan Bhumb	1521&02/ 23	oxygen cylinder filling (240 Cft)	198,900
7	A039 27	19002785 08	07.05.20 24	Muhammad Waseem Khan Bhumb	1522&03/ 23	oxygen cylinder filling (240 Cft)	191,100
8	A039 27	19003144 68	07.05.20 24	Muhammad Waseem Khan Bhumb	1227&01/ 23	oxygen cylinder filling (240 Cft)	29,250
9	A039 27	19003406 52	07.05.20 24	Muhammad Waseem Khan Bhumb	1224&01/ 23	oxygen cylinder filling (240 Cft)	157,950
10	A039 27	19003406 52	07.05.20 24	Muhammad Waseem Khan Bhumb	1224&01/ 23	oxygen cylinder filling(48Cft)	27,900
11	A039 27	19002793 89	07.05.20 24	Muhammad Waseem Khan Bhumb	1223&12/ 22	oxygen cylinder filling (240 Cft)	196,950
12	A039 27	19003406 51	07.05.20 24	Muhammad Waseem Khan Bhumb	1222&12/ 22	oxygen cylinder filling (240 Cft)	91,650
13	A039 27	19003406 51	07.05.20 24	Muhammad Waseem Khan Bhumb	1222&12/ 22	oxygen cylinder filling(48Cft)	20,150
14	A039 27	19003316 47	07.05.20 24	Muhammad Waseem Khan Bhumb	1221&12/ 22	oxygen cylinder filling (240 Cft)	139,950
15	A039 27	19003316 47	07.05.20 24	Muhammad Waseem Khan Bhumb	1221&12/ 22	oxygen cylinder filling(48Cft)	7,750
16	A039 27	19003144 66	07.05.20 24	Muhammad Waseem Khan Bhumb	1215&11/ 22	oxygen cylinder filling (240 Cft)	185,250
17	A039 42	19003660 16	01.04.20 24	Usman Traders Govt.Contractors &	211&06/1 2/23	Surf 1kg (250*650)	190,125
18	A039 42	19003660 06	01.04.20 24	Shah Enterprises	1527&4/1 1/2022	DettolLiquid (100*1500)	175,500
19	A039 42	19003660 08	01.04.20 24	Shah Enterprises	1569&15/ 12/22	Sharp Container (50*3300)	193,050
20	A039 42	19003660 05	01.04.20 24	Shah Enterprises	1568&17/ 08/22	Sharp Container (50*3300)	193,050
21	A039 70	19002614 33	25.05.20 24	Sysmedic	077- 22/23&17 /06/23	X-RAY FLIMS	166,500
22	A039 01	19003144 64	07.05.20 24	Muhammad Waseem Khan Bhumb	1113&13/ 12/2022	A4 Paper Rim (65*2600)	197,730
Total							3,373,805

Annexure-DHA-MWL-G

19.4.7 Doubtful/Un-authorized utilization of tied grants – Rs 38.28 million

DHQ Hospital Mianwali (PDP-70)

(Rs. In million)

Tied Grant Description	Balance of Tied Grant on 30.06.2023*	Tied Grant Received During 2023-24	Total Tied Grant Available For 2023-24	Expenditure During 2023-24	Balance of Tied Grant on 30.06.2024
Medicines (Bulk)	0	231.552	231.552	231.552	0
CM reduction program)	0.672	0	0.672	0	0.672
IPMNC under (IRMNCH)	0	21.490	21.4900	21.4900	0-
CM reduction Program(IRMNCH)	0.	0.288	0.288	0	0.2880
Up-gradation of RHC Wan Bhachran From 20-Beds to 32-Beds, District Mianwali	19.953	0	19.953	0	19.953
Construction of BHU at Kacha Gujrat, Tehsil Piplan District Mianwali	6.460	0	6.46	0	6.460
Up-gradation and rehabilitation of THQ Hospital Isakhel District Mianwali	11.00	0	11.00	0	11.00
TOTAL	41.155	231.552	291.415	253.042	38.36
Closing Balance on 30/6/2024					80,368

Annexure DHA-SGD-C

20.4.5 Irregular purchase without observing tendering process and through splitting Rs 80.266 million

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Sr. No	Document No	Date	Invoice No	Invoice Date	PO Date	Desc.	G/L Descp	Vendor Name	Amount
1	1900017190	21.10.2022	10065	13.08.2022	12.08.2022	Tyre, Tube Motorcycle	Cost of Other Stores	Imran Traders	186,030
2	1900050109	21.10.2022	10067	13.08.2022	12.08.2022	Tyre, Tube Motorcycle	Cost of Other Stores	Imran Traders	186,030
3	1900050110	21.10.2022	10070	05.08.2022	13.08.2022	Tyre Tube Motor Cycle	Cost of Other Stores	Imran Traders	178,589
4	1900050111	21.10.2022	10072	15.08.2022	13.08.2022	Tyre Tube Motor Cycle	Cost of Other Stores	Imran Traders	178,589
5	1900050112	21.10.2022	10076	16.08.2022	15.08.2022	Tyre, Tube Motorcycle	Cost of Other Stores	Imran Traders	133,942
6	1900050113	21.10.2022	10074	16.08.22	15.08.2022	Tyre Tube Motor Cycle	Cost of Other Stores	Imran Traders	171,148
7	1900168082	21.10.2022	73	10.09.2022	06.05.2022	Towel Soup	Cost of Other Stores	Allegro Fert	199,953
8	1900134606						Others	Eagle Traders	199,915
9	1900177144						Printing and publication	Allegro Fert	199,602
10	1900116920	14.06.2023	125	15.02.2023	25.01.2023	Green table cloth	Cost of Other Stores	Sadiq Sons	199,597
11	1900173259						Stationery	Allegro Fert	199,596
12	1900132059	21.10.2022	10069	10.10.2022	05.10.2022	Temporary lightngs of R/OB Lights at DOH office building on Jashan e Azadi	Others	Imran Traders	199,407
13	1900172542						Others	Pearl Enterprises	199,403
14	1900118182	21.10.2022	7	02.07.2022	01.07.2022	Computer Paper Rim A4 70 gm legal 70Gram	Stationery	Allegro Fert	199,368
15	1900017189	21.10.2022	76	10.09.2022	04.09.2023	OPD Abstract Forms 60 Leave 68 Gram Size 11"x14"	Printing and publication	Allegro Fert	199,099
16	1900133655	15.04.2023	6027-35	01.04.2022		Printed Panaflex for sebat card (18x6)	Advertising and Publicity	Pearl Enterprises	199,061
17	1900091105	21.10.2022	74	10.09.2022	01.09.2022	Filter Mask Imported	Others	Allegro Fert	198,491
18	1900106137	21.10.2022	10062	07.10.2022	05.10.2022	Temporary lightngs of R/OB Lights at DOH office building on Jashan e Azadi	Others	Imran Traders	198,491
19	1900021541	N/G	11013	12.01.2023		Pana Flex 14X7	Advertising and Publicity	Imran Traders	198,438
20	1900112053	21.10.2022	75	10.09.2022			Printing and publication	Allegro Fert	198,403
21	1900025410	N/G	654-D	04.12.2021	04.12.2021	N-Covid 19 Sample Form	Printing and publication	Sargodha Traders	198,240
22	1900057667	N/G	10317	18.11.2022	N-G	Brosher A-4 Size 70 Gram	Advertising and Publicity	Imran Traders	198,240
23	1900056757	10.06.2021	0027-75	06.11.2021	N-G		Others	Eagle Traders	197,650
24	1900134604						Others	Eagle Traders	197,650
25	1900102616						Others	Eagle Traders	197,591
26	1900134607						Others	Eagle	197,591

Sr. No	Document No	Date	Invoice No	Invoice Date	PO Date	Desc.	G/L Descp	Vendor Name	Amount
								Traders	
27	1900222438	01.06.2023	1857	10.06.2022	N-G	Handsanitizer jet 500ml	Others	Eagle Traders	197,591
28	1900025409	N/G	655-D	06.12.2021	04.12.2021	N-Covid 19 Sample Form	Printing and publication	Sargodha Traders	197,107
29	1900106132	21.10.2022	72	10.09.2022	01.09.2022	Anti Bacterial Soup Large Size	Others	Allegro Fert	196,736
30	1900106135	21.10.2022	58	06.09.2022	01.09.2022	FFP2 Filter Mask Imported	Others	Allegro Fert	196,209
31	1900106131	21.10.2022	4741	02.07.2022	06.09.2022	Anti Bactiral Soap Large	Others	Allegro Fert	194,594
32	1900036463	30.01.2023	4743	04.07.22	N-G	Pana flex with advertisement size 12x6	Advertising and Publicity	Allegro Fert	193,752
33	1900092006						P.O.L Charges A.planesH.co ptorsS.Cars M/C (Govt)	Toheed Filling Station	193,737
34	1900131095	21.10.2022	10061	12.08.2022	11.08.2022	Tyre, Tube Motorcycle	Cost of Other Stores	Imran Traders	193,471
35	1900131096	21.10.2022	10063	12.08.2022	11.08.2022	Tyre, Tube Motorcycle	Cost of Other Stores	Imran Traders	193,471
36	1900152460						Advertising and Publicity	Pearl Enterprises	193,029
37	1900134495						Printing and publication	Mudassar Traders	192,425
38	1900026434						Others	Eagle Traders	191,779
39	1900134494						Printing and publication	Mudassar Traders	191,738
40	1900113537	15.04.2022	6028-34	01.02.2022	N-G	Black Paint	Others	Pearl Enterprises	190,924
41	1900136770	15.04.2022	6008-32	05.11.2021	N-G	Safety Googles	Others	Pearl Enterprises	62,712
42	1900052059	21.10.2022	88	12.09.2022	03.09.2022	Towels larg size	Cost of Other Stores	Allegro Fert	190,172
43	1900046359	30.01.2023	4742	02.07.2022		panaflex with advertisement on poles 14x7	Advertising and Publicity	Allegro Fert	189,877
44	1900144640	15.04.2023	1347	07.07.2022		Different Items	Advertising and Publicity	Al Riaz Traders	189,871
45	1900057670	N/G	11022	13.01.2023	N-G	Panaflex 14x7	Advertising and Publicity	Imran Traders	189,418
46	1900116918	14.06.2023	1201	14.06.2023		Panaflex 9x3	Advertising and Publicity	Chaudhary M Iqbal & Co	189,248
47	1900116917	14.06.2023	1217	15.06.2023		Panaflex 2x5 3x6 size	Advertising and Publicity	Chaudhary M Iqbal & Co	74,878
48	1900116915	14.06.2023	11271	24.04.2023		Piano Bill point	Advertising and Publicity	Chaudhary M Iqbal & Co	74,340
49	1900116919	14.06.2023	1212	15.06.2023			Advertising and Publicity	Chaudhary M Iqbal & Co	63,083
50	1900106133	21.10.2022	87	12.09.2022	05.09.2022	Hand Sanitizer 500 ML Bottle	Others	Allegro Fert	188,955
51	1900106136	21.10.2022	4744	04.07.2022	06.05.2022	Anti Bacterial Soup Large Size	Others	Allegro Fert	185,328
52	1900018900	N/G	DH110005	07.01.2023	N-G	LED Light 100 Watt	Cost of Other Stores	Eagle Traders	184,080
53	1900025411	N/G	656/D	04.12.2021	04.12.2021	N-Covid 19 Sample Form	Printing and publication	Sargodha Traders	184,080
54	1900189031	10.06.2022	5001/44	06.09.2021	01.09.2021	Micro Glass Slides	Advertising and Publicity	Synergy Enterprises	179,431
55	1900151467	10.05.2022	E002-05	11.04.2022	N-G	Lotex Examination Gloves	Others	Eagle Traders	177,000

Sr. No	Document No	Date	Invoice No	Invoice Date	PO Date	Desc.	G/L Descp	Vendor Name	Amount
56	1900151468	10.06.2022	0031/75	09.11.2021	N-G	Imported Lotex Examination Gloves Imported	Others	Eagle Traders	177,000

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Sr. NO	Cost Center	Cheque No	Document No	Posting Date	G/L	G/L Descp	Vendor Name	Amount
1	SM9005	290707	1900134608	03.06.2023	A03970	Others	Eagle Traders	201,078
2	SM9005	291084	1900007873	Indoor Vector Surveillance Forms (8.27x11.96)	A03902	Printing and publication	Synergy Enterprises	201,072
3	SM9005	291084	1900007874	Outdoor Vector Surveillance Form (size 8.27x11.69)	A03902	Printing and publication	Synergy Enterprises	201,072
4	SM9005	291084	1900083446	Covid 19 Contact Listing Form (8.27x11.96)	A03902	Printing and publication	Synergy Enterprises	201,072
5	SM9005	289311	1900152466		A03907	Advertising and Publicity	Pearl Enterprises	201,072
6	SM9005	291084	1900018903		A03970	Others	Synergy Enterprises	200,836
7	SM9005	291084	1900048500	Alcohol Swab	A03970	Others	Synergy Enterprises	200,600
8	SM9005	291084	1900048501	Prickers Lancet (Imported)	A03970	Others	Synergy Enterprises	200,600
9	SM9005	290707	1900134605		A03970	Others	Eagle Traders	200,600
10	SM9005	291081	1900057666	Pumphalat for Dangle A-4 size 70 Gram	A03907	Advertising and Publicity	Imran Traders	200,364
11	SM9005	289296	1900134492		A03902	Printing and publication	Mudassar Traders	200,279
12	SM9005	289296	1900234026		A03907	Advertising and Publicity	Mudassar Traders	200,279
13	SM9005	291189	1900152642	19.06.2023	A13001	Transport	Soman Traders	274,676
14	SM9005	291190	1900277067	19.06.2023	A13001	Transport	Adeel Afzal Govt. Cont.	273,180
15	SM9005	291190	1900277066	19.06.2023	A13001	Transport	Adeel Afzal Govt. Cont.	271,463
16	SM9005	291193	1900277068	19.06.2023	A13001	Transport	Soman Traders	265,489
17	SM9005	291193	1900152645	19.06.2023	A13001	Transport	Soman Traders	263,807
18	SM9005	291190	1900277069	19.06.2023	A13001	Transport	Adeel Afzal Govt. Cont.	251,488
19	SM9005	291189	1900152641	19.06.2023	A13001	Transport	Soman Traders	219,820
Total								14,454,997

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Sr. No	Cost Center	Supply order Date	Document No	Posting Date	Date of Invoice	Medicine	Vendor Name	Amount
1	SM9016	01.08.2022	1900127311	14.11.2022	02.08.2022	Ciprofloxacin	K.A. Khaliq & Company	199,217
2	SM9016	01.08.2022	1900112116	14.11.2022	04.08.2022	Omeprazole	K.A. Khaliq & Company	197,180
3	SM9016	01.08.2022	1900052069	14.11.2022	02.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	191,812
4	SM9016	01.08.2022	1900103092	20.12.2022	02.08.2022	Surgical Gloves (Perfect China)	Cute & Cure Pharma	187,976
5	SM9016	01.09.2022	1900000157	14.11.2022	03.09.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	196,875
6	SM9016	01.09.2022	1900000160	14.11.2022	03.09.2022	Omeprazole	Punjab Drugs Pharmacy	190,848
7	SM9016	01.09.2022	1900168120	14.11.2022	03.09.2022	St Classic Disposable Sterile Infusion	Punjab Drugs Pharmacy	189,000
8	SM9016	01.09.2022	1900037133	14.11.2022	01.09.2022	Omeprazole	Punjab Drugs Pharmacy	188,860
9	SM9016	01.09.2022	1900168119	14.11.2022	03.09.2022	Master Disposable Infusion Set (China)	Punjab Drugs Pharmacy	185,640
10	SM9016	01.09.2022	1900168	14.11.2022	02.09.2022	Omeprazole	Punjab Drugs	184,884

Sr. No	Cost Center	Supply order Date	Document No	Posting Date	Date of Invoice	Medicine	Vendor Name	Amount
	6		125	022	22		Pharmacy	
11	SM9016	01.09.2022	1900037134	14.11.2022	02.09.2022	St Classic Disposable Sterile Infusion	Punjab Drugs Pharmacy	184,800
12	SM9016	01.09.2022	1900037131	14.11.2022	02.09.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	183,750
13	SM9016	01.09.2022	1900037135	14.11.2022	02.09.2022	Master Disposable Infusion Set (China)	Punjab Drugs Pharmacy	178,500
14	SM9016	01.09.2022	1900037132	14.11.2022	01.09.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	177,188
15	SM9016	01.10.2022	1900121295	19.06.2023	04.10.2022	Climox	Photon Pharma	197,370
16	SM9016	01.10.2022	1900225343	17.06.2023	05.10.2022	Ciprofloxlin	New Ex-Air Traders	197,243
17	SM9016	01.11.2022	1900024331	02.02.2023	03.11.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	199,502
18	SM9016	01.11.2022	1900141590	23.05.2023	02.11.2022	Norcef Injection	New Ex-Air Traders	197,748
19	SM9016	01.11.2022	1900024330	02.02.2023	03.11.2022	Ciprofloxlin	Punjab Drugs Pharmacy	196,662
20	SM9016	01.11.2022	1900107121	26.11.2022	03.11.2022	Iv Set (St Classic China)	Al-Shamas Traders	195,615
21	SM9016	01.11.2022	1900024329	02.02.2023	02.11.2022	Ciprofloxlin	Punjab Drugs Pharmacy	195,150
22	SM9016	03.08.2022	1900103091	20.12.2022	04.08.2022	Surgical Gloves (Perfect China)	Cute & Cure Pharma	198,812
23	SM9016	03.10.2022	1900273088	17.06.2023	09.10.2022	Ciprofloxlin	New Ex-Air Traders	199,063
24	SM9016	03.10.2022	1900116827	17.06.2023	07.10.2022	Diclofanic Sodium	New Ex-Air Traders	198,900
25	SM9016	03.10.2022	1900044708	17.06.2023	07.10.2022	Ciprofloxlin	New Ex-Air Traders	198,456
26	SM9016	03.11.2022	1900107116	26.11.2022	04.11.2022	Iv Set (St Classic China)	Al-Shamas Traders	196,340
27	SM9016	03.11.2022	1900024321	02.02.2023	04.11.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	191,620
28	SM9016	04.10.2022	1900034914	17.06.2023	11.10.2022	Ciprofloxlin	New Ex-Air Traders	199,974
29	SM9016	04.10.2022	1900168797	17.06.2023	10.10.2022	Ciprofloxlin	New Ex-Air Traders	199,367
30	SM9016	04.10.2022	1900168794	17.06.2023	09.10.2022	Diclofanic Sodium	New Ex-Air Traders	192,525
31	SM9016	04.10.2022	1900273089	17.06.2023	09.10.2022	Syringe 5cc	New Ex-Air Traders	174,150
32	SM9016	04.11.2022	1900107120	26.11.2022	05.11.2022	Iv Set (St Classic China)	Al-Shamas Traders	198,513
33	SM9016	05.11.2022	1900107118	26.11.2022	06.11.2022	Iv Set (St Classic China)	Al-Shamas Traders	199,238
34	SM9016	05.11.2022	1900107119	26.11.2022	06.11.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al-Shamas Traders	198,352
35	SM9016	06.08.2022	1900127312	14.11.2022	07.08.2022	Ciprofloxlin	K.A. Khaliq & Company	199,534
36	SM9016	06.08.2022	1900030466	14.11.2022	07.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	199,485
37	SM9016	06.08.2022	1900037137	14.11.2022	07.08.2022	Omeprazole	K.A. Khaliq & Company	196,663
38	SM9016	06.08.2022	1900043091	14.11.2022	07.08.2022	Iv Canula No. 22	K.A. Khaliq & Company	196,075
39	SM9016	07.10.2022	1900057199	12.11.2022	07.10.2022	I.V Canula No.24	Cute & Cure Pharma	199,463
40	SM9016	07.10.2022	1900104094	12.11.2022	08.10.2022	I.V Canula No.22	Cute & Cure Pharma	199,463
41	SM9016	07.10.2022	1900148127	12.11.2022	07.10.2022	Syringe 5cc	Cute & Cure Pharma	198,450
42	SM9016	07.10.2022	1900008144	12.11.2022	07.10.2022	Clasic I.V Set	Cute & Cure Pharma	196,830
43	SM9016	07.10.2022	1900008142	12.11.2022	08.10.2022	Clasic I.V Set	Cute & Cure Pharma	196,101
44	SM9016	07.10.2022	1900147086	27.10.2022	05.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
45	SM9016	07.10.2022	1900008143	12.11.2022	08.10.2022	Syringe 5cc	Cute & Cure Pharma	194,400
46	SM9016	08.08.2022	1900127315	14.11.2022	11.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	198,206
47	SM9016	08.08.2022	1900127314	14.11.2022	10.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	195,222
48	SM9016	08.10.2022	1900120076	27.10.2022	10.10.2022	Auto Disposable 5cc Syringe (ST Classic	Al Shamas Traders	197,225

Sr. No	Cost Center	Supply order Date	Document No	Posting Date	Date of Invoice	Medicine	Vendor Name	Amount
						China)		
49	SM9016	08.10.2022	1900148126	12.11.2022	09.10.2022	Clasic I.V Set	Cute & Cure Pharma	195,372
50	SM9016	08.10.2022	1900114126	12.11.2022	10.10.2022	Clasic I.V Set	Cute & Cure Pharma	194,643
51	SM9016	08.10.2022	1900076098	12.11.2022	09.10.2022	Syringe 5cc	Cute & Cure Pharma	190,350
52	SM9016	08.10.2022	1900114125	12.11.2022	10.10.2022	Syringe 5cc	Cute & Cure Pharma	186,300
53	SM9016	09.06.2022	1900006347	15.10.2022	11.06.2022	Calpol Syrup	New Al-Badar Traders	936,907
54	SM9016	10.01.2022	1900156209	01.10.2022	10.01.2022	Flagyl Syrup	K.A. Khaliq & Company	185,790
55	SM9016	10.06.2022	1900006348	15.10.2022	12.06.2022	Amoxilcapsul	New Al-Badar Traders	918,193
56	SM9016	10.10.2022	1900104088	12.11.2022	11.10.2022	Clasic I.V Set	Cute & Cure Pharma	193,914
57	SM9016	10.10.2022	1900047099	12.11.2022	12.10.2022	Clasic I.V Set	Cute & Cure Pharma	193,185
58	SM9016	10.10.2022	1900114127	12.11.2022	11.10.2022	Syringe 5cc	Cute & Cure Pharma	182,250
59	SM9016	10.10.2022	1900104089	12.11.2022	12.10.2022	Syringe 5cc	Cute & Cure Pharma	178,200
60	SM9016	11.01.2022	1900109087	13.10.2022	11.01.2022	Amoxilcapsul	K.A. Khaliq & Company	183,655
61	SM9016	11.10.2022	1900120077	27.10.2022	12.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
62	SM9016	11.10.2022	1900122078	27.10.2022	11.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
63	SM9016	11.10.2022	1900142081	27.10.2022	nil	Iv Set (St Classic China)	Al Shamas Traders	195,615
64	SM9016	11.10.2022	1900047100	12.11.2022	13.10.2022	Clasic I.V Set	Cute & Cure Pharma	192,456
65	SM9016	11.10.2022	1900047101	12.11.2022	14.10.2022	Clasic I.V Set	Cute & Cure Pharma	191,727
66	SM9016	11.10.2022	1900047102	12.11.2022	15.10.2022	Clasic I.V Set	Cute & Cure Pharma	190,998
67	SM9016	12.08.2022	1900127316	14.11.2022	15.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	199,059
68	SM9016	12.08.2022	1900037136	14.11.2022	17.08.2022	Omeprazole	K.A. Khaliq & Company	198,733
69	SM9016	12.08.2022	1900127317	14.11.2022	16.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	193,517
70	SM9016	12.10.2022	1900128104	27.10.2022	12.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
71	SM9016	13.01.2022	1900109088	13.10.2022	14.01.2022	Calpol Syrup	K.A. Khaliq & Company	185,997
72	SM9016	13.01.2022	1900004193	13.10.2022	15.01.2022	Amoxilcapsul	K.A. Khaliq & Company	185,965
73	SM9016	13.01.2022	1900136252	13.10.2022	14.01.2022	Amoxilcapsul	K.A. Khaliq & Company	184,810
74	SM9016	13.01.2022	1900004194	13.10.2022	16.01.2022	Amoxilcapsul	K.A. Khaliq & Company	179,034
75	SM9016	13.10.2022	1900047103	12.11.2022	16.10.2022	Clasic I.V Set	Cute & Cure Pharma	190,269
76	SM9016	13.10.2022	1900076099	12.11.2022	17.10.2022	Clasic I.V Set	Cute & Cure Pharma	189,540
77	SM9016	13.10.2023	1900076100	12.11.2022	18.10.2022	Clasic I.V Set	Cute & Cure Pharma	188,811
78	SM9016	14.01.2022	1900156387	13.10.2022	15.01.2022	Paracetamol Syrup	K.A. Khaliq & Company	184,316
79	SM9016	14.09.2022	1900158694	17.10.2022	18.09.2022	Diclofanic Sodium	The Medicine Mart	197,800
80	SM9016	14.09.2022	1900158698	17.10.2022	16.09.2022	Diclofanic Sodium	The Medicine Mart	193,500
81	SM9016	14.09.2022	1900158697	17.10.2022	16.09.2022	Ciprofloxin	The Medicine Mart	191,961
82	SM9016	15.05.2023	1900059446	19.06.2023	21.05.2023	Ibuprofen	New Al-Badar Traders	190,697
83	SM9016	15.09.2022	1900115328	21.12.2022	17.09.2022	Clasic I.V Set Canulla No 20	Photon Pharma	194,750
84	SM9016	15.09.2022	1900065174	20.12.2022	16.09.2022	Syringe 5cc	Photon Pharma	191,880
85	SM9016	15.09.2022	1900097730	20.12.2022	16.09.2022	Clasic I.V Set	Photon Pharma	184,500
86	SM9016	16.08.2022	1900030	14.11.2022	19.08.2022	Omeprazole	K.A. Khaliq &	199,251

Sr. No	Cost Center	Supply order Date	Document No	Posting Date	Date of Invoice	Medicine	Vendor Name	Amount
	6		467	022	22		Company	
87	SM9016	16.08.2022	1900127310	14.11.2022	18.08.2022	Ciprofloxin	K.A. Khaliq & Company	198,264
88	SM9016	16.08.2022	1900052071	14.11.2022	18.08.2022	Omeprazole	K.A. Khaliq & Company	198,215
89	SM9016	16.08.2022	1900030464	14.11.2022	19.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	197,567
90	SM9016	16.08.2022	1900127318	14.11.2022	17.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	194,796
91	SM9016	16.09.2022	1900065173	20.12.2022	17.09.2022	Syringe 5cc	Photon Pharma	195,570
92	SM9016	16.09.2022	1900158700	17.10.2022	18.09.2022	Omeprazole	The Medicine Mart	195,392
93	SM9016	17.01.2022	1900053099	13.10.2022	19.01.2022	Amoxil Forte Syrup	K.A. Khaliq & Company	180,092
94	SM9016	17.09.2022	1900158699	17.10.2022	19.09.2022	Omeprazole	The Medicine Mart	198,323
95	SM9016	17.09.2022	1900158692	17.10.2022	19.09.2022	Diclofanic Sodium	The Medicine Mart	195,650
96	SM9016	17.09.2022	1900103096	20.12.2022	19.09.2022	Clasic I.V Set Canulla No 22	Photon Pharma	194,750
97	SM9016	17.10.2022	1900147085	27.10.2022	18.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
98	SM9016	18.10.2022	1900128102	27.10.2022	09.10.2022	Surgical Gloves (Perfect China)	Al Shamas Traders	199,237
99	SM9016	18.10.2022	1900076101	12.11.2022	19.10.2022	Clasic I.V Set	Cute & Cure Pharma	188,082
100	SM9016	18.10.2022	1900008141	12.11.2022	20.10.2022	Clasic I.V Set	Cute & Cure Pharma	186,624
101	SM9016	19.05.2023	1900019561	19.06.2023	30.05.2023	Ibuprofen	New Al-Badar Traders	195,851
102	SM9016	19.08.2022	1900127313	14.11.2022	22.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	193,731
103	SM9016	19.08.2022	1900030465	14.11.2022	21.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	176,467
104	SM9016	19.08.2022	1900103093	20.12.2022	21.08.2022	Climox	Cute & Cure Pharma	175,205
105	SM9016	19.09.2022	1900158693	17.10.2022	20.09.2022	Diclofanic Sodium	The Medicine Mart	199,950
106	SM9016	19.09.2022	1900065171	20.12.2022	19.09.2022	Syringe 5cc	Photon Pharma	184,500
107	SM9016	20.09.2022	1900065170	20.12.2022	20.09.2022	Syringe 5cc	Photon Pharma	199,260
108	SM9016	20.09.2022	1900065172	20.12.2022	21.09.2022	Clasic I.V Set	Photon Pharma	194,750
109	SM9016	20.10.2022	1900142082	27.10.2022	15.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
110	SM9016	20.10.2022	1900104093	12.11.2022	21.10.2022	Clasic I.V Set	Cute & Cure Pharma	185,895
111	SM9016	20.10.2022	1900104092	12.11.2022	22.10.2022	Clasic I.V Set	Cute & Cure Pharma	185,166
112	SM9016	20.10.2022	1900104091	12.11.2022	23.10.2022	Clasic I.V Set	Cute & Cure Pharma	184,437
113	SM9016	21.09.2022	1900158701	17.10.2022	22.09.2022	Diclofanic Sodium	The Medicine Mart	197,800
114	SM9016	21.09.2022	1900158696	17.10.2022	23.09.2022	Diclofanic Sodium	The Medicine Mart	193,500
115	SM9016	22.05.2023	5100003038	17.06.2023	23.05.2023	Doxyclyline	Al Riaz Traders	1,815,924
116	SM9016	22.05.2023	5100003039	17.06.2023	24.05.2023	Black Silk	Al Riaz Traders	1,207,500
117	SM9016	22.10.2022	1900104090	12.11.2022	24.10.2022	Clasic I.V Set	Cute & Cure Pharma	196,830
118	SM9016	22.10.2022	1900065175	20.12.2022	25.10.2022	Clasic I.V Set	Cute & Cure Pharma	183,708
119	SM9016	23.01.2023	1900059442	19.06.2023	24.01.2023	Diclofanic Sodium	Photon Pharma	196,080
120	SM9016	23.01.2023	1900010976	19.06.2023	24.01.2023	Ciprofloxin	Photon Pharma	193,362
121	SM9016	23.01.2023	1900059441	19.06.2023	24.01.2023	Norcef Injection	Photon Pharma	191,109
122	SM9016	23.08.2022	1900103095	20.12.2022	27.08.2022	U-Mol	Cute & Cure Pharma	183,696
123	SM9016	23.08.2022	1900103094	20.12.2022	26.08.2022	Climox	Cute & Cure Pharma	181,560
124	SM901	24.01.2023	1900092	19.06.2	25.01.20	Norcef Injection	Photon Pharma	196,843

Sr. No	Cost Center	Supply order Date	Document No	Posting Date	Date of Invoice	Medicine	Vendor Name	Amount
	6		818	023	23			
125	SM9016	24.01.2023	1900010975	19.06.2023	25.01.2023	Ciprofloxin	Photon Pharma	194,116
126	SM9016	24.10.2022	1900065176	20.12.2022	26.10.2022	Clasic I.V Set	Cute & Cure Pharma	182,979
127	SM9016	25.01.2023	1900121296	19.06.2023	27.01.2023	Diclofanic Sodium	Photon Pharma	197,800
128	SM9016	25.01.2023	1900114697	19.06.2023	26.01.2023	Ciprofloxin	Photon Pharma	197,129
129	SM9016	25.01.2023	1900144676	19.06.2023	26.01.2023	Diclofanic Sodium	Photon Pharma	193,500
130	SM9016	26.08.2022	1900168127	14.11.2022	26.08.2022	Omeprazole	Punjab Drugs Pharmacy	198,800
131	SM9016	26.08.2022	1900168130	14.11.2022	31.08.2022	Omeprazole	Punjab Drugs Pharmacy	197,806
132	SM9016	26.08.2022	1900049082	14.11.2022	26.08.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	193,813
133	SM9016	26.08.2022	1900049084	14.11.2022	27.08.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	192,500
134	SM9016	26.08.2022	1900168126	14.11.2022	27.08.2022	Ciprofloxin	Punjab Drugs Pharmacy	174,662
135	SM9016	26.10.2022	1900103090	20.12.2022	26.10.2022	Clasic I.V Set	Cute & Cure Pharma	194,886
136	SM9016	27.08.2022	1900168122	14.11.2022	29.08.2022	St Classic Disposable Sterile Infusion	Punjab Drugs Pharmacy	193,200
137	SM9016	27.08.2022	1900168128	14.11.2022	30.08.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	185,500
138	SM9016	27.08.2022	1900049085	14.11.2022	29.08.2022	Omeprazole	Punjab Drugs Pharmacy	183,890
139	SM9016	27.08.2022	1900049087	14.11.2022	29.08.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	182,875
140	SM9016	27.08.2022	1900168129	14.11.2022	30.08.2022	Omeprazole	Punjab Drugs Pharmacy	178,920
141	SM9016	27.08.2022	1900000159	14.11.2022	29.08.2022	Ciprofloxin	Punjab Drugs Pharmacy	176,960
142	SM9016	27.10.2022	1900024327	02.02.2023	28.10.2022	Ceftriaxone	Punjab Drugs Pharmacy	197,468
143	SM9016	27.10.2022	1900129033	26.11.2022	27.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al-Shamas Traders	197,386
144	SM9016	27.10.2022	1900023284	02.02.2023	28.10.2022	Ammonium Chloride	Punjab Drugs Pharmacy	197,301
145	SM9016	27.10.2022	1900129032	26.11.2022	28.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al-Shamas Traders	196,420
146	SM9016	27.10.2022	1900129031	26.11.2022	29.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al-Shamas Traders	195,454
147	SM9016	27.10.2022	1900023285	02.02.2023	28.10.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	184,331
148	SM9016	28.10.2022	1900095653	23.05.2023	29.10.2022	Fen-S	New Ex-Air Traders	199,163
149	SM9016	28.10.2022	1900141591	23.05.2023	05.11.2022	Omeprazole	New Ex-Air Traders	197,129
150	SM9016	28.10.2022	1900113284	02.02.2023	29.10.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	197,044
151	SM9016	28.10.2022	1900073453	23.05.2023	29.10.2022	Norcef Injection	New Ex-Air Traders	195,865
152	SM9016	28.10.2022	1900024325	02.02.2023	29.10.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	195,560
153	SM9016	29.10.2022	1900129028	26.11.2022	01.11.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al-Shamas Traders	197,386
154	SM9016	29.10.2022	1900024323	02.02.2023	30.10.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	197,256
155	SM9016	29.10.2022	1900129029	26.11.2022	31.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al-Shamas Traders	196,420
156	SM9016	29.10.2022	1900091640	23.05.2023	30.10.2022	Black Silk	New Ex-Air Traders	196,098
157	SM9016	29.10.2022	1900141592	23.05.2023	30.10.2022	Fen-S	New Ex-Air Traders	194,925
158	SM9016	29.10.2022	1900129030	26.11.2022	30.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al-Shamas Traders	193,200
159	SM9016	29.10.2022	1900125356	23.05.2023	06.11.2022	Omeprazole	New Ex-Air Traders	192,200
160	SM9016	29.10.2022	1900073	23.05.2023	30.10.2022	Norcef Injection	New Ex-Air	184,254

Sr. No	Cost Center	Supply order Date	Document No	Posting Date	Date of Invoice	Medicine	Vendor Name	Amount
	6		454	023	22		Traders	
161	SM9016	30.10.2022	1900102190	02.02.2023	31.10.2022	Ceftriaxone	Punjab Drugs Pharmacy	199,442
162	SM9016	30.10.2022	1900024324	02.02.2023	31.10.2022	Diclofanic Sodium	Punjab Drugs Pharmacy	196,705
163	SM9016	30.10.2022	1900024322	02.02.2023	31.10.2022	Ciprofloxin	Punjab Drugs Pharmacy	194,544
164	SM9016	31.10.2022	1900107117	26.11.2022	02.11.2022	Iv Set (St Classic China)	Al-Shamas Traders	197,064
165	SM9016	31.10.2022	1900024328	02.02.2023	01.11.2022	Ciprofloxin	Punjab Drugs Pharmacy	196,057
166	SM9016	31.10.2022	1900024326	02.02.2023	01.11.2022	Ceftriaxone	Punjab Drugs Pharmacy	195,493
167	SM9016	31.10.2022	1900094059	26.11.2022	02.11.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al-Shamas Traders	193,200
168	SM9016	31.10.2022	1900141589	23.05.2023	01.11.2022	Norcef Injection	New Ex-Air Traders	192,098
169	SM9016	31.10.2022	1900095650	23.05.2023	01.11.2022	Black Silk	New Ex-Air Traders	184,892
170	SM9016		1900085160	27.10.2022	17.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
171	SM9016		1900085162	27.10.2022	21.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
172	SM9016		1900128103	27.10.2022	13.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
173	SM9016		1900128109	27.10.2022	16.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
174	SM9016		1900147083	27.10.2022	21.10.2022	Auto Disposable 5cc Syringe (ST Classic China)	Al Shamas Traders	197,225
175	SM9016		1900158671	15.10.2022	31.10.2021	Ciprofloxin	Mian Medicine Company	197,061
176	SM9016		1900158670	15.10.2022	29.10.2021	Ciprofloxin	Mian Medicine Company	196,936
177	SM9016		1900168131	14.11.2022	04.08.2022	St Classic Disposable Sterile Infusion	K.A. Khaliq & Company	196,928
178	SM9016		1900030461	14.11.2022	30.07.2022	Omeprazole	K.A. Khaliq & Company	196,145
179	SM9016		1900085159	27.10.2022	10.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
180	SM9016		1900085163	27.10.2022	21.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
181	SM9016		1900111026	27.10.2022	16.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
182	SM9016		1900120081	27.10.2022	15.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
183	SM9016		1900120082	27.10.2022	19.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
184	SM9016		1900122077	27.10.2022	11.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
185	SM9016		1900142083	27.10.2022	20.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
186	SM9016		1900147084	27.10.2022	09.10.2022	Iv Set (St Classic China)	Al Shamas Traders	195,615
187	SM9016		1900034211	14.11.2022	28.07.2022	Omeprazole	K.A. Khaliq & Company	195,110
188	SM9016		1900044032	14.11.2022	28.07.2022	Ciprofloxin	K.A. Khaliq & Company	195,086
Total								40,380,010

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Description	Amount
Purchase of Cost of Others items Annex-A	6,754,820
Purchase of LP medicines Annex-B	1,843,239
Total	8,598,059

Sr. No	Posting Date	Invoice No	Invoice Date	G/L Desc.	Item	Vendor Name	Amount
1	16.11.2022	10125	01.08.2022	Cost of Other Stores	surgical face mask	Imran Traders	198,315
2	16.11.2022	10154	03.08.2022	Cost of Other	LED Bulb 18	Imran Traders	181,379

Sr. No	Posting Date	Invoice No	Invoice Date	G/L Desc.	Item	Vendor Name	Amount
				Stores	watt		
3	16.11.2022	10154	03.08.2022	Cost of Other Stores	LED Bulb 18 watt	Imran Traders	181,379
4	16.11.2022	10168	04.08.2022	Cost of Other Stores	Duster cloth	Imran Traders	169,358
5	16.11.2022	10172	06.08.2022	Cost of Other Stores	Jharoo Balti Oil	Imran Traders	177,606
6	16.11.2022	10148	12.08.2022	Cost of Other Stores	harpic toilet cleaner	Imran Traders	197,730
7	16.11.2022	10131	31.08.2022	Cost of Other Stores	Surgical Gloves (ComfeelBrain d)	Imran Traders	199,719
8	18.06.2023	0	02.05.2022	Cost of Other Stores	Gree DC Inverter 1.5 Ton	Irfan International	155,610
9	18.06.2023	622	09.05.2022	Cost of Other Stores	Gree AC Inverter WiFi	Irfan International	186,031
10	18.06.2023	618	14.05.2022	Cost of Other Stores	Gree DC Inverter 1.5 Ton	Irfan International	155,615
11	18.06.2023	621	06.05.2022	Cost of Other Stores	Gree AC Inverter WiFi	Irfan International	186,030
12	18.06.2023	615	04.04.2022	Cost of Other Stores	Gree DC Inverter 1.5 Ton	Irfan International	155,610
13	18.06.2023		27.04.2022	Cost of Other Stores	Gree DC Inverter 1.5 Ton	Irfan International	155,610
14	18.06.2023	0	29.04.2022	Cost of Other Stores	Gree DC Inverter 1.5 Ton	Irfan International	155,610
15	18.06.2023	617	25.04.2022	Cost of Other Stores	Gree DC Inverter 1.5 Ton	Irfan International	155,610
16	23.11.2022	10233	07.07.2022	Cost of Other Stores	Msc.	Imran Traders	198,198
17	16.11.2022	10175	08.07.2022	Cost of Other Stores	Syringe Cutter	Imran Traders	199,631
18	16.11.2022	10113	08.07.2022	Cost of Other Stores	phenyl	Imran Traders	194,922
19	16.11.2022	10119	09.07.2022	Cost of Other Stores	Phenyl	Imran Traders	192,056
20	30.11.2022	10173	09.07.2022	Cost of Other Stores	Pojara included Atti complete	Imran Traders	147,925
21	23.11.2022	10141	11.07.2022	Cost of Other Stores	poojara with ati	Imran Traders	198,608
22	16.11.2022	10112	11.07.2022	Cost of Other Stores	air freshner	Imran Traders	198,608
23	16.11.2022	10132	11.07.2022	Cost of Other Stores	Pyenyl	Imran Traders	186,323
24	16.11.2022	10159	11.07.2022	Cost of Other Stores	Wiper Fine Quality	Imran Traders	184,275
25	16.11.2022	10133	12.07.2022	Cost of Other Stores	bed sheet	Imran Traders	199,228
26	16.11.2022	10144	12.07.2022	Cost of Other Stores	Jharu, Balti Oil	Imran Traders	197,789
27	16.11.2022	10115	14.07.2022	Cost of Other Stores	surgical face mask	Imran Traders	196,560
28	16.11.2022	10135	14.07.2022	Cost of Other Stores	bed sheet	Imran Traders	196,209
29	16.11.2022	10117	14.07.2022	Cost of Other Stores	Air Freshner Bottle fine quality	Imran Traders	181,584
30	16.11.2022	10150	16.07.2022	Cost of Other Stores	Plastic Basket Set	Imran Traders	196,560
31	16.11.2022	10143	18.07.2022	Cost of Other Stores	bed sheet	Imran Traders	193,290
32	16.11.2022	10145	20.07.2022	Cost of Other Stores	Plastic Basket Small size	Imran Traders	198,198
33	16.11.2022	10128	21.07.2022	Cost of Other Stores	Air Freshner Bottle fine quality	Imran Traders	187,259
34	16.11.2022	10151	21.07.2022	Cost of Other Stores	bed sheet	Imran Traders	166,023
35	16.11.2022	10163	21.07.2022	Cost of Other Stores	shaper Hydency	Imran Traders	153,387

Sr. No	Posting Date	Invoice No	Invoice Date	G/L Desc.	Item	Vendor Name	Amount
					quality		
36	16.11.2022	10157	25.07.2022	Cost of Other Stores	Jharoo Bans tilliwala	Imran Traders	189,716
37	23.11.2022	10236	30.07.2022	Cost of Other Stores	Syringe Cutter	Imran Traders	187,259
Total							6,754,820

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Statement of items splitted during F.Y 2022-23

Sr. No	Token No	Posting Date	G/L	Sanction No	Date	Date	G/L Descp	Vendor Name	Item	Amount
1	6924	24.10.2022	A03 927	100	18.10.2022	17.06.2022	Purchase of drug and medicines	New Al-Badar Traders	inj. Omeprazole, tab. Glimpride 2mg	211,464
2	6921	24.10.2022	A03 927	103	18.10.2022	18.06.2022	Purchase of drug and medicines	New Al-Badar Traders	inj. Omeprazole, inj. Findketo, inj. Onset	194,554
3	6916	24.10.2022	A03 927	101	18.10.2022	17.06.2022	Purchase of drug and medicines	New Al-Badar Traders	Syringe, canula iv	177,122
4	6930	24.10.2022	A03 927	89	18.10.2022	30.03.2022	Purchase of drug and medicines	New Al-Badar Traders	iv canula 24, Syp. Metrozole	149,550
5	6929	24.10.2022	A03 927	90	18.10.2022	02.04.2022	Purchase of drug and medicines	New Al-Badar Traders	Misc.	147,593
6	6920	24.10.2022	A03 927	104	18.10.2022	17.06.2022	Purchase of drug and medicines	New Al-Badar Traders	syringe 3cc, syringe 5cc, ventoline sol	144,734
7	6923	24.10.2022	A03 927	96	18.10.2022	16.06.2022	Purchase of drug and medicines	New Al-Badar Traders	Misc.	144,155
8	6925	24.10.2022	A03 927	99	18.10.2022	17.06.2022	Purchase of drug and medicines	New Al-Badar Traders	Misc.	138,736
9	6918	24.10.2022	A03 927	95	18.10.2022	15.06.2022	Purchase of drug and medicines	New Al-Badar Traders	Canula iv, inj. Cipro, inj. Frusamid	137,900
10	6919	24.10.2022	A03 927	94	18.10.2022	15.06.2022	Purchase of drug and medicines	New Al-Badar Traders	inj. Paracetamol, inj. Omeprazole	137,505
11	6922	24.10.2022	A03 927	102	18.10.2022	18.06.2022	Purchase of drug and medicines	New Al-Badar Traders	Misc.	136,035
12	6926	24.10.2022	A03 927	91	18.10.2022	16.06.2022	Purchase of drug and medicines	New Al-Badar Traders	Misc.	135,646
13	6917	24.10.2022	A03 927	97	18.10.2022	16.06.2022	Purchase of drug and medicines	New Al-Badar Traders	Misc.	134,573
14	36288	13.06.2023	A03 927	1718	19.10.2022	23.07.2022	Purchase of drug and medicines	New Al-Badar Traders	Misc Cannula	122,004
15	10586	21.11.2022	A03 942	151	15.11.2022	10.11.2022	Cost of Other Stores	Am Surgical Traders	Misc	140,166
16	10587	21.11.2022	A03 942	152	15.11.2022	12.11.2022	Cost of Other Stores	Am Surgical Traders	Lab items	135,603
17	10585	21.11.2022	A03 942	150	15.11.2022	05.11.2022	Cost of Other Stores	Am Surgical Traders	Misc.	101,439
										2,488,779
										2,632,434
										5,121,213

Statement of items splitted during F.Y 2023-24

Sr. NO	Cost Center	Token No	Posting Date	Date	Date	Purchase order No	G/L Descp	Vendor Name	Amount
1	SM9031	24493	24.10.2023	30.04.2024	16.02.2024	278	Cost of Other Stores	Pearl Enterprises	93,220
2	SM9031	31649	18.05.2024	11.06.2024	14.02.2024	312	Cost of Other Stores		186,440
3	SM9031	31653	18.05.2024	30.04.2024	16.02.2024	313	Cost of Other Stores		194,700
4	SM903	17786	18.05.202	02.02	22.11.2023	1853	Cost of		181,720

	1		4	.2024			Other Stores		
5	SM903 1	17787	24.10.202 3	02.02 .2024	22.11.2023	1854	Cost of Other Stores		90,860
6	SM903 1	17789	21.06.202 4	02.02 .2024	23.10.2023	1610	Cost of Other Stores	New Al Badar Trade rs	173,460
7	SM903 1	17788	24.05.202 4	02.02 .2024	23.10.2023	1610	Cost of Other Stores		114,224
8	SM903 1	17792	24.05.202 4	02.02 .2024	23.10.2023	1613	Cost of Other Stores		103,840
9	SM903 1	24522	18.05.202 4	30.04 .2024	22.04.2024	631	Printing and publication	Syner gy Enter prises	195,585
10	SM903 1	24521	18.05.202 4	30.04 .2024	30.04.2024	647	Printing and publication		184,080
11	SM903 1	6234	23.06.202 4	20.10 .2023	10.10.2023	1546	Purchase of drug and medicines		157,062
12	SM903 1	6238	23.06.202 4	20.10 .2023	16.10.2023	1599	Purchase of drug and medicines		140,700
13	SM903 1	6236	23.06.202 4	20.10 .2023	01.10.2023	1497	Purchase of drug and medicines		138,180
14	SM903 1	6235	23.06.202 4	20.10 .2023	06.10.2023	1539	Purchase of drug and medicines	New Al Badar Trade rs	134,400
15	SM903 1	6237	23.06.202 4	20.10 .2023	16.10.2023	1599	Purchase of drug and medicines		132,720
16	SM903 1	17813	23.06.202 4	29.12 .2023	02.01.2024	2248	Purchase of drug and medicines		147,840
17	SM903 1	17821	23.06.202 4	29.12 .2023	04.01.2024	2118	Purchase of drug and medicine		146,475
18	SM903 1	17820	23.06.202 4	06.02 .2023	02.01.2024	2114	Purchase of drug and medicines		116,928
									2,632,434

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Sr. No.	Name of Supplier	Voucher#	Date of Voucher	Date of Sanction	Item Purchase	Total Amount	Head Of Account
1	MS Fuji Films	260058 68	20-09-2023	22-09-2023	X-Ray Films & Chemical	170,500	COS
2	MS Imran Traders	12223	06-09-2023	07-09-2023	LED Bulbs	18,700	COS
3	MS Imran Traders	12064	11-07-2023	04-08-2023	Apran & Shoes	7,650	COS
4	MS Imran Traders	12023	26-07-2023	18-09-2023	Yellow Tips & Urine Container	50,790	COS
5	MS Imran Traders	12342	29-09-2023	12-10-2023	UPS	46,150	COS
6	MS Imran Traders	12328	27-09-2023	12-10-2023	Battery	42,800	COS
7	MS Imran Traders	12359	07-10-2023	18-10-2023	Sheets	63,536	COS
8	MS Imran Traders	12368	10-10-2023	18-10-2023	Pillow, Blanket, etc.	63,540	COS
9	MS Fuji Films	260059 65	04-12-2023	29-12-2023	X-Ray Films & Chemical	168,000	COS
10	MS Eagle Traders	14001	20-11-2023	29-12-2023	Lab Items	205,750	COS
11	MS Eagle Traders	14010	08-12-2023	30-12-2023	Blanket	39,750	COS
12	MS Imran Traders	12910	27-10-2023	22-01-2024	Draw Sheets, etc.	44,800	COS
13	MS Imran Traders	14275	09-12-2023	16-01-2024	Lidocan Sapray	61,260	COS
14	MS Imran Traders	14344	04-01-2024	06-02-2024	Cartridge	18,500	COS
15	MS Imran Traders	14531	19-01-2024	06-02-2024	Lancet	5,900	COS
16	MS Imran Traders	14004	03-11-2023	30-12-2023	Mosquet Spray, etc.	50,500	COS
17	MS Imran Traders	13025	02-11-2023	30-12-2023	Syrenge Cutter, etc.	63,400	COS
18	MS Imran Traders	14006	01-12-2023	30-12-2023	Towel	48,200	COS
19	MS Imran Traders	1289	27-10-2023	14-02-2024	LED Bulbs	12,150	COS
20	MS Imran Traders		08-10-2023	11-11-2023	Detol	47,250	COS
21	MS Fuji Films	260061 12	25-03-2024	22-05-2024	X-Ray Films & Chemical	172,500	COS
22	MS Alkamran Traders		17-5-2024	18-5-2024	Generator Items	165,200	COS
23	MS Alkamran Traders		18-5-2024	20-05-2024	Generator Piston, etc.	163,800	COS

24	MS Alkamran Traders		20-5-2024	21-05-2024	Alternator Module, etc.	167,500	COS
25	MS Alkamran Traders		22-05-2024	22-05-2024	Generator Engine Dynamo	169,000	COS
26	MS Alkamran Traders	3226	18-03-2024	22-05-2024	Battery, Wire, etc.	152,350	COS
27	MS Alkamran Traders	3233	10-04-2024	21-05-2024	UPS	169,000	COS
28	MS Alkamran Traders	3227	12-03-2024	18-05-2024	Battery, Wire, etc.	142,800	COS
29	MS Irfan Traders	2142	27-5-2024	20-06-2024	Exhaust Fan	99,000	COS
30	MS Eagle Traders	14002	21-11-2023	30-12-2023	Lab Items	230,050	COS
31	MS Alriaz Traders	1936	09-07-2023	18-01-2024	UPS	49,500	COS
32	MS Alriaz Traders	1935	04-07-2023	18-01-2024	Batteries	63,400	COS
33	MS Ashal Emterprises	2410	29-05-2024	14-06-2024	Glass innomer, etc.	63,450	COS
34	MS Alriaz Traders	1660	11-04-2024	29-04-2024	LED Bulbs	45,640	COS
35	MS Imran Traders		25-04-2024	22-05-2024	Sharp Containers	56,700	COS
36	MS Imran Traders	14298	05-01-2024	13-06-2024	Electric & Gas heaters	56,650	COS
37	MS Eagle Traders	8201	23-03-2024	07-06-2024	Lab Items	171,750	COS
38	MS Fuji Films	260062 07	13-05-2024	27-05-2024	X-Ray Films & Chemical	172,500	COS
Total						3,539,916	
Amount reduced to Rs						2,519,700	

Annexure-DHA-SGD-D

20.4.6 Non-deduction of GST Rs 2.979 million

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Sr. No	Document No	Cheque No	Token No	Posting Date	G/L	Vendor Name	Amount	GST 1%
1	5100170013	413772	30817	13.06.2024	A03927	Stallion Pharmaceuticals (Pvt) Ltd	28,369,513	283,695
2	5100170014	413772	30816	13.06.2024	A03927	Stallion Pharmaceuticals (Pvt) Ltd	12,800,000	128,000
3	5100073008	291751	6738	26.10.2023	A03927	Glaxo Smithkline Pakistan Ltd	7,158,476	71,585
4	5100073007	291751	6737	26.10.2023	A03927	Glaxo Smithkline Pakistan Ltd	7,110,224	71,102
5	5100043006	291750	6734	26.10.2023	A03927	Glaxo Smithkline Pakistan Ltd	6,432,809	64,328
6	5100185016	413772	30819	13.06.2024	A03927	Stallion Pharmaceuticals (Pvt) Ltd	5,680,000	56,800
7	5100205018	413598	23651	18.05.2024	A03927	Citi Pharma (Pvt) Limited	5,519,777	55,198
8	5100270007	413804	31179	14.06.2024	A03927	Stallion Pharmaceuticals (Pvt) Ltd	4,800,000	48,000
9	5100183025	388665	20895	29.03.2024	A03927	Shazeb Pharmaceutical Industries Lt	4,000,000	40,000
10	5100010011	291751	6733	26.10.2023	A03927	Glaxo Smithkline Pakistan Ltd	3,908,830	39,088
11	5100205013	413600	23654	18.05.2024	A03927	Wimits Pharmaceuticals Pvt Ltd	3,670,081	36,701
12	5100205016	413602	23645	18.05.2024	A03927	Bloom Pharmaceuticals (Private) Lim	3,280,000	32,800
13	5100114000	291713	6426	25.10.2023	A03927	Lisko Pakistan (Pvt) Ltd	2,886,000	28,860
14	5100057005	291751	6735	26.10.2023	A03927	Glaxo Smithkline Pakistan Ltd	2,676,362	26,764
15	5100185018	413773	30826	13.06.2024	A03927	Bloom Pharmaceuticals (Private) Lim	1,948,091	19,481
16	5100205017	413598	23652	18.05.2024	A03927	Citi Pharma (Pvt) Limited	1,733,263	17,333
17	5100205015	413599	23649	18.05.2024	A03927	Hiranis Pharmaceuticals (Pvt) Limit	1,680,672	16,807
18	5100185017	413773	30827	13.06.2024	A03927	Bloom Pharmaceuticals (Private) Lim	1,550,714	15,507
19	5100058003	291753	6740	26.10.2023	A03927	Bloom Pharmaceuticals (Private) Lim	1,531,841	15,318
20	5100205012	413600	23655	18.05.2024	A03927	Wimits Pharmaceuticals Pvt Ltd	1,463,532	14,635
21	5100183024	388666	20890	29.03.2024	A03927	Bloom Pharmaceuticals (Private) Lim	1,449,000	14,490
22	5100207004	388665	20894	29.03.2024	A03927	Shazeb Pharmaceutical Industries Lt	1,401,600	14,016
23	5100205014	413600	23653	18.05.2024	A03927	Wimits Pharmaceuticals Pvt Ltd	1,051,920	10,519
24	5100100004	291750	6732	26.10.2023	A03927	Glaxo Smithkline Pakistan Ltd	1,045,495	10,455
25	1900080456	291750	6736	26.10.2023	A03927	Glaxo Smithkline Pakistan Ltd	956,542	9,565
26	1900374601	413775	30824	14.06.2024	A03927	Hiranis Pharmaceuticals (Pvt) Limit	923,625	9,236
27	5100183022	388665	20893	29.03.2024	A03927	Shazeb Pharmaceutical Industries Lt	920,000	9,200
28	5100207005	388666	20889	29.03.2024	A03927	Bloom Pharmaceuticals (Private) Lim	868,798	8,688
29	1900244784	413789	31429	15.06.2024	A03927	Saffron Pharmaceuticals (Pvt) Ltd.	824,587	8,246
30	5100164009	413777	30825	14.06.2024	A03927	Geofman Pharmaceuticals	771,750	7,718
31	1900129132	291748	6739	26.10.2023	A03927	Glaxo Smithkline Pakistan Ltd	603,576	6,036
32	1900102073	291747	6730	26.10.2023	A03927	Zafa Pharmaceutical Laboratories	555,362	5,554
33	1900026182	291764	6772	26.10.2023	A03927	Bloom Pharmaceuticals (Private) Lim	549,806	5,498
								1,201,222

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Year	Account Description	Annexure	Amount	GST @1% Amount
2022-23	Medicines purchased	Annex-A	108,318,084	1,083,181
2023-24	Medicines purchased	Annex-B	39,009,874	390,099
Total			147,327,958	1,473,280

Statement Of GST Not Deducted On Account Of Purchase Of Medicines For 2022-23

Sr.	Cost	Docum	Posting	Cheque	G/L	G/L Descp	Vendor Name	Amount	GST

No	Center	ent No	Date	No					1%
1	SM9014	1900149038	13.10.2022	285486	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	976,855	9,769
2	SM9014	1900152524	18.05.2023	290583	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	932,265	9,323
3	SM9014	1900152522	18.05.2023	290583	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	849,564	8,496
4	SM9014	1900149039	13.10.2022	285486	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	816,779	8,168
5	SM9014	1900152523	18.05.2023	290583	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	788,867	7,889
6	SM9014	1900149037	13.10.2022	285486	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	671,764	6,718
7	SM9014	1900046767	19.06.2023	291448	A03927	Purchase Of Drug And Medicines	Al-Riaz Traders	614,040	6,140
8	SM9014	1900196424	19.06.2023	291448	A03927	Purchase Of Drug And Medicines	Al-Riaz Traders	601,140	6,011
9	SM9014	1900002247	05.11.2022	288776	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	569,907	5,699
10	SM9014	1900001855	19.06.2023	291448	A03927	Purchase Of Drug And Medicines	Al-Riaz Traders	442,750	4,428
11	SM9014	1900001854	19.06.2023	291448	A03927	Purchase Of Drug And Medicines	Al-Riaz Traders	362,250	3,623
12	SM9014	1900100996	23.05.2023	290597	A03927	Purchase Of Drug And Medicines	The Medicine Mart	193,074	1,931
13	SM9014	1900113584	23.05.2023	290597	A03927	Purchase Of Drug And Medicines	The Medicine Mart	182,913	1,829
14	SM9014	1900109567	23.05.2023	290597	A03927	Purchase Of Drug And Medicines	The Medicine Mart	179,525	1,795
Total								8,181,693	
Sr. No	Cost Center	Docum ent No	Posting Date	G/L	G/L	G/L Descp	Vendor Name	Amount	Amou nt
1	SM9016	5100003038	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	1,815,924	18,159
2	SM9016	5100003039	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	1,207,500	12,075
3	SM9016	1900006347	15.10.2022	A03927	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	936,907	9,369
4	SM9016	19000065624	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	921,060	9,211
5	SM9016	1900006348	15.10.2022	A03927	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	918,193	9,182
6	SM9016	1900004191	13.10.2022	A03927	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	864,368	8,644
7	SM9016	1900014142	01.10.2022	A03927	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	851,465	8,515
8	SM9016	1900004192	13.10.2022	A03927	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	836,465	8,365
9	SM9016	1900014141	01.10.2022	A03927	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	817,699	8,177
10	SM9016	1900117745	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	817,043	8,170
11	SM9016	1900117746	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	805,000	8,050
12	SM9016	1900117747	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	724,500	7,245
13	SM9016	1900113842	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	607,775	6,078
14	SM9016	1900022481	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	599,725	5,997
15	SM9016	1900271054	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	501,075	5,011
16	SM9016	1900234309	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	474,950	4,750
17	SM9016	1900004136	01.10.2022	A03927	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	414,943	4,149
18	SM9016	1900113843	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	407,584	4,076
19	SM9016	1900271051	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	349,973	3,500
20	SM9016	1900271053	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	349,943	3,499
21	SM9016	1900271050	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	Al Riaz Traders	209,201	2,092
22	SM9016	1900034914	17.06.2023	A03927	A03927	Purchase Of Drug And Medicines	New Ex-Air Traders	199,974	2,000
23	SM90	190016	17.06.2023	A03927	A039	Purchase Of Drug And	New Ex-Air	199,974	2,000

	16	8796	023		27	Medicines	Traders		
24	SM90 16	190011 4698	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	199,950	2,000
25	SM90 16	190015 8693	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	199,950	2,000
26	SM90 16	190005 7164	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	199,911	1,999
27	SM90 16	190014 1586	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	199,864	1,999
28	SM90 16	190001 2043	09.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	199,844	1,998
29	SM90 16	190014 1588	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	199,834	1,998
30	SM90 16	190014 1584	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	199,804	1,998
31	SM90 16	190014 1585	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	199,774	1,998
32	SM90 16	190024 9108	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	199,750	1,998
33	SM90 16	190014 1587	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	199,744	1,997
34	SM90 16	190025 0187	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	199,714	1,997
35	SM90 16	190024 8155	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	199,683	1,997
36	SM90 16	190012 7312	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	199,534	1,995
37	SM90 16	190002 4331	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	199,502	1,995
38	SM90 16	190003 0466	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	199,485	1,995
39	SM90 16	190005 2070	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	199,485	1,995
40	SM90 16	190005 7199	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	199,463	1,995
41	SM90 16	190010 4094	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	199,463	1,995
42	SM90 16	190010 2190	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	199,442	1,994
43	SM90 16	190016 8797	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	199,367	1,994
44	SM90 16	190006 5170	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	199,260	1,993
45	SM90 16	190003 0467	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	199,251	1,993
46	SM90 16	190010 7118	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	199,238	1,992
47	SM90 16	190008 5161	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	199,237	1,992
48	SM90 16	190012 8102	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	199,237	1,992
49	SM90 16	190012 8108	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	199,237	1,992
50	SM90 16	190012 7311	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	199,217	1,992
51	SM90 16	190009 5653	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	199,163	1,992
52	SM90 16	190021 0350	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	199,163	1,992
53	SM90 16	190021 6488	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	199,100	1,991
54	SM90 16	190027 3088	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	199,063	1,991
55	SM90 16	190012 7316	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	199,059	1,991
56	SM90 16	190011 6827	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	198,900	1,989
57	SM90 16	190003 0462	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	198,899	1,989
58	SM90 16	190010 3091	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	198,812	1,988
59	SM90 16	190000 6345	15.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Mian Medicine Company	198,800	1,988
60	SM90 16	190016 8127	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,800	1,988
61	SM90 16	190003 7136	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	198,733	1,987
62	SM90 16	190003 0463	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	198,581	1,986
63	SM90	190010	26.11.2	A03927	A039	Purchase Of Drug And	Al-Shamas	198,513	1,985

	16	7120	022		27	Medicines	Traders		
64	SM90 16	190004 4708	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	198,456	1,985
65	SM90 16	190014 8127	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	198,450	1,985
66	SM90 16	190024 9107	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	198,450	1,985
67	SM90 16	190010 7119	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	198,352	1,984
68	SM90 16	190024 8156	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	198,331	1,983
69	SM90 16	190015 8699	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	198,323	1,983
70	SM90 16	190000 4203	15.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Mian Medicine Company	198,285	1,983
71	SM90 16	190012 7310	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	198,264	1,983
72	SM90 16	190005 2071	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	198,215	1,982
73	SM90 16	190004 3092	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	198,206	1,982
74	SM90 16	190012 7315	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	198,206	1,982
75	SM90 16	190015 1065	04.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	198,206	1,982
76	SM90 16	190021 6489	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	198,114	1,981
77	SM90 16	190004 1135	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	197,968	1,980
78	SM90 16	190016 8130	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,806	1,978
79	SM90 16	190012 1296	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	197,800	1,978
80	SM90 16	190015 8694	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	197,800	1,978
81	SM90 16	190015 8701	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	197,800	1,978
82	SM90 16	190014 1590	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	197,748	1,977
83	SM90 16	190024 8158	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	197,625	1,976
84	SM90 16	190003 0464	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	197,567	1,976
85	SM90 16	190002 4327	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,468	1,975
86	SM90 16	190012 9028	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	197,386	1,974
87	SM90 16	190012 9033	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	197,386	1,974
88	SM90 16	190012 1295	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	197,370	1,974
89	SM90 16	190016 8133	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	197,354	1,974
90	SM90 16	190012 8110	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	197,346	1,973
91	SM90 16	190002 3284	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,301	1,973
92	SM90 16	190002 4323	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,256	1,973
93	SM90 16	190022 5343	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	197,243	1,972
94	SM90 16	190023 4310	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	197,243	1,972
95	SM90 16	190008 5160	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
96	SM90 16	190008 5162	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
97	SM90 16	190012 0076	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
98	SM90 16	190012 0077	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
99	SM90 16	190012 2078	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
100	SM90 16	190012 8103	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
101	SM90 16	190012 8109	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
102	SM90 16	190014 2082	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
103	SM90	190014	27.10.2	A03927	A039	Purchase Of Drug And	Al Shamas	197,225	1,972

	16	7083	022		27	Medicines	Traders		
104	SM90 16	190014 7085	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	197,225	1,972
105	SM90 16	190023 8157	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	197,225	1,972
106	SM90 16	190011 2116	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	197,180	1,972
107	SM90 16	190011 4697	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	197,129	1,971
108	SM90 16	190014 1591	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	197,129	1,971
109	SM90 16	190016 8786	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	197,129	1,971
110	SM90 16	190010 7117	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	197,064	1,971
111	SM90 16	190015 8671	15.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Mian Medicine Company	197,061	1,971
112	SM90 16	190011 3284	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,044	1,970
113	SM90 16	190021 0351	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	197,044	1,970
114	SM90 16	190015 8670	15.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Mian Medicine Company	196,936	1,969
115	SM90 16	190005 6322	04.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	196,928	1,969
116	SM90 16	190007 7029	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	196,928	1,969
117	SM90 16	190016 8131	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	196,928	1,969
118	SM90 16	190000 0157	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	196,875	1,969
119	SM90 16	190009 2818	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	196,843	1,968
120	SM90 16	190000 8144	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	196,830	1,968
121	SM90 16	190010 4090	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	196,830	1,968
122	SM90 16	190007 8108	07.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	196,800	1,968
123	SM90 16	190009 2044	07.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	196,800	1,968
124	SM90 16	190002 4324	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	196,705	1,967
125	SM90 16	190003 7137	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	196,663	1,967
126	SM90 16	190005 7144	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	196,663	1,967
127	SM90 16	190002 4330	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	196,662	1,967
128	SM90 16	190012 9029	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	196,420	1,964
129	SM90 16	190012 9032	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	196,420	1,964
130	SM90 16	190005 7140	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	196,360	1,964
131	SM90 16	190010 7116	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	196,340	1,963
132	SM90 16	190003 0461	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	196,145	1,961
133	SM90 16	190000 8142	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	196,101	1,961
134	SM90 16	190009 1640	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	196,098	1,961
135	SM90 16	190005 9442	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	196,080	1,961
136	SM90 16	190004 3091	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	196,075	1,961
137	SM90 16	190002 4328	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	196,057	1,961
138	SM90 16	190007 3453	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	195,865	1,959
139	SM90 16	190001 9561	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	195,851	1,959
140	SM90 16	190015 8692	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	195,650	1,957
141	SM90 16	190003 4210	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	195,628	1,956
142	SM90 16	190008 5159	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
143	SM90	190008	27.10.2	A03927	A039	Purchase Of Drug And	Al Shamas	195,615	1,956

	16	5163	022		27	Medicines	Traders		
144	SM90 16	190010 7121	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	195,615	1,956
145	SM90 16	190011 1026	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
146	SM90 16	190012 0081	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
147	SM90 16	190012 0082	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
148	SM90 16	190012 2077	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
149	SM90 16	190012 8104	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
150	SM90 16	190014 2081	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
151	SM90 16	190014 2083	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
152	SM90 16	190014 7084	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
153	SM90 16	190014 7086	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
154	SM90 16	190017 0183	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al Shamas Traders	195,615	1,956
155	SM90 16	190006 5173	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	195,570	1,956
156	SM90 16	190002 4325	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	195,560	1,956
157	SM90 16	190000 5089	09.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	195,500	1,955
158	SM90 16	190024 8171	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	195,500	1,955
159	SM90 16	190002 4326	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	195,493	1,955
160	SM90 16	190012 9031	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	195,454	1,955
161	SM90 16	190000 7133	04.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	195,404	1,954
162	SM90 16	190015 7022	09.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	195,404	1,954
163	SM90 16	190015 8700	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	195,392	1,954
164	SM90 16	190014 8126	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	195,372	1,954
165	SM90 16	190012 7314	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	195,222	1,952
166	SM90 16	190000 7134	04.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	195,205	1,952
167	SM90 16	190005 6328	07.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	195,160	1,952
168	SM90 16	190005 6329	07.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	195,160	1,952
169	SM90 16	190007 0039	07.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	195,160	1,952
170	SM90 16	190002 4329	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	195,150	1,952
171	SM90 16	190003 4211	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	195,110	1,951
172	SM90 16	190004 4032	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	195,086	1,951
173	SM90 16	190014 1592	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	194,925	1,949
174	SM90 16	190021 0352	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,925	1,949
175	SM90 16	190005 7141	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,891	1,949
176	SM90 16	190010 3090	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,886	1,949
177	SM90 16	190012 7318	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	194,796	1,948
178	SM90 16	190006 5172	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	194,750	1,948
179	SM90 16	190010 3096	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	194,750	1,948
180	SM90 16	190011 5328	21.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	194,750	1,948
181	SM90 16	190011 4126	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,643	1,946
182	SM90 16	190002 4322	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	194,544	1,945
183	SM90	190000	12.11.2	A03927	A039	Purchase Of Drug And	Cute & Cure	194,400	1,944

	16	8143	022		27	Medicines	Pharma		
184	SM90 16	190006 5625	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,400	1,944
185	SM90 16	190000 7132	04.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,370	1,944
186	SM90 16	190023 4311	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,208	1,942
187	SM90 16	190016 8787	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,172	1,942
188	SM90 16	190001 0975	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	194,116	1,941
189	SM90 16	190022 5344	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	194,065	1,941
190	SM90 16	190007 7030	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	194,050	1,941
191	SM90 16	190012 3054	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	193,944	1,939
192	SM90 16	190010 4088	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	193,914	1,939
193	SM90 16	190004 9082	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	193,813	1,938
194	SM90 16	190012 7313	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	193,731	1,937
195	SM90 16	190012 7317	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	193,517	1,935
196	SM90 16	190014 4676	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	193,500	1,935
197	SM90 16	190015 8696	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	193,500	1,935
198	SM90 16	190015 8698	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	193,500	1,935
199	SM90 16	190012 6359	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	193,375	1,934
200	SM90 16	190001 0976	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	193,362	1,934
201	SM90 16	190009 4059	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	193,200	1,932
202	SM90 16	190012 9030	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Al-Shamas Traders	193,200	1,932
203	SM90 16	190016 8122	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	193,200	1,932
204	SM90 16	190022 7308	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	193,200	1,932
205	SM90 16	190016 8789	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	193,186	1,932
206	SM90 16	190004 7099	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	193,185	1,932
207	SM90 16	190001 8222	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	193,130	1,931
208	SM90 16	190012 2080	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	193,090	1,931
209	SM90 16	190021 0353	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	192,806	1,928
210	SM90 16	190016 8132	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	192,665	1,927
211	SM90 16	190016 8794	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	192,525	1,925
212	SM90 16	190004 9084	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	192,500	1,925
213	SM90 16	190004 7100	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	192,456	1,925
214	SM90 16	190012 5356	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	192,200	1,922
215	SM90 16	190016 8790	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	192,200	1,922
216	SM90 16	190014 1589	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	192,098	1,921
217	SM90 16	190010 6143	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	191,961	1,920
218	SM90 16	190015 8697	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	191,961	1,920
219	SM90 16	190004 7105	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	191,880	1,919
220	SM90 16	190006 5174	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	191,880	1,919
221	SM90 16	190005 2069	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	191,812	1,918
222	SM90 16	190004 7101	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	191,727	1,917
223	SM90	190005	07.10.2	A03927	A039	Purchase Of Drug And	Photon Pharma	191,675	1,917

	16	9088	022		27	Medicines			
224	SM90 16	190002 4321	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	191,620	1,916
225	SM90 16	190005 7154	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	191,488	1,915
226	SM90 16	190015 8695	17.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	191,350	1,914
227	SM90 16	190008 6922	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	191,250	1,913
228	SM90 16	190022 3829	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	191,174	1,912
229	SM90 16	190005 9441	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	191,109	1,911
230	SM90 16	190004 7102	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	190,998	1,910
231	SM90 16	190016 8792	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	190,985	1,910
232	SM90 16	190000 0160	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	190,848	1,908
233	SM90 16	190005 9446	19.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	190,697	1,907
234	SM90 16	190025 0228	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	190,688	1,907
235	SM90 16	190002 0037	07.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	190,650	1,907
236	SM90 16	190006 9034	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	190,638	1,906
237	SM90 16	190007 7033	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	190,638	1,906
238	SM90 16	190012 9027	26.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	190,638	1,906
239	SM90 16	190012 2081	27.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	The Medicine Mart	190,507	1,905
240	SM90 16	190007 6098	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	190,350	1,904
241	SM90 16	190020 4972	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	190,350	1,904
242	SM90 16	190004 7103	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	190,269	1,903
243	SM90 16	190007 6099	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	189,540	1,895
244	SM90 16	190024 4139	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	189,175	1,892
245	SM90 16	190008 6921	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	189,125	1,891
246	SM90 16	190016 8120	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	189,000	1,890
247	SM90 16	190016 8124	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	189,000	1,890
248	SM90 16	190024 2111	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	188,887	1,889
249	SM90 16	190003 7133	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	188,860	1,889
250	SM90 16	190000 4202	15.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Mian Medicne Company	188,843	1,888
251	SM90 16	190007 6100	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	188,811	1,888
252	SM90 16	190000 4204	15.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Mian Medicne Company	188,633	1,886
253	SM90 16	190005 7145	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	188,604	1,886
254	SM90 16	190006 9037	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	188,403	1,884
255	SM90 16	190024 9091	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	188,331	1,883
256	SM90 16	190020 5680	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	188,258	1,883
257	SM90 16	190024 8527	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	188,139	1,881
258	SM90 16	190007 6101	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	188,082	1,881
259	SM90 16	190010 3092	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	187,976	1,880
260	SM90 16	190022 3511	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	187,000	1,870
261	SM90 16	190000 8141	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	186,624	1,866
262	SM90 16	190011 4125	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	186,300	1,863
263	SM90	190016	17.06.2	A03927	A039	Purchase Of Drug And	New Ex-Air	186,300	1,863

	16	8793	023		27	Medicines	Traders		
264	SM90 16	190024 9307	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	186,300	1,863
265	SM90 16	190010 9088	13.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	185,997	1,860
266	SM90 16	190000 4193	13.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	185,965	1,860
267	SM90 16	190015 6211	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	185,932	1,859
268	SM90 16	190010 4093	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	185,895	1,859
269	SM90 16	190015 6209	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	185,790	1,858
270	SM90 16	190016 8119	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	185,640	1,856
271	SM90 16	190015 6212	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	185,609	1,856
272	SM90 16	190016 8128	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	185,500	1,855
273	SM90 16	190015 6210	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	185,388	1,854
274	SM90 16	190000 5663	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	185,286	1,853
275	SM90 16	190010 4092	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	185,166	1,852
276	SM90 16	190022 7306	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	185,150	1,852
277	SM90 16	190022 3510	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	185,105	1,851
278	SM90 16	190015 9564	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	184,962	1,850
279	SM90 16	190009 5650	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	184,892	1,849
280	SM90 16	190016 8125	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	184,884	1,849
281	SM90 16	190006 0927	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	184,875	1,849
282	SM90 16	190001 4144	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	184,827	1,848
283	SM90 16	190013 6252	13.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	184,810	1,848
284	SM90 16	190003 7134	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	184,800	1,848
285	SM90 16	190006 9033	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	184,779	1,848
286	SM90 16	190006 5171	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	184,500	1,845
287	SM90 16	190009 2045	07.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	184,500	1,845
288	SM90 16	190009 7730	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Photon Pharma	184,500	1,845
289	SM90 16	190010 4091	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	184,437	1,844
290	SM90 16	190002 3285	02.02.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	184,331	1,843
291	SM90 16	190015 6239	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	184,316	1,843
292	SM90 16	190015 6387	13.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	184,316	1,843
293	SM90 16	190005 7163	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	184,283	1,843
294	SM90 16	190021 7256	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	184,280	1,843
295	SM90 16	190007 3454	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	184,254	1,843
296	SM90 16	190015 7021	09.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	183,910	1,839
297	SM90 16	190004 9085	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	183,890	1,839
298	SM90 16	190015 6237	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	183,865	1,839
299	SM90 16	190003 7131	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	183,750	1,838
300	SM90 16	190006 5175	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	183,708	1,837
301	SM90 16	190010 3095	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	183,696	1,837
302	SM90 16	190010 9087	13.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	183,655	1,837
303	SM90	190011	19.06.2	A03927	A039	Purchase Of Drug And	New Al-Badar	183,335	1,833

	16	4699	023		27	Medicines	Traders		
304	SM90 16	190006 5176	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	182,979	1,830
305	SM90 16	190015 6230	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	182,902	1,829
306	SM90 16	190004 9087	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	182,875	1,829
307	SM90 16	190015 7255	13.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	182,499	1,825
308	SM90 16	190006 9032	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	182,318	1,823
309	SM90 16	190011 4127	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	182,250	1,823
310	SM90 16	190022 3509	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	182,250	1,823
311	SM90 16	190024 8526	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	182,070	1,821
312	SM90 16	190010 3094	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	181,560	1,816
313	SM90 16	190005 7143	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	181,156	1,812
314	SM90 16	190016 8791	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	181,125	1,811
315	SM90 16	190006 5178	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	180,652	1,807
316	SM90 16	190001 4145	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	180,092	1,801
317	SM90 16	190005 3099	13.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	180,092	1,801
318	SM90 16	190005 7153	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	179,744	1,797
319	SM90 16	190024 9106	24.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	179,443	1,794
320	SM90 16	190022 7496	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	179,036	1,790
321	SM90 16	190000 4194	13.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	179,034	1,790
322	SM90 16	190016 8129	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	178,920	1,789
323	SM90 16	190021 0354	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,915	1,789
324	SM90 16	190022 7305	23.05.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,509	1,785
325	SM90 16	190003 7135	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	178,500	1,785
326	SM90 16	190010 4089	12.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,200	1,782
327	SM90 16	190015 3779	10.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,200	1,782
328	SM90 16	190005 7137	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,000	1,780
329	SM90 16	190005 7146	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,000	1,780
330	SM90 16	190005 7147	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,000	1,780
331	SM90 16	190005 7149	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,000	1,780
332	SM90 16	190005 7159	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,000	1,780
333	SM90 16	190005 7160	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,000	1,780
334	SM90 16	190007 7031	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	178,000	1,780
335	SM90 16	190000 6219	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	177,450	1,775
336	SM90 16	190003 7132	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	177,188	1,772
337	SM90 16	190011 6826	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	177,100	1,771
338	SM90 16	190000 0159	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	176,960	1,770
339	SM90 16	190003 0465	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	176,467	1,765
340	SM90 16	190024 3132	07.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	176,001	1,760
341	SM90 16	190006 9027	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	175,962	1,760
342	SM90 16	190013 3051	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	175,962	1,760
343	SM90	190022	23.05.2	A03927	A039	Purchase Of Drug And	Al-Riaz Traders	175,956	1,760

	16	2260	023		27	Medicines			
344	SM90 16	190005 7165	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	175,828	1,758
345	SM90 16	190010 3093	20.12.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	175,205	1,752
346	SM90 16	190016 8126	14.11.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	174,662	1,747
347	SM90 16	190027 3089	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	174,150	1,742
348	SM90 16	190015 7023	09.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	173,778	1,738
349	SM90 16	190000 6213	01.10.2 022	A03927	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	173,259	1,733
350	SM90 16	190005 7151	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	173,259	1,733
351	SM90 16	190025 8153	17.06.2 023	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	173,075	1,731
352	SM90 16	190005 7136	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	172,971	1,730
353	SM90 16	190005 7142	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	172,971	1,730
354	SM90 16	190005 7152	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	172,971	1,730
355	SM90 16	190006 9024	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	172,971	1,730
356	SM90 16	190009 2012	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	172,971	1,730
357	SM90 16	190009 2013	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	172,971	1,730
358	SM90 16	190013 3050	29.09.2 022	A03927	A039 27	Purchase Of Drug And Medicines	Cute & Cure Pharma	172,971	1,730
								79,853,155	
Year	Cost Center	Docu ment No	Posting Date	Cheque No	G/L	G/L Descp	Vendor Name	Amount	
1	SM90 32	190000 6351	15.10.2 022	288514	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	976,855	9,769
2	SM90 32	190005 8369	15.04.2 023	289277	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	708,445	7,084
3	SM90 32	190000 2246	05.11.2 022	288775	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	664,588	6,646
4	SM90 32	190013 9537	23.05.2 023	290596	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	475,031	4,750
5	SM90 32	190013 9538	23.05.2 023	290596	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	474,990	4,750
6	SM90 32	190013 9539	23.05.2 023	290596	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	474,870	4,749
7	SM90 32	190011 3583	23.05.2 023	290596	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	474,749	4,747
8	SM90 32	190023 4121	23.05.2 023	290596	A039 27	Purchase Of Drug And Medicines	Al-Riaz Traders	474,548	4,745
9	SM90 32	190020 4373	15.04.2 023	289276	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	199,837	1,998
10	SM90 32	190018 3913	15.04.2 023	289276	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	199,688	1,997
11	SM90 32	190001 8390	28.01.2 023	89975	A039 27	Purchase Of Drug And Medicines	Photon Pharma	199,260	1,993
12	SM90 32	190020 4366	15.04.2 023	289276	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,950	1,990
13	SM90 32	190011 7081	12.10.2 022	285483	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,787	1,988
14	SM90 32	190018 3912	15.04.2 023	289276	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,780	1,988
15	SM90 32	190018 3914	15.04.2 023	289276	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,478	1,985
16	SM90 32	190020 4367	15.04.2 023	289276	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,400	1,984
17	SM90 32	190001 8389	28.01.2 023	89975	A039 27	Purchase Of Drug And Medicines	Photon Pharma	198,385	1,984
18	SM90 32	190011 7080	12.10.2 022	285483	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,932	1,979
19	SM90 32	190004 3980	19.06.2 023	291452	A039 27	Purchase Of Drug And Medicines	Photon Pharma	197,800	1,978
20	SM90 32	190020 4368	15.04.2 023	289276	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,570	1,976
21	SM90 32	190003 2114	12.10.2 022	285483	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,505	1,975
22	SM90 32	190016 8850	19.06.2 023	291452	A039 27	Purchase Of Drug And Medicines	Photon Pharma	197,370	1,974

23	SM9032	1900078402	28.01.2023	89975	A03927	Purchase Of Drug And Medicines	Photon Pharma	197,129	1,971
24	SM9032	1900032115	12.10.2022	285483	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	196,222	1,962
25	SM9032	1900043978	19.06.2023	291452	A03927	Purchase Of Drug And Medicines	Photon Pharma	196,080	1,961
26	SM9032	1900078400	28.01.2023	89975	A03927	Purchase Of Drug And Medicines	Photon Pharma	195,874	1,959
27	SM9032	1900117094	12.10.2022	285483	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	195,795	1,958
28	SM9032	1900204369	15.04.2023	289276	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	195,452	1,955
29	SM9032	1900204372	15.04.2023	289276	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	195,098	1,951
30	SM9032	1900183915	15.04.2023	289276	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	194,438	1,944
31	SM9032	1900183911	15.04.2023	289276	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	194,242	1,942
Total								9,263,148	
Sr. NO	Cost Center	Cheque No	Document No	Posting Date	G/L	G/L Descp	Vendor Name	Amount	
1	SM9037	288515	1900006350	15.10.2022	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	946,158	9,462
2	SM9037	288515	1900006349	15.10.2022	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	904,737	9,047
3	SM9037	285478	1900100112	12.10.2022	A03927	Purchase Of Drug And Medicines	New Ex-Air Traders	199,080	1,991
4	SM9037	285478	1900100124	12.10.2022	A03927	Purchase Of Drug And Medicines	New Ex-Air Traders	199,080	1,991
5	SM9037	285481	1900117098	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,575	1,986
6	SM9037	290593	1900250191	23.05.2023	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,450	1,985
7	SM9037	285481	1900117100	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	198,360	1,984
8	SM9037	285481	1900117109	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,519	1,975
9	SM9037	285481	1900117101	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,505	1,975
10	SM9037	291445	1900287035	19.06.2023	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	197,225	1,972
11	SM9037	285481	1900117102	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	197,078	1,971
12	SM9037	285481	1900117113	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	196,650	1,967
13	SM9037	285478	1900100119	12.10.2022	A03927	Purchase Of Drug And Medicines	New Ex-Air Traders	196,560	1,966
14	SM9037	285478	1900117116	12.10.2022	A03927	Purchase Of Drug And Medicines	New Ex-Air Traders	196,560	1,966
15	SM9037	285481	1900117096	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	196,462	1,965
16	SM9037	291445	1900046730	19.06.2023	A03927	Purchase Of Drug And Medicines	New Al-Badar Traders	196,080	1,961
17	SM9037	89974	1900078396	28.01.2023	A03927	Purchase Of Drug And Medicines	Photon Pharma	195,570	1,956
18	SM9037	285481	1900117095	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	195,406	1,954
19	SM9037	89974	1900018388	28.01.2023	A03927	Purchase Of Drug And Medicines	Photon Pharma	195,035	1,950
20	SM9037	285481	1900117106	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	194,688	1,947
21	SM9037	89974	1900018387	28.01.2023	A03927	Purchase Of Drug And Medicines	Photon Pharma	194,618	1,946
22	SM9037	285481	1900117105	12.10.2022	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	194,350	1,944
23	SM9037	89974	1900047243	28.01.2023	A03927	Purchase Of Drug And Medicines	Photon Pharma	194,116	1,941
24	SM9037	285478	1900100110	12.10.2022	A03927	Purchase Of Drug And Medicines	New Ex-Air Traders	194,040	1,940
25	SM9037	290593	1900250192	23.05.2023	A03927	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	192,375	1,924
26	SM9037	89974	1900047242	28.01.2023	A03927	Purchase Of Drug And Medicines	Photon Pharma	192,035	1,920
27	SM9037	89974	1900047244	28.01.2023	A03927	Purchase Of Drug And Medicines	Photon Pharma	192,035	1,920
28	SM9037	285478	1900100113	12.10.2022	A03927	Purchase Of Drug And Medicines	New Ex-Air Traders	191,520	1,915
29	SM90	285478	190010	12.10.2022	A039	Purchase Of Drug And	New Ex-Air	191,520	1,915

	37		0116		27	Medicines	Traders		
30	SM90 37	89989	190016 1207	31.01.2023	A039 27	Purchase Of Drug And Medicines	Photon Pharma	191,034	1,910
31	SM90 37	291445	190011 6898	19.06.2023	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	190,697	1,907
32	SM90 37	290593	190023 5302	23.05.2023	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	190,350	1,904
33	SM90 37	89974	190001 8385	28.01.2023	A039 27	Purchase Of Drug And Medicines	Photon Pharma	189,034	1,890
34	SM90 37	285478	190010 0120	12.10.2022	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	189,000	1,890
35	SM90 37	285478	190010 0121	12.10.2022	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	189,000	1,890
36	SM90 37	285478	190010 0122	12.10.2022	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	189,000	1,890
37	SM90 37	285478	190010 0123	12.10.2022	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	189,000	1,890
38	SM90 37	89974	190001 8386	28.01.2023	A039 27	Purchase Of Drug And Medicines	Photon Pharma	188,190	1,882
39	SM90 37	290593	190023 5303	23.05.2023	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	186,300	1,863
40	SM90 37	285478	190011 7115	12.10.2022	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	183,960	1,840
41	SM90 37	285481	190011 7110	12.10.2022	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	183,787	1,838
42	SM90 37	291445	190011 6903	19.06.2023	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	183,335	1,833
43	SM90 37	290593	190025 0194	23.05.2023	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	182,250	1,823
44	SM90 37	288557	190002 7059	24.10.2022	A039 27	Purchase Of Drug And Medicines	K.A. Khaliq & Company	181,922	1,819
45	SM90 37	291445	190004 6728	19.06.2023	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	181,632	1,816
46	SM90 37	290593	190024 4142	23.05.2023	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	181,534	1,815
47	SM90 37	291445	190019 6416	19.06.2023	A039 27	Purchase Of Drug And Medicines	New Al-Badar Traders	180,126	1,801
48	SM90 37	285481	190011 7114	12.10.2022	A039 27	Purchase Of Drug And Medicines	Punjab Drugs Pharmacy	179,550	1,796
49	SM90 37	285478	190010 0111	12.10.2022	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	178,500	1,785
50	SM90 37	285478	190010 0114	12.10.2022	A039 27	Purchase Of Drug And Medicines	New Ex-Air Traders	178,500	1,785
Total								11,020,088	1,083,181
Grand Total Purchase Of Medicine								108,318,084	
GST @1% 2022-23								1,083,181	

Calculation of GST on purchase of medicines for the year 2023-24

Cost Center	Posting Date	Document No	Document Date	G/L Descp	Vendor Name	Amount
SM9014	01.04.2024	1900269434	01.04.2024	Purchase of drug and medicines	Al-Riaz Traders	770,015
SM9014	13.05.2024	1900233397	13.05.2024		Punjab Drugs Pharmacy	199,618
SM9014	02.02.2024	1900304136	02.02.2024		Punjab Drugs Pharmacy	198,900
SM9014	02.02.2024	1900304140	02.02.2024		Punjab Drugs Pharmacy	197,944
SM9014	02.02.2024	1900239125	02.02.2024		New Al Badar Traders	197,710
SM9014	14.05.2024	1900309511	14.05.2024		Punjab Drugs Pharmacy	197,521
SM9014	02.02.2024	1900239127	02.02.2024		New Al Badar Traders	197,500
SM9014	14.05.2024	1900300636	14.05.2024		Punjab Drugs Pharmacy	197,228
SM9014	14.05.2024	1900309512	14.05.2024		Punjab Drugs Pharmacy	196,987
SM9014	13.05.2024	1900233393	13.05.2024		Punjab Drugs Pharmacy	196,560
SM9014	02.02.2024	1900239121	02.02.2024		Punjab Drugs Pharmacy	196,248
SM9014	13.05.2024	1900233395	13.05.2024		Punjab Drugs Pharmacy	194,723

Cost Center	Posting Date	Document No	Document Date	G/L Descp	Vendor Name	Amount
SM9014	13.05.2024	1900233391	13.05.2024		Punjab Drugs Pharmacy	194,220
SM9014	02.02.2024	1900239126	02.02.2024		New Al Badar Traders	192,015
SM9014	02.02.2024	1900239120	02.02.2024		Punjab Drugs Pharmacy	191,638
SM9014	13.05.2024	1900233392	13.05.2024		Punjab Drugs Pharmacy	190,944
SM9014	02.02.2024	1900304137	02.02.2024		Punjab Drugs Pharmacy	188,395
SM9014	02.02.2024	1900304139	02.02.2024		Punjab Drugs Pharmacy	187,200
SM9016	01.09.2023	5100038001	01.09.2023		Al-Riaz Traders	1,423,240
SM9016	01.09.2023	5100037000	01.09.2023		Al-Riaz Traders	1,368,500
SM9016	01.09.2023	5100038000	01.09.2023		Al-Riaz Traders	1,207,500
SM9016	20.06.2024	1900263320	20.06.2024		Al-Riaz Traders	971,597
SM9016	13.05.2024	1900366080	13.05.2024		Al-Riaz Traders	877,200
SM9016	13.05.2024	1900276392	13.05.2024		Al-Riaz Traders	863,440
SM9016	01.09.2023	1900015128	01.09.2023		Al-Riaz Traders	850,885
SM9016	20.06.2024	1900263321	20.06.2024		Al-Riaz Traders	848,640
SM9016	01.04.2024	1900274404	01.04.2024		Al-Riaz Traders	798,682
SM9016	13.05.2024	1900276386	13.05.2024		Al-Riaz Traders	794,365
SM9016	01.04.2024	1900269442	01.04.2024		Al-Riaz Traders	793,709
SM9016	13.05.2024	1900366083	13.05.2024		Al-Riaz Traders	790,048
SM9016	13.05.2024	1900333448	13.05.2024		Al-Riaz Traders	785,730
SM9016	13.05.2024	1900276393	13.05.2024		Al-Riaz Traders	781,413
SM9016	24.06.2024	1900326782	24.06.2024		Al-Riaz Traders	777,096
SM9016	13.05.2024	1900366082	13.05.2024		Al-Riaz Traders	770,560
SM9016	01.04.2024	1900323355	01.04.2024		Al-Riaz Traders	761,024
SM9016	01.09.2023	1900016227	01.09.2023		Al-Riaz Traders	760,725
SM9016	31.08.2023	1900095228	31.08.2023		Al-Riaz Traders	746,638
SM9016	01.09.2023	1900100054	01.09.2023		Al-Riaz Traders	741,405
SM9016	01.04.2024	1900269438	01.04.2024		Al-Riaz Traders	726,915
SM9016	31.08.2023	1900016224	31.08.2023		Al-Riaz Traders	724,500
SM9016	01.04.2024	1900269436	01.04.2024		Al-Riaz Traders	724,098
SM9016	01.04.2024	1900269444	01.04.2024		Al-Riaz Traders	722,400
SM9016	24.06.2024	1900227758	24.06.2024		Al-Riaz Traders	716,848
SM9016	13.05.2024	1900283650	13.05.2024		Al-Riaz Traders	696,600
SM9016	01.04.2024	1900269435	01.04.2024		Al-Riaz Traders	690,288
SM9016	13.05.2024	1900276390	13.05.2024		Al-Riaz Traders	688,000
SM9016	20.06.2024	1900263323	20.06.2024		Al-Riaz Traders	669,321
SM9016	24.06.2024	1900395357	24.06.2024		Al-Riaz Traders	669,166
SM9016	13.05.2024	1900276389	13.05.2024		Al-Riaz Traders	657,900
SM9016	31.08.2023	1900023422	31.08.2023		Al-Riaz Traders	655,753
SM9016	01.04.2024	1900269439	01.04.2024		Al-Riaz Traders	621,058
SM9016	01.04.2024	1900269440	01.04.2024		Al-Riaz Traders	620,655
SM9016	01.04.2024	1900269437	01.04.2024		Al-Riaz Traders	620,253
SM9016	13.05.2024	1900276394	13.05.2024		Al-Riaz Traders	619,200
SM9016	01.04.2024	1900313265	01.04.2024		Al-Riaz Traders	619,045
SM9016	01.04.2024	1900278404	01.04.2024		Al-Riaz Traders	618,643
SM9016	01.04.2024	1900331560	01.04.2024		Al-Riaz Traders	618,240
SM9032	01.04.2024	1900269433	01.04.2024		Al-Riaz Traders	869,017
SM9032	02.02.2024	1900256167	02.02.2024		New Al Badar Traders	197,710
SM9032	13.05.2024	1900233404	13.05.2024		Punjab Drugs Pharmacy	195,390
SM9032	13.05.2024	1900233401	13.05.2024		Punjab Drugs Pharmacy	193,751
SM9032	02.02.2024	1900256166	02.02.2024		Punjab Drugs Pharmacy	193,687
SM9032	02.02.2024	1900237174	02.02.2024		Punjab Drugs Pharmacy	193,050
SM9032	13.05.2024	1900233402	13.05.2024		Punjab Drugs Pharmacy	192,662
SM9032	13.05.2024	1900300619	13.05.2024		Punjab Drugs Pharmacy	191,092
SM9032	13.05.2024	1900233400	13.05.2024		Punjab Drugs Pharmacy	190,042
SM9032	02.02.2024	1900256171	02.02.2024		Punjab Drugs Pharmacy	188,844
SM9032	13.05.2024	1900233406	13.05.2024		Punjab Drugs Pharmacy	188,790
SM9032	02.02.2024	1900256170	02.02.2024		Punjab Drugs Pharmacy	187,947
SM9032	13.05.2024	1900233398	13.05.2024		Punjab Drugs Pharmacy	182,280

Cost Center	Posting Date	Document No	Document Date	G/L Descp	Vendor Name	Amount
SM9037	02.02.2024	1900241123	02.02.2024		Punjab Drugs Pharmacy	198,900
SM9037	02.02.2024	1900241132	02.02.2024		New Al Badar Traders	197,710
SM9037	02.02.2024	1900256164	02.02.2024		Punjab Drugs Pharmacy	196,342
SM9037	02.02.2024	1900241124	02.02.2024		Punjab Drugs Pharmacy	195,825
SM9037	02.02.2024	1900293097	02.02.2024		Punjab Drugs Pharmacy	195,402
SM9037	02.02.2024	1900241125	02.02.2024		Punjab Drugs Pharmacy	193,687
SM9037	02.02.2024	1900256165	02.02.2024		Punjab Drugs Pharmacy	191,100
						39,009,874
						390,099

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Sr. NO	Document No	Posting Date	G/L	G/L Descp	Vendor Name	Amount	GST 1%
1	5100150006	21.06.2023	A03927	Purchase Of Drug And Medicines	Glaxo Smithkline Pakistan Ltd	3,272,289	32,723
2	5100102010	14.06.2023	A03927		The Medicine Mart	1,920,000	19,200
3	5100150007	21.06.2023	A03927		Macter International Limited	1,300,000	13,000
4	5100087015	17.06.2023	A03927		Al Riaz Traders	1,101,740	11,017
5	1900113812	16.06.2023	A03927		The Medicine Mart	909,064	9,091
6	1900079067	08.11.2022	A03927		Glaxosmithkline Consumer Healthcare	687,500	6,875
7	1900271032	16.06.2023	A03927		Al Riaz Traders	481,275	4,813
8	1900090409	08.11.2022	A03927		Stallion Pharmaceuticals (Pvt) Ltd	470,960	4,710
9	1900134679	16.06.2023	A03927		Al Riaz Traders	438,495	4,385
10	1900090410	08.11.2022	A03927		Fynk Pharmaceuticals	389,050	3,891
11	1900060454	08.11.2022	A03927		Cotton Craft Pvt. Ltd	377,000	3,770
12	1900090406	08.11.2022	A03927		Bloom Pharmaceutical Pvt. Ltd.	367,120	3,671
13	1900060453	08.11.2022	A03927		Ici Pakistan Ltd.	350,000	3,500
14	1900060457	08.11.2022	A03927		Frontier Dextrose Limited	321,965	3,220
15	1900290070	21.06.2023	A03927		Sanofi-Aventis Pakistan Limited	212,800	2,128
16	5100122001	18.12.2023	A03927		Citi Pharma (Pvt) Limited	1,120,000	11,200
17	1900218733	22.06.2024	A03927		The Medicine Mart	874,883	8,749
18	1900112551	18.12.2023	A03927		Kohinoor Industries	764,407	7,644
19	1900112552	18.12.2023	A03927		Getz Pharma (Private) Limited	682,896	6,829
20	1900399175	22.06.2024	A03927		The Medicine Mart	616,896	6,169
21	1900052254	18.12.2023	A03927		Lisko Pakistan (Pvt) Ltd	535,500	5,355
22	1900218732	22.06.2024	A03927		The Medicine Mart	430,891	4,309
23	1900156349	18.12.2023	A03927		Medpharm Research Lab	410,000	4,100
24	1900156348	18.12.2023	A03927		Uniferoz (Pvt.) Limited	373,750	3,738
25	1900011322	18.12.2023	A03927		Bloom Pharmaceuticals (Private) Lim	276,000	2,760
26	1900053317	18.12.2023	A03927		Cotton Craft Pvt. Ltd	276,000	2,760
27	1900056834	18.12.2023	A03927		Unisa Pharmaceutical Industries Ltd	229,940	2,299
28	1900011321	18.12.2023	A03927		Bloom Pharmaceuticals (Private) Lim	216,238	2,162
29	1900171576	18.12.2023	A03927		Bio Labs (Pvt)Ltd	209,980	2,100
30	1900219540	15.02.2024	A03927		M/S M. Ramzan Auto	209,100	2,091
31	1900011332	18.12.2023	A03927		Cotton Craft Pvt. Ltd	205,000	2,050
Total						20,030,739	200,307

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Sr. No.	Cost Center	G/L	Cheque No	Posting Date	Vendor Name	Amount	GST 1%
1	SM9031	A03927	413953	23.06.2024	CITI PHARMA (PVT) LIMITED	685,518	6,855
2	SM9031	A03927	413954	23.06.2024	HOSPITAL SERVICES & SALES	611,493	6,115
3	SM9031	A03927	413855	21.06.2024	THE MEDICINE MART	609,157	6,092
4	SM9031	A03927	413608	18.05.2024	THE MEDICINE MART	596,506	5,965
5	SM9031	A03927	413950	23.06.2024	GETZ PHARMA (PRIVATE) LIMITED	582,451	5,825
6	SM9031	A03927	413953	23.06.2024	CITI PHARMA (PVT) LIMITED	522,226	5,222
7	SM9031	A03927	413956	23.06.2024	AMSON VACCINES & PHARMA (pvt) LTD	426,000	4,260
8	SM9031	A03927	413946	23.06.2024	SHAZEB PHARMACEUTICAL INDUSTRIES LT	410,000	4,100
9	SM9031	A03927	413947	23.06.2024	USMANCO INTERNATIONAL	351,565	3,516
10	SM9031	A03927	413612	18.05.2024	MEDPHARM RESEARCH LAB	312,550	3,126

11	SM9031	A03927	413946	23.06.2024	SHAZEB PHARMACEUTICAL INDUSTRIES LT	276,000	2,760
12	SM9031	A03927	413947	23.06.2024	USMANCO INTERNATIONAL	248,259	2,483
13	SM9031	A03927	413947	23.06.2024	USMANCO INTERNATIONAL	234,377	2,344
14	SM9031	A03927	413960	23.06.2024	AXIS PHARMACEUTICALS	223,653	2,237
15	SM9031	A03927	413608	18.05.2024	THE MEDICINE MART	212,884	2,129
16	SM9031	A03927	413855	21.06.2024	THE MEDICINE MART	211,734	2,117
17	SM9031	A03927	413961	23.06.2024	SIND MEDICAL STORES	210,000	2,100
18	SM9031	A03927	413951	23.06.2024	AKRAM BROTHERS & CO	180,000	1,800
19	SM9031	A03927	413948	23.06.2024	WIMITS PHARMACEUTICALS PVT LTD	164,818	1,648
20	SM9031	A03927	413946	23.06.2024	SHAZEB PHARMACEUTICAL INDUSTRIES LT	160,000	1,600
21	SM9031	A03927	413958	23.06.2024	GEOFMAN PHARMACEUTICALS	157,500	1,575
22	SM9031	A03927	291705	24.10.2023	NEW AL BADAR TRADERS	157,062	1,571
23	SM9031	A03927	366972	15.02.2024	NEW AL BADAR TRADERS	147,840	1,478
24	SM9031	A03927	366972	15.02.2024	NEW AL BADAR TRADERS	147,840	1,478
25	SM9031	A03927	366972	15.02.2024	NEW AL BADAR TRADERS	146,475	1,465
26	SM9031	A03927	413951	23.06.2024	AKRAM BROTHERS & CO	141,000	1,410
27	SM9031	A03927	291705	24.10.2023	NEW AL BADAR TRADERS	140,700	1,407
28	SM9031	A03927	366972	15.02.2024	NEW AL BADAR TRADERS	138,678	1,387
29	SM9031	A03927	291705	24.10.2023	NEW AL BADAR TRADERS	138,180	1,382
30	SM9031	A03927	291705	24.10.2023	NEW AL BADAR TRADERS	134,400	1,344
31	SM9031	A03927	291705	24.10.2023	NEW AL BADAR TRADERS	132,720	1,327
32	SM9031	A03927	366972	15.02.2024	NEW AL BADAR TRADERS	116,928	1,169
33	SM9031	A03927	413949	23.06.2024	KOHINOOR INDUSTRIES	108,589	1,086
34	SM9031	A03927	413855	21.06.2024	THE MEDICINE MART	108,549	1,085
35	SM9031	A03927	413951	23.06.2024	AKRAM BROTHERS & CO	108,000	1,080
36	SM9031	A03927	413957	23.06.2024	EASTERN MEDICAL CARE	107,800	1,078
37	SM9031	A03927	413946	23.06.2024	SHAZEB PHARMACEUTICAL INDUSTRIES LT	104,000	1,040
38	SM9031	A03927	413950	23.06.2024	GETZ PHARMA (PRIVATE) LIMITED	103,377	1,034
39	SM9031	A03927	413948	23.06.2024	WIMITS PHARMACEUTICALS PVT LTD	103,165	1,032
40	SM9031	A03927	366972	15.02.2024	NEW AL BADAR TRADERS	96,180	962
41	SM9031	A03927	413952	23.06.2024	HIRANIS PHARMACEUTICALS (PVT) LIMIT	91,229	912
42	SM9031	A03927	366972	15.02.2024	NEW AL BADAR TRADERS	89,880	899
43	SM9031	A03927	366972	15.02.2024	NEW AL BADAR TRADERS	85,145	851
44	SM9031	A03927	413857	21.06.2024	NEW AL BADAR TRADERS BLOCK NO 4	73,920	739
45	SM9031	A03927	413608	18.05.2024	THE MEDICINE MART	73,015	730
46	SM9031	A03927	413857	21.06.2024	NEW AL BADAR TRADERS BLOCK NO 4	72,241	722
47	SM9031	A03927	413857	21.06.2024	NEW AL BADAR TRADERS BLOCK NO 4	71,400	714
48	SM9031	A03927	413857	21.06.2024	NEW AL BADAR TRADERS BLOCK NO 4	71,400	714
49	SM9031	A03927	413857	21.06.2024	NEW AL BADAR TRADERS BLOCK NO 4	71,400	714
50	SM9031	A03927	413857	21.06.2024	NEW AL BADAR TRADERS BLOCK NO 4	70,560	706
Total						10,538,364	105,384

Annexure-DHA-SGD-E

20.4.7 Less deposit of Lab and X-ray fee of Rs 2.162 million

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Laboratory Receipt					
Month	Total Income	Staff Share 15%	Govt. Share 85%	Deposited Amount	Closing Amount
July, 2022	276,020	41,403	234,617	234,617	-
Aug, 2022	409,802	61,470	348,332	-	348,332
Sep, 2022	450,890	67,634	383,257	-	383,257
Oct, 2022	399,826	59,974	339,852	339,852	-
Nov, 2022	333,520	50,028	283,492	283,492	-
Dec, 2022	346,536	51,980	294,556	-	294,556
January, 2023	317,825	47,674	270,151	270,151	-
February, 2023	320,665	48,100	272,565	-	272,565
March, 2023	314,960	47,244	267,716	-	267,716
April, 2023	286,115	42,917	243,198	-	243,198
May, 2023	393,668	59,050	334,618	-	334,618
June, 2023	226,935	34,040	192,895	-	192,895
Total	4,076,762	611,514	3,465,249	1,128,112	2,337,137
Challan deposited of Rs					731,589
Remaining amount of 22-23 Rs					1,605,548
July, 2023	357,715	53,657	304,058	-	304,058
Aug, 2023	296,215	44,432	251,783	251,783	-
Sep, 2023	158,331	23,750	134,581	134,582	- 1
Oct, 2023	162,820	24,423	138,397	138,397	-
Nov, 2023	124,630	18,695	105,936	105,936	-
dec, 2023	118,100	17,715	100,385	100,385	-
January, 2024	105,320	15,798	89,522	-	89,522
February, 2024	101,060	15,159	85,901	85,901	-
March, 2024	67,640	10,146	57,494	-	57,494
April, 2024	76,000	11,400	64,600	-	64,600
May, 2024	54,730	8,210	46,521	46,522	- 1
June, 2024	44,585	6,688	37,897	37,898	- 1
Total	1,667,146	250,073	1,417,075	901,404	515,671
Challan deposited of 23-24 Rs					211,616
Remaining amount of Rs					304,055
Difference 2023-24 with 2022-23	5,743,908	861,587	4,882,324	2,029,516	2,852,808
Challan deposited of Rs					943,205
PDP Reduced to Remaining amount of Rs					1,909,603

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X-Ray Fee			
Month	Govt. Share 85%	Deposited Amount	Amount still not deposited
July, 2023	13,370	13,370	-
Aug, 2023	28,509	-	28,509
Sep, 2023	49,725	49,725	-
Oct, 2023	40,595	-	40,595
Nov, 2023	85,000	85,000	-
Dec, 2023	72,675	72,675	-
January, 2024	72,462	72,462	-
February, 2024	13,813	13,813	-
March, 2024	-	-	-
April, 2024	-	-	-
May, 2024	-	-	-
June, 2024	-	-	-
Total 2023-24	376,149	307,045	69,104
July, 2022	63,750	63,750	-
Aug, 2022	63,240	63,240	-
Sep, 2022	71,706	71,706	-
Oct, 2022	27,030	27,030	-

Nov, 2022	51,153	51,153	-
Dec, 2022	66,147	66,147	-
January, 2023	56,202	56,202	-
February, 2023	63,582	-	63,582
March, 2023	47,175	-	47,175
April, 2023	13,362	-	13,362
May, 2023	72,165	-	72,165
June, 2023	55,233	-	55,233
Total 2022-23	650,745	399,228	251,517
Grand Total	1,026,894	706,273	320,621
Challan deposited of Rs			69,110
PDP Reduced to Remaining amount of Rs			251,517

Annexure-DHA-SGD-F

20.4.8 Irregular clearance of pending liability Rs 100.823 million

PDP-157

Sr #	FY	Name of Firm	Name of Medicine	Supply Order No. & Date	Medicine Receipt Date	Invoice Amount
1	2021-22	Bloom Pharmaceuticals	Blomic Tablet 150 mg	3081 Dt 19-04-2022	18-08-2022	1,680,000
2	2022-23	Bloom Pharmaceuticals	Doxycycline (Doxylide) Capsules 100mg	2241 Dt 31-12-2022	18-07-2023	560,700
3	2021-22	GSK	Septtran-DS	3099 Dt 19-04-2022	21.07.2022	2,735,000
4	2022-23	Mega Pharamaceuticals	Amlodipine Tablet 5mg	2240 Dt 31-12-2022	30.04.2023 (17.08.2023)	173,900
5	2022-23	Mega Pharamaceuticals	Spasmeg Tab 40mg	2239 Dt 31-12-2022	17.08.2023	315,000
6	2022-23	Mega Pharamaceuticals	Megapride Tab 2mg	2246 Dt 31-12-2022	05.05.2023	163,800
7	2021-22	GSK	Polyfax Skin Ointment	3110 Dt 19-04-2022	21.07.2022	616,800
8	2021-22	GSK	Maxolon Tablet 10mg	3109 Dt 19-04-2022	21.07.2022	31,500
9	2021-22	ZafaPharamaceutical	Famila Injection	3218 Dt 19-04-2022	04.07.2022	561,000
10	2021-22	Pharmedic Laboratories	Metformin Talbets 500mg	3124 Dt 19-04-2022	30.06.2022	113,000
11	2022-23	Hiranis Pharmaceutical	Permethrin Lotion 5%	2243 Dt 31-12-2022	02.09.2023	1,917,000
12	2022-23	Cotton Craft Pvt. Ltd	Cotton Bandage	2233Dt 31-12-2022	07.04.2023	1,353,000
13	2022-23	Amson Vaccines &Pharma (Pvt) Ltd	Disposable Syringe 10ml	2371 Dt 17-01-2023	16.06.2023	169,200
14	2021-22	HerbionPharama	Cetirizine Tablets 10mg	3111 Dt 19-04-2022	14.06.2022	449,982
15	2022-23	UniferozPvt Ltd	Surgical Hypoallergenic Latex Free Breathable Paper Tape	2670 Dt 15-05-2023	04.06.2023	2,018,250
16	2022-23	Bloom Pharmaceuticals	Vaginex-1 Cream	2669 Dt 15-05-2023	30.05.2023	345,000
17	2022-23	Saffron Pharmaceuticals	Misoprostol Tablet	2361 Dt 14-01-2023	14.06.2023	877,500
18	2021-22	GSK	Chlorpheniraminemeleate Tablets 4 mg	3108 Dt 19-04-2022	21.07.2022	977,500
19	2021-22	GSK	Zentel Tablet	3098 Dt 19-04-2022	26.12.2022	1,198,000
20	2021-22	GSK	Suflamethoxazole	3102 Dt 19-04-2022	21.07.2022	6,573,750
21	2021-22	GSK	Amoxicillin Suspension 250mg/5ml	3107 Dt 19-04-2022	10.09.2022	7,580,000
22	2021-22	GSK	Amoxicillin Capsule 500mg	3105 Dt 19-04-2022	21.07.2022	7,266,000
23	2022-23	CITI Pharma	Paracetamol Tablet 500 mg	2245 Dt 31-12-2022	01.11.2023	6,598,500
24	2022-23	Kohinoor Industries	Absorbent Cotton Wool BPC Pack 500mg	2234 Dt 31-12-2022	10.05.2023	4,719,600
25	2021-22	GSK	Paracetamol Suspension 120 mg/5ml	3100 Dt 19.04.2022	10.09.2022	4,139,000
Total						53,132,982

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Sr. No	Cost Center	Document No	Posting Date	G/L	Invoice#	Date of Invoice	Medicine	G/L Descp	Vendor Name	Amount
1	SM9016	1900006348	15.10.2022	A03927	111	12.06.2022	AmoxilCap sul	Purchase of drug and medicines	NEW AL-BADAR TRADERS	918,193

					111	12.06.2022	Amoxil Forte Syrup			
					111	12.06.2022	Calpol Syrup			
2	SM9016	1900004191	13.10.2022	A03927	480	24.04.2022	Amoxil Syrup	Purchase of drug and medicines	NEW AL-BADAR TRADERS	864,368
					480	24.04.2022	AmoxilCap sul			
3	SM9016	1900004192	13.10.2022	A03927	414	23.02.2022	AmoxilCap sul	Purchase of drug and medicines	NEW AL-BADAR TRADERS	836,465
					414	23.02.2022	Amoxil Forte Syrup			
					414	23.02.2022	Flagil syrup			
4	SM9016	1900004136	01.10.2022	A03927	428	27.02.2022	Calpol Syrup	Purchase of drug and medicines	NEW AL-BADAR TRADERS	414,943
					428	27.02.2022	Amoxil Forte Syrup			
5	SM9016	1900004203	15.10.2022	A03927	66	02.11.2021	Omeprazole	Purchase of drug and medicines	MIAN MEDICNE COMPANY	198,285
6	SM9016	1900158670	15.10.2022	A03927	59	29.10.2021	Ciprofloxacin	Purchase of drug and medicines	MIAN MEDICNE COMPANY	196,936
7	SM9016	1900004204	15.10.2022	A03927	71	07.11.2021	Omeprazole	Purchase of drug and medicines	MIAN MEDICNE COMPANY	188,633
8	SM9016	1900109088	13.10.2022	A03927	70	14.01.2022	Calpol Syrup	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	185,997
9	SM9016	1900004193	13.10.2022	A03927	78	15.01.2022	Amoxilcap sul	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	185,965
10	SM9016	1900156209	01.10.2022	A03927	49	10.01.2022	Flagyl Syrup	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	185,790
11	SM9016	1900136252	13.10.2022	A03927	72	14.01.2022	Amoxilcap sul	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	184,810
12	SM9016	1900156387	13.10.2022	A03927	77	15.01.2022	Paracetamol Syrup	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	184,316
13	SM9016	1900109087	13.10.2022	A03927	59	11.01.2022	Amoxilcap sul	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	183,655
14	SM9016	1900157255	13.10.2022	A03927	69	13.01.2022	Amoxilcap sul	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	182,499
15	SM9016	1900053099	13.10.2022	A03927	100	19.01.2022	Amoxil Forte Syrup	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	180,092
16	SM9016	1900004194	13.10.2022	A03927	78	16.01.2022	Amoxilcap sul	Purchase of drug and medicines	K.A. KHALIQ & COMPANY	179,034
17	SM9016	5100038001	01.09.2023	A03927	1156	29.05.2023	examination gloves	Purchase of drug and medicines	AL-RIAZ TRADERS	1,423,240
18	SM9016	5100037000	01.09.2023	A03927	1154	26.05.2023	examination gloves	Purchase of drug and medicines	AL-RIAZ TRADERS	1,368,500
19	SM9016	5100038000	01.09.2023	A03927	1160	29.05.2023	infusion set china	Purchase of drug and medicines	AL-RIAZ TRADERS	1,207,500
20	SM9016	1900100054	01.09.2023	A03927	nil	nil	black silk 2.0	Purchase of drug and medicines	AL-RIAZ TRADERS	741,405
21	SM9016	1900023422	31.08.2023	A03927	2002	12.06.2023	examination gloves	Purchase of drug and medicines	AL-RIAZ TRADERS	655,753
					2002	12.06.2023	Iv line 22 no			

Total		10,66 6,379

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Description	Amount
Pending liability paid during 2022-23	5,371,280
Pending liability paid during 2023-24	6,407,047
Total	11,778,327

Sr. NO	Cost Center	TOKEN No	Posting Date	G/L	Invoice No	Date	Document NO	Vendor Name	Amount
1	SM9024	11278	18.12.2023	A03927	225033	30/06/2022	1900171576	BIO LABS (PVT)LTD	209,980
2	SM9024	11277	18.12.2023	A03927	17407	02/07/2022	1900011320	BLOOM PHARMACEUTICALS (PRIVATE) LIM	168,000
3	SM9024	11288	18.12.2023	A03927	786/1024/2023	03/01/2023	1900011332	COTTON CRAFT PVT. LTD	205,000
4	SM9024	11287	18.12.2023	A03927	786/0732/2023	30/01/2023	1900053317	COTTON CRAFT PVT. LTD	276,000
5	SM9024	11281	18.12.2023	A03927	41009	17/02/2023	1900027119	AXIS PHARMACEUTICALS	117,000
6	SM9024	11282	18.12.2023	A03927	18386	24/02/2023	1900011322	BLOOM PHARMACEUTICALS (PRIVATE) LIM	276,000
7	SM9024	11286	18.12.2023	A03927	GP/356/2023	07/03/2023	5100122001	CITI PHARMA (PVT) LIMITED	1,120,000
8	SM9024	11296	18.12.2023	A03927	625	20/03/2023	1900052253	LISKO PAKISTAN (PVT) LTD	119,990
9	SM9024	11303	18.12.2023	A03927	1	30/03/2023	1900056834	UNISA PHARMACEUTICAL INDUSTRIES LTD	229,940
10	SM9024	11301	18.12.2023	A03927	3	30/03/2023	1900112553	UNISA PHARMACEUTICAL INDUSTRIES LTD	189,380
11	SM9024	10825	19.12.2023	A03807		30/03/2023	1900205270	ZAIN FILLING STATION	445,306
12	SM9024	11284	18.12.2023	A03927	18909	07/04/2023	1900011318	BLOOM PHARMACEUTICALS (PRIVATE) LIM	102,399
13	SM9024	11308	18.12.2023	A03927	MPRL0012	11/05/2023	1900014362	MEDPHARM RESEARCH LAB	142,000
14	SM9024	11279	18.12.2023	A03927	ADSI0880	16/05/2023	1900171575	AMSON VACCINES & PHARMA (pvt) LTD	161,944
15	SM9024	11294	18.12.2023	A03927	01-21-66709	25/05/2023	1900112551	KOHINOOR INDUSTRIES	764,407
16	SM9024	11292	18.12.2023	A03927	810338680	30/05/2023	1900112552	GETZ PHARMA (PRIVATE) LIMITED	682,896
17	SM9024	17361	15.02.2024	A03927		05/06/2023	1900219541	M/S M. RAMZAN AUTO	133,250
18	SM9024	11276	18.12.2023	A03927	23-03342	09/06/2023	1900156348	UNIFEROZ (PVT.) LIMITED	373,750
19	SM9024	11300	18.12.2023	A03927	MPRL0020	20/06/2023	1900156349	MEDPHARM RESEARCH LAB	410,000
20	SM9024	6291	24.10.2023	A03807	5684	20/06/2023	1900080421	ZAIN FILLING STATION	279,805
Total 2023-24									6,407,047

Sr. NO	Document No	Posting Date	TOKEN No	G/L	Invoice No	Invoice Date	G/L Descp	Vendor Name	Amount

1	190007 9067	08.11.2 022	8898	A03 927	53969 82409	20.06.2 022	Purchase Of Drug And Medicines	Glaxosmithkline Consumer Healthcare	687,5 00
2	190009 0409	08.11.2 022	8902	A03 927	10266	21.06.2 022	Purchase Of Drug And Medicines	Stallion Pharmaceuticals (Pvt) Ltd	470,9 60
3	190009 0410	08.11.2 022	8901	A03 927	20332	01.06.2 022	Purchase Of Drug And Medicines	Fynk Pharmaceuticals	389,0 50
4	190006 0454	08.11.2 022	8911	A03 927	2175	27.05.2 022	Purchase Of Drug And Medicines	Cotton Craft Pvt. Ltd	377,0 00
5	190009 0406	08.11.2 022	8889	A03 927	17098	02.06.2 022	Purchase Of Drug And Medicines	Bloom Pharmaceutical Pvt. Ltd.	367,1 20
6	190006 0453	08.11.2 022	8910	A03 927	70615 959	31.05.2 022	Purchase Of Drug And Medicines	Ici Pakistan Ltd.	350,0 00
7	190006 0457	08.11.2 022	8913	A03 927	13688	28.06.2 022	Purchase Of Drug And Medicines	Frontier Dextrose Limited	321,9 65
8	190000 7881	18.06.2 023	3815 1	A03 970	165	03.03.2 022	Others	Am Surgical Traders	198,6 07
9	190007 6607	18.06.2 023	3815 2	A03 970	163	26.02.2 022	Others	Am Surgical Traders	198,4 02
10	190003 7486	03.05.2 023	2617 9	A03 942	26005 490	22.04.2 022	Cost Of Other Stores	M/S Fujifilm Pakistan (Private) Lim	198,3 15
11	190008 6151	08.11.2 022	8907	A03 927	21221 03920	13.06.2 022	Purchase Of Drug And Medicines	Brookes Pharma (Pvt) Ltd	196,0 00
12	190001 0973	18.06.2 023	3862 5	A03 942	622	09.05.2 022	Cost Of Other Stores	Irfan International	186,0 31
13	190008 3482	18.06.2 023	3862 4	A03 942	621	06.05.2 022	Cost Of Other Stores	Irfan International	186,0 30
14	190001 9546	18.06.2 023	3815 0	A03 942	175	15.03.2 022	Cost Of Other Stores	Am Surgical Traders	171,9 90
15	190001 9548	18.06.2 023	3862 2	A03 942	618	14.05.2 022	Cost Of Other Stores	Irfan International	155,6 15
16	190000 7883	18.06.2 023	3861 5	A03 942		27.04.2 022	Cost Of Other Stores	Irfan International	155,6 10
17	190000 7885	18.06.2 023	3861 7	A03 942	615	04.04.2 022	Cost Of Other Stores	Irfan International	155,6 10
18	190000 7886	18.06.2 023	3862 0	A03 942	617	25.04.2 022	Cost Of Other Stores	Irfan International	155,6 10
19	190001 9549	18.06.2 023	3862 3	A03 942	0	02.05.2 022	Cost Of Other Stores	Irfan International	155,6 10
20	190007 6612	18.06.2 023	3862 6	A03 942	0	29.04.2 022	Cost Of Other Stores	Irfan International	155,6 10
21	190003 7485	03.05.2 023	2618 0	A03 942	26005 499	30.04.2 022	Cost Of Other Stores	M/S Fujifilm Pakistan (Private) Lim	138,6 45
Total									5,371 ,280

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Sr. NO	Document No	Posting Date	G/L	G/L Descp	Invoice NO	Date	Vendor Name	Amount
1	1900163 748	07.11.2 022	A03 927	Purchase of drug and medicines	DN-C41	13.05. 2022	Novo Nordisk Pharma(Pvt) Ltd	2,047, 450
2	1900004 379	07.11.2 022	A03 927	Purchase of drug and medicines			Abbott Laboratories Pak. Ltd.	920,00 0
3	1900165 572	07.11.2 022	A03 927	Purchase of drug and medicines	LLE-KHI- W-8368F	20.05. 2022	Lab Link Enterprises	633,00 0
4	1900165 578	07.11.2 022	A03 927	Purchase of drug and medicines	5396982406	20.06. 2022	Glaxosmithkline Consumer Healthcare	481,25 0
5	1900163 747	07.11.2 022	A03 927	Purchase of drug and medicines	8769	2.06.2 022	Eastern Medical Care	399,67 6
6	1900155 557	07.11.2 022	A03 927	Purchase of drug and medicines	10265	21.06. 2022	Stallion Pharmaceuticals (Pvt) Ltd	294,35 0
7	1900162 534	07.11.2 022	A03 927	Purchase of drug and medicines	17095	02.06. 2022	Bloom Pharmaceutical Pvt. Ltd.	229,45 0
8	1900165 573	07.11.2 022	A03 927	Purchase of drug and medicines	803139	23.06. 2022	Vision Pharmaceuticals (Pvt) Ltd	215,16 0
9	1900156 580	07.11.2 022	A03 927	Purchase of drug and medicines	DN-042	13.05. 2022	Novo Nordisk Pharma(Pvt) Ltd	204,74 5
10	1900165 576	07.11.2 022	A03 927	Purchase of drug and medicines	3809309297	21.06. 2022	Sanofi-Aventis Pakistan Limited	195,00 0
11	1900165	07.11.2	A03	Purchase of drug and medicines		07.06.	Arsons Pharmaceutical	192,72

	571	022	927			2022	Industries	0
12	1900155552	07.11.2022	A03927	Purchase of drug and medicines	2170	27.05.2022	Cotton Craft Pvt. Ltd	172,500
13	1900156584	07.11.2022	A03927	Purchase of drug and medicines	T-20285	31.05.2022	Fynk Pharmaceuticals	171,900
14	1900155555	07.11.2022	A03927	Purchase of drug and medicines	38825	21.06.2022	Frontier Dextrose Limited	151,640
15	1900139084	08.11.2022	A03927	Purchase of drug and medicines	T-20327	01.06.2022	Fynk Pharmaceuticals	335,230
16	1900258075	13.06.2023	A09601	Purchase of Plant and Machinery	6016/06	22.04.2022	Synergy Enterprises	199,368
17	1900211165	13.06.2023	A03970	Others	# E046-05	28.01.2022	Eagle Traders	168,638
18	1900223863	13.06.2023	A03927	Purchase of drug and medicines		23.06.2022	New Al-Badar Traders	142,330
19	1900272042	13.06.2023	A03927	Purchase of drug and medicines		20.06.2022	New Al-Badar Traders	142,330
20	1900217525	13.06.2023	A03927	Purchase of drug and medicines		27.06.2022	Adviyaat	125,331
21	1900039587	13.06.2023	A09701	Purchase of Furniture and Fixture	#E064-05	20.4.2022	Eagle Traders	118,205
22	1900039582	13.06.2023	A03970	Others	# E072-05	22.4.2022	Eagle Traders	100,750
23	1900020046	15.10.2022	A03902	Printing and publication		01.04.2022	Imran Traders	199,485
24	1900020047	15.10.2022	A03942	Cost of Other Stores		25.09.2021	Fast Enterprises	199,485
25	1900020048	15.10.2022	A03970	Others		10.06.2022	Fast Enterprises	101,088
26	1900088777	19.06.2023	A03942	Cost of Other Stores	149	07.05.2022	M/S Agfa Pakistan (Pvt) Ltd	144,144
27	1900109163	21.11.2022	A03970	Others		10.12.2021	Gn Enterprises	168,750
28	1900136273	24.10.2022	A03942	Cost of Other Stores		15.06.2022	Imran Traders	314,496
29	1900099080	24.10.2022	A03901	Stationery		14.06.2022	Fast Enterprises	235,533
30	1900136265	24.10.2022	A03927	Purchase of drug and medicines		17.06.2022	New Al-Badar Traders	211,464
31	1900136268	24.10.2022	A03927	Purchase of drug and medicines		18.06.2022	New Al-Badar Traders	194,554
32	1900136272	24.10.2022	A03927	Purchase of drug and medicines		17.06.2022	New Al-Badar Traders	177,122
33	1900113107	24.10.2022	A03927	Purchase of drug and medicines		30.03.2022	New Al-Badar Traders	149,550
34	1900113108	24.10.2022	A03927	Purchase of drug and medicines		02.04.2022	New Al-Badar Traders	147,593
35	1900113110	24.10.2022	A03927	Purchase of drug and medicines		17.06.2022	New Al-Badar Traders	144,734
36	1900136266	24.10.2022	A03927	Purchase of drug and medicines		16.06.2022	New Al-Badar Traders	144,155
37	1900136264	24.10.2022	A03927	Purchase of drug and medicines		17.06.2022	New Al-Badar Traders	138,736
38	1900136270	24.10.2022	A03927	Purchase of drug and medicines		15.06.2022	New Al-Badar Traders	137,900
39	1900136269	24.10.2022	A03927	Purchase of drug and medicines		15.06.2022	New Al-Badar Traders	137,505
40	1900136267	24.10.2022	A03927	Purchase of drug and medicines		18.06.2022	New Al-Badar Traders	136,035
41	1900136263	24.10.2022	A03927	Purchase of drug and medicines		16.06.2022	New Al-Badar Traders	135,646
42	1900136271	24.10.2022	A03927	Purchase of drug and medicines		16.06.2022	New Al-Badar Traders	134,573
43	1900099071	24.10.2022	A03970	Others		20.04.2022	Alpha Traders Govt. Contractors &	127,425
44	1900145116	24.10.2022	A03807	P.O.L Charges A.planesH.coptorsS.Cars M/C (Govt)		31.05.2022	Mujahid Abbas	119,217
45	1900017174	25.10.2022	A03942	Cost of Other Stores	71	01.01.2022	Agfa Pakistan (Private) Limited	110,000
Total								11,350,213

PDP-206

Sr.#	Name of Firm	Name of items	Invoice #	Date DTL Received	Final Payment
1	Citi Pharma	Paracetamol Tablet 500	GP/536/23	25/01/2024	130,556

		mg			
2	Hospital Services & Sales	Auto Disable (AD)/Re-use prevention (RUP) Syringe 5 ml with needle (Blister Pack)	23000199	10/10/2023	2,031,299
3	Getz Pharma	Salbutamol (Sulfate) Inhaler 100 micrograms	610357077	24/4/2024	37,407
4	Novo Nordisk Pharma	Insulin comp 70/30 Injection 100 IU/ml	THQ-396-22/23	11/12/2023	1,907,500
5	Bloom Pharma	Diclofenac (Sodium) Tab/Cap 50mg	19221	12/12/2023	207,000
6	Bloom Pharma	Ibuprofen 100mg/5ml Syp/Susp	19765	19/4/2024	153,858
7	Bloom Pharma	Metronidazole (Benzoate) 200mg /5ml Syp/Susp	20006	22/5/2024	208,879
8	Citi Pharma	Cefixime 400mg Tab/Cap	GP/618-B/2023	25/2/2024	138,466
9	Citi Pharma	Paracetamol 500mg Tab/Cap	GP/822/2024 30/05/2024	5/7/2024	418,864
10	Fynk Pharma	Drotaverine 40mg/2ml Injection	T-20798	22/5/2024	46,070
11	Fynk Pharma	Omeprazole 40mg Injection	T-20812	22/05/2024	298,131
				29/05/2024	
12	Getz Pharma	Atorvastatin 20mg Tab/Cap		15/5/2024	51,390
13	Getz Pharma	Azithromycin 500mg Tab/Cap		18/3/2024	106,550
14	Getz Pharma	Glimepiride 2mg Tab/Cap		24/2/2024	29,060
15	Lisko Pakistan	Domperidone 10mg Tab/Cap	625	4/4/2024	37,240
16	Lisko Pakistan	Salbutamol 2mg/5ml Syp/Susp	000910 18-05-2024	26-6-2024	56,377
17	Lisko Pakistan	Zinc Sulphate 20mg/5ml Syp/Susp	000911 18-05-2024	15-6-2024	75,025
18	Shazeb Pharma	Dextrose Infusion 5%, 1000ml)	101331	28/12/2023	174,336
19	Shazeb Pharma	Metronidazole 500mg/100ml infusion	1013304	13/12/2023	240,000
20	Shazeb Pharma	Normal Saline 0.9% Infusion (1000ml)	101330	11/12/2023	276,000
21	Shazeb Pharma	Normal Saline 0.9% Infusion 100ml	101333	13-12-2023	156,000
22	Shazeb Pharma	Ringer's Lactate (500ml) Infusion	101332	11/12/2023	205,000
23	Stallion Pharma	Amoxicillin (trihydrate) 500 mg Tab/Cap	12493	14/3/2024	1,420,000
24	Stallion Pharma	Amoxicillin Syp/Susp 250mg/5ml	12475	25/2/2024	320,000
25	Wimit Pharma	Cetirizine 10mg Tab/Cap	WP/ST/33	2/4/2024	41204
26	Wimit Pharma	Diclofenac (Sodium) Injection 75mg in 3ml Ampoule	WP/ST/80	2/3/2024	206,039
27	Wimit Pharma	Doxycycline (hyclate) Tab/Cap 100mg	WP/ST/162	18/12/2023	146,100
28	Wimit Pharma	Tramadol HCl 100mg/2ml Injection	WP/ST/16	20/2/2024	88,744
29	Akram Brothers	Black Silk, Size 1, 30mm, 1/2Circle round body needle	7741	20/2/2024	172,800
30	Akram Brothers	Poly propylene Size 1, 40mm 1/2 circle RB	7733	20/2/2024	129,600

		Needle			
31	Akram Brothers	Polyglactin/ Polyglycolic acid, Size 1,40mm.1/2 Circle Round Body needle	7755	12/2/2024	225,600
32	Amson Vaccines & Pharmac	Auto Disable (AD)/Re-use prevention (RUP) Syringe 5 ml with Luer lock and needle (Blister Pack)	ADSI-1071	3/1/2024	1,363,200
33	Arsons Pharma	Surgical Hypoallergenic Latex Free Breathable Paper Tape 2.5 cm X 5 yards or above	AR/DHA/SGD/12/0480	19/12/2023	128,475
34	Bloom Pharma	Cefixime 200mg/5ml Syp/Susp	19815	15/4/204	314,155
35	Bloom Pharma	Ceftriaxone (Sodium) 1gm Injection (I.V)	20049	27/5/2024	539,247
36	Cotton Craft	Bandage Plaster of Paris, Dozen Pack. 10cm x2.7Metre	786/1871/2023	16/2/2024	270,209
37	Hiranis Pharma	Permethrin 5% Lotion	55616	25/3/2024	46,181
38	Koh-e-Noor	Cotton Bandage Dozen Pack. 10cmx6m	01-21-96001	3/2/2024	174,506
39	Koh-e-Noor	Cotton Bandage Dozen Pack. 6.5cmx6m	01-21-96000	27/2/2024	161,890
40	Mehar Traders	Sterile Surgical Gloves Pairs 6 ½, 7, 7 ½ (Powdered)	MT/LWH/177	3/5/2024	130,340
41	Sind Medical Services	Disposable Insulin Syringe 1ml with needle (Blister Pack)	23001360	3/1/2024	55,125
42	Usmanco International	I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 18G	19366-F	15/03/2024	125,244
43	Usmanco International	I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 20G	19587-F	6/5/2024	119,930
44	Usmanco International	I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 22G	19612-F	22/5/2024	596,225
45	Geofman Pharma	Oxytocin 5 IU/ml Injection (1ml)	GPM02240060	2/5/2024	39,375
46	Eastern Medical Care	Examination Gloves Latex (S.M.L)	10373	10/2/2024	26,950
47	K.M Enterprises	Disposable syringe 10ml with Luer lock and needle. (Blister pack)	KME-347	15-03-2024	70,325
		Total			13,896,472

Annexure DHA-SGD-G

20.4.9 Un-authorized utilization of funds of tied grant of Rs 94.975 million

PDP-154

Grant	Receipt during the year 2023-24	Releases/Expenditure during the year 2023-24	Balance
Tied Grant for Establishment of Basic Health Unit Sultanabad at village Channt Tehsil Bhera SM-9998	30,226,000	11,178,000	19,048,000
Tied Grant Improvement & renovation of RHC Farooqa Tehsil Sahiwal	27,267,000	3,567,253	23,699,747
Purchase of MSD Medicines	287,196,647	234,968,426	52,228,221
Total	344,689,647	249,713,679	94,975,968

Establishment of Basic Health Unit Sultanabad at village Channt Tehsil Bhera SM-9998			
1	FD(W&M)22-1/2023-24/DHA/2019	04.01.2024	10,000,000
2	FD(W&M)22-1/2023-24/DHA/2034	26.02.2024	6,863,000
3	FD(W&M)22-1/2023-24/DHA/2048	10.06.2024	13,363,000
Total Amount Received			30,226,000
Payments			
1	Sanction No-01	11.01.2024	10,000,000
2	Token No 0248	05.03.2024	1,178,000
Amount paid			11,178,000
Balance amount should be reflected in closing balance			19,048,000

Annexure DHA-SGD-H

20.4.10 Un-authorized purchases and creation of Liabilities without availability of budget Rs 75.559 million

PDP-219

Name of firm	Purchase items	Object Code	Date of invoice	Amount Rs.	FY
Shahzaib pharma	MSD	A03927	13-10-2023	369,000	2023-24
Shahzaib pharma	MSD	A03927	13-10-2023	240,000	2023-24
Shahzaib pharma	MSD	A03927	13-10-2023	96,000	2023-24
Shahzaib pharma	MSD	A03927	13-10-2023	104,000	2023-24
Shahzaib pharma	MSD	A03927	13-10-2023	106,200	2023-24
Shahzaib pharma	MSD	A03927	13-10-2023	368,000	2023-24
Amson vaccine and pharma	MSD	A03927	14-11-2023	681,600	2023-24
MS hospital services and sales	MSD	A03927	7-8-2023	1,617,186	2023-24
Novo Nordisk	MSD	A03927	15-7-2023	644,798	2023-24
Total				4,226,784	

Annexure-DEAs-B

Sr. No	District	Original Budget	Final Budget	EXPENDITURE				Saving
				Salary	Non-salary	Dev	Total Exp	
1	Gujranwala	18,501.66	15,312.70	14,415.88	235.49	351.23	15,002.60	(310.10)
2	Gujrat	13,163.35	12,177.12	11,617.13	481.87	31.37	12,130.37	(46.75)
3	Hafizabad	6,740.30	6,207.29	5,308.69	184.24	80.70	5,573.62	(633.67)
4	M.B Din	8,220.29	8,168.39	6,712.60	103.45	163.89	6,979.94	(1,188.46)
5	Narowal	11,996.97	10,583.27	9,553.68	221.81	53.32	9,828.81	(754.46)
6	Sialkot	14,391.68	15,521.45	14,630.66	596.14	217.92	15,444.71	(76.73)
7	Kasur	13,601.50	12,705.07	11,466.25	454.64	89.53	12,010.42	(694.65)
8	Lahore	30,324.43	24,992.27	21,592.92	413.73	138.14	22,144.79	(2,847.48)
9	Nankana Sahib	8,392.28	6,672.97	6,409.00	150.51	113.39	6,672.90	(0.07)
10	Okara	13,184.29	13,167.41	11,923.24	453.21	436.28	12,812.73	(354.67)
11	Sheikhupura	9,982.99	11,262.52	10,502.46	344.57	267.47	11,114.50	(148.02)
12	Attock	11,043.52	10,749.52	10,207.27	276.00	246.55	10,729.82	(19.70)
13	Chakwal	13,237.53	9,314.43	8,889.70	332.56	92.14	9,314.39	(0.04)
14	Jhelum	7,437.72	6,749.84	6,516.42	122.48	110.93	6,749.84	-
15	Rawalpindi	20,217.98	19,000.42	18,279.57	290.75	415.88	18,986.18	(14.24)
16	Bhakkar	12,298.78	9,962.45	8,163.44	206.80	767.07	9,137.31	(825.14)
17	Khushab	10,310.77	6,917.02	6,587.51	163.82	145.62	6,896.95	(20.07)
18	Mianwali	14,047.28	9,861.59	8,530.94	233.48	272.53	9,036.95	(824.64)
19	Sargodha	19,326.50	17,698.57	16,862.57	162.09	222.56	17,247.21	(451.36)
	TOTAL	256,419.82	227,024.3	208,169.93	5,427.64	4,216.52	217,814.04	(9,210.25)

Annexure-DEA-GWL-C

23.4.1 Overpayment due to non-deduction of Conveyance allowance – Rs 3.412million

Pers.no.	Name of Employee	Job Title	BS	Cost Center	Wage Type Description	CA Rate Rs/Month	CA for 25 days winter vacation leave
30221457	ALIAKBAR ANJAM	SST	16	GY6302	CA 2005	5,000	4032
30223349	MUHAMMAD SHAMAUN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229137	IRSHAD AHMAD NATT	E.S.T TEACHER	16	GY6302	CA 2005	5,000	4032
30229348	Muhammad Tariq Islam	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229386	KHALILUR REHMAN	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30229400	ZULQUR NAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229416	RAFAQAT ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229418	RIAZ AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229448	YOUSAF MASIHI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229456	ASIF IQBAL	S.V.TEACHER	N1	GY6302	CA 2005	5,000	4032
30229468	ZAFAR IQBAL	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30229484	BABAR ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229498	TARIQ MAHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229538	MUHAMMAD TUFAIL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229542	RAFQAT ALI	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30229564	MRAZZAQ RANJA	SST	16	GY6302	CA 2005	5,000	4032
30229586	ZULFIQAR ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229618	Iqbal Manzoor Hussain	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229658	MOHAMMAD ILYAS	Phy; Edu: Teacher	N1	GY6302	CA 2005	5,000	4032
30229676	ZIKA ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229686	ANWAR HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229752	NAZIM HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229768	MUHAMMAD AZAM	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30229859	MUHAMMAD BOOTA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229871	FARZANA NAZLI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229893	YAQOOB ALI	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30229957	ANSIR MEHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30229959	MUHAMMAD RAZAQ	S.V.TEACHER	15	GY6302	CA 2005	2,856	2303
30230396	GHULAM RASOOL	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30230448	MUHAMMAD ARIF	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30230472	JAVED IQBAL	S.V.TEACHER	16	GY6302	CA 2005	5,000	4032
30230512	Qaisar Mahmood Ayaz	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30230570	SHABBIR AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30230598	RAFAQAT ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30230608	PARVAIZ IQBAL	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30230694	Mohammadayoub Khan	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303

		P.T.C.TEACHER					
30230761	MUHAMMD ASIF		14	GY6302	CA 2005	2,856	2303
30230837	MUHAMMAD BASHIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231007	MUHAMMAD ANWAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231047	SYEDMAZHAR QAYOOM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231075	MUHAMMADRIAZ KHAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231109	ABID HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231117	MUHAMMAD IQBAL	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30231136	ALI AKBAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231143	AMJAD PERVEIZ	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30231319	KHALID PERVAIZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231331	ARSHID HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231337	MUHAMMAD SADIQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231347	Mohammad Khalid Bhutta	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231349	M ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231359	AMANAT ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231373	SAIF ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231381	NASEEM AKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231393	SAIF ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231413	HAFIZSHAFIQ AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231425	MUHAMMAD AFZAL	phy: edu: teacher	16	GY6302	CA 2005	5,000	4032
30231484	ABDUL RASHEED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231487	ASGHAR ALI	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30231499	TARIQRAZA GONDAL	S.V.TEACHER	N1	GY6302	CA 2005	5,000	4032
30231550	MUHAMMAD GULZAR	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30231592	TOSEEFUR REHMAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231607	IKRAM ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231611	MUHAMMAD AFZAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231619	MUHAMMAD ARIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231637	MUHAMMADASIF KHAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231639	SANAULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231655	Nasirmahmood Ahmed	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231662	TARIQ MEHMOOD	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30231718	ZAHOO MASIH	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30231797	NABI AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231816	NASIRMAHMOOD BUTT	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231846	FAKHARUL ISLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30231941	ILYAS AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232001	MUHAMMAD ASGHAR	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30232010	TARIQ JAVEED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232039	IMTIAZ AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232061	MUHAMMAD IJAZ	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30232103	SAMUEL MASIH	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30232113	ABDUL GHAFAR	S.V.TEACHER	15	GY6302	CA 2005	2,856	2303

30232129	MUHAMMAD MANSHA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232131	MUHAMMAD ALI	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30232143	AHSAN ULLAH	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30232167	Muhammadnaveed Aslam	S.S.T. (G)	16	GY6302	CA 2005	5,000	4032
30232171	SYED ALI ANSAR ZAIDI	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30232180	MUHAMMAD ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232198	ZAFAR AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232199	MUHAMMAD BASHIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232204	MUHAMMAD IKRAM	Drawing Master	N1	GY6302	CA 2005	5,000	4032
30232220	SHIFAQAT ALI	SST	16	GY6302	CA 2005	5,000	4032
30232270	IMDAD ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232275	LIAQAT ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232397	MUHAMMAD SARWAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232439	MUHAMMAD ASIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232465	M MUNIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232470	MUHAMMAD RIAZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232473	IJAZAHMAD GHUMAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232476	GHULAM ABASS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232514	ABDUL SATAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232539	MUHAMMAD RIAZ	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30232569	NASEER AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232595	SARFRAZ AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232608	TARIQ MAHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232624	MUHAMMAD NASIR	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30232646	FAYYAZ AHMAD	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30232710	JAMSHAD ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232722	MUHAMMAD AFZAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232729	Muhammadzaheedr Aslam	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232734	ZAMEERUL HASSAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232752	ARIF HUSSAIN	S.V.TEACHER	15	GY6302	CA 2005	2,856	2303
30232758	KHALID MEHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232761	AMIR IQBAL	PHY: EDU: TEACHER	N1	GY6302	CA 2005	5,000	4032
30232764	AHSAN ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232806	MUHAMMAD AZEEM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232811	IFTIKHAR AHMED	E.S.T TEACHER	N1	GY6302	CA 2005	5,000	4032
30232828	RIZWANUL HAQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232842	GHULAM AZAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232845	MUHAMMAD NASIR	S.V.TEACHER	15	GY6302	CA 2005	2,856	2303
30232846	AKRAMULLAH MUGHAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232857	SHAHZADI UZMA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232891	TARIQ HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232895	IRFAN RIAZ	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30232919	Muhamadtahir Munir	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30232943	ASMAT ALI	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30232985	Farooqahmed Cheema	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30233020	SYEDJAWAD HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303

30233029	NASAR IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30233037	MUHAMMAD AKBAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30233054	FAIAZ AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30233056	FAIAZ AHMAD	S.V.TEACHER	15	GY6302	CA 2005	2,856	2303
30233069	Jamshaidgull Shahad	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30233104	Muhammadazhar Iqbal	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30233141	MUHAMMAD YOUSAF	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30233165	MUHAMMAD SAEED	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30233181	Muhammadbashir Ahmed	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30233206	NASREEN AKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30233222	MUHAMMAD SARWAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30233461	QASIR JAVID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30235253	NISAR AHMED	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30235807	MUHAMMAD WALAYAT	SST	17	GY6302	CA 2005	5,000	4032
30237765	Tariq Mahmood Cheema	SST	17	GY6302	CA 2005	5,000	4032
30237779	ZULIFQAR ALI	SST	17	GY6302	CA 2005	5,000	4032
30237821	NISAR AHMED	SST	17	GY6302	CA 2005	5,000	4032
30237860	RAO M. ASLAM	SST	17	GY6302	CA 2005	5,000	4032
30270012	SHAHID MAHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30362085	KAISER RAZA	S.S.T	17	GY6302	CA 2005	5,000	4032
30410651	NASREEN AKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30437515	SHAGUFTA PARVEEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30467646	SAJIDA NASREEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30501081	NAVEED IQBAL ANJUM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30546969	SHAKEEL AFZAL VIRK	S.S.T	17	GY6302	CA 2005	5,000	4032
30593371	NADIA	PST	14	GY6302	CA 2005	2,856	2303
30612083	ZUBAIR HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30712449	AFTAB AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30720307	MUHAMMAD RAFIQUE	S.S.T	17	GY6302	CA 2005	5,000	4032
30738061	NARGIS PERVEEN	E.S.E	14	GY6302	CA 2005	2,856	2303
30756175	ABDUL JABBAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30757396	ASMA ZIA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30757863	NABILA SATTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30760992	MUHAMMAD MUNIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30761011	BENISH MUSHTAQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30761024	MUHAMMAD KAMAL	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30806674	MUBASHAR AHMED	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30810950	MUHAMMAD NAEEM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30839913	MUHAMMAD ZAMAN SARDAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30856674	NYLA SHAHEEN	P.T.C.TEACHER	14	GY6358	CA 2005	2,856	2303
30883688	SADIA MAJEED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30907704	MUHAMMAD YOUNUS FRAZ	P.T.C.TEACHER	14	GY6358	CA 2005	2,856	2303
30907729	MUHAMMAD AKRAM	P.T.C.TEACHER	14	GY6358	CA 2005	2,856	2303
30916093	MUHAMMAD AMJAD	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303

30926243	MUHAMMAD YOUNAS MUHAMMAD YOUNAS	ENGLISH TEACHER	N1	GY6302	CA 2005	5,000	4032
30926257	MUHAMMAD ARSHAD	ENGLISH TEACHER	N1	GY6302	CA 2005	5,000	4032
30926263	AZIZ AHMAD SIAL	ENGLISH TEACHER	N1	GY6302	CA 2005	5,000	4032
30926266	MUHAMMAD ANSAR	ENGLISH TEACHER	N1	GY6302	CA 2005	5,000	4032
30926278	IFTIKHAR RASOOL	english teacher	N1	GY6302	CA 2005	5,000	4032
30926284	IJAZ HUSSAIN	english teacher	N1	GY6302	CA 2005	5,000	4032
30926287	NAVEED AHMAD	english teacher	N1	GY6302	CA 2005	5,000	4032
30932100	MUHAMMAD QASIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30932994	ZHEER UD DIN BABUR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30932998	IHSAN ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30933000	MUHAMMAD AKRAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30935245	BUSHRA EHSAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944026	BADAR JAMAL	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30944030	syed afzal hussain shah	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30944031	TANVEER YASEEN	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30944117	ISHFAQ AHMAD	S.E.S.E	15	GY6302	CA 2005	2,856	2303
30944150	ARSHAD ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944167	Khalid Mahmood Asi	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944173	Babar Shahzad Cheema	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944245	MUHAMMAD SALEEM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944247	Rana Khalid Ali Khan	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944281	RIZWAN AHMAD BUTT	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944285	MUHAMMAD AKRAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944290	Jahangir Sarwar Cheema	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944294	NAEEM AFZAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944295	IMTIAZ AKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944314	IHSAN ILLAHI ABID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944317	AHMAD RAZA KHAN	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30944330	MUHAMMAD AKRAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944331	SHAHID IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944332	FARHAT ABBAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944333	SHAHID RASOOL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944341	MUHAMMAD AKRAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944343	MUHAMMAD ASIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944345	AZHAR IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944350	MUHAMMAD IRFAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944354	muhammad rooh e kaleem	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944362	ABDUL MAJEED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944366	ZAHID FAROOQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944374	SAFEER AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944377	ZAFAR IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944508	SYED GHULAM ABBAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944517	SHAHID IQBAL	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303

30944524	MUHAMMAD ABBAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30944530	ASHFAQ AHMAD	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30944533	ZAFAR IQBAL	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30944537	AKHLAQ SABER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30945111	MUHAMMAD SALEEM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30945117	DILSHAD HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30946736	AZIZ ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30946742	sohail ahmad shahid	S.V.TEACHER	15	GY6302	CA 2005	2,856	2303
30946747	MEHMOOD UL HASAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30946765	SYED SHAKIL HAIDER	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30946776	mudassar ayub cheema	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30946781	SIDRA RASOOL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30946797	MUHAMMAD AMIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30946801	IMTIAZ AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30946807	AFTAB AZHAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30946813	NASIR MAHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30956545	MUHAMMAD GULZAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30962672	ASLAM SIDDIQUE	english teacher	N1	GY6302	CA 2005	5,000	4032
30962870	SANA ULLAH	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30962915	MAHMOOD ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30962922	SOHAIL ASIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30962925	MUNIR HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30962943	NASREEN AKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30962945	AYESHA SADIQA	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30962958	FAYYAZ NABI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30962966	SYED ZIA UL HASSAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30962991	nazia manzoor chee	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30962999	MUHAMMAD AKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30963008	NASIR ALI	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30963012	ATTA ULLAH HAFIZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30963026	MUHAMMAD AFZAL	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30963036	muhammad basharat cheema	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30963207	SHAHID MEHMOOD	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
30964124	zahid mahmood chathha	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30964564	MUHAMMAD ARSHAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30964680	ZAHD HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30977213	HASSAN ZULQARNAIN	english teacher	N1	GY6302	CA 2005	5,000	4032
30981023	SHOUKAT ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30981033	ADNAN SHARIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30981039	muhammad shakeel	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30981043	muhammad suleman butt	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30981076	AZMAT ALI	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30981079	SAIMA BASHARAT	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30981096	SHAUKAT ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30981180	ZAMAN ULLAH	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30981184	ANSAR IQBAL	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
30981211	MUSSARAT SAEED	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303

30982640	SHERAZ ANSER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30982644	SANA ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
30982646	ASHFAQ AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31001249	TEHMEENA AZHAR	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31002075	muhammad saqib tabass	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31002089	MUHAMMAD NAVEED	SST	17	GY6302	CA 2005	5,000	4032
31002282	WALAIT AHMED	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31002289	KHALID MAHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31046249	TAHIRA PARVEEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31055643	MUHAMMAD TANVEER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31106577	SHAHBAZ AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31106693	SADIA BASHIR	P.T.C.TEACHER	14	GY6306	CA 2005	2,856	2303
31106699	SAJID MAHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31106911	IMRAN AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31158781	FARZANA KHATOON	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31204365	TARIQ HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31204628	MUHAMMAD ILYAS	P.T.C.TEACHER	14	GY6358	CA 2005	2,856	2303
31204632	ABDUL RAZZAQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31204638	MUHAMMAD ARFAN	S.V.TEACHER	15	GY6302	CA 2005	2,856	2303
31204684	AAMIR IHSAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31282010	TARIQ MEHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31315181	RIAZ AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31320897	ARSHAD ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31321123	MAHMOONA KHAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31325468	TASLEEM Naz	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31330350	HAFIZ IHSAN ULLAH	arabic teacher	15	GY6302	CA 2005	2,856	2303
31353369	SIDARA NASREEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31353377	SAHAR SARWAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31353381	SAIMA ISHAQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31353429	FARIHA YAQOOB	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31354010	TANVEER AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31354119	muhammad naveed ahmad	S.E.S.E	15	GY6302	CA 2005	2,856	2303
31354204	RIZWAN AHMED	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31354240	RIZWAN SARWAR	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31354526	AMIR RAZA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31354621	SAIMA BASHIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31354840	NAVEED AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31354995	ZAIMA FARAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31355063	WAQAR UL HASSAN	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31355177	ASIA RASHID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31355348	SHAGUFTA KHALID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31355444	M. BILLAL BHATTI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31355511	AMAR SIDDIQUE	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31355617	KISHWAR FIRDOUS	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31356837	shahzad ahmed sajjad	arabic teacher	15	GY6302	CA 2005	2,856	2303
31361297	ZAFAR ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31385002	ABAD ALI	PST	14	GY6302	CA 2005	2,856	2303

31422729	MUHAMMAD SHAHARYAR	PHY: EDU: TEACHER	15	GY6302	CA 2005	2,856	2303
31446635	MUNEEBA IMTIAZ	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31453647	MAQADDAS TAHIRA	phy: edu: teacher	15	GY6302	CA 2005	2,856	2303
31457046	ZAIB UN NISA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31458368	manzoor ahmed mohsan	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31466052	NAVEED AHMED	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31474244	S. shahbaz hasnain zaidi	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31490317	SUFYAN AHMAD	S.E.S.E (SCIENCE)	15	GY6302	CA 2005	2,856	2303
31503662	khalid masoud bhutta	english teacher	N1	GY6302	CA 2005	5,000	4032
31578391	NOSHEEN AMBER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31578395	SAHIFA ATTA ULLAH	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31582464	IMRAN ALI	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
31582473	MUHAMMAD SAJID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31582475	FAIZ RASOOL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31582487	ABID HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31582491	muhammad imran dar	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31582496	FAQEER MUHAMMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31582500	RASHID IHASN CHEEMA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31588255	FAIZA AFSHEEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592284	KAMRAN HUSSAIN SHAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592286	SAEED AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592287	ASIF MURTAZA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592296	MAMOONA BENISH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592300	SAMEER BABER	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
31592301	ABDUL JABBAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592303	khizzer hayyat warriach	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592306	MUHAMMAD ASHFAQ	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
31592309	HUSNAIN ANJUM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592312	muhammad umair ehsan	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592314	TANVEER ELAHI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592316	SARFRAZ AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592634	HINA IRAM KHAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592779	ATTKA ANJUM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592781	RAHEEL SHAHZAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592783	MEHREEN MUKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31592788	MUHAMMAD NAVEED	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31592982	HAROON SHAHZAD	P.T.C.TEACHER	14	GY6358	CA 2005	2,856	2303
31596343	SIDRA NOREEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596344	asma manzoor cheema	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596346	MUZAFAR ALI	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31596349	RANA IMTIAZ ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596655	AHMAD WAQAS NASAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596702	ALI HASAN	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
31596726	KHURRAM SHAHZAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596794	FARWA ZULFIQAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596799	GULZAR AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303

31596804	IRFAN AZMAT	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596808	NABEEL AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596824	TAHIR WAHEED BUTT	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596830	MUHAMMAD ATIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31596831	TANVEER ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31598816	SADIA BANO	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31599991	IZEB SHAHZAD AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31600185	MUHAMMAD ARFAN	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
31600203	MUHAMMAD SHOAIB	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31603701	SAJJAD HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31623677	AMINA MAQSOOM	S.E.S.E	15	GY6302	CA 2005	2,856	2303
31652476	abu bakar adrees cheema	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31653021	MUHAMMAD ASIF BUTT	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31653035	muhammad arif ishaq	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31653049	MUHAMMAD NASIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31653050	TAIBA RAMZAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31653061	MUNAWAR SAJJAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31653065	ZOHAIB ANWAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31653077	SAIRA ARSHAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31662702	WASEEM ABBAS	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31662704	FARAH MUZAMMEL	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31663337	mohsin hassan rasool	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31663341	S. AFSHEEN FATIMA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31663349	HAFIZ RAFIQUE	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31665701	muhammad javvad ullah	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31670022	SAIMA SAEED	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31714699	REHMANA NASIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31724856	RAI WAQAR UL HASSAN	PST	14	GY6302	CA 2005	2,856	2303
31769662	UZMA ANWAR	PST	14	GY6302	CA 2005	2,856	2303
31786514	ABID HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31789002	ANTZAR HUSSAIN	EST(Physical)	15	GY6302	CA 2005	2,856	2303
31792753	MUHAMMAD ALI ZIA	EST(Arabic)	15	GY6302	CA 2005	2,856	2303
31794263	NAUMAN AHMED	phy: edu: teacher	15	GY6302	CA 2005	2,856	2303
31794920	MUHAMMAD NAUMAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31796406	SAMINA MUSHTAQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31796833	SALMAN RAZA KHAN	E.S.T TEACHER	15	GY6302	CA 2005	2,856	2303
31796846	MADIHA SAEED	PST	14	GY6302	CA 2005	2,856	2303
31796849	Muhammad Zaryab Zafar	E.S.E (SCI/MATH)	14	GY6302	CA 2005	2,856	2303
31796851	SADIA ASHRAF	E.S.E	14	GY6302	CA 2005	2,856	2303
31796943	HASSAN RAZA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31796959	ASMA BAIG	PST	14	GY6302	CA 2005	2,856	2303
31796960	SEHRISH SHARIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31796968	ANAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31796976	SAEEDA RIAZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31796977	Muhammad Ahad Raza	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31796981	BEHLOUL ABBAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31796986	SHABEER AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303

31797046	MARYAM MALIK	CST	15	GY6302	CA 2005	2,856	2303
31797473	ANAAM JAVED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31797837	FARWA IFTIKHAR	phy: edu: teacher	15	GY6302	CA 2005	2,856	2303
31797860	MISBAH YAQOOB	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31797869	MADIHA KOUSAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31798123	NAILA FARDOUS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31798202	SUMRA ANWAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31804154	KAIWAN HAIDER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31804184	WASIM SHOUKAT	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31809410	UZMA IHSAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31819692	ADNAN WAHEED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31821107	NOUREEN SANA ULLAH	EST(ENGLISH)	15	GY6302	CA 2005	2,856	2303
31821119	MAQSOOD HASAN	E.S.E (SCI/MATH)	14	GY6302	CA 2005	2,856	2303
31821142	SOHAIB UL HASSAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31828263	FATIMA AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31845249	FAIZA ABID	phy: edu: teacher	15	GY6302	CA 2005	2,856	2303
31868864	ROBINA KAUSAR	E.S.E	14	GY6302	CA 2005	2,856	2303
31868871	NADIA ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31881543	KHURRAM ARSHAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31881548	HUFSA BASHIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31881551	AFRAH IFTIKHAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31881557	Wafa ABDUL GHAFOR	E.S.E	14	GY6302	CA 2005	2,856	2303
31881560	muhammad salim akhtar	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31881563	ATIA ZAFAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31881568	SONIA QAMA4R	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31884730	SHAGUFTA NAZIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31889126	marrium allah rakha	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31889128	FAHMEEDA AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31889129	USAMA BILAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31890474	ATTIYA ATTA	PST	14	GY6302	CA 2005	2,856	2303
31890475	JAZIB BASHIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31895606	SIDRA SAEED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
31902712	NIMRAH ASGHAR	E.S.E	14	GY6302	CA 2005	2,856	2303
31911150	SUMBAL SHAHZADI	E.S.E (SCI/MATH)	14	GY6302	CA 2005	2,856	2303
31929585	MISBAH KOKAB	E.S.E	14	GY6302	CA 2005	2,856	2303
31996046	DOJANA MEHMOOD	PST	14	GY6302	CA 2005	2,856	2303
32014482	NABILA KHURSHID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32031538	HUMAIRA KHALID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32038419	MARIA BASHIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32041430	AQSA ALI	PST	14	GY6302	CA 2005	2,856	2303
32047736	ZEESHAN ANWAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32048809	SHANZA NAWAZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32048834	MARIA ILYAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32048858	NAZRA QAYUM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32048866	AQSA JABEEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32048873	MUZAFFAR HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049563	ASRAR AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303

32049570	SHAHBAZ ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049574	SHAHBAZ AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049580	SHARISH ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049581	JAHANGIR ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049584	HASNAIN ABBAS SHAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049586	muhammad zahid ikram	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049590	RAEES IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049591	MUHAMMAD NAVEED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049595	MUNIB ASHRAF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049601	NABEEL IQBAL	E.S.E (SCI/MATH)	14	GY6302	CA 2005	2,856	2303
32049605	MUHAMMAD ILYAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049607	MUHAMMAD USMAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049609	WAQAS UR REHMAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049614	ASAD UR REHMAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32049618	S. MUDASAR ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32051773	NASIBA SHAH NAWAZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32052337	NAZIA NOUREEN	E.S.E	14	GY6302	CA 2005	2,856	2303
32053104	AYESHA SADIQA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053109	AQIB JAVAID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053113	AZIB HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053120	HUSSNAIN AHMED	E.S.E	14	GY6302	CA 2005	2,856	2303
32053122	AISHA NAISER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053124	IRSA TARIQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053133	FIRDOUS AKBAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053148	LUBNA BANO	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053152	MADIHA ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053160	NADEEM MASIH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053170	HALIMA SADIA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053175	MEHTAB ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053179	ANAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053187	noshinazir	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053191	Muhammad Sadam Server	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053202	SIDRA AMANAT	PST	14	GY6302	CA 2005	2,856	2303
32053207	ZAFAR IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053216	AQSA KHURSHID ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053221	AFZAL AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053225	KAMRAN BASHIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053231	ASAD RAZA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053246	hafiz muhammad waqas	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
32053253	muhammad adnan ur rauf	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053260	MUZAFFER IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053295	NUMAN AMIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053301	muhammad shoaib yaqoob	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053316	ASIFA SANA ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053323	NADEEM ABBAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32053336	ALI RAZA SHAH	E.S.E (SCI/MATH)	14	GY6302	CA 2005	2,856	2303
32053943	muhammadadnan	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303

32053948	sabaaltaf	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054137	WAQAS AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054167	SHAGUFTA MUBEEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054170	sajjadabidbukhari	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054214	SIDRA ASIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054219	SAJID NADEEM ANSARI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054360	SADAT ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054376	MALEEHA NAEEM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054389	ZAMURD NAZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054393	ZARIEN YASMEEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054400	MUHAMMAD RIZWAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054404	UMAR FAROOQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054408	MUHAMMAD RIZWAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054423	muhammad sulayman amin	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054425	FAREEHA SHAHZADI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054426	AWAIS ARIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054430	NABILA KOUSAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054434	SUBTAIN SHANI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054437	SOHAIB UMAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054446	RANA ABDUR RUB	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054452	RASHID ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054461	QAMAR AFTAB	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054470	PAKEZA ZULIFIQAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054476	Muhammad Afaq Afzal	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054478	MUHAMMAD IDREES	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054482	MAROOF AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054483	KHAWAR SHAHZAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054493	HASSAN KHAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054496	FARHAN HAIDER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054500	BILAWAL SHAHID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054503	ADNAN AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054511	AQSA IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054513	ASMA ASLAM CHEEMA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054518	MUHAMMAD BILAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054521	MUHAMMAD SHAHBAZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054533	MUBEEN SHAHZAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054540	muhammad zubair ahmed	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054543	MUBBASER ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054546	NISAR AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054548	ATIF HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054554	KHURRAM SHAFIQUE	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054557	MUBASHER ISLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054558	TANVEER HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054568	IMRAN ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32054567	JAVERIA TABSUM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32058498	BABAR HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32058527	IQRA NOOR	PST	14	GY6302	CA 2005	2,856	2303

32058540	SONIA GHULAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32058594	MUHAMMAD ZUBAIR	E.S.E (SCI/MATH)	14	GY6302	CA 2005	2,856	2303
32058614	MUHAMMAD ASIM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32058717	ASMA NASEER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32058724	SUNDAS JUNAID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32058738	Abdul Rehman Bhutta	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32058739	ZULIFIQAR ALI	E.S.E (SCI/MATH)	14	GY6302	CA 2005	2,856	2303
32059181	USMAN NAWAZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059185	UME HABEEBA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059187	SHAHWAIZA SHAKEEL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059218	MISBAH ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059252	SAMINA BOOTA BHATTI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059260	KOMAL MANZOOR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059340	RIDA IQBAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059424	JAWAD QAISER	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059426	Muhammad Ali Raza Shamas	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059428	Muhamad Imran Chema	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
32059433	SHAHID ABBAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059435	ADNAN ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059437	HUMAIRA SHAHZADI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059441	DILAWAR PERVAIZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059443	YASIR ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059444	ADNAN ZAFAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059448	BILAL ASHRAF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32059856	ASAM BATOOL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32062627	FAIZA ARSHAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32065100	HIFZA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32066154	AROOJ AKHTAR	PST	14	GY6302	CA 2005	2,856	2303
32066357	HAFIZ TOSEEF AHMAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32066475	Sehrish Khadam Husai	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32069563	ZUBAIR FAROOQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32069708	SHABANA ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32069718	SALAM FIRDOUS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32069721	ASIYA BANO	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32069723	SAHAR BANO	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32070040	SHAMILA AKBAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32070069	KOMAL ASHIR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32070234	HIFZA AMBREEN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32070728	Muhammad Shoaib Mughal	S.S.E (ARTS)	16	GY6302	CA 2005	5,000	4032
32071271	SONIA SARFRAZ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32071773	ANAM BOKHARI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32077191	MUHAMMAD BILAL	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32077194	TANVEER AHMED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32078825	ZAGHAM ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32078827	KANWAL SHEHZADI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32081490	SADIA ASLAM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32083064	MISBAH ANJUM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303

32088025	SANA ASLAM	PST	14	GY6302	CA 2005	2,856	2303
32102837	Junaid Jamshaid Zulifiqar	S.E.S.E PHYSICAL	15	GY6302	CA 2005	2,856	2303
32102845	FAISAL MEHMOOD	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
32102849	S. Ahsan tanveer bukhari	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
32102855	S. Muhammad ali zaidi	EST (SCIENCE)	15	GY6302	CA 2005	2,856	2303
32102873	Muhammad Usman Safdar	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102876	Muhammad Usman Oppal	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102877	AMAAR BASHIR	PST	14	GY6302	CA 2005	2,856	2303
32102885	YASIR MUKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102890	NUMAN ARSHAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102893	SALMAN HASSAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102897	AWAIS JAVED	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102898	HASSAN RAZA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102902	WAQAS HUSSAIN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102909	MUHAMMAD WAQAS	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32102910	QAMAR TARIQ	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32107809	FARKHANDA SALEEM	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32109988	MAHEEN MUSTAFA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32110001	ROZINA ARSHAD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32112894	MEHWISH RIAZ	E.S.E (SCI/MATH)	14	GY6302	CA 2005	2,856	2303
32114168	AFEERA IJAZ RANA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32117092	SAIRA SAIF	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119431	SONIA HADYIAT	PST	14	GY6302	CA 2005	2,856	2303
32119441	H IRFAN MEHBOOB	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119443	WASEEM SHABBIR	E.S.E	14	GY6302	CA 2005	2,856	2303
32119445	SABHAT ALI	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119446	ALI HASSAN	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119447	WAQAS AHMED	E.S.E	14	GY6302	CA 2005	2,856	2303
32119450	KHALID MAHMOOD	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119451	SHAJAJAD SUNNY	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119452	MUHAMMAD SHAHID	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119453	SHAKEEL AKHTAR	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119454	YASIR SHAFAT	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119455	IJAZ AHMAD	E.S.E	14	GY6302	CA 2005	2,856	2303
32119557	ASAD ULLAH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32119561	MOSHIN RAZA	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32122163	SHAMOON MASIH	P.T.C.TEACHER	14	GY6302	CA 2005	2,856	2303
32223752	SOHAIB MUBARAK	E.S.E	14	GY6302	CA 2005	2,856	2303
TOTAL							1512135

S.No	Pers.no.	Name of Employee	Desig	BPS	Wage type	Dec	Recovery
1	30215740	KHALIDA PERVEEN	PST	14	CA 2005	2,856	2380
2	30215778	SHAHIDA NAZIR	PST	14	CA 2005	2,856	2380
3	30216020	NAGEENA YASMEEN	PST	14	CA 2005	2,856	2380
4	30216068	ASMAT ZAHRA	EST	15	CA 2005	2,856	2380
5	30216088	FAIZ AKHTAR	PST	14	CA 2005	2,856	2380
6	30216090	RUHSANA KAUSAR	PST	14	CA 2005	2,856	2380
7	30216095	HAMIDA BEGUM	EST	14	CA 2005	5,000	4167
8	30216122	TEHMINA ASLAM	PST	14	CA 2005	2,856	2380
9	30216216	ROBINA KOUSAR	PST	14	CA 2005	2,856	2380
10	30216263	TAHIRA YASMIN	PST	14	CA 2005	2,856	2380
11	30216264	FOZIA AFZAL	PST	14	CA 2005	2,856	2380
12	30216376	SHABANA QAMER	PST	14	CA 2005	2,856	2380
13	30216400	TANZEELA NAZLI	PST	14	CA 2005	2,856	2380
14	30216648	ALLYA NASEEM	PST	14	CA 2005	2,856	2380
15	30216678	NAJIMA SHAHEEN	PST	14	CA 2005	2,856	2380
16	30218931	SHAKEELA	PST	14	CA 2005	2,856	2380
17	30219129	ROBINA NAZ	PST	14	CA 2005	2,856	2380
18	30219156	SOOFIA SHAHWANA	PST	14	CA 2005	2,856	2380
19	30223350	IMTAZ AKHTAR	PST	14	CA 2005	2,856	2380
20	30223425	ABIDA NASREEN	PST	14	CA 2005	2,856	2380
21	30223882	FARHAT AFZA	PST	14	CA 2005	2,856	2380
22	30224680	AZRA PERVEEN	PST	14	CA 2005	2,856	2380
23	30224965	MAQSOODA JABEEN	PST	14	CA 2005	2,856	2380
24	30225093	AMTUL HAFEEZ	PST	14	CA 2005	2,856	2380
25	30225303	ZUBAIDA BEGUM	PST	14	CA 2005	2,856	2380
26	30225346	GHULAM SUGHRAN	PST	14	CA 2005	2,856	2380
27	30225721	BUSHRA PERVEEN	PST	14	CA 2005	2,856	2380
28	30226280	NUSRAT SHAHEEN	PST	14	CA 2005	2,856	2380
29	30229151	NAHEED AKHTAR	PST	14	CA 2005	2,856	2380
30	30229252	MUSSARAT TAHIRA	PST	14	CA 2005	2,856	2380
31	30229440	FARZANAALI AKBER	PST	14	CA 2005	2,856	2380
32	30229454	KHALIDA PERVEEN	PST	14	CA 2005	2,856	2380
33	30229528	SURRIA BEGUM	PST	14	CA 2005	2,856	2380
34	30229532	SHAMIM AFSHAN	S.S.T	16	CA 2005	5,000	4167
35	30229568	ASMAT ZURA	PST	14	CA 2005	2,856	2380
36	30229594	RAZIA PERVEEN	PST	14	CA 2005	2,856	2380
37	30229634	KNEEZ MUSRAT	PST	14	CA 2005	2,856	2380
38	30229762	SALMA AKHTAR	PST	14	CA 2005	2,856	2380
39	30229782	TAHIRA JABEEN	PST	14	CA 2005	2,856	2380
40	30229788	SHAHEEN KAUSAR	PST	14	CA 2005	2,856	2380
41	30229792	RIFFAT TAHIRA	PST	14	CA 2005	2,856	2380
42	30229807	SHAMIM AKHTER	EST	15	CA 2005	2,856	2380
43	30229809	SHAHIDA PARVEEN	PST	14	CA 2005	2,856	2380
44	30229835	PERVEEN AKHTAR	PST	14	CA 2005	2,856	2380
45	30229837	ABIDA NASREEN	PST	14	CA 2005	2,856	2380
46	30229901	SAJIDA PARVEEN	PST	14	CA 2005	2,856	2380
47	30230321	RUHSANA HUSSAIN	PST	14	CA 2005	2,856	2380

48	30230337	KHALIDA RAFIQUE	PST	14	CA 2005	2,856	2380
49	30230365	MUBARKA BEGUM	EST	15	CA 2005	2,856	2380
50	30230383	NARGIS PERVAIZ	PST	14	CA 2005	2,856	2380
51	30230400	MUSSARAT ZAHIRA	PST	14	CA 2005	2,856	2380
52	30230538	ZAHIDA YOUSAF	PST	14	CA 2005	2,856	2380
53	30230596	ZENAT SADDIQUE	PST	14	CA 2005	2,856	2380
54	30230616	ASIA PARVEEN	EST	15	CA 2005	2,856	2380
55	30230661	ROBINA NAZ	PST	14	CA 2005	2,856	2380
56	30230670	MUMTAZ ANJUM	PST	14	CA 2005	2,856	2380
57	30230705	AZMAT ZOUHARA	PST	14	CA 2005	2,856	2380
58	30230707	SAFAT ZOHRA	PST	14	CA 2005	2,856	2380
59	30230767	KHALIDA PARVEEN	PST	14	CA 2005	2,856	2380
60	30230789	NUSRAT BEGUM	PST	14	CA 2005	2,856	2380
61	30230791	MUSSARAT SARDAR	PST	15	CA 2005	2,856	2380
62	30230798	NASRA PERVEEN	PST	14	CA 2005	2,856	2380
63	30230935	SAEEDA FIRDAUS	PST	14	CA 2005	2,856	2380
64	30230992	ZUBADA BIBI	PST	14	CA 2005	2,856	2380
65	30231091	NAJAMA PARVEEN	PST	14	CA 2005	2,856	2380
66	30231115	SHAMIMAKHTAR	PST	14	CA 2005	2,856	2380
67	30231138	MUNNAZA KHANUM	PST	14	CA 2005	2,856	2380
68	30231185	ZAHIDA PARVEEN	PST	14	CA 2005	2,856	2380
69	30231191	KAUSAR PERVEEN	PST	14	CA 2005	2,856	2380
70	30231281	SHAISTA PERVEEN	PST	14	CA 2005	2,856	2380
71	30231309	NASIM KOUSAR	EST	N1	CA 2005	5,000	4167
72	30231341	RAZIA INAYAT	PST	14	CA 2005	2,856	2380
73	30231371	FARZANARASOOL SHAH	PST	14	CA 2005	2,856	2380
74	30231403	KHALIDA PARVEEN	PST	14	CA 2005	2,856	2380
75	30231478	ZOHRA BUKHARI	PST	14	CA 2005	2,856	2380
76	30231480	MUNAWAR SULTANA	PST	14	CA 2005	2,856	2380
77	30231530	BUSHRA	EST	15	CA 2005	2,856	2380
78	30231565	GHULAM FIZZA	EST	15	CA 2005	2,856	2380
79	30231585	RUKHASANA KAUSAR	PST	14	CA 2005	2,856	2380
80	30231591	RUKHSANA KOUSAR	PST	14	CA 2005	2,856	2380
81	30231694	SARWAT BANO	EST	15	CA 2005	2,856	2380
82	30231765	TANVEER KOUSAR	PST	14	CA 2005	2,856	2380
83	30231789	KHALID PERVEEN	PST	14	CA 2005	2,856	2380
84	30231790	ZAIBUN NISA	PST	14	CA 2005	2,856	2380
85	30231793	SAJIDA PERVEEN	PST	14	CA 2005	2,856	2380
86	30231836	NAHEED SABIR	PST	14	CA 2005	2,856	2380
87	30231889	MUNAZA TANVIR	PST	14	CA 2005	2,856	2380
88	30231909	SHAGUFTA YAQOOB	PST	14	CA 2005	2,856	2380
89	30231911	FIZZAH YASMIN	PST	14	CA 2005	2,856	2380
90	30231937	ROBINA KAUSAR	PST	14	CA 2005	2,856	2380
91	30231955	BUSHRA PARVEEN	PST	14	CA 2005	2,856	2380
92	30231977	RIZWANA ALTAF	PST	14	CA 2005	2,856	2380
93	30231983	AMNA IBRAHIM	PST	14	CA 2005	2,856	2380
94	30232031	SHABANA NAZ	PST	14	CA 2005	2,856	2380

95	30232106	MAZIR FATIMA	PST	14	CA 2005	2,856	2380
96	30232116	NASREEN BIBI	PST	14	CA 2005	2,856	2380
97	30232191	KOUSAR PERVEEN	PST	14	CA 2005	2,856	2380
98	30232192	ORANAB KALSOOM	EST	N1	CA 2005	5,000	4167
99	30232288	TAHIRA YASMEEN	S.S.T	16	CA 2005	5,000	4167
100	30232292	SAFIA AKHTAR	PST	14	CA 2005	2,856	2380
101	30232298	SAEEDA PERVEEN	PST	14	CA 2005	2,856	2380
102	30232329	NUSRAT BANO	PST	14	CA 2005	2,856	2380
103	30232357	SAJIDA PERVEEN	PST	14	CA 2005	2,856	2380
104	30232363	NUZHAT PERVEEN	PST	14	CA 2005	2,856	2380
105	30232390	RAHILA KAUSAR	PST	14	CA 2005	2,856	2380
106	30232475	RUHKSANA BASHIR	PST	14	CA 2005	2,856	2380
107	30232502	SAFIA BIBI	PST	14	CA 2005	2,856	2380
108	30232515	TANZILA NAZ	EST	15	CA 2005	2,856	2380
109	30232556	NUSRAT JABEEN	EST	N1	CA 2005	5,000	4167
110	30232561	RIFFAT ZAHOR	PST	14	CA 2005	2,856	2380
111	30232579	NUSRAT BEGUM	PST	14	CA 2005	2,856	2380
112	30232591	RAFIA BIBI	PST	14	CA 2005	2,856	2380
113	30232605	SHAHNAZ ALI	PST	14	CA 2005	2,856	2380
114	30232623	SYEDAASMAT BATOOL	PST	14	CA 2005	2,856	2380
115	30232653	IMTIAZ BANO	PST	14	CA 2005	2,856	2380
116	30232657	AMTUL HAFEEZ	PST	14	CA 2005	2,856	2380
117	30232661	TANVEER AKHTAR	EST	N1	CA 2005	5,000	4167
118	30232663	SAFIA AMIN	PST	14	CA 2005	2,856	2380
119	30232666	ASIA SADDIQUE	PST	14	CA 2005	2,856	2380
120	30232676	ANILA BASHIR	PST	14	CA 2005	2,856	2380
121	30232695	NADEEM KOUSAR	EST	15	CA 2005	2,856	2380
122	30232718	SHAHIDA NASREEN	PST	14	CA 2005	2,856	2380
123	30232760	SHAKILA FIRDOUS	PST	14	CA 2005	2,856	2380
124	30232769	SHAHNAZ BIBI	PST	14	CA 2005	2,856	2380
125	30232781	SALAM PERVEEN	PST	14	CA 2005	2,856	2380
126	30232783	BUSHRA NASREEN	PST	14	CA 2005	2,856	2380
127	30232784	SAJIDA PARVEEN	PST	14	CA 2005	2,856	2380
128	30232791	SHAGUFTA BASHIR	PST	14	CA 2005	2,856	2380
129	30232793	RIFFAT FIZA	PST	14	CA 2005	2,856	2380
130	30232805	NABILA RIAZ	PST	14	CA 2005	2,856	2380
131	30232810	RUHKSANA NAZ	PST	14	CA 2005	2,856	2380
132	30232858	NARGIS SAJJAD	PST	14	CA 2005	2,856	2380
133	30232893	SHAKILA MANZOOR	PST	14	CA 2005	2,856	2380
134	30232909	KHAIRUL NISA	PST	14	CA 2005	2,856	2380
135	30232911	BUSHRA AKHTAR	PST	14	CA 2005	2,856	2380
136	30232929	AZRA PERVEEN	PST	14	CA 2005	2,856	2380
137	30232949	YASMINALLAH DAD	PST	14	CA 2005	2,856	2380
138	30232962	SHAHIDA PARVEEN	PST	14	CA 2005	2,856	2380
139	30232994	SYEDARABAB ZOHRA	PST	14	CA 2005	2,856	2380
140	30233004	ASMA SIDDIQUE	EST	15	CA 2005	2,856	2380
141	30233015	ADEEBA MAHJABEEN	PST	14	CA 2005	2,856	2380

142	30233065	IFFAT TAHIRA	PST	14	CA 2005	2,856	2380
143	30233111	BUSHRA BASHIR	PST	14	CA 2005	2,856	2380
144	30233146	SOFIA NAHEED	PST	14	CA 2005	2,856	2380
145	30233149	KALSOOM AKHTAR	PST	14	CA 2005	2,856	2380
146	30233162	SHAHZADA IRAM	EST	15	CA 2005	2,856	2380
147	30233646	ITRAT BATOOL	PST	14	CA 2005	2,856	2380
148	30233705	BUSHRA PARVEEN	PST	14	CA 2005	2,856	2380
149	30233725	FAHMIDA YASMEEN	EST	15	CA 2005	2,856	2380
150	30234206	SAGIRA AKHTAR	PST	14	CA 2005	2,856	2380
151	30234237	SHAGUFTA NASRIN	PST	14	CA 2005	2,856	2380
152	30234238	ABIDA PARVEEN	PST	14	CA 2005	2,856	2380
153	30234246	TAHIRA NAHEED	PST	14	CA 2005	2,856	2380
154	30234261	RIZWANA KAUSAR	PST	14	CA 2005	2,856	2380
155	30234416	BUSHRA PERVEEN	PST	14	CA 2005	2,856	2380
156	30234464	NABEELA NAUREEN	PST	14	CA 2005	2,856	2380
157	30234470	FIZUTUN NISA	PST	14	CA 2005	2,856	2380
158	30234563	MRSSHAMA RAHEELA	PST	14	CA 2005	2,856	2380
159	30234656	FAZELET TAHERH	PST	14	CA 2005	2,856	2380
160	30234660	REHANA KOUSAR	PST	14	CA 2005	2,856	2380
161	30234681	RAZIA SULTANA	EST	N1	CA 2005	5,000	4167
162	30234710	NABEELA SHAHEEN	PST	14	CA 2005	2,856	2380
163	30235089	SHAFQATUN NISA	PST	14	CA 2005	2,856	2380
164	30235220	SHAHIDA TASLEEM	PST	14	CA 2005	2,856	2380
165	30235561	SHAHNAZ AKHTAR	PST	14	CA 2005	2,856	2380
166	30235834	ROBINA ASMAT	SST	17	CA 2005	5,000	4167
167	30236691	RUSSHANA SHAREEF	SST	17	CA 2005	5,000	4167
168	30237467	MUDASSAR AKRAM	S.S.T	18	CA 2005	5,000	4167
169	30237841	SUMERA SHAREEN	SST	17	CA 2005	5,000	4167
170	30237879	RAZIA SULTANA	SST	16	CA 2005	5,000	4167
171	30247793	ZAHIDANASREEN HASHMI	PST	14	CA 2005	2,856	2380
172	30284236	AFIA NOREEN	EST	N1	CA 2005	5,000	4167
173	30414829	SHAHNAZ FATIMA	PST	14	CA 2005	2,856	2380
174	30470782	NASIRA SIDDIQUE	PST	14	CA 2005	2,856	2380
175	30521354	MUNAZA FERDOUS	PST	14	CA 2005	2,856	2380
176	30555848	SAMRA NOREEN	PST	14	CA 2005	2,856	2380
177	30556458	SAIMA MUKHTAR	PST	14	CA 2005	2,856	2380
178	30558338	KOUSAR YASMEEN	PST	14	CA 2005	2,856	2380
179	30579990	FOUZIA CHEEMA	PST	14	CA 2005	2,856	2380
180	30581530	ZEBUNNISA ABDULRASHID	PST	14	CA 2005	2,856	2380
181	30584352	RIFFAT ARA	PST	14	CA 2005	2,856	2380
182	30592139	RUBINA ISHAQ`	PST	14	CA 2005	2,856	2380
183	30612070	SAMIA NAZ	PST	14	CA 2005	2,856	2380
184	30613207	SHABNAM SHAHZADI	PST	14	CA 2005	2,856	2380
185	30617678	NADIA MAJEED	EST	15	CA 2005	2,856	2380
186	30617685	FARZANA AHMED BUTT	EST	15	CA 2005	2,856	2380
187	30719106	SAJJAD ALIA	PST	07	CA 2005	1,932	1610
188	30719642	SAJIDA NASREEN	EST	15	CA 2005	2,856	2380

189	30752069	SNOBER GULL	EST	15	CA 2005	2,856	2380
190	30752904	NAZIA PERVEEN	PST	14	CA 2005	2,856	2380
191	30757602	FARZANA LATIF	PST	14	CA 2005	2,856	2380
192	30761039	RUKHASANA KOUSAR	PST	14	CA 2005	2,856	2380
193	30763943	FARAH SHAZIA	PST	14	CA 2005	2,856	2380
194	30769628	ZARINA KAUSAR	PST	14	CA 2005	2,856	2380
195	30779522	NASEEM AKHTER	PST	14	CA 2005	2,856	2380
196	30783647	SHAHIDA BASHARAT	PST	14	CA 2005	2,856	2380
197	30808803	MARIA LIAQAT GHUMAN	PST	14	CA 2005	2,856	2380
198	30811794	SADAF ZAHRA BUKHARI	S.S.T	16	CA 2005	5,000	4167
199	30854718	RAHILA RANI	PST	14	CA 2005	2,856	2380
200	30854723	NASEEM AKHTAR	PST	14	CA 2005	2,856	2380
201	30854724	SAGHIRA SADIQUE	PST	14	CA 2005	2,856	2380
202	30854728	RIZWANA ANJUM	PST	14	CA 2005	2,856	2380
203	30856567	RUKHSANA	PST	14	CA 2005	2,856	2380
204	30856641	ABIDA PERVEEN	PST	14	CA 2005	2,856	2380
205	30856664	SAFIA BEGUM	PST	14	CA 2005	2,856	2380
206	30899728	FARZANA SHAHEEN	PST	14	CA 2005	2,856	2380
207	30912921	SHAFQAT BATOOL	PST	14	CA 2005	2,856	2380
208	30913232	ABIDA TANVEER	PST	14	CA 2005	2,856	2380
209	30915148	SHABNAM BATOOL	PST	14	CA 2005	2,856	2380
210	30919845	KOUSAR PERVEEN	EST	15	CA 2005	2,856	2380
211	30920322	SHAKILA TABASUM	PST	14	CA 2005	2,856	2380
212	30920326	GHULAM SUGHRA	PST	14	CA 2005	2,856	2380
213	30920327	SUMAIRA ASLAM	PST	14	CA 2005	2,856	2380
214	30920424	MAMOONA ZAFAR	PST	14	CA 2005	2,856	2380
215	30920439	ABIDA NASREEN	EST	15	CA 2005	2,856	2380
216	30920634	RUBINA BASHIR	PST	14	CA 2005	2,856	2380
217	30920641	ASIA YAQOOB	PST	14	CA 2005	2,856	2380
218	30920644	SAMARA YASMIN	PST	14	CA 2005	2,856	2380
219	30920655	SHAGHUFTA NAZLI	PST	14	CA 2005	2,856	2380
220	30920665	RUQIYA BEGUM	PST	14	CA 2005	2,856	2380
221	30920669	DILSHAD BANO	PST	14	CA 2005	2,856	2380
222	30920672	WAJIDA	PST	14	CA 2005	2,856	2380
223	30920681	SAMINA AKHTAR	PST	14	CA 2005	2,856	2380
224	30920685	RIFFAT TAHIRA	PST	14	CA 2005	2,856	2380
225	30920693	NAZIA PERVEEN	PST	14	CA 2005	2,856	2380
226	30920820	NOREEN AKHTAR	PST	14	CA 2005	2,856	2380
227	30920827	RASHIDA PERVEEN	PST	14	CA 2005	2,856	2380
228	30920832	SOBIA RASHEED	PST	14	CA 2005	2,856	2380
229	30920839	SHAKEELA ASHRAF	PST	14	CA 2005	2,856	2380
230	30920843	YASMIN ANWAR	PST	14	CA 2005	2,856	2380
231	30926433	FARZANA KAUSAR	PST	14	CA 2005	2,856	2380
232	30933962	ASMA NOREEN	PST	14	CA 2005	2,856	2380
233	30944236	BUSHRA FAYYAZ	PST	14	CA 2005	2,856	2380
234	30960778	SALMA JAVED	PST	14	CA 2005	2,856	2380
235	30962893	IRZAN CHATHA	PST	14	CA 2005	2,856	2380

236	30962896	SOBIA RIAZ	PST	14	CA 2005	2,856	2380
237	30962969	TOSHIBA NAZAR	PST	14	CA 2005	2,856	2380
238	30962995	NUZHAT PARVEEN	PST	14	CA 2005	2,856	2380
239	30963001	SALMA ARSHAD	PST	14	CA 2005	2,856	2380
240	30963029	RAZIA BATOOL	PST	14	CA 2005	2,856	2380
241	30969879	FOUZIA JABEEN	EST	N1	CA 2005	5,000	4167
242	30976836	ASMAT TAHIRA	PST	14	CA 2005	2,856	2380
243	30976841	MUZAMAL REHANA	PST	14	CA 2005	2,856	2380
244	30976846	TASMEYA JABEEN	PST	14	CA 2005	2,856	2380
245	30976861	MANAZA RAHMAT	PST	14	CA 2005	2,856	2380
246	30976863	UZMA KALSOOM	PST	14	CA 2005	2,856	2380
247	30976871	ASAM IJAZ	PST	14	CA 2005	2,856	2380
248	30976874	RAHEELA NAZISH	PST	14	CA 2005	2,856	2380
249	30976881	AFIFA REHMAT	PST	14	CA 2005	2,856	2380
250	30976884	UZMA NAZ	PST	14	CA 2005	2,856	2380
251	30976890	RIZWANA KHANUM	PST	14	CA 2005	2,856	2380
252	30976893	ZAHIDA PARVEEN	PST	14	CA 2005	2,856	2380
253	30977016	NOSHABA SIDDIQUE	PST	14	CA 2005	2,856	2380
254	30977025	SHAKEELA SAFDAR	PST	14	CA 2005	2,856	2380
255	30977036	SHAZIA BAHADUR	PST	14	CA 2005	2,856	2380
256	30977038	FARHANA AROOJ	PST	14	CA 2005	2,856	2380
257	30977083	AMMARA SAIF ULLAH	PST	14	CA 2005	2,856	2380
258	30977098	NAZIA RANI	PST	14	CA 2005	2,856	2380
259	30977116	NOSHABA RAMZAN	EST	15	CA 2005	2,856	2380
260	30977140	FARHANA IRSHAD	PST	14	CA 2005	2,856	2380
261	30977143	FARZANA KOUSAR	PST	14	CA 2005	2,856	2380
262	30977146	SADIA YAQOOB	EST	15	CA 2005	2,856	2380
263	30980075	JAMILA BANO	EST	15	CA 2005	2,856	2380
264	30980093	GHAZALA	PST	14	CA 2005	2,856	2380
265	30980103	UMMAY FARWA	EST	15	CA 2005	2,856	2380
266	30980133	SUGHRA PERVEEN	EST	15	CA 2005	2,856	2380
267	30980134	NARGIS FIRDOUS	EST	15	CA 2005	2,856	2380
268	30980140	GULNAZ AKHTAR	EST	15	CA 2005	2,856	2380
269	30980144	SAMINA AKHTAR TALLAT	EST	15	CA 2005	2,856	2380
270	30980363	NUSRAT TAHIRA	PST	14	CA 2005	2,856	2380
271	30980366	REHANA HYDER	PST	14	CA 2005	2,856	2380
272	30980375	PARVEEN AKHTAR	PST	14	CA 2005	2,856	2380
273	30980380	ASIA TABASUM	PST	14	CA 2005	2,856	2380
274	30980383	ATTIA SHAHEEN	PST	14	CA 2005	2,856	2380
275	30980385	AZRA MANZOOR	PST	14	CA 2005	2,856	2380
276	30980388	FAIZANA SALEEM	EST	15	CA 2005	2,856	2380
277	30980398	RIFFAT SHAHEEN	EST	15	CA 2005	2,856	2380
278	30980406	NYLA NASEEM	EST	15	CA 2005	2,856	2380
279	30980408	ASMA YAQOOB	PST	14	CA 2005	2,856	2380
280	30980409	RAHEELA AKHTAR	EST	15	CA 2005	2,856	2380
281	30980414	SHAGUFTA PERVEEN	EST	15	CA 2005	2,856	2380
282	30980443	SAMINA ARSHAD	PST	14	CA 2005	2,856	2380

283	30980447	BAULA shaheen	EST	15	CA 2005	2,856	2380
284	30980462	SHAZIA SHARIF	PST	14	CA 2005	2,856	2380
285	30980477	SHAISTA NOREEN	EST	15	CA 2005	2,856	2380
286	30980482	IRAM RIAZ CHEEMA	EST	15	CA 2005	2,856	2380
287	30980539	ROBINA KOUSAR	PST	14	CA 2005	2,856	2380
288	30980546	NARGAS SADIA	S.E.S.E	15	CA 2005	2,856	2380
289	30980567	SAIMA SAFDAR	EST	15	CA 2005	2,856	2380
290	30981028	MUZAMMAL ZAHIRA	PST	14	CA 2005	2,856	2380
291	30981077	KAUSAR PARVEEN	PST	14	CA 2005	2,856	2380
292	30981138	SADIA SANA	PST	14	CA 2005	2,856	2380
293	30982604	RAZIA ANYAT	PST	14	CA 2005	2,856	2380
294	31001204	NADIA SHAHEEN	EST	15	CA 2005	2,856	2380
295	31001230	SHABANA GHULAM RASOOL	EST	15	CA 2005	2,856	2380
296	31001831	SHAKILA NAHEED	PST	14	CA 2005	2,856	2380
297	31001893	ISHRAT NAZ	EST	15	CA 2005	2,856	2380
298	31001909	TAHIRA INAYAT	EST	15	CA 2005	2,856	2380
299	31002036	SAIMA SABAR	PST	14	CA 2005	2,856	2380
300	31002056	ASMA SHAHID	PST	14	CA 2005	2,856	2380
301	31002067	SADIA AYUB	PST	14	CA 2005	2,856	2380
302	31015579	zahida perveen	EST	15	CA 2005	2,856	2380
303	31021309	UZMA RANI	PST	14	CA 2005	2,856	2380
304	31042351	SYEDA UME SALMA	EST	15	CA 2005	2,856	2380
305	31046222	TASWAR TASLEEM	PST	14	CA 2005	2,856	2380
306	31046844	SHAFQAT UN NISA	PST	14	CA 2005	2,856	2380
307	31047677	TANVEER YASMEEN	PST	14	CA 2005	2,856	2380
308	31047949	KANWAL RUBINA	PST	14	CA 2005	2,856	2380
309	31047953	KALSOOM AKHTAR	PST	14	CA 2005	2,856	2380
310	31048203	NAFISA JAVED	PST	14	CA 2005	2,856	2380
311	31048210	MAH LAQA	EST	15	CA 2005	2,856	2380
312	31067258	SHANAWAR AKHTAR	EST	15	CA 2005	2,856	2380
313	31128710	TAHIRA BATOOL	PST	14	CA 2005	2,856	2380
314	31195175	ASMAT TAHIRA	PST	14	CA 2005	2,856	2380
315	31195191	FARZANA BATOOL	PST	14	CA 2005	2,856	2380
316	31195587	RUHKSANA MUSHTAQ	EST	15	CA 2005	2,856	2380
317	31221317	GHAZALA KOUSAR	PST	14	CA 2005	2,856	2380
318	31270196	MUNTAHA ANWAR	PST	14	CA 2005	2,856	2380
319	31281831	SHAMMONA MUZAFFAR	PST	14	CA 2005	2,856	2380
320	31284134	RAFAQAT	EST	15	CA 2005	2,856	2380
321	31284136	TAHIRA NAHEED	PST	14	CA 2005	2,856	2380
322	31294645	SHAMYLA NAWAZ	PST	14	CA 2005	2,856	2380
323	31320842	SADAF NOREEN	PST	14	CA 2005	2,856	2380
324	31320856	SHAGUFTA ZAHID	PST	14	CA 2005	2,856	2380
325	31328724	ZUNARA ANJAM	PST	14	CA 2005	2,856	2380
326	31332453	DARAKSHAN ASHRAF	PST	14	CA 2005	2,856	2380
327	31353343	RIFFAT YASMIN	PST	14	CA 2005	2,856	2380
328	31353373	SHAZIA PERVEEN	EST	15	CA 2005	2,856	2380
329	31353389	UMMARA ASLAM	PST	14	CA 2005	2,856	2380

330	31354922	ADILA NAZIR	PST	14	CA 2005	2,856	2380
331	31355283	UZMA ABBAS	PST	14	CA 2005	2,856	2380
332	31355693	NADIA KAUSAR	PST	14	CA 2005	2,856	2380
333	31355790	SAIMA NAZ	PST	14	CA 2005	2,856	2380
334	31356781	MUNAZA RANI	EST	15	CA 2005	2,856	2380
335	31399514	SHAMILA RASHEED	PST	14	CA 2005	2,856	2380
336	31418474	RIZWANA TABBASSUM	PST	14	CA 2005	2,856	2380
337	31418505	GHUZALA SULTAN	EST	15	CA 2005	2,856	2380
338	31418563	AMEENA NAZ	PST	14	CA 2005	2,856	2380
339	31435036	SALMA TABBASUM	PST	14	CA 2005	2,856	2380
340	31435335	SIDRA NAZ	PST	14	CA 2005	2,856	2380
341	31437339	ASMA YASMEEN	PST	14	CA 2005	2,856	2380
342	31438767	SAAQBA NAZ	PST	14	CA 2005	2,856	2380
343	31446079	FARDOUS NAZIA	PST	14	CA 2005	2,856	2380
344	31446250	SHAMAILA NAZIR	EST	15	CA 2005	2,856	2380
345	31446260	RAFIA BASHIR	EST	15	CA 2005	2,856	2380
346	31446264	FARKHAR UN NISA	EST	15	CA 2005	2,856	2380
347	31446269	AMINA MUNIR	EST	15	CA 2005	2,856	2380
348	31446285	HAFIZA NIGHAT	EST	15	CA 2005	2,856	2380
349	31446516	RASHDA	EST	15	CA 2005	2,856	2380
350	31446517	SIDRA SULTAN	EST	15	CA 2005	2,856	2380
351	31446531	SHAISTA NASREEN	EST	15	CA 2005	2,856	2380
352	31448067	SHAKILA IRSHAD	PST	14	CA 2005	2,856	2380
353	31451018	NAZIA RAHMAT	PST	14	CA 2005	2,856	2380
354	31451021	MADIA AKHTAR	PST	14	CA 2005	2,856	2380
355	31451037	KANWAL SHAHZADI	PST	14	CA 2005	2,856	2380
356	31451086	FATIMA KAUSAR	PST	14	CA 2005	2,856	2380
357	31451087	ROBINA ASLAM	PST	14	CA 2005	2,856	2380
358	31451089	SADIA KOUSAR	PST	14	CA 2005	2,856	2380
359	31451092	ASMA PERVEEN	PST	14	CA 2005	2,856	2380
360	31451102	ZUBDA RIAZ	PST	14	CA 2005	2,856	2380
361	31451105	SYEDA GHULAM SAKINA	PST	14	CA 2005	2,856	2380
362	31453219	MAQDUS ILYAS	EST	15	CA 2005	2,856	2380
363	31457069	SAFWANA AKBAR	PST	14	CA 2005	2,856	2380
364	31458399	NIGHAT NAHEED	EST	15	CA 2005	2,856	2380
365	31458442	AFZA IQBAL	PST	14	CA 2005	2,856	2380
366	31458801	TANZEELA BASHIR	PST	14	CA 2005	2,856	2380
367	31470170	HAMIDA KOUSAR	EST	15	CA 2005	2,856	2380
368	31473642	MUNEEBA TABASSAM	EST	15	CA 2005	2,856	2380
369	31473643	PARVEEN AKHTAR	PST	14	CA 2005	2,856	2380
370	31473645	NAJMA KOUSAR	PST	14	CA 2005	2,856	2380
371	31473833	ASFA NAUREEN	EST	15	CA 2005	2,856	2380
372	31473842	AZMAT TAHIRA	EST	15	CA 2005	2,856	2380
373	31473844	SAMINA TUFAIL	EST	15	CA 2005	2,856	2380
374	31473848	NEELAM MANZOOR	PST	14	CA 2005	2,856	2380
375	31473863	FARAH DIBA	PST	14	CA 2005	2,856	2380
376	31473904	FARZANA KOUSAR	EST	15	CA 2005	2,856	2380

377	31479836	SUMAIRA RAHMAT	PST	14	CA 2005	2,856	2380
378	31482340	SOBIA SADAF	PST	14	CA 2005	2,856	2380
379	31485999	SADAF RIAZ	S.S.T	16	CA 2005	5,000	4167
380	31486674	SHAGUFTA NAVEED	PST	14	CA 2005	2,856	2380
381	31491332	SOBIA RASHID	S.S.T	16	CA 2005	5,000	4167
382	31491884	RIZWAN ZAFAR CHEEMA	PST	14	CA 2005	2,856	2380
383	31569368	SAIMA BASHIR	PST	14	CA 2005	2,856	2380
384	31574448	HINA BATOOL	EST	15	CA 2005	2,856	2380
385	31582456	AAMIRA YASIN	PST	14	CA 2005	2,856	2380
386	31584153	IRAM ASLAM	PST	14	CA 2005	2,856	2380
387	31588042	RUKHSANA KOUSAR	EST	15	CA 2005	2,856	2380
388	31588253	MADIHA RIAZ	PST	14	CA 2005	2,856	2380
389	31588304	UZMA LIAQAT	PST	14	CA 2005	2,856	2380
390	31588308	WAKEELA HANIF	PST	14	CA 2005	2,856	2380
391	31588314	SAIQA BIBI	PST	14	CA 2005	2,856	2380
392	31589694	FOZIA JABEEN	S.S.T(SC)	16	CA 2005	5,000	4167
393	31590490	QUDSIA SHAHEEN	PST	14	CA 2005	2,856	2380
394	31592134	SAIMA NOREEN	S.E.S.E	16	CA 2005	5,000	4167
395	31592631	LUBINA SADIQ	PST	14	CA 2005	2,856	2380
396	31593382	RABIA YOUSAF	EST	15	CA 2005	2,856	2380
397	31596790	NADIA SAEED	S.S.T	16	CA 2005	5,000	4167
398	31596807	SHAZIA ABRAR	PST	14	CA 2005	2,856	2380
399	31596815	SADIA LIAQAT	EST	15	CA 2005	2,856	2380
400	31596828	SADAF RANI	EST	15	CA 2005	2,856	2380
401	31598696	RAFIA	PST	14	CA 2005	2,856	2380
402	31598724	SOBIA KHANAM	PST	14	CA 2005	2,856	2380
403	31600192	NABIELA SHEHZADI	EST	15	CA 2005	2,856	2380
404	31600394	NAZIA NASRULLAH	PST	14	CA 2005	2,856	2380
405	31600411	SAMEERA ABDUL QAYUM	PST	14	CA 2005	2,856	2380
406	31600419	AAMINA ISHAQ	PST	14	CA 2005	2,856	2380
407	31603710	RAFIA JABEEN	PST	14	CA 2005	2,856	2380
408	31605026	MISBAH SHAZIA	PST	14	CA 2005	2,856	2380
409	31606239	UNBER AYUB	PST	14	CA 2005	2,856	2380
410	31606254	HUSNA BATOOL	PST	14	CA 2005	2,856	2380
411	31606581	AFFIFA ANDLEEB	S.S.T	16	CA 2005	5,000	4167
412	31606931	SHAFQAT SHAHZADI	EST	15	CA 2005	2,856	2380
413	31612510	SADIA KAUSAR	PST	14	CA 2005	2,856	2380
414	31612844	SHAGUFTA YASMEEN	EST	15	CA 2005	2,856	2380
415	31612947	SAIQA YASIR	PST	14	CA 2005	2,856	2380
416	31616759	RAO DURR-E-SHAHWAR AKHTAR	PST	14	CA 2005	2,856	2380
417	31622477	ARSHIA JABEEN	PST	14	CA 2005	2,856	2380
418	31651602	SAJIDA BOOTA	PST	14	CA 2005	2,856	2380
419	31653098	TAYYABA SHAHZADI	PST	14	CA 2005	2,856	2380
420	31670049	FARAH SAFDAR	PST	14	CA 2005	2,856	2380
421	31670052	AMBER SABA	ESE	14	CA 2005	2,856	2380
422	31670815	NATASHA REHMAN	EST	15	CA 2005	2,856	2380
423	31674159	SAMRA NAZ	EST	15	CA 2005	2,856	2380

424	31674199	TANZEELA NASRULLAH	EST	15	CA 2005	2,856	2380
425	31690253	MUZNA SHAKIR	EST	15	CA 2005	2,856	2380
426	31690723	ASTER MARIA	PST	14	CA 2005	2,856	2380
427	31712369	SHAZIA ABBAS	E.S.E	14	CA 2005	2,856	2380
428	31716079	SAMMRA IQBAL	EST	15	CA 2005	2,856	2380
429	31723985	MARIAM TAHIRA	PST	14	CA 2005	2,856	2380
430	31727705	SUMRA MASAUD	PST	14	CA 2005	2,856	2380
431	31739211	NADIA KANWAL	PST	14	CA 2005	2,856	2380
432	31739529	SONIA AZAM	E.S.E	14	CA 2005	2,856	2380
433	31746252	SHEEBA ASMAT	PST	14	CA 2005	2,856	2380
434	31751329	NABILA ISHAQ	PST	14	CA 2005	2,856	2380
435	31772053	SAMIQA SHAHZADI	PST	14	CA 2005	2,856	2380
436	31779691	KHADIJA SHAKEEL	S.S.E	16	CA 2005	5,000	4167
437	31789965	SABIHA AKBAR	PST	14	CA 2005	2,856	2380
438	31796952	NAVEELA ABDU MAJEED	PST	14	CA 2005	2,856	2380
439	31796974	AMINA ANAM	PST	14	CA 2005	2,856	2380
440	31797842	SAIRA MUSTAFA	PST	14	CA 2005	2,856	2380
441	31797856	ARFA IRSHAD NATT	EST	15	CA 2005	2,856	2380
442	31797865	TANZEELA WASEEM	PST	14	CA 2005	2,856	2380
443	31797867	RAHAT IQBAL	PST	14	CA 2005	2,856	2380
444	31797872	AROOJ FATIMA	PST	14	CA 2005	2,856	2380
445	31797875	ZEENAT RIAZ	PST	14	CA 2005	2,856	2380
446	31797877	SUMERA MUSTAFA	PST	14	CA 2005	2,856	2380
447	31797879	ANUM ASHRAF	PST	14	CA 2005	2,856	2380
448	31797881	LUBNA NASAR IQBAL	PST	14	CA 2005	2,856	2380
449	31797884	MEHWISH MANSHA	SSE	16	CA 2005	5,000	4167
450	31797886	AFIFA NAZ	PST	14	CA 2005	2,856	2380
451	31797892	FAREEHA SHUMROOKH	PST	14	CA 2005	2,856	2380
452	31798073	MARIA RAZZAQ	PST	14	CA 2005	2,856	2380
453	31798084	SHAMILA SHAHBAZ	EST	15	CA 2005	2,856	2380
454	31798092	MEHWISH FIRDOUS	PST	14	CA 2005	2,856	2380
455	31798126	MADIHA ASHFAQ	PST	14	CA 2005	2,856	2380
456	31798142	NUSRAT NAWAZ	PST	14	CA 2005	2,856	2380
457	31798171	HIFSA RIASAT	PST	14	CA 2005	2,856	2380
458	31798177	FATIMA TUL-ZEHRA	E.S.E	14	CA 2005	2,856	2380
459	31798194	SAMIYA SADIQ	E.S.E	14	CA 2005	2,856	2380
460	31798199	SADAF AKBAR	S.S.E	16	CA 2005	5,000	4167
461	31798209	TASNEEM SHABBIR	PST	14	CA 2005	2,856	2380
462	31798218	ASIA ASLAM	PST	14	CA 2005	2,856	2380
463	31798245	MEHVISH RANI	PST	14	CA 2005	2,856	2380
464	31798669	KIRAN KANWAL	PST	14	CA 2005	2,856	2380
465	31804104	AYESHA NAWAZ	PST	14	CA 2005	2,856	2380
466	31804148	NOSHEEN ASHRAF	PST	14	CA 2005	2,856	2380
467	31804195	HAFSA BILAL	PST	14	CA 2005	2,856	2380
468	31821112	SAMRA ARSHAD	PST	14	CA 2005	2,856	2380
469	31821148	AYESHA RIASAT	S.S.E	16	CA 2005	5,000	4167
470	31823309	nazia iqbal	PST	14	CA 2005	2,856	2380

471	31829137	LUBNA SHAHZADI	S.S.E	16	CA 2005	5,000	4167
472	31847018	JAMILA AKHTAR	PST	14	CA 2005	2,856	2380
473	31849470	afza shahzadi	PST	14	CA 2005	2,856	2380
474	31856712	HINA MUZAFFAR	S.S.E	16	CA 2005	5,000	4167
475	31868869	RASHIDA BASHIR	PST	14	CA 2005	2,856	2380
476	31868873	TAYYABA SHABEER	E.S.E	14	CA 2005	2,856	2380
477	31868885	ZAHRA TALIB	S.S.E	16	CA 2005	5,000	4167
478	31868974	KHADIJA ARSHAD	EST	15	CA 2005	2,856	2380
479	31870445	SADIA MUBARIK	PST	14	CA 2005	2,856	2380
480	31870470	SHAHIDA BATOOL	PST	14	CA 2005	2,856	2380
481	31881525	ATIA SHAHZADI	E.S.E	14	CA 2005	2,856	2380
482	31881528	ZANIB QAMAR	PST	14	CA 2005	2,856	2380
483	31889120	SAIMA KHURSHID	PST	14	CA 2005	2,856	2380
484	31889123	MARYAM NISAR	E.S.E	14	CA 2005	2,856	2380
485	31895617	MEHWISH AUNDLEEB	S.S.E	16	CA 2005	5,000	4167
486	31898288	FAIZA ASHIQ	PST	14	CA 2005	2,856	2380
487	31900006	AQSA LIAQAT	PST	14	CA 2005	2,856	2380
488	31900014	SAMRINA IJAZ	S.S.E	16	CA 2005	5,000	4167
489	31900018	FEHMEEDA ANWAR	PST	14	CA 2005	2,856	2380
490	31900019	SIDRA ISHFAQ	PST	14	CA 2005	2,856	2380
491	31900022	REHANA KOUSAR	PST	14	CA 2005	2,856	2380
492	31900055	ANEELA AMEEN	PST	14	CA 2005	2,856	2380
493	31900461	SAIMA RIAZ	EST	15	CA 2005	2,856	2380
494	31900471	IFFAT NOREEN	PST	14	CA 2005	2,856	2380
495	31901635	ANUM NAEEM NAGRA	EST	15	CA 2005	2,856	2380
496	31902766	MUNEEBA FIRDOUS	PST	14	CA 2005	2,856	2380
497	31902905	SIDRA NAWAZ	PST	14	CA 2005	2,856	2380
498	31902908	MUNIBA SAMREEN	PST	14	CA 2005	2,856	2380
499	31902920	TANZEELA	PST	14	CA 2005	2,856	2380
500	31903428	MEHWISH RANI	PST	14	CA 2005	2,856	2380
501	31903431	SANA MATLOOB	PST	14	CA 2005	2,856	2380
502	31903433	MARYAM RUBINA	PST	14	CA 2005	2,856	2380
503	31905892	MARYAM ARSHAD	PST	14	CA 2005	2,856	2380
504	31919881	SAIMA RANI	PST	14	CA 2005	2,856	2380
505	31920265	MARIAM INAYAT	PST	14	CA 2005	2,856	2380
506	31922421	ANAM RASHID	PST	14	CA 2005	2,856	2380
507	31925914	IRFA ABID	PST	14	CA 2005	2,856	2380
508	31936621	RUBA ASHRAF	PST	14	CA 2005	2,856	2380
509	31948369	MUNAZZA SHAKOOR	PST	14	CA 2005	2,856	2380
510	32018213	NAZISH IMTIAZ	PST	14	CA 2005	2,856	2380
511	32019161	ANAM IMAM	PST	14	CA 2005	2,856	2380
512	32020418	SAMINA IQBAL	PST	14	CA 2005	2,856	2380
513	32021736	IMRAN FIRDOUS	PST	14	CA 2005	2,856	2380
514	32022878	IQRA SHAHID	PST	14	CA 2005	2,856	2380
515	32032532	SHUMAILA AMAN	E.S.E	14	CA 2005	2,856	2380
516	32037467	NAGHMA FIRDOUS	PST	14	CA 2005	2,856	2380
517	32038199	UZMA ARIF	PST	14	CA 2005	2,856	2380

518	32039097	UZMA BATOOL	PST	14	CA 2005	2,856	2380
519	32045698	SIDRA YAQOOB	PST	14	CA 2005	2,856	2380
520	32047724	MUNIBA RIZVI	PST	14	CA 2005	2,856	2380
521	32048794	ASIFA GHAFOR	EST	15	CA 2005	2,856	2380
522	32048797	AYESHA TASLEEM	PST	14	CA 2005	2,856	2380
523	32048802	MASHAL RIAZ	PST	14	CA 2005	2,856	2380
524	32048804	ANEELA KAUSAR	PST	14	CA 2005	2,856	2380
525	32048810	AISHA BASHIR	PST	14	CA 2005	2,856	2380
526	32048811	AROOSA	PST	14	CA 2005	2,856	2380
527	32048813	TAYYABA MAJEED	PST	14	CA 2005	2,856	2380
528	32048818	SHAISTA KOUSAR	PST	14	CA 2005	2,856	2380
529	32048822	SUMAIRA NAWAZ	PST	14	CA 2005	2,856	2380
530	32048823	NIDA MUMTAZ	PST	14	CA 2005	2,856	2380
531	32048827	NAGINA RIAZ	PST	14	CA 2005	2,856	2380
532	32048830	ASRA RIAZ	PST	14	CA 2005	2,856	2380
533	32048833	HIRA SALEEM	PST	14	CA 2005	2,856	2380
534	32048837	MUNEEBA YASEEN	PST	14	CA 2005	2,856	2380
535	32048838	SABA SHAWAQAT	PST	14	CA 2005	2,856	2380
536	32048839	ASIA SHABBIR SHERAZI	PST	14	CA 2005	2,856	2380
537	32048841	HAJRA RIAZ	PST	14	CA 2005	2,856	2380
538	32048845	SANA INYAT	PST	14	CA 2005	2,856	2380
539	32048847	AZQA NOREEN	PST	14	CA 2005	2,856	2380
540	32048851	SIDRA NAWAZ	PST	14	CA 2005	2,856	2380
541	32048859	ZUNAIRA ILYAS	PST	14	CA 2005	2,856	2380
542	32048863	TANZEELA IFTIKHAR	PST	14	CA 2005	2,856	2380
543	32048867	NAYAB GULZAR	PST	14	CA 2005	2,856	2380
544	32048869	GULSHAN MANZOOR	PST	14	CA 2005	2,856	2380
545	32048878	ASIMA MUNIR	PST	14	CA 2005	2,856	2380
546	32048880	AMINA TAHIRA	PST	14	CA 2005	2,856	2380
547	32048882	SITARA NASRULLAH	PST	14	CA 2005	2,856	2380
548	32049597	nida zainab	PST	14	CA 2005	2,856	2380
549	32049624	ROOHA IQBAL	EST	15	CA 2005	2,856	2380
550	32050458	GHUZALA RIAZ	PST	14	CA 2005	2,856	2380
551	32050541	HAFIZA NAZIA	PST	14	CA 2005	2,856	2380
552	32052334	SIDRA IMTIAZ	PST	14	CA 2005	2,856	2380
553	32052868	AMNA RANI	PST	14	CA 2005	2,856	2380
554	32053045	numra saleem	PST	14	CA 2005	2,856	2380
555	32053136	FAIZA NAWAZ	PST	14	CA 2005	2,856	2380
556	32053185	farhat rukhsana	PST	14	CA 2005	2,856	2380
557	32053242	DEEBA RANI	PST	14	CA 2005	2,856	2380
558	32053286	MAH ZOOR FATIMA	PST	14	CA 2005	2,856	2380
559	32053310	TANZEELA AFZAL	PST	14	CA 2005	2,856	2380
560	32053929	rabab zahra	PST	14	CA 2005	2,856	2380
561	32054152	NABEELA AMAN ULLAH	PST	14	CA 2005	2,856	2380
562	32054205	SEERAT FATIMA	PST	14	CA 2005	2,856	2380
563	32054342	NAJMA MUSTHAQ	PST	14	CA 2005	2,856	2380
564	32054491	IQRA	PST	14	CA 2005	2,856	2380

565	32055324	MAHWISH IQBAL	PST	14	CA 2005	2,856	2380
566	32058072	UZMA KHALIQ	EST	15	CA 2005	2,856	2380
567	32058158	ANUM SIAN	EST	15	CA 2005	2,856	2380
568	32058227	SHAHIDA PARVEEN	PST	14	CA 2005	2,856	2380
569	32058603	SHAHAR BANO	PST	14	CA 2005	2,856	2380
570	32058712	SAMIA RIAZ	EST	15	CA 2005	2,856	2380
571	32058714	ATIA SULTANA	PST	14	CA 2005	2,856	2380
572	32058715	FAREEHA SALEEM	PST	14	CA 2005	2,856	2380
573	32058716	FAREEHA IQBAL	PST	14	CA 2005	2,856	2380
574	32058719	FARIA AHSAN	PST	14	CA 2005	2,856	2380
575	32058720	NASREEN MEHDI HASSAN	PST	14	CA 2005	2,856	2380
576	32058722	ADEEBA ABBAS	PST	14	CA 2005	2,856	2380
577	32058726	SHIBA TALIB	PST	14	CA 2005	2,856	2380
578	32058728	MISBAH MUREED	PST	14	CA 2005	2,856	2380
579	32058732	ANAM SHAHEEN	PST	14	CA 2005	2,856	2380
580	32058734	SABA ASLAM	PST	14	CA 2005	2,856	2380
581	32059174	SAIMA TUFAIL	PST	14	CA 2005	2,856	2380
582	32059175	NEELAM SHAHZADI	E.S.E	14	CA 2005	2,856	2380
583	32059210	FARZANA ALI AHMED	PST	14	CA 2005	2,856	2380
584	32059213	KAYNAT LIAQAT	PST	14	CA 2005	2,856	2380
585	32059217	SABA LATIF	E.S.E	14	CA 2005	2,856	2380
586	32059235	MAHREEN GHAFOOR	PST	14	CA 2005	2,856	2380
587	32059244	NAILA ISLAM	PST	14	CA 2005	2,856	2380
588	32059256	AQSA SAJID	PST	14	CA 2005	2,856	2380
589	32059263	FAIZA LIAQAT	PST	14	CA 2005	2,856	2380
590	32059272	KHALIDA PARVEEN	PST	14	CA 2005	2,856	2380
591	32059279	MARYAM ISHFAQ	PST	14	CA 2005	2,856	2380
592	32059280	NOSHEEN ZAHRA	PST	14	CA 2005	2,856	2380
593	32059282	HUMA YASIR	PST	14	CA 2005	2,856	2380
594	32059290	HINA NAZ	PST	14	CA 2005	2,856	2380
595	32059297	AAFIA AWAIS CHEEMA	PST	14	CA 2005	2,856	2380
596	32059298	BUSHRA PARVEEN	PST	14	CA 2005	2,856	2380
597	32059301	REDA ARSHED	PST	14	CA 2005	2,856	2380
598	32059310	SHAMSA KANWAL BAIG	PST	14	CA 2005	2,856	2380
599	32059315	LUBNA MANZOOR	PST	14	CA 2005	2,856	2380
600	32059316	SAMAN ZAFAR	PST	14	CA 2005	2,856	2380
601	32059318	FAZEELAT SHAHZADI	PST	14	CA 2005	2,856	2380
602	32059321	KHADJA RANI	PST	14	CA 2005	2,856	2380
603	32059328	AYESHA	PST	14	CA 2005	2,856	2380
604	32059333	UZMA TARIQ	PST	14	CA 2005	2,856	2380
605	32059338	SUNBAL SHAHZADI	ESE	14	CA 2005	2,856	2380
606	32059350	HAFIZA MARIA	PST	14	CA 2005	2,856	2380
607	32059352	ATIFA UL ZAHRA	PST	14	CA 2005	2,856	2380
608	32059353	SAIMA KHALIL	PST	14	CA 2005	2,856	2380
609	32059356	AROOZIA RIAZ	PST	14	CA 2005	2,856	2380
610	32059358	ABEEHA ZIA	ESE	14	CA 2005	2,856	2380
611	32059362	HAJRA JAVED	PST	14	CA 2005	2,856	2380

612	32059378	ROMA ASLAM	PST	14	CA 2005	2,856	2380
613	32059379	ANAM IFTIKHAR	PST	14	CA 2005	2,856	2380
614	32059380	SEHRISH AHMED	ESE	14	CA 2005	2,856	2380
615	32059382	AMENA RIAZ	PST	14	CA 2005	2,856	2380
616	32059384	SADAF NAWAZ	PST	14	CA 2005	2,856	2380
617	32059385	MARIA JAVED	PST	14	CA 2005	2,856	2380
618	32059393	SAMINA KANWAL	PST	14	CA 2005	2,856	2380
619	32059395	IZBA RIASAT	PST	14	CA 2005	2,856	2380
620	32059398	SHAZIA AKHTAR	PST	14	CA 2005	2,856	2380
621	32059399	SAMIA AKHTAR	PST	14	CA 2005	2,856	2380
622	32059402	NABEELA AKHTAR	PST	14	CA 2005	2,856	2380
623	32059405	JAWARIA KANWAL	PST	14	CA 2005	2,856	2380
624	32059407	KHADIIJA BANO	PST	14	CA 2005	2,856	2380
625	32059409	SUMERA BASHIR	PST	14	CA 2005	2,856	2380
626	32059413	MAH RUKH ASLAM	PST	14	CA 2005	2,856	2380
627	32059416	NIMRA SAIF	PST	14	CA 2005	2,856	2380
628	32059418	KIRAN SHAHZADI	PST	14	CA 2005	2,856	2380
629	32059421	SABA ELAHI	PST	14	CA 2005	2,856	2380
630	32059451	NASREEN TARIQ	EST	15	CA 2005	2,856	2380
631	32059472	SABA ZUBAIR	EST	15	CA 2005	2,856	2380
632	32060072	ZARA ZAIN UL HASSAN	ESE	14	CA 2005	2,856	2380
633	32060360	SANA ASLAM	PST	14	CA 2005	2,856	2380
634	32060781	AMINA AZHAR	ESE	14	CA 2005	2,856	2380
635	32060914	SADIA ARSHAD	EST	15	CA 2005	2,856	2380
636	32062637	ZUNARIA AKRAM	PST	14	CA 2005	2,856	2380
637	32062644	MISBAH KIRAN	PST	14	CA 2005	2,856	2380
638	32062653	FATIMA RIASAT ALI	PST	14	CA 2005	2,856	2380
639	32065085	ATIA NOREEN	PST	14	CA 2005	2,856	2380
640	32066036	RAMLA BATOOL	PST	14	CA 2005	2,856	2380
641	32066037	HAJRA FAIZ	PST	14	CA 2005	2,856	2380
642	32066373	SABA IJAZ	PST	14	CA 2005	2,856	2380
643	32066391	AMINA KHALID	PST	14	CA 2005	2,856	2380
644	32066488	ATTIYA RIAZ	PST	14	CA 2005	2,856	2380
645	32069714	ISMA BAIG	ESE	14	CA 2005	2,856	2380
646	32070071	ZAKIA SAEED	PST	14	CA 2005	2,856	2380
647	32070085	SALMA AZMAT	PST	14	CA 2005	2,856	2380
648	32070091	HAFIZAH ZURRIEN GUL	PST	14	CA 2005	2,856	2380
649	32070095	FAREEHA QAMAR	PST	14	CA 2005	2,856	2380
650	32070103	IQRA BASEERAT	PST	14	CA 2005	2,856	2380
651	32070117	NADIA GULSHAN	E.S.E	14	CA 2005	2,856	2380
652	32070128	AMTUL. SADIA	E.S.E	14	CA 2005	2,856	2380
653	32070131	MISBAH NAZIR	PST	14	CA 2005	2,856	2380
654	32070134	IQRA YOUSAF	PST	14	CA 2005	2,856	2380
655	32070136	AYESHA SANAM	E.S.E	14	CA 2005	2,856	2380
656	32070143	ZAINAB RANI	PST	14	CA 2005	2,856	2380
657	32070155	BUSHRA RIAZ	PST	14	CA 2005	2,856	2380
658	32070164	SHAZIA ASLAM	PST	14	CA 2005	2,856	2380

659	32070180	UROOJ FAKHER E ELAHI	PST	14	CA 2005	2,856	2380
660	32070182	SABA HUSSAIN	PST	14	CA 2005	2,856	2380
661	32070250	NAZIA RAFIQ	PST	14	CA 2005	2,856	2380
662	32070252	AQEELA QAYOOM	PST	14	CA 2005	2,856	2380
663	32070259	SIDRA AMJID	PST	14	CA 2005	2,856	2380
664	32070266	ZARQA SHAHEEN	PST	14	CA 2005	2,856	2380
665	32070271	ANBREEN LIAQAT	PST	14	CA 2005	2,856	2380
666	32070272	MEHWISH NAEEM	PST	14	CA 2005	2,856	2380
667	32070273	SHAZIA MANZOOR	ESE	14	CA 2005	2,856	2380
668	32070274	RIZWANA AKBAR	PST	14	CA 2005	2,856	2380
669	32070275	IRAM IMTIAZ	PST	14	CA 2005	2,856	2380
670	32070280	rubina yasmin	PST	14	CA 2005	2,856	2380
671	32070282	SHAZANA AZAM	PST	14	CA 2005	2,856	2380
672	32070286	SADIA KANWAL	PST	14	CA 2005	2,856	2380
673	32070292	AYESHA SARWAR	PST	14	CA 2005	2,856	2380
674	32070294	SHAKEELA RASHEED	PST	14	CA 2005	2,856	2380
675	32070297	FOUZIA ASLAM	PST	14	CA 2005	2,856	2380
676	32070302	ANJUM SHAKEEL	PST	14	CA 2005	2,856	2380
677	32070304	SAMINA ASHRAF	PST	14	CA 2005	2,856	2380
678	32070331	KOMAL SHAHZADI	PST	14	CA 2005	2,856	2380
679	32070336	MEMOONA RIAZ	PST	14	CA 2005	2,856	2380
680	32070337	SUMIYA RAFI	PST	14	CA 2005	2,856	2380
681	32070340	SAMRA AMIN	PST	14	CA 2005	2,856	2380
682	32070345	RUBAB SHAFQAT	PST	14	CA 2005	2,856	2380
683	32070348	FARKHANDA NISAR	PST	14	CA 2005	2,856	2380
684	32070696	MARIA ARSHAD	E.S.E	14	CA 2005	2,856	2380
685	32070704	MEMOONA INYAT	PST	14	CA 2005	2,856	2380
686	32070707	FALAK NAZ	PST	14	CA 2005	2,856	2380
687	32070712	MADIHA BANO	PST	14	CA 2005	2,856	2380
688	32070713	AMNA AHSAN	PST	14	CA 2005	2,856	2380
689	32070714	SABA ARSHAD	PST	14	CA 2005	2,856	2380
690	32070732	FERWA SAJAD	PST	14	CA 2005	2,856	2380
691	32070740	AMNA ARSHAD	EST	15	CA 2005	2,856	2380
692	32070763	TASKEEN ANWAR	PST	14	CA 2005	2,856	2380
693	32070770	MANSOORA QASIM	PST	14	CA 2005	2,856	2380
694	32070775	TOSHEEBA AFZAL	PST	14	CA 2005	2,856	2380
695	32070781	SADAF SANA	PST	14	CA 2005	2,856	2380
696	32070783	GULNAZ FATIMA	PST	14	CA 2005	2,856	2380
697	32070788	ZAHRAH TABBSAM	PST	14	CA 2005	2,856	2380
698	32070799	AQSA RANI	PST	14	CA 2005	2,856	2380
699	32070802	MARIA ASLAM	PST	14	CA 2005	2,856	2380
700	32070803	IQRA ASLAM	PST	14	CA 2005	2,856	2380
701	32070805	ANIQA KASHIF	ESE	14	CA 2005	2,856	2380
702	32070806	FARYAL GOHER	PST	14	CA 2005	2,856	2380
703	32070815	MEHNAZ RIFFAT	PST	14	CA 2005	2,856	2380
704	32070824	IQRA ASLAM	PST	14	CA 2005	2,856	2380
705	32071176	ZAHRA BATOOL	E.S.E	14	CA 2005	2,856	2380

706	32071300	IRSA NOUREEN	EST	15	CA 2005	2,856	2380
707	32071304	JAWARIA MUNIR	EST	15	CA 2005	2,856	2380
708	32076699	TUYYBA MANSHA	PST	14	CA 2005	2,856	2380
709	32076824	NAFEESH MAQSOOD	PST	14	CA 2005	2,856	2380
710	32076959	SYEDDA TAYYABA JAFAR	PST	14	CA 2005	2,856	2380
711	32077184	SEHRISH SANA	PST	14	CA 2005	2,856	2380
712	32077198	ZONAIRA AFZAL	PST	14	CA 2005	2,856	2380
713	32077201	FAKHRA JABEEN	PST	14	CA 2005	2,856	2380
714	32078820	SALMA AKBAR	PST	14	CA 2005	2,856	2380
715	32079158	SANA SHAMSHAD	PST	14	CA 2005	2,856	2380
716	32081287	TAYYABA IJAZ	PST	14	CA 2005	2,856	2380
717	32082049	SAIRA AKBAR	PST	14	CA 2005	2,856	2380
718	32084316	SABA HUSSIAN	PST	14	CA 2005	2,856	2380
719	32085985	AMINA RANI	PST	14	CA 2005	2,856	2380
720	32098434	ARFA SEERAT	PST	14	CA 2005	2,856	2380
721	32098443	SHAZEENA LARAIB	PST	14	CA 2005	2,856	2380
722	32103967	MEHWISH AFZAL	S.E.S.E	15	CA 2005	2,856	2380
723	32108558	ZONA SAJJAD	PST	14	CA 2005	2,856	2380
724	32108839	ANILA ARSHAD	PST	14	CA 2005	2,856	2380
725	32109996	SABA SAIF	PST	14	CA 2005	2,856	2380
726	32110013	SONIA SANA ULLAH	PST	14	CA 2005	2,856	2380
727	32110155	ZUNAIRA ABBAS	PST	14	CA 2005	2,856	2380
728	32110615	AYESHA KHALIQ	PST	14	CA 2005	2,856	2380
729	32110618	HIRA MEHBOOB	PST	14	CA 2005	2,856	2380
730	32110620	MAIRAM UZAIR	PST	14	CA 2005	2,856	2380
731	32110621	GUL E SAMAN	PST	14	CA 2005	2,856	2380
732	32110623	HUMMA NAZIR	PST	14	CA 2005	2,856	2380
733	32112184	MARYAM EHSAN	PST	14	CA 2005	2,856	2380
734	32112890	SABA RIAZ	PST	14	CA 2005	2,856	2380
735	32112891	SITARA NAWAZ	PST	14	CA 2005	2,856	2380
736	32112893	MARYAM ASHIQ	PST	14	CA 2005	2,856	2380
737	32113569	SEEMAB FAROOQ	PST	14	CA 2005	2,856	2380
738	32113570	MAHEEN ZAHRA	PST	14	CA 2005	2,856	2380
739	32115736	SABEELA ISHAQ	EST	15	CA 2005	2,856	2380
740	32115738	SIDRA YOUNAS BUTT	PST	14	CA 2005	2,856	2380
741	32116280	AYESHA ANWAR	PST	14	CA 2005	2,856	2380
742	32116583	ZAINAB ADREES	PST	14	CA 2005	2,856	2380
743	32116589	MADIHA RIAZ	EST	15	CA 2005	2,856	2380
744	32117722	BERGI HINA	PST	14	CA 2005	2,856	2380
745	32118987	KOMAL SAIF	PST	14	CA 2005	2,856	2380
746	32118988	SABA AYUB	PST	14	CA 2005	2,856	2380
747	32118990	SONIA ZAHEER	PST	14	CA 2005	2,856	2380
748	32118992	SIDRA KANWAL	PST	14	CA 2005	2,856	2380
749	32118993	TEHMINA MANZOOR	PST	14	CA 2005	2,856	2380
750	32118994	AQSA AHMED CHEEMA	PST	14	CA 2005	2,856	2380
751	32118996	SAIRA BASHIR	PST	14	CA 2005	2,856	2380
752	32118998	ASHI DARR	PST	14	CA 2005	2,856	2380

753	32119195	ANEEQA FAZAL	PST	14	CA 2005	2,856	2380
754	32119256	NOREEN ASLAM	PST	14	CA 2005	2,856	2380
755	32119259	SEHRISH SABA	PST	14	CA 2005	2,856	2380
756	32119425	SABA ILYAS	PST	14	CA 2005	2,856	2380
757	32119427	SAMIYA IJAZ	PST	14	CA 2005	2,856	2380
758	32119429	MAMONA IRSHAD	PST	14	CA 2005	2,856	2380
759	32119768	ZUNAIRA BASHIR	PST	14	CA 2005	2,856	2380
760	32120089	FATIMA NOSHEEN	PST	14	CA 2005	2,856	2380
761	32121969	AISHA NAWAZ	PST	14	CA 2005	2,856	2380
762	32121970	AMNA SHAHZADI	PST	14	CA 2005	2,856	2380
763	32123047	RIMSHA KHALID	PST	14	CA 2005	2,856	2380
764	32125249	SAIRA ARIF	PST	14	CA 2005	2,856	2380
765	32125250	SHAINA IQBAL	PST	14	CA 2005	2,856	2380
766	32128310	AMNA BANO	PST	14	CA 2005	2,856	2380
1877697							

Annexure-DEA-GRW-D

Irregular payment of civil works – Rs. 3.24 million

S. #	Name of Schools	Markaz	No of Student	Cost of Civil Work Rs.		
				F.Y 2021-22	F.Y 2022-23	F.Y 2023-24
1	GES AZIZ CHAK	Wazirabad Sadar	260	537,400	0	0
2	GPS HUSSAIN PUR		21	-	307,505	-
3	GPS CHRISTIAN TOWN	SAROKI CHEEMA	207	-	399,860	-
4	GPS Qudratabad		408	-	294,400	-
5	Gps NO 1 GHAKHAR	Gakkhar	300	-	-	263,570
6	GPS JAURA SELLER		106	-	-	458,918
7	GPS BEHROOP GARH		115	-	-	311,000
8	GES AZIZ CHAK	Wazirabad Sadar	260	-	-	671,000
Total				537,400	1,001,765	1,704,488

DISTRICT EDUCATION AUTHORITY GUJRAT

Annexure-DEA-GJT-C

24.4.1 Irregular appointment of temporary staff without observing codal formalities, payment of salary – Rs 3.987 million

Sr No.	EMIS Code	Name of School	Description	Amount (Rs)
Dy DEOs (M-EE) Gujrat				
14	34210959	GPS Jajo Wal	Appointment of temporary teacher and payment of Salary	190,600
52	34211064	GPS CPC NO.3 JPJ	One teacher and one sweeper	157,750
67	34210122	GES Bhakoki	Teacher and Sweeper salary paid from NSB and FTF	108,000
75	34210230	GPS Kharianwali	Caregiver, sweeper	146,000
120	34210452	GPS darya kathana	Amount drawn from on account of Temporary teacher's salary	223,650
142	34210439	GPS Julliani	Salary of 04 temporary teachers was paid from 8/022 to 05/2024,	397,000
148	34210930	GPS Kot Kana	Salary of temporary teachers was paid	133,000
155	34210465	GPS Chak Pindi	Salary of temporary teachers was	133,000
158	34210450	GPS Nagrianwala	Salary of 2-temporary teachers and 1 sweeper was paid	363,550
159	34210469	GPS Saroki	Salary of temporary teachers was paid	128,000
175	34210132	GES Bagowal Kalan	Salary of temporary staff was paid	119,000
176	34210272	GES khasa	Salary of 4-temporary teachers was paid	454,000
146	34210446	GPS Khanwali	Salary of temporary teachers was paid	211,000
140	34210437	GPS Kot Nawan Loke	Salary of temporary teachers was paid	222,000
Dy DEOs (W-EE) Gujrat				
59	34210847	GGPS Kalra Punwan	Appointment of temporary teacher and payment of Salary	70,000
196	34210539	GMPS Nandpur	Appointment of temporary teacher and payment of Salary	142,000
211	34210584	GGPS Koankh	Appointment of temporary teacher from NSB	95,000
240	34210615	GGPS Majra Shumali	Appointment of temporary teacher from NSB	85,000
248	34210583	GMPS Khan Pur Khokhran	Appointment of temporary Staff	138,000
261	34210695	GGPS Nagrianwal	Appointment of temporary Staff	49,000
267	34210722	GGCMS Chah Mughlan	Appointment of temporary Staff	86,000
268	34210724	GCMPS Kang Sahari	Appointment of temporary Staff	295,000
337	34210636	GGES Saggar	Appointment of temporary Staff	41,000
				3,987,550

Annexure-DEA-GJT-D

24.4.2 Irregular purchase of food items without floating tenders – Rs 3.980 million

Period	Name of Item	Amount (Rs)	Bill No.	Date	Name of Supplier
01.07.2023 to 31.07.2023	Vegetable	69,650	199	31.07.23	Choudhay M. Iqbal & Co
01.07.2023 to 31.07.2023	Beef	42,500	198	31.07.23	-do-
01.07.2023 to 31.07.2023	Chicken and Egg	72,606	196	31.07.23	-do-
16.07.2023 to 31.07.2023	Beef	42,500	197	31.07.23	-do-
16.07.2023 to 31.07.2023	Atta	6,200	195	31.07.23	-do-
01.07.2023 to 31.07.2023	Atta	61,200	194	31.07.23	-do-
01.07.2023 to 31.07.2023	Dalen, Chany, basin etc.	62,375	190	31.07.23	-do-
01.07.2023 to 31.07.2023	Rice and cooking oil	73,500	192	31.07.23	-do-
01.07.2023 to 31.07.2023	Rice and cooking oil	73,500	193	31.07.23	-do-
01.07.2023 to 31.07.2023	Masalah jaat	72,730	191	31.07.23	-do-
16.08.2023 to 31.08.2023	Beef	42,500	369	31.08.23	-do-
01.08.2023 to 15.08.2023	Atta	61,200	362	31.08.23	-do-
16.08.2023 to 31.08.2023	Atta	61,200	365	31.08.23	-do-
01.08.2023 to 15.08.2023	Chicken and Egg	72,606	366	31.08.23	-do-
01.08.2023 to 15.08.2023	Beef	42,500	371	31.08.23	-do-
16.08.2023 to 31.08.2023	Rice and cooking oil	73,500	361	31.08.23	-do-
01.08.2023 to 15.08.2023	Rice and cooking oil	73,500	359	31.08.23	-do-
01.08.2023 to 15.08.2023	Vegetable	69,650	373	31.08.23	-do-
01.08.2023 to 15.08.2023	Dalen, Chany, basin etc	62,375	356	31.08.23	-do-
01.08.2023 to 15.08.2023	Masalah jaat	72,730	358	31.08.23	-do-
01.11.2023 to 30.11.2023	Cocking Oil	116,250	96	17.01.24	Choudhay Traders
01.11.2023 to 30.11.2023	Mutton	117,000	97	17.01.24	-do-
01.11.2023 to 30.11.2023	Rice	114,400	98	17.01.24	-do-
01.11.2023 to 30.11.2023	Milk, yogurt	111,830	94	17.01.24	-do-
01.11.2023 to 30.11.2023	Atta	80,000	101	17.01.24	-do-
01.11.2023 to 30.11.2023	Atta	100,000	100	17.01.24	-do-
01.10.2023 to 31.10.2023	Atta	80,000	89	17.01.24	-do-
01.11.2023 to 30.11.2023	Vegetable	101,720	99	14.01.24	-do-
01.10.2023 to 31.10.2023	Chicken and Egg	144,024	82	17.01.24	-do-
01.10.2023 to 31.10.2023	rice super quality	114,400	87	17.01.24	-do-
01.10.2023 to 31.10.2023	Milk, yogurt	111,830	85	17.01.24	-do-
01.10.2023 to 31.10.2023	Vegetable	104,130	88	17.01.24	-do-
01.10.2023 to 31.10.2023	Atta	100,000	83	17.01.24	-do-
01.09.2023 to 30.09.2023	Dalen, Chany, basin etc.	110,156	72	17.01.24	-do-
01.10.2023 to 31.10.2023	Dalen, Chany, basin etc	110,769	81	17.01.24	-do-
01.10.2023 to 31.10.2023	Mutton	117,000	86	17.01.24	-do-

Period	Name of Item	Amount (Rs)	Bill No.	Date	Name of Supplier
01.09.2023 to 30.09.2023	Atta	81,200	79	17.01.24	-do-
01.09.2023 to 30.09.2023	Chicken and Egg	139,030	71	17.01.24	-do-
01.09.2023 to 30.09.2023	Cocking Oil	115,165	78	17.01.24	-do-
01.09.2023 to 30.09.2023	Milk, yogurt	111,830	75	17.01.24	-do-
01.10.2023 to 31.10.2023	Cocking Oil	115,475	84	17.01.24	-do-
01.09.2023 to 30.09.2023	Vegetable	103,160	76	17.01.24	-do-
01.09.2023 to 30.09.2023	Atta	101,500	73	17.01.24	-do-
01.09.2023 to 30.09.2023	rice super quality	112,320	77	17.01.24	-do-
01.09.2023 to 30.09.2023	Mutton	115,830	74	17.01.24	-do-
	Total	3,980,125			

Annexure-DEA-GJT-E

24.4.3 Non-recovery of registration fee & penalty from un-registered private schools – Rs 7.392 million

FINAL SHOW CAUSE AUDIT PARA 24 SCHOOLS

Sr. #	Name of Schools	Tehsil	Show Cause No. & Date	Final Show Cause No. & Date	Year of Establishment	Fee	Penalty	Remarks
1	Bright Way School Chiryawla	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	7 Years	8000	300,000	Un-Registered
2	Iqra Islamic Education School Kalas	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	13 Years	8000	300,000	Un-Registered
3	Ibn e Alam Public School Chachowal	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	9 Years	8000	300,000	Un-Registered
4	Umar Public School Pindi Awan	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	7 Years	8000	300,000	Un-Registered
5	A-1 Pak Public School Gochh	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	23 Years	8000	300,000	Un-Registered
6	Al Noor Academy Nagrian	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	6 Years	8000	300,000	Un-Registered
7	Iqra Academy Saka	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	2021	8000	300,000	Un-Registered
8	Millat Model School Dilawarpur	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	15 Years	8000	300,000	Un-Registered
9	Future Pakistan School Manglia	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	7 Years	8000	300,000	Un-Registered
10	Bright Star High School Sapra	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	2023	8000	300,000	Un-Registered
11	Education Icon HS Islam Pura Lalamusa	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	4 Years	8000	300,000	Un-Registered
12	Lexicon Grammar School Channan	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	2 Years	8000	300,000	Un-Registered
13	Mohi ud Din PS Karariwala Khurd	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	2 Years	8000	300,000	Un-Registered
14	Sir Syed School Sattar Pura	Kharian	5990/G-I 30.12.2023	5948/PS Dated: 12-11-2024	1991	8000	300,000	Un-Registered
15	Waseem	Gujrat	6014/G-I	5948/PS Dated:		8000	300,000	Un-

Sr. #	Name of Schools	Tehsil	Show Cause No. & Date	Final Show Cause No. & Date	Year of Establishment	Fee	Penalty	Remarks
	Model School Saroki Kunjah		& 397/A-III 01.01.2024 01.02.2024	12-11-2024				Registered
16	Arqam School Awan Sharif	Gujrat	6014/G-I & 397/A-III 01.01.2024 01.02.2024	5948/PS Dated: 12-11-2024		8000	300,000	Un-Registered
17	Imperial PS Faizabad	Gujrat	6014/G-I & 397/A-III 01.01.2024 01.02.2024	5948/PS Dated: 12-11-2024		8000	300,000	Un-Registered
18	High Hopes School Tibbi Kasana	Gujrat	6014/G-I & 397/A-III 01.01.2024 01.02.2024	5948/PS Dated: 12-11-2024		8000	300,000	Un-Registered
19	Toddlers Montessori School Margahzar Colony	Gujrat	6014/G-I & 397/A-III 01.01.2024 01.02.2024	5948/PS Dated: 12-11-2024		8000	300,000	Un-Registered
20	Noor International PS Badshahi Road	Gujrat	6014/G-I & 397/A-III 01.01.2024 01.02.2024	5948/PS Dated: 12-11-2024		8000	300,000	Un-Registered
21	Future Vision School Julyani	Gujrat	6014/G-I & 397/A-III 01.01.2024 01.02.2024	5948/PS Dated: 12-11-2024		8000	300,000	Un-Registered
22	The Spirit Grammar School Green Town	Gujrat	6014/G-I 01.01.2024	5948/PS Dated: 12-11-2024	6 Years	8000	300,000	Un-Registered
23	Leaders Inn Montessori School Unique Campus Malhu Khokhar	Gujrat	6014/G-I 01.01.2024	5948/PS Dated: 12-11-2024	2 Years	8000	300,000	Un-Registered
24	Sialkot Grammar School Shadman	Gujrat	6014/G-I 01.01.2024	5948/PS Dated: 12-11-2024	2 Years	8000	300,000	Un-Registered
					Total	192,000	7,200,000	

Annexure-DEA-GJT-F

24.4.6 Non-deposit of Income tax and General Sales Tax – Rs 1.00 million

Sr No.	EMIS Code	Name of School	Detail of work	Amount	Rate of I. Tax	Amount
10	34210476	GPS Doga	wall plaster, white wash and repair electric items	75000	4.5	3,375
			labour charges	92000	10	9,200
14	34210959	GPS Jajo Wal	Construction material and paint	113710	4.5	3,375
			labour charges	45000	10	9,200
20	34210206	GES Kalra Kalan	Stationary, bulbs, paint material from FTF	317510	4.5	14,288
			Various labour charges	113920	10	11,392
21	34210207	GPS KALRA KHASA	water tank, curten, construction and white wash material	165173	4.5	7,433
			labour charges	16000	10	1,600
26	34210219	GPS GHAZI CHAK	sound system, construction material etc	101730	4.5	4,578
			Labor and repaire	31050	10	3,105
27	34210232	GPS Adowal	white wash etc	76455	4.5	3,440
			roof repair and other labour	51700	10	5,170
40	34210876	GPS Miana Kot	Wall paint, stationary etc	74450	4.5	3,350
			Washroom and window repair etc	103150	10	10,315
42	34210270	GPS Islamia No.1,JPJ	White wash material, stationary	153,555	4.5	6,910
			Labour and repair	105,300	10	10,530
43	34210276	GPS ShehbazPur	Construction,sanitary,w hite wash material, labour	150520	10	15,052
			Construction material, sanitary items, white wash material, stationary	91686	4.5	4,126
54	34210121	GES Ikhlas Garh	Celling white wash stationary	94860	4.5	4,269
			Labour and repair	30200	10	3,020
58	34210267	Gps Ghuman	White wash material, stationary and Printer	127,350	4.5	5,731
			Labour and repair	47,310	10	4,731
61	34210279	GPS Ranewal Syedan	Sanitary items, repair of Desk-bench-furniture, white wash material, stationary white board	164,300	4.5	7,394
			Labour and repair	100,080	10	10,008
62	34210301	GPS Majra	Mezail motor material, stationary, etc	186,898	4.5	8,410
			Labour and repair	33,000	10	3,300
64	34210488	GPS Karim Dad	construction of wall and white wash, stationary	102,000	4.5	4,590
			Labour and repair	44,300	10	4,430

Sr No.	EMIS Code	Name of School	Detail of work	Amount	Rate of I. Tax	Amount
66	34211005	GPS CPC NO 1	repair of roof, class,	21,499	10	2,150
			Purchase of water pipe, tap, stationary bulb etc	64,240	4.5	2,891
75	34210230	GPS Kharianwali	weather shield, tab, purchase and repair of Furniture	185,300	4.5	8,339
			Labour and repair	57,000	10	5,700
78	34210294	Gps Sohal Khurd	Table , const material, white wash material etc	160,889	4.5	7,240
			Labor and repair	47,000	10	4,700
80	34210323	GPS Karianwala	White wash material, misc items	110,000	4.5	4,950
			labour charges	35,000	10	3,500
81	34210326	GPS Malowal	Chairs, white washmaterial, stationary	127,984	4.5	5,759
			Repair of furniture and roof	19,000	10	1,900
86	34210356	GPS Rangpur	Repair of furniture, labour of wall repair, labour for paint	87,500	10	8,750
			Iron window, cement, sand, paint, sound system etc	153,500	4.5	6,908
88	34210359	GPS Bhouch	Paint and white wash material , Purchase of furniture	134,045	4.5	6,032
			wash material labour	27,000	10	2,700
91	34210126	GES Kot Ranjha	white wash and other material purchased	148,000	4.5	6,660
			window repairing, white wash labour	225,000	10	22,500
97	34210327	GES Lohsarkalan (IASP)	purchase construction material and paint	180,335	4.5	8,115
			Labour charges	48,710	10	4,871
104	34210349	GPS sarhali khurd	Construction and white wash material, stationary	106,170	4.5	4,778
			Labour for construction and fan repairing	118,300	10	11,830
108	34210355	GPS Sarhali Kalan	Furniture, const material, white wash material, stationary, Furniture	181,927	4.5	8,187
			labour charges	70,100	10	7,010
112	34211049	Gps Chachian	Purchase of paint, weather shield etc	180,527	4.5	8,124
			Labour charge for building and white wash	75,327	10	7,533
142	34210439	GPS Julliani	purchase of teacher table, celling fan, ground repairing, white wash	74,000	4.5	3,330
			purchase of teacher table, celling fan, ground repairing, white	116,000	10	11,600

Sr No.	EMIS Code	Name of School	Detail of work	Amount	Rate of I. Tax	Amount
			wash			
144	34210442	GPS Pour Nawan Loke	Desk & furniture repair, wall repair, white wash repair	101,450	10	10,145
			Purchase of white and construction material, stationary, tab, misc purchases	69,860	4.5	3,144
146	34210446	GPS Khanwali	White wash material, cement sand water cool, stationary	171,415	4.5	7,714
			White wash labour	67,700	10	6,770
147	34210447	GPS Gakhra Khurd	Window repairing, iron rod, injector, gross cutting, repair of furniture, repair of ceiling fans, plumber and white wash labour	79,800	10	7,980
			purchase of copper wire, build, chemical, water pipe, white wash material, stationary	101,200	4.5	4,554
148	34210930	GPS Kot Kana	Furniture, const material, white wash material, white board, stationary misc	164,924	4.5	7,422
			Labour charge for building and white wash	59,473	10	5,947
158	34210450	GPS Nagrianwala	Construction Material	219513	4.5	9,878
			Labour for construction and white wash	80000	10	8,000
162	34210374	GPS Mota	Windows, painting material,	84,782	4.5	3,815
174	34210124	GES Nat Sharqi	Construction material, weather sheet, enamel, block, cement, bricks, printer	224,169	4.5	10,088
175	34210132	GES Bagowal Kalan	Various purchases from FTF	134,562	4.5	6,055
				7,121,408		449,888

Sr No.	EMIS Code	Name of School	Name of supplier	Nature of Item	GST	Total
1	34210130	GES Dhuma Malka	CH M Iqbal & CO	Const Material-Stationary	34,155	230,971
2	34210129	GES Majra	EJAZ & CO	White Wash Sanitary	33,824	232,633
19	34210205	GMPS Khalidabad	EJAZ & CO	Const Material-Stationary Etc.	51,917	350,520
20	34210206	GES Kalra Kalan	Mehar Irshad & Co	Various Expenditure	23,133	199,230
22	34210208	GES TibbiMarlan	EJAZ & CO	White Wash-	11,319	76,288
23	34210212	Govt. P/S Goral	CH M IQBAL & CO	White Wash Material-Stationary	14,091	131,284
27	34210232	Gps Adowal	CH M IQBAL &	White Wash -	13,219	90,480

Sr No.	EMIS Code	Name of School	Name of supplier	Nature of Item	GST	Total
			CO	Repairing		
28	34211004	GPS MC No.1 Fattu Pura	CH M IQBAL& CO	Const Material- White Wash	29,091	191,810
57	34210240	GES Jamalpur syedan	CH M IQBAL& CO	White Wash Material- Stationary	29,164	209,320
66	34211005	GPS CPC NO 1	CH M IQBAL& CO	Purchase of Desk benches	38,205	261,948
67	34210122	GES Bhakoki	CH M IQBAL& CO	White Wash- Stationary-Repair	36,092	224,552
69	34210210	GPS CHAK Meeru	IJAZ &CO	White Wash- Stationary	11,587	69,391
78	34210294	Gps Sohal Khurd	EJAZ & CO	Const Material- White Wash	18,880	128,886
117	34210419	GES CHAKORI BAKHU	CH M IQBAL&CO	Construction Material, White Wash	34,996	289,505
129	34210407	GES MAJRA	CH M IQBAL&CO	White Wash- Uniform-Sba	27,390	179,283
149	34210250	GPS Braham Wera	CH M IQBAL&CO	White Wash - Repairing	28,398	194,458
162	34210374	GPS Mota	EJAZ & CO	Windows-White Wash	12,142	84,782
170	34210392	GPS Jhamat abad	EJAZ & CO	White Wash Repairing	48,008	335,376
175	34210132	GES Bagowal Kalan	CH M IQBAL&CO	White Wash Repairing	23,921	297,072
186	34210910	GPS Bagowal Kalan	CH M IQBAL&CO	Const Martial- White Wash	29,661	199,322
					549,193	3,977,111

Annexure-DEA-HFD-C

25.4.2 Irregular expenditure in violation of PPRA Rules 2014 - Rs 1.615 million

Others						
Vr.No	Vr/Date	Date of Exp	Description	Qty	Unit Price	Amount
19000977 96	23.11.202 3	23.10.202 3	Weather Shield (16 Lit)	4	16,600	66,400
			Oil Paint (4Lit Gallen)	20	4,950	99,000
GST						29,772
Total						195,172
19001993 13	23.11.202 3	07.10.202 3	Weather Shield (16 Lit)	10	16,600	166,000
GST						29,880
Total						195,880
19000223 06	28.10.202 3	05.10.202 3	Weather Shield (4 Lit)	16	3,470	55,520
			Plaster of Paris	12	200	2,400
			Long Rod Rooler	2	1,100	2,200
			Paint Bursh	4	850	3,400
GST						11,434
Total						74,954
19000233 60	28.10.202 3	02.10.202 3	Weather Shield (4 Lit)	16	3,470	55,520
			Plaster of Paris	14	200	2,800
			Long Rod Rooler	1	1,100	1,100
			Paint Bursh	4	850	3,400
GST						11,308
Total						74,128
19000223 07	28.10.202 3	13.09.202 3	Emaltion Paint	3	8,360	25,080
			Wall Patti	1	6,400	6,400
			Aeemal Paint	7	4,200	29,400
			Paint Bursh	3	850	2,550
GST						11,417
Total						74,847
Grand Total (Others)						614,981

Purchase of IT						
19000000 00	01.01.202 4	18.09.202 3	Intercom System PABX	1	169,000	169,000
GST						30,420
Total						199,420

19000000 00	19.01.202 4	09.10.202 3	Telephone Set	12	3,750	45,000
			Wire line	42 0	80	33,600
			Fitting Item for Exchange	1	15,200	15,200
GST						16,884
Total						110,684
Grand Total (Purchase of IT)						310,104

Purchase of Furniture

19002800 85	19.01.202 4	29.11.202 3	Office Chair Wooden+Poshish	20	8,400	168,000
GST						30,240
Total						198,240
19002340 79	19.01.202 4	26.10.202 3	Office Chair Wooden+Poshish	20	8,300	166,000
GST						29,880
Total						195,880
19002801 33	27.01.202 4	05.01.202 4	Three Seat Steel Bunch	2	35,000	70,000
			Revolving Chairs	5	6,500	32,500
GST						18,450
Total						120,950
19002424 51	27.01.202 4	19.12.202 4	Three Seat Steel Bunch	4	35,000	140,000
			Side Rack	1	8,500	8,500
GST						26,730
Total						175,230
Grand Total (Purchase of Furniture)						690,300
Grand Total (All Head of Accounts)						1,615,385

Annexure-DEA-HFD-D

25.4.3 Delay for completing the development schemes Rs 42.776 million and non-refund of residual balance from X-EN Buildings of Rs 1.535 million

OFFICE OF THE CHIEF EXECUTIVE OFFICER (DEA), HAFIZABAD REPORT REGARDING INCOMPLETE ADP SCHEMES 2021-22 & 22-2023

Sr No	Name of school	Name of markaz	YEAR	Scope Of Work	Funds Allocated	Funds released	% work completed	REMARKS/REMAINING WORK
1	GGES MAHDI ABAD	KOT ISHAQ, HAFIZABAD	2021-22	01 Class Room	2.437	2.437	95%	No White Board Installation and Electricity Wiring
2	GGPS DULLEKI	PINDI BHATTIAN	2021-22	02 Class Rooms	1.899	1.899	99%	Building is Completed but Windows are not glazed, white wash quality is not good, bulbs were not installed
3	GMPS Ghari Gondal	Khuram Chorara, Pindi Bhattian	2021-22	02 Class Rooms	1.898	1.898	50%	Roof of only one Class room changed
4	GGPS Maqsodan Bhattian	Tibba Shah Behlol, Pindi Bhattian	2021-22	01 Class Room	1.853	1.853	95%	No Electricity wiring, white wash and whiteboard is also missing
5	GGPS Sharbhaga	Sukheke Gowan, Pindi Bhattian	2021-22	02 Class Rooms	2.437	2.437	99%	Fans were not installed
6	GGPS Solangi Awan	Sadar, Hafizabad	2021-22	01 Class Room, Floor & walls	2.559	2.559	70%	In-complete Windows, doors Electricity, Stair, Plinth of Veranda
7	GGPS Balo Khona	Chani Hunjranwan, Hafizabad	2021-22	04, Class Rooms, corridor, office room	8.000	8.000	90%	Finishing in progress, White wash, White Board Incomplete
8	GGPS Jharianwala	Sadar, Hafizabad	2021-22	01 Class Room	1.056	1.056	95%	Poor White Wash
9	GGPS Qila Taik Sing	Kaleke Mandi, Hafizabad	2021-22	Repairing of rooms	1.888	1.888	85%	In complete, Electricity wiring & fans, Electricity Meter, White Board
10	GGPS Rakh Pindi Jalol	Kassoke, Hafizabad	2022-23	01 class room with verandah, electrical installation portion	2.863	2.863	70%	Roof Cement, Wiring, Walls of foundation not cemented, hills of scaffolding not filled.
11	GGPS Bangar Kohana	Shah Jamal, Hafizabad	2022-23	01 Class room, wash rooms, boundary wall	2.862	2.862	70%	Missing fans, Electricity Meter, Water Motor, Main Gate wash room just structure,
12	GGPS Soalangi Awan	Sadar, Hafizabad	2022-23	Roof, floor & walls	2.862	2.862	90%	Room steps, iron angle pending, Fans,
16	GGPS Kawan Wali	Mowan Bhattia, Pindi Bhattian	2022-23	02 Class Rooms	4.150	4.150	80%	Corridor and two rooms floors regal were not proper completed, windows mirror were broken Floor shifting, boundary wall height is low, doors of wash rooms and almeries prepared with old and low quality material, low quality white wash, floors are broking, third step of corridor is damaged.

Sr No	Name of school	Name of markaz	YEAR	Scope Of Work	Funds Allocated	Fuds relese	% work complete	REMARKS/REMAINING WORK
17	GGES Amrao Kalan	Sooian Wala	2022-23	Toilet Block	0.788	0.788	70%	Non Functional
18	GPS Dhunni.	Vinni.	2022-23	Repair of two class rooms.	0.543	0.543	10%	In-complete.
19	GGPS Sodana	Pidni Bhattian	2022-23	Constructio n of 2 class rooms.	4.681	4.681	70%	In-complete.
Total					42.776	42.776		

Non obtaining the PC-IV of development schemes & residual balance from XEN Buildings– Rs 1.535 million

Sr. No	Detail of Completed Schemes during the FY 2023-24			
1	Name of Scheme	Funds Released	Expenditure Incurred	Balance Amount
2	GGPS Sodana Pindi Bhattian	6,362,000	5,237,563	1,124,437
3	GGPS Kawan wali Pindi Bhattian	6,382,000	6,251,596	130,404
4	GGPS Sloangi Awan	2,862,000	2,812,000	50,000
5	GMHSS Hafizabad	1,168,000	1,167,505	495
6	GGPS Kawan wali Pindi Bhattian	4,150,000	4,150,000	-
7	GGES Amrao Kalan Hafizabad	788,000	788,000	-
8	GGHS Ghari Awan Hafizabad	500,000	500,000	-
9	GPS Ahmedpur Chattah Hafizabad	606,000	606,000	-
10	GHS Burj Dara Hafizabad	500,000	500,000	-
11	GHS Nouthen	1,755,000	1,742,310	12,690
12	GHS Kassoke Hafizabad	3,662,000	3,609,804	52,196
13	GGPS Banger Kohna	2,862,000	2,817,000	45,000
14	GGPS Ghri Wahab Hafizabad	2,863,000	2,825,400	37,600
15	GPS Chak Kharal Hafizabad	3,000,000	2,955,000	45,000
16	GGPS Thata Hashmet Hafizabad	2,863,000	2,825,500	37,500
17	GGPS Mona Manika	500,000	499,330	670
Total		40,823,000	39,287,008	1,535,992

Annexure-DEA-HFD-E

25.4.4 Unregistered Private Schools not penalized -Rs2.925 million

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
1	Al hadia islamic school	Middle	3/6/2021	6/1/2024	3 Y - 2 M - 26 D	90	9,000
2	Descent science model school	Materic	1/9/2022	7/1/2023	1 Y - 5 M - 22 D	90	9,000
3	Ghazali model school	High	4/1/2008	7/1/2023	15 Y - 3 M - 0 D	90	9,000
4	Dreamland school system	High	4/15/2020	7/1/2023	3 Y - 2 M - 16 D	90	9,000
5	Gps bhoon kalan	Middle	6/3/1988	7/1/2023	35 Y - 0 M - 28 D	90	9,000
6	Ali Bright Futute Grammar School	Middle	2/4/2018	7/1/2023	5 Y - 4 M - 27 D	90	9,000
7	Gms	Middle	4/20/2014	7/1/2023	9 Y - 2 M - 11 D	90	9,000
8	adan science foundation chak bhatti	Middle	9/10/2020	7/1/2023	2 Y - 9 M - 21 D	90	9,000
9	Al Qayyum Acadmy	Elementary	3/27/2016	7/1/2023	7 Y - 3 M - 4 D	90	9,000
10	Apex School system	Secondry	12/12/2014	7/1/2023	8 Y - 6 M - 19 D	90	9,000
11	Tameer-e- millat academy	Secondry	10/2/2018	7/1/2023	4 Y - 8 M - 29 D	90	9,000
12	AIMS LEARNING SYSTEM ENGLISH MEDIUM ISLAMIC SCHOOL	ELEMENTAR Y	2/11/2017	7/1/2023	6 Y - 4 M - 20 D	90	9,000
13	Al Suffa Grammar School Thatha Jahad Amir Wala	Elementary	2/11/2010	7/1/2023	13 Y - 4 M - 20 D	90	9,000
14	Nasrullah ideal school	Matric	3/15/2016	7/1/2023	7 Y - 3 M - 16 D	90	9,000
15	Sky star school khuttay shah	Private	1/9/2012	7/1/2023	11 Y - 5 M - 22 D	90	9,000
16	Unique School of Education Jhanian	Matric	11/11/2011	7/1/2023	11 Y - 7 M - 20 D	90	9,000
17	Shaheen Public School Jhanian Khtrian	Middle	5/3/2014	7/1/2023	9 Y - 1 M - 28 D	90	9,000
18	Qadri Tutuion center	Primary	2/4/2013	7/1/2023	10 Y - 4 M - 27 D	90	9,000
19	Ali foundation public school	Middle	12/24/1997	7/1/2023	25 Y - 6 M - 7 D	90	9,000
20	Muhammad din memorial science school	Primary	2/11/2000	7/1/2023	23 Y - 4 M - 20 D	90	9,000
21	Community Grammer school	Middle	8/15/2022	7/1/2023	0 Y - 10 M - 16 D	90	9,000
22	Dar-e-Arqum Model School	Elementary	1/4/2022	7/1/2023	1 Y - 5 M - 27 D	90	9,000
23	Bright Star school	Middle	5/4/2010	7/1/2023	13 Y - 1 M - 27 D	90	9,000
24	Ali nwaz public school maddan phillah	Middle	1/3/2018	7/1/2023	5 Y - 5 M - 28 D	90	9,000
25	Misali Public	High	10/3/2016	7/1/2023	6 Y - 8 M - 28 D	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
	School			23	D		
26	Jnr school and collage	Graduation	5/27/2021	7/1/2023	2 Y - 1 M - 4 D	90	9,000
27	The Brain Education System	Middle	1/3/2015	7/1/2023	8 Y - 5 M - 28 D	90	9,000
28	The Summit School	Primary	4/20/2022	7/1/2023	1 Y - 2 M - 11 D	90	9,000
29	The holy school	Middle	4/4/2005	7/1/2023	18 Y - 2 M - 27 D	90	9,000
30	Al syed rehmat educator school	Middle	2/11/2022	7/1/2023	1 Y - 4 M - 20 D	90	9,000
31	Decent public school	2	3/3/1999	7/1/2023	24 Y - 3 M - 28 D	90	9,000
32	AGM public school maddan phillah	Matric	1/4/1996	7/1/2023	27 Y - 5 M - 27 D	90	9,000
33	KPS School	Middle	3/3/2021	7/1/2023	2 Y - 3 M - 28 D	90	9,000
34	The Punjab oxford science school	Matric	11/2/2019	7/1/2023	3 Y - 7 M - 29 D	90	9,000
35	Dawam e Quran academy	Middle	12/29/2000	7/1/2023	22 Y - 6 M - 2 D	90	9,000
36	MH suffi foundation kot hassan khan	Middle	2/3/2020	7/1/2023	3 Y - 4 M - 28 D	90	9,000
37	Zohan Public School	Matric	4/2/2021	7/1/2023	2 Y - 2 M - 29 D	90	9,000
38	The Sunrise School	High	4/15/2016	7/1/2023	7 Y - 2 M - 16 D	90	9,000
39	Basic education community school	Primary	1/4/1996	7/1/2023	27 Y - 5 M - 27 D	90	9,000
40	BABYAM GRAMMAR SCHOOL	High	1/9/2021	7/1/2023	2 Y - 5 M - 22 D	90	9,000
41	Science scholars education school	2	7/3/2016	7/1/2023	6 Y - 11 M - 28 D	90	9,000
42	Jinnah kids campus	1	3/5/2021	7/1/2023	2 Y - 3 M - 26 D	90	9,000
43	Shahbaz science school	Middle	1/22/1998	7/1/2023	25 Y - 5 M - 9 D	90	9,000
44	Students inn school	Middle	1/1/2020	7/1/2023	3 Y - 6 M - 0 D	90	9,000
45	Aims model public school maddan phillah	Matric	1/3/2006	7/1/2023	17 Y - 5 M - 28 D	90	9,000
46	The Spirit School	Middle	1/3/2022	7/1/2023	1 Y - 5 M - 28 D	90	9,000
47	Bismillah Academy	3	5/4/2012	7/1/2023	11 Y - 1 M - 27 D	90	9,000
48	Al.Saif Millat Ideal Middle School	Middle	1/11/2000	7/1/2023	23 Y - 5 M - 20 D	90	9,000
49	Sirajulatafal Model School Mirza Bhingsika	Primary	1/3/2019	7/1/2023	4 Y - 5 M - 28 D	90	9,000
50	Al Noor Public Model School	Middle	10/3/1994	7/1/2023	28 Y - 8 M - 28 D	90	9,000
51	The Oxon school kids campus	Elementary	1/1/2015	7/1/2023	8 Y - 6 M - 0 D	90	9,000
52	Alharam scholars	Middle	2/11/2022	7/1/2023	1 Y - 4 M - 20 D	90	9,000
53	M.Z Grace School	Middle	1/1/2020	7/1/2023	3 Y - 6 M - 0 D	90	9,000
54	Minhaj model	middle	2/4/2016	7/1/2023	7 Y - 4 M - 27	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.NO.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHMENT	FROM F.Y 2023-24	DIFFERENCE	NO. of DAYS	AMOUNT
	school			23	D		
55	Jinnah ideal scl	Elementary	1/3/2010	7/1/2023	13 Y - 5 M - 28 D	90	9,000
56	The spiritual science peak school	Middle	1/1/2016	7/1/2023	7 Y - 6 M - 0 D	90	9,000
57	Punjab Grammer School	Primary	10/3/2015	7/1/2023	7 Y - 8 M - 28 D	90	9,000
58	Ilyas Public School	Elementary	1/1/1999	7/1/2023	24 Y - 6 M - 0 D	90	9,000
59	Tameer e milat	Secondary	1/4/2014	7/1/2023	9 Y - 5 M - 27 D	90	9,000
60	The gleam school	Primary	8/3/2017	7/1/2023	5 Y - 10 M - 28 D	90	9,000
61	Misali science public school thatha gondal	Play to eight	2/11/2016	7/1/2023	7 Y - 4 M - 20 D	90	9,000
62	The spiritual science peak school	Middle	1/1/2016	7/1/2023	7 Y - 6 M - 0 D	90	9,000
63	The Ravian School- Iqbal Campus	Primary	10/2/2022	7/1/2023	0 Y - 8 M - 29 D	90	9,000
64	Wise Islamic public school	Middle	1/1/2010	7/1/2023	13 Y - 6 M - 0 D	90	9,000
65	Afzal Muslim science school	Elementary	1/1/2020	7/1/2023	3 Y - 6 M - 0 D	90	9,000
66	Sunday grammar school	Play to middle	2/11/2020	7/1/2023	3 Y - 4 M - 20 D	90	9,000
67	Brain Science academy	Eight	1/10/2021	7/1/2023	2 Y - 5 M - 21 D	90	9,000
68	Dar e arqam kassoki campus	Middle	1/2/2020	7/1/2023	3 Y - 5 M - 29 D	90	9,000
69	Jinnah public school	Metric	2/11/2022	7/1/2023	1 Y - 4 M - 20 D	90	9,000
70	Jamia tareeq ul jannah	Primary	1/3/2021	7/1/2023	2 Y - 5 M - 28 D	90	9,000
71	Sunday grammar	Middle	2/11/2020	7/1/2023	3 Y - 4 M - 20 D	90	9,000
72	Al-Abbasi School System	Elementary	1/9/2006	7/1/2023	17 Y - 5 M - 22 D	90	9,000
73	AL-ABBASI SCHOOL SYSTEM	Elementary	1/9/2006	7/1/2023	17 Y - 5 M - 22 D	90	9,000
74	New age public school jurian	High	2/11/2022	7/1/2023	1 Y - 4 M - 20 D	90	9,000
75	Darul Amal girls public school	12	1/4/2020	7/1/2023	3 Y - 5 M - 27 D	90	9,000
76	Al Hussain public school	Primary	1/1/2015	7/1/2023	8 Y - 6 M - 0 D	90	9,000
77	Islamic Educator school	Middle	5/11/2010	7/1/2023	13 Y - 1 M - 20 D	90	9,000
78	SSAP SCHOOL SYSTEM	Middle	1/3/2017	7/1/2023	6 Y - 5 M - 28 D	90	9,000
79	Ahmad Acadmy and School	Primary	6/11/2016	7/1/2023	7 Y - 0 M - 20 D	90	9,000
80	Allied School	Primary	3/3/2020	7/1/2023	3 Y - 3 M - 28 D	90	9,000
81	Young schollar school	Middle	1/12/1997	7/1/2023	26 Y - 5 M - 19 D	90	9,000
82	Future School System	Primary	10/1/2017	7/1/2023	5 Y - 9 M - 0 D	90	9,000
83	Al Naz Oxford	High	1/8/2019	7/1/2023	4 Y - 5 M - 23	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.NO.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHMENT	FROM F.Y 2023-24	DIFFERENCE	NO. of DAYS	AMOUNT
	System			23	D		
84	Focus study point	Matriculation	1/1/2000	7/1/2023	23 Y - 6 M - 0 D	90	9,000
85	Punjab cadet school	Elementary	1/3/2007	7/1/2023	16 Y - 5 M - 28 D	90	9,000
86	Hafiz Ideal High School Mehmoodpur	High	1/3/2010	7/1/2023	13 Y - 5 M - 28 D	90	9,000
87	Alnoor Model School	High	2/2/2021	7/1/2023	2 Y - 4 M - 29 D	90	9,000
88	Iqra public model school	Middle	8/14/2000	7/1/2023	22 Y - 10 M - 17 D	90	9,000
89	The Learners	Matric	1/4/2021	7/1/2023	2 Y - 5 M - 27 D	90	9,000
90	M.H Al Sayed Foundation	Middle	6/9/2021	7/1/2023	2 Y - 0 M - 22 D	90	9,000
91	Ihsan Science Academy Mehmoodpur	Higher	1/4/2017	7/1/2023	6 Y - 5 M - 27 D	90	9,000
92	Islamic Educator school	Middle	5/12/2008	7/1/2023	15 Y - 1 M - 19 D	90	9,000
93	Ali educational institute	Matric	4/5/2011	7/1/2023	12 Y - 2 M - 26 D	90	9,000
94	Al akbar education school	Middle	1/1/2011	7/1/2023	12 Y - 6 M - 0 D	90	9,000
95	The Genius school	Elementary	10/9/1998	7/1/2023	24 Y - 8 M - 22 D	90	9,000
96	ALSAIF MILLAT IDEAL SCHOOL	MATRIC	1/3/2015	7/1/2023	8 Y - 5 M - 28 D	90	9,000
97	Islamia Kids Campus	Matric	8/14/2011	7/1/2023	11 Y - 10 M - 17 D	90	9,000
98	MIG public school Maddan Phillah	Matric	8/3/2018	7/1/2023	4 Y - 10 M - 28 D	90	9,000
99	Pilot Model School	Middle	5/12/2003	7/1/2023	20 Y - 1 M - 19 D	90	9,000
100	Usman Cadet School	Middle	7/25/2015	7/1/2023	7 Y - 11 M - 6 D	90	9,000
101	Career model public school	Primary	1/8/2022	7/1/2023	1 Y - 5 M - 23 D	90	9,000
102	Zaheen science school system	Primary	2/4/2014	7/1/2023	9 Y - 4 M - 27 D	90	9,000
103	Allied school qaid e azm campus kassoki	Matric	1/3/2015	7/1/2023	8 Y - 5 M - 28 D	90	9,000
104	Misali Public School	High	1/4/2019	7/1/2023	4 Y - 5 M - 27 D	90	9,000
105	Alsyed Rehmat Educators high school	Matric	5/5/1999	7/1/2023	24 Y - 1 M - 26 D	90	9,000
106	Punjab kids campus school shori chatha	Primary	11/5/2020	7/1/2023	2 Y - 7 M - 26 D	90	9,000
107	Dar e arqum girls high school Kot Sujana	High	7/18/2016	7/1/2023	6 Y - 11 M - 13 D	90	9,000
108	Punjab kida campus	Matric	3/23/2019	7/1/2023	4 Y - 3 M - 8 D	90	9,000
109	Victory public school	Eight	3/14/2017	7/1/2023	6 Y - 3 M - 17 D	90	9,000
110	Champion Public school	Middle	2/11/2022	7/1/2023	1 Y - 4 M - 20 D	90	9,000
111	Crescent public school	Primary	1/3/2004	7/1/2023	19 Y - 5 M - 28 D	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
112	Dreamland School system	High	4/15/2020	7/1/2023	3 Y - 2 M - 16 D	90	9,000
113	Dawamul quran academy	Secondary	2/15/2007	7/1/2023	16 Y - 4 M - 16 D	90	9,000
114	Abdullah Hadi School System	Middle	1/1/2016	7/1/2023	7 Y - 6 M - 0 D	90	9,000
115	Azam public school	Middle	1/4/2018	7/1/2023	5 Y - 5 M - 27 D	90	9,000
116	Al sufa public school	Eight	12/6/2013	7/1/2023	9 Y - 6 M - 25 D	90	9,000
117	Ghazali Model School	High	4/1/2008	7/1/2023	15 Y - 3 M - 0 D	90	9,000
118	Haider public model school	Five	9/15/2020	7/1/2023	2 Y - 9 M - 16 D	90	9,000
119	Allama iqbal ideal school	Middle	2/11/2022	7/1/2023	1 Y - 4 M - 20 D	90	9,000
120	Misaali science school	High	2/11/2022	7/1/2023	1 Y - 4 M - 20 D	90	9,000
121	Suffa grammar school	High	2/11/2022	7/1/2023	1 Y - 4 M - 20 D	90	9,000
122	Jalali model school	Primary	1/3/2021	7/1/2023	2 Y - 5 M - 28 D	90	9,000
123	Central School System	Middle	1/1/2018	7/1/2023	5 Y - 6 M - 0 D	90	9,000
124	THE BEST SCHOOL SYSTEM	High	1/3/2017	7/1/2023	6 Y - 5 M - 28 D	90	9,000
125	Mumtaz school system Pheroki	Primary	1/4/2022	7/1/2023	1 Y - 5 M - 27 D	90	9,000
126	Ali public school	Primary	1/4/2019	7/1/2023	4 Y - 5 M - 27 D	90	9,000
127	AIMS learning system	Eight	11/21/2019	7/1/2023	3 Y - 7 M - 10 D	90	9,000
128	THE best school system	Matric	1/3/2017	7/1/2023	6 Y - 5 M - 28 D	90	9,000
129	NFBES Dera Talianwala	Primary	2/11/2014	7/1/2023	9 Y - 4 M - 20 D	90	9,000
130	Efa school system Haris Nazir Campus	Middle	8/28/2016	7/1/2023	6 Y - 10 M - 3 D	90	9,000
131	Non Formal Feader Education school pheroki	Primary	2/11/2021	7/1/2023	2 Y - 4 M - 20 D	90	9,000
132	Grammar model school system	10th	6/8/2006	7/1/2023	17 Y - 0 M - 23 D	90	9,000
133	Haider public school	Primary	1/2/2012	7/1/2023	11 Y - 5 M - 29 D	90	9,000
134	Dar e Arqam school Muradiyaan	High	1/4/2022	7/1/2023	1 Y - 5 M - 27 D	90	9,000
135	Muslim ideal school	Primary	1/4/2020	7/1/2023	3 Y - 5 M - 27 D	90	9,000
136	Sufaa science school	Middle	11/16/2021	7/1/2023	1 Y - 7 M - 15 D	90	9,000
137	Kashmir model school	Elementary	1/3/2015	7/1/2023	8 Y - 5 M - 28 D	90	9,000
138	Hashmi public school	10th	12/10/2000	7/1/2023	22 Y - 6 M - 21 D	90	9,000
139	AL Qalam Model School	Middle	1/1/2021	7/1/2023	2 Y - 6 M - 0 D	90	9,000
140	The Brain school and academy	Middle	12/10/2021	7/1/2023	1 Y - 6 M - 21 D	90	9,000
141	Muhammad educator school	Middle	7/13/2022	7/1/2023	0 Y - 11 M - 18 D	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
142	Little angel school system	Middle	2/11/2019	7/1/2023	4 Y - 4 M - 20 D	90	9,000
143	Moon star computer school	Primary	1/1/2018	7/1/2023	5 Y - 6 M - 0 D	90	9,000
144	Allied School Kaleki	High	2/3/2015	7/1/2023	8 Y - 4 M - 28 D	90	9,000
145	Hasan ideal public school	10th	12/2/1999	7/1/2023	23 Y - 6 M - 29 D	90	9,000
146	Dar e arqam schools Kolo tarar campus	Primary	4/13/2022	7/1/2023	1 Y - 2 M - 18 D	90	9,000
147	Al Akbar Education school	Middle	6/2/2012	7/1/2023	11 Y - 0 M - 29 D	90	9,000
148	The Lahore Grammar School	Primary	1/1/2019	7/1/2023	4 Y - 6 M - 0 D	90	9,000
149	Webster school System	Middle	1/1/2016	7/1/2023	7 Y - 6 M - 0 D	90	9,000
150	Al-wahid public school batary	Primary	8/17/2017	7/1/2023	5 Y - 10 M - 14 D	90	9,000
151	Ghazali Ahmar School	Middle	1/1/2011	7/1/2023	12 Y - 6 M - 0 D	90	9,000
152	Fortunate moon campus	Middle	1/4/2022	7/1/2023	1 Y - 5 M - 27 D	90	9,000
153	Supreem school	Middle	1/1/2022	7/1/2023	1 Y - 6 M - 0 D	90	9,000
154	Faizan Madina Public school	Middle	1/8/2022	7/1/2023	1 Y - 5 M - 23 D	90	9,000
155	Standard Education System	Primary	8/14/2017	7/1/2023	5 Y - 10 M - 17 D	90	9,000
156	Knowledge base school	Middle	1/1/2019	7/1/2023	4 Y - 6 M - 0 D	90	9,000
157	The Scope international school	10th	12/10/2000	7/1/2023	22 Y - 6 M - 21 D	90	9,000
158	Al Qasim Foundation School	Matric	1/1/2015	7/1/2023	8 Y - 6 M - 0 D	90	9,000
159	Junaid public school	Primary	1/1/2007	7/1/2023	16 Y - 6 M - 0 D	90	9,000
160	Basic education computer school dheeranke lalky	Primary	10/2/2022	7/1/2023	0 Y - 8 M - 29 D	90	9,000
161	The future school	Primary	1/12/2017	7/1/2023	6 Y - 5 M - 19 D	90	9,000
162	Dar e Arqam Model School	Matric	1/1/2008	7/1/2023	15 Y - 6 M - 0 D	90	9,000
163	Allied school Kolo tarar campus	Primary	12/18/2020	7/1/2023	2 Y - 6 M - 13 D	90	9,000
164	Hafizabad lyceum school	Middle	4/4/2017	7/1/2023	6 Y - 2 M - 27 D	90	9,000
165	Iqra Ahsan ul Atfaal	Middle	5/9/2020	7/1/2023	3 Y - 1 M - 22 D	90	9,000
166	Jalali model school	8th	8/4/2014	7/1/2023	8 Y - 10 M - 27 D	90	9,000
167	Ssp school dheeranke lalky	Primary	6/18/2020	7/1/2023	3 Y - 0 M - 13 D	90	9,000
168	Focus Garammar model school	Middle	8/1/2006	7/1/2023	16 Y - 11 M - 0 D	90	9,000
169	Al-akhbar school Marh bashi	Primary	1/23/2020	7/1/2023	3 Y - 5 M - 8 D	90	9,000
170	The innovator school	Middle	1/8/2017	7/1/2023	6 Y - 5 M - 23 D	90	9,000
171	Al Sufa Bright Future School,	Primary	1/9/2021	7/1/2023	2 Y - 5 M - 22 D	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
	Mustafa Abad						
172	Chatha Public School	Middle	5/6/2017	7/1/2023	6 Y - 1 M - 25 D	90	9,000
173	Munawwar moddle school dheeranke lalky	Primary	4/18/2018	7/1/2023	5 Y - 2 M - 13 D	90	9,000
174	Sir syed school	Middle	1/9/2014	7/1/2023	9 Y - 5 M - 22 D	90	9,000
175	New Misali Science Public Schools	Middle	1/1/2020	7/1/2023	3 Y - 6 M - 0 D	90	9,000
176	Brain Educator School System	Middle	8/7/2022	7/1/2023	0 Y - 10 M - 24 D	90	9,000
177	Al Hamad school	Middle	1/1/2015	7/1/2023	8 Y - 6 M - 0 D	90	9,000
178	Alhadiya Islamic School System	Midfle	5/7/2018	7/1/2023	5 Y - 1 M - 24 D	90	9,000
179	Assp school channy hanjranwan	Primary	8/22/2018	7/1/2023	4 Y - 10 M - 9 D	90	9,000
180	Sibgha school system	High	1/1/2022	7/1/2023	1 Y - 6 M - 0 D	90	9,000
181	Sapra Oakroot School	Elementary	3/5/2007	7/1/2023	16 Y - 3 M - 26 D	90	9,000
182	National Model School	Matric	1/1/2014	7/1/2023	9 Y - 6 M - 0 D	90	9,000
183	The Scholars School	Secondary	1/3/2020	7/1/2023	3 Y - 5 M - 28 D	90	9,000
184	Future Star Public School	Matric	1/1/2016	7/1/2023	7 Y - 6 M - 0 D	90	9,000
185	Grammar Public School	Secondary	1/3/2010	7/1/2023	13 Y - 5 M - 28 D	90	9,000
186	Dar e Arqam	Elementary	2/11/2021	7/1/2023	2 Y - 4 M - 20 D	90	9,000
187	Bunyad School System	Primary	12/5/2013	7/1/2023	9 Y - 6 M - 26 D	90	9,000
188	Al Qalam Islamic School	Primary	1/1/2019	7/1/2023	4 Y - 6 M - 0 D	90	9,000
189	Adan science foundation school (sufi Ahmad campus)	Middle	9/10/2020	7/1/2023	2 Y - 9 M - 21 D	90	9,000
190	Al Syed Grammar Model Elementary School	Middle	11/16/2000	7/1/2023	22 Y - 7 M - 15 D	90	9,000
191	The Bright Future School System	Primary	1/1/2020	7/1/2023	3 Y - 6 M - 0 D	90	9,000
192	Zubair Ideal School System	Middle	1/4/2017	7/1/2023	6 Y - 5 M - 27 D	90	9,000
193	Holborn School	Middle	5/14/2014	7/1/2023	9 Y - 1 M - 17 D	90	9,000
194	Zubair Ideal School System	Middle	7/8/2017	7/1/2023	5 Y - 11 M - 23 D	90	9,000
195	City Grammer School	High	7/8/2021	7/1/2023	1 Y - 11 M - 23 D	90	9,000
196	Sunshine School System	High	8/9/2021	7/1/2023	1 Y - 10 M - 22 D	90	9,000
197	Bab Ul Ilm School System	Middle	5/4/2020	7/1/2023	3 Y - 1 M - 27 D	90	9,000
198	Little scholars school	Primary	1/4/2007	7/1/2023	16 Y - 5 M - 27 D	90	9,000
199	Noorani Ideal school	Middle	2/1/2017	7/1/2023	6 Y - 5 M - 0 D	90	9,000
200	Raj International	High	10/10/2021	7/1/2023	1 Y - 8 M - 21	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
	school system			23	D		
201	PIMS	Nursery to Intermediate	4/15/2015	7/1/20 23	8 Y - 2 M - 16 D	90	9,000
202	Ideal public model	Primary	1/1/2010	7/1/20 23	13 Y - 6 M - 0 D	90	9,000
203	Hope school	Middle	5/13/2021	7/1/20 23	2 Y - 1 M - 18 D	90	9,000
204	New Descent Public Public School	5	1/1/2020	7/1/20 23	3 Y - 6 M - 0 D	90	9,000
205	Ahmad academy	Middle	2/11/2022	7/1/20 23	1 Y - 4 M - 20 D	90	9,000
206	LAPS Hassan campus	Middle	2/11/2015	7/1/20 23	8 Y - 4 M - 20 D	90	9,000
207	Historian school system	Middle	9/2/2022	7/1/20 23	0 Y - 9 M - 29 D	90	9,000
208	Bab ul Ilm School, Branch 02	Middle	5/4/2020	7/1/20 23	3 Y - 1 M - 27 D	90	9,000
209	Ideal Public School	Primary	2/5/2008	7/1/20 23	15 Y - 4 M - 26 D	90	9,000
210	Swera English Public school	Middle	1/27/1997	7/1/20 23	26 Y - 5 M - 4 D	90	9,000
211	Shaheen Public School	Matric	2/3/2020	7/1/20 23	3 Y - 4 M - 28 D	90	9,000
212	Sawera English Public School	Middle	4/4/1997	7/1/20 23	26 Y - 2 M - 27 D	90	9,000
213	The Smart School	Middle	2/11/2019	7/1/20 23	4 Y - 4 M - 20 D	90	9,000
214	The Historian School System	Secondary	10/4/2010	7/1/20 23	12 Y - 8 M - 27 D	90	9,000
215	Umer Public School	High	8/21/2021	7/1/20 23	1 Y - 10 M - 10 D	90	9,000
216	Alhajwari Foundation School	Secondary	3/2/2020	7/1/20 23	3 Y - 3 M - 29 D	90	9,000
217	Al Naz Oxford School System	Middle	1/8/2019	7/1/20 23	4 Y - 5 M - 23 D	90	9,000
218	Al Sharif Foundation School	Secondary	3/4/2014	7/1/20 23	9 Y - 3 M - 27 D	90	9,000
219	Pakistan Ideal School	Primary	12/11/2020	7/1/20 23	2 Y - 6 M - 20 D	90	9,000
220	The Sunrise School	Middle	4/15/2016	7/1/20 23	7 Y - 2 M - 16 D	90	9,000
221	Alhadiya School System	Middle	5/7/2017	7/1/20 23	6 Y - 1 M - 24 D	90	9,000
222	Chatha Public School	Middle	5/6/2022	7/1/20 23	1 Y - 1 M - 25 D	90	9,000
223	Alsyed English Model School	Upto B.A	8/18/2022	7/1/20 23	0 Y - 10 M - 13 D	90	9,000
224	Brain Educator System	Middle	8/7/2022	7/1/20 23	0 Y - 10 M - 24 D	90	9,000
225	The Citizen School System	Secondary school	4/20/2022	7/1/20 23	1 Y - 2 M - 11 D	90	9,000
226	Alqalam Model School	Elementary	10/3/2015	7/1/20 23	7 Y - 8 M - 28 D	90	9,000
227	The root Grammer School	Elementary	1/1/2017	7/1/20 23	6 Y - 6 M - 0 D	90	9,000
228	Arooj School system	Primary	2/11/2020	7/1/20 23	3 Y - 4 M - 20 D	90	9,000
229	Allama Iqbal Ideal Academy	Elementary	1/10/2018	7/1/20 23	5 Y - 5 M - 21 D	90	9,000
230	Al raza public school	Middle	12/7/1997	7/1/20 23	25 Y - 6 M - 24 D	90	9,000
231	Alfalsh Model	Primary	2/11/2010	7/1/20	13 Y - 4 M - 20	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
	school			23	D		
232	Allied School	High	9/3/2015	7/1/20 23	7 Y - 9 M - 28 D	90	9,000
233	Hoawkes Grammer Model School	Middle	6/10/2021	7/1/20 23	2 Y - 0 M - 21 D	90	9,000
234	Al Hamad High School	High	2/11/2015	7/1/20 23	8 Y - 4 M - 20 D	90	9,000
235	Adan Science foundation school	Primary	9/20/2017	7/1/20 23	5 Y - 9 M - 11 D	90	9,000
236	Alsufa Grammar school	Middle	12/13/2017	7/1/20 23	5 Y - 6 M - 18 D	90	9,000
237	Webster School System	Elementary	7/3/2016	7/1/20 23	6 Y - 11 M - 28 D	90	9,000
238	PF model school	High	7/16/2008	7/1/20 23	14 Y - 11 M - 15 D	90	9,000
239	Faizan e Madina Public School	Elementary	8/8/2022	7/1/20 23	0 Y - 10 M - 23 D	90	9,000
240	Al Qasim Foundation School	High	11/8/2016	7/1/20 23	6 Y - 7 M - 23 D	90	9,000
241	Iqra English middel school	Primary	2/11/1994	7/1/20 23	29 Y - 4 M - 20 D	90	9,000
242	Dar e Arqam Model School	High	3/13/2008	7/1/20 23	15 Y - 3 M - 18 D	90	9,000
243	Bilal Cadet Schol	Primary	1/7/1993	7/1/20 23	30 Y - 5 M - 24 D	90	9,000
244	Misali school chal kharal	Primary	4/23/2020	7/1/20 23	3 Y - 2 M - 8 D	90	9,000
245	Focus study Marh bashi	Primary	5/16/2005	7/1/20 23	18 Y - 1 M - 15 D	90	9,000
246	Taleem ul Islam midel school	Midel	8/25/2010	7/1/20 23	12 Y - 10 M - 6 D	90	9,000
247	City Islamic school	Middle	1/1/2021	7/1/20 23	2 Y - 6 M - 0 D	90	9,000
248	Al Jannat Public School	Middle	12/8/1993	7/1/20 23	29 Y - 6 M - 23 D	90	9,000
249	Khizar grammar school and academy	Middle	1/11/2020	7/1/20 23	3 Y - 5 M - 20 D	90	9,000
250	Iqbal Public School	High	4/13/2012	7/1/20 23	11 Y - 2 M - 18 D	90	9,000
251	Savy School system	Middle	1/6/2020	7/1/20 23	3 Y - 5 M - 25 D	90	9,000
252	Prince start school	Middle	1/7/2020	7/1/20 23	3 Y - 5 M - 24 D	90	9,000
253	City Islamic school	Middle	11/13/2019	7/1/20 23	3 Y - 7 M - 18 D	90	9,000
254	EFA school system	Middle	11/14/2018	7/1/20 23	4 Y - 7 M - 17 D	90	9,000
255	Al shamss school	Middle	6/14/2018	7/1/20 23	5 Y - 0 M - 17 D	90	9,000
256	Yadgar darsgah	High	8/17/2016	7/1/20 23	6 Y - 10 M - 14 D	90	9,000
257	Brite future model school	Meddle	4/8/2022	7/1/20 23	1 Y - 2 M - 23 D	90	9,000
258	Grammar Model School	Middle	1/1/2020	7/1/20 23	3 Y - 6 M - 0 D	90	9,000
259	Pakistan ideal public school	5th	3/15/2010	7/1/20 23	13 Y - 3 M - 16 D	90	9,000
260	The Educators	Middle	1/3/2021	7/1/20 23	2 Y - 5 M - 28 D	90	9,000
261	Ghazali model public school	Middle	1/1/2016	7/1/20 23	7 Y - 6 M - 0 D	90	9,000
262	Little scholars	Middle	1/4/2007	7/1/20	16 Y - 5 M - 27	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
				23	D		
263	Al Falah school	Middle	1/4/2016	7/1/20 23	7 Y - 5 M - 27 D	90	9,000
264	Inspire school system	Middle	1/3/2022	7/1/20 23	1 Y - 5 M - 28 D	90	9,000
265	Iqra public model school	Metric	2/19/2009	7/1/20 23	14 Y - 4 M - 12 D	90	9,000
266	Al arooj education schools	Pindi bhatiyar	1/4/2022	7/1/20 23	1 Y - 5 M - 27 D	90	9,000
267	Al arooj education schools	Middle	1/4/2022	7/1/20 23	1 Y - 5 M - 27 D	90	9,000
268	Adan science foundation school	Middle	4/11/2017	7/1/20 23	6 Y - 2 M - 20 D	90	9,000
269	Brigh kids model school	Middle	7/1/2019	7/1/20 23	4 Y - 0 M - 0 D	90	9,000
270	Ghazali model school	Middle	3/11/2015	7/1/20 23	8 Y - 3 M - 20 D	90	9,000
271	Jamiya Syeda Fatima tul Zahara and Islmaic Academy.	High	3/11/2020	7/1/20 23	3 Y - 3 M - 20 D	90	9,000
272	Al Fazal public school	Middle	3/11/2006	7/1/20 23	17 Y - 3 M - 20 D	90	9,000
273	HASSAN memorial school	Middle	3/11/2012	7/1/20 23	11 Y - 3 M - 20 D	90	9,000
274	Dar_e_Ali school system and jamiya shariyat girls college hunjranwala	Middle	3/11/2004	7/1/20 23	19 Y - 3 M - 20 D	90	9,000
275	Shining Star	Middle	3/11/2020	7/1/20 23	3 Y - 3 M - 20 D	90	9,000
276	Muhammad Ali school system and jamiya shariyat girls college hunjranwala.	Middle	3/11/2018	7/1/20 23	5 Y - 3 M - 20 D	90	9,000
277	Jamia Dawa tul Etfal	Middle	3/11/2012	7/1/20 23	11 Y - 3 M - 20 D	90	9,000
278	Misali science public school lakhia	Middle	1/5/2007	7/1/20 23	16 Y - 5 M - 26 D	90	9,000
279	Al hayat public school	High	1/3/2022	7/1/20 23	1 Y - 5 M - 28 D	90	9,000
280	Jinnah Science Academy	Middle	7/20/2017	7/1/20 23	5 Y - 11 M - 11 D	90	9,000
281	Falcon Cambridge Public school	Matric	5/10/2019	7/1/20 23	4 Y - 1 M - 21 D	90	9,000
282	Hawks Grammer model school	Middle	1/1/2020	7/1/20 23	3 Y - 6 M - 0 D	90	9,000
283	City grammer school	Primary	1/3/2022	7/1/20 23	1 Y - 5 M - 28 D	90	9,000
284	Inspire Education System	Matric	1/10/2019	7/1/20 23	4 Y - 5 M - 21 D	90	9,000
285	P.F Model school	Matric	4/30/1986	7/1/20 23	37 Y - 2 M - 1 D	90	9,000
286	Usman cadet school	Middle	2/3/2015	7/1/20 23	8 Y - 4 M - 28 D	90	9,000
287	Alsaif Millay ideal school Khana bhattian	Middle	10/12/2000	7/1/20 23	22 Y - 8 M - 19 D	90	9,000
288	Al Hassan English model school	Middle	10/3/2014	7/1/20 23	8 Y - 8 M - 28 D	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.N O.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHME NT	FRO M F.Y 2023- 24	DIFFERENCE	NO.o f DAY S	AMOU NT
289	ali Bright future Grammer school chak bhatti	middle	1/4/2018	7/1/20 23	5 Y - 5 M - 27 D	90	9,000
290	adan science foundation School chak bhatti	Middle	9/10/2020	7/1/20 23	2 Y - 9 M - 21 D	90	9,000
291	Kids care academy	Primary	3/3/2020	7/1/20 23	3 Y - 3 M - 28 D	90	9,000
292	sky star school khuttay shah	primary	1/9/2012	7/1/20 23	11 Y - 5 M - 22 D	90	9,000
293	Bait ul HIKMA MODEL SCHOOL	Middle	1/4/2022	7/1/20 23	1 Y - 5 M - 27 D	90	9,000
294	Hafiz Academy	Primary	3/30/2004	7/1/20 23	19 Y - 3 M - 1 D	90	9,000
295	Nationa Builders school system and academy	Middle	2/17/2021	7/1/20 23	2 Y - 4 M - 14 D	90	9,000
296	The sky star school system	Middle	2/4/2012	7/1/20 23	11 Y - 4 M - 27 D	90	9,000
297	Ehsan science acadmy	High	12/11/2022	7/1/20 23	0 Y - 6 M - 20 D	90	9,000
298	Alsaif Millat Ideal school Khanna bhattian , jalalpur bhattian HFD	Middle	12/10/2000	7/1/20 23	22 Y - 6 M - 21 D	90	9,000
299	Eshan science	Sarkari	12/11/2022	7/1/20 23	0 Y - 6 M - 20 D	90	9,000
300	Muslim Scholler school	Matric	2/2/2011	7/1/20 23	12 Y - 4 M - 29 D	90	9,000
301	Mushtaq academy	Higher secondary	1/8/2019	7/1/20 23	4 Y - 5 M - 23 D	90	9,000
302	Hafiz adeal	Matric	1/3/2022	7/1/20 23	1 Y - 5 M - 28 D	90	9,000
303	Moon Star	Middle	10/7/2007	7/1/20 23	15 Y - 8 M - 24 D	90	9,000
304	Husaini educators public school	8th	2/21/2018	7/1/20 23	5 Y - 4 M - 10 D	90	9,000
305	Madni little angel public school	10th	9/11/2010	7/1/20 23	12 Y - 9 M - 20 D	90	9,000
306	Qazi academy	10th	1/9/1990	7/1/20 23	33 Y - 5 M - 22 D	90	9,000
307	Pinear secondary school	8th	7/14/2016	7/1/20 23	6 Y - 11 M - 17 D	90	9,000
308	Young scholar school	10th	1/4/1995	7/1/20 23	28 Y - 5 M - 27 D	90	9,000
309	Milat ideal school	10th	8/7/2004	7/1/20 23	18 Y - 10 M - 24 D	90	9,000
310	The knowledge school (alhayat campus)	10th	2/2/2016	7/1/20 23	7 Y - 4 M - 29 D	90	9,000
311	The Future School	8th	11/9/2017	7/1/20 23	5 Y - 7 M - 22 D	90	9,000
312	Aitichison School	8th	1/4/2020	7/1/20 23	3 Y - 5 M - 27 D	90	9,000
313	EFA School system	8th	1/4/2020	7/1/20 23	3 Y - 5 M - 27 D	90	9,000
314	Alhasnain English medium School	10th	7/8/2020	7/1/20 23	2 Y - 11 M - 23 D	90	9,000
315	Kinzal English medium School	10th	10/7/2018	7/1/20 23	4 Y - 8 M - 24 D	90	9,000
316	Punjab commander secondary School	8th	1/3/2019	7/1/20 23	4 Y - 5 M - 28 D	90	9,000
317	Quaid Azam	Middle	1/1/2010	7/1/20	13 Y - 6 M - 0	90	9,000

DETAIL OF UN-REGISTERED PRIVATE SCHOOL SURVEY REPORT (GAP)							
SR.NO.	NAME OF SCHOOL	SCHOOL LEVEL	DATE OF ESTABLISHMENT	FROM F.Y 2023-24	DIFFERENCE	NO. of DAYS	AMOUNT
	middle school qila murad baksh			23	D		
318	Minhaj middle school	Middle	12/5/2017	7/1/2023	5 Y - 6 M - 26 D	90	9,000
319	Al Noor Public Model School Chak Bhatti	Primary	2/1/2006	7/1/2023	17 Y - 5 M - 0 D	90	9,000
320	Moon star computer school	5th	2/2/2022	7/1/2023	1 Y - 4 M - 29 D	90	9,000
321	Quaid e Azam public school	8th	10/12/2001	7/1/2023	21 Y - 8 M - 19 D	90	9,000
322	The paradise	Middle	8/11/2022	7/1/2023	0 Y - 10 M - 20 D	90	9,000
323	Own Public School	Both	9/3/2012	7/1/2023	10 Y - 9 M - 28 D	90	9,000
324	Baber academy	Metric high school	3/11/2022	7/1/2023	1 Y - 3 M - 20 D	90	9,000
325	The Concept Alliance Model School	Middle	1/11/2022	7/1/2023	1 Y - 5 M - 20 D	90	9,000
TOTAL AMOUNT							2,925,000

Annexure-DEA-MBD-C

26.4.1 Excess payment of honoraria to Insaf Afternoon School teachers - Rs 11.609 million

Sr · N o.	School Name	No. of students				No. of Head Teacher paid @ 18000	No. of Teachers paid @ 15000/ per teacher	No. of Supporting Staff paid @ 7000	Total honoraria paid	Honoraria to be paid	Excess payment	No. of months paid	Total overpayment
		Class 6	Class 7	Class 8	Total								
1	GMPS KOTEHRA	13	11	6	30	1	2	1	55,000	16,500	38,500	10	385,000
2	GGPS Gurbukshpura	11	10	10	31	1	2	1	55,000	17,050	37,950	10	379,500
3	GMPS Chak No 21	10	12	11	33	1	2	1	55,000	18,150	36,850	10	368,500
4	GMPS Wara Chamian	15	8	10	33	1	2	1	55,000	18,150	36,850	8	294,800
5	GGPS NO.3 Malakwal	13	7	8	28	1	2	1	55,000	15,400	39,600	10	396,000
6	GGPS NOORYANA BOSAL	12	10	10	32	1	2	1	55,000	17,600	37,400	10	374,000
7	GMPS Pind Bagga	10	9	12	31	1	2	1	55,000	17,050	37,950	10	379,500
8	GMPS Rohi Wala	5	8	9	22	1	1	1	40,000	8,800	31,200	10	312,000
9	GMPS Chak,4	13	7	4	24	1	2	1	55,000	13,200	41,800	10	418,000
10	GMPS Dera Maira	6	14	11	31	1	2	1	55,000	17,050	37,950	8	303,600
11	GMPS Dhok SHAHNI	13	8	12	33	1	1	1	40,000	13,200	26,800	10	268,000
12	GMPS Bagga Pump	14	13	12	39	1	2	1	55,000	21,450	33,550	10	335,500
13	GMPS kakka	8	12	9	29	1	2	1	55,000	15,950	39,050	10	390,500
14	GMPS GHUGANWALI	13	17	5	35	1	2	1	55,000	19,250	35,750	10	357,500
15	GMPS DHALA	13	10	11	34	1	2	1	55,000	18,700	36,300	10	363,000
16	GMPS KORAY KARAM SHAH	18	17	31	66	1	2	1	55,000	36,300	18,700	10	187,000
17	GCMPS MUSA KALAN	16	11	11	38	1	1	1	40,000	15,200	24,800	10	248,000
18	GMPS KHAMB KALAN	10	7	6	23	1	1	0	33,000	7,590	25,410	10	254,100
19	GMPS CHAK ALAM	10	9	14	33	1	2	1	55,000	18,150	36,850	8	294,800
20	GMPS JAJJA OUR	16	10	6	32	1	2	1	55,000	17,600	37,400	10	374,000
21	GMPS CHAK ABDULLAH	11	15	9	35	1	2	1	55,000	19,250	35,750	10	357,500
22	GGPS SIDDIQABAD	10	7	10	27	1	1	0	33,000	8,910	24,090	10	240,900
23	GMPS KOT HAST KHAN	10	12	4	26	1	1	0	33,000	8,580	24,420	10	244,200
24	GMPS CHOT KALAN	12	8	5	25	1	1	0	33,000	8,250	24,750	10	247,500
25	GMPS RANDYALI	15	18	8	41	1	1	1	40,000	16,400	23,600	10	236,000
26	GGPS TAKHT MAHAL	11	14	18	43	1	2	1	55,000	23,650	31,350	10	313,500
27	GMPS DOBURJI	10	9	9	28	1	2	1	55,000	15,400	39,600	8	316,800
28	GMPS KOTLI KHURD	21	7	10	38	1	2	1	55,000	20,900	34,100	10	341,000
29	GPS Bhutta Nao	15	11	9	35	1	2	1	55,000	19,250	35,750	10	357,500

30	GPS Thatha Khan Muhammad	16	11	12	39	1	2	1	55,000	21,450	33,550	10	335,500
31	GPS Sarla	12	14	6	32	1	2	1	55,000	17,600	37,400	8	299,200
32	GPS Chicherwali	12	9	12	33	1	2	1	55,000	18,150	36,850	10	368,500
33	GPS Loha Tibba	14	10	10	34	1	1	0	33,000	11,220	21,780	10	217,800
34	GPS Burj Agra	15	14	7	36	1	2	1	55,000	19,800	35,200	10	352,000
35	GPS Agroya	10	10	12	32	1	2	1	55,000	17,600	37,400	10	374,000
36	GPS Chak No. 02 Shumali	10	4	5	19	1	1	1	40,000	7,600	32,400	10	324,000
Total													11,609,200

Annexure--DEA-MBD-D**26.4.3 Lapse of development funds due to non-surrendering by XEN
Building Rs 3.191 million****(Rs in million)**

Sr. No.	Name of schemes	Funds released by CEO	Expenditure by XEN	Savings
1	GES Rakh Bloach	0.633	0	0.633
2	GPS Ledher Khurd			
3	GGPS Haveli Gujjar Pura	0.22	0	0.22
4	Re-Const. of dangerous school building at GPS Atkan Pur Malikwal	4.533	2.195	2.338
5	GHS Gojra			
6	GGPS Kashmir Colony			
7	Construction of add. Class room in GGHS Mangat			
8	GGHS Mandi Bahauddin	60.489	59.374	1.115
9	Construction of Primary Block of GGHS Chalillianwala			
10	Reconstruction of dangerous school building (Primary Portion) GBHS Chaillianwala	18.397	12.587	5.81
11	Construction of GBHS (P.B) Chaillianwala	58.756	47.381	11.375
12	GGCMS Haria	0.544	0.544	0
13	GHS Haria			
Total		143.572	122.081	21.491

**26.4.4 Loss to government due to non-recovery of penalty from
unregistered private schools - Rs 1.890 million**

Sr. No.	Name of Private School
1	BRIGHT WAY PUBLIC SCHOOL KHIZAR
2	MUSLIM MODEL GIRLS HIGH SCHOOL,SAHNA
3	PIPS SCHOOL SYSTEM (KINDERGARTEN CAMPUS), MANZOOR ABAD
4	EMAN HIGH SCHOOL FOR GIRLS
5	EMAN HIGH SCHOOL FOR BOY
6	AL AMIN PUBLIC MODEL SCHOOL AGROYA
7	DARUL ILM SCIENCE GIRLS HIGH SCHOOL
8	THE DAFFODILS SCHOOLING CONCEPT (BOYS)
9	M.K SUPERIOR HIGH SCHOOL FOR GIRLS
10	M.K SUPERIOR HIGH SCHOOL FOR BOYS
11	SRCL2 CHOTDHEERAN
12	DAWN MODLE SCHOOL WARA ALAM SHAH
13	ALFA EDUCATION HOUSE
14	IQBAL MODEL SCHOOL
15	SRCL2
16	WISDOMHOUSE KOTLI KHURD
17	THE SCHOLARS INN MNODEL SCHOOL
18	THE EDUCATORS CHIMMON SAHNA CAMPUS
19	THE AITCHISONIAN HOUSE SCHOOL SYSTEM
20	IQBAL MODEL SCHOOL
21	BRIGHT FUTURE PUBLIC SCHOOL HERBANCEPURA
22	BABAR MODEL MIDDLE GIRLS SCHOOL
23	QUAID-E-AZAM PUBLIC MODEL SCHOOL KOTHERA
24	GHAZALI MODEL HIGH SCHOOL RUKKAN
25	LITTLE ANGELS PUBLIC SCHOOL HEAD FAQIRIAN
26	T.B.S (THE BLOOMING SCHOOL)
27	NEHAL BABY MODEL SCHOOL SULEMAN
28	THE BRIGHT FUTURE ISLAMIC SCHOOL
29	AL KARAM MODEL SCHOOL
30	TALENT DISCOVERY SCHOOL
31	BEACON EDUCATION SCHOOL SYSTEM
32	MOON LIGHT PUBLIC MODEL SCHOOL KHUSAR
33	HAMMAD PUBLIC MODEL SCHOOL, MANGAT
34	SIR SYED MODEL SCHOOL
35	GHAZALI MODEL HIGH SCHOOL(BOYS CAMPUS),DHAREKAN KALAN
36	AL HAYAT MODEL SCHOOL HELAN
37	MANO SCHOOL
38	THE LAHORE LYCEUM HIGH SCHOOL FOR BOYS
39	NOOR UL HUDA SCIENCE WAY MODEL SCHOOL
40	MIMS SCHOOL SYSTEM
41	PUNJAB GROUP HIGH SCHOOL FOR BOYS RASOOL ROAD MANDI BAHAUDDIN
42	THE EDUCATORS CHIMMON SAHNA CAMPUS
43	IBN-ULHASHAM MIDDLE SCHOOL
44	ISLAMIC LEARNERS GRAMMER SCHOOL FAQIRIAN
45	NOBLE GRAMMAR School
46	IZHAR EDUCATION ACADEMY SYSTEM OF HIGH SCHOOLS PHALIA
47	MUBBASHAR PUBLIC SCHOOL

Sr. No.	Name of Private School
48	IQRA SCHOOL SYSTEM
49	GREAT FIVE EDUCATIONAL COMPLEX
50	FATIMA PUBLIC MODEL HIGH SCHOOL CHAK SAIDA
51	THE READERS SCHOOL
52	DANYAL PUBLIC MODEL SCHOOL
53	THE AL-QAMAR EDUCATION SYSTEM
54	AL-QAMAR EDUCATION SYSTEM
55	DIRECTION SCHOOL, ZAINAB CAMPUS, FOR BOYS
56	DIRECTION SCHOOL, ZAINAB CAMPUS, FOR GIRLS
57	LITTLE ANGELS ISLAMIC SCHOOL & DAY CARE CENTRE PHALIA
58	BUNYAD COMMUNITY SCHOOL
59	PANGEA SCHOOL SYSTEM
60	IQRA MODEL HIGH SCHOOL
61	THE MESSAGE SCHOOL M.B.DIN
62	GHAZALI MODEL SCHOOL CHARANWAL
63	READER GRAMMAR SCHOOL
64	FAUJI FOUNDATION SCHOOL
65	THE RIGHT WAY SCHOOL SYSTEM CHATKAY
66	THE INSPIRE SCHOOL SYSTEM
67	BILAL MODEL MIDDLE SCHOOL TARIQABAD
68	THE SCHOLARS INN GIRLS HIGH SCHOOL
69	ALHUSSAIN MODEL SCHOOL
70	MUSTAFAI MODEL SCHOOL(M-1) CHAK NO.1
71	BILAL MODEL SCHOOL TARIQABAD
72	PILOT PUBLIC MODEL MIDDLE SYED
73	THE BRIGHT FUTURE PUBLIC SCHOOL SHEIKH ALI PUR
74	THE BRIGHT FUTURE PUBLIC SCHOOL HELAN
75	AL-AFZAL DAR-E-ARQAM SCHOOL
76	MUSTAFAI MODEL SCHOOL RAKH BALOCH KALAN
77	MIAN PUBLIC MODEL SCHOOL
78	ISLAMIS MODEL SCHOOL
79	AL-REHMAN PUBLIC SCHOOL AJJOWAL
80	GHAZALI MODEL SCHOOL JHULANA
81	HIJAB COLLEGE
82	AL QALAM ISLAMIC SCHOOL
83	GHAZALI SCHOOL
84	FEDERAL GRAMMAR PUBLIC HIGH SCHOOL
85	THE READ SCHOOL
86	PUNJAB GROUP HIGH SCHOOL FOR GIRLS RASOOL ROAD MANDI BAHAUDDIN
87	THE AITCHISONIAN HOUSE SCHOOL SYSTEM
88	BUNYAD COMMUNITY SCHOOL
89	THE KING OF KNOWLEDGE SCHOOL SYSTEM
90	BRIGHT KIDS EDUCATIONAL SCHOOL MANGAT
91	IQRA EDUCATION HOUSE
92	THE INSPIRE SCHOOL SYSTEM
93	AIMS
94	CITY CAMBRIDGE
95	THE EDUCARE LEARNING SCHOOL
96	MUSTAFAI MODEL SCHOOL (M1) CHAK NO.1 RAKH MINAR GARH
97	SULTANI WINNER SCHOOL
98	DUA MONTESSORI AND SCHOOL SYSTEM

Sr. No.	Name of Private School
99	READER GRAMMAR SCHOOL
100	AL-FLAH MODEL HIGH SCHOOL FOR GIRLS, PINDI KALU (M. B. DIN)
101	IBN UL HASHAM
102	THE RIGHT WAY SCHOOLCHATKAY
103	AL-NOOR SCIENCE MODEL SCHOOL
104	AL QALAM ISLAMIC SCHOOL
105	RISING STAR CADET SCHOOL

DISTRICT EDUCATION AUTHORITY NAROWAL

Annexure-DEA-NRW-C

27.4.1 Irregular payment of honoraria to Insaaf Afternoon Schools – Rs 4.179 million

Name of School	Period of Payment	No. of Employees	No. of Students				Amount Paid
			6th	7th	8th	Total	
GGPS Randheer Kalan	Sep-Nov-23	3	7	8	9	24	165,000
GGPS Booray Wali	Sep-Nov-23	3	7	10	14	31	144,000
GGPS Dheero Mangrah	Sep-Nov-23	3	9	12	9	30	165,000
GGPS TATLAY	Sep-Nov-23	3	6	13	11	30	165,000
GGPS TARGHA	Sep-Nov-23	2	8	6	12	26	120,000
GGPS Nawaday	Sep-Nov-23	3	8	11	11	30	314,000
GGPS DHALA	Sep-Nov-23	2	9	11	8	28	180,000
GGPS BORAY WALI	Dec-Feb-24	2	8	10	15	33	144,000
GGPS Tatlay	Dec-Feb-24	3	6	13	11	30	165,000
GGPS Dheero Mangrah	Dec-Feb-24	3	9	12	9	30	165,000
GGMPS Randheer Kalan	Dec-Feb-24	3	8	8	9	25	165,000
GGPS DULAM	Dec-Feb-24	3	5	14	11	30	144,000
GGPS Dhala	Dec-Feb-24	2	9	11	8	28	120,000
GGPS Targa	Dec-Feb-24	2	8	7	12	27	120,000
GGPS MARARA	Dec-Feb-24	3	6	16	7	29	165,000
GGMPS AMWAAL	Dec-Feb-24	2	8	14	8	30	144,000
GGPS Olukh	Mar-May-24	3	8	12	8	28	165,000
GGCMS Tondi	Mar-May-24	3	8	12	5	25	165,000
GGPS Juni Pur	Mar-May-24	3	8	7	2	17	165,000
GGPS New Pagala	Mar-May-24	2	7	7	7	21	120,000
GGPS Kotli Jattan	Mar-May-24	3	9	12	5	26	165,000
GGPS Veeram	Mar-May-24	2	8	11	8	27	144,000
GGPS Dhala	Mar-May-24	2	9	6	10	25	120,000
GGPS Nawaday	Mar-May-24	3	7	10	10	27	165,000
GGPS Dheero Mangrah	Mar-May-24	3	8	10	10	28	165,000
GGPS Mohajan	Mar-May-24	3	8	10	13	31	165,000
GGPS Saran	24-Mar	2					55,000
Total							4,179,000

27.4.2 Overpayment due to grant of unauthorized increments – Rs. 3.134 million

Sr No	Personal No	Name	Designation	Name of School	Date of Regular	Date	Due	Drawn	Diff	Total
1	31904592	Mst.Saba Waris	P.S.T.	GGES Chango wali	12.06.2021	12/20 to 11/21	15180	16350	1170*12	14,040
						12/21 to 06/22	16350	17520	1170*7	8,190
						07/22 to 11/22	24270	26010	1740*5	8,700
						22/22 to 11/23	26010	27750	1740*12	20,880
						12/23 to 8/24	27750	29490	1740*7	12,180
						TOTAL				63,990
2	32041120	Mst.Muqaddas Riaz	P.S.T.	GGPS Kathuwali	12.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
3	30613230	Mst.Samia Hamid	P.S.T.	GGPS Faisal Town	Charge Allonce	8/20 to 8/24	0	500	500*52	26,000
						TOTAL				26,000
4	32028237	Mst Robina Akram	P.S.T.	GGPS Gadopin di	28.06.2021	6/21 to 8/24	2253	2979	726*39	28,314
						6/21 to 8/24	2253	2979	726*39	28,314
						TOTAL				56,628
5	32039004	Mst.Fouzia Ishaq	P.S.T.	GGPS Naiki Jattan	28.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
6	32024238	Mst.Iqra Mustafa	P.S.T.	GGES Malik Pur	12.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
7	32030717	Mst.Aqsa Tabassum	P.S.T.	GGES Malik Pur	28.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
8	32039011	Mst.Mah Munir	P.S.T.	GGPS No.2 Shakarg	28.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to	2253	24270	1740*5	8,700

Sr No	Personal No	Name	Designation	Name of School	Date of Regular	Date	Due	Drawn	Diff	Total
				arh		11/22	0			
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
9	32048048	Mst.Nayla Mubeen	P.S.T.	GGPS Paswal	07.07.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 09/22	22530	24270	1740*3	5,220
						TOTAL				13,410
10	32028398	Mst.Zill-e-Huma	P.S.T.	GGES Motay Kallan	03.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
11	32047151	Mst.Ammara Kousar	P.S.T.	GGPS Kot Bhachina	03.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
12	32024061	Mst.SeHRISH Munawar	P.S.T.	GGPS Chak Kora	02.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
13	32100384	Mst.Saba Shahzadi	P.S.T.	GGPS Fatui Chak	29.07.2022	8/22 to 8/2024	2253	2979	726*25	18,150
						8/22 to 8/2024	2253	2979	726*25	18,150
						TOTAL				36,300
14	32024481	Mst.Khalida Parveen	P.S.T.	GGPS Mumka Gujran	03.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
15	32075684	Mst.Faiza Nuzhat	P.S.T.	GGES Karwal	12.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
16	32028270	Mst.Yasmin Akhtar	P.S.T.	GGPS Sowara	03.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700

Sr No	Personal No	Name	Designation	Name of School	Date of Regular	Date	Due	Drawn	Diff	Total
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
17	32130286	Mst.Asifa Basharat	P.S.T.	GGPS Enayat Pur	29.07.2022	08/22 to 8/2024	2253	2804	551*25	13,775
						08/22 to 8/2024	2253	2804	551*25	13,775
						TOTAL				27,550
18	32104586	Mst.Nasira Mumtaz	P.S.T.	GGPS Jhanda	27.06.2022	8/22 to 8/2024	2253	2979	726*25	18,150
						8/22 to 8/2024	2253	2979	726*25	18,150
						TOTAL				36,300
19	32024295	Mst.Sobia Sattar	P.S.T.	GGPD Chak Kora	12.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
20	32024034	Mst.Shahila Bibi	P.S.T.	GGPS Mir Pur Saina	07.07.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
21	31709662	Mst.Rukhsanda Shabbir	P.S.T.	GGES Bhabra Jattan	05.10.2022	11/22 to 8/24	2253	2979	726*22	15,972
						11/22 to 8/24	2253	2979	726*22	15,972
						TOTAL				31,944
22	32098102	Mst.Saba Qaisar	P.S.T.	GGPS Hallan	12.06.2021	01/22 to 8/24	2253	2979	776*32	23,232
						01/22 to 8/24	2253	2979	776*32	23,232
						TOTAL				46,464
23	32086741	Mst.Maria Adrees	P.S.T.	GGPS Jattar	12.06.2021	01/22 to 8/24	2253	2979	776*32	23,232
						01/22 to 8/24	2253	2979	776*32	23,232
						TOTAL				46,464
24	32091359	Mst.Shafqat Naz	P.S.T.	GGPS Kotli Jattan	12.06.2021	01/22 to 8/24	2253	2979	776*32	23,232
						01/22 to 8/24	2253	2979	776*32	23,232
						TOTAL				46,464
25	32086745	Mst.Sabahat Nawaz	P.S.T.	GGPS Jodhy	12.06.2021	01/22 to 8/24	2253	2979	776*32	23,232
						01/22 to 8/24	2253	2979	776*32	23,232
						TOTAL				46,464
26	32082578	Mst.Huma Ashfaq	P.S.T.	GGPS Tajawal	21.06.2023	6/23 to 8/24	2253	2979	726*15	10,890
						6/23 to 8/24	2253	2979	726*15	10,890
						TOTAL				21,780
27	32091502	Mst.Ayesha Arshad	P.S.T.	GGPS Kainth	29-07-22	08/22 to 8/24	2253	2979	776*25	18,150

Sr No	Personal No	Name	Designation	Name of School	Date of Regular	Date	Due	Drawn	Diff	Total
						08/22 to 8/24	2253	2979	776*25	18,150
						TOTAL				36,300
28	3205 4083	Mst.Shagufta Parveen	P.S.T.	GGPS Chak Kaly Khan	12.06.20 21	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
29	3202 4553	Mst.Kaneez Fatima	P.S.T.	GGPS Chak Odia	12.06.20 21	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
30	3209 1530	Mst.Amina Yousaf	P.S.T.	GGPS Chak Beeka	19.08.20 22	12/22 to 11/23	22530	24270	1740*12	20,883
						12/23 to 8/24	24270	26010	1740*9	15,660
						12/22 to 11/23	2253	2979	726*21	15,246
						12/23 to 8/24	2253	2979	726*21	15,246
						TOTAL				67,035
31	3203 8922	Mst.Nadeeha Akbar	P.S.T.	GGPS Kharloy	03.06.20 21	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
32	3202 8673	Mst.Sadaf Sattar	P.S.T.	GGPS Chajwal	17.06.20 21	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
33	3204 0622	Mst.Tallat Jabeen	P.S.T.	GGPS Enayat Pur	03.06.20 21	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
34	3211 0524	Mst.Saba Razzaq	P.S.T.	GGPS Bheri Kallan	29.06.20 22	12/22 to 11/23	22530	24270	1740*12	20,880
						12/23 to 8/24	24270	26010	1740*9	15,660
						12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246

Sr No	Personal No	Name	Designation	Name of School	Date of Regular	Date	Due	Drawn	Diff	Total
						TOTAL				67,032
35	3208 0849	Mst.Maria Khan	P.S.T.	GGPS Mast Pur	07.05.20 21	01/22 to 8/24	2253	2979	776*32	23,232
						01/22 to 8/24	2253	2979	776*32	23,232
						TOTAL				46,464
36	3208 6745	Mst.Sabaha Nawaz	P.S.T.	GGPS Jodhy	29.06.20 22	12/22 to 11/23	2253 0	24270	1740*1 2	20,880
						12/23 to 8/24	2427 0	26010	1740*9	15,660
						TOTAL				36,540
37	3203 9103	Mst.Zarina Bashir	P.S.T.	GGPS Trail	03.06.20 21	12/21 to 06/22	1518 0	16350	1170*7	8,190
						7/22 to 11/22	2253 0	24270	1740*5	8,700
						12/22 to 11/23	2427 0	26010	1740*1 2	20,880
						12/23 to 8/24	2601 0	27750	1740*9	15,660
						TOTAL				53,430
38	3204 0613	Mst.Adeeba Safdar	P.S.T.	GGPS Bhagwan Pur	03.06.20 21	12/21 to 06/22	1518 0	16350	1170*7	8,190
						7/22 to 11/22	2253 0	24270	1740*5	8,700
						12/22 to 11/23	2427 0	26010	1740*1 2	20,880
						12/23 to 8/24	2601 0	27750	1740*9	15,660
						TOTAL				53,430
39	3210 0381	Mst.Iqra Shahzadi	P.S.T.	GGPS Majua	29.06.20 22	12/22 to 11/23	2253 0	24270	1740*1 2	20,880
						12/23 to 8/24	2427 0	26010	1740*9	15,660
						12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				67,032
40	3204 7146	Mst.Iram Shahzadi	P.S.T.	GGPS Kotli Sainan	03.06.20 21	12/21 to 06/22	1518 0	16350	1170*7	8,190
						7/22 to 11/22	2253 0	24270	1740*5	8,700
						12/22 to 11/23	2427 0	26010	1740*1 2	20,880
						12/23 to 8/24	2601 0	27750	1740*9	15,660
						TOTAL				53,430
41	3204 7154	Mst.Tehsin Sharif	P.S.T.	GGPS Chak Bhopa	03.06.20 21	12/21 to 06/22	1518 0	16350	1170*7	8,190
						7/22 to 11/22	2253 0	24270	1740*5	8,700
						12/22 to 11/23	2427 0	26010	1740*1 2	20,880
						12/23 to 8/24	2601 0	27750	1740*9	15,660
						TOTAL				53,430
42	3203 9267	Mst.Javaira Akram	P.S.T.	GGPS Lakhnur	28.06.20 21	12/21 to 06/22	1518 0	16350	1170*7	8,190
						7/22 to 11/22	2253 0	24270	1740*5	8,700
						12/22 to 11/23	2427 0	26010	1740*1 2	20,880
						12/23 to 8/24	2601 0	27750	1740*9	15,660
						TOTAL				53,430

Sr No	Personal No	Name	Designation	Name of School	Date of Regular	Date	Due	Drawn	Diff	Total
43	3203 9237	Mst.Samra Rani	P.S.T.	GGPS Chak Nara	03.06.20 21	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
44	3209 6462	Mst.Anuam Hussain	P.S.T.	GGPS Sood	29.06.20 22	12/22to 11/23	22530	24270	1740*12	20,880
						12/23 to 8/24	24270	26010	1740*9	15,660
						12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				67,032
45	3203 3324	Mst.Ayesha Jafar	P.S.T.	GGPS Pandori Dhonda	03.06.20 21	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
46	3204 9559	Mst.Atiqa Asif	P.S.T.	GGPS Jhun	13.09.20 21	12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				30,492
47	3209 1654	Mst.Umme Habiba	P.S.T.	GGPS Chura	12.09.20 22	12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				30,492
48	3208 1408	Mst.Sayeda Ramiza	P.S.T.	GGES Chak Qazian	02.07.20 22	12/22to 11/23	22530	24270	1740*12	20,880
						12/23 to 8/24	24270	26010	1740*9	15,660
						12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				67,032
49	3204 9355	Mst.Zaheen Ashraf	P.S.T.	GGPS Pindi Kallan	12.06.20 21	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
50	3211 0523	Mst.Ammara Zareen	P.S.T.	GGPS Khan Pur	01.10.20 22	12/22to 11/23	22530	24270	1740*12	20,880
						12/23 to 8/24	24270	26010	1740*9	15,660
						12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				67,032
51	3207	Mst.Aneela	P.S.T.	GGPS	12.08.20	12/21 to	1518	16350	1170*7	8,190

Sr No	Personal No	Name	Designation	Name of School	Date of Regular	Date	Due	Drawn	Diff	Total
	0102	Shaheen		Nathu Kot	21	06/22	0			
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
52	32014579	Mst.Humaira Maqbool	P.S.T.	GGMPS Gujrt	07.07.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
53	32098951	Mst.Fatima Saeed	P.S.T.	GGPS Kohlian	29.07.2022	12/22to 11/23	22530	24270	1740*12	20,880
						12/23 to 8/24	24270	26010	1740*9	15,660
						12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				67,032
54	32023937	Mst.Mubeen Zahira	P.S.T.	GGPS Duri Gujran	28.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
55	32015333	Nitasha Amjid	P.S.T.	GGPS Mianwali	12.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
56	32040373	Muqada Riaz	P.S.T.	GGES Lehal	12.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
57	32039609	Iram Ashraf	P.S.T.	GGPS Mianwali	12.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
58	32049058	Sania Saeed	P.S.T.	GGES Din Pur Kallan	28.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to	2253	24270	1740*5	8,700

Sr No	Personal No	Name	Designation	Name of School	Date of Regular	Date	Due	Drawn	Diff	Total
						11/22	0			
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
59	32028381	Zunaira Khalid	P.S.T.	GGES Mardowal	11.11.2022	12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				30,492
60	32049350	Kanwal Shahzadi	P.S.T.	GGPS Bhai Pur	03.06.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
61	32024005	Tehmina Riaz	P.S.T.	GGPS Kallah	02.08.2021	12/21 to 06/22	15180	16350	1170*7	8,190
						7/22 to 11/22	22530	24270	1740*5	8,700
						12/22 to 11/23	24270	26010	1740*12	20,880
						12/23 to 8/24	26010	27750	1740*9	15,660
						TOTAL				53,430
62	32092348	Nida Anayat	P.S.T.	GGPS Madokogol	02.09.2022	12/22 to 8/24	2253	2979	726*21	15,246
						12/22 to 8/24	2253	2979	726*21	15,246
						TOTAL				30,492
TOTAL										3,133,737

Annexure-DEA-SLK-C

28.4.1 Irregular purchase of food items without floating tenders – Rs 5.101 million

Name of Madaaris	Bill No./Date	Month	Supplier	Amount (Rs)
Taiba Al Binnat, Pasrur	01/06-02-2022 02/13.12.2022	Dec-2022	Ali Gohar & Associates	286,000
	03/09.01.2023 04/15.01.2023	Jan-2023	Ali Gohar & Associates	298,000
	05/27.02.2023 06/28.02.2023	Feb-2023	Ali Gohar & Associates	295,000
	Total			879,000
Markaz Umm-ul-Qurra, Haji pura, Sialkot	07/02.12.2022 08/03.12.2022	Dec-2022	Ali Gohar & Associates	271,250
	09/15.12.2022 10/20.12.2022	Dec-2022	Ali Gohar & Associates	271,250
	11/20.12.2022 12/20.12.2022	Dec-2022	Ali Gohar & Associates	271,250
	13/23.12.2022	Dec-2022	Ali Gohar & Associates	271,250
	14/05.01.2023	Jan-2023	Ali Gohar & Associates	196,150
	15/14.01.2023	Jan-2023	Ali Gohar & Associates	297,850
	16/25.01.2023	Jan-2023	Ali Gohar & Associates	307,250
	15/26.01.2023	Jan-2023	Ali Gohar & Associates	293,750
	16/03.02.2023	Feb-2023	Ali Gohar & Associates	276,250
	17/15.02.2023	Feb-2023	Ali Gohar & Associates	276,250
	17/21.02.2023	Feb-2023	Ali Gohar & Associates	276,250
	18/24.02.2023	Feb-2023	Ali Gohar & Associates	276,250
	Total			3,285,000
	JamiaAlkheriaIslamiaThatha/ Gojra	19/01.12.2022	Dec-2022	Ali Gohar & Associates
20/12.01.2023		Jan-2023	Ali Gohar & Associates	312,000
21/21.02.2023		Feb-2023	Ali Gohar & Associates	315,000
Total			937,000	
Grand Total				5,101,000

28.4.2 Irregular expenditure due to violation of PPRA 2014 -Rs 2.069 million

Cheque No.	Document Date	Inv. No./ Date	Description	Vendor Name	Amount (Rs)
365136	01.01.2024	30/11.12.23	Stationery	ALI GOHAR & ASSOCIATE	73,573
365153	06.01.2024	39/21.12.23	Stationery	ALI GOHAR & ASSOCIATE	70,800
5096001	27.06.2024	194/05.03.24	Stationery	ALI GOHAR & ASSOCIATE	71,626
365447	26.04.2024	121/12.03.24	Stationery	ALI GOHAR & ASSOCIATE	70,800
365443	26.04.2024	111/15.03.24	Stationery	ALI GOHAR & ASSOCIATE	74,635
365443	26.04.2024	103/20.03.24	Stationery	ALI GOHAR & ASSOCIATE	64,428
365443	26.04.2024	113/21.03.24	Stationery	ALI GOHAR & ASSOCIATE	74,281
5096001	27.06.2024	219/21.03.24	Stationery	ALI GOHAR & ASSOCIATE	74,635
365443	26.04.2024	119/26.03.24	Stationery	ALI GOHAR & ASSOCIATE	68,971
5096001	27.06.2024	197/08.04.24	Stationery	ALI GOHAR & ASSOCIATE	74,281
5096001	27.06.2024	218/13.04.24	Stationery	ALI GOHAR & ASSOCIATE	74,989
5096001	27.06.2024	249/13.04.24	Stationery	ALI GOHAR & ASSOCIATE	70,800
365447	26.04.2024	108/19.03.24	Printing and publication	ALI GOHAR & ASSOCIATE	70,800
365447	26.04.2024	109/21.03.24	Printing and publication	ALI GOHAR & ASSOCIATE	48,970
5096001	27.06.2024	252/15.04.24	Printing and publication	ALI GOHAR & ASSOCIATE	74,340
5096001	27.06.2024	232/15.04.24	Printing and publication	ALI GOHAR & ASSOCIATE	74,340
5096001	27.06.2024	208/07.03.24	Purchase of Furniture and Fixture	ALI GOHAR & ASSOCIATE	73,160
5096001	27.06.2024	220/23.03.24	Purchase of Furniture and Fixture	ALI GOHAR & ASSOCIATE	70,800
5096001	27.06.2024	219/04.04.24	Purchase of Furniture and Fixture	ALI GOHAR & ASSOCIATE	74,340
5096001	27.06.2024	230/05.04.24	Purchase of Furniture and Fixture	ALI GOHAR & ASSOCIATE	70,800
5096001	27.06.2024	228/21.04.24	Purchase of Furniture and	ALI GOHAR & ASSOCIATE	69,030

Cheque No.	Document Date	Inv. No./ Date	Description	Vendor Name	Amount (Rs)
			Fixture		
5096001	27.06.2024	199/04.03.24	Cost of Other Stores (water dispenser)	ALI GOHAR & ASSOCIATE	58,646
5096001	27.06.2024	200/05.03.24	Cost of Other Stores (water dispenser)	ALI GOHAR & ASSOCIATE	58,410
5096001	27.06.2024	204/05.03.24	Cost of Other Stores (water dispenser)	ALI GOHAR & ASSOCIATE	58,410
365446	26.04.2024	141/12.02.24	Hardware	ALI GOHAR & ASSOCIATE	58,882
365447	26.04.2024	120/19.02.24	Hardware	ALI GOHAR & ASSOCIATE	74,340
5096001	27.06.2024	121/19.02.24	Hardware	ALI GOHAR & ASSOCIATE	73,160
5096001	27.06.2024	209/13.03.24	Hardware	ALI GOHAR & ASSOCIATE	74,104
365446	26.04.2024	192/13.03.24	Hardware	ALI GOHAR & ASSOCIATE	73,340
5096001	27.06.2024	210/14.03.24	Hardware	ALI GOHAR & ASSOCIATE	48,970
				TOTAL	2,068,661

Annexure-DEA-SLK-E

28.4.4 Excess drawl of public money – Rs 1.608 million

S. No.	Name of School	Amount Drawn (Rs)	Total Expenditure (Rs)	Excess drawn (Rs)
1	GGPS Bhullar Mery Wala	370,000	280,000	90,000
2	GGCMS SABZKOT	290,000	242,263	47,737
3	GGPS Mast Pur	197,000	148,000	49,000
4	GGPS Jhangikay	499,000	297,132	201,868
5	GGPS Bhojoky	305,000	203,000	102,000
6	GGPS Amin Shah	240,000	120,000	120,000
7	GGPS Dhengran walikalan	277,500	59,514	217,986
8	GMP sabdali	356,700	151,108	205,592
9	GGES Wahga	419,000	182,286	236,714
10	Govt. Kotli Sulehriyan	208,000	127,148	80,852
11	GGPS KHAMBAY	140,547	92,340	48,207
12	GGPS Dheerokay	342,000	238,108	103,892
13	GGPS ChakMachana	283,000	178,715	104,285
	Total	3,927,747	2,319,614	1,608,133

Annexure-DEA-Kasur-C

29.4.1 Overpayment of pay and allowance Rs 3.676 million

Rs in million

Sr. No .	Year	Office Name	Description	Amount	
1	2023-24	CEO (DEA) Kasur	Non-Recovery of government money on account of salary and penalty	Annex-B-1	1.873
2			Overpayment of social security benefit	Annex-B-2	0.412
3	2022-24	Dy. DEO (MEE) Kasur	Overpayment of salary to the relieved teacher	Annex-B-3	1.240
4			Irregular payment of Social Security Benefit	Annex-B-4	0.151
Total				3.676	

Annex-B-1 - Non-Recovery of government money on account of salary and penalty

Sr. No.	Subject	Name of Official	Designation	Letter No.	Period	Rate	Amount
1	Undue Increments	QAISAR UR REHMAN	PST		ONE YEAR W-E-F 10-11-2022	1740	20,880
2	Penalty	NAVEED ASHRAF	PST		ONE YEAR W-E-F 01-12-2019	1740	20,880
3	Penaty	MIAN SAJID SAEED	PST		ONE YEAR W-E-F 01-12-2019	1740	20,880
4	bogus documents	Mrs.Neelum Hina		Letter 2034 dated 16-8-2023			367,000
5	irregular appointment 17A	Muhammad Usman Javed	Clerk				4689,13
6	IASP	Five teachers					9,750,000
Grand Total							1,873,553

Annex-B-2 Overpayment of Social Security Benefit

Sr. No.	Name Of Educator With Parentage	CNIC No.	Re-Designated	Regularization date 12-3-3-2024	Rate of SSB.	Months involved	Total Recovery
1	Muhammad Nazam Altaf S/O Muhammad Altaf	35103-7997563-9	PST	4360.64516	6759	2	17,879
2	Safdar Mehmood S/O Muhammad Ibrahim	35101-5550883-5	PST	4360.64516	6759	3	24,638
3	Sajjad Hussain S/O Abdul Karim	35103-8729711-9	PST	4360.64516	6759	3	24,638
4	Muhammad Ehsan S/O Muhammad Ramzan	35101-2159326-7	PST	4360.64516	6759	3	24,638
5	Zahid Iqbal S/O Ghulam Muhammad	35102-9376995-7	PST	4360.64516	6759	3	24,638

6	Uzair Ahmad Khan S/O Nasir Ahmad Khan	35102-6521700-5	PST	4360.64516	6759	3	24,638
7	Musber Arshad S/O Muhammd Arshad	35103-1219372-7	PST	4360.64516	6759	3	24,638
8	Ali Raza Hanif S/O Muhammad Hanif	35102-3845427-7	PST	4360.64516	6759	3	24,638
9	Muhammad Sinkandur Hameed S/O Muhammad Abdul Hameed	35103-1864787-7	PST	4360.64516	6759	3	24,638
10	Arshad Masih S/O Suba Rahmat Masih	35102-9004613-9	PST	4360.64516	6759	3	24,638
11	Muhammad Shabbir S/O Muhammad Sharif	35102-7260393-9	PST	4360.64516	6759	3	24,638
12	Amjad Ali S/O Muhammad Yasin	35102-0904257-7	PST	4360.64516	6759	3	24,638
13	Mobashar Azeem S/O Muhammad Aslam	35102-8775267-3	PST	4360.64516	6759	3	24,638
14	Muhammad Iftikhar S/O Muhammad Aslam	35101-3159479-5	PST	4360.64516	6759	3	24,638
15	Muhammad Abubakar S/O Muhammad Ashiq	35103-0528810-5	PST	4360.64516	6759	3	24,638
16	Awais Khalid Agha S/O Khalid Latif Agha	35102-7159219-9	PST	4360.64516	6759	3	24,638
17	Ayaz Asghar S/O Asghar Ali	35102-9040544-9	PST	4360.64516	6759	3	24,638
Total							412,087

Annex-B-3 Overpayment of salary to the relieved teacher Irfan EST personnel No. 32105454

S. No	Period	Duration	Rate	Total
1	19/04/22 to 30/4/22	12 days	1824.75 per day	21897
2	May-22 to Nov 23	19 Months	54743 per month	1,040,117
3	Dec 23 to Feb 24	03 months	59579 per month	178,737
Total				1,240,751

Annex-B-4 Irregular payment of Social Security Benefit

S. No	Name	Designation	School	Date of Regularization	Total Amount
1	Zahid Iqbal	EST	GPS Kot Alla Din	3/12/2024	56,683
2	Uzair Ahmad	EST	GPS Jallo Kay	3/12/2024	61,903
3	Ali Raza	Chokidar	GPS MC Dingi Pura	3/12/2024	32,688
Total					151,274

Annexure-DEA-Kasur-D

29.4.2 Non-withholding GST and Income tax – Rs 4.416 million

Rs in million		
01	A	3.583
02	B	0.833
	Total	4.416

A.

Detail Object	Sub-Head	Released budget	Expenditure	I.Tax chargeable 5.5%	1.5% Sales Tax withheld
AO3970	Other	4,055,594	4,053,834	222,961	145,938
AO9201	Hardware	1,247,847	1,247,847	68,631	44,922
AO9301	Food	24,336,527	2,433,6527	1,338,509	876,115
AO9601	Purchase of P&M	1,151,562	1,151,562	63,336	41,456
AO9701	Purchase of F&F	1,471,108	1,471,108	80,911	52,960
AO13301	Office building	7,114,996	7,114,996	391,325	256,140
Total				2,165,673 (A)	1417,531 (B)
Grand Total A+B				3,583,204	

Annexure B (2)

Statement Showing detail of Insaf After Noon school program Government Teachers Salary non deduction income tax

Total Teachers	Government teachers	Private teachers	Total school	Honorarium	Total involved	Total payment	2.5% Income Tax
437	247	190	131	15000	9	33345000	833,625

Annexure-DEA-Kasur-E

29.4.3 Irregular procurement in violation of PPRA Rules Rs 7.097 Million.

Rs in million

Sr. No.	DDO Code	Name of office		Expenditure
1.	KV6011	Dy. DEO (MEE) Kasur	Annexure – D-1	0.844
2.	KV6011	Dy. DEO (MEE) Kasur	Annexure – D-2	2.145
3.	KV6011	Dy. DEO (MEE) Kasur	Annexure – D-3	4.108
Total				7.097

Annexure – D-1

DDO Code	Bill No.	Dated	Description	D.Date	Head	S.Head	Amount
KV6011	185	9/28/2022	weather sheet	02.01.2023	A03970	Others	72,803
KV6011	190	9/27/2022	Paint	02.01.2023	A03970	Others	72,306
KV6011	255	8/6/2022	Paint	25.01.2023	A03970	Others	73,008
KV6011	24	2/6/2023	Bricks	28.03.2023	A03970	Others	74,880
KV6011	17	1/11/2023	Bricks	28.03.2023	A03970	Others	74,880
KV6011	263	9/5/2022	weather sheet	25.01.2023	A03970	Others	73,242
KV6011	257	8/15/2022	weather sheet	25.01.2023	A03970	Others	61,016
KV6011	277	9/26/2022	Paint	25.01.2023	A03970	Others	74,061
KV6011	274	9/21/2022	weather sheet	25.01.2023	A03970	Others	69,735
KV6011	271	9/21/2022	Paint	25.01.2023	A03970	Others	65,783
KV6011	268	9/17/2022	weather sheet	25.01.2023	A03970	Others	73,359
KV6011	267	9/7/2022	Distemper	25.01.2023	A03970	Others	58,968
Total							844,041

Annexure – D-2

DDO Code	Bill No. & Dt.	Dated	Head	Head of Account	Description	Amount
KV6011	679	12/21/2023	A03942	Cost of Other Stores	Steel Almarah	74,624
KV 6011	675	12/14/2023	AO3942	Cost of Other Stores	Steel Almarah	74,624
KV6011	676	12/14/2023	A03942	Cost of Other Stores	Steel Amarah	74,624
KV6003	1427	12/4/2023	A03942	Cost of Other Stores	Steel Almarah	74,340
KV6003	1430	12/4/2023	A03942	Cost of Other Stores	Jolay Slid	74,930
KV6003	1247	12/11/2023	A03942	Cost of Other Stores	Seesa	72,570
KV6003	1423	12/18/2023	A03942	Cost of Other Stores	Julay Slide	74,930
KV6003	1431	12/18/2023	A03942	Cost of Other Stores	Steel Almarah	61,360
KV6003	1267	1/3/2024	A03942	Cost of Other Stores	Steel Almarah	72,570
KV6011	980	1/10/2024	A03942	Cost of Other Stores	Steel Almarah	192,635
KV6011	610	1/28/2024	A03942	-do-	Window Blinds	73,160
KV6011	835	1/28/2024	A03942	-do-	Steel Almarah	74,340
KV6011	832	1/28/2024	A03942	-do-	Table	74,458
KV6003	20241	4/9/2023	A03970	Others	Wheather shield	71,272
KV6011	20228	4/11/2023	A03970	Others	Wheather Sheild	72,216
KV6011	20192	4/16/2023	A03970	Others	Distemper	73,868
KV6011	20180	4/16/2023	A03970	Others	Distemper	73,396
KV6003	20200	4/24/2023	A03970	Others	Paints	72,718
KV6011	20197	4/16/2023	A03970	Others	Paints	71,272
KV6011	20209	4/27/2023	A03970	Others	Paints	74,104
KV6011	20222	4/29/2023	A03970	Others	Paints	73,396
KV6003	1432	7/1/2024	A03970	Others	Brick	74,340
KV6003	1421	12/4/2023	A03970	Others	Brick	73,160
KV6003	1423	12/18/2023	A03970	Others	Seesa	74,930
KV6003	1424	12/9/2023	A03970	Others	Paints	74,694
KV6011	230	12/10/2023	A03970	Others	Phnoyle etc.	47,483
KV6011	1429	12/13/2023	A03970	Others	Paints	74,517
KV6003	1425	12/20/2023	A03970	Others	Cements	74,104
Total						2,144,635

Annexure – D-3

DDO Code	Bill No.	Dated	Head	Code	Amount
KV6011	20155	5/12/2023	A09701	Purchase of F& F	56,640
KV6011	20183	5/14/2023	A09701	Purchase of F& F	27,140
KV6011	20176	5/14/2023	A09701	Purchase of F& F	74,387
KV6011	21415	10/15/2023	A09701	Purchase of F& F	29,972
KV6011	21455	8/10/2023	A09701	Purchase of F& F	191,750
KV6011	233	12/10/2023	A09701	Purchase of F& F	58,410
KV6011	250	1/9/2024	A09701	Purchase of F& F	58,410

KV6011	246	1/5/2024	A09701	Purchase of F& F	58,410
KV6011	680	1/28/2024	A09701	Purchase of F& F	21,240
KV6011	676	1/28/2024	A09701	Purchase of F& F	60,180
KV6011	981	1/4/2024	A09701	Purchase of F& F	73,750
KV6011	2123	2/22/2024	A09701	Purchase of F& F	74,340
KV6011	2122	1/18/2024	A09701	Purchase of F& F	59,590
KV6003	20693	6/3/2023	AO9701	Purchase of F& F	191,750
KV6003	2134	2/16/2024	AO9701	Purchase of F& F	56,994
KV6003	2132	4/12/2024	AO9701	Purchase of F& F	74,340
KV6003	2133	3/15/2024	AO9701	Purchase of F& F	74,340
KV6003	1435	1/7/2024	AO9701	R & M and M & E	49,960
KV6011	17017	8/24/2022	A09701	Purchase of F& F	57,798
KV6011	17047	9/2/2022	A09701	Purchase of F& F	53,352
KV6011	107	10/18/2022	A09701	Purchase of F& F	61,425
KV6011	101	8/30/2022	A09701	Purchase of F& F	71,663
KV6011	104	9/28/2022	A09701	Purchase of F& F	71,663
KV6011	177	9/17/2022	A09701	Purchase of F& F	199,193
KV6011	377	12/26/2022	A09701	Purchase of F& F	129,870
KV6011	17707	12/4/2022	A09701	Purchase of F& F	74,588
KV6011	186	9/19/2022	A09701	Purchase of F& F	199,193
KV6011	191	10/20/2022	A09701	Purchase of F& F	199,193
KV6011	376	12/26/2022	A09701	Purchase of F& F	82,368
KV6011	195	11/1/2022	A09701	Purchase of F& F	199,193
KV6011	214	11/7/2022	A09701	Purchase of F& F	199,193
KV6011	77	8/4/2022	A09701	Purchase of F& F	22,874
KV6011	17665	10/18/2022	A09701	Purchase of F& F	74,588
KV6011	223	12/28/2022	A09701	Purchase of F& F	199,193
KV6011	2	4/13/2023	A09701	Purchase of F& F	53,808
KV6011	18917	2/21/2023	A09701	Purchase of F& F	123,900
KV6011	18089	1/9/2023	A09701	Purchase of F& F	169,650
KV6011	3	4/13/2023	A09701	Purchase of F& F	25,252
KV6011	20166	5/14/2023	A09701	Purchase of F& F	151,040
KV6011	359	2/4/2023	A09701	Purchase of F& F	36,108
KV6011	358	2/13/2023	A09701	Purchase of F& F	101,952
KV6011	1	4/13/2023	A09701	Purchase of F& F	67,968
KV6011	20217	5/13/2023	A09701	Purchase of F& F	191,750
Total					4,108,378

Annexure-DEA-Kasur-F

29.4.4 Irregular expenditure on substandard civil works –Rs 51.529 million.

Sr. No.	Name of Scheme	Discrepancies/Short coming	Rs in million
1	Construction of additional class rooms in GMH School Kasur	Used substandard material of the stairs and floor. Veranda have badly damaged and no base of the stair & Veranda floor. No External Soling.	2.568
2	Construction of Shelter less Govt. Primary School Farooq Abad Tehsil Chunian	The ratio of sand and cement is un-proportional and the labor force is unskilled. Used old bricks for soling & un-balanced Soling Un-balanced flooring	6.445
3	Construction of additional class rooms in Govt. M.C High School Road Kot Kasur.	No window glasses. No proper electric wiring. No fans installed. Used old bricks for soling & un-balanced Soling. No deep foundation of walls Un-balanced flooring & roof	5.063
4	Re-Construction of 02 Dangerous Class Rooms Govt. Primary School Chahal Kohna Chunian	No window glasses No proper electric wiring No fans installed. Used old bricks for soling & un-balanced Soling No deep foundation of walls	5.5
5	Re-construction of 02 Dangerous Class Rooms GPS Baqa Pur Khabay Chunian	Quality of the material for constriction work is un-satisfied.	5.793
6	Re-Construction of 02 Dangerous Class Rooms Govt. PS Noori Wala Tehsil Kasur	Substandard material used in windows. No proper electric wiring No fans installed & No proper electric supply Used old bricks for soling & un-balanced Soling	4.021
7	Re-Construction of 01 Dangerous Class Room GGPS Harikay Nual	No window glasses. No electric wiring No fans installed. No Door installed, No proper paint	3.036
8	Construction of class rooms in GGPS Rati Pindi Tehsil Kot Radha Kishan Kasur	No window glasses No proper electric wiring No fans installed. Un-balanced Soling	5.9
9	Construction of class rooms in GGPS Behari Colony Tehsil Chunian	No window glasses. No proper electric wiring No fans installed. Un-balanced Soling	5.793
10	Up-gradation of Govt. Girls Primary School Peru Wala to Elementary level.	The ratio of sand and cement is un-proportional. Big Scratches Shown on walls. No construction of Toilet Block No installed window glasses	7.41
Total			51.529

Annexure-DEA-Kasur-G

29.4.5 Irregular expenditure on civil works – Rs 7.234 Million

Sr No	Name of Madaras	Rs
1	GM M.Fatahpur	399,548
2	Govt Madrassa Qudsia Jora Kasur	398,427
3	GM M. Aluda Kasur	2,539,029
4	Madrissa Markaz Yarmook Pattoki	1,000,000
5	Govt. Taleem Ul Quran Jamia Raheemia Chunian	599,971
6	Govt. Al sufa Girls School/ College Markaz Yarmook Pattoki	999,962
7	Govt. Jamia Hameedia Kangan Pur	399,106
8	Govt. Faiz Aam Islamic Secondary School for boys Khudian Khas	298,074
9	Govt. Faiz Aam Islamic Secondary School for Girls Khudian Khas	599,883
Total		7,234,000

Annexure-DEA-Kasur-H

29.4.7 Inordinate delay in provision of free books to students

Sr. #	Class	Jacket Name	4/19/ 2024	4/20/ 2024	5/26/ 2024	5/28/ 2024	7/1/ 2024	Books received
5	Class-1	1-B (UM)		15,560				15,560
6	Class-1	Holy Quran			3,020			3,020
7	Class-1	Ikhlaqiat					15,560	15,560
10	Class-2	Holy Quran				5,045		5,045
14	Class-3	Holy Quran			4,525			4,525
18	Class-4	Holy Quran			5,255			5,255
20	Class-5	5-A	11,290					11,290
21	Class-5	5-B (UM)	3,500	1,780				5,280
22	Class-5	Holy Quran			5,270			5,270
24	Class-6	6-A			7,540			7,540
25	Class-6	6-B (EM)	3,500	4,010				7,510
26	Class-6	6-C	3,500	4,030				7,530
28	Class-6	Holy Quran				6,255	6,350	12,605
34	Class-7	Holy Quran			5,495			5,495
37	Class-8	8-B (EM)			6,580			6,580
49	Class-9	9- F (EM)			1,200			1,200
51	Class-9	Holy Quran				5,260		5,260
55	Class-10	10-B Sc (EM)		4,410				4,410
61	Class-10	Holy Quran					4,920	4,920
TOTAL			21,790	29,790	38,885	16,560	26,830	133,855

Annexure DEA-LHR-C

30.4.1 Overpayment of inadmissible allowances - Rs 58.741 million

Rs in Million

S.No	Office	Description	BPS	Amount
1.	Dy DEO (MEE), Model Town	Special Allowances 2021, 2022 To OSD Posts	01	2.938
2.	Dy DEO (WEE), Cantt	Conveyance Allowance	02	2.382
3.	Dy DEO (WEE), Cantt	Inadmissible Allowances	03	2.521
4.	Dy DEO (MEE), Cantt	Inadmissible Allowances	04	1.468
5.	Dy DEO (MEE), Cantt.	Charge Allowance	05	1.039
6.	CEO, DEA, Lahore	Inadmissible Allowances	06	48.393
Total				58.741

B-I

Overpayment of special allowances 2021,2022 to OSD posts-Rs2.938 million

S.No.	Name	Perso nal No.	Date of Death	Spec ial all 2021 25%	(w. e.f 01- 07- 202 1 to 30- 06- 202 4)	Recov ery	Spec ial all 2022 15%	(w. e.f 01- 03- 202 2 to 30- 06- 202 4)	Recov ery	Total Recov ery
	1	2	3	4	5	6	7	8	9	(6+9)
1	Barkat Ali	31419 838	19/11/2 017	22,2 83	36	802,18 8	1,67 4	28	46,872	849,06 0
2	Dilshad Ahmad	31470 002	07/01/2 021	3,79 5	36	136,62 0	5,08 5	28	142,38 0	279,00 0
3	Fahad Ullah Zafar	31420 573	24/06/2 020	3,79 5	34	129,03 0	2,15 4	26	56,004	185,03 4
4	Maqsood Ahmad	30121 052	26/09/2 017	3,79 5	36	136,62 0	5,61 2	28	157,13 6	293,75 6
5	Mohammad Hussain	30071 387	08/11/2 017	4,72 8	36	170,20 8	8,09 3	28	226,60 4	396,81 2
6	Muhammad Sarwar Khan Late	30054 862	21/08/2 018	3,79 5	36	136,62 0	5,78 7	28	162,03 6	298,65 6
7	Muhammad Aslam	30111 495	12/06/2 020	4,03 0	36	145,08 0	7,00 7	28	196,19 6	341,27 6
8	Muhammad Boota	30066 573	25/02/2 019	2,40 3	28	67,284	2,90 4	20	58,080	125,36 4
9	Zahid Iqbal	30063 004	09/11/2 017	2,40 3	36	86,508	2,96 3	28	82,964	169,47 2
Total										2,938, 430

B-II**Overpayment due to non-deduction of conveyance allowance due summer vocations - Rs 2.382 million****Rs in million**

Sr. No.	Year	Description	No. of employees	Amount
1	2021-22	Non-deduction of conveyance allowance during summer vocations.	328	2.382

B-III**Irregular payment of inadmissible allowances – Rs 2.521 million****Qualification Allowance**

Sr. No.	Year	Description	No. of teachers	Amount of allowances
1.	2023-24	Qualification allowance	68	0.850
2.	2022-23	Qualification allowance	73	0.928
3.	2021-22	Qualification allowance	65	0.743
Total			206	2.521

B-IV**Inadmissible payment of pay & allowances – Rs 1.440 million****Qualification Allowance**

Sr. No.	Year	Description	No. of teachers	Amount of allowances
1.	2023-24	Qualification allowance	107	0.720
2.	2022-23	Qualification allowance	107	0.720
Total:			214	1.440

Science teaching allowance

Sr. No.	Year	Description	No. of teachers	Amount of allowances
1.	2023-24	Science teaching allowance	2	0.014
2.	2022-23	Science teaching allowance	2	0.014
		Total	4	0.028

B-V**Unjustified payment of Charge Allowance -Rs 1.039million**

Sr. No.	Year	Description	No. of teachers	Amount of allowances
1.	2023-24	Charge allowance	83	0.519
2.	2022-23	Charge allowance	83	0.519

	Total		166	1.039

Sr No	Employee Name	Personnel No	Grade	Designation	Recovered Amount
1	Muhammad Siddiq	30054885	14	PST	6000
2	Muhamad Akbar	30061942	14	PST	6000
3	Muhammad Ashraf	30062010	14	PST	6000
4	Abdul Majeed	30062020	14	PST	6000
5	MuhammadNusrat Mobeen	30062269	14	PST	6000
6	Abdul Ghaffar	30062378	14	PST	6000
7	Shahid Javed	30062379	14	PST	6000
8	Athar Hussain	30062398	16	SST	8400
9	Hafaz Muhammad Arshad	30062826	16	S.V.TEACHER	8400
10	Muhammad Zahid.	30065277	14	PST	6000
11	Shaukat Ali	30066063	14	PST	6000
12	Naeem Hamid	30066114	16	S.S.T	8400
13	Safdar Ali	30066115	14	PST	6000
14	Inayat Ali	30066423	14	PST	6000
15	Muhammad Anwar	30066886	14	PST	6000
16	Muhammad Farooq	30066961	18	HEAD MASTER	8400
17	Muhammad Ibrahim	30067098	14	PST	6000
18	MrMohammad Anwar	30070511	14	P.T.C.TEACHER	6000
19	Shabbir Ahmad	30070561	14	P.T.C.TEACHER	6000
20	Noor Mohammad	30070755	14	P.T.C.TEACHER	6000
21	Maqbool Ahmad	30071483	14	PST	6000
22	Zulfiqar Ali	30096489	14	P.T.C.TEACHER	6000
23	Muhammad Yasin	30096499	14	PST	6000
24	Tariq Mahmood	30098690	14	PST	6000
25	Muhammad Jameel	30099985	14	P.T.C.TEACHER	240
26	Akhtar Hussain	30100238	14	PST	6000
27	IftikharAhmad Awan	30100566	15	E.S.T TEACHER	6000
28	Riffat Jafari	30100605	14	P.T.C.TEACHER	6000
29	Muhammad Arif	30100960	14	PST	6000
30	Muhammad Afzal	30101015	14	P.T.C.TEACHER	6000
31	Fajir Din	30101408	14	P.T.C.TEACHER	6000
32	AbdulRaheem Khan	30104075	14	PST	6000
33	Muhammad Ibrahim	30109461	16	SST	8400
34	NasirAhmed Sindhu	30111490	14	P.T.C.TEACHER	6000
35	Nasir Ali	30111530	14	P.T.C.TEACHER	6000
36	Muhammad Asif	30118416	16	HEAD MASTER	8400
37	Muhammad Arif	30143268	17	SST	8400
38	Nazir Ahmed	30214296	16	HEAD MASTER	8400
39	Waseem Akhtar	30214924	14	P.T.C.TEACHER	6000
40	Muhammad Khalid	30284753	14	P.T.C.TEACHER	6000
41	Tajammal Hussain Anjum	30428615	14	P.T.C.TEACHER	6000
42	Muhammad Ismail	30487882	14	PST	6000
43	Pakiz Ahmad	30821422	16	SST	12000
44	Muhammad Khalid	30855725	15	E.S.T TEACHER	6000
45	Afshan Bibi	30860418	14	P.T.C.TEACHER	6000
46	Arif Ali	30882873	14	P.T.C.TEACHER	6000
47	Muhammad Nasir	30884413	17	SST	8400
48	Muhammad Jamil	30937848	14	PST	6000
49	Ijaz Hussain	30953448	14	P.T.C.TEACHER	6000
50	Rizwana Ramzan	31349522	14	P.T.C.TEACHER	6000

51	Muhammad Shahzad	31349536	15	P.T.C.TEACHER	6000
52	Zamin Ali	31349575	14	PST	6000
53	Muhammad Shahid	31381269	14	PST	6000
54	Muhammad Imran	31381630	14	PST	6000
55	Zaheer Ahmad	31381662	14	PST	6000
56	Malik Muhammad Naeem	31421859	14	P.T.C.TEACHER	6000
57	Muhammad Haroon	31422271	14	P.T.C.TEACHER	6000
58	Muhammad Riaz	31448302	14	PST	8400
59	Muhammad Sarfaraz	31448331	14	PST	6000
60	Muhammad Waheed	31448371	14	PST	6000
61	Kashif Munir	31489439	14	PST	6000
62	Hafiz Muhammad Usman	31565796	14	P.T.C.TEACHER	6000
63	Abdul Wahid	31588514	14	PST	6000
64	Khalid Pervez	31621007	14	PST	6000
65	Zubair Mahmood	31621290	16	SST	8400
66	Muhammad Bilal	31642412	14	E.S.T TEACHER	6000
67	Muhammad Sharif Qadri	31653565	14	PST	6000
68	Muhammad Naeem	31664461	14	PST	6000
69	Hassan Abbas	31695872	14	PST	6000
70	Hafiz Muhammad Tahir	31706063	16	S.S.E (ARTS)	8400
71	Hafiz Muhammad Atif	31706068	14	PST	6000
72	Muhammad Javaid Asghar	31728614	14	PST	6000
73	Burlas William	31742113	14	PHY: TRAINING INSTRUOR	6000
74	Shakeel Hussain	31743391	14	PST	6000
75	Azeem Noor	31753087	14	PHY: TRAINING INSTRUOR	6000
76	Waseem Shahzad	31759361	14	PST	6000
77	Mouj Khan	31799053	14	PST	6000
78	Nosheen Iqbal	31833596	14	PST	6000
79	Shoaib Alam	32003024	14	PST	3288
80	Zahid Asghar	32031711	14	PST	1356
81	Hasnain Ahmed	32067579	14	PST	6000
82	Adnan Ahmed	32067585	14	E.S.E	6000
83	Iqra Wakeel	32100391	14	PST	6000
					519684

B-VI

Overpayment of the inadmissible allowances – Rs48.393 million

S.N o	Particulars of overpayment	Rs Million	Annexu re
1	Overpayment of the inadmissible allowances	0.223	Annex-I
2	Overpayment of personal Allowance	6.219	Annex-II
3	Overpayment of conveyance allowance to OSD posts	1.337	Annex-II
4	Un-authorized payment of science teaching allowance	2.121	Annex-IV
5	Non deduction of Conveyance Allowance for Summer Vacations	1.152	Annex-V
6	Non recovery of conveyance Allowance during vacations	37.341	Annex-VI

		48.393	

Charge Allowance					
Per. No	Name	Cost Centre	Cost Centre Description	Designation	Amount
30389 249	Sahara Noshaba Jabeen	Lv6019	Dy Deo (Wee) Tehsil Cantt	Junior Scale Stenographer	8,400
31492 001	Parveen	Lv6035	Dy Deo (Wee) Tehsil Lahore City	Bulavi	6,000
31982 653	Zain Maqsood	Lv6010	Dy Deo (Mee) Tehsil City	Motor Vehicle Operator	6,000
32231 044	Khadija Karamat	Lv6028	Headmistress Govt Jr Muslim Model	Bulavi	3,000
Entertainment Allowance					
30063 121	Sanobar Afzal	Rv6496	Hm Gghs Morgah	Principal Bs-18	500
30063 823	Farah Dar	Lv6267	Govt. Gh/S Naiz Baig Lahore	Principal Bs-18	5,145
30063 258	Nusrat Babar	Lv6131	Senior Headmistress Govt Yasmin Islamia	Sweeper	1,800
Integrated Allowance					
31446 544	Muhammad Suleman	Lv6257	Gghs Sher Shah Colony	Kanungo	900
32113 259	Muhammad Yasir	Lv6324	Senior Headmaster Govt Chishtia High	E.S.E	900
32233 837	Muhammad Ramzan	Lv6223	Cdgbhs Walton Airport	A D R A (Assistant D R A)	10,800
32246 992	Tariq Masih	Lv6018	Dy Deo (Wee) Tehsil Shalimar Lahore	Head Master	1,800
L.H.P. Officiating					
30066 316	Muhammad Kabir	Lv6304	Govt. Hs E-Block Sabzazar Lahore.	Naib Qasid	117,480
					162,725
Conveyance Allowance With Official Vehicle					
Per. No	Name	Cost Center	Cost Center Description	Designation	Amount
30120192	Ibne Saud	Lv6007	Dy Deo (Mee) Tehsil Cantt.	Deputy D E O	60,000

Annexure-DEA-LHR-D

30.4.6 Unauthorized increase in tuition and admission fee by private Schools

Lahore American School

Grade Level	Monthly Tuition (\$)	Reg. Fee (\$)	Admission Testing Fee (\$)	Activity Fee (\$)	Facility Dev fee (\$)	Total Fee charged at the time of admission (\$)	Overcharged (\$)
Pre School	318.08	0	150	220	1000	1370	\$1,051.92
Pre KG	547.58	0	150	220	1000	1370	\$822.42
KG	989.25	1,500	150	220	1000	2870	\$1,880.75
Grade 1	1,019.00	1,500	150	220	1000	2870	\$1,851.00
Grade 2-5	1,138.92	1,500	150	220	1000	2870	\$1,731.08
Grade 6-8	1,149.92	2,500	150	220	1000	3870	\$2,720.08
Grade 9-12	1,210.33	2,500	150	220	1000	3870	\$2,659.67

Unique School system (<https://www.uniqueschool.edu.pk/fee-structure/>):

Sr. No	Class	Registration Fee PKR	Security Fee PKR	Admission Fee PKR	Annual Subscription PKR	Tuition Fee PKR	Total Fee PKR
1	Playgroup	1000	3000	10000	3000	4500	21500
2	Nursery	1000	3000	10000	3000	4500	21500
3	KG	1000	3000	10000	3000	4500	21500
4	Class I	1000	3000	10000	3000	4500	21500
5	Class II	1000	3000	10000	3000	4500	21500
6	Class III	1000	3000	10000	3000	4500	21500
7	Class IV	1000	3000	10000	3000	4500	21500
8	Class V	1000	3000	10000	3000	4500	21500
9	Class VI	1000	3000	10000	3000	4500	21500
10	Class VII	1000	3000	10000	3000	4500	21500
11	Class VIII	1000	3000	10000	3000	4500	21500
12	Class IX	1000	3000	10000	3000	4500	21500
13	Class X	1000	3000	10000	3000	4500	

LGS International Fee Structure 2024-25

(<https://www.lgsinternational.edu.pk/tuition-and-fees>)

Particulars	Amount (PG to KG)	Amount (Grade 1 to 5)	Amount (Grade 6 to 8)	Amount (Grade 9)	Amount (Grade 10)	Amount (DP1)	Amount (DP2)
Admission Fee	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Security (Refundable)	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Registration	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Fee at the time of admissions	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Per Month Fee	53,460	58,212	60,588	64,152	68,904	73,656	77,220
Overcharging	66,540	61,788	59,412	55,848	51,096	46,344	42,780

Pride School system (<https://prideschools.edu.pk/fee-structure.php>)

Registration Fee	500
Prospectus Fee	500
Admission Fee	12000
Security Fee	8000
Annual Fund	5000
Total	26000
Monthly Tuition Fee	6000
Overcharging	20000

Bloomfield Hall School						
	Tuition Fee 2023-24	Per month Tuition Fee	Admission fee	Excess Adm Fee	Security	Total Excess Charges
Standard Reception	173,340	14,445	19,330	4,885	19,330	24,215
Standard Foundation	178,300	14,858	19,870	5,012	19,870	24,882
Standard F-V	275,152	22,929	30,672	7,743	30,672	38,415

Scarsdale International School				
	Tuition Fee	Per month	Admission fee	Excess
	2023-24	Tuition Fee		Adm Fee
Pre KG	363,000	30,250	60,000	29,750
KG	482,000	40,167	60,000	19,833
Grade 1 to 4	558,000	46,500	60,000	13,500
Grade 5 to 8	663,000	55,250	60,000	4,750

Unauthorized increase in the fees of private schools

S.No	Name of School	Class	Semester Fee	Per month Fee	Semester Fee	Per month Fee	% age increase
1	SCARSDALE International School	Pre-KG	153250	25542	181500	30250	18%
2	-do-	Grade 9-12	320072	53345	363000	60500	13%
3	Forebels International School	PG	437400	36450	472400	39367	8%
4	-do-	6,7 & 8	254650	42442	275050	45842	8%

Annexure DEA-NNK-C

10.4.3 Overpayment of pay & allowances - Rs 5.347 million

Sr. No.	Cost Center	Pers. No.	Name Of Employee	Job Title	Rate of Conveyance Allowance	Months	Amount
1	NY6184	30024734	Firdous Anwar	Matric P.T.C.	2,856	2.5	7,140
2	NY6033	30292992	Istaqlal Haider	Elementary School Teacher	5,000	2.5	12,500
3	NY6184	30424000	Syeda Manaza Khatoon	Matric P.T.C.	2,856	2.5	7,140
4	NY6203	30542048	Falak Sher	English Teacher	2,856	2.5	7,140
5	NY6131	30542094	M.Amer Raza	S.S.T(Sc)	5,000	2.5	12,500
6	NY6186	30613878	Naseem Akhtar	Matric P.T.C.	2,856	2.5	7,140
7	NY6180	30817253	Nasrullah Bhatti	Secondary School Teacher	5,000	2.5	12,500
8	NY6038	30817345	Shabnam Hamid	Matric P.T.C.	2,856	2.5	7,140
9	NY6038	30817391	Gulnaz Fazal Elahi	Matric P.T.C.	2,856	2.5	7,140
10	NY6045	30817452	Robina Anwar	Matric P.T.C.	2,856	2.5	7,140
11	NY6037	30817468	Khalida Parveen	Matric P.T.C.	2,856	2.5	7,140
12	NY6180	30817496	Hanifa Bibi	Matric P.T.C.	2,856	2.5	7,140
13	NY6184	30817567	Khurshid Akhtar	Matric P.T.C.	2,856	2.5	7,140
14	NY6184	30817592	Nasreen Akhter	Matric P.T.C.	2,856	2.5	7,140
15	NY6184	30817619	Rehana Mushtaq	Matric P.T.C.	2,856	2.5	7,140
16	NY6184	30817625	Tahira Shahnaz	Matric P.T.C.	2,856	2.5	7,140
17	NY6045	30817718	Safia Bano	Matric P.T.C.	2,856	2.5	7,140
18	NY6045	30817743	Nasreen Akhtar	Matric P.T.C.	2,856	2.5	7,140
19	NY6191	30817746	Safia Perveen	Matric P.T.C.	2,856	2.5	7,140
20	NY6184	30817797	Jamila Bibi	Matric P.T.C.	2,856	2.5	7,140
21	NY6184	30817871	Zahida Perveen	Matric P.T.C.	2,856	2.5	7,140
22	NY6184	30817954	Shahida Siddique	Matric P.T.C.	2,856	2.5	7,140
23	NY6184	30817986	Rashada Kalsoom	Matric P.T.C.	2,856	2.5	7,140
24	NY6063	30818073	Bushra Perveen	Est General	2,856	2.5	7,140
25	NY6184	30818079	Shabana Kousar	Matric P.T.C.	2,856	2.5	7,140
26	NY6184	30818082	Nasima Shaheen	Matric P.T.C.	2,856	2.5	7,140
27	NY6185	30818110	Yasmeen Akhtar	Matric P.T.C.	2,856	2.5	7,140
28	NY6063	30818125	Shahida Nasim	Matric P.T.C.	2,856	2.5	7,140

29	NY6184	30818128	Khalida Yasmeen	Matric P.T.C.	2,856	2.5	7,140
30	NY6184	30818132	Farida Khanum	Matric P.T.C.	2,856	2.5	7,140
31	NY6184	30818156	Shaheena Kousar	Matric P.T.C.	2,856	2.5	7,140
32	NY6136	30818158	Rahat Qamar	Est(Vernacular)	2,856	2.5	7,140
33	NY6184	30818162	Nasreen Ramzan	Matric P.T.C.	2,856	2.5	7,140
34	NY6184	30818181	Balqees Shahzadi	Matric P.T.C.	2,856	2.5	7,140
35	NY6184	30818182	Zahida Yasin	Matric P.T.C.	2,856	2.5	7,140
36	NY6072	30818215	Nayyar Sultana	Matric P.T.C.	2,856	2.5	7,140
37	NY6072	30818219	Musarat Shaheen	Matric P.T.C.	2,856	2.5	7,140
38	NY6184	30818248	Zahida Parveen	Matric P.T.C.	2,856	2.5	7,140
39	NY6184	30818255	Rukhsana Parveen	Est General	2,856	2.5	7,140
40	NY6184	30818256	Nasira Parveen	Matric P.T.C.	2,856	2.5	7,140
41	NY6184	30818265	Robina Kaosar	Matric P.T.C.	2,856	2.5	7,140
42	NY6136	30818270	Samina Zohra	Est(Oriental)	2,856	2.5	7,140
43	NY6184	30818271	Samina Aziz	Matric P.T.C.	2,856	2.5	7,140
44	NY6035	30818276	Jamila Begum	Matric P.T.C.	2,856	2.5	7,140
45	NY6136	30818282	Farzana Tasleem	Est General	2,856	2.5	7,140
46	NY6184	30818287	Karoona Ch	Matric P.T.C.	2,856	2.5	7,140
47	NY6184	30818291	Shabana Rifaat	Matric P.T.C.	2,856	2.5	7,140
48	NY6180	30818294	Irshad Bibi	Matric P.T.C.	2,856	2.5	7,140
49	NY6184	30818297	Afit Naz	Matric P.T.C.	2,856	2.5	7,140
50	NY6184	30818298	Yasmin Yaqoob	Matric P.T.C.	2,856	2.5	7,140
51	NY6052	30818306	Farkhanda Naheed	Matric P.T.C.	2,856	2.5	7,140
52	NY6184	30818310	Rashida Zareen	Matric P.T.C.	2,856	2.5	7,140
53	NY6184	30818313	Zahida Parveen	Matric P.T.C.	2,856	2.5	7,140
54	NY6184	30818315	Nasreen Kousar	Matric P.T.C.	2,856	2.5	7,140
55	NY6040	30818323	Ishrat Rani	Matric P.T.C.	2,856	2.5	7,140
56	NY6184	30818328	Kalsoom Akhtar	Matric P.T.C.	2,856	2.5	7,140
57	NY6052	30818329	Tayyaba	Matric P.T.C.	2,856	2.5	7,140
58	NY6052	30818332	Bushra Parveen	Matric P.T.C.	2,856	2.5	7,140
59	NY6184	30818333	Naseem Akhter	Matric P.T.C.	2,856	2.5	7,140
60	NY6052	30818334	Wakila Tanveer	Matric P.T.C.	2,856	2.5	7,140
61	NY6052	30818335	Arshad Bano	Matric P.T.C.	2,856	2.5	7,140
62	NY6052	30818349	Shamim Akhtar	Matric P.T.C.	2,856	2.5	7,140
63	NY6032	30818351	Farhat Bano	Matric P.T.C.	2,856	2.5	7,140
64	NY6184	30818352	Fouzia Ahsan	Matric P.T.C.	2,856	2.5	7,140

65	NY6184	30818355	Musarrat Bano	Matric P.T.C.	2,856	2.5	7,140
66	NY6060	30818363	Yasmeen Akhtar	Est General	2,856	2.5	7,140
67	NY6184	30818364	Zubaida Begum	Matric P.T.C.	2,856	2.5	7,140
68	NY6040	30818365	Shamim Akhtar	Matric P.T.C.	2,856	2.5	7,140
69	NY6184	30818379	Robina Kousar	Matric P.T.C.	2,856	2.5	7,140
70	NY6184	30818389	Shazia Usman	Matric P.T.C.	2,856	2.5	7,140
71	NY6184	30818390	Rubina Kouser	Matric P.T.C.	2,856	2.5	7,140
72	NY6184	30818444	Zahida Parveen	Matric P.T.C.	2,856	2.5	7,140
73	NY6184	30818612	Safia Begum	Matric P.T.C.	2,856	2.5	7,140
74	NY6184	30818613	Jamila Bano	Matric P.T.C.	2,856	2.5	7,140
75	NY6184	30818614	Nusrat Perveen	Matric P.T.C.	2,856	2.5	7,140
76	NY6184	30818616	Tahira Tasleem	Matric P.T.C.	2,856	2.5	7,140
77	NY6184	30818630	Parveen Akhtar	Matric P.T.C.	2,856	2.5	7,140
78	NY6184	30818688	Shamim Akhter	Matric P.T.C.	2,856	2.5	7,140
79	NY6184	30818709	Miss Mubrika	Matric P.T.C.	2,856	2.5	7,140
80	NY6184	30818729	Safia Bano	Matric P.T.C.	2,856	2.5	7,140
81	NY6184	30818783	Robina Kauser	Matric P.T.C.	2,856	2.5	7,140
82	NY6184	30818795	Mussrat Parveen	Matric P.T.C.	2,856	2.5	7,140
83	NY6184	30818813	Alia Naz	Matric P.T.C.	2,856	2.5	7,140
84	NY6121	30818829	Ghulam Farid	S.S.T(Sc)	5,000	2.5	12,500
85	NY6026	30818839	Muhammad Akram	Matric P.T.C.	2,856	2.5	7,140
86	NY6128	30818848	Muhammad Arif	S.S.T(Sc)	5,000	2.5	12,500
87	NY6184	30818855	Munazza Shaheen	Est General	2,856	2.5	7,140
88	NY6073	30818920	Kalsoom Nawab	Est General	2,856	2.5	7,140
89	NY6184	30818964	Abida Parveen	Matric P.T.C.	2,856	2.5	7,140
90	NY6184	30819014	Monira Bibi	Matric P.T.C.	2,856	2.5	7,140
91	NY6212	30819078	Parveen Akhter	Secondary School Teacher	5,000	2.5	12,500
92	NY6184	30819145	Razia Kousar	Matric P.T.C.	2,856	2.5	7,140
93	NY6184	30819150	Nasreen Akhtar	Matric P.T.C.	2,856	2.5	7,140
94	NY6184	30819162	Manawar Sultana	Matric P.T.C.	2,856	2.5	7,140
95	NY6184	30819195	Syeda Rezwana Haider	Matric P.T.C.	2,856	2.5	7,140
96	NY6207	30819211	Nasreen Khursheed	Matric P.T.C.	2,856	2.5	7,140
97	NY6184	30819223	Rukhsana Rafiq	Matric P.T.C.	2,856	2.5	7,140
98	NY6184	30819248	Hadisa Bano	Matric P.T.C.	2,856	2.5	7,140
99	NY6184	30819303	Surriya Begum	Matric P.T.C.	2,856	2.5	7,140

100	NY6180	30819308	Muhammad Iqbal Nadeem	P.E.T.	5,000	2.5	12,500
101	NY6184	30819319	Firdous Kousar	Matric P.T.C.	2,856	2.5	7,140
102	NY6069	30819320	Tahira Nawaz	Matric P.T.C.	2,856	2.5	7,140
103	NY6052	30819344	Shagufta Bano	Matric P.T.C.	2,856	2.5	7,140
104	NY6052	30819355	Shamim Akhtar	Matric P.T.C.	2,856	2.5	7,140
105	NY6052	30819360	Yasmeen Tahira	Matric P.T.C.	2,856	2.5	7,140
106	NY6219	30819510	Zufiqar Ali	Secondary School Teacher	5,000	2.5	12,500
107	NY6118	30819631	Sarwar Hussain	Sdry: School Teacher(Sc).	5,000	2.5	12,500
108	NY6013	30819674	Naveed Ashraf	Matric P.T.C.	2,856	2.5	7,140
109	NY6013	30819677	Muhammad Naseer	Matric P.T.C.	2,856	2.5	7,140
110	NY6020	30820560	Muhammad Ashfaq	Matric P.T.C.	2,856	2.5	7,140
111	NY6184	30821031	Faiza Maqsood	Matric P.T.C.	2,856	2.5	7,140
112	NY6184	30821088	Razia Sultana	Matric P.T.C.	2,856	2.5	7,140
113	NY6184	30821093	Bushara Naveed	Matric P.T.C.	2,856	2.5	7,140
114	NY6184	30821102	Rukhsana Ambreen	Matric P.T.C.	2,856	2.5	7,140
115	NY6184	30821108	Anila Ijaz	Matric P.T.C.	2,856	2.5	7,140
116	NY6007	30821467	Nazir Ahmad	Matric P.T.C.	2,856	2.5	7,140
117	NY6204	30821663	Muhammad Shafique	S.V.Teacher	2,856	2.5	7,140
118	NY6184	30821669	Hamid Ahmad Ahmad	P.T.C.Teacher	2,856	2.5	7,140
119	NY6184	30821723	Musarat Nazir	Matric P.T.C.	2,856	2.5	7,140
120	NY6035	30821726	Kosar Perveen	Matric P.T.C.	2,856	2.5	7,140
121	NY6184	30821748	Shagufta Nazli	Matric P.T.C.	2,856	2.5	7,140
122	NY6063	30821786	Kalsoom Niaz	Matric P.T.C.	2,856	2.5	7,140
123	NY6035	30821804	Kalsoom Akhtar	Matric P.T.C.	2,856	2.5	7,140
124	NY6184	30821806	Akleem Akhter	Matric P.T.C.	2,856	2.5	7,140
125	NY6035	30821820	Rukhsana Fiaz	Est General	2,856	2.5	7,140
126	NY6035	30821834	Sajida Parveen	Est General	2,856	2.5	7,140
127	NY6035	30821840	Kausar Parveen	Est General	2,856	2.5	7,140
128	NY6206	30821845	Kousar Parveen	Matric P.T.C.	2,856	2.5	7,140
129	NY6184	30821887	Asima Sharif	Matric P.T.C.	2,856	2.5	7,140
130	NY6184	30821896	Zahida Perveen	Matric P.T.C.	2,856	2.5	7,140
131	NY6193	30821931	Saeeda Bano	Matric P.T.C.	2,856	2.5	7,140
132	NY6184	30821940	Munawar Tahira	Matric P.T.C.	2,856	2.5	7,140
133	NY6037	30821953	Shagufta Sultana	Matric P.T.C.	2,856	2.5	7,140

134	NY6038	30822007	Fozia Riaz	Secondary School Teacher	5,000	2.5	12,500
135	NY6038	30822016	Zakia Sultana	Matric P.T.C.	2,856	2.5	7,140
136	NY6184	30822084	Rasoolan Parveen	Matric P.T.C.	2,856	2.5	7,140
137	NY6108	30822121	Nazir Ahmed Javid	Secondary School Teacher	5,000	2.5	12,500
138	NY6184	30822131	Nagina Bibi	Matric P.T.C.	2,856	2.5	7,140
139	NY6184	30822140	Zahida Khushi Muhammad	Matric P.T.C.	2,856	2.5	7,140
140	NY6180	30822145	Muhammad Jehangir	Primary School Teacher	2,856	2.5	7,140
141	NY6223	30822186	Azmat Asghar Ali	Matric P.T.C.	2,856	2.5	7,140
142	NY6184	30822207	Naveeda Akhtar	Matric P.T.C.	2,856	2.5	7,140
143	NY6038	30822214	Shakra Shafi	Est General	2,856	2.5	7,140
144	NY6184	30822236	Mussarat Muammad Hussain	Matric P.T.C.	2,856	2.5	7,140
145	NY6184	30822263	Tassawar Khanam	Matric P.T.C.	2,856	2.5	7,140
146	NY6127	30822278	Malik Muhammad Afzal	Sdry: School Teacher(Sc).	5,000	2.5	12,500
147	NY6014	30822576	Tariq Mehmood	Matric P.T.C.	2,856	2.5	7,140
148	NY6184	30822680	Kousar Parveen	Matric P.T.C.	2,856	2.5	7,140
149	NY6180	30822709	Muhammad Tariq Javed	English Teacher	5,000	2.5	12,500
150	NY6184	30822719	Nusrat Jahan	Matric P.T.C.	2,856	2.5	7,140
151	NY6184	30822724	Aneesa Jabeen	Matric P.T.C.	2,856	2.5	7,140
152	NY6035	30822752	Nasrin Sharif	Est General	2,856	2.5	7,140
153	NY6184	30822755	Suriya Begum	Matric P.T.C.	2,856	2.5	7,140
154	NY6061	30822758	Afzaal Begum	Secondary School Teacher	5,000	2.5	12,500
155	NY6184	30822762	Yasmin Siddiqua	Matric P.T.C.	2,856	2.5	7,140
156	NY6184	30822845	Tabusum Shaheen	Matric P.T.C.	2,856	2.5	7,140
157	NY6184	30822874	Kausar Ghafar	Matric P.T.C.	2,856	2.5	7,140
158	NY6184	30822881	Zahida Parveen	Matric P.T.C.	2,856	2.5	7,140
159	NY6040	30823240	Najma Perveen	Matric P.T.C.	2,856	2.5	7,140
160	NY6112	30823359	Zulfiqar Ali	Secondary School Teacher	5,000	2.5	12,500
161	NY6028	30823482	Muhammad Hanif	Secondary School Teacher	5,000	2.5	12,500
162	NY6088	30823504	Zafar Aqeel	Est(English)	2,856	2.5	7,140
163	NY6180	30823507	Shamoon Bahadar	Matric P.T.C.	2,856	2.5	7,140

164	NY6184	30823512	Hadyat Ali	Matric P.T.C.	2,856	2.5	7,140
165	NY6180	30823515	Muhammad Idrees	Matric P.T.C.	2,856	2.5	7,140
166	NY6035	30823604	Nasim Akhtar	Matric P.T.C.	2,856	2.5	7,140
167	NY6180	30823608	Liaqat Ali	Matric P.T.C.	2,856	2.5	7,140
168	NY6035	30823609	Rukhsana Perveen	Matric P.T.C.	2,856	2.5	7,140
169	NY6151	30823618	Nasim Akhtar	Secondary School Teacher	5,000	2.5	12,500
170	NY6180	30823637	Ahmad Nawaz	Matric P.T.C.	2,856	2.5	7,140
171	NY6180	30823687	Umar Hayat	Matric P.T.C.	2,856	2.5	7,140
172	NY6180	30823691	Ahmad Sher	Matric P.T.C.	2,856	2.5	7,140
173	NY6180	30823705	Allah Yar	Matric P.T.C.	2,856	2.5	7,140
174	NY6184	30823731	Nazir Ahmad	Matric P.T.C.	2,856	2.5	7,140
175	NY6180	30823741	Riaz Ahmad	Matric P.T.C.	2,856	2.5	7,140
176	NY6057	30823744	Ibad Ali Shahid	Matric P.T.C.	2,856	2.5	7,140
177	NY6057	30823750	Anwar Ul Hasan	Matric P.T.C.	2,856	2.5	7,140
178	NY6183	30823859	Mujeeb Ahmad Qazi	Matric P.T.C.	2,856	2.5	7,140
179	NY6183	30823863	Munir Ahmad	Matric P.T.C.	2,856	2.5	7,140
180	NY6183	30823869	Ghulam Mustafa	Matric P.T.C.	2,856	2.5	7,140
181	NY6183	30823872	Muhammad Zafar Iqbal	Matric P.T.C.	2,856	2.5	7,140
182	NY6218	30823882	Mumtaz Akhtar	Secondary School Teacher	5,000	2.5	12,500
183	NY6180	30823903	Muhammad Sharif	Matric P.T.C.	2,856	2.5	7,140
184	NY6183	30823907	Ali Bahadar	Matric P.T.C.	2,856	2.5	7,140
185	NY6180	30824022	Zafar Iqbal	P.T.C.Teacher	2,856	2.5	7,140
186	NY6095	30824194	Abu Bakar Saeed	Secondary School Teacher	5,000	2.5	12,500
187	NY6180	30824478	Syed Ghaznafar Ali Shah	Matric P.T.C.	2,856	2.5	7,140
188	NY6180	30824481	Ahmad Ali	Matric P.T.C.	2,856	2.5	7,140
189	NY6180	30824487	Ghulam Yasin	Matric P.T.C.	2,856	2.5	7,140
190	NY6180	30824489	Muhammad Aslam	Matric P.T.C.	2,856	2.5	7,140
191	NY6057	30824490	Akbar Baig	Est(Vernacular)	2,856	2.5	7,140
192	NY6180	30824495	Farooq Ahmad	Matric P.T.C.	2,856	2.5	7,140
193	NY6066	30824506	Ashiq Hussain Majeed	Matric P.T.C.	2,856	2.5	7,140
194	NY6180	30824508	Muhammad Asif	Matric P.T.C.	2,856	2.5	7,140
195	NY6180	30824511	Sarafraz Ahmad	Matric P.T.C.	2,856	2.5	7,140

196	NY6180	30824516	Muhammad Ashraf	Matric P.T.C.	2,856	2.5	7,140
197	NY6180	30824523	Intzar Hussain	Matric P.T.C.	2,856	2.5	7,140
198	NY6180	30824565	Muhammad Younis	Matric P.T.C.	2,856	2.5	7,140
199	NY6095	30824583	Rai Muhammad Ishaque	Est General	2,856	2.5	7,140
200	NY6184	30824622	Shazia Bano	Secondary School Teacher	5,000	2.5	12,500
201	NY6029	30824799	Muhammad Safdar	Matric P.T.C.	2,856	2.5	7,140
202	NY6220	30824829	Shagufta Anjum	Secondary School Teacher	5,000	2.5	12,500
203	NY6184	30824928	Muhammad Hassan	Matric P.T.C.	2,856	2.5	7,140
204	NY6204	30824936	Muhammad Sohaib Rana	English Teacher	5,000	2.5	12,500
205	NY6180	30824966	Muhammad Naseer Khan	Secondary School Teacher	5,000	2.5	12,500
206	NY6180	30824996	Ijaz Ahmad	Matric P.T.C.	2,856	2.5	7,140
207	NY6180	30825001	Muhammad Attique Ahmad	Matric P.T.C.	2,856	2.5	7,140
208	NY6180	30825069	Azam Ali Khan	Matric P.T.C.	2,856	2.5	7,140
209	NY6064	30825221	Saghir Ahmad	Matric P.T.C.	2,856	2.5	7,140
210	NY6184	30825275	Abida Shabnam	Matric P.T.C.	2,856	2.5	7,140
211	NY6184	30825280	Samina Bashir	Matric P.T.C.	2,856	2.5	7,140
212	NY6184	30825303	Rukhsana Perveem	Matric P.T.C.	2,856	2.5	7,140
213	NY6040	30825316	Balqees Akhtar	Matric P.T.C.	2,856	2.5	7,140
214	NY6184	30825318	Irfana Irshad	Matric P.T.C.	2,856	2.5	7,140
215	NY6184	30825320	Zarina Aslam	Matric P.T.C.	2,856	2.5	7,140
216	NY6184	30825324	Tasneem Kousar	Est General	2,856	2.5	7,140
217	NY6184	30825334	Shagufta Perveem	Matric P.T.C.	2,856	2.5	7,140
218	NY6184	30825342	Farhat Yousaf	Est General	2,856	2.5	7,140
219	NY6184	30825363	Tahira Parveen	Matric P.T.C.	2,856	2.5	7,140
220	NY6073	30825379	Surryya Galam Nabi	Matric P.T.C.	2,856	2.5	7,140
221	NY6184	30825380	Yasmeen Ramzan	Est General	2,856	2.5	7,140
222	NY6073	30825381	Mafia Noor Elahi	Matric P.T.C.	2,856	2.5	7,140
223	NY6073	30825383	Samina Rashid	Matric P.T.C.	2,856	2.5	7,140
224	NY6073	30825393	Rubina Yasmin	Matric P.T.C.	2,856	2.5	7,140
225	NY6184	30825407	Shamshad Akhtar	Matric P.T.C.	2,856	2.5	7,140
226	NY6073	30825409	Mashallah	Matric P.T.C.	2,856	2.5	7,140
227	NY6184	30825419	Shagufta Nasrin	Arabic Teacher	2,856	2.5	7,140

228	NY6184	30825432	Kalsoom Akhtar	Matric P.T.C.	2,856	2.5	7,140
229	NY6097	30825474	Sheikh Waqas Ahmad	English Teacher	5,000	2.5	12,500
230	NY6050	30825476	Shahnaz Kusar	Matric P.T.C.	2,856	2.5	7,140
231	NY6050	30825493	Zahida Perveen	Matric P.T.C.	2,856	2.5	7,140
232	NY6048	30825530	Shakila Bashir	Secondary School Teacher	5,000	2.5	12,500
233	NY6180	30825596	Abdul Ghaffar	Primary School Teacher	2,856	2.5	7,140
234	NY6180	30825600	Muhammad Yaqoob	Matric P.T.C.	2,856	2.5	7,140
235	NY6185	30825792	Amtil Rashid	Matric P.T.C.	2,856	2.5	7,140
236	NY6008	30826365	Shafiq Ahmed	Est General	2,856	2.5	7,140
237	NY6073	30826524	Zaib Nisa	Matric P.T.C.	2,856	2.5	7,140
238	NY6185	30826526	Lubna Rani	Est General	2,856	2.5	7,140
239	NY6184	30826532	Tasneem Kouser	Matric P.T.C.	2,856	2.5	7,140
240	NY6184	30826547	Shagufta Perveen	Matric P.T.C.	2,856	2.5	7,140
241	NY6180	30826950	Shouqat Ali	Est General	2,856	2.5	7,140
242	NY6059	30826975	Muhammad Afzal Khan	Est(English)	2,856	2.5	7,140
243	NY6180	30827071	Muhammad Aslam	Matric P.T.C.	2,856	2.5	7,140
244	NY6005	30828789	Faizal Hassan	Matric P.T.C.	2,856	2.5	7,140
245	NY6180	30828795	Arif Hussain	Matric P.T.C.	2,856	2.5	7,140
246	NY6180	30828796	Talib Hussain	Matric P.T.C.	2,856	2.5	7,140
247	NY6053	30828798	Qadeer Ahmed	E.S.T (English)	2,856	2.5	7,140
248	NY6180	30828801	Muhammad Ashraf	Matric P.T.C.	2,856	2.5	7,140
249	NY6005	30828804	Muhammad Faryad Khan	Matric P.T.C.	2,856	2.5	7,140
250	NY6180	30828807	Dilawer Hussain	Matric P.T.C.	2,856	2.5	7,140
251	NY6180	30846423	Iftikhar Ahmad Dar	Secondary School Teacher	5,000	2.5	12,500
252	NY6121	30860092	Tanveer Safdar	S.S.T(Sc)	5,000	2.5	12,500
253	NY6089	30866902	Muhammad Iqbal	Subject Specialist	5,000	2.5	12,500
254	NY6146	30867085	Ruqia Bano	Matric P.T.C.	2,856	2.5	7,140
255	NY6008	30867125	Muhammad Qaisar Alvi	Est General	2,856	2.5	7,140
256	NY6008	30867131	Asghar Ali	Matric P.T.C.	2,856	2.5	7,140
257	NY6204	30867165	Muhammad Anees Adnan	Secondary School Teacher	5,000	2.5	12,500
258	NY6015	30877150	Muhammad Aslam	Matric P.T.C.	2,856	2.5	7,140
259	NY6180	30879657	Riasat Ali	Matric P.T.C.	2,856	2.5	7,140

260	NY6180	30881183	Riasat Ali	Matric P.T.C.	2,856	2.5	7,140
261	NY6184	30885516	Rehana Kousar	Matric P.T.C.	2,856	2.5	7,140
262	NY6184	30886242	Bushra Sultana	Matric P.T.C.	2,856	2.5	7,140
263	NY6180	30886580	Shabbir Hussain	Matric P.T.C.	2,856	2.5	7,140
264	NY6180	30891441	Muhammad Azhar Gill	Matric P.T.C.	2,856	2.5	7,140
265	NY6180	30891449	Abu Zar	Matric P.T.C.	2,856	2.5	7,140
266	NY6052	30892435	Majada Perveen	Matric P.T.C.	2,856	2.5	7,140
267	NY6146	30907946	Rifat Iqbal	Matric P.T.C.	2,856	2.5	7,140
268	NY6180	30908316	Munir Ahmad	Matric P.T.C.	2,856	2.5	7,140
269	NY6180	30910036	Muhammad Ahad	Matric P.T.C.	2,856	2.5	7,140
270	NY6180	30910081	Abid Ali	Matric P.T.C.	2,856	2.5	7,140
271	NY6180	30910093	Gulzar Ahmad Khan	Matric P.T.C.	2,856	2.5	7,140
272	NY6180	30910189	Zafar Ali	Matric P.T.C.	2,856	2.5	7,140
273	NY6184	30910194	Muhammad Mushtaq	Matric P.T.C.	2,856	2.5	7,140
274	NY6089	30913763	Hafiz Abdulhanan S	Secondary School Teacher	5,000	2.5	12,500
275	NY6044	30914037	Sarfraz Hayder	Matric P.T.C.	2,856	2.5	7,140
276	HY6185	30915020	Azra Perveen	P.T.C.Teacher	2,856	2.5	7,140
277	NY6184	30917150	Zahida Mushtaq	Matric P.T.C.	2,856	2.5	7,140
278	NY6184	30917732	Robina Hussain	Est General	2,856	2.5	7,140
279	NY6184	30918438	Humaria Naz	Matric P.T.C.	2,856	2.5	7,140
280	NY6032	30918444	Raqia Naz	Est (Arts)	2,856	2.5	7,140
281	NY6055	30918465	Naeem Akhtar	Matric P.T.C.	2,856	2.5	7,140
282	NY6184	30919272	Nusrat Nahid	Matric P.T.C.	2,856	2.5	7,140
283	NY6185	30926081	Kousar Saeed	Matric P.T.C.	2,856	2.5	7,140
284	NY6180	30936024	Javeed Iqbal	Est(English)	2,856	2.5	7,140
285	NY6049	30937860	Robina Riaz	Matric P.T.C.	2,856	2.5	7,140
286	NY6184	30943301	Tanveer Anees	Matric P.T.C.	2,856	2.5	7,140
287	NY6032	30945447	Kousar Parveen	Matric P.T.C.	2,856	2.5	7,140
288	NY6180	30946179	Muhammad Ramzan	Matric P.T.C.	2,856	2.5	7,140
289	HY6185	30972546	Jamila Kousar	P.T.C.Teacher	2,856	2.5	7,140
290	NY6006	31046076	Muhammad Lquman	Matric P.T.C.	2,856	2.5	7,140
291	NY6149	31243121	Sarwat Qammar	Secondary School Teacher	5,000	2.5	12,500
292	NY6146	31270235	Zahida Zafar	Sst (It)	5,000	2.5	12,500
293	NY6180	31279830	Muhammad Imran	Matric P.T.C.	2,856	2.5	7,140

294	NY6180	31281377	Zakir Hussain Shah	Matric P.T.C.	2,856	2.5	7,140
295	NY6094	31282144	Shahid Sharif	Secondary School Teacher	5,000	2.5	12,500
296	NY6090	31319204	Mazhar Hussain	S.S.T(Sc)	5,000	2.5	12,500
297	NY6166	31322432	Nazia Naheed	Secondary School Teacher	5,000	2.5	12,500
298	NY6197	31324102	Zahida Khurshid	Secondary School Teacher	5,000	2.5	12,500
299	NY6170	31325269	Shazia Kousar	Est (Arts)	2,856	2.5	7,140
300	NY6185	31329727	Nazia Abbas	Matric P.T.C.	2,856	2.5	7,140
301	NY6089	31378694	Manzoor Ahmad	Sr Subject Specialist	5,000	2.5	12,500
302	NY6116	31420275	Javid Anwar	Secondary School Teacher	5,000	2.5	12,500
303	NY6122	31433239	Muhammad Saghir Ahmad	S.S.T(Sc)	5,000	2.5	12,500
304	NY6170	31450188	Sumera Saif	Secondary School Teacher	5,000	2.5	12,500
305	NY6178	31474752	Kiran Iftikhar	J.S.E.T	5,000	2.5	12,500
306	NY6177	31479571	Sana Rubab	Jr Special Edu Teacher	5,000	2.5	12,500
307	NY6153	31481295	Asma Nousheen	Sdry: School Teacher(Sc).	5,000	2.5	12,500
308	NY6186	31483061	Faiza Tahir	Elementary Teacher	2,856	2.5	7,140
309	NY6128	31484504	Muhammad Adnan Ulfat	S.S.E (Science)	5,000	2.5	12,500
310	NY6121	31493206	Muhammad Awais Aslam	S.S.T(Sc)	5,000	2.5	12,500
311	NY6211	31494249	Saima Rafique	Secondary School Teacher	5,000	2.5	12,500
312	NY6184	31497356	Nasreen Mushtaq	Matric P.T.C.	2,856	2.5	7,140
313	NY6149	31547228	Aisha Siddiqua	S.S.T(Sc)	5,000	2.5	12,500
314	NY6121	31547278	Muhammad Waheed	S.S.T(Sc)	5,000	2.5	12,500
315	NY6145	31547280	Samina Ghafoor	S.S.T(Sc)	5,000	2.5	12,500
316	NY6104	31554430	Ansar Wasem	S.S.E (Science)	5,000	2.5	12,500
317	NY6005	31562422	Muhammad Azam	S.S.E (Science)	5,000	2.5	12,500
318	NY6136	31562740	Kubra Gulzar	S.E.S.E	2,856	2.5	7,140
319	NY6180	31562948	Kashif Inayat	S.S.T(Sc)	5,000	2.5	12,500
320	NY6043	31566933	Muhammad Arif	Est (Science)	2,856	2.5	7,140
321	NY6209	31567860	M Rashid Iqbal	Elementary School Educat	2,856	2.5	7,140
322	NY6064	31575826	Riasat Ali	Secondary School Teacher	5,000	2.5	12,500
323	NY6133	31575850	M Rafique Akhtar	S.S.E (Science)	5,000	2.5	12,500

324	NY6150	31576231	Shazia Naz	S.S.E (Computer Science)	5,000	2.5	12,500
325	NY6148	31576698	Farhat Alia	Sdry: School Teacher(Sc).	5,000	2.5	12,500
326	NY6132	31586096	Abid Ali	S.S.T(Sc)	5,000	2.5	12,500
327	NY6167	31591819	Ghazia Saeed	S.S.E (Science)	5,000	2.5	12,500
328	NY6089	31599177	Khurram Shahzad	Est (Science)	2,856	2.5	7,140
329	NY6180	31599497	Ali Raza	Secondary School Teacher	5,000	2.5	12,500
330	NY6199	31602488	Zonish Arshad	S.S.E (Science)	3,387	2.5	8,468
331	NY6032	31646733	Ayesha Mashal	Est (Science)	2,856	2.5	7,140
332	NY6189	31654171	Mubashra Rasheed	Est (Science)	2,856	2.5	7,140
333	NY6087	31721094	M Ali Gohar	S.S.E (Computer Science)	5,000	2.5	12,500
334	NY6154	31732116	Muhammad Azam	S.S.E (Bio/Chm)	5,000	2.5	12,500
335	NY6148	31732360	Fareeha Bhatti	S.S.E (Computer Science)	5,000	2.5	12,500
336	NY6032	31743678	Madiha Hameed	Est (Science)	2,856	2.5	7,140
337	NY6032	31743708	Maria Shah	Est (Science)	2,856	2.5	7,140
338	NY6122	31748256	Muhammad Asim Rashid	S.S.E (Science)	5,000	2.5	12,500
339	NY6180	31749176	Muhammad Afzal	E.S.E	2,856	2.5	7,140
340	NY6199	31750353	Amina Waheed	S.E.S.E	2,856	2.5	7,140
341	NY6027	31758816	Shahzaib Asgher	E.S.T Teacher	2,856	2.5	7,140
342	NY6032	31771846	Azra Bano	Est(Physical)	2,856	2.5	7,140
343	NY6008	31776554	Mirza Ayaz Ul Haq	Est (Arts)	2,856	2.5	7,140
344	NY6122	31828771	Muhammad Azeem Qadir	S.S.E (Computer Science)	5,000	2.5	12,500
345	NY6157	31829572	M Farooq Aslam	S.S.E (Computer Science)	5,000	2.5	12,500
346	NY6184	31832155	Zeb Un Nisa	S.S.E (Science)	5,000	2.5	12,500
347	NY6032	31847147	Maria Naseer	Est (Science)	2,856	2.5	7,140
348	NY6088	31903677	Imtiaz Hussain	S.S.E (Science)	5,000	2.5	12,500
349	NY6208	31914720	Aqsa Zulfiqar	S.S.E (Arts)	5,000	2.5	12,500
350	NY6181	31920487	Muhammad Salah U Din	S.S.E (Science)	5,000	2.5	12,500
351	NY6089	31920874	Sabtain Ishaq	Est (Science)	2,856	2.5	7,140
352	NY6089	31920878	Hasnain Ishaq	Est (Science)	2,856	2.5	7,140
353	NY6164	31938008	Muhammad Zubair Salim	S.S.E (Computer Science)	5,000	2.5	12,500
354	NY6180	31946732	Asif Ali	E.S.E	2,856	2.5	7,140

355	NY6184	32002776	Sonia Nafees	E.S.E (Sci/Math)	2,856	2.5	7,140
356	NY6139	32006694	Parveen Akhtar	S.S.E (Computer Science)	5,000	2.5	12,500
357	NY6216	32027983	Saima Shahzadi	E.S.E (Sci/Math)	2,856	2.5	7,140
358	NY6181	32041826	Sumeera Mukhtar	E.S.E (Sci/Math)	2,856	2.5	7,140
359	NY6120	32054978	Zeeshan Mumtaz	S.S.E (Computer Science)	5,000	2.5	12,500
360	NY6087	32055614	Waleed Asghar	S.S.E (Science)	5,000	2.5	12,500
361	NY6141	32060708	Hannah Yaqoob	Sse (Cst)	5,000	2.5	12,500
362	NY6121	32062309	Zeeshan Khaliq	S.S.E (Computer Science)	5,000	2.5	12,500
363	NY6089	32068505	Mustansar Hussain	S.S.E (Computer Science)	5,000	2.5	12,500
364	NY6055	32069850	Iqra Sharif	Est (Science)	2,856	2.5	7,140
365	NY6180	32072251	Naveed Akhtar	Primary School Teacher	2,856	2.5	7,140
366	NY6136	32072963	Shanza Mariam	Est (Computer Sciences)	2,856	2.5	7,140
367	NY6139	32073530	Tabassum Farooq	Est (Science)	2,856	2.5	7,140
368	NY6085	32074778	Zahoor Abbas	S.S.E (Computer Science)	5,000	2.5	12,500
369	NY6021	32080595	Madiha Qudrat Ullah	E.S.E (Sci/Math)	2,856	2.5	7,140
370	NY6181	32082502	Ghulam Murtaza	E.S.E	2,856	2.5	7,140
371	NY6176	32100451	Taher Mehmood	Computer Instructor	5,000	2.5	12,500
Total							3,068,348

Special allowances 2021 and 2022 to OSD posts-Rs 2.279 million

Amount in Rs							
Cost Center	Pers.no.	Name Of Employee	Wage Type Description	Date of Death	Rate	Mont hs	Amount
NY6005	30822039	Faqir Hussain	Special All 15% 22(PS17)	18.08.2021	8,537	36	307,332
NY6042	30824458	Sher Muhammad		17.02.2020	2,328	52	121,056
NY6042	30824458	Sher Muhammad		17.02.2020	2,040	52	106,080
NY6085	31330114	Khalid Farooq Ahmad		25.03.2022	2,678	29	77,662
NY6088	30824130	Saif Ullah		29.08.2022	5,801	24	139,224
NY6116	30822953	Muhammad Javed Azeem		31.03.2018	4,728	77	364,056
NY6116	30822953	Muhammad Javed Azeem		31.03.2018	7,853	77	604,681
NY6132	30818962	Muahmmad Shoaib		24.09.2021	13,071	35	457,485
NY6180	30879632	Mushtaq Ahmad		20.03.2022	3,506	29	101,674
Total							2,279,250

Annexure DEA-NNK-D

10.4.4 Irregular expenditure through quotations -Rs 8.362 million

Amount in Rs							
Document No	Supply Order No	Date	G/L Descp	Description	Vendor Name	Amount	Total
1900308265	589	03.04.2024	Stationery	Papers Rims	Meeran Traders	198,818	
1900251565	804	30.04.2024	Stationery	Papers rims	Meeran Traders	198,234	
1900249619	753	25.04.2024	Stationery	Papers rims	Meeran Traders	198,311	
1900308266	242	13.02.2024	Stationery	Papers rims	Meeran Traders	193,579	
					Sub Total		788,942
1900309592	713	22.04.2024	Printing and publication	Envelope and drafting pad printed	Meeran Traders	199,538	
1900249620	715	22.04.2024	Printing and publication	file covers and envelope printed	Meeran Traders	199,479	
1900024398	2387	04.10.2023	Printing and publication	File Cover Printed	Meeran Traders	199,420	
1900336027	2716	14.11.2023	Printing and publication	File Cover Printed	Meeran Traders	199,420	
1900318856	15	02.01.2024	Printing and publication	Envelope and drafting pad printed	Meeran Traders	145,494	
1900256545	348	01.03.2024	Printing and publication	File Cover Printed Laminated	Meeran Traders	199,420	
					Sub Total		1,142,771
1900024397	2422	07.10.2023	Advertising and Publicity	Flexes	Meeran Traders	199,986	
1900403088	556	01.04.2024	Advertising and Publicity	Flexes	Meeran Traders	196,848	
1900263718	2685	06.11.2023	Advertising and Publicity	Flexes	Meeran Traders	199,314	
1900309593	754	27.04.2024	Advertising and Publicity	banners for dengui, and UPI campaign	Meeran Traders	199,396	
					Sub Total		795,544
1900309594	766	29.04.2024	Exhibitions, Fairs and Other National Celebration	Lunch boxes etc	Meeran Traders	197,296	
1900309595	667	16.04.2024	Exhibitions, Fairs and Other National Celebration	Lunch boxes etc	Meeran Traders	198,240	
1900331268	331	28.02.2024	Exhibitions, Fairs	Lunch boxes etc	Meeran Traders	199,184	

			and Other National Celebratio n				
					Sub Total		594,720
1900318857	232	12.02.2024	Cost of Other Stores	Tonnners, batteries etc	Meeran Traders	198,476	
1900318858	57	06.01.2024	Cost of Other Stores	Ceiling fans, water sets etc.	Meeran Traders	187,325	
1900414325	810	02.05.2024	Cost of Other Stores	Batteries 23 Plates for UPS	Meeran Traders	181,720	
					Sub Total		567,521
1900251564	829	04.05.2024	Computer Stationery	Paper A4, Paper legal	Meeran Traders	199,090	
1900249618	836	05.05.2024	Computer Stationery	Paper legal, paper A4	Meeran Traders	198,264	
1900346030	2704	10.11.2023	Computer Stationery	Paper legal, paper A4	Meeran Traders	198,098	
1900308267	374	05.03.2024	Computer Stationery	Paper legal, paper A4	Meeran Traders	192,635	
					Sub Total		788,087
1900346033	2742	16.11.2023	Others	Air freshners, soaps,tissue papers, harpic etc.	Meeran Traders	199,201	
1900346031	2749	17.11.2023	Others	Air freshners, soaps,tissue papers, harpic etc.	Meeran Traders	199,945	
1900256544	412	11.03.2024	Others	Air freshners, soaps,etc	Meeran Traders	192,412	
1900331504	688	18.04.2024	Others	Air freshners etc.	Meeran Traders	199,972	
					Sub Total		791,530
1900308264	224	03.02.2024	Hardware	Tonnners etc	Meeran Traders	196,824	
1900378693	696	19.04.2024	Hardware	USB Flash Drive (64- GB), Ram 2GB etc.	Meeran Traders	199,314	
					Sub Total		396,138
1900285063	2778	21.11.2023	IT Equipment	Toners	Meeran Traders	194,700	
1900256543	431	1303.2024	IT Equipment	Misc. Items	Meeran Traders	198,972	
1900378692	685	06.05.2024	IT Equipment	Tonnners	Meeran Traders	191,160	
1900249617	707	20.04.2024	IT Equipment	Tonnners	Meeran Traders	195,644	
					Sub Total		780,476
1900308269	252	15.02.2024	Purchase of Plant and Machinery	UPS Batteries 165-GS	Meeran Traders	198,240	
1900249616	743	30.05.2024	Purchase of Plant	Dispensor, Ceiling Fan	Meeran Traders	184,080	

			and Machinery				
1900324034	2787	22.11.2023	Purchase of Furniture and Fixture	Steel Bench 03, Computer Chair Revolving 01,	Meeran Traders	196,470	
1900403081	605	04.04.2024	Purchase of Furniture and Fixture	Office Chair Shesham Wood (Knetting)	Meeran Traders	190,570	
1900308268	280	20.02.2024	Purchase of Furniture and Fixture	Office Chair Shesham Wood10 (Polish)	Meeran Traders	194,700	
					Sub Total		964,060
1900324035	2261	19.09.2023	Transport	Ac service and repair etc	Meeran Traders	111,859	
1900378694	877	11.05.2024	Transport	AC repair etc	Meeran Traders	99,110	
1900378691	708	20.04.2024	Transport	Tyres	Meeran Traders	199,656	
					Sub Total		410,625
1900159466			Furniture and Fixtures	Chair repair with Polish	Meeran Traders	73,080	
1900324037			Furniture and Fixtures	repair of chairs 18	Meeran Traders	73,080	
1900308270	216	10.02.2024	Furniture and Fixtures	Repair of comp. revolving chairs	Meeran Traders	195,460	
1900378696	934	16.05.2024	Furniture and Fixtures	Repair of chairs and table	Meeran Traders	199,868	
					Sub Total		541,488
					G.Total		8,561,902

Annexure-DEA-Okara-C

32.4.1 Embezzlement of funds- Rs 12.774 million

Sr. No.	Head of A/C	Bill No. & Date	Name of Firm	Description	Qty	Amount
1	A03955	02/24.06.23	Faisal Traders	Paper Ream	25	67,083
2	A03970	584/16.04.23	Usman Enterprises	Street light, energy saver etc.		54,103
3	A03970	808/10.06.23	Usman Enterprises	Harpic, mortein etc.		42,386
4	A03970	803/09.06.23	Usman Enterprises	Sheild for guests	9	72,216
5	A03970	824/17.06.23	Usman Enterprises	Harpic, mortein etc.		64,522
6	A03970	827/19.06.23	Usman Enterprises	Photocopy		24,121
7	A03970	809/10.06.23	Usman Enterprises	Photocopy		25,213
8	A03970	600/10.06.23	Usman Enterprises	Tonnners HP	7	70,210
9	A03970	595/05.06.23	Usman Enterprises	Tonnners HP	7	70,210
10	A03901	819/13.06.23	Usman Enterprises	Paper Ream	27	72,865
11	A03304	1706/30.06.23	Usman Enterprises	Ice for April, May & June 2023		60,829
12	A03807	1168/30.06.23	Ali Bhai Petroleum	POL for vehicle		78,016
13	A03807	1167/30.06.23	Ali Bhai Petroleum	POL for generator		26,258
14	A03970	Nil/30.06.23	Faisal Traders	Photocopy		39,825
15	A09201	01/20.06.23	Faisal Traders	Processor	3	69,738
16	A03970	03/30.06.23	Faisal Traders	Harpic, mortein etc.		40,203
17	A03901	828/19.06.23	Usman Enterprises	Paper Ream	26	70,446
18	A03901	807/10.06.23	Usman Enterprises	Paper Ream	19	48,498
19	A03901	597/06.06.23	Usman Enterprises	Paper Ream	22	58,410
20	A03901	583/01.06.23	Usman Enterprises	Paper Ream	28	74,812
21	A03901	578/27.05.23	Usman Enterprises	Paper Ream	27	72,393
22	A03955	820/24.06.23	Usman Enterprises	Paper Ream	27	72,865
23	A03955	582/01.06.23	Usman Enterprises	Paper Ream	25	66,375
24	A03955	534/28.04.23	Usman Enterprises	Paper Ream	24	65,136
25	A03955	540/11.05.23	Usman Enterprises	Paper Ream	23	62,245
26	A03955	571/17.05.23	Usman Enterprises	Paper Ream	22	58,882
27	A03955	577/27.05.23	Usman Enterprises	Paper Ream	24	63,956
28	A03955	825/17.06.23	Usman Enterprises	Paper Ream	27	72,629
29	A03955	599/07.06.23	Usman Enterprises	Paper Ream	22	59,118
30	A03955	573/22.05.23	Usman Enterprises	Paper Ream	27	72,865
31	A03970	818/12.06.23	Usman Enterprises	Tonnners HP	4	40,120
32	A03970	830/14.06.23	Usman Enterprises	Harpic, mortein etc.		30,361

33	A03970	826/19.06.23	Usman Enterprises	Tonnners HP	3	30,090
34	A03970	812/04.06.23	Usman Enterprises	Street light, energy saver etc.		52,274
35	A03970	834/11.06.23	Usman Enterprises	Street light, energy saver etc.		67,738
36	A03970	836/14.06.23	Usman Enterprises	Tonnners HP	5	50,150
37	A03970	837/12.06.23	Usman Enterprises	Harpic, mortein etc.		33,748
38	A03970	835/18.06.23	Usman Enterprises	Harpic, mortein etc.		33,825
39	A03970	833/06.04.23	Usman Enterprises	Plants		73,750
40	A03970	831/18.06.23	Usman Enterprises	Tonnners HP	6	60,180
41	A03970	821/15.06.23	Usman Enterprises	Tonnners HP	5	50,150
42	A03970	802/10.06.23	Usman Enterprises	Shields	150	194,700
43	A03970	598/07.06.23	Usman Enterprises	Tonnners HP	6	60,180
44	A03970	832/27.03.23	Usman Enterprises	Plants		73,632
45	A03970	852/16.06.23	Usman Enterprises	Photocopy		43,421
46	A03901	37/13.05.23	Basit & Co	Paper Ream	27	72,629
47	A03901	216/26.06.23	Sharif Sons	Paper Ream	27	72,629
48	A09203	Nil/26.06.23	Sharif Sons	SSD Hard disk etc	4	71,744
49	A03970	Nil/15.05.23	Sharif Sons	Tonnners HP	5	50,150
50	A03970	Nil/20.05.23	Sharif Sons	Tonnners HP	6	60,180
51	A03902	215/28.06.23	Sharif Sons	File Covers	1000	73,160
52	A03901-Stationery	09/08.07.23	Faisal Traders	Paper Ream	26	70,210
53	A03901-Stationery	36/12.08.23	Faisal Traders	Paper Ream	28	74,812
54	A03901-Stationery	37/13.08.23	Faisal Traders	Paper Ream	26	72,157
55	A03901-Stationery	26/31.07.23	Faisal Traders	Paper Ream	27	72,393
56	A03901-Stationery	819/13.06.23	Usman Enterprises	Paper Ream	27	72,865
57	A03901-Stationery	1730/15.09.23	Usman Enterprises	Paper Reamp	32	74,871
58	A03901-Stationery	1722/01.09.23	Usman Enterprises	Paper Ream	28	56,463
59	A03901-Stationery	828/19.06.23	Usman Enterprises	Paper Ream	26	70,446
60	A03901-Stationery	807/10.06.23	Usman Enterprises	Paper Ream	19	48,498
61	A03901-Stationery	597/06.06.23	Usman Enterprises	Paper Ream	22	58,410
62	A03901-Stationery	583/01.06.23	Usman Enterprises	Paper Ream	28	74,812
63	A03901-Stationery	578/27.05.23	Usman Enterprises	Paper Ream	27	72,393
64	A03901-Stationery	221/19.05.23	Basit & Co	Paper Ream	27	73,101
65	A03901-Stationery	37/13.05.23	Basit & Co	Paper Ream	27	72,629

66	A03901-Stationery	216/26.06.23	Sharif Sons	Paper Ream	27	72,629
67	A03901-Stationery	374/21.03.24	Basit & Co	Misc stationery		72,617
68	A03901-Stationery	1275/02.05.24	Karim Traders	Misc stationery		70,387
69	A03901-Stationery	1277/09.05.24	Karim Traders	Misc stationery		74,883
70	A03955-Computer stationery	08/07.07.23	Faisal Traders	Paper Ream	24	64,664
71	A03955-Computer stationery	02/24.06.23	Faisal Traders	Paper Ream	25	67,083
72	A03955-Computer stationery	15/18.07.23	Faisal Traders	Paper Ream	25	66,611
73	A03955-Computer stationery	40/12.09.23	Faisal Traders	Paper Ream	7	15,281
74	A03955-Computer stationery	228/01.10.23	Sharif Sons	Paper Ream	32	72,983
75	A03955-Computer stationery	27/01.08.23	Faisal Traders	Paper Ream	25	66,847
76	A03955-Computer stationery	16/19.07.23	Faisal Traders	Paper Ream	27	72,157
77	A03955-Computer stationery	820/24.06.23	Usman Enterprises	Paper Ream	27	72,865
78	A03955-Computer stationery	582/01.06.23	Usman Enterprises	Paper Ream	25	66,375
79	A03955-Computer stationery	534/28.04.23	Usman Enterprises	Paper Ream	24	65,136
80	A03955-Computer stationery	540/11.05.23	Usman Enterprises	Paper Ream	23	62,245
81	A03955-Computer stationery	571/17.05.23	Usman Enterprises	Paper Ream	22	58,882
82	A03955-Computer stationery	577/27.05.23	Usman Enterprises	Paper Ream	24	63,956
83	A03955-Computer stationery	825/17.06.23	Usman Enterprises	Paper Ream	27	72,629
84	A03955-Computer stationery	599/07.06.23	Usman Enterprises	Paper Ream	22	59,118
85	A03955-Computer stationery	573/22.05.23	Usman Enterprises	Paper Ream	27	72,865
86	A03304-Hot and cold weather charges	1706/30.06.23	Usman Enterprises	Ice for April, May & June 2023		60,829

87	A03304-Hot and cold weather charges	1708/31.08.23	Usman Enterprises	Ice for July August 2023		38,822
88	A03807-POL	Aug-23	PSO-Bismillah Filling Station	POL for generator		56,959
89	A03807-POL	Sep-23	PSO-Bismillah Filling Station	POL for generator		59,967
90	A03807-POL	1167/30.06.23	Ali Bhai Petroleum	POL for generator		26,258
91	A03807-POL	1169/31.07.23	Ali Bhai Petroleum	POL for generator		64,716
92	A03807-POL	Sep-23	PSO-Bismillah Filling Station	POL for vehicle		163,588
93	A03807-POL	Aug-23	PSO-Bismillah Filling Station	POL for vehicle		191,252
94	A03807-POL	1168/30.06.23	Ali Bhai Petroleum	POL for vehicle		78,016
95	A03807-POL	1170/Nil	Ali Bhai Petroleum	POL for vehicle		158,214
96	A03807-POL	Mar-24	PSO-Bismillah Filling Station	POL for vehicle		53,544
97	A03807-POL	Apr-24	PSO-Bismillah Filling Station	POL for vehicle		49,271
98	A03807-POL	May-24	PSO-Bismillah Filling Station	POL for vehicle		26,870
99	A03902-Printing	Nil/30.09.23	Faisal Traders	File Covers	950	72,865
100	A03902-Printing	1724/30.09.23	Usman Enterprises	File Covers	900	74,340
101	A03902-Printing	230/02.10.23	Sharif Sons	File Covers	900	74,340
102	A03902-Printing	10/10.07.23	Faisal Traders	Printed letter pad		74,104
103	A03902-Printing	50/07.08.23	Faisal Traders	Printing of certificates etc		54,221
104	A03902-Printing	18/22.07.23	Faisal Traders	File Covers	900	65,844
105	A03902-Printing	35/10.08.23	Faisal Traders	File Covers	1000	74,340
106	A03902-Printing	215/28.06.23	Sharif Sons	File Covers	1000	73,160
107	A03970-Others	Nil/30.07.23	Faisal Traders	Photocopy		45,710
108	A03970-Others	Nil/11.08.23	Faisal Traders	Photocopy		31,475
109	A03970-Others	827/19.06.23	Usman Enterprises	Photocopy		24,121
110	A03970-Others	809/10.06.23	Usman Enterprises	Photocopy		25,213
111	A03970-Others	Nil/15.10.23	Sharif Sons	Photocopy		55,575
112	A03970-Others	Nil/30.06.23	Faisal Traders	Photocopy		39,825
113	A03970-Others	Nil/14.07.23	Faisal Traders	Photocopy		37,760
114	A03970-Others	852/16.06.23	Usman Enterprises	Photocopy		43,421
115	A03970-	32/31.01.24	SA Enterprises	Photocopy		74,871

	Others					
116	A03970- Others	75/29.02.24	SA Enterprises	Photocopy		32,040
117	A03970- Others	174/31.03.24	Basit & Co	Photocopy		74,520
118	A03970- Others	396/30.04.24	Basit & Co	Photocopy		41,582
119	A03942- Cost of Others	278/09.06.24	Karim Traders	Photocopy		60,822
120	A03918- Fair & Exhibitions	Nil/14.08.23	Faisal Traders	Rent for Pedestal Fan		27,840
121	A03918- Fair & Exhibitions	43/15.08.23	Faisal Traders	Cold drink Tin Pack		35,164
122	A03918- Fair & Exhibitions	Nil/14.08.23	Faisal Traders	Fare for table glass etc		58,000
123	A03918- Fair & Exhibitions	49/14.08.23	Faisal Traders	Souvenir	5	59,000
124	A03918- Fair & Exhibitions	Nil/14.08.23	Faisal Traders	Rent of carpet, chairs etc		74,878
125	A03918- Fair & Exhibitions	42/11.08.23	Faisal Traders	Flags		74,812
126	A03918- Fair & Exhibitions	48/10.08.23	Faisal Traders	Executive Shield Glass		71,390
127	A03918- Fair & Exhibitions	Nil/12.08.23	Faisal Traders	Rent of sound system etc		44,080
128	A03918- Fair & Exhibitions	45/10.08.23	Faisal Traders	Shield Wooden	13 2	74,765
129	A03918- Fair & Exhibitions	51/09.08.23	Faisal Traders	Shield Wooden	13 5	74,871
130	A03918- Fair & Exhibitions	46/09.08.23	Faisal Traders	Shield Wooden	42	74,340
131	A03918- Fair & Exhibitions	44/08.08.23	Faisal Traders	Shield Wooden	11 0	74,635
132	A03918- Fair & Exhibitions	47/08.08.23	Faisal Traders	Shield Wooden	33	73,986
133	A03918- Fair & Exhibitions	52/08.08.23	Faisal Traders	Shield Wooden	11 5	73,957
134	A03918- Fair & Exhibitions	817/10.11.23	Karim Traders	Prizes for student		58,233
135	A03918- Fair & Exhibitions	811/09.11.23	Karim Traders	Flexes.		38,350
136	A03970- Others	14/17.07.23	Faisal Traders	Tonnors HP	5	53,100

137	A03970- Others	30/03.08.23	Faisal Traders	Tonnners HP	5	42,480
138	A03970- Others	600/10.06.23	Usman Enterprises	Tonnners HP	7	70,210
139	A03970- Others	595/05.06.23	Usman Enterprises	Tonnners HP	7	70,210
140	A03970- Others	05/04.07.23	Faisal Traders	Tonnners HP	7	74,340
141	A03970- Others	818/12.06.23	Usman Enterprises	Tonnners HP	4	40,120
142	A03970- Others	826/19.06.23	Usman Enterprises	Tonnners HP	3	30,090
143	A03970- Others	836/14.06.23	Usman Enterprises	Tonnners HP	5	50,150
144	A03970- Others	831/18.06.23	Usman Enterprises	Tonnners HP	6	60,180
145	A03970- Others	821/15.06.23	Usman Enterprises	Tonnners HP	5	50,150
146	A03970- Others	598/07.06.23	Usman Enterprises	Tonnners HP	6	60,180
147	A03970- Others	Nil/15.05.23	Sharif Sons	Tonnners HP	5	50,150
148	A03970- Others	Nil/20.05.23	Sharif Sons	Tonnners HP	6	60,180
149	A09701	42/06.09.23	Faisal Traders	Chairs	5	73,750
150	A09601	22/26.07.23	Faisal Traders	Water dispenser compressor	4	41,536
151	A09601	07/06.07.23	Faisal Traders	Water pump	2	62,540
152	A09201	13/13.07.23	Faisal Traders	Processor	3	74,517
153	A09201	01/20.06.23	Faisal Traders	Processor	3	69,738
154	A09601	06/06.07.23	Faisal Traders	Dispenser compressor	3	31,152
155	A09202	33/07.08.23	Faisal Traders	Processor	2	53,100
156	A09203	34/09.08.23	Faisal Traders	SSD Hard disk etc	4	73,160
157	A09203	12/12.07.23	Faisal Traders	SSD Hard disk etc	3	53,808
158	A09701	39/09.07.23	Faisal Traders	Chairs	5	74,930
159	A09701	29/04.08.23	Faisal Traders	Chairs	5	73,750
160	A09701	25/29.07.23	Faisal Traders	Executive Chair Table	6	74,576
161	A09701	40/05.07.23	Faisal Traders	Computer chairs	4	74,812
162	A09203	Nil/26.06.23	Sharif Sons	SSD Hard disk etc	4	71,744
163	A09601	398/04.04.24	Basit & Co	Air cooler		37,760
164	A09203	357/17.05.24	Basit & Co	Printer		32,450
165	A09601	1274/01.06.24	Karim Traders	Air cooler		20,650
166	A03970	17/20.07.23	Faisal Traders	Energy saver etc		70,564
167	A03970	38/15.08.23	Faisal Traders	Harpic, mortein etc.		34,350
168	A03970	32/05.08.23	Faisal Traders	Harpic, mortein etc.		36,025
169	A03970	20/25.07.23	Faisal Traders	Harpic, mortein etc.		35,341

170	A03970	808/10.06.23	Usman Enterprises	Harpic, mortein etc.		42,386
171	A03970	824/17.06.23	Usman Enterprises	Harpic, mortein etc.		64,522
172	A03970	41/30.09.23	Faisal Traders	Harpic, mortein etc.		22,107
173	A03970	229/01.10.23	Sharif Sons	Harpic, mortein etc.		28,367
174	A03970	231/10.10.23	Sharif Sons	Harpic, mortein etc.		30,090
175	A03970	11/11.07.23	Faisal Traders	Harpic, mortein etc.		30,999
176	A03970	03/30.06.23	Faisal Traders	Harpic, mortein etc.		40,203
177	A03970	830/14.06.23	Usman Enterprises	Harpic, mortein etc.		30,361
178	A03970	837/12.06.23	Usman Enterprises	Harpic, mortein etc.		33,748
179	A03970	835/18.06.23	Usman Enterprises	Harpic, mortein etc.		33,825
180	A03970	363/01.03.24	Basit & Co	Harpic, mortein etc.		34,928
181	A03970	1279/30.04.24	Karim Traders	Harpic, mortein etc.		39,043
182	A13201	46/31.08.23	Faisal Traders	Repair of chairs & Table		73,160
183	A13101	19/11.10.23	Sharif Sons	Repair of printers		20,242
184	A13101	17/02.10.23	Sharif Sons	Repair of fans, UPS etc		30,566
185	A13001	31/05.08.23	Faisal Traders	Tyre, front screen etc		73,160
186	A13703	Nil/11.08.23	Faisal Traders	Repair of printers		39,800
187	A13201	Nil/08.08.23	Faisal Traders	Repair of table, chairs		32,190
188	A13201	Nil/21.07.23	Faisal Traders	Repair of chairs		73,080
189	A13001	214/03.07.23	Sharif Sons	Side mirror, side glass etc		67,496
190	A13101	822/27.11.23	Karim Traders	Repair of equipment		72,616
191	A13101	811/21.10.23	Karim Traders	Repair of AC etc.		35,032
192	A13101	Nil	SA Enterprises	Repair of computers		73,138
193	A13701	78/12.03.24	SA Enterprises	Repair of computers		39,440
194	A13001	34/18.03.24	SA Enterprises	Repair of transport		66,642
195	A13101	135/01.03.24	Basit & Co	Repair of UPS & batteries		56,160
196	A13201	139/02.03.24	Basit & Co	Repair of furniture		43,992
197	A13703	192/04.05.24	SA Enterprises	Repair of printers		34,398
198	A13101	346/11.04.24	Basit & Co	Repair of air coolers		42,062
199	A13101	276/09.06.24	Karim Traders	Repair of UPS.		20,709
200	A13101	62/09.06.24	FR Constructions & Builders	AC service & repair		48,555
201	A13301	45/08.09.23	Faisal Traders	Paint of building		74,694
202	A13301	44/15.09.23	Faisal Traders	Labour for paint of building		34,800
203	A13301	43/11.09.23	Faisal Traders	Paint of building		49,498
204	A13301	232/01.10.23	Sharif Sons	Paint of building		44,840

205	A13301	233/04.10.23	Sharif Sons	Paint of building		74,104
206	A13301	20/06.10.23	Sharif Sons	Labour for paint of building		34,800
207	A13301	28/02.08.23	Faisal Traders	Paint of building		65,773
208	A13301	24/28.07.23	Faisal Traders	Paint of building		74,859
209	A13301	Nil/08.08.23	Faisal Traders	Labour for paint of building		40,020

Date	Description	Amount
27.07.2023	Cash withdrawal	50,000
27.07.2023	Cash withdrawal	50,000
27.07.2023	Cash withdrawal	100,000
27.07.2023	Cash withdrawal	100,000
27.07.2023	Cash withdrawal	100,000
08.08.2023	Cash withdrawal	100,000
Total		500,000

Annexure-DEA-Okara-D

32.4.2 Overpayment of pay & allowances - Rs 56.530 million

Special allowances 2021,2022 to OSD posts-Rs 21.596 (CEO DEA Okara)

Date of Death	Pers.no.	Name of Employee	Special all 2021 25%	Months (w.e.f 01-07-2021 to 30-06-2024)	Recovery	Special all 2022 15%	Months (w.e.f 01-03-2022 to 30-06-2024)	Recovery	Total Recovery
			1	2	3	4	5	6	(3+6)
23/09/2020	30381881	Sakina Bibi	3,795	36	136,620	6,840	28	191,520	328,140
6/4/2019	30382030	Abdul Ghaffar	3,795	36	136,620	4,734	28	132,552	269,172
5/1/2021	30382769	Muhammad Hanif	3,795	36	136,620	5,611	28	157,108	293,728
15/07/2020	30391201	Zahoor Ahmad	4,030	36	145,080	7,405	28	207,340	352,420
25/05/2019	30392226	Muhammad Shahzad Ashraf	3,795	36	136,620	3,505	28	98,140	234,760
16/10/2018	30505092	Manzoor Ahmad	2,475	36	89,100	3,003	28	84,084	173,184
8/4/2017	30505098	Abdul Majeed	3,795	36	136,620	5,787	28	162,036	298,656
3/7/2020	30505334	Muhammad Shahid	2,328	36	83,808	1,941	28	54,348	138,156
20/06/2017	30505390	Khalid Mehmood	3,795	36	136,620	3,505	28	98,140	234,760
30/10/2018	30714138	Muhammad Ramzan	3,795	36	136,620	6,137	28	171,836	308,456
27/12/2018	31563451	Sadia Naheed	3,795	36	136,620	2,979	28	83,412	220,032
1/2/2021	31845462	Amir Emmuael Shahzad	3,795	36	136,620	2,628	28	73,584	210,204
11/10/2019	30381395	Muhammad Sarfraz Khan	4,728	36	170,208	10,360	28	290,080	460,288
23/01/2020	30385076	Niaz Ahmad	3,795	36	136,620	6,489	28	181,692	318,312
27/01/2021	30385595	Muhamad Ishaq	4,030	36	145,080	7,006	28	196,168	341,248
19/08/2019	30387232	Muhammad Khaliq	3,795	36	136,620	5,962	28	166,936	303,556
25/04/2017	30387424	Zafar Iqbal	3,795	36	136,620	6,840	28	191,520	328,140
22/11/2019	30387527	Niaz Ahmed	3,795	36	136,620	5,436	28	152,208	288,828
25/09/2020	30387675	Muhammad Akram Javed	3,795	36	136,620	5,260	28	147,280	283,900
23/04/2021	30387945	Muhammad Abbas	3,795	36	136,620	6,840	28	191,520	328,140
2/2/2019	30387973	Kaniz Akhtar	3,795	36	136,620	4,558	28	127,624	264,244

11/8/2020	30503686	Abdur Rahim	3,795	36	136,620	5,962	28	166,936	303,556
6/7/2020	30504973	Zulifqar Ali	7,593	36	273,348	11,110	28	311,080	584,428
27/12/2020	30537959	Muhammad Siddique	3,795	36	136,620	4,558	28	127,624	264,244
23/03/2018	30538865	Muhammad Azam	3,795	36	136,620	5,611	28	157,108	293,728
2/12/2018	30538982	Javed Iqbal	3,795	36	136,620	5,610	28	157,080	293,700
6/8/2017	30540328	Muhammad Ramzan	4,728	36	170,208	6,256	28	175,168	345,376
18/05/2017	30603270	Shamim Ahmad Akhtar	4,728	36	170,208	8,080	28	226,240	396,448
14/12/2020	31636579	Abdul Manan	3,795	36	136,620	2,979	28	83,412	220,032
30/07/2020	30383713	Muhammad Ramzan	3,795	36	136,620	4,558	28	127,624	264,244
18/09/2017	30383836	Muhammad Sharafat	3,795	36	136,620	5,962	28	166,936	303,556
27/03/2018	30393940	Muhammad Zaheer Abbas	4,030	36	145,080	7,605	28	212,940	358,020
20/08/2020	30539130	Riaz Ahmad	2,475	36	89,100	3,201	28	89,628	178,728
20/03/2021	31777388	Zaheer Ud Din Babar	2,283	36	82,188	1,500	28	42,000	124,188
13/05/2019	30387647	Muhammad Ashfaq	2,475	36	89,100	3,003	28	84,084	173,184
17/01/2019	30381670	Shaista Akram	4,728	36	170,208	8,308	28	232,624	402,832
7/8/2020	30383759	Munir Hussain Nazir	4,728	36	170,208	8,080	28	226,240	396,448
27/04/2021	30393720	Muhammad Saeed	7,593	36	273,348	8,350	28	233,800	507,148
6/6/2021	30383864	Nazir Ahmad	4,728	36	170,208	8,537	28	239,036	409,244
5/9/2020	30393438	Khadam Hussain	4,728	36	170,208	6,712	28	187,936	358,144
19/06/2020	31323175	Rashid Ali	2,283	36	82,188	1,804	28	50,512	132,700
25/03/2017	30366986	Muhammad Mansha	4,030	36	145,080	6,607	28	184,996	330,076
18/11/2020	31158789	Javed Sattar Ch	9,588	36	345,168	13,932	28	390,096	735,264
6/11/2019	30384509	Asghar Ali	4,728	36	170,208	6,256	28	175,168	345,376
28/08/2020	31572149	Naseer Ahmad	4,030	36	145,080	3,615	28	101,220	246,300
28/05/2018	30387631	Jan Muhammad Sajid	3,795	36	136,620	4,909	28	137,452	274,072
18/09/2017	30503631	Muhammad Javed Zagar	2,943	36	105,948	3,079	28	86,212	192,160
9/2/2019	30505306	Muhammad Naeem	2,475	36	89,100	2,937	28	82,236	171,336
17/03/2018	31300417	Saeed Hamid Sajid	4,030	36	145,080	4,413	28	123,564	268,644

19/03/2021	30710398	Muhammad Yasin Saleem	4,728	36	170,208	9,676	28	270,928	441,136
22/10/2018	30538316	Muhammad Rashid Nasim Shahid	3,795	36	136,620	6,138	28	171,864	308,484
5/1/2020	31452968	Ali Sher	2,283	36	82,188	1,457	28	40,796	122,984
9/7/2019	30393380	Sarfaz Ahmed	2,475	36	89,100	3,399	28	95,172	184,272
21/12/2019	30393423	Dildar Ahmad	3,143	36	113,148	4,261	28	119,308	232,456
25/02/2017	30393129	Muhammad Arshad	2,565	36	92,340	3,714	28	103,992	196,332
17/03/2021	30381721	Muhammad Rashid	3,795	36	136,620	5,260	28	147,280	283,900
2/4/2021	30394589	Muhammad Saeed Tahir	4,728	36	170,208	8,992	28	251,776	421,984
27/04/2021	30569698	Nazir Ahmad	4,728	36	170,208	4,660	28	130,480	300,688
19/05/2019	30382579	Sarfraz Ahmad	2,475	36	89,100	3,399	28	95,172	184,272
26/11/2020	30391402	Mahmood Ahmad	4,728	36	170,208	9,220	28	258,160	428,368
7/4/2021	31582826	Anjam Jamil	4,660	36	167,760	-	28	-	167,760
22/03/2021	30385199	Adnan Ahmed	4,728	36	170,208	5,800	28	162,400	332,608
1/12/2020	30384305	Israr Ahmad	4,030	36	145,080	7,006	28	196,168	341,248
23/08/2020	30381934	Skeena Bibi	2,403	36	86,508	2,962	28	82,936	169,444
2/1/2020	30662115	Mulazam Hussain	3,795	36	136,620	3,505	28	98,140	234,760
7/5/2017	30390149	Muhammad Shafique	3,795	36	136,620	6,313	28	176,764	313,384
7/11/2019	30505257	Mussrat Jabeen	3,795	36	136,620	6,840	28	191,520	328,140
15/06/2018	30387310	Niaz Ahmad	2,565	36	92,340	3,639	28	101,892	194,232
27/12/2020	30385738	Mian Muhammad Aslam	3,143	36	113,148	4,657	28	130,396	243,544
9/8/2020	30383135	Rashda Jabeen	3,795	36	136,620	4,734	28	132,552	269,172
1/8/2017	30503330	Zahoor Hussain	2,328	36	83,808	2,683	28	75,124	158,932
28/04/2019	30384699	Tanveer Ahmad	6,660	36	239,760	-	28	-	239,760
8/11/2020	30376441	Najma Shaheen	3,795	36	136,620	4,734	28	132,552	269,172
10/1/2020	30390187	Shagufta Gulzar	4,728	36	170,208	7,396	28	207,088	377,296
									21,595,828

Special conveyance allowance-Rs 10.656 million (CEO DEA Okara)

Sr. No .	Personeel No	Employee Name	Grade	Cost Center	Designation	ACT Cost Center Desc	Rate PM	Months	Revenue
1	3038 4192	Muhammad Shakeel	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
2	3039 1082	Jamsheed Khalid	16	OY6 004	Secondary School Teacher	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
3	3039 1345	Shaukat Ali Naz	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
4	3039 2253	Muhammad Zafar	4	OY6 004	Chowkidar	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
5	3050 4697	Shahnawaz Khan	11	OY6 002	Junior Clerk	D E O (EE-M) OKARA	6,0 00	12	72, 000
6	3131 7576	Ghulam MohyUd Din	15	OY6 004	E.S.T Teacher	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
7	3146 7619	Sajida Ilyas	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
8	3155 6757	Muhammad Naeem	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
9	3176 9520	Javed Iqbal	1	OY6 004	Chowkidar	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
10	3178 5651	Allah Dittah	1	OY6 004	Sweeper	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
11	3195 1142	Hafiz Mulazim Hussain Bharwana	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
12	3195 1285	Yasir Ali	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
13	3196 9536	Ali Zeab Ijaz	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
14	3197 9580	Rashid Masih	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
15	3207 8132	Asfand Haseeb	14	OY6 004	PST	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
16	3213 5339	Muhammad Bilal	11	OY6 004	Junior Clerk	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
17	3226 2617	Haider Ali Khan	1	OY6 004	Security Guard	DY.D E O (EE-M) ADMN OKARA	6,0 00	12	72, 000
18	3038 6517	Shahid Hussain	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
19	3038 6930	Mukhtaran Bibi	14	OY6 005	PST	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
20	3038 7800	Ghulam Rasool	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
21	3050 3553	Muhammad Abbas	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
22	3050 4210	Misbah Khawar	14	OY6 005	PST	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
23	3145 2648	Fiaz Ahmad	1	OY6 006	Mali	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
24	3145 2917	Tanveer Ahmad	1	OY6 005	Mali	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
25	3146 5023	Mohammad Rafi	1	OY6 005	Chowkidar	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
26	3146 5040	Muhammad Ahmad	1	OY6 005	Chowkidar	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
27	3153	Nazim Ali	14	OY6	PST	DY.D E O (EE-M)	6,0	12	72,

	5881			006		ADMN DEPALPUR	00		000
28	3164 1735	Mamoon Shaheen	16	OY6 005	S.S.E (Science)	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
29	3174 0620	Abdur Rehman	16	OY6 006	Asst: Education Officer	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
30	3176 2454	Muhammad Amin	1	OY6 005	Naib Qasid	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
31	3176 8623	Muhammad Murtaza	1	OY6 006	Mali	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
32	3177 1542	Qamar Hussain	1	OY6 006	Mali	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
33	3177 7232	Muhammad Abbas	1	OY6 005	Mali	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
34	3177 7371	Imran Ali	1	OY6 005	Chowkidar	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
35	3177 7374	Iftekh Ahmad	1	OY6 005	Chowkidar	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
36	3177 9068	Allah Ditta	1	OY6 005	Chowkidar	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
37	3183 9108	Shaista Ramzan	14	OY6 005	PST	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
38	3183 9221	Muhammad Kamran	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
39	3185 1276	Nasir Mehmood	1	OY6 005	Mali	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
40	3195 3615	Abdul Razzaq	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
41	3195 3794	Muhammad Asghar	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
42	3195 3802	Ahmad Ali	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
43	3195 5280	Rana Nadeem Ahmad	14	OY6 006	E.S.E	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
44	3197 3575	Jamil Asghar	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
45	3197 4671	Hafiz Muhammad Abbas	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
46	3197 5843	Muhammad Ahmad	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
47	3197 7099	NighatTahira	14	OY6 005	PST	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
48	3197 9549	Muhammad Nadeem	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
49	3197 9576	Farooq Ahmad	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
50	3198 0441	Qudsia Nawaz	14	OY6 005	PST	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
51	3198 1345	Razzaq Ahmad	14	OY6 006	PST	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
52	3213 5748	Nadeem Akhtar	1	OY6 005	Chowkidar	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
53	3213 5977	Shahida Bibi	1	OY6 005	Mali	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
54	3222 4682	Sara Latif	1	OY6 005	Chowkidar	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
55	3038 3188	Shahid Muhmood	15	OY6 046	E.S.T Teacher	PRINCIPAL GOVT HR SEC S RENALA	6,0 00	12	72, 000

						KHURD			
56	3038 3977	Noor Ahmad	15	OY6 051	Elementary School Teacher	H/M G.H.S BASIRPUR	6,0 00	12	72, 000
57	3038 9157	Abid Hussain Nazir	15	OY6 051	Elementary School Teacher	H/M G.H.S BASIRPUR	6,0 00	12	72, 000
58	3038 9460	Abdul Sattar	15	OY6 051	Elementary School Teacher	H/M G.H.S BASIRPUR	6,0 00	12	72, 000
59	3038 9944	Asifa Naheed	15	OY6 031	S.E.S.E	HEADMISTRESS G SUTLEJ GHS OKARA	6,0 00	12	72, 000
60	3050 3996	Khadija Tul Kubra	14	OY6 027	PST	HEADMISTRESS GGHS JAMAL KOT	6,0 00	12	72, 000
61	3061 8668	Ahmad Yar	14	OY6 008	PST	DY.D E O (EE-M) ADMN RENALA KHURD	6,0 00	12	72, 000
62	3130 5843	Fozia Karamat	14	OY6 026	PST	HEADMISTRESS GGHS BASIRPUR	6,0 00	12	72, 000
63	3132 8022	Farzeen Anjum	14	OY6 026	PST	HEADMISTRESS GGHS BASIRPUR	6,0 00	12	72, 000
64	3145 2839	Akbar Ali	1	OY6 029	Lab Attendent	HEADMISTRESS GGHS 9 1-AL	6,0 00	12	72, 000
65	3145 7808	Mohammad Mansha	1	OY6 008	Security Guard	DY.D E O (EE-M) ADMN RENALA KHURD	6,0 00	12	72, 000
66	3172 8134	Naseer Ahmad	14	OY6 008	PST	DY.D E O (EE-M) ADMN RENALA KHURD	6,0 00	12	72, 000
67	3176 8621	Muhammad Hanif Saqib	1	OY6 035	Mali	HEADMISTRESS GGHS DEPALPUR	6,0 00	12	72, 000
68	3177 0964	Muhammad Faseeh Ullah Gohar	1	OY6 019	Mali	HEADMISTRESS GGHS 38 2-R	6,0 00	12	72, 000
69	3177 2625	UmmeKalsoo m	15	OY6 042	PST	DY. D E O (EE-W) DEPALPUR	6,0 00	12	72, 000
70	3207 8322	Ali Ikram	14	OY6 008	PST	DY.D E O (EE-M) ADMN RENALA KHURD	6,0 00	12	72, 000
71	3213 7265	Zakir Ali	1	OY6 044	Mali	HEADMISTRESS GGHS 7 1-AL	6,0 00	12	72, 000
72	3213 7335	Muhammad Ilyas	1	OY6 012	Chowkidar	HEADMISTRESS GGHS 32 2-L	6,0 00	12	72, 000
73	3213 9696	Shahbaz Hussain	1	OY6 034	Chowkidar	HEADMISTRESS GGHS BAMA BALA	6,0 00	12	72, 000
74	3038 7428	Ghulam Qadir	4	OY6 097	Sweeper	HEADMASTER G H S KALASAN HAMEED	6,0 00	12	72, 000
75	3039 3885	Tariq Abbas	16	OY6 072	Secondary School Teacher	HEADMASTER G H S 33 1-AL	6,0 00	12	72, 000
76	3050 3327	Rustam Ali Parvez	N 1	OY6 069	Drawing Master	HEADMASTER G H S MURDANI	6,0 00	12	72, 000
77	3050 4124	Muhammad Saleem Yawar	15	OY6 091	E.S.E	DY.D E O (EE-M) ADMN DEPALPUR	6,0 00	12	72, 000
78	3061 8318	Nasir Hussain Shah	15	OY6 063	Elementary School Teacher	HEADMASTER G H S K PLOT	6,0 00	12	72, 000
79	3146 5532	Fida Hussain	1	OY6 062	Naib Qasid	HEADMASTER G H S L PLOT	6,0 00	12	72, 000

80	3176 8628	Muhammad Ijaz Iqbal	11	OY6 055	Junior Clerk	HEADMASTER G H S 34 4-L	6,0 00	12	72, 000
81	3177 1273	Ali Azhar	1	OY6 100	Sweeper	HEADMASTER G H S DHULIANA	6,0 00	12	72, 000
82	3183 7126	Mubashar Ali	15	OY6 096	E.S.T Teacher	HEADMASTER G H S NEHRANWALA	6,0 00	12	72, 000
83	3197 4673	Muhammad Mudassar	14	OY6 074	PST	HEADMASTER G H S KAMMAN	6,0 00	12	72, 000
84	3213 5340	Mudassar Ramzan	11	OY6 067	Junior Clerk	HEADMASTER G H S 44 GD	6,0 00	12	72, 000
85	3038 0172	Muhammad Iqbal	3	OY6 160	Chowkidar	HEADMASTER GHS JAMMU WACCHHAL	6,0 00	12	72, 000
86	3038 2187	Shazia Parveen	N 1	OY6 205	Elementary School Teacher	HEADMISTRESS GGHS REHMAN COLONY OKARA	6,0 00	12	72, 000
87	3038 2694	Farkhanda Kulsoom	16	OY6 155	Secondary School Teacher	HEADMISTRESS GGHS SABRI COLONY OKARA	6,0 00	12	72, 000
88	3038 3601	Bilal Ahmad	15	OY6 128	E.S.T Teacher	HEADMASTER G H S 20 1-AL	6,0 00	12	72, 000
89	3038 3805	Faiz Rasool	17	OY6 213	Head Master	H/MS G.SPL.EDU.CTR03 REMAINING DSBLTY OK	6,0 00	12	72, 000
90	3038 6255	Naseer Ahmad	15	OY6 160	Elementary School Teacher	HEADMASTER GHS JAMMU WACCHHAL	6,0 00	12	72, 000
91	3038 8264	Muhammad Yousaf Azad	15	OY6 101	Elementary School Teacher	HEADMASTER G H S BHUMAN SHAH	6,0 00	12	72, 000
92	3038 9665	Ahmad Yar	N 1	OY6 101	Elementary School Teacher	HEADMASTER G H S BHUMAN SHAH	6,0 00	12	72, 000
93	3039 0452	Muhammad Saleem	16	OY6 157	Secondary School Teacher	H/M GOVT. H/S SCHOOL 54/2-L OKARA	6,0 00	12	72, 000
94	3039 0975	Talib Hussain	15	OY6 221	S.E.S.E	HEADMASTER GHS 37/4.L	6,0 00	12	72, 000
95	3039 2263	Muhammad Ramzan	14	OY6 123	PST	HEADMASTER G H S 43 GD	6,0 00	12	72, 000
96	3039 3886	Saima Amin	14	OY6 201	E.S.E	GOVT.GIRLS HIGH SCHOOL RENALA CITY	6,0 00	12	72, 000
97	3041 5143	Ijaz Ahmad	17	OY6 211	Senor Special Edu:Teache r	HEADMASTER GOVT SP:EDU CENTER DEPALPUR	6,0 00	12	72, 000
98	3050 3639	Noseen Amber	11	OY6 214	Vocational Teacher	GOVT. SPECIAL EDUCATION CENTRE (PHC)	6,0 00	12	72, 000
99	3050 5355	Kazam Ali	2	OY6 181	Chowkidar	HEADMISTRESS GGHS 16/1L	6,0 00	12	72, 000
100	3050 5613	Babar Ali	2	OY6 211	Chowkidar	HEADMASTER GOVT SP:EDU CENTER DEPALPUR	6,0 00	12	72, 000
101	3053 8322	Muhammad Ahmad	15	OY6 141	E.S.T Teacher	HEADMASTER G H S NO 1 HAVELI	6,0 00	12	72, 000
102	3056 9439	Bushra Rafique	16	OY6 212	Jr Special Edu	HEADMASTER GOVT SP:EDU CENTR	6,0 00	12	72, 000

					Teacher	RENALA KHUR			
10 3	3057 0516	Abdul Waheed	3	OY6 117	Mali	HEADMASTER G ISLAMIA HS NEW CAMPUS	6,0 00	12	72, 000
10 4	3060 3655	Saba Riasat	17	OY6 212	Senor Special Edu:Teache r	HEADMASTER GOVT SP:EDU CENTR RENALA KHUR	6,0 00	12	72, 000
10 5	3060 4465	Muhammad Irshad	15	OY6 131	Elementary School Teacher	HEADMASTER G H S 27 4-L	6,0 00	12	72, 000
10 6	3097 7939	Javaid Iqbal	2	OY6 224	Naib Qasid	H/Ms.Govt.Girls High School,24/2L,Okara	6,0 00	12	72, 000
10 7	3127 1260	Maqsood Ahmed	14	OY6 107	PST	HEADMASTER G H S NO 2 HAVELI	6,0 00	12	72, 000
10 8	3128 1214	Muhammad Hanif	14	OY6 137	PST	HEADMASTER G H S 2 1-L	6,0 00	12	72, 000
10 9	3128 2617	Nasir Mahmood	15	OY6 131	Elementary School Teacher	HEADMASTER G H S 27 4-L	6,0 00	12	72, 000
11 0	3128 2684	Samina Idrees	14	OY6 194	E.S.E	HEADMISTRESS GGHS MITHA KALOWAL	6,0 00	12	72, 000
11 1	3135 3357	Muhammad Sarfaraz Nawaz	18	OY6 187	Senior Teacher	GOVT GUNJ SHAKAR SPL.EDU.CENTRE(VHC) OK	6,0 00	12	72, 000
11 2	3145 7279	Mohammad Mukhtar	1	OY6 125	Naib Qasid	HEADMASTER G H S 4 1RA	6,0 00	12	72, 000
11 3	3146 3016	Azam Ali	1	OY6 212	Conductor	HEADMASTER GOVT SP:EDU CENTR RENALA KHUR	6,0 00	12	72, 000
11 4	3146 3109	Imrana	1	OY6 213	Aya	H/MS G.SPL.EDU.CTR03 REMAINING DSBLTY OK	6,0 00	12	72, 000
11 5	3146 3125	Muhammad Usman Asad	1	OY6 211	Attendant	HEADMASTER GOVT SP:EDU CENTER DEPALPUR	6,0 00	12	72, 000
11 6	3153 8532	Haroon Rasheed	14	OY6 212	Music Teacher	HEADMASTER GOVT SP:EDU CENTR RENALA KHUR	6,0 00	12	72, 000
11 7	3153 9425	Fateh Muhammad	16	OY6 210	J.S.E.T	PRINCIPAL GOVT SE SPL EDU HI OKARA	6,0 00	12	72, 000
11 8	3154 0963	Mahmood Ahmad	14	OY6 212	Music Teacher	HEADMASTER GOVT SP:EDU CENTR RENALA KHUR	6,0 00	12	72, 000
11 9	3155 6697	Muhammad Marghub Alam	14	OY6 117	PST	HEADMASTER G ISLAMIA HS NEW CAMPUS	6,0 00	12	72, 000
12 0	3156 2533	Adeel Ahmad	16	OY6 139	S.S.T	HEADMASTER G H S HUJRA	6,0 00	12	72, 000
12 1	3163 6333	Muhammad Rizwan	1	OY6 116	Naib Qasid	HEADMASTER G ISLAMIA HS OKARA CITY	6,0 00	12	72, 000
12 2	3166 9820	Muhammad Irfan	2	OY6 196	Naib Qasid	HEADMASTER G H S 44/3-R OKARA	6,0 00	12	72, 000
12 3	3172 1063	Anees-Ur- Rehman	16	OY6 212	J.S.E.T	HEADMASTER GOVT SP:EDU CENTR RENALA KHUR	6,0 00	12	72, 000
12 3	3175	Shazia Ayyub	14	OY6	PST	HEADMASTER G H S	6,0	12	72,

4	0039			102		RAJOWAL	00		000
12	3177			OY6		GOVT. GIRLS HIGH	6,0		72,
5	0960	Saeed Anwar	1	148	Mali	SCHOOL MUPALKAY	00	12	000
12	3177	Muhammad		OY6		HEADMASTER G H S	6,0		72,
6	6682	Naveed	1	131	Sweeper	27 4-L	00	12	000
12	3182			OY6		HEADMASTER GOVT			
7	0385	Waqas Ahmad	1	212	Conductor	SP:EDU CENTR	6,0		72,
						RENALA KHUR	00	12	000
12	3182	Muhammad		OY6		HEADMASTER G H S	6,0		72,
8	7969	Imran Inayat	14	119	PST	SATGHARA	00	12	000
12	3185	Hassan Raza		OY6		H/MS GGHS 38/GD	6,0		72,
9	0862	Abid	1	207	Chowkidar	OKARA	00	12	000
13	3187			OY6	S.S.E	HEADMASTER GHS	6,0		72,
0	1029	Farukh Saleem	16	219	(Computer Science)	RASOOL PUR	00	12	000
13	3194			OY6		HEADMASTER G H S	6,0		72,
1	8477	Sajid Ali	14	128	PST	20 1-AL	00	12	000
13	3195	Abu Bakar		OY6		HEADMASTER G H S	6,0		72,
2	6597	Siddique	14	115	PST	SUTLEJ OKARA	00	12	000
13	3196			OY6		HEADMISTRESS GGHS	6,0		72,
3	8068	Azra Paerveen	14	193	PST	JABOKA	00	12	000
13	3196	Monaver		OY6		H/MS,GGHS,10/1L,	6,0		72,
4	8071	Sultana	14	234	PST	OKARA	00	12	000
13	3197	Muhammad		OY6		HEADMASTER G H S 2	6,0		72,
5	2075	Tahir Ghaffar	14	137	PST	1-L	00	12	000
13	3197			OY6		HEADMISTRESS GGHS			
6	3081	Kaneez Bibi	14	147	PST	PIPLI PAHAR	6,0		72,
						DEPALPUR	00	12	000
13	3197			OY6		H/M GOVT. GIRLS H/S	6,0		72,
7	7123	Nazia Rafiq	14	154	PST	24/2RA OKARA	00	12	000
13	3200			OY6		GOVERNMENT			
8	4647	Abdul Qayyum	14	208	Music Teacher	SPECIAL EDUCATION	6,0		72,
						CENTER BAS	00	12	000
13	3200			OY6		GOVT GUNJ SHAKAR			
9	6540	Sonia Anwar	17	187	Sset	SPL.EDU.CENTRE(VHC	6,0		72,
						) OK	00	12	000
14	3213	Muhammad		OY6		HEADMASTER G M F	6,0		72,
0	5334	Faisal	1	126	Chowkidar	HS OKARA	00	12	000
14	3213			OY6		HEADMISTRESS GGHS	6,0		72,
1	5569	Abdul Wahab	1	176	Naib Qasid	L PLOT	00	12	000
14	3213			OY6		HEADMASTER G H S	6,0		72,
2	5750	Irfan Khan	1	131	Security Guard	27 4-L	00	12	000
14	3213			OY6		HEADMASTER G H S	6,0		72,
3	5757	Zahid Iqbal	1	141	Water Man	NO 1 HAVELI	00	12	000
14	3213	Muhammad		OY6		HEADMASTER G H S	6,0		72,
4	6013	Waqas Assad	1	142	Lab Attendent	CHIPLIPUR	00	12	000
14	3213			OY6		H/M GHS			
5	6016	Muhammad Kashif	11	151	Junior Clerk	ASHRAFULMADARIS	6,0		72,
						OKARA	00	12	000
14	3213			OY6		HEADMISTRESS GGHS			
6	7098	Nazia Zahoor	1	147	Lab Attendent	PIPLI PAHAR	6,0		72,
						DEPALPUR	00	12	000
14	3213	Saddam		OY6		HEADMASTER G H S	6,0		72,
7	7332	Hussain	1	143	Khakroob	LASHARI	00	12	000
14	3213			OY6		HEADMASTER G H S	6,0		72,
8	9628	Abu Sufiyan	1	113	Water Man	32 2-L	00	12	000
							10,656,000		

Personal allowance Rs 8.031 million (CEO DEA Okara)

Pers .no.	Name Of Employee	Cost Cent er	Cost Center Description	Job Title	Date of Regul arizati on	w.e.f	Mo nths	Rate	Recover y
308 307 18	Abdul Waheed	OY6 081	HEADMASTER G H S 24 GD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
309 727 53	Zaheer Hayat	OY6 117	HEADMASTER G ISLAMIA HS NEW CAMPUS	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
314 298 54	Sharafat Ali	OY6 115	HEADMASTER G H S SUTLEJ OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
314 502 69	Sajid Raza Habib	OY6 126	HEADMASTER G M F HS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
314 503 90	Shamim Akbar	OY6 005	DY. D E O (EE-W) DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
314 632 09	Muhammad Shafique Asif	OY6 058	HEADMASTER G H S 51 3-R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 561 97	Kashif Imran	OY6 046	PRINCIPAL GOVT HR SEC S RENALA KHURD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 562 03	Muhammad Shahbaz	OY6 119	HEADMASTER G H S SATGHARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 562 08	Atif Latif	OY6 068	HEADMASTER G H S 32 2-R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 565 67	Khuram Iqbal	OY6 132	HEADMASTER G H S 7 4-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 566 94	Hafiz Muhammad Tayyab	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 567 64	Javed Iqbal	OY6 131	HEADMASTER G H S 27 4-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 567 75	Masaud Anwar	OY6 075	HEADMASTER G H S 4 1-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 567 77	Muhammad Irfan	OY6 078	HEADMASTER G H S 8 1-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 568 02	Abdul Rauf	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 570 00	Muhammad Hassan	OY6 165	HEADMASTER GHS 48/3R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 570 01	Ghulam Rasool Anjam	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 581	Muhammad Adeel Abbas	OY6 196	HEADMASTER G H S 44/3-R	E.S.T	29/05/ 2021	06/21 to	36	1,580	56,880

50			OKARA			7/24			
315 581 52	Muhammad Ahmad	OY6 138	HEADMASTER G H S BASIRPUR TOWN	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 581 53	Muhammad Javid	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 581 62	Muhammad Azam	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 581 63	Nazir Ahmad	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 581 84	Niaz Ahmad	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 582 57	Masood Ul Hussain	OY6 144	HEADMASTER G H S DEPALPUR TOWN	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 584 87	Hamza Auzair	OY6 190	HEADMASTER GHS 38/D	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 588 96	Afifa Yousaf	OY6 005	DY. D E O (EE-W) DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 592 70	Muhammad Farooq	OY6 120	HEADMASTER SHM G H S 1 4-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 593 40	Rahila	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 595 75	Mehmood Ahmad	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 597 08	Saeed Abbas	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 608 31	Fouzia Kousar	OY6 030	HEADMISTRESS G MODEL GHS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 627 15	Aasma Zulfiqar	OY6 177	HEADMISTRESS GGHS 40/GD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 634 23	Rashida Khalil	OY6 227	H/MS GGHS 42/GD OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 649 96	Asma Hashmi	OY6 031	HEADMISTRESS G SUTLEJ GHS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 650 20	Muhammad Farid	OY6 139	HEADMASTER G H S HUJRA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 699 37	MadihaKousar	OY6 202	GOVT.GIRLS HIGH SCHOOL 14/1-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 699 38	Anees Ur Rehman	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880

315 704 53	Faisal Mehmood	OY6 058	HEADMASTER G H S 51 3-R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 710 55	Ali Asghar	OY6 084	HEADMASTER G H S RUKAN PURA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 716 70	Muhammad Sajid	OY6 134	HEADMASTER G H S 7 1AL	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 716 82	Muhammad Irfan	OY6 151	H/M GHS ASHRAFULMAD ARIS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 716 86	Abid Hussain	OY6 076	HEADMASTER G H S AKBAR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 718 20	Muhammad Nasir	OY6 115	HEADMASTER G H S SUTLEJ OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 720 90	Muhammad Waheed	OY6 046	PRINCIPAL GOVT HR SEC S RENALA KHURD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 04	Farooq Arshad	OY6 127	HEADMASTER MILLAT HS RENALA KHURD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 11	Muhammad Waseem Ahsan	OY6 104	HEADMASTER G H S MANCHARIAN	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 14	Zaheer Aslam	OY6 115	HEADMASTER G H S SUTLEJ OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 26	Imtiaz Qaiser	OY6 061	HEADMASTER G H S KOT SHOUKAT SULTAN	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 36	Muhammad Qurban	OY6 127	HEADMASTER MILLAT HS RENALA KHURD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 38	Masroor Ahmad	OY6 058	HEADMASTER G H S 51 3-R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 40	Muhammad Ahmad Bashir	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 42	Abdul Khaliq Salfi	OY6 139	HEADMASTER G H S HUJRA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 47	Waheed Afzal	OY6 130	HEADMASTER G H S 2 1-AL	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 721 62	Hafiz Zak Ur Rehman	OY6 116	HEADMASTER G ISLAMIA HS OKARA CITY	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 727 35	Abida Shaheen	OY6 153	HEADMISTRESS GGHS 2/1AL OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 727 46	Hina Hussain	OY6 188	HEADMISTRESS GGHS 23/2-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 727	Muhammad Habib	OY6 117	HEADMASTER G ISLAMIA HS	E.S.T	29/05/ 2021	06/21 to	36	1,580	56,880

81			NEW CAMPUS			7/24			
315 727 96	Abid Idrees	OY6 111	HEADMASTER GOVT MC OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 735 23	Sajida Perveen	OY6 233	H/MS,GGHS,24/G D, OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 735 45	Tayyaba Saleem	OY6 033	HEADMISTRESS GGHS 40 3-R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 739 20	Sumaira Naseem	OY6 005	DY. D E O (EE-W) DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 739 21	Hafiz Abdul Shakoor	OY6 113	HEADMASTER G H S 32 2-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 741 39	Imran Ahmed Khan	OY6 008	DY.D E O (EE-M) ADMN RENALA KHURD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 741 50	Naseem Akhtar	OY6 168	HEADMISTRESS GGHS 38/D	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 741 53	Saeed Ahmad	OY6 140	HEADMASTER G H S DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 746 32	Shameela Ashiq	OY6 005	DY. D E O (EE-W) DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 747 23	Jaweria Ghani	OY6 226	H/MS GGHS 21/4L OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 747 26	Asad Shabbir	OY6 053	HEADMASTER G H S 52 2-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 747 35	Muhammad Siddque Abid	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 749 03	Muhammad Shahid	OY6 118	HEADMASTER G H S 38 GD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 754 59	Naeem Asghar	OY6 052	H/M G MODEL H S RENALA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 766 46	Sadaf Irfan	OY6 157	H/M GOVT. H/S SCHOOL 54/2-L OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 766 93	Farheen	OY6 008	DY.D E O (EE-M) ADMN RENALA KHURD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 766 94	Ahmad Hassan	OY6 008	DY.D E O (EE-M) ADMN RENALA KHURD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 766 95	Naeem Ahmad	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 767 13	Shahid Maqbool	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880

315 767 18	Umar Farooq	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 767 24	Muhammad Ashraf	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 767 43	Mubbashar Mumtaz	OY6 133	HEADMASTER G H S 28 2-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 767 48	Muhammad Rashid	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 767 51	Syed Aftab Hussain	OY6 123	HEADMASTER G H S 43 GD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 767 61	Muhammad Altaf	OY6 080	HEADMASTER G CMR HS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 768 44	Muhammad Numan	OY6 133	HEADMASTER G H S 28 2-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 768 52	Nayab Maryam	OY6 030	HEADMISTRESS G MODEL GHS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 768 56	Nafisa Noreen	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 768 57	Imran Rasheed	OY6 047	PRINCIPAL GOVT HR SEC S 40 3-R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 773 36	Naveed Imtiaz	OY6 131	HEADMASTER G H S 27 4-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 773 40	Sonia Kanwal	OY6 185	HEADMISTRESS GGHS 4/4L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 773 45	Maleeha Bashir	OY6 030	HEADMISTRESS G MODEL GHS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 773 79	Maria Hafeez	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 773 81	Nadia Khalid	OY6 020	HEADMISTRESS GGHS 52 3-R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 773 87	Sumaira Iqbal	OY6 185	HEADMISTRESS GGHS 4/4L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 19	Safir Ahmad	OY6 101	HEADMASTER G H S BHUMAN SHAH	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 23	Muhammad Shauaib Akhtar	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 33	Muhammad Abdullah Atif	OY6 107	HEADMASTER G H S NO 2 HAVELI	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 35	Imran Yousaf	OY6 066	HEADMASTER G H S 12 1-R	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880

315 775 41	Ahmad Raza Jatoi	OY6 052	H/M G MODEL H S RENALA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 80	Khurram Shahzad	OY6 071	HEADMASTER G H S 21 GD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 82	Zain UlAbadin	OY6 115	HEADMASTER G H S SUTLEJ OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 86	Zaheer Abbas	OY6 142	HEADMASTER G H S CHIPLIPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 87	Haq Nawaz	OY6 129	HEADMASTER G H S 34 GD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 775 89	Muhammad Afzal	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 786 94	Muhammad Tahir	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 787 01	Liaqat Ali	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 788 38	Haq Nawaz	OY6 136	HEADMASTER G H S 40-A 4-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 788 39	Sarfraz Ahmad	OY6 069	HEADMASTER G H S MURDANI	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 791 45	Lubna Shaheen	OY6 030	HEADMISTRESS G MODEL GHS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 791 85	Ambreen Kausar	OY6 030	HEADMISTRESS G MODEL GHS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 792 20	Mohamamd Rasheed	OY6 006	DY.D E O (EE-M) ADMN DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 793 62	Mamoona Munawar	OY6 172	HEADMISTRESS GGHS NO.04 DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 794 35	Punnu	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 800 62	Nosheen Rana	OY6 178	HEADMISTRESS GGHS FATEH PUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 800 83	Nasir Amin	OY6 157	H/M GOVT. H/S SCHOOL 54/2-L OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 800 85	Adnan Sohail	OY6 129	HEADMASTER G H S 34 GD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 803 18	Wasim Qadir	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 8/23	27	990	26,730
315 815 18	Mohammad Saddam Hussain Raza	OY6 111	HEADMASTER GOVT MC OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880

315 815 56	Ateeq Ur Rehman	OY6 059	HEADMASTER G H S 18 GD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 816 79	Asrar Hassan	OY6 008	DY.D E O (EE-M) ADMN RENALA KHURD	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 825 33	Umar Draz	OY6 104	HEADMASTER G H S MANCHARIAN	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 828 35	KousarPerveen	OY6 185	HEADMISTRESS GGHS 4/4L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 828 45	Gulzar Ahmad	OY6 085	HEADMASTER G H S JANDRAN KALAN	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 828 50	Muhammad Azam	OY6 050	HEADMASTER GOVT H S S 9 1- AL	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 831 93	Muhamamd Kamran	OY6 004	DY.D E O (EE-M) ADMN OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 833 31	Zarmeena Riaz	OY6 041	HEADMISTRESS G MC GHS LADYPARK OK	E.S.T	29/05/ 2021	06/21 to 8/23	27	990	26,730
315 850 61	Irum Irshad	OY6 031	HEADMISTRESS G SUTLEJ GHS OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 851 12	Nadia Iqbal	OY6 226	H/MS GGHS 21/4L OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 858 93	Nida Rehman	OY6 154	H/M GOVT. GIRLS H/S 24/2RA OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 859 06	Samina Nazir	OY6 005	DY. D E O (EE-W) DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 904 21	Nabila Ghaffar	OY6 012	HEADMISTRESS GGHS 32 2-L	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 904 54	Safia Ali Khan	OY6 235	GOVT.GIRLS HIGH SCHOOL, GHAZIABAD OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 909 49	Saima Khalil	OY6 035	HEADMISTRESS GGHS DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 931 77	Iffat Hayat	OY6 150	H/MS GGHS ANWAR SHAHEED CLY RENALA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 951 15	Rizwana Liaqat	OY6 005	DY. D E O (EE-W) DEPALPUR	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 963 25	Yasmeen Akhtar	OY6 227	H/MS GGHS 42/GD OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
315 989 99	Muhammad Saleem	OY6 111	HEADMASTER GOVT MC OKARA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880

316 014 47	Sajid Naeem	OY6 114	HEADMASTER G H S SADAR GOGERA	E.S.T	29/05/ 2021	06/21 to 7/24	36	1,580	56,880
316 364 44	Iram Tufail	OY6 005	DY. D E O (EE-W) DEPALPUR	E.S.T	9/2/20 23	02/23 to 7/24	16	1,170	18,720
317 479 46	Aimen Noor Elahi	OY6 186	HEADMISTRESS GGHS KOHALA	E.S.T	9/2/20 23	02/23 to 7/24	16	2,340	37,440
317 506 45	Muhammad Ashraf Khalid	OY6 122	HEADMASTER G H S 12 1-L	E.S.T	9/2/20 23	02/23 to 7/24	16	2,340	37,440
317 544 02	Muhammad Ahmad	OY6 006	DY. D E O (EE-M) ADMN DEPALPUR	E.S.T	9/2/20 23	02/23 to 7/24	16	2,340	37,440
317 544 14	Ghulam Mustafa Naz	OY6 086	HEADMASTER GOVT H S ATTARI	E.S.T	9/2/20 23	02/23 to 7/24	16	2,340	37,440
317 555 04	Hafiz Zahoor Ahmad	OY6 006	DY. D E O (EE-M) ADMN DEPALPUR	E.S.T	9/2/20 23	02/23 to 7/24	16	1,170	18,720
317 555 26	Hafiz Muhammad Hassan	OY6 006	DY. D E O (EE-M) ADMN DEPALPUR	E.S.T	9/2/20 23	02/23 to 7/24	16	1,170	18,720
317 559 73	Saeed Ahmad	OY6 093	HEADMASTER G H S ROHILA TEJEKA	E.S.T	9/2/20 23	02/23 to 7/24	16	2,340	37,440
317 567 71	Muhammad Hassan	OY6 006	DY. D E O (EE-M) ADMN DEPALPUR	E.S.T	9/2/20 23	02/23 to 7/24	16	2,340	37,440
317 624 47	Zahid Ghafoor	OY6 079	HEADMASTER G H S CHUCHAK	E.S.T	9/2/20 23	02/23 to 7/24	16	1,170	18,720
318 402 16	Nazish Ramzan	OY6 193	HEADMISTRESS GGHS JABOKA	E.S.T	9/2/20 23	02/23 to 7/24	16	1,170	18,720
319 771 77	Tanveer Akhtar	OY6 145	HEADMISTRESS G H S KOT SHOUKAT SULTAN	E.S.T	9/2/20 23	02/23 to 7/24	16	2,340	37,440
									8,031,060

Science Teaching Allowance-Rs 1.023 million (CEO DEA Okara)

Pers.no.	Name Of Employee	Cost Center	Cost Center Description	Design
30385118	Shahzad Ahmad	OY6108	HEADMASTER G H S DHERMEYWALA	S.S.E (
30386274	Hassan Abbas	OY6139	HEADMASTER G H S HUJRA	S.S.E (
30388602	Muhammad Asghar	OY6141	HEADMASTER G H S NO 1 HAVELI	S.S.E (
30505099	Aamer Khalil	OY6102	HEADMASTER G H S RAJOWAL	S.S.E (
30539421	Ghulam Abbas	OY6140	HEADMASTER G H S DEPALPUR	E.S.T T
30831448	Mazher Ullah	OY6061	HEADMASTER G H S KOT SHOUKAT SULTAN	S.S.E (
30926432	Mansaf Ali	OY6136	HEADMASTER G H S 40-A 4-L	S.S.E (
31270580	Faheem Shahzad	OY6071	HEADMASTER G H S 21 GD	S.S.E (

31271310	RaheelaKousar	OY6044	HEADMISTRESS GGHS 7 1-AL	S.S.E (
31282161	Sadia Tabasam	OY6182	HEADMISTRESS GGHS 21/2L	S.S.E (
31282624	Samra Khan	OY6029	HEADMISTRESS GGHS 9 1-AL	S.S.E (
31305391	Saleem Haider	OY6138	HEADMASTER G H S BASIRPUR TOWN	S.S.E (
31321371	Khizar Hayat	OY6129	HEADMASTER G H S 34 GD	S.S.E (
31494546	Rabia Asghar	OY6033	HEADMISTRESS GGHS 40 3-R	S.S.E (
31494917	Imran Ali	OY6073	HEADMASTER G H S 12 GD	S.S.E (
31497647	Riaz Anwar	OY6160	HEADMASTER GHS JAMMU WACCHHAL	S.S.E (
31500916	Mohsin Waheed	OY6137	HEADMASTER G H S 2 1-L	S.S.E (
31503808	Umme Amara	OY6179	HEADMISTRESS GGHS KOT AMEER ALI SHAH	S.S.E (
31503813	Anila Akbar Ali	OY6025	HEADMISTRESS GGHS SHER GARH	S.S.E (
31504341	Muhammad Khan	OY6139	HEADMASTER G H S HUJRA	S.S.E (
31555226	Andleeb Sadiq	OY6041	HEADMISTRESS G MC GHS LADYPARK OK	S.S.E (
31556685	Muhammad Imran	OY6108	HEADMASTER G H S DHERMEYWALA	S.S.E (
31556767	Muhammad Awais Afzal	OY6131	HEADMASTER G H S 27 4-L	S.S.E (
31558130	Mehmood Abdullah	OY6128	HEADMASTER G H S 20 1-AL	S.S.E (
31558328	Sabahat Riaz	OY6149	GOVERNMENT GIRLS HIGH SCHOOL MAUZA	S.S.E (
31558340	Hafiz Muhammad Usman Razzaq	OY6011	D E O (SE) OKARA	ASST:
31558419	Ihtesham Ali	OY6052	H/M G MODEL H S RENALA	S.S.E (
31558528	Qadir Buksh	OY6141	HEADMASTER G H S NO 1 HAVELI	S.S.E (
31559712	Shakeel Ahmad	OY6142	HEADMASTER G H S CHIPLIPUR	S.S.E (
31560604	Nabila Shukat	OY6042	HEADMISTRESS GGHS HUJRA	S.S.E (
31564532	Ijaz Ahmad	OY6082	HEADMASTER G H S MAHLU SHEIKHU	S.S.E (
31564759	Kaniz Fatima	OY6180	HEADMISTRESS GGHS MUSLIM TOWN RENALA	E.S.T T
31566072	Tahrim Kanwal	OY6172	HEADMISTRESS GGHS NO.04 DEPALPUR	S.S.E (
31566654	Sobia Zulfiqar	OY6018	HEADMISTRESS GGHS 4 1-RA	S.S.E (
31568489	Ajmal Khan	OY6110	HEADMASTER G H S MOPLAKEY	S.S.E (
31570877	Fareeha Shaukat	OY6178	HEADMISTRESS GGHS FATEH PUR	S.S.E (
31570884	Muhammad Irfan Arshad	OY6052	H/M G MODEL H S RENALA	S.S.E (
31572123	Raza Ahmad	OY6159	HEADMASTER GHS BHOOKAN DEPALPUR	S.S.E (
31572137	Shahid Yasin	OY6049	PRINCIPAL GOVT HR SEC S BAMA BALA	S.S.E (
31572158	Abu Nasar Hammad	OY6052	H/M G MODEL H S RENALA	S.S.E (
31572782	Adeel Nasir	OY6047	PRINCIPAL GOVT HR SEC S 40 3-R	S.S.E (
31573555	Taswer Hussain	OY6109	PRINCIPAL GHSS SHER GARH	S.S.E (

31573918	Humera Shaheen	OY6045	HEADMISTRESS GGHS RAJOWAL	S.S.E (
31576840	Samia Ali	OY6040	HEADMISTRESS G MC JUNIOR MODEL HS OK	S.S.E (
31577390	Samia Shahzadi	OY6193	HEADMISTRESS GGHS JABOKA	S.S.E (
31578825	Nadeem Aziz	OY6126	HEADMASTER G M F HS OKARA	S.S.E (
31582860	Naseem Akhtar	OY6179	HEADMISTRESS GGHS KOT AMEER ALI SHAH	S.S.E (
31589448	Faiza Hanif	OY6040	HEADMISTRESS G MC JUNIOR MODEL HS OK	S.S.E (
31590420	Saadia Munir	OY6237	GOVT.GIRLS HIGH SCHOOL, 21/GD (OKARA)	S.S.E (
31627985	Abida Kamal	OY6032	HEADMISTRESS GGHS 12 1-L	S.S.E (
31628371	Kashif Amin	OY6113	HEADMASTER G H S 32 2-L	S.S.E (
31628372	Sami Ullah Khan Jatoi	OY6080	HEADMASTER G CMR HS OKARA	S.S.E (
31628376	Rukhsana Manzoor	OY6035	HEADMISTRESS GGHS DEPALPUR	S.S.E (
31628377	Sobia Mushtaq	OY6019	HEADMISTRESS GGHS 38 2-R	S.S.E (
31628379	Hafiz Muhammad Awais	OY6067	HEADMASTER G H S 44 GD	S.S.E (
31628380	Saher Hameed	OY6236	GOVT.GIRLS HIGH SCHOOL, 54/2-L (OKARA)	S.S.E (
31628504	Zain Ali	OY6127	HEADMASTER MILLAT HS RENALA KHURD	S.S.E (
31628505	Moazam Ali Khan	OY6079	HEADMASTER G H S CHUCHAK	S.S.E (
31629167	Muhammad Imran Siddique	OY6103	HEADMASTER G H S AMLI MOTI	S.S.E (
31629168	Amer Hasan	OY6156	HEADMASTER GOVT. H/S NAI ABADI HUJRA	S.S.E (
31629798	Muhammad InauamTabassam	OY6089	HEADMASTER G H S 3 SP	S.S.E (
31629802	Sajida Tabassam	OY6147	HEADMISTRESS GGHS PIPLI PAHAR DEPALPUR	S.S.E (
31630125	Abdul Qayyum Ashraf	OY6140	HEADMASTER G H S DEPALPUR	S.S.E (
31630393	Misbah Yasmeen	OY6153	HEADMISTRESS GGHS 2/1AL OKARA	S.S.E (
31631526	Muhammad Zubair	OY6139	HEADMASTER G H S HUJRA	S.S.E (
31631528	Humaira Abid	OY6007	DY. D E O (EE-W) RENALA KHURD	S.S.E (
31632114	Asma Aslam	OY6167	HEADMISTRESS GGHS 40/D DEPALPUR	S.S.E (
31636325	Abdul Rahman	OY6196	HEADMASTER G H S 44/3-R OKARA	S.S.E (
31636328	Ijaz Hussain	OY6055	HEADMASTER G H S 34 4-L	S.S.E (
31636759	Shagufta Naseem	OY6183	HEADMISTRESS GGHS 23-A/GD	S.S.E (
31637286	Nayab Siddiqi	OY6204	GOVT.GIRLS HIGH SCHOOL 34/4-L	S.S.E (
31639461	Rasheda Noor	OY6038	HEADMISTRESS GGHS 1 SP	S.S.E (
31641709	Muhammad Azhar Farid	OY6105	HEADMASTER G H S DELMAN GUNJ	S.S.E (
31650748	Ishtiaq Ali	OY6165	HEADMASTER GHS 48/3R	S.S.E (
31651312	Daud Zaman	OY6052	H/M G MODEL H S RENALA	S.S.E (
31658293	Imran Khan	OY6055	HEADMASTER G H S 34 4-L	S.S.E (

31660330	Zaeem Iqbal	OY6111	HEADMASTER GOVT MC OKARA	S.S.E (
31675594	Sharafat Ali	OY6218	HEADMASTER GHS 50/D	S.S.E (
31740618	Ghulam Rasul	OY6062	HEADMASTER G H S L PLOT	S.S.E (
31743813	Muhammad Zeeshan Latif	OY6134	HEADMASTER G H S 7 1AL	S.S.E (
31746145	Saadia Aslam	OY6201	GOVT.GIRLS HIGH SCHOOL RENALA CITY	S.S.E (
31748869	Ghulam Nabi	OY6097	HEADMASTER G H S KALASAN HAMEED	S.S.E (
31749845	Saira Parveen	OY6145	HEADMISTRESS G G H S KOT SHOUKAT SULTAN	S.S.E (
31750032	Adnan Saleem	OY6091	HEADMASTER G H S 52 D	S.S.E (
31750035	Urfa Muneer	OY6023	HEADMISTRESS GGHS NO 2 HAVELI	S.S.E (
31754333	Usman Irshad	OY6112	HEADMASTER G H S RATTEKEY	S.S.E (
31754793	Muhammad Azeem Tariq	OY6158	HEADMASTER GHS CHORASTA MIAN KHAN	S.S.E (
31755484	Mashood Ur Rehman	OY6162	HEADMASTER GHS SHAREEN	S.S.E (
31755864	Tayyba Abid	OY6185	HEADMISTRESS GGHS 4/4L	S.S.E (
31756202	Bilal Ahmad	OY6085	HEADMASTER G H S JANDRAN KALAN	S.S.E (
31756797	Hafiz Akhtar Siddique	OY6161	HEADMASTER GHS LADHAY WAL	S.S.E (
31761111	Arifa Bibi	OY6152	H/M GOVT. GIRLS H/S 14/GD RAZA ABAD	S.S.E (
31762280	Saira Rao	OY6174	HEADMISTRESS GGHS 4/GD	S.S.E (
31762497	Tanzila Manzoor	OY6031	HEADMISTRESS G SUTLEJ GHS OKARA	S.S.E (
31826771	Aftab Hussain Wahla	OY6085	HEADMASTER G H S JANDRAN KALAN	S.S.E (
31827479	Salma Liaqat	OY6017	HEADMISTRESS GGHS 18 GD	S.S.E (
31828078	Afza Zahid	OY6021	HEADMISTRESS GGHS BURJ JEVEY KHAN	S.S.E (
31828089	Aqsa Shahid	OY6205	HEADMISTRESS GGHS REHMAN COLONY OKARA	S.S.E (
31828092	Mehjabeen Kanwal	OY6203	GOVT.GIRLS HIGH SCHOOL 5/1.R.A.	S.S.E (
31828093	Sami Ullah	OY6078	HEADMASTER G H S 8 1-L	S.S.E (
31828094	Alia Akram	OY6012	HEADMISTRESS GGHS 32 2-L	S.S.E (
31829309	Moniba Tariq	OY6202	GOVT.GIRLS HIGH SCHOOL 14/1-L	S.S.E (
31829774	Hafsa Dastgir	OY6040	HEADMISTRESS G MC JUNIOR MODEL HS OK	S.S.E (
31834953	Muhammad Zubair Attari	OY6076	HEADMASTER G H S AKBAR	S.S.E (
31835463	Tehmina Abdul Wahid	OY6206	HEADMISTRESS GGHS SATGHARA	S.S.E (
31842061	Shahida Liqat	OY6032	HEADMISTRESS GGHS 12 1-L	S.S.E (
31950984	Javeria Ali	OY6040	HEADMISTRESS G MC JUNIOR MODEL HS OK	S.S.E (
31951360	Muhammad Ahmed	OY6046	PRINCIPAL GOVT HR SEC S RENALA KHURD	S.S.E (
31951775	Muhammad Nabeel	OY6066	HEADMASTER G H S 12 1-R	S.S.E (
31973481	Muhammad Saim Riaz	OY6157	H/M GOVT. H/S SCHOOL 54/2-L OKARA	S.S.E (

31973506	Muhammad Rizwan Aslam	OY6130	HEADMASTER G H S 2 1-AL	S.S.E (
31974365	Nabeel Ahmad Khan Lodhe	OY6101	HEADMASTER G H S BHUMAN SHAH	S.S.E (
31974390	Rehana Kousar	OY6014	HEADMISTRESS GGHS JANDRAKA	S.S.E (
31974445	Saddam Hussain	OY6096	HEADMASTER G H S NEHRANWALA	S.S.E (
31974453	Wajid Ali	OY6064	HEADMASTER G H S 27 GD	S.S.E (
31975566	Ayesha Iram	OY6034	HEADMISTRESS GGHS BAMA BALA	S.S.E (
31975936	Qaiser Ghafoor	OY6190	HEADMASTER GHS 38/D	S.S.E (
31977151	Ahmad Ali	OY6124	HEADMASTER G H S 4 GD	S.S.E (
31978058	Hafiz Syed Khurram Shahzad	OY6190	HEADMASTER GHS 38/D	S.S.E (
31981211	Naveed Ahmad	OY6079	HEADMASTER G H S CHUCHAK	S.S.E (
31981219	Kamran Hussain	OY6096	HEADMASTER G H S NEHRANWALA	S.S.E (
31981305	Iqra Jamil	OY6234	H/MS,GGHS,10/1L, OKARA	S.S.E (
31981317	Sana Kokab	OY6032	HEADMISTRESS GGHS 12 1-L	S.S.E (
31993868	Hira Sattar	OY6153	HEADMISTRESS GGHS 2/1AL OKARA	S.S.E (
31993883	Ayesha Iqbal	OY6016	HEADMISTRESS GHS LASHARIAN	S.S.E (
31994843	Ahmed Raza	OY6109	PRINCIPAL GHSS SHER GARH	S.S.E (
31997817	Hafeez Ur Rehman	OY6075	HEADMASTER G H S 4 1-L	S.S.E (
32017414	Sohail Ahmed	OY6109	PRINCIPAL GHSS SHER GARH	S.S.E (
32068631	Muddassar Iqbal	OY6029	HEADMISTRESS GGHS 9 1-AL	S.S.E (
32068793	Ahmad Hassan	OY6137	HEADMASTER G H S 2 1-L	S.S.E (
32068967	Muhammad Usman	OY6074	HEADMASTER G H S KAMMAN	S.S.E (
32069122	Iram Shamim Aslam	OY6014	HEADMISTRESS GGHS JANDRAKA	S.S.E (
32069279	Tajamal Hussain	OY6151	H/M GHS ASHRAFULMADARIS OKARA	S.S.E (
32069283	Sajida Tabassum	OY6220	HEADMISTRESS GGHS MANDI HAVELI	S.S.E (
32069425	Mudassar Siddique	OY6144	HEADMASTER G H S DEPALPUR TOWN	S.S.E (
32070933	Uzma Bibi	OY6024	PRINCIPAL GOVT. GHSS MANDI AHMAD ABAD	S.S.E (
32071004	Amara Ahmad	OY6235	GOVT.GIRLS HIGH SCHOOL, GHAZIABAD OKARA	S.S.E (
32071076	Muhammad Ehtisham	OY6046	PRINCIPAL GOVT HR SEC S RENALA KHURD	S.S.E (
32071753	Sara Kausar	OY6015	HEADMISTRESS GGHS SADAR GOGERA	S.S.E (
32072794	Waqar Ul Hassan	OY6123	HEADMASTER G H S 43 GD	S.S.E (
32072803	Alia Hanif	OY6225	H/Ms.Govt.Girls High School,2/1L,Rnla,Ok	S.S.E (
32072808	Allah Mafi	OY6168	HEADMISTRESS GGHS 38/D	S.S.E (
32072958	Hafiz Abdullah Asad	OY6190	HEADMASTER GHS 38/D	S.S.E (
32078204	Anam Amin	OY6042	HEADMISTRESS GGHS HUIRA	S.S.E (

32078515	Anum Haroon	OY6177	HEADMISTRESS GGHS 40/GD	S.S.E (
32079461	Arshad Ali	OY6143	HEADMASTER G H S LASHARI	S.S.E (
32093213	Zarina Kousar	OY6224	H/Ms.Govt.Girls High School,24/2L,Okara	S.S.E (
31297073	Hafiz Muhammad Adeel	OY6004	DY.D E O (EE-M) ADMN OKARA	SECON
31558325	Hina Iqbal	OY6007	DY. D E O (EE-W) RENALA KHURD	S.S.T(S
31576647	SahrishPerveen	OY6005	DY. D E O (EE-W) DEPALPUR	HEAD

Special allowances 2021,2022 to OSD posts-Rs 3.234 million (Dy DEO WEE Okara)

Name	Person al No.	Date of Death	Speci al all 2021 25%	Mont hs (w.e.f 01- 07- 2021 to 30- 06- 2024)	Recove ry	Speci al all 2022 15%	Mont hs (w.e.f 01- 03- 2022 to 30- 06- 2024)	Recove ry	Total Recove ry
1	2	3	4	5	6	7	8	9	(6+9)
Atta Muhammad Osd	303815 64	3/21/201 8	2,475	36	89,100	3,399	28	95,172	184,27 2
Muhammad JavedOsd	303870 50	5/24/201 7	3,795	36	136,62 0	4,909	28	137,45 2	274,07 2
KhalidaParveenO sd	303895 07	4/1/2021	3,795	36	136,62 0	6,489	28	181,69 2	318,31 2
SaminaYasminO sd	305033 60	8/21/201 9	4,030	36	145,08 0	5,610	28	157,08 0	302,16 0
MaqsoodAkhtar Osd	305051 58	10/26/20 18	3,795	36	136,62 0	5,787	28	162,03 6	298,65 6
ShguftaTahhiraO sd	305384 28	8/29/202 0	3,795	36	136,62 0	6,489	28	181,69 2	318,31 2
KausarParveenO sd	305392 57	3/29/201 9	3,795	36	136,62 0	4,734	28	132,55 2	269,17 2
Razia Begum Osd	305402 85	8/24/201 9	3,795	36	136,62 0	5,611	28	157,10 8	293,72 8
SajidaManshaOs d	305404 00	11/27/20 20	3,795	36	136,62 0	3,505	28	98,140	234,76 0
ShaistaAftabOsd	315581 37	8/15/201 8	4,030	36	145,08 0	3,615	28	101,22 0	246,30 0
ShamimAkhterO sd	319826 37	4/8/2018	3,795	36	136,62 0	2,452	28	68,656	205,27 6
GulNasreenOsd	303821 25	2/12/202 1	3,795	36	136,62 0	5,436	28	152,20 8	288,82 8
									3,233,8 48

Special conveyance allowance-Rs 1.858 million (Dy DEO WEE Okara)

National ID	Name Of Employee	Pers.no .	Sca le	Designation	Cost Center	Total
353012868 0162	Adiba Mushtaq	319753 02	14	PST	OY6003	72,000
353012868 0162	Adiba Mushtaq	319753 02	14	PST	OY6003	56,000
353022022 0117	Adiba Mushtaq	319753 02	14	PST	OY6003	1,806

353022022 0117	Asma Afzal	303944 30	14	E.S.E	OY6003	72,000
353022022 0117	Asma Afzal	303944 30	14	E.S.E	OY6003	120,000
366019325 8548	Asma Afzal	303944 30	14	E.S.E	OY6003	42,000
366019325 8548	Fahmida Rasool	317557 46	14	PST	OY6003	72,000
366019325 8548	Fahmida Rasool	317557 46	14	PST	OY6003	56,000
352011477 0105	Fahmida Rasool	317557 46	14	PST	OY6003	1,806
352011477 0105	Faisal Shaheen Mahmood	305040 44	14	PST	OY6003	72,000
352011477 0105	Faisal Shaheen Mahmood	305040 44	14	PST	OY6003	68,000
352011477 0105	Faisal Shaheen Mahmood	305040 44	14	PST	OY6003	56,000
353021856 9242	Faisal Shaheen Mahmood	305040 44	14	PST	OY6003	1,806
353021856 9242	Ghulam Hussain	305048 18	5	NAIB QASID	OY6003	72,000
333012720 1958	Ghulam Hussain	305048 18	4	NAIB QASID	OY6003	56,000
333012720 1958	Ghulam Hussain	305048 18	4	NAIB QASID	OY6003	1,806
333012720 1958	Ghulam Sabir	317774 01	1	MALI	OY6003	72,000
353028859 5554	Ghulam Sabir	317774 01	1	MALI	OY6003	56,000
353028859 5554	Ghulam Sabir	317774 01	1	MALI	OY6003	1,806
353028859 5554	Maria Batool	320818 69	14	PST	OY6003	72,000
353028010 5000	Maria Batool	320818 69	14	PST	OY6003	56,000
353028010 5000	Maria Batool	320818 69	14	PST	OY6003	1,806
353028010 5000	Muhammad Sharif	303882 86	14	PST	OY6003	72,000
353025992 2028	Muhammad Sharif	303882 86	14	PST	OY6003	56,000
353025992 2028	Muhammad Sharif	303882 86	14	PST	OY6003	1,806
353025992 2028	Muzammal Mushtaq	317773 83	1	CHOWKIDAR	OY6003	72,000
353024010 9240	Muzammal Mushtaq	317773 83	1	CHOWKIDAR	OY6003	56,000
353024010 9240	Muzammal Mushtaq	317773 83	1	CHOWKIDAR	OY6003	1,806
353024010 9240	Naeem Abbas	314417 94	1	NAIB QASID	OY6003	6,000
353020879 8447	Nasim Akhter	305385 49	14	E.S.E	OY6003	24,000
353020879 8447	Nasim Akhter	305385 49	14	E.S.E	OY6003	32,000
353020879 8447	Razia Sultana	307896 34	14	PST	OY6003	72,000
353025616 0486	Razia Sultana	307896 34	14	PST	OY6003	56,000

353027372 2633	Razia Sultana	307896 34	14	PST	OY6003	1,806
353028253 8297	Saif Ur Rehman	318834 23	1	CHOWKIDAR	OY6003	72,000
353028253 8297	Saif Ur Rehman	318834 23	1	CHOWKIDAR	OY6003	52,000
353028253 8297	Saif Ur Rehman	318834 23	1	CHOWKIDAR	OY6003	2,258
353028984 0487	Shahida Parveen	303910 39	16	ELEMENTARY SCHOOL TEACHER	OY6003	56,000
353028984 0487	Shahida Parveen	303910 39	16	ELEMENTARY SCHOOL TEACHER	OY6003	1,806
353028984 0487	Shahnz Akhter	305054 72	2	NAIB QASID	OY6003	12,000
353026484 6457	Wajeeha Nazir	319551 41	14	PST	OY6003	72,000
353026484 6457	Wajeeha Nazir	319551 41	14	PST	OY6003	56,000
353026484 6457	Wajeeha Nazir	319551 41	14	PST	OY6003	1,806
						1,858,1 24

Overpayment of personal allowance Rs 0.253 million (Dy DEO WEE Okara)

Name Of Employee	Pers. no.	Scale	Designation	Wage Type Description	Date of Regularization	Recovery w.e.f	Months	Rate	Recovery
Afifa Hassan	3155 8140	16	S.S.T	Personal Allowance	20/06/2023	07/23 to 08/23	2	2,370	4,740
Abida Anwar	3156 0653	16	S.S.T	Personal Allowance	20-06-2023	07/23 to 09/23	3	2,370	7,110
Maqboola Rafiq	3050 5888	15	E.S.T	Personal Allowance	21/06/2023	07/23 to 07/24	13	1,610	20,930
Rukhsana Mubarak	3053 8541	15	E.S.T	Personal Allowance	20/06/2023	07/23 to 07/24	13	1,610	20,930
Rashida Khanum	3160 7887	15	E.S.T	Personal Allowance	09/02/2023	02/23 to 07/24	18	1,485	26,730
Fariha Jahangir	3164 2371	15	E.S.T	Personal Allowance	09.02.2023	02/23 to 08/23	7	1,170	8,190
Ayesha Tassaduq	3167 8047	15	E.S.T	Personal Allowance	9.2.2023	02/23 to 07/24	18	1,170	21,060
Surayya Akram	3174 8474	15	E.S.T	Personal Allowance	18/08/2023	09/23 to 07/24	11	2,340	25,740
Ammara Noor	3177 1354	15	E.S.T	Adj Personal Allowance	02/09/2023	Adjustment Personal allowance			40,908
Rukhsana Tufail	3195 6818	15	E.S.T	Personal Allowance	20-6-2023	07/23 to 07/24	11	3,510	38,610
Tahira Yasmeen	3197 5695	15	E.S.T	Personal Allowance	20.6.2023	07/23 to 07/24	11	3,510	38,610
Total									253,558

Overpayment of science teaching Allowance-Rs 0.020 million (Dy DEO WEE Okara)

Name of Employee	Pers.no.	Scale	Job Title	Wage Type	Rate	Months	Total
NAILA ARSHAD	315595 68	Grade 16	S.S.T(SC)	Science Teaching Allowance	600	24	14,400
SHAMOONA SHAHID	317611 34	Grade 16	S.S.E (SCIENCE)	Science Teaching Allowance	600	10	6000
Total							20,400

Overpayment of SSB-Rs 1.536 million (Dy DEO WEE Okara)

Name Of Employee	Pers. no.	Scale	Designation	Date of Joining	Cost Center	Wage Type	Rate PM	Date of Regularization	Months	Total Recovery
GulnazParveen	31617080	1	Class-Iv	08.05.2013	OY6003	SSB - 30%	4,065	16/12/2019	54	219,510
Rashid Saleem	31850695	1	Mali	01.08.2016	OY6003	SSB - 30%	4,065	-do-	54	219,510
Muhammad ArshadMehmood	31850848	1	Sweeper	09.09.2016	OY6003	SSB - 30%	4,065	-do-	54	219,510
Razia Begum	31882853	1	NaibQasid	15.10.2016	OY6003	SSB - 30%	4,065	-do-	54	219,510
Muhammad Abdullah	31911653	1	Mali	08.06.2017	OY6003	SSB - 30%	4,065	-do-	54	219,510
SohailMunir Khan	31995561	1	Mali	13.06.2017	OY6003	SSB - 30%	4,065	-do-	54	219,510
KalsoomFaiz	32175964	1	Sweeper	01.12.2012	OY6003	SSB - 30%	4,065	-do-	54	219,510
										1,536,570

Overpayment of Charge Allowance Rs 0.049 million (Dy DEO WEE Okara)

Name Of Employee	Pers.no.	Job Title	Wage Type	July	August	Jun	Total
RameezShahzad	31644770	AEO	Adj Charge Allowance	-	-	22,834	22,834
Baber Ali	31973748	AEO	Adj Charge Allowance	-	-	24,321	24,321
Muhammad Azhar	32204706	AEO	Charge Allowance	1,000	1,000	-	2,000
Total							49,155

Overpayment of conveyance Allowance Rs 0.245 million (Dy DEO WEE Okara)

Personel No.	Name of Teacher	Designation	Name Of School	Nature Of Leave	Period of Leave	Recovery due
30504806	KaneezAkhtar	PST	GGPS Fateh Noor Town	Ex-Pakistan Leave	14-06-2023 To 26-07-2023 (43 Days)	4,095
30504806	KaneezAkhtar	PST	GGPS Fateh Noor Town	Ex-Pakistan Leave	10-01-2024 To 15-03-2024 (66 Days)	6,285
30380520	YasminAkhtar	PST	GGPS 40/4-L	LPR	01-10-2022 To 11-08-2023 (315 Days)	29,988
31950120	RaheelaShaheen	PST	GGPS DakhliMangan	Maternity Leave	14-04-2023 To 12-07-2023 (90 Days)	8,568
30104397	ShahidaParveen	EST	GGES 30/2-R	Earned Leave	21-08-2023 To 29-09-2023 (40 Days)	3,808
31949310	Samia Ali	PST	GGPS Wan Mouta	Medical Leave	31-07-2023 To 28-10-2023 (90 Days)	8,568
31577211	Sana Kanwal	PST	GGES 45/G.D Okara	Maternity Leave	18-01-2024 To 16-04-2024 (90 Days)	8,568
30540885	Bashiran Begum	PST	GGCMS 18/4-L	LPR	26-04-2024 To 10-03-2025 (318 Days)	3,332
31974360	NimraMohsin	PST	GGPS Union Committee	Medical Leave	07-04-2024 To 20-04-2024 (14 Days)	1,333
31951583	Nadia Ali	PST	GGPS Jaso Kay Klasan	EOL	10-10-2023 To 08-12-2023 (60 days)	114,844
31976418	Razia Sultana	PST	GGPS 26/G.D	EOL	07-06-2024 To 06-12-2024 (183 Days)	40,829
31762331	Kiran Amin	PST	GGPS GalalKot	Maternity Leave	07-03-2024 to 4-6-2024 (90 days)	15000
Total						245,218

Overpayment of Special allowance Rs 0.584 million (Dy DEO WEE Renala)

Name	Personal No.	Date of Death	Special all 2021 25%	Months (w.e.f 01-07-2021 to 30-06-2024)	Recovery	Special all 2022 15%	Months (w.e.f 01-03-2022 to 30-06-2024)	Recovery	Total Recovery
1	2	3	4	5	6	7	8	9	(6+9)
Perveen Shahid Os	30383390	29/06/2021	3,795	36	136,620	5,611	28	157,108	293,728
Muhammad Yasin Os	31474636	24/03/2021	2,283	36	82,188	1,456	28	40,768	122,956
Khalid Mehmood Os	30383765	01/02/2020	2,403	36	86,508	2,904	28	81,312	167,820
									584,504

Overpayment of personal allowance-Rs 0.177 million (Dy DEO WEE Renala)

Name Of Employee	Pers.no.	Scale	Designation	Wage Type	Date of Regularization	w.e.f	Months	Rate	Recovery
Naheed Akhtar	31580043	15	E.S.T	Personal Allowance	29/05/2021	06/21 to 7/24	36	1,580	56880
Maliha Majee	31583567	15	E.S.T	Personal Allowance	29/05/2021	06/21 to 8/23	27	990	26730
Tania Manzoor	31747544	15	E.S.T	Personal Allowance	09/02/2023	02/23 to 7/24	16	1,170	18720
Aroona Islam	31748355	15	E.S.T	Personal Allowance	09/02/2023	02/23 to 7/24	16	1,170	18720
Sadia Shaheen	31762421	15	E.S.T	Personal Allowance	09/02/2023	02/23 to 7/24	16	2,340	37440
Zamara Sher	31770955	15	E.S.T	Personal Allowance	09/02/2023	02/23 to 7/24	16	1170	18720
Total									177,210

Overpayment of Science Teaching Allowance-Rs 0.057 million (Dy DEO WEE Renala)

Name Of Employee	Pers.no.	Job Title	Wage Type Description	Rate Per month	w.e.f	Months	Recovery
Hinalqbal	31558325	S.S.T(SC)	Science Teaching Allowance	600	(1-7-2020 to 30-6-2024)	48	28800
Humaira Abid	31631528	S.S.E (SCIENCE)	Science Teaching Allowance	600	(1-7-2020 to 30-6-2024)	48	28800

Overpayment of SSB-Rs 1.394 million (Dy DEO WEE Renala)

Name Of Employee	Pers.no.	Scale	Designation	Date of Reg	Description	Recovery w.e.f	Months	July	Recovery	Recovery
Sajida Ghaffar	31640538	15	S.E.S.E	18.6.2019	SSB 30%	07/19 to 08/23	50	4,836	241,800	320,736
Sajida Ghaffar	31640538	15	S.E.S.E	18.6.2019	SSB 30%	09/23 to 07/24	11	7,176	78,936	
Iqra Sattar	31976242	15	E.S.T	22.4.2021	SSB 30%	05/21 to 07/23	27	4,836	130,572	130,572
Amina Amir	31981308	15	E.S.T	22.4.2021	SSB 30%	05/21 to 08/23	28	4,836	135,408	214,344
Amina Amir	31981308	15	E.S.T	22.4.2021	SSB 30%	09/23 to 07/24	11	7,176	78,936	
Arsmeen Tariq	3208910	15	E.S.T	01.2.2022	SSB 30%	02/22 to	18	4,83	87,048	87,048

	0					07/23		6		
GhulamRasool	31461581	1	Sweeper	21.4.2021	SSB 30%	05/21 to 07/24	39	4065	158,535	158,535
SajjadMaish	31850761	1	Sweeper	14.2.2020	SSB 30%	02/20 to 07/24	54	4,065	219510	219,510
ShaziaParveen	31947715	14	PST	07.9.2023	SSB 30%	09/23 to 07/24	11	6,759	74,349	74,349
SadiaMueezzudin	31977107	14	PST	07.4.2022	SSB 30%	04/22 to 07/24	28	6,759	189,252	189,252
Total									1,394,346	

Overpayment of charge allowance Rs 0.121 million (Dy DEO WEE Renala)

Name Of Employee	Pers.no.	Scale	Job Title	Cost Center	Wage Type	Rate	Months	Recover
RehanaKausar	31645136	Grade 16	AEO	DY. DEO (EE-W) RENALA KHURD (26-4-2014 to 30-6-2024)	Charge Allowance	1,000	121	121000

Overpayment of pay & allowances Rs 0.602 million (Dy DEO WEE Renala)

Overpayment of pay & allowances Rs 602 million (27 Dec 2022 to date)						
Name & Designation	Nature of leave	Dates	Leave in days	Month	Gross Salary	Recovery
Mrs. SaimaIqbal, PST	Ex-Pakistan Leave (EOL)	15.02.2022 to 14.06.2022	120	February 2022	38,037	19,019
				March 2022	38,037	38,037
				April 2022	38,037	38,037
				May 2022	38,037	38,037
				June 2022	38,037	17,751
Mrs. RukhshandaTabeer, PST	EOL	21.08.2023 to 06.05.2024	259	Total		150,880
				August 2023	58,892	20,897
				October 2023	58,892	58,892
				November 2023	58,892	58,892
				December 2023	58,892	58,892
				January 2024	60,632	60,632
				February 2024	60,632	60,632
				March 2024	60,632	60,632
				April 2024	60,632	60,632
				May 2024	60,632	11,735
				Total		451,836
Grand Total						602,716

Annexure-DEA-Okara-E

32.4.5 Non-provision Free education to poor students

Sr.No.	Name of School	Class	Total Strenght of Studetns	100% Free Students	%age
1.	Allied School Jinnah Campus Okara	Nur.	82	6	7
		Prep	100	7	7
		One	110	9	8
		Three	95	8	8
		Four	92	8	9
		Nine	46	3	7
		Ten	46	4	9
2.	The Savvy Elemenary Boys School Al-Reheem Campus Wahab Town Okara	Prep	32	2	6
		Three	35	3	9
		Five	28	2	7
		Six	22	0	0
3.	The Knowledge School Idrees Campus Canal Road MCHS Okara	Eight	12	1	8
		PG	26	1	3
		Nur.	67	2	2
		Prep	93	8	8
		One	92	0	0
		Two	79	6	7
		Three	84	3	3
		Four	58	5	8
		Five	35	2	5
		Six	59	3	5
		Seven	44	1	2
4.	Step Schools City Campus Canal Road Okara	Eight	55	1	2
		Nine	54	4	7
		Nur.	55	5	9
5.	The Arqam School Abu Huraira Campus GT Road Okara	Prep	57	5	9
		Five	23	2	9
		Four	21	2	9
6.	Crawford Grammar Boys High School Okara	Seven	26	2	8
		PG	27	1	0
		Nursary	54	2	1
		Prep	54	3	2
		One	54	3	2
		Two	45	3	1
		Three	42	3	1
		Four	32	2	1
		Five	30	2	1
		Six	32	2	1
		Eight	20	2	0
		Pre 9 th	26	2	1
		Ninth	28	2	1
		10 th	20	2	0

Annexure-DEA-Okara-F

32.4.5 Non-registration of private schools - Rs 11.508 million

List of schools pending for approval

Sr. No.	Name of school
1	THE MISALI GRAMMAR SCHOOL
2	THE LEADERS PUBLIC MIDDLE SCHOOL
3	THE KNOWLEDGE SCHOOL BOYS ELEMENTRT NEW CAMPUS
4	THE KNOWLEDGE BOYS HIGH SCHOOL
5	THE KALSOOM PUBLIC ELEMENTARY SCHOOL
6	THE INSPIRE HIGH SCHOOL
7	THE HORIZON GIRLS ELEMENTARY SCHOOL
8	THE GREEN MODEL ELEMENTARY SCHOOL
9	THE GET KNOWLEDGE SCHOOL
10	THE EXCELLENT SCHOOL
11	THE BASE SCHOOL SYSTEM ELEMENTARY (ITFAQ TOWN RENALA KHURD)
12	THE ARQAM SCHOOLS (ALI CAMPUS) FOR GIRLS ELEMENTARY
13	THE ARQAM SCHOOL MUHAMMAD CAMPUS
14	THE ARQAM SCHOOL MUHAMMAD CAMPUS
15	THE ARQAM ISLAMIC SCHOOL SYSTEM
16	THE ALLIED SCHOOL AL SHAHBAZ CAMPUS
17	TAQWA PUBLIC SCHOOL JANDRAKA
18	TAIMOUR GIRLS ELEMENTARY SCHOOL
19	SUMBLEEN SCHOOLS GIRLS HIGH SCHOOL(EFA CAMPUS)
20	STAR LIGHT PUBLIC ELEMENTARY SCHOOL
21	SIAL SCIENCE EDUCATIONAL COMPLEX ELEMENTARY SCHOOL JANDRAKA
22	SHAKIR PUBLIC SCHOOL
23	SHAHEEN PUBLIC ELEMENTARY SCHOOL (ROHELA TEJEKA)
24	SHAHEEN PUBLIC ELEMENTARY SCHOOL (JAMSHED MAHAR BASIRPUR)
25	SHAHEEN PUBLIC ELEMENTARY SCHOOL
26	SHAHEEN PUBLIC BOYS MIDDLE SCHOOL (CHAK NO.12/1L)
27	SCHOLARS ACADEMIA SCHOOL SYSTEM ELMENTARY SCHOOL ALI-RIAZ CAMPUS
28	RISING STAR ELEMENTARY SCHOOL
29	PUNJAB GRAMMAR G/E SCHOOL NOLPLOT
30	PUNJAB GRAMMAR ELEMENTARY SCHOOL
31	PUNJAB CREATIVE SCHOOL
32	PIONEER SCHOOL SYSTEM
33	PHOTAN GIRLS HIGHER SECONDARY SCHOOL (HUJRA SHAH MUQEEM)
34	PAK SCHOOL SYSTEM GIRLS HIGH SCHOOL
35	OXFORD EDUCATIONAL COMPLEX PRIMARY SCHOOL
36	NOVELTY RISING PUBLIC BOYS ELEMENTARY SCHOOL
37	NOOR-UL-HUDA ELEMENTARY EDUCATIONAL COMPLEX (DEPALPUR)
38	NEW CITY GRAMAR PUPLIC MODEL SCHOOL SADAR GOGERA
39	MZS SCHOOL OF SCIENCE FOR GIRLS ELEMENTARY
40	MUSLIM MODEL BOYS ELEMENTARY SCHOOL
41	MOON PUBLIC MODEL PRIMARY SCHOOL (16/D)
42	MODISH PUBIC GIRLS HIGH SCHOOL
43	MISALI SECONDARY MODEL SCHOOL FOR BOYS
44	MISALI SCIENCE SECONDARY SCHOOL
45	MIMAR-E-MILLAT SCHOOL SYSTEM FOR GIRLS JASSOKEY GURDITTA DISTRICT OKARA
46	MEHTAB BIOLOGICAL SCIENCE SCHOOL
47	MEHTAAB AZIZ PUBLIC GIRLS ELEMENTARY SCHOOL
48	MARFAT SCHOOL
49	MANZOOR ISLAMIA GIRLS HIGH SCHOOL
50	MAJOR AZIZ BHATTI SHAHEED MIDDLE SCHOOL
51	M.S. MODEL ELELMENTARY SCHOOL BAHAWAL DAS TEH DEPLAPUR DISTT OKARA
52	M. YASIN MODEL GIRLS HIGH SCHOOL

53	M. YASIN ELEMENTARY SCHOOL
54	LARIAB PUBLIC ELEMENTARY SCHOOL IQBAL NAGAR HAVALI LAKHA TEHSIL DEPALPUR DISTRICT OKARA
55	KNOWLEDGE HOUSE GIRLS ELEMENTARY SCHOOL
56	KIDS COTTAGE SCHOOL GIRLS ELEMENTARY
57	KIDS COTTAGE SCHOOL BOYS ELEMETNARY
58	KHALID NAVEED COACHING ACADEMY
59	JINNAH PUBLIC ELEMENTARY SCHOOL (WALI COLONY)
60	ITTFAQ PUBLIC PRIMARY SCHOOL
61	ISLAMIC PUBLIC ELEMENTARY SCHOOL
62	ISLAMIA GIRLS MODEL SCHOOL
63	IQRA DAR-UL-ATFAAL GIRLS ELEMENTARY SCHOOL
64	IQBAL PRIMARY SCHOOL (BASIRPUR)
65	IQBAL GRAMMAR ELEMENTARY SCHOOL (AKBAR MORE)
66	IMRAN PUBLIC ELEMENTARY SCHOOL
67	IJAZ EDUCATIONAL COMPLEX MIDDLE SCHOOL SHAH YAKKA TEHSIL DEPALPUR DISTRICT OKARA
68	IDEAL PUBLIC MODEL GIRLS HIGH SCHOOL (BASIRPUR)
69	IDEAL GRAMMAR GIRLS ELEMENTARY SCHOOL 24/D
70	HASSAN EDUCATIONAL COMPLEX BOYS MIDDLE SCHOOL
71	HADI EDUCATORS GIRLS PRIMARY SCHOOL
72	GHULAM RASOOL PUBLIC BOYS HIGH SCHOOL
73	GHALIB PUBLIC GIRLS ELEMENTRY SMOZA AKBARCHOOL
74	GEMS PUBLIC ELEMENTARY SCHOOL
75	ELLAHI PUBLIC SCHOOL
76	EHAN GRAMMAR MIDDLE SCHOOL (EGS) FOR BOYS
77	EFA SCHOOL SYSTEM BOYS HIGH SCHOOL ZAIN CAMPUS
78	EFA SCHOOL SYSTEM (HAREEM CAMPUS)
79	EAGLE PUBLIC MIDDLE SCHOOL
80	DAR-E-MADINA ELEMENTARY SCHOOL
81	DAR-E-ARQAM GIRLS HIGHER SECONDARY SCHOOL CANAL ROAD OKARA
82	DAR-E ARQAM BOYS HIGH SCHOOLS
83	DAR E SHAOR SCHOOL SYSTEM BASIRPUR
84	DAR -E - MUKABBIR AHMAD CAMPUS GIRLS HIGH SCHOOL
85	COMET SCHOOL SYSTEM FOR BOYS ELEMENTARY SCHOOL
86	CITY SUPERIOR SHAH MUQEEM GIRLS ELEMENTARY SCHOOL
87	CITY MODEL ELEMENTARY SCHOOL
88	CITY CADRE BOYS ELEMENTARY SCHOOL
89	CHILDREN BRIGHT FUTURE ELEMENTARY SCHOOL
90	CAREER DEVELOPMENT MIDDLE SCHOOL (12/1-L)
91	BROADWAY MIDDLE SCHOOL FOR BOYS (28/2L)
92	BRIGHT FUTURE GIRLS ELEMENTARY SCHOOL
93	BLOOMFIELD HALL SCHOOL OKARA BRANCH FOR BOYS SCHOOL
94	BLOOM FIELD HALL SCHOOL OKARA BRANCH FOR GIRLS HIGHER SECONDARY SCHOOL
95	BLESSING HOME PUBLIC PRIMARY SCHOOL
96	BISMILLAHA GIRLS ELEMENTARY SCHOOL
97	BETHEL FREEDOM SCHOOL
98	B'ETHEL FREEDOM GIRLS ELEMENTARY SCHOOL
99	BABA MAHER SHAH WALI BOYS ELEMENTARY SCHOOL
100	AWAN BRIGHT FUTURE BOYS ELEMENTARY SCHOOL (52/2.L OKARA)
101	AUSAAF GIRLS PUBLIC ELEMENTARY SCHOOL (AWAN KALLAN DEPALPUR)
102	ASPIRING PUBLIC SCHOOL FOR GIRLS
103	ASPIRING PUBLIC SCHOOL FOR BOYS
104	ASAWAR GIRLS ELEMENTARY SCHOOL
105	ALLIED SCHOOL ARFA CAMPUS GIRSL ELEMENRRARY SCHOOL.
106	ALLAMA IQBAL GIRLS HIGH SCHOOL.
107	ALLAMA IQBAL BOYS HIGH SCHOOL.
108	ALI EDUCATIONAL COMPLEX GIRLS MIDDLE SCHOOL CHAK N.33/2-RA OKARA

109	ALI CAMBRIDGE ELEMENTRY SCHOOL
110	AL-RAFI EDUCATION COMPLEX ELEMENTARY SCHOOL FOR BOYS
111	AL-NARJASIAH GIRLS HIGH SCHOOL
112	AL-MUSLIM ELEMENTARY SCHOOL
113	AL-MAHDI BOYS HIGH SCHOOL
114	AL-MADINA GLORIOUS SCIENCE ELEMENTARY SCHOOL
115	AL-FAZAL ELEMENTARY SCHOOL
116	AL-FAREED GIRLS ELEMENTALRY SCHOOL
117	AL SYED PUBLIC ELEMENTARY SCHOOL (BASIRPUR)
118	AL SHAHBAZ CAMPUS
119	AL RAZZAQ PUBLIC HIGH SCHOOL
120	AL RAZZAQ PUBLIC BOYS HIGHER SECONDARY SCHOOL
121	AL NOOR PUBLIC GIRLS ELEMENTARY SCHOOL CHAK NO.36 -2L OKARA
122	AL MEZAN EDUCATIONAL COMPLEX FOR BOYS H/S
123	AL KITAB PUBLIC MODEL ELEMENTARY SCHOOL
124	AL JAMAL PUBLIC HIGH SCHOOL (ZAKHIRA GASHKORI OKARA)
125	AL FAYYAZ PUBLIC BOYS ELEMENTRY SCHOOL
126	AHMAD PUBLIC GIRLS ELEMENTARY SCHOOL
127	AHMAD MISALI PUBLIC PRIMARY SCHOOL
128	AHMAD ALI MEMORIAL GIRLS ELEMENTARY SCHOOL
129	AFAQ ISLAMIC MODEL SCHOOL
130	ABID PUBLIC ELEMENTARY SCHOOL (ABDULLAH TOWN DEPALPUR)
131	(STAR SCHOLARS GIRLS ELEMENTARY SCHOOL (ALEEM TOWN
132	THE PUNJAB SCHOOL OF COMPUTER SCIENCE (FOR MIDDLE SCHOOL) (DEPALPUR)
133	THE PUNJAB PUBLIC GIRLS ELEMENTARY SCHOOL (HUJRA)
134	USWAH PUBLIC GIRLS ELEMENTARY SCHOOL
135	THE TEACH ELEMANTRTEY SCHOOL

List of schools with expired license

Sr. No.	Name Of School
1	ZIA UL ISLAM GIRLS HIGHER SECONDARY SCHOOL CHAK NO 46-3R OKARA
2	ZIA EDUCATIONAL COMPLEX FOR GIRLS ELEMENTARY SCHOOL
3	ZARYAB ISLAMIC EDUCATION ELEMENTARY BOYS SCHOOL
4	ZARGONE BOYS PUBLIC HIGH SCHOOL
5	ZAKI ENGLISH GRAMMAR BOYS ELEMENTARY SCHOOL (SALEEM PARK OKARA)
6	ZAIDI SCIENCE ELEMENTARY SCHOOL
7	ZAHIDA GIRLS HIGH SCHOOL (GULSHAN E FATIMA COLONY OKARA)
8	ZAFAR ELEMENTARY SCHOOL (16/GD OKARA)
9	YUSRA PUBLIC ELEMENTARY SCHOOL
10	YASIR PUBLIC GIRLS MIDDLE SCHOOL
11	YASIR PUBLIC GIRLS MIDDLE SCHOOL
12	YASEEN ENGLISH SCIENCE ELEMENTARY SCHOOL
13	WEL-COME PUBLIC FOUNDATION SCHOOL (8/1.AL)
14	W.A SCHOLARS PUBLIC ELEMENTARY SCHOOL
15	VILLAGE PUBLIC HIGH SCHOOL FOR GIRLS (MOUZA AKBAR)
16	USWA PUBLIC ELEMENTARY SCHOOL
17	USMAN PUBLIC SCHOOL
18	UNIQUE JUNIOR & HIGH SCHOOL (FOR GIRLS)OKARA CAMPUS, NAWAB COLONY OKARA.
19	UNIQUE CITY SCIENCE SCHOOL FOR GIRLS ELEMENTARY
20	UNIQUE CITY SCIENCE GIRLS ELEMENTARY SCHOOL
21	UMAR ELEMENTARY PUBLIC SCHOOL (16/1R)
22	TUFAIL PUBLIC ELEMENTARY SCHOOL (7-4L)
23	THE VISION SCHOOL SYSTEM FOR BOYS ELEMENTARY SCHOOL (GAMBER OKARA CANTT)
24	THE SUPERIOR SCHOOL SYSTEM
25	THE SUNRISE PUBLIC ELEMENTARY SCHOOL
26	THE STAR GIRLS ELEMENTARY SCHOOL
27	THE SMART SCHOOL FOR GIRLS ELEMENTARY

28	THE SMART SCHOOL (ELEMENTARY) JINNAH CAMPUS (DEPALPUR)
29	THE SAVVY SCHOOL SHAFI CAMPUS
30	THE SAVVY BOYS ELEMENTARY SCHOOL AL RAHEEM CAMPUS
31	THE ROYAL SCHOOL HUIRA
32	THE RISING SCHOLARS EDUCATIONAL COMPLEX PRIMARY SCHOOL
33	THE QUAID-E-AZAM INSTITUTE OF MEDICAL & HEALTH SCIENCES
34	THE PUNJAB PUBLIC MIDDLE SCHOOL MOUZA AKBAR
35	THE PARAMOUNT SCHOOL OF SCIENCE ELEMENTARY SCHOOL
36	THE OXFORD PUBLIC ELEMENTARY SCHOOL
37	THE OXFORD GIRLS HIGH SCHOOL ADDA 48/3R OKARA
38	THE OXFORD GIRLS HIGH SCHOOL
39	THE OXFORD ELEMENTARY SCHOOL (AYUB PARK OKARA)
40	THE OKARA LYCEUM ENGLISH MEDIUM ELEMENTARY SCHOOL (FAISAL COLONY OKARA)
41	THE NOBEL PUBLIC ELEMENTARY SCHOOL
42	THE MUSLIM EDUCATIONAL ELEMENTARY SCHOOL
43	THE MOUNT SINAI SCHOOLS RAVI CAMPUS ELEMENTARY FOR BOYS
44	THE MOON STAR ELEMENTARY SCHOOL (36/4.L)
45	THE LIGHT EDUCATIONAL COMPLEX ELEMENTARY SCHOOL
46	THE LEADS GRAMMAR ELEMENTARY SCHOOL
47	THE LEADS GRAMMAR ELEMENTARY SCHOOL (RATTA KHANA ROAD)
48	THE LEADS GRAMMAR ELEMENTARY SCHOOL
49	THE KNOWLEDGE SCHOOL (WALI CAMPUS) FOR ELEMENTARY
50	THE KALSOOM PUBLIC ELEMENTARY SCHOOL
51	THE ISLAMIC PUBLIC MODEL MIDDLE SCHOOL FEROZE DISTRICT OKARA
52	THE ISLAMIC PUBLIC MODEL MIDDLE SCHOOL (FEROZ OKARA)
53	THE IDEAL ELEMENTARY SCHOOL
54	THE HORIZON GIRLS ELEMENTARY SCHOOL (FAISAL COLONY, OKARA)
55	THE HORIZON BOYS ELEMENTARY SCHOOL AL REHMAN CAMPUS
56	THE HOPE GRAMMAR BOYS ELEMENTARY SCHOOL
57	THE GREATER MIDDLE SCHOOL
58	THE ELITE MIDDLE SCHOOL FOR BOYS (KHAN COLONY)
59	THE EDUCATORS GIRLS HIGH SCHOOL SIR SYED CAMPUS
60	THE EDUCATORS BOYS HIGH SCHOOL SIR SYED CAMPUS
61	THE EDUCATOR PUBLIC BOYS HIGH SCHOOL
62	THE COUNTRY SCHOOL FOR GIRLS ELEMENTARY OKARA CAMPUS 04-Y,MAIN ROAD GOVT. COLONY OKARA
63	THE CONVANT BOYS ELEMENTARY SCHOOL (45/3R)
64	THE COMPETITORS BOYS HIGH SCHOOL
65	THE CITY SCHOOL SYSTEM (OKARA CAMPUS) FOR GIRLS HIGH SCHOOL
66	THE CITY SCHOOL OKARA CAMPUS
67	THE BRITISH HIGH SCHOOL FOR GIRLS
68	THE BRIGHT STAR PRIMARY SCHOOL
69	THE BRIGHT FUTURE GIRLS ELEMENTARY SCHOOL
70	THE BEACON HALL SCHOOL (BOYS ELEMENTARY)
71	THE BAHAR ELEMENTARY SCHOOL
72	THE BAHAR BOYS HIGH SCHOOL
73	THE BAHAR BOYS ELEMENTARY SCHOOL
74	THE AYAAN PRIMARY SCHOOL GULSHER RUKAN PUR
75	THE ARQAM SCHOOLS MUHAMMAD CAMPUS FOR PRIMARY
76	THE ARQAM HIGH SCHOOL MUSLIM CAMPUS
77	THE ADAM ELEMENTARY SCHOOL SHAMASIA COLONY OKARA
78	TAQWA HIGH SCHOOL FOR BOYS
79	SYED ENGLISH GRAMMER PRIMARY SCHOOL
80	SWEET WAYS SCIENCE SCHOOL (BASIRPUR)
81	SWEET WAYS SCIENCE SCHOOL (FOR BOYS)
82	SUPER MODEL LYCEUM HIGH SCHOOL
83	SUFFA-TUL-MUNIR ELEMENTARY EDUCATIONAL COMPLEX
84	SUFFA EDUCATIONAL COMPLEX HIGH SCHOOL FOR GIRLS (OKARA)

85	SUFFA EDUCATIONAL COMPLEX HIGH SCHOOL FOR BOYS (OKARA)
86	STRONG BASE PUBLIC MIDDLE SCHOOL GOVT. COLONY OKARA
87	SMART PUBLIC PRIMARY SCHOOL MOZA AKBAR OKARA
88	SKILLS LEARNING INSTITUTE HIGHER SECONDARY SCHOOL (BAMA BALA)
89	SKILLS LEARNING INSTITUTE HIGHER SECONDARY SCHOOL
90	SIR SYED HIGHER SECONDARY SCHOOL (BOYS)
91	SIR SYED GIRLS ELEMENTARY SCHOOL
92	SIR SYED BOYS HIGH SCHOOL (JABOKA)
93	SIDDIQUE MEMORIAL PUBLIC ELEMENTARY SCHOOL
94	SHOUKAT MEMORIAL GIRLS ELEMENTARY SCHOOL
95	SHAMEEM EDUCATIONAL COMPLEX (BOYS ELEMENTARY SCHOOL)
96	SHAKIR PUBLIC MIDDLE SCHOOL
97	SHAHEEN MODEL ELEMENTARY SCHOOL
98	SHAHEEN GRAMMAR GIRLS ELEMENTRY SCHOOL,MEHROK KALAN
99	SHAH MUQEEM PUBLIC GIRLS MIDDLE SCHOOL
100	SEHAR PUBLIC GIRLS ELEMENTARY SCHOOL
101	SCHOLAR PUBLIC MODEL GIRLS HIGH SCHOOL (15/1R)
102	SANA SECONDARY PUBLIC SCHOOL
103	SAEED PUBLIC MIDDLE SCHOOL
104	SAAD PUBLIC SCHOOL
105	RYKS BOYS ELEMENTARY SCHOOL SYSTEM
106	ROYAL PUBLIC ELEMENTARY SCHOOL (42-E COLONY OKARA)
107	ROSHAN ISLAM PUBLIC PRIMARY SCHOOL
108	RISING STAR PUBLIC MODEL SCHOOL (QASIM KEY MAHAR BASIRPUR)
109	RISING STAR PUBLIC ELEMENATRY SCHOOL
110	RIAZ-UL-ILM GIRLS ELEMENTARY SCHOOL
111	RIAZ UL QURAN ISLAMIC INSTITUTE SCHOOL
112	RIAZ JUNIOR MODEL ELEMENTARY SCHOOL
113	RENALA GARRISON PUBLIC GIRLS ELEMENTARY SCHOOL (RENALA KHURD)
114	REHMAN PUBLIC MIDDLE SCHOOL (40/3R)
115	REHMAN PUBLIC ELEMENTARY SCHOOL
116	REHMAN JUNIOR MODEL SCHOOL (RANA NURSERY OKARA)
117	REHANA PUBLIC ELEMENTARY SCHOOL (D BLOCK STREET NO 1 OKARA)
118	RAZZAQ EDUCATIONAL COMPLEX GIRLS HIGH SCHOOL GAMBER OKARA CANTT
119	RAVI PUBLIC MODEL ELEMENTARY SCHOOL
120	RAVI PUBLIC ELEMENTARY SCHOOL (USMAN CHOWK MARDANI OKARA)
121	RAJ MEMORIAL PUBLIC SCHOOL (OKARA)
122	RAHI SHAHEED ELEMENTARY SCHOOL JANDRAKA
123	R.B. PUBLIC SCIENCE ELEMENTARY SCHOOL (DEPALPUR)
124	QUAID-E-AZAM PUBLIC MODEL ELEMENTARY SCHOOL
125	QUAD E AZAM PUBLIC MIDDLE GIRLS ELEMENTARY SCHOOL (NAI ABADI SUBHAN SHAH DEPALPUR)
126	PUNJAB SCIENCE HIGH SCHOOL (FOR GIRLS) (FAISAL COLONY OKARA)
127	PUNJAB SCIENCE HIGH SCHOOL (FOR BOYS) (FAISAL COLONY OKARA)
128	PUNJAB PUBLIC ELEMENTARY SCHOOL
129	PUNJAB EDUCATIONAL COMPLEX ELEMENTARY FOR BOYS
130	PRIME PUBLIC HIGH SCHOOL
131	PRIME GIRLS HIGH SCHOOL
132	POWER PUBLIC ELEMENTARY SCHOOL (ISLAMPURA DEPALPUR)
133	PILOT MODEL PUBLIC MIDDLE SCHOOL
134	PARADISE PUBLIC ELEMENTARY SCHOOL
135	PAKISTAN NATIONAL ELEMENTRY SCHOOL SHERGARH
136	PAKISTAN MODEL HIGH SCHOOL, FOR BOYS
137	PAK PUNJAB PUBLIC MODEL GIRLS HIGH SCHOOL
138	PAK EDUCATION GIRLS ELEMENTRY SCHOOL
139	OXFORD EDUCATIONAL COMPLEX SCHOOL 51/2L OKARA
140	OXFORD EDUCATION COMPLEX PRIMARY SCHOOL (51/2.L)
141	OK PUBLIC ELEMENTARY SCHOOL
142	NOVELITY RISING PUBLIC ELEMENTARY SCHOOL

143	NOOR ILM PUBLIC PRIMARY SCHOOL
144	NISHAN E HAIDER MODEL GIRLS ELEMENTARY SCHOOL (CHAK 11/1.R)
145	NIMRA GRAMMER ELEMENTARY SCHOOL
146	NEW ZIA EDUCATIONAL COMPLEX PRIMARY SCHOOL
147	NEW USAMA PUBLIC MIDDLE SCHOOL (31/2-L)
148	NEW SANA ELEMENTARY SCHOOL
149	NEW QIADAT GIRLS ELEMENTARY SCHOOL
150	NEW PARADISE SCHOOL SYSTEM GIRLS ELEMENTARY SCHOOL
151	NEW IQRA SCHOOL SYSTEM (3/1AL RENALA KHURD)
152	NEW IQRA RAUZA TUL ATFA GIRLS ELEMENTRY SCHOOL
153	NEW IQRA MADINA TUL ATFAL SCHOOL SYSTEM (PRIMARY)
154	NEW IQRA ISLAMIA PUBLIC ELEMENTARY SCHOOL (K. PLOT)
155	NEW GAZI PUBLIC SCHOOL CHAK NO 2/1A/L
156	NEW BRIGHT FUTURE ELEMENTARY SCHOOL
157	NEW ALI GARH PUBLIC ELEMENTARY SCHOOL (ZAFAR COLONY OKARA)
158	NEW AL-ILM SCIENCE GRAMMAR ELEMENTARY SCHOOL ADDA SATGHARA
159	NEW ABDALI GIRLS MODEL MIDDLE SCHOOL
160	NEST PRIMARY SCHOOL
161	NEST ELEMENTARY SCHOOL
162	NATIONAL PUBLIC GIRLS MIDDLE SCHOOL
163	NATIONAL CENTRE REHABILITATION FOR CHILD LABOURS BOYS E/S
164	NAMAL PUBLIC MODLE ELEMENTARY SCHOOL
165	NAEEMIAN GIRLS HIGHER SECONDARY SCHOOL (MOHALLA EID GAH HAVELI LAKHA)
166	NADIR GRAMMAR PUBLIC BOYS ELEMENTARY SCHOOL (MOUZA AKBAR)
167	MZS GIRLS HIGH SCHOOL OF SCIENCE
168	MUSLIM PUBLIC GIRLS HIGH SCHOOL
169	MUSLIM MODEL GIRLS ELEMENTARY SCHOOL (RAJOWAL)
170	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL 8/4L
171	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL 42/4L
172	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL 41/A-4L
173	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL 4/4L
174	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL 30-D
175	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL (7/4L)
176	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL (39/A-4L)
177	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL (35-D DEPALPUR)
178	MUSLIM HANDS COMMUNITY MODEL PRIMARY SCHOOL
179	MUQADDAS ISLAMIC MODEL GIRLS ELEMENTARY SCHOOL (CHISHTI QUTAB DIN DEPALPUR OKARA)
180	MUMTAZ PUBLIC GIRLS MIDDLE SCHOOL
181	MUHAMMADIA ISLAMIA BASIC GIRLS ELEMENTARY SCHOOL (NASIM FATIMA COLONY OKARA)
182	MUHAMMADI MODEL BOYS ELEMENTARY SCHOOL
183	MUHAMMADI MODEL BOYS ELEMENTARY SCHOOL
184	MUHAMMAD ALI JINNAH GIRLS HIGH SCHOOL
185	MUBEEN GRAMMAR SCHOOL ELEMETANRY STADIM ROAD MANZOORABAD OKARA
186	MORNING STAR PUBLIC SCHOOL (AKBAR OKARA)
187	MORNIG STAR PUBLIC MIDDLE SCHOOL
188	MISALI SHAH MUQEEM MODEL SCHOOL
189	MISALI SCIENCE SECONDARY SCHOOL (36/4L)
190	MISALI ELEMENTARY MODEL SCHOOL FOR GIRLS
191	MINHAJ-UL-QURAN GIRLS ELMENTARY SCHOOL (HAVELI LAKHA DEPALPUR)
192	MINHAJ-UL-QURAN BOYS HIGH SCHOOL (HAVELI LAKHA DEPALPUR)
193	MILLAT PRIMARY SCHOOL
194	MEHTAAB AZIZ PUBLIC GIRLS ELEMENTARY SCHOOL (1/1.AL)
195	MARTHAN CASTLE PUBLIC MIDDLE SCHOOL , ZIA-UD-DIN COLONY DEPALPUR DISTT OKARA
196	MANZOOR UL FARID ELEMENTARY SCHOOL
197	MAJOR TUFAIL SHAHEED PUBLIC BOYS HIGH SCHOOL

198	MAHD PUBLIC BOYS ELEMENTARY SCHOOL (53/3R)
199	MADINA-TUL-ILAM PUBLIC GIRLS HIGH SCHOOL
200	MADINA MODEL MIDDLE SCHOOL.(33/2RA)
201	M.Z. GIRLS ELEMENTARY SCHOOL
202	M.J MODEL PUBLIC MIDDLE SHCOOL
203	LYCEUM GRAMMAR EDUCATION COMPLEX GIRLS HIGH SCHOOL,
204	LIVING STONES CHURCH ELEMENTARY SCHOOL FOR BOYS (AHMAD TOWN OKARA)
205	LIVING STONE CHURCH HIGH SCHOOL
206	LITTLE ANGEL ELEMENTARY SCHOOL (14/GD)
207	LIMS EDUCATION COMPLEX FOR BOYS ELEMENTARY SCHOOL
208	LEARNING GRAMMAR PRIMARY SCHOOL CHAK NO.20/2L OKARA
209	LEARNING GRAMMAR ELEMENTARY SCHOOL
210	LAUREL GIRLS ELEMENTARY SCHOOL PIPLI ROAD SHARIF WALA
211	LAHORE PUBLIC ELEMENTARY SCHOOL FOR GIRLS
212	LAHORE HIGH SCHOOL OF SCIENCE FOR GIRLS
213	KNOWLEDGE INITIATOR PUBLIC SECONDARY SCHOOL FOR BOYS
214	KNOWLEDGE HOUSE BOYS ELEMENTARY SCHOOL
215	KNOWLEDGE CARE GIRLS MIDDLE SCHOOL (JALAL KOT)
216	KIDS COTTAGE FOR GIRLS ELEMENTARY SCHOOL (5/4L OKARA)
217	KHURSHEED PRIMARY SCHOOL
218	KHURSHEED ISLAMIC GIRLS ELEMENTARY SCHOOL
219	KHADIM ELEMENTARY SCHOOL SYSTEM
220	KAHNUR EDUCATION HOUSE PRIMARY SCHOOL
221	JINNAH PUBLIC MODEL ELEMENTARY SCHOOL
222	JINNAH PUBLIC GIRLS ELEMENTARY SCHOOL
223	JINNAH MODEL ELEMENTARY SCHOOL
224	ISLAMIC PUBLIC MODEL BOYS ELEMENTARY SCHOOL
225	ISLAMIA PUBLIC MIDDLE SCHOOL (KHAN COLONY OKARA)
226	ISLAMIA PUBLIC ELEMENTARY SCHOOL JANDRAKA
227	ISLAMIA MODEL SCHOOL (PRIMARY) (LASHARI)
228	ISLAMIA DECENT PUBLIC PRIMARY SCHOOL
229	IQRA PUBLIC SCIENCE SCHOOL
230	IQRA ISLAMIA PRIMARY SCHOOL
231	IQRA ELEMENTARY PUBLIC SCHOOL
232	IQRA ELEMENTARY BOYS SCHOOL SYSTEM (BASHARAT PARK OKARA)
233	IQRA EDUCATIONAL INSTITUTE ELEMENTARY SCHOOL (33/2R OKARA)
234	INTERNATIONAL ISLAMIC UNIVERSITY ISLAMABAD SCHOOLS OKARA CAMPUS BOYS ELEMENTERY SCHOOL
235	IMPERIAL SCIENCE ELEMENTARY PUBLIC SCHOOL (25/2-R)
236	IJAZ SHAHEED MEMORIAL HIGH SCHOOL RUKANPURA TEH DEPALPUR DISTT OKARA
237	IJAZ HUSSAIN EDUCATIONAL COMPLEX FOR BOYS HIGH SCHOOL (33/4L)
238	IBRAHIM ELEMENTARY PUBLIC SCHOOL
239	HIRA ELEMENTARY SCHOOL SYSTEM FOR BOYS AZIZ TOWN RENALA KHURD OKARA
240	HAVELI GRAMMAR BOYS MIDDLE SCHOOL
241	HAMZA EDUCATIONAL COMPLEX ELEMENTARY SCHOOL
242	HAMAS PUBLIC MIDDLE SCHOOL 24 GD, OKARA
243	HAADIA EDUCATIONAL COMPLEX GIRLS ELEMENTARY SCHOOL (45/3R)
244	HAADIA EDUCATIONAL COMPLEX GIRLS ELEMENTARY SCHOOL
245	GHOUSIA PUBLIC MIDDLE SCHOOL
246	GHAZALI MODEL PUBLIC SCHOOL
247	GHAZALI MODEL PUBLIC SCHOOL
248	GHALIB PUBLIC GIRLS ELEMENTARY SCHOOL (KOT GHULAM MUHAMMAD MOZA ANAYAT KEY OKARA)
249	GEMS SCHOOL SYSTEM ELEMENTARY SCHOOL
250	GALAXY EDUCATIONAL COMPLEX ELEMENTARY SCHOOL
251	FEDERAL GROUP OF SCHOOLS GIRLS ELEMENTARY (ISLAM PUR DEPALPUR)
252	FATIMA JINNAH GIRLS HIGH SCHOOL (CHURASTA MIAN KHAN DEPALPUR)
253	FALCON PUBLIC SCHOOL FOR BOYS
254	FALCON PUBLIC HIGH SCHOOL FOR GIRLS

255	FALCON ELEMENTARY SCHOOL (HAVELI LAKHA DEPALPUR)
256	FAKHAR PUBLIC PRIMARY SCHOOL
257	FAIZAN-E-GUNJ SHAKAR WALFARE ELEMENTARY SCHOOL
258	FAHAD JUNIOR ELEMENTARY SCHOOL (HAVELI LAKHA)
259	EMAN PUBLIC ELEMENTRY SCHOOL
260	ELAHI GIRLS ELEMENTARY SCHOOL
261	EFA SCHOOL SYSTEM
262	EFA SCHOOL STSTEM (CITY CAMPUS)FOR GIRLS HIGH
263	EDUCATOR GRAMMAR GIRLS HIGH SCHOOL GAMBER ROAD MALGADHA CHOWK OKARA
264	EDUCATIONAL PARADISE PUBLIC BOYS ELEMENTARY SCHOOL (NEHRANWALA TEHSIL DEPALPUR DISTRICT OKARA)
265	EDUCATION ELEMENTARY SCHOOL
266	DISTRICT PUBLIC HIGHER SECONDARY SCHOOL FOR GIRLS DEPALPUR
267	DISTRICT PUBLIC HIGHER SECONDARY SCHOOL (FOR GIRLS)
268	DAR-UL-ISLAMIA PUBLIC PRIMARY SCHOOL
269	DAR-E-MADINA ELEMENTARY SCHOOLS
270	DAR-E-ARQAM BOYS HIGH SCHOOL (GAMBER OKARA CANTT)
271	DAR-E-ARQAM BOYS HIGH SCHOOL
272	DAR-E ARQAM BOYS HIGH SCHOOL RAJOWAL CAMPUS
273	DAR E ARQAM SCHOOLS FOR (BOYS HIGH)
274	DAOOD SALAR SCHOOL (JANDRAKA)
275	CRESCENT PUBLIC GIRLS HIGH SCHOOL (FAISAL MEHMOOD COLONY OKARA)
276	CONVENT BOYS HIGH SCHOOL (6/4.L)
277	CONVENT BOYS HIGH SCHOOL
278	COMPREHENCIVE SCIENCE GIRLS HIGH SCHOOL
279	CITY GRAMMAR SCHOOL OKARA
280	CHIRAAG SCHOOL SYSTEM GIRLS ELEMENTARY
281	BULAND PUBLIC BOYS MIDDLE SCHOOL
282	BRIGHTEN ENGLISH BOYS ELEMENTARY SCHOOL
283	BRIGHT STAR PUBLIC BOYS ELEMENTARY SCHOOL
284	BRIGHT FUTURE GIRLS ELEMENTARY SCHOOL
285	BRIGHT FUTURE BOYS ELEMENTARY SCHOOL
286	BRIGHT CAREER GIRLS ELEMENTARY SCHOOL (CHUCHAK)
287	BLOOM FIELD GRAMMAR MODEL MIDDLE SCHOOL (HAVELI)
288	BLOOM FIELD GRAMMAR MIDDLE SCHOOL
289	BILAL PUBLIC GIRLS MIDDLE SCHOOL (CHOWK BHARPUR SHAH)
290	BAHAUDDIN ZAKARIYA GIRLS HIGH SCHOOL FARID NAGAR GAMBER OKARA CANTT
291	BAB-UL-ILM PUBLIC MODEL ELEMENTARY SCHOOL
292	AYESHA MODEL PUBLIC ELEMENTARY SCHOOL (11/1.RA)
293	ATTIQUE PUBLIC GIRLS HIGH SCHOOL (DUBAI TOWN OKARA)
294	ANMOL PUBLIC SCHOOL (BASTI QAIMPUR OKARA)
295	ANJUM PUBLIC MODEL ELEMENTARY SCHOOL (PATHAN KOT DEPALPUR)
296	ANJUM MEMORIAL BOYS PUBLIC MIDDLE SCHOOL,CHRISTIAN COLONY MAIN STREET OKARA
297	AMNA PUBLIC PRIMARY SCHOOL (CHAK BAWA)
298	AMIN PUBLIC GIRLS ELEMENTARY SCHOOL (31/2.L)
299	AMEN MEMORIAL ELEMENTARY SCHOOL
300	ALPHA EDUCATIONAL COMPLEX ELEMENTARY SCHOOL
301	ALLIED SCHOOLS FOR GIRLS HIGH SCHOOL
302	ALLIED SCHOOL RAZA BUKHARI CAMPUS FOR GIRLS HIGH
303	ALLIED SCHOOL RAZA BUKHARI CAMPUS FOR BOYS HIGH
304	ALLIED SCHOOL MUHAMMADAN CAMPUS BOYS HIGH SCHOOL (GAMBER OKARA CANTT)
305	ALLIED SCHOOL BOYS SECONDARY SCHOOL HORIZEN CAMPUS
306	ALLIED SCHOOL (GIRLS HIGH SCHOOL)
307	ALLIED SCHOOL (FOR GIRLS HIGH) DEPALPUR CAMPUS
308	ALLIED SCHOOL (FOR BOYS HIGH) DEPALPUR CAMPUS
309	ALLIED SCHOOL (AL MANZOOR CAMPUS) (BASIRPUR)

310	ALLIED SCHOOL (BOYS HIGH SCHOOL),
311	ALLIED GIRLS HIGH SCHOOL RAZZAQIA CAMPUS DEPALPUR
312	ALLIED GIRLS HIGH SCHOOL CITY CAMPUS (DEPALPUR)
313	ALLIED BOYS HIGH SCHOOL RAZZAQIA CAMPUS DEPALPUR
314	ALLIED BOYS HIGH SCHOOL CITY CAMPUS
315	ALLAMA IQBAL MODEL BOYS ELEMENTARY SCHOOL
316	ALLAMA IQBAL BOYS PUBLIC MIDDLE SCHOOL CHAK NO.12/4L OKARA
317	ALLAMA IQBAL BOYS PUBLIC MIDDLE SCHOOL
318	ALKOUSAR GIRLS ELEMENTARY SCHOOL
319	ALI PUBLIC MODEL SCHOOL FOR GIRLS
320	ALI PUBLIC MIDDLE SCHOOL
321	ALI PUBLIC ELEMENTARY SCHOOL
322	ALI PUBLIC BOYS ELEMENTARY SCHOOL (27/2L)
323	ALI MODEL GIRLS HIGH SCHOOL
324	ALI MAHI ELEMENTARY PUBLIC SCHOOL
325	ALI FALCON PUBLIC HIGH SCHOOL
326	ALI EDUCATIONAL COMPLEX HIGH SCHOOL (HUJRA)
327	ALEEZA ELEMENTARY PUBLIC SCHOOL
328	ALEEZA BOYS ELEMENTARY PUBLIC SCHOOL
329	AL-TAYYAB PUBLIC PRIMARY SCHOOL
330	AL-SIDDIQUE ISLAMIC GIRLS HIGH SCHOOL
331	AL-SIDDIQUE GIRLS MODEL ELEMENTARY SCHOOL
332	AL-SAAD ELEMENTARY SCHOOL
333	AL-SAAD GIRLS HIGH SCHOOL SYSTEM (44/GD)
334	AL-RAAZI GRAMMAR ELEMENTARY SCHOOL
335	AL-QALAM PUBLIC GIRLS MIDDLE SCHOOL (FIRDOUS TOWN OKARA)
336	AL-QALAM EDUCATIONAL COMPLEX PRIMARY SCHOOL
337	AL-NOOR SCIENCE PRIMARY SCHOOL
338	AL-NOOR PUBLIC MODEL ELEMENTARY SCHOOL
339	AL-NOOR PUBLIC ELEMENTARY SCHOOL
340	AL-NOOR MODEL GIRLS HIGH SCHOOL
341	AL-NOOR EDUCATION HOUSE FOR BOYS ELEMENTARY
342	AL-NAQEEB GIRLS ELEMENTARY SCHOOL
343	AL-MUBASHAR PUBLIC ELEMENTARY SCHOOL
344	AL-MEERAM PUBLIC PRIMARY SCHOOL
345	AL-MANNAN PUBLIC ELEMENTARY SCHOOL (17/1.R)
346	AL-MADINA PUBLIC MIDDLE SCHOOL
347	AL-KHANSA ISLAMIC IDEAL BOYS HIGH SCHOOL
348	AL-KARAM GIRLS PUBLIC HIGH SCHOOL
349	AL-JAMAL PUBLIC HIGH SCHOOL
350	AL-ILM GIRLS ELEMENTARY SCHOOL (7/1L)
351	AL-HAREEM SCIENCE PRIMARY SCHOOL
352	AL-HADI GIRLS PUBLIC ELEMENTARY SCHOOL
353	AL-FATIMA PUBLIC MIDDLE SCHOOL (KHAN COLONY OKARA)
354	AL-BASIR MODEL GIRLS HIGH SCHOOL (BASIRPUR)
355	AL-BASIR MODEL BOYS HIGH SCHOOL (BASIRPUR)
356	AL-AZAM GRAMMER PRIMARY SCHOOL MAROLA SHARIF DISTRICT OKARA
357	AL-ASAR ISLAMIC GIRLS ELEMENTARY SCHOOL
358	AL TARIQ SHAHEED MODEL MIDDLE SCHOOL (6/1.AL)
359	AL RIAZ PUBLIC GIRLS ELEMENTARY SCHOOL
360	AL REHMAT PUBLIC MIDDLE SCHOOL (33/1AL)
361	AL RAZZAQ PUBLIC ELEMENTARY SCHOOL
362	AL RAZZAQ PUBLIC ELEMENTARY SCHOOL
363	AL RAYAN ELEMENTARY SCHOOL SYSTEM
364	AL RASHEED PUBLIC PRIMARY SCHOOL
365	AL RASHEED PUBLIC GIRLS ELEMENTARY SCHOOL
366	AL MUZAFFAR PUBLIC SCHOOL FARIDA ABAD
367	AL MUSLIM ELEMENTARY SCHOOL (HUJRA)
368	AL MUNAWAR MODEL PUBLIC ELEMENTARY SCHOOL

369	AL MADINA PUBLIC GIRLS MIDDLE SCHOOL
370	AL MADINA PUBLIC GIRLS HIGH SCHOOL (39-D)
371	AL MADEENA PUBLIC GIRLS MIDDLE SCHOOL
372	AL JANAT PUBLIC ELEMENTARY SCHOOL
373	AL HUDA EDUCATIONAL COMPLEX BOYS HIGH SCHOOL
374	AL HAYAT ISLAMIC GIRLS ELEMENTARY SCHOOL
375	AL FURQAN EDUCARE ELEMENTARY SCHOOL
376	AL FATHE PUBLIC ELEMENTARY SCHOOL (AZIZ PARK)
377	AL FARID ELEMENTARY SCHOOL (BASIRPUR)
378	AL FARID EDUCATIONAL COMPLEX GIRLS ELEMENTARY SCHOOL (CHISHTI SHAM DIN)
379	AL CHARAGH PUBLIC SCHOOL (39-D)
380	AL AZIZ PUBLIC HIGH SCHOOL (5/A4L)
381	AL ARIF ENGLISH MODEL GIRLS MIDDLE SCHOOL (SABIR PIA TOWN OKARA)
382	AIMS SCHOOL SYSTEM (GASHKORI OKARA)
383	AIMS ELEMENTARY SCHOOL (SATGHARA)
384	AHMAD PUBLIC BOYS ELEMENTARY SCHOOL (CHAK BAWA HAVELI LAKHA)
385	AHMAD EDUCATIONAL COMPLEX GIRLS ELEMENTARY SCHOOL
386	AFZAL SCIENCE PRIMARY SCHOOL & ACADEMY
387	AFAQ RAZZA PRIMARY SCHOOL
388	ADNAN PUBLIC ELEMENTARY SCHOOL
389	ABU BAKAR ISLAMIC PUBLIC ELEMENTARY SCHOOL
390	ABDULLAH PUBLIC ELEMENTARY SCHOOL
391	ABDULLAH PUBLIC BOYS ELEMENTARY SCHOOL
392	ABDULLAH PUBLIC BOYS ELEMENTARY SCHOOL
393	A.M. SCIENCE BOYS ELEMENTARY SCHOOL
394	ZULFIQAR MODEL PUBLIC ELEMENTARY SCHOOL
395	ZOHRA GIRLS HIGH SCHOOL MODEL TOWN DEPALPUR
396	ZOHRA BOYS HIGH SCHOOL MODEL TOWN DEPALPUR
397	ZIA UL ISLAM GIRLS HIGH SCHOOL (46/3R)
398	ZIA PUBLIC MODEL ELEMENTARY SCHOOL
399	ZESHAN GRAMMAR GIRLS HIGH SCHOOL (GOGERA)
400	ZAKI ENGLISH GRAMMAR BOYS ELEMENTARY SCHOOL
401	ZAK STAR GIRLS ELEMENTARY SCHOOL
402	ZAINAB EDUCATION CAMPUS ELEMENTARY SCHOOL
403	ZAIDI SCIENCE GIRLS ELEMENTARY SCHOOL
404	ZAHIDA FOUNDATION HIGH SCHOOL
405	WHITE ROSE SCHOOL SYSTEM AMEER CAMPUS ELEMENTARY SCHOOL GOVT.COLONY OKARA
406	VISION ISLAMIC GIRLS ELEMENTARY SCHOOL
407	VILLAGE PUBLIC HIGH SCHOOL FOR GIRLS MOUZA AKBAR OKARA
408	VILLAGE CITY SCHOOL ELEMENTARY AMIN CAMPUS
409	USWA MUZAFFAR ELEMENTARY SCHOOL
410	USMAN PUBLIC ELEMENTARY SCHOOL
411	USAMA PUBLIC GIRLS MIDDLE SCHOOL
412	USAMA NAZEER PUBLIC ELEMENTARY SCHOOL
413	UNIQUE JUNIOR & HIGH SCHOOL (FOR BOYS) OKARA CAMPUS, NAWAB COLONY OKARA

Annexure-DEA-Okara-G

32.4.6 Irregular expenditure on furniture & construction work-Rs 17.624 million

CEO DEA Okara			
Name of School	Name of Service provider / Supplier	Description of work / purchase	Amount
GGHS 24/2R Okara	Meher Enterprises	Cement, Crush Sand	74,900
	Meher Enterprises	Paint material	40,000
	Global Trading Co.	Water pump	33,000
	Global Trading Co.	Sanitary fitting material	35,000
	Basit & Co	Tiles	74,000
	Global Trading Co.	Toilet accessories	54,600
	Basit & Co	Deep drilling	38,500
	Basit & Co	Water pump fence	20,000
GHS 32/2L Okara	Meher Enterprises	RO plant, water tank with fitting	60,000
	SA Enterprises	Crush stone & Clay	16,950
	SA Enterprises	Cement.	72,000
	SA Enterprises	Sanitary fitting material	36,180
	SA Enterprises	Water Tank with fitting	22,907
	SA Enterprises	Paint material	27,023
	SA Enterprises	Labour for tile fixing	50,000
	SA Enterprises	Labour for sanitary fitting	10,000
GHS 18/GD Okara	SA Enterprises	Labour for Paint	10,000
	Meher Enterprises	RO plant, water tank with fitting	60,000
	SA Enterprises	Doors and fitting	55,117
	SA Enterprises	Tiles etc	64,975
	SA Enterprises	Sanitary fitting material	40,355
	SA Enterprises	Construction material	74,940
	SA Enterprises	Water tank, pipes & other material	74,955
	SA Enterprises	Sanitary fitting material	31,320
GGHSS 18/GD Okara	SA Enterprises	Labour for civil work	49,500
	SA Enterprises	Labour for paint & tiles	30,000
	SA Enterprises	Labour for plumbing work	13,000
	HB Traders	Bricks	36,660
	HB Traders	Cement	51,100
	HB Traders	Construction material	50,300
	HB Traders	Tiles	74,815
	HB Traders	Tiles & other material	42,125
GGHS 38/2 RA Okara	HB Traders	Labour for const work	40,000
	HB Traders	Labour for tiles	30,000
	HB Traders	Labour for plumbing work	5,000
	HB Traders	Tiles & other material	60,000
GGHS Ghaziabad	Meher Enterprises	Tiles & other material	198,000
	Meher Enterprises	Const of wall	196,000
	Meher Enterprises	RO plant, water tank with fitting	78,500
	Meher Enterprises	Sanitary fitting material	22,500
GGHS Ghaziabad	SA Enterprises	Sanitary fitting material	73,950
	SA Enterprises	Plumber 5 bath	66,000
	SA Enterprises	Cement	55,950
	SA Enterprises	Sand & Bajri	39,000
	SA Enterprises	Iron angle, door etc.	31,950
	Khokhar Traders	Marbal	122,220
	Ahsan Enterprises	Water tank etc	59,945
Dy DEO WEE Renala Khurd			
GGPS 4/1AL, KalanRenalaKhurd	M/S Adnan Construction Company	Retrofitting of partially dangerous school building	993,454

GGPS 3/1 L RenalaKhurd	M/S Adnan Construction Company	Construction of brick wall	498,048
GGES ChuchakRenalaKh urd	M/S Tariq Construction Company	Construction of brick wall	638,169
GGES 20/1AL RenalaKhurd	Crescent Wood & Steel Furniture	Desk Benches	434,500
	Crescent Wood & Steel Furniture	Furniture	369,450
	Crescent Wood & Steel Furniture	Desk etc.	398,000
Total			5,834,858

Name of School	Financial Year	Total Expenditure
Dy DEO WEE Okara		
GGES 35/2RA	2022-23	1,180,991
GMPD 36-37/2RA	2023-24	668,914
GMES 45/3R	2023-24	663,945
GGPS 15/1R	2023-24	717,000
GGCMPS 18/4-L	2023-24	1,176,500
GGES Meerak	2023-24	676,000
GMPS 11/1R	2023-24	1,164,000
GGPS 13/4-L	2022-23	570,392
GGPS 13/4-L	2023-24	1,685,124
Dy DEO WEE Renala Khurd		
GGES 20/1AL RenalaKhurd	2020-21	2,089,650
GGES Chuchak, RenalaKhurd	2022-23	698,169
GGPS 3/1L RenalaKhurd	2022-23	500,000
Total		11,790,685

Annexure-DEA SKP- C

33.4.1 Irregular procurement in violation of PPRA Rules - Rs 3.085 million

Description	Document Date	Amount	Vendor Name
Purchase of Plant and Machinery	22.02.2024	149,860	M/S Anwar Traders
Transport	08.06.2024	106,175	
Stationery	08.06.2024	74,977	
Stationery	22.02.2024	74,965	
Stationery	19.10.2023	74,942	
Stationery	20.03.2024	74,930	
Stationery	24.06.2024	74,930	
Purchase of Plant and Machinery	20.03.2024	74,930	
Purchase of Plant and Machinery	24.06.2024	74,930	
Stationery	29.05.2024	74,753	
Stationery	08.05.2024	74,706	
Stationery	22.02.2024	74,694	
Printing and publication	20.03.2024	74,340	
Printing and publication	04.05.2024	74,340	
Printing and publication	24.06.2024	74,340	
Stationery	04.12.2023	74,068	
Stationery	21.09.2023	73,000	
Printing and publication	04.12.2023	70,800	
Cost of Other Stores	24.06.2024	69,738	
R&M of Machinery and Equipment	13.06.2024	62,300	
Transport	21.09.2023	60,490	
Others	07.03.2024	54,400	
Others	22.02.2024	49,620	
Others	07.03.2024	49,560	
Cost of Other Stores	08.06.2024	47,790	
Others	08.05.2024	47,035	
Others	21.09.2023	46,816	
Transport	04.05.2024	45,453	
Others	08.06.2024	45,000	
Others	08.06.2024	43,607	
Transport	13.06.2024	41,374	
Others	13.06.2024	41,049	
Purchase of Furniture and Fixture	21.09.2023	38,940	
Stationery	26.10.2023	37,341	
Others	19.10.2023	36,000	
Furniture and Fixtures	24.06.2024	35,500	
Transport	04.05.2024	35,200	
Others	19.10.2023	35,000	
Others	19.10.2023	33,836	
Transport	29.05.2024	33,477	
Transport	22.02.2024	32,531	

Others	24.06.2024	31,860	
Stationery	19.10.2023	31,270	
R&M of Machinery and Equipment	07.03.2024	30,994	
Transport	04.12.2023	30,700	
Transport	19.10.2023	30,682	
Cost of Other Stores	24.06.2024	30,185	
R&M of Machinery and Equipment	13.06.2024	27,210	
Others	19.10.2023	26,774	
Others	07.03.2024	26,237	
Exhibitions, Fairs and Other National Celebration	19.10.2023	25,000	
Exhibitions, Fairs and Other National Celebration	19.10.2023	25,000	
Furniture and Fixtures	21.03.2024	25,000	
Others	04.12.2023	24,733	
Others	13.06.2024	20,609	
R&M of Machinery and Equipment	19.10.2023	20,000	
Others	29.05.2024	19,190	
R&M of Machinery and Equipment	29.05.2024	18,000	
Others	07.03.2024	17,600	
R&M of Machinery and Equipment	29.05.2024	17,500	
Others	21.09.2023	17,216	
R&M of Machinery and Equipment	21.09.2023	16,100	
Others	29.05.2024	15,890	
R&M of Machinery and Equipment	04.12.2023	14,000	
R&M of Machinery and Equipment	20.03.2024	12,710	
Others	04.12.2023	12,000	
R&M of Machinery and Equipment	22.02.2024	11,347	
R&M of Machinery and Equipment	19.10.2023	11,000	
Others	19.10.2023	10,562	
Uniforms and protective clothing	29.05.2024	9,971	
R&M of Machinery and Equipment	19.10.2023	8,700	
		3,085,777	

Annexure-DEA-SKP-D

33.4.2 Non recovery of auction amount of Rs11.694 million

Agriculture land

Sr No	Duration of lease	Amount due with 10% annual increase per annum	Amount Deposited	Difference
1	11/11/19 TO 11/11/20	1,167,250	291812	875,438
2	12/11/20 TO 12/11/21	1,283,975	0	1,283,975
3	12/11/21 TO 12/11/22	1,412,373	0	1,412,373
4	12/11/22 TO 12/11/23	1,553,610	0	1,553,610
5	12/11/23 TO June 24	906272.5	0	1,061,634
		6323480.5		6,187,029

Fish farm

Sr No	Date	Amount due with 10% annual increase per annum	Amount Deposited	Difference
1	11/11/19 TO 11/11/20	1265000	632500	632500
2	12/11/20 TO 12/11/21	1265000	0	1265000
3	12/11/21 TO 12/11/22	1265000	0	1265000
4	12/11/22 TO 12/11/23	1265000	0	1265000
5	12/11/23 TO June 24	1080384	0	1080384
		6140384		5,507,884

Govt. Education Complex Nangal Sahdan Muridke

Year	No. of Properties A	Amount due with 10% annual increase per shop B	Total Amount due with 10% annual increase per month C	Non recovery C x 12 months
2019	9	7,000	63,000	756,000
2020	9	7,700	69,300	831,600
2021	9	8,470	76,230	914,760
2022	9	9,317	83,853	1,006,236
2023	9	10,249	92,238	1,106,860
				4,615,452

MarketGovt. The Quaid School Farooqabad Sheikhupura

2019	7	3,750	26,250	315,000
2020	7	4,125	28,875	346,500
2021	7	4,538	31,763	381,150
2022	7	4,991	34,939	419,265
2023	7	5,490	38,433	461,192
				1,923,107

GodownGovt. Jamia Bat-ul-Makarm Rehmat Colony Sheikhupura

2019	1	29,000	29,000	348,000
2020	1	31,900	31,900	382,800
2021	1	35,090	35,090	421,080
2022	1	38,599	38,599	463,188
2023	1	42,459	42,459	509,507
				2,124,575

Canteen Govt. Education Complex Nangal Sahdan Muridke

2019	1	10,000	10,000	120,000
2020	1	11,000	11,000	132,000
2021	1	12,100	12,100	145,200
2022	1	13,310	13,310	159,720
2023	1	14,641	14,641	175,692
				732,612

Annexure-DEA SKP-E

33.4.3 Non-registration of Private schools & non imposition of penalty Rs 7.617 million

Sr. No.	School Name with Address	Level of School	Registration Fee (Rs)	Penalty (Rs)
1	Agosh Public Model School Asifa Abad Colony Sui Gas Road Sharqpur Khurd	M	6000	20000
2	Aim English High School Imran Park Wandala Dial Shah	H	9000	20000
3	Al Aloom School System Imamia Colony Main Imamia Colony Wandala Dial Shah Ferozewala	M	6000	20000
4	Al Aqib Model School Ferozwala Bazar	M	6000	20000
5	Al Farabi School Imamia Colony Main Imamia Colony Wandala Dial Shah Ferozewala	M	6000	20000
6	Al Hamad School Sui Gas Road Sui Gas Raod Wanda Dial Shah	H	9000	20000
7	Al Hamza School Asifa Abad Colony Sui Gas Road Sherqpur Khurd	M	6000	20000
8	Al Madina School Sui Gas Road Near Sunyara Wali Masjid Sherqpur Khurd	M	6000	20000
9	Al Mujahid High School Mustafa Abad Mustafa Abad Wandal Dial Shah	H	9000	20000
10	Al Naimat School Khaki Bud Bazar Nizam Pur Dakha Bado Puli	H	9000	20000
11	Al Qasim Public School Nizapura Bud Bazar Nizam Pur Dakha Bado Puli	H	9000	20000
12	Al Shamish Educator Basti Imran Park Imran Park Wandala Dial Shah	H	9000	20000
13	Al Suffa School Chowk Scheme No 3 Mohalla Noor Shah Kot Abdul Malik, Ferozewala	H	9000	20000
14	Al Syed Superior Education School Rat Garh	H	9000	20000
15	Al Tahsi School Tibba Rehmat Pura Imamia Colony Rehmat Pura	M	6000	20000
16	Ali Grammer School Malo Wala Bazar Kot Abdul Malik, Ferozewala	M	6000	20000
17	Allam Iqbal School Nizapura Rehman City Bud Bazar Nizam Pur Dakha Bado Puli	H	9000	20000
18	Aps Shooling System Waris Town Wandal Dial Shah	P	6000	20000
19	Aziz Public School Main Stop Bharth	H	9000	20000
20	Bright Angel School Bhullay Baneawal	H	9000	20000
21	Bright Future School Chowk Scheme No 3 Mohalla Noor Shah Kot Abdul Malik, Ferozewala	H	9000	20000
22	Chand Public High School Khaki Rehman Town Khaki	H	9000	20000
23	City Public School Main 40 Foota Bazar Kot Abdul Malik, Ferozewala	H	9000	20000
24	Dar Arqam School Main Canal Road Main Canal Road Barkt Town Near Habib Flour Mills	P	6000	20000
25	Dar e Arqam School Mian Sargodha Road	H	9000	20000
26	Dar Ul Sufa Middle School Opposite Noor Masjid Rehmat Colony Wandala Dial Shah	M	6000	20000
27	Decent Model School Rehman Townsui Gas Chowk Nizam Pur Dakha Ferozewala	H	9000	20000
28	Decent School System Goil Stop	H	9000	20000
29	Dm Model School Village Aman Pura	H	9000	20000
30	English Grammer School Sui Gas Road Near Sunyara Wali Masjid Sherqpur Khurd	M	6000	20000
31	Gateway Public School Street No 5 Rachna Town	H	9000	20000
32	Genious Grammar School Village Aman Pura	H	9000	20000
33	Green Dot School Village Sharqpur Khurd Ferozewala	M	6000	20000
34	Green Public School Double Storey Masjid Rachna Town	P	6000	20000
35	Ideal Future School Nizampura Rehman Town Nizam Pura Ferozewala	P	6000	20000
36	Ideal School Rachna Town Main Bazar Rachna Town	H	9000	20000
37	Iqra Baitul Itfal High School Rajpoot Town Chowk Scheme No 3 Mohalla Noor Shah Kot Abdul Malik, Ferozewala	H	9000	20000
38	Iqra Model School Village Aman Pura	H	9000	20000
39	Iqra Public School Main Stop Karool	H	9000	20000
40	Iqra Rozatul Itfal Aslamic School Dubai Chowk Wandala Dial Shah Near Dubai Chowk	P	6000	20000

41	Iqra Tu Hasan Atfal Trust Millat Park Millat Park Wandala Dial Shah	M	6000	20000
42	Irfan Model School Village Aman Pura	H	9000	20000
43	Islamic Educational Model School Dandian Gaon	H	9000	20000
44	Ispair School Zimidar Colony Boota Park Main Bazar Boota Park Wandala Dial Shah	M	6000	20000
45	Jak And Jel School Imamia ColonyMain Imamia Colony Wandala Dial Shah Ferozewala	M	6000	20000
46	Kanzul Aman Baldia Road Rachna Town	M	6000	20000
47	Kibria LyceumMillat Park Millat Park Wandala Dial Shah	H	9000	20000
48	Lahore British School Zimidar Colony Wandal Dila Shah	P	6000	20000
49	Little Scholars School System Lathy Pur Gaon	M	6000	20000
50	Master School System Sui Gas Road Rajo Market Sherqpur Khurd	M	6000	20000
51	Ms Public School Rat GarhRat Garh	H	9000	20000
52	Mujahid Momerial School Asifa Abad Colony Sui Gas RoadSherqpur Khurd	M	6000	20000
53	Mumtaz Grammer School Choudhary Colony Choudhary Colony Wandala Dial Shah	M	6000	20000
54	Muslim Model High SchoolBharath Gaon	H	9000	20000
55	Muslim Public School Bhullay Baneawal Feroze Wala	H	9000	20000
56	National Grammer School 40 Foota Bazar Kot Abdul Malik, Ferozewala	H	9000	20000
57	Nazir Public Memorial Schooll Scheme No 2 Near Pani Wali Tanki Kot Abdul Malik, Ferozewala	H	9000	20000
58	New Lahore Grammer School Khaki Main Bazar Khaki Ferozewala	M	6000	20000
59	New Lycum School Main Sui Gas Road Sharif Park Sherqpur Khurd	M	6000	20000
60	Oxford Grammar SchoolBaldia Road Rachna Town	H	9000	20000
61	Oxford School Pthan Colony Bhullay Baneawal	H	9000	20000
62	Pakistan Model School Main Canal Road Wandala Main Canal Road Near Landa Market	M	6000	20000
63	Pakistan Talent School Ali PurAli Pur Tibba	H	9000	20000
64	Paragon House School Rajpoot Town Rajpoot Town Wandal Dial Shah	H	9000	20000
65	Premiere SchoolMain Bazar Rachna Town	H	9000	20000
66	Punjab Exford School Goal Masjid Imamia Colony Goal Masjid Mateen Garden	M	6000	20000
67	Punjab Public School Khaki Main Bazar Rehman Town Main Bazar Khaki Ferozewala	M	6000	20000
68	Punjab Public School Main Bazar Rachna Town	M	6000	20000
69	Punjab Public School Sui Gas Road Near Sunyara Wali Masjid Sherqpur Khurd	M	6000	20000
70	Raheem School System Waris Town Wandala Waris Town Wandal Dial Shah	M	6000	20000
71	Rehmat Memorial High School For Girls Imamia Colony Goal Masjid Imamia Colony	M	6000	20000
72	Rifah Public SchoolStreet No 4 Rachna Town	H	9000	20000
73	Rising Sun School SystemMain Stop Karool	H	9000	20000
74	Sana Star Elementry School Imamia Colony Main Barazar Imamia Colony	M	6000	20000
75	Sheen Model School Umer Park Imamia Colony Umer Park Imamia Colony	H	9000	20000
76	Sn Foundation School Boota ParkMain Bazar Boota Park Wandala Dial Shah	H	9000	20000
77	Star High School Malo Wala Bazar Kot Abdul Malik, Ferozewala	H	9000	20000
78	Stars School SystemVillage Haji Kot	H	9000	20000
79	Tahir Foundation School Nizampura Rehman Town Khaki	M	6000	20000
80	Takbeer Campus Asifa Abad Colony Sui Gas RoadSherqpurKhurd Near Govt School	H	9000	20000
81	The Castle Grammer School & Academy Mian Bazar Khaki Ferozewala	M	6000	20000
82	The Castle Grammer School Main Sui Gas Raod Sherqpur Khurd	M	6000	20000
83	The Edge School Malo Wala Bazar Near Hajvery Sweet Kot Abdul Malik, Ferozewala	H	9000	20000
84	The Haridus High School Village Karool	H	9000	20000

85	The Legend School Malo Wala Bazar Near Ghgs Kot Abdul Malik, Ferozewala	H	9000	20000
86	The Mashal School Baldia Road Rachna Town	H	9000	20000
87	The Mha Middle School Mehmood Colony Mehmood Colony Road Wanda Dial Shah	M	6000	20000
88	The Nation Lycum Mehmood Colony Mehmood Colony Road Wanda Dial Shah	M	6000	20000
89	The Youth School Rehmat Colony Sui Gas Road Main Wandala Road Sui Gas Road Rehmat Colony	M	6000	20000
90	Unique School System Wandala Dial Shah Main Wandala Road Near Wandal Pul	H	9000	20000
91	Urooj Grammar School, Nainsukh Chowk, Ferozewala	H	9000	20000
92	Usmania Islamic Grammer School Madina Park Mehmood Colony Wandala Dial Shah	M	6000	20000
93	Woodlands School System Rana Bhatti, Sharaqpur Road Ferozewala	P	6000	20000
94	Aims Science School Khatiala Virkan Village	M	6000	20000
95	Al Burhan School Mubarak Abad Muridke	M	6000	20000
96	Al Hadi Higher Secondary School Gt Road Muridke	H	9000	20000
97	Allied School System Rafiq Abad Narang	M	6000	20000
98	Alpha High School Near Mujahid Road	H	9000	20000
99	Aspire Grammar School Muridke Gt Road Muridke	M	6000	20000
100	Bab e Arqam Public School Bar Lab Rajba Narang	M	6000	20000
101	Bright Future School Chohra Adda Rajputan Muridke	M	6000	20000
102	Dar Ul Salam School Chak Saikhum	H	9000	20000
103	Future Bright School Khatiala Virkan Village	M	6000	20000
104	Horizon Public School Main Bazar Zafar Plaza	H	9000	20000
105	Ilam Unoor School Tapiala Dost Muhammad	M	6000	20000
106	Inspire School System Canal Park Narang	M	6000	20000
107	Iqra Dar Ul Atfaal School Rafiq Abad Narang	P	6000	20000
108	Islamic Public School Saikhum Saikhum Village	M	6000	20000
109	Islamic Science School Nangal Sahdan	M	6000	20000
110	Jinnah Grammar School Mehta Suja Mehta Suja	M	6000	20000
111	Little Angel Public School Khatiala Virkan Village	M	6000	20000
112	Master Cadet School Saikhum Village	M	6000	20000
113	National Grammmmer School Fateh Puri	M	6000	20000
114	Pakistan School And Academy Sheikhpura Bedad Village	P	6000	20000
115	Paradise School Of Excellence Saikhum Village	M	6000	20000
116	Professor School System Rafiq Abad Narang	H	9000	20000
117	Rising Star School Main Bazar Ravi Rayan	M	6000	20000
118	Royal Anglo School Narang Mor Narang Mor	M	6000	20000
119	Sadat Foundation School Chohra Adda Rajputan Muridke	M	6000	20000
120	Shine Star School Hussain Town Ravi Rayan	H	9000	20000
121	Spirit School System Near Railway Phatak Narang	M	6000	20000
122	Sunshine Grammer School Khori	M	6000	20000
123	Super School g. t Road Rai Rayan Hussain Town Ravi Rayan	M	6000	20000
124	The Centre Of Learning Chohra Adda Rajputan Muridke	M	6000	20000
125	The Country School Muridke Gt Road Muridke	M	6000	20000
126	The Faran Public School Mubarak Abad Muridke	M	6000	20000
127	The Knowledge City School Saikhum Village	H	9000	20000
128	The Muridke Public School Mubarak Abad Muridke	M	6000	20000
129	The New Education City School System Saikhum Village	M	6000	20000
130	The Wisdom Public School Hadokay Muridke	H	9000	20000
131	Victorious School Mubarak Abad Muridke	M	6000	20000
132	Al Dewan School Moh.Raza Abad Khanqah Dogran	M	6000	20000
133	Al Makkah Model School Qila Mir Zaman Chak No 8	M	6000	20000
134	Al Shafi Pulic School Mohallah Saeed Nagar Safdar Abad	M	6000	20000
135	Ask Grammer School Old Police Station Street Safdar Abad	H	9000	20000
136	Chaman Zar Public School Qila Mir Zaman Chak No 8	M	6000	20000
137	Diamond Future School Pir Masoom Shah Road Khanqah Dogran	M	6000	20000
138	Efa School System Shabli Collage Road Safdar Abad	H	9000	20000
139	Ghosia Model School Cheena Virkan	M	6000	20000
140	Hanzla Public School Kalsian Bhattian	M	6000	20000
141	Hira Public School Thana Bazar Khanqah Dogran	M	6000	20000

142	i s Public School Mohallah Saeed Nagar Safdar Abad	M	6000	20000
143	Ikhlas School System Hospital Road Safdar Abad	M	6000	20000
144	Iqra Public SchoolMoh. Imam Bargha Khanqah Dogran	M	6000	20000
145	Mohsin Public School Mohallah Saeed Nagar Safdar Abad	M	6000	20000
146	Noori Foundation School Mallah Shashu	M	6000	20000
147	Qasim Public School Nawan Kot Nawan Kot Safdrabad	M	6000	20000
148	Ravi Pblc School Sadat Colony Safdarabad	M	6000	20000
149	Rehan Public SchoolMohallah Islam Pura Khanqah Dogran	M	6000	20000
150	Rehman School Of Alpha StudiesChadar Chak	M	6000	20000
151	Royal Public School Shabli Collage Road Safdar Abad	M	6000	20000
152	Sadique Public School Amar Kot Amar Kot	M	6000	20000
153	Suffa Model School Street Choudry Riaz Safdar Abad	M	6000	20000
154	Sunrise Public School Nawan KotNawan Kot Safdrabad	M	6000	20000
155	The Acadmic Mangment School Kalsian Bhattian	M	6000	20000
156	The Best Educater School Kalsian Bhattian	M	6000	20000
157	The Bunyad School Systum Pir Masoom Shah Road Khanqah Dogran	M	6000	20000
158	The Quaid School &Science Acadmy Near Safdar Abad Bus Stop Khanqah Dogran	M	6000	20000
159	The Right Public SchoolWayan Wali Pul Farooq Abad Road Safdar Abad	M	6000	20000
160	The Right SchoolHamid Garden Safdar Abad	M	6000	20000
161	The Sprit School Moh.Imam Bargha Khanqah Dogran	M	6000	20000
162	The Thanet Hall School Lahore Road Khanqah Dogran	H	9000	20000
163	Unuque Public School Mohallah Saeed Nagar Safdar Abad	M	6000	20000
164	Yousaf Model School Mian Ali Dogran	M	6000	20000
165	Aaps Education System Village Kotwar	H	9000	20000
166	Adeel Bright School Village Esherke	P	6000	20000
167	Afzal School System Machike Village, Sheikhpura	P	6000	20000
168	Ahmar Grammer School Adil Town Machike Village, Sheikhpura	P	6000	20000
169	Akasha Model School Thabal Thabal	M	6000	20000
170	Al Hamad Educational School Bhandoor Bhandoor	M	6000	20000
171	Al Khairi Stars School Kot Hussain Kot Ranjeet	H	9000	20000
172	Al Muslim Public School Ajnianwala Ajnianwala, Sheikhpura	H	9000	20000
173	Al Noor Pulic School Gali Qasim Aranian Wali Mohallah Aranianwala	M	6000	20000
174	Al Noor School Keelay Keelay, Sheikhpura	M	6000	20000
175	Al- Sadiq School, Longowal Longowal Road	P	6000	20000
176	Al Sufa Public Model School Mhala Abubakar Ferozewattowan	M	6000	20000
177	Ali Public School Dera MeelyanDera Meelyan Farooqabad	P	6000	20000
178	Allied School Ajnianwala Ajnianwala, Sheikhpura	H	9000	20000
179	Al-Madina Leaders Model School, Faisal Town Manawala Faisal Town Manawala	H	9000	20000
180	Alnoor Public School Bahrianwala Village Bahrianwala	M	6000	20000
181	Alnoor School SystemKot Ranjeet	H	9000	20000
182	Alrehman School Longowal Road, Kharianwala	M	6000	20000
183	Asian Group Of School Kudlathi Mor, Faislabad Road, Skp	P	6000	20000
184	Awaisia Madina.Tul.Atfal School Joyianwala Morr Ball	M	6000	20000
185	Ayesha Public Model School Bhikhi, Faislabad Road	M	6000	20000
186	Bismillah Adan High School Adda Bhikhi Islampura Road, Faislabad Road	H	9000	20000
187	Bright Future School System33 Foot Bazar Rehman Pura Near Street 20	M	6000	20000
188	Care-19 High School Anba	H	9000	20000
189	Care-8 High School Rancia	H	9000	20000
190	Central Model School Shabistan Chowl Bhiki Road	H	9000	20000
191	Character School SystemWarn	M	6000	20000
192	Crescent Public School Ajnianwala Ajnianwala, Sheikhpura	H	9000	20000
193	Danial Faith Foundation SchoolGirja Colony Main Bazar Girja Colony	M	6000	20000
194	Dar e Arqam School Ajnianwala Ajnianwala, Sheikhpura	H	9000	20000
195	Dare Arqam High School Longowal Road, Kharianwala	H	9000	20000
196	Dawn Empire Public School Street 18 Muhallah Rehmanpura	M	6000	20000
197	Educare School Dhaari Gujran Gaon	M	6000	20000
198	Efa School Sargodha Road, Bhandoor Sargodha Road, Bhandoor	H	9000	20000

199	Fatima Al Zahra School Jhabbran/Jhabbran	M	6000	20000
200	Fatima Education System Village Lagar	M	6000	20000
201	Galaxy Schools System Muridkey Road, Gurunanak Pura, Farooqabad	H	9000	20000
202	Gazzali Public Model School Village Kotwar	M	6000	20000
203	Ghazali School Village Esherke	P	6000	20000
204	Hp Model SchoolKacha Bhadro Road Sheikhpura	M	6000	20000
205	Ibn e Seena School Village Esherke	P	6000	20000
206	Ilm Ul Noor School SystemMerajpura	H	9000	20000
207	Inspire Grammer International School Alhilal Town	M	6000	20000
208	Iqra Public Modal School Ogand Ogand, Sheikhpura	M	6000	20000
209	Iqra Roza-Tul-Anfal Kotla Panju Baig	M	6000	20000
210	Iqra Science Model School Tani Chak 524	M	6000	20000
211	Islamic Dar e Arqam School Ajnianwala Ajnianwala, Sheikhpura	H	9000	20000
212	Islamic Education Model School Ajniawala Ajnianwala, Sheikhpura	H	9000	20000
213	Kinza Emaan Primary School Adil Town Machike Village, Sheikhpura	P	6000	20000
214	Knowledge Inn Grammar School Kot Diya Ram Kot Diya Ram	M	6000	20000
215	Knowledge World SchoolShah Colony Road Moh Rasool Nagar	H	9000	20000
216	Little Flower Scholar School Thabal Thabal	M	6000	20000
217	Little Flower Scholar School Zaman Park Kot Ranjeet	M	6000	20000
218	Masali Grammar School Ajnianwala Ajnianwala, Sheikhpura	M	6000	20000
219	Minhaj Ul Quran Model School Ajnianwala Ajnianwala, Sheikhpura	H	9000	20000
220	Muhamdan High School Bhikhi Adda, Main Faisalabad Road	H	9000	20000
221	Muhammadan Educational School System Muraday Kalan	H	9000	20000
222	Muhammadan Public School Mogha Amin	M	6000	20000
223	National Grammar School Malian Bazar Kharianwala	M	6000	20000
224	National Islamia Public High School Kot Ranjeet Kot Ranjeet	H	9000	20000
225	National Model School Village Rasoolpur Bhattian	M	6000	20000
226	National Public School, City Sheikhpura Tariq Road Road Sheikhpura	H	9000	20000
227	New Bismillah Public Model SchoolThatha Bahadir Shah Thatha Bahadur Shah	P	6000	20000
228	New Dar Ul Ilm High School Keeriyani Wali Keeriyani Wali	H	9000	20000
229	New Scholar School System & Academy Dhaya Mor, Main Market, Faisalabad Road, Skp	M	6000	20000
230	Nobel Aims Jhabbran	M	6000	20000
231	Nurture Muhallah Gulshan Ali Chiti Kothi Road	H	9000	20000
232	Orient School System Kot Mansab VillageMachike, Sheikhpura.	P	6000	20000
233	Oxford Education System Longawal Village	P	6000	20000
234	Oxford National School Nokher Nai Abadi Nokher Nai Abadi	M	6000	20000
235	Oxford Science School Mohalla Atta Abad Gujranwala Road	M	6000	20000
236	Pakistan Adventist Elementary School Kot Sondha Kot Sondha	P	6000	20000
237	Pakistan Ideal School Ajnianwala Ajnianwala, Sheikhpura	H	9000	20000
238	Paradise Schools System Azhar Shaheen Street, Mohallah Rasool Pura Farooqabad	M	6000	20000
239	Pips Keelay Keelay, Sheikhpura	M	6000	20000
240	Quaid e Azam Public Model School Gali Qasim Aranian Wali Mohallah Aranianwala	M	6000	20000
241	Rational Model School Sikandarabad, Faisalabad Road, Skp	M	6000	20000
242	Sherooz Education School Ajnianwala Ajnianwala, Sheikhpura	H	9000	20000
243	Sky Bird School SystemStreet 23 Muhalah Rehmanpura	P	6000	20000
244	Star Garrison School Bhandoor Bhandoor	H	9000	20000
245	Sultan Grammar School Mirza Virkan Road	M	6000	20000
246	Sunrise Model School 4 Chak Rasala	H	9000	20000
247	Superior Public School Kot Ranjeet	M	6000	20000
248	Swera Scool System Faisal Town Manawala	M	6000	20000
249	Taimoor Public High School Zaman Park Zaman Park	H	9000	20000
250	Taqwa Model School Ranatown, Feroze Wattwan, Sheikhpura	M	6000	20000
251	The Arqam School Gurunanak Pura Stop, Farooqabad	M	6000	20000
252	The Arqam School, Jinnah Campus Ranatown, Feroze Wattwan, Sheikhpura	H	9000	20000

253	The Brighten School Lahore Sargodha Road, Farooqabad	M	6000	20000
254	The Cambridge School, Roranwala Roranwala	M	6000	20000
255	The Daizy School Ogand Ogand, Sheikhpura	M	6000	20000
256	The Dawn School System Longowal Village	M	6000	20000
257	The Education School System Bulluana, Near Jhabran	P	6000	20000
258	The Falcon Grammar School Keeay Keelay, Sheikhpura	M	6000	20000
259	The Height School System Gopi Rai Gopi Rai	M	6000	20000
260	The Learning Froebel School SystemMirza Virkan Road	M	6000	20000
261	The Light School SystemEsa Nagri	H	9000	20000
262	The National Public School Village Esherke	P	6000	20000
263	The Professor School Tahli Wala Tahli Wala	H	9000	20000
264	The Study Land School System Defence Colony	M	6000	20000
265	Unique Grammer School SystemMallian Kalan	M	6000	20000
266	Victory Public School Mohallah Moman Abad, Farooqabad	M	6000	20000
267	Zain Public School Old City Sheikhpura	M	6000	20000
268	Ahmad Model High School Village Marh Bhanguan, Sharaqpur Sharif Distt Skp	M	6000	20000
269	Al Minar Public Model SchoolGhazipur VillageTehsil Sharaqpur Distt.Skp	M	6000	20000
270	Alfalah Foundation Nano Dogar Nowlan Villagep/o Nano Dogar Arrain Tehsil Sharaqpur Distt Skp	M	6000	20000
271	Ali Foundation Public School Nano Dogar Arian p/o Same Tehsil Saraqpur Distt Skp	M	6000	20000
272	Edifier Learning School Nano Dogar Arian p/o Same Tehsil Saraqpur Distt Skp	M	6000	20000
273	Hafiz School SystemMohallah Haji Pura, Sharaqpur Sharif Distt Skp	M	6000	20000
274	New Modern School DhamkeyVillage Tehsil Sharaqpur Distt Skp	M	6000	20000
275	Shere Rubbani Public School Mir Pur DhamkayVillage Tehsil Sharaqpur Distt.Skp	M	6000	20000
276	Subhan School System Ayya Pur Village p/o Same Tehsil Sharaqpur Distt Skp	M	6000	20000
277	Sun Rise Grammer School Nano Dogar Arian p/o Same Tehsil Saraqpur Distt Skp	M	6000	20000
278	Sun Rise SchoolMohallah Yasin Park, Sharaqpur SharifDistt Skp	M	6000	20000
279	Takmeel e Seerat School FattuwallaVillage Fattowala Tehsil Sharaqpur	M	6000	20000
280	The Oxford Islamic School System DhamkeyVillage Tehsil Sharaqpur Distt Skp	M	6000	20000
281	The Spirit School Mohallah Yasin Park, Sharaqpur Sharif Distt Skp	M	6000	20000
282	Usama Public Model Elementary School For Boys Village Chak No. 10, Sharaqpur Sharif Distt Skp	M	6000	20000
			1977000	5640000

Annexure-DEA-SKP-F

33.4.6 Over charging of admission and tuition fee by private schools – Rs 20.593 million

Sr No	Description		Rs in million
01	Overcharging of tuition fee	Annexure E (1)	12.684
02	Admission fee	Annexure E (2)	7.908
Total			20.593

Annexure-E (1)

Annexure 2 (1)								Rs in million
S. N o	Name of School	Total strengt h	Fee 2023	Fee 2024	increa se Rs	Increa se due 5%	Differen ce	Over payment
1	The Educators boys campus Skp	256	5500	6000	500	275	225	0.691
2	Bloom Field Hall	326	13163	14216	1053	658.15	395	1.544
3	PIPS School System SKP	701	4500	4950	450	225	225	1.892
4	Lahore Grammar school SKP	834	13170	14224	1054	658.5	396	3.958
5	Punjab Public High School	982	3400	3700	300	170	130	1.531
6	Tall PineSchool	1503	4600	5000	400	230	170	3.066
Total								12.684

Annexure E (2)

01	Beacon House school system Sheikhpura Senior Campus	2.917
02	Lahore Grammar School Sheikhpura	4.991
Total		7.908

Beacon House school system Sheikhpura Senior Campus

Year	Total New Admissions	Class Name	Admission Fee (Rs.)	Security Fee (Rs.)	Total admission Fee	Monthly tuition fee	Difference	Overcharging
2021	56	III-XIC	11,500	15,000	26,500	19560	6,940	388640
2022	93	III-XIC	12,000	16,000	28,000	19560	8,440	784920
2023	83	III-XIC	13,000	18,000	31,000	19560	11,440	949520
2024	55	III-XIC	15,000	19,000	34,000	19560	14,440	794200
Total								2,917,280

Lahore Grammar School Sheikhpura

Year	New Admissions	Class Name	Admission Fee (Rs.)	Security (Rs.)	Total	Monthly Tuition Fee	Difference	Overcharging Rs
2021	2	Tots	12,000	10,000	22,000	11300	10,700	0.021
2021	20	PG	12,000	10,000	22,000	11614	10,386	0.208
2021	15	Nursery	12,000	10,000	22,000	11614	10,386	0.156
2021	10	Prep	12,000	10,000	22,000	11614	10,386	0.104
2021	6	I	12,000	10,000	22,000	12520	9,480	0.057
2021	11	II	12,000	10,000	22,000	12520	9,480	0.104
2021	13	III	12,000	10,000	22,000	12520	9,480	0.123
2021	11	IV	12,000	10,000	22,000	12520	9,480	0.104
2021	6	V	12,000	10,000	22,000	12520	9,480	0.057
2021	10	VI	12,000	10,000	22,000	13948	8,052	0.081
2021	3	VII	12,000	10,000	22,000	13948	8,052	0.024
2021	4	VIII	12,000	10,000	22,000	13948	8,052	0.032
2021	4	IX	12,000	10,000	22,000	13948	8,052	0.032
2021	4	X	12,000	10,000	22,000	13948	8,052	0.032
2021	4	XI	12,000	10,000	22,000	13948	8,052	0.032
2022	2	Tots	12,000	10,000	22,000	11865	10,135	0.020
2022	34	PG	12,000	10,000	22,000	12195	9,805	0.333
2022	21	Nursery	12,000	10,000	22,000	12195	9,805	0.206
2022	14	Prep	12,000	10,000	22,000	12195	9,805	0.137
2022	10	I	12,000	10,000	22,000	13146	8,854	0.089
2022	2	II	12,000	10,000	22,000	13146	8,854	0.018
2022	3	III	12,000	10,000	22,000	13146	8,854	0.027
2022	10	IV	12,000	10,000	22,000	13146	8,854	0.089
2022	5	V	12,000	10,000	22,000	13146	8,854	0.044
2022	6	VI	12,000	10,000	22,000	14645	7,355	0.044
2022	5	VII	12,000	10,000	22,000	14645	7,355	0.037
2022	8	VIII	12,000	10,000	22,000	14645	7,355	0.059
2022	1	IX	12,000	10,000	22,000	14645	7,355	0.007
2022	1	X	12,000	10,000	22,000	14645	7,355	0.007
2022	1	XI	12,000	10,000	22,000	14,645	7,355	0.007
2023	3	Tots	12000	10000	22,000	12814	9,186	0.028
2023	59	PG	12000	10000	22,000	13170	8,830	0.521
2023	34	Nursery	12000	10000	22,000	13170	8,830	0.300
2023	14	Prep	12000	10000	22,000	13170	8,830	0.124
2023	12	I	12000	10000	22,000	14198	7,802	0.094
2023	10	II	12000	10000	22,000	14198	7,802	0.078
2023	10	III	12000	10000	22,000	14198	7,802	0.078
2023	8	IV	12000	10000	22,000	14198	7,802	0.062
2023	7	V	12000	10000	22,000	14198	7,802	0.055
2023	16	VI	12000	10000	22,000	15817	6,183	0.099
2023	9	VII	12000	10000	22,000	15817	6,183	0.056

2023	11	VIII	12000	10000	22,000	15817	6,183	0.068
2023	3	IX	12000	10000	22,000	15817	6,183	0.019
2023	2	X	12000	10000	22,000	15817	6,183	0.012
2024	4	Tots	12000	10000	22,000	14224	7,776	0.031
2024	41	PG	12000	10000	22,000	14224	7,776	0.319
2024	30	Nursery	12000	10000	22,000	14224	7,776	0.233
2024	13	Prep	12000	10000	22,000	14224	7,776	0.101
2024	6	I	12000	10000	22,000	15333	6,667	0.040
2024	6	II	12000	10000	22,000	15333	6,667	0.040
2024	10	III	12000	10000	22,000	15333	6,667	0.067
2024	8	IV	12000	10000	22,000	15333	6,667	0.053
2024	9	V	12000	10000	22,000	15333	6,667	0.060
2024	10	VI	12000	10000	22,000	17082	4,918	0.049
2024	9	VII	12000	10000	22,000	17082	4,918	0.044
2024	6	VIII	12000	10000	22,000	17082	4,918	0.030
2024	5	IX	12000	10000	22,000	17082	4,918	0.025
2024	3	X	12000	10000	22,000	17082	4,918	0.015
								4.991

Annex-DEA-Chk-C

35.4.1 Unauthorized payment of cash reward – Rs 4.907 million

Rs in million					
Sr. No	Name	Paid from	Designation	Office	Amount paid
1	Mst. Qurat - Ul-Ain	CEO DEA Chakwal	Deputy Commissioner	Deputy Commissioner Office	0.099
2	Hafiz Ahmed Ijaz		PA to D.C	D.C Office	0.083
3	Asad Baig		District Account Officer	District Account Office	0.100
4	Sajid Iqbal		Assistant Account Officer	District Account Office	0.090
5	Qasim Khan		Deputy Accountant	District Account Office	0.042
6	Dr. Abdul Waheed		CEO	CEO DEA Chakwal	0.100
7	Qurat Ul Ain Malik	DEO(SE) Chakwal	DC Chakwal	DC Chakwal	0.099
8	Dr. Abdul Waheed		CEO (DEA) CKL	CEO (DEA) CKL	0.099
9	Asad Ali Baig		DAO Chakwal	DAO Chakwal	0.070
10	Sajid iqbal		AAO DAO Chakwal	DAO Chakwal	0.060
11	Dr.Abdul Waheed	DEO(M-EE) Chakwal	CEO (DEA) CKL	CEO (DEA) CKL	0.073
12	Dr.Abdul Waheed	DEO(W-EE) Chakwal	CEO (DEA) CKL	CEO (DEA) CKL	0.100
Total					1.015

Annexure-DEA-RWP-C

37.4.3 Irregular procurement in violation of PPRA – Rs 8.477 million

						Rs in million
Sr.No.	Month	Date	Item	Enrolment	Vendor Name	Amount
1	01.2022	05.01.2022	Food	178	ZAIN ENTERPRISES RWP	0.241
2	04.2022	27.04.2022	Food			0.237
3	04.2022	12.04.2022	Food			0.319
4	06.2022	20.06.2022	Food			0.240
5	06.2022	20.06.2022	Food			0.209
6	06.2022	20.06.2022	Food			0.310
7	06.2022	02.06.2022	Food			0.390
8	06.2022	20.06.2022	Food			0.234
9	06.2022	20.06.2022	Food			0.253
Sub-Total						2.433
10	10.2022	12.10.2022	Food	164	ZAIN ENTERPRISES RWP	0.387
11	11.2022	22.11.2022	Food			0.339
12	12.2022	15.12.2022	Food			0.419
13	1.2023	02.01.2023	Food			0.319
14	1.2023	02.01.2023	Food			0.406
15	2.2023	17.02.2023	Food			0.295
16	3.2023	22.03.2023	Food			0.420
17	3.2023	04.03.2023	Food			0.375
18	3.2023	04.03.2023	Food			0.3289
19	4.2023	11.04.2023	Food			0.435
20	4.2023	01.04.2023	Food			0.327
21	5.2023	11.05.2023	Food			0.275
22	6.2023	21.06.2023	Food			0.479
23	6.2023	21.06.2023	Food			0.235
24	6.2023	21.06.2023	Food			0.481
25	6.2023	21.06.2023	Food			0.527
Sub-Total						6.045
G.Total						8.477

Annexure-DEA-RWP-D

37.4.4 Non transparent expenditure – Rs 1.194 million

Rs in million

Sr. No.	Item	Firms	NTN No.	Rate quoted	Award given	Amount	Remarks
5	Printing file covers and banners etc	Dawood Traders	53330894	236,472	Zohan Enterprises	0.1996	All three firms having same NTN
		Zohan Enterprises	53330894	199,656			
		Malik General Order Suppliers	53330894	219,480			
1	Repair of IT equipments	M/s Kamran Enter	47060184	199,963	Zohan Enterprises	0.1999	Two firms having same NTN
		Zohan Enterprises	53330894	199,940			
		Malik General Order Suppliers	53330894	199,989			
2	Bath Room cleaning items etc	Dawood Traders	53330894	223,504	Zohan Enterprises	0.1997	
		Zohan Enterprises	53330894	199,739			
		M/s Kamran Enter	47060184	239,481			
3	Purchase of Computers	AWAN TRADERS	47307638	208,860	Dawood Traders	0.1996	
		Dawood Traders	53330894	199,656			
		Zohan Enterprises	53330894	201,780			
4	Stationary	AWAN TRADERS	47307638	199,137	AWAN TRADERS	0.1991	
		Dawood Traders	53330894	212,454			
		Zohan Enterprises	53330894	220,542			
6	Bath Room cleaning items etc	Dawood Traders	53330894	199,739	Zohan Enterprises	0.1997	
		Zohan Enterprises	53330894	223,504			
		M/s Kamran Enter	47060184	239,481			
Total						1.1976	

Annexure-DEA-KHB-C

39.4.1 Non Realization of Fine of Rs. 9.731 million

(Rs in million)

Sr. No	Name of Teacher	Designation	Place of Posting	Decision	No & Date	Amount
1	Touqeer Qasim	EST	GES Zafarabad Rangpur	Deduction of One Month Salary	2649/CC dated 13.10.20	0.060
2	Zulfiqar Ahmad	PST	GPS Malik Wala	Forfeiture of past one year service	3203/CC dated 10.12.20	0.647
3	Shah Noor Hussain Shah	PST	GPS Khangnian Wala	Deduction of One Month Salary	3219/CC dated 11.12.20	0.056
4	Muhammad Usman	EST	GHS Rajar	Deduction of One Month Salary	3217/CC dated 11.12.20	0.061
5	Aneeqa Qazi	ESE	GPS Zaman Colony Jauharabad	Withholding of annual increment for one year	3171/CC dated 08.10.21	0.027
6	Asif Abbas	PST	GPS Khakhan Wala No. 1	Fine of Rs. 10000	4729/CC dated 01.12.22	0.010
7	Mumtaz ur Rasool	EST	GHS Rajar	Withholding of one annual increment	393-94/CC dated 01.02.23	0.033
8	Irfan Shams	EST	GHS Rajar	Withholding of one annual increment	393-94/CC dated 01.02.23	0.033
9	Muhammad Idrees	EST	GHSS Katha Saghrul	Forfeiture of Post One Year Service	890/CC dated 11.03.23	1.284
10	Muhammad Waqas	PST	GPS Saray Miana	Withholding of one annual increment for one year	1526/CC dated 16.05.23	0.027
11	Muhammad Usman	EST	GHS Rajar	Withholding of One annual Increment	1610/CC dated 27.05.23	0.033
12	Zafar Iqbal	PST	GPS Bhan Ghoray Wala	Withholding of One annual Increment	1857/CC dated 19.06.23	0.027
13	Najam ul Hasnain	PST	GPS Shahana Wala Khushab	Forfeiture of Past service for Five Years & Withholding of Five annual increments for five years	2298/CC dated 22.08.23	2.862
14	Altaf Hussain	PST	GPS Awana Wala	Withholding of one annual increment for one year due on	2527/CC dated 22.09.23	0.027

				01.12.23		
15	Muhamma d Saleem	PST	GPS Bhan Ghoray Wala	Withholding of two annual increments for one year & Fine of Rs. 10000/-	3016/CC dated 23.11.23	0.063
16	Asif Abbas	PST	GPS Khakhan Wala No. 1	Fine of Deduction of one month Basic Salary	495/CC dated 23.02.24	0.061
17	Waheed Akhtar	PST	GPS Chak No. 50/MB	Withholding of one annual increment for one year & Recovery from Pay Rs. 55,000/-`	680/CC dated 13.03.24	0.082
18	Muhamma d Attique	PST	GPS Chak No. 51/MB	Forfeiture of past one year service	999/CC dated 18.04.24	0.654
19	Asif Abbas	PST	GPS Khakhan Wala No. 1	Withholding of one annual increment for one years	1205/CC dated 16.05.24	0.027
20	Aziz Fatima	PST	GPS Dhab Karan Uchhali	Withholding of increment for Four years	1787/CC dated 22.04.2022	0.106
21	Hafiz Ghulam Rasool	PST	GPS Malik Wala Quaidabad	Withholding of increment for Four years	1791/CC dated 22.04.2022	0.106
22	Habib-ur- Rehman	PST	GPS Arrara Tehsil Khushab	Withholding of increment for Four years	1792/CC dated 22.04.2022	0.106
23	Zulfiqar Ahmad	PST	GPS Godha Shahian Wala	Forfeiture of past Five years' service	1663/CC dated 09.04.2022	3.291
24	Abdul Sattar	PST	GPS Aura Syedan	Withholding of increment for One year	2644/CC dated 25.06.2022	0.027
25	Asif Abbas	PST	GPS Khakhan Wala No. 01	Withholding of one annual increment	1205/CC dated 16.05.24	0.027
Total						9.737

Annexure-DEA-KHB-D

39.4.2 Non-deduction of income tax from stipend payment to Insaf Afternoon Schools teachers - Rs 1.736 million

Sr No	Name of School	Name of govt Teacher working in ASP	Present Place of Posting	Monthly Salary	Duration of Service	Stipend (Rs)	Income Tax @ 10% (Rs)
1	GPS Khan Muhammad wala	Mazhar Abbas	GHS Khatwan	18,000	5 Months 7 days	94,000	9,400
2	GPS Khan Muhammad wala	Ali Muhammad	GPS Khan Muhammad wala	15,000	19 months	285,000	28,500
3	GPS Khan Muhammad wala	Farhat Abbas	GHS Khatwan	15,000	6 months 4 days	91,700	9,170
4	GPS Khan Muhammad wala	Farhat Abbas	GHS Khatwan	18,000	3 months	54,000	5,400
5	GPS Khan Muhammad wala	Awon imran	GPS Khan Muhammad wala	15,000	3 months 20 days	55,000	5,500
6	GPS Khan Muhammad wala	Awon imran	GPS Khan Muhammad wala	18,000	19 months 15 days	351,000	35,100
7	GPS Khan Muhammad wala	Sadam Hussain	GPS Khan Muhammad wala	15,000	9 months 15 days	142,500	14,250
8	GPS Hafizwala	Nazir Ahmed	GPS Hafizwala	18,000	27Months 15 day	495,000	49,500
9	GPS Hafizwala	Raees Khan	GPS Gohray wala	15,000	6 Months	90,000	9,000
10	GPS Hafizwala	Riasat Ali	GES Dhamak	15,000	2 Months	30,000	3,000
11	GPS Wadhlanwala(ASP)	Muhammad Usman	Retired	18,000	20 months	360,000	36,000
12	GPS Wadhlanwala(ASP)	Ahmed jan	Degree College Jandanwala	15,000	17 month 15 days	262,500	26,250
13	GPS Wadhlanwala(ASP)	Irfan Abass	GPS Wadhlanwala	15,000	18 month	270,000	27,000
14	GPS Wadhlanwala(ASP)	Akhtar Zaman	GHS Noorpur Thal	15,000	3 Month	45,000	4,500
15	GPS Wadhlanwala(ASP)	Muhammad Tahir	GPS Wadhlanwala	18,000	9 Month 15 days	169,500	16,950
16	GPS LAGHARI	Manzoor Qadir Khan	GPS LAGHARI	18,000	29 month	522,000	52,200
17	GPS LAGHARI	Hameed Asghar	GPS LAGHARI	15,000	29 month	435,000	43,500
18	GPS LAGHARI	Ghulam Shabir	GPS Tetri	15,000	18 month	270,000	27,000
19	GPS Kaka	Zia Muhammad	GPS Kaka	18,000	18 month	324,000	32,400

20	GPS DHOK MUZAFFAR	Aamir Ali Raza	DHOK MUZAFFAR	18,000	28 month	504,000	50,400
21	GPS DHOK MUZAFFAR	Azmat Abbas	DHOK MUZAFFAR	15,000	10 months	150,000	15,000
22	GPS HAYYAT ULLAH LAGHARI	Ghulam Shabir	GES Tetri	15,000	3 month	45,000	4,500
23	INSAF elementary Burhan	Aamir Sohail	GPS Burhan	18,000	27 month	486,000	48,600
24	INSAF elementary Burhan	Khalid Ameer	Gps Burhan	15,000	27 month	405,000	40,500
25	INSAF elementary Burhan	Rehmat ullah	Gps Thati kalal bhan	15,000	7 months	105,000	10,500
26	GPS JATOI WALA	SADAQAT ALI	GPS JATOI WALA	18,000	29 month	522,000	52,200
27	GPS JATOI WALA	M.ASHRAF KHAN	GPS JATOI WALA	15,000	29 month	435,000	43,500
28	GPS JATOI WALA	SAFDER ALI	GPS JATOI WALA	15,000	29 month	435,000	43,500
29	GPS Kalwal (ASP)	M.Abdul Ghaffar	GPS Kalwal	18,000	28 month	504,000	50,400
30	GPS Kalwal (ASP)	M.Abdullah Zafar	GPS Kalwal	15,000	28 month	420,000	42,000
31	GPS Kalwal (ASP)	Nazakat Ali	GPS Kalwal	15,000	6 Month	90,000	9,000
32	GPS Kalwal (ASP)	Mushtaq Ahmad	GPS Kalwal	15,000	13 Month	195,000	19,500
33	GPS Kalwal (ASP)	Mahtab Ahmad	GPS Kalwal	15,000	9 Month 15 days	142,500	14,250
34	GPS Dera Atta kallu	Ghulam Muhammad	GPS Dera Atta kallu	18,000	29 month	522,000	52,200
35	GPS Dera Atta kallu	RafaqatAbbas	GPS Dera Atta kallu	15,000	29 month	435,000	43,500
36	GPS 50DB (IASP)	Muhammad Younis	GES Zafarabad	18,000	1 Year 7 months	342,000	34,200
37	GPS 50DB(IASP)	Mutti Ullah	GPS 50DB	15,000	1 Year 9 months 15 Days	322,500	32,250
38	GPS 50DB (IASP)	Alam Khan	GPS 50DB	15,000	2 Years 4 Months 15 days	412,500	41,250
39	GPS 50DB(IASP)	Arshad Abbas	GPS 50DB	15,000	3 Months	45,000	4,500
40	GPS 50DB (IASP)	Yasir Aziz	GPS 50DB	18,000	9 months 15 days	171,000	17,100
41	GPS Chak No. 18 MB	GHULAM MUSTAFA	GHS 52DB	18,000	9 months	162,000	16,200
42	GPS Chak No. 18 MB	FAROOQ ANWAR	GPS CHAK 18MB	15,000	28.5 months	427,000	42,700
43	GPS Chak No. 18 MB	MUSHTAQ KHAN	GPS CHAK 18MB	15,000	18.5 months	277,500	27,750
44	GPS Chak No. 18 MB	MUHAMMAD NASEEM	GPS CHAK 18MB	18,000	19.5 months	351,000	35,100
45	GPS Chak No. 18 MB	DANISH IQBAL	GPS CHAK 16-17 MB	15,000	10 months	150,000	15,000

46	GPS Chak No. 17MB	Aziz Ur Rehman	GPS Chak No. 17MB	18,000	28.5 months	513,000	51,300
47	GPS Chak No. 17MB	Hafiz Muhammad Qasim	GPS Chak No. 17MB	15,000	28.5 months	427,500	42,750
48	GPS Chak No. 17MB	Khalid javed	GPS Chak No. 17MB	15,000	28.5 months	427,500	42,750
49	GPS GHANGHAN	NOOR HAYAT	GPS GHANGHAN	18,000	29 month	522,000	52,200
50	GPS GHANGHAN	TANVEER AHMAD	GPS GHANGHAN	15,000	29 month	435,000	43,500
51	GPS GHANGHAN	QAISAR SHAHZAD	GPS GHANGHAN	15,000	26 month	390,000	39,000
52	Gps Gohray Wala	Amanullah (Head)	GES 20Mb	18,000	10Month	180,000	18,000
53	GPS Gohray Wala	M Asif(Teacher)	Gps Hafiz wala	15,000	7 month	105,000	10,500
54	GPS Gohray Wala	Noor Muhammad (Head)	Retired	18,000	3month	54,000	5,400
55	GPS Gohray Wala	Raees khan (Head+Teacher)	GPS gohray wala	18,000	13 month	234,000	23,400
56	GPS Gohray Wala	Amir shehzad(teacher)	GPS Gohray Wala	15,000	15 month	225,000	22,500
57	Gps mahram khail	M. Abdullah Asp mahram khail	gps mahram khail	18,000	28.5 months	513,000	51,300
58	GPS Allah Jowaya wala	Aamir Raza	GPS Allah Jowaya wala	18,000	28.5 months	513,000	51,300
59	GPS Allah Jowaya wala	Ghulam Abbas	GPS Allah Jowaya wala	15,000	28.5 months	427,500	42,750
Total						17,368,700	1,736,870

Annexure-DEA-MWL-C

40.4.1 Overpayment on account of pay and allowances - Rs 3.824 million

DEO (SE) Mianwali (PDP-51)

Period	Due	Draw	Difference	Months	Total
	31,250	60,496	29,246	5	142,825
01.12.2016	36,250	66,904	30,654	7	214,578
01.07.2017	37,080	69,480	32,400	5	162,000
01.12.2017	43,052	75,452	32,400	1	32,400
01.01.2018	44,652	79,788	35,136	6	210,816
01.07.2018	51,476	86,612	35,136	12	421,632
01.07.2019	48,975	86,847	37,872	5	189,360
01.12.2019	55,951	88,823	32,872	12	394,464
01.12.2020	57,927	90,799	32,872	7	230,104
01.06.2021	57,655	90,527	32,872	1	32,872
01.07.2021	60,458	96,066	35,608	5	178,040
01.12.2021	67,586	103,194	35,608	7	249,256
01.07.2022	75,130	126,225	51,095	5	255,475
01.12.2022	82,390	133,485	51,095	7	357,665
01.07.2023	85,811	134,701	48,890	1	48,890
01.08.2023	93,668	156,670	63,002	4	252,008
01.12.2023	100,928	163,930	63,002	6	378,012
01.07.2024	108,030	181,202	73,172	1	73,172
01.08.2024	108,030	108,030	-		-
Total					3,823,569

Annexure-DEA-MWL-D

40.4.2 Irregular expenditure due to non compliance of PPRA, on purchases– Rs 1.176 million

CEO DEA Mianwali (PDP-38)

A03901			S2C BERTHAKAWAN (121 00)	
Head	Item	Date	Name of supplier	Amount
A03901	Stationery	18.08.2023	ARYAN TRADERS GENERAL ORDER SUPPLIE	74,340
A03901	Stationery	18.08.2023		73,632
A03901	Stationery	15.09.2023		64,900
A03901	Stationery	15.09.2023		48,191
A03901	Stationery	13.10.2023		64,900
A03901	Stationery	26.10.2023		66,080
A03901	Stationery	26.10.2023		64,900
A03901	Stationery	13.10.2023		43,070
A03901	Stationery	26.10.2023		40,427
A03901	Stationery	12.12.2023		66,481
A03901	Stationery	12.12.2023		64,900
A03901	Stationery	10.01.2024		73,986
A03901	Stationery	10.01.2024		34,090
A03901	Stationery	12.02.2024		71,980
A03901	Stationery	18.03.2024		67,260
A03901	Stationery	16.05.2024		74,340
A03901	Stationery	08.06.2024		74,340
A03901	Stationery	08.06.2024		70,800
A03901	Stationery	08.06.2024		37,760
Total				1,176,377

Annexure-DEA-MWL-E

40.4.5 Undue blockage of development fund due to non execution of development scheme-Rs 18.95 million

DEO (SE) Mianwali (PDP-37)

Sr. No	Name of scheme	Amount of A.A	Work award date	Work completion date (as per work order)	Funds Utilized	Physical Status 17.03.2022	Physical Status 06/2024
1	Provision of Submersible Pump at GGPS Midad Khel	1.664	15.12.21	14.12.2022	0.000	-	Not started
2	Reconstruction of boundary wall 410 RFT with razor wire at GGPS Mera Kodan Sarla	2.357	15.12.21	14.12.2022		-	Not started
3	Provision of Submersible Pump at GGPS AZEEM ABAD	1.664	15.12.21	14.12.2022		-	Not started
4	Provision of Submersible Pump at GGPS WALI DAD KHAN WALA	1.372	15.12.21	14.12.2022		-	Not started
5	Provision of Submersible Pump at GGPS Manzoor Abad	1.372	15.12.21	14.12.2022		-	Not started
6	Provision of Submersible Pump at GPS Ashghari	1.855	07.02.22	06.02.2023		Boring in progress.	Not started
7	Provision of 500 RFT Boundary Wall at GES Kamar sar	4.612	07.02.22	06.02.2023		-	Not started
8	Provision of 600 RFT Boundary Wall at GGPS BANI AFGHAN	3.635	31.12.21	30.12.2022		-	Not started
9	Provision of 1 Toilet Block at GGPS Moh Dallu Khel	0.419	31.12.21	30.12.2022		-	Not started
	TOTAL	18.95					

Annexure-DEA-SGD-C

41.4.1 Non-deduction of income tax from stipend payment to Insaf Afternoon Schools teachers - Rs 11.145 million

PDP-07

DEO (M-EE) Sargodha

Rs in million

Sr. No.	FY	Detail object code	Supplementary	Final Grant	Expenditure	10% Income tax Amount
1	2021	A06470 Others	81.463	81.463	47.154	4.715
2	2022		0.021	21.494	21.494	2.149
3	2023		136.160	140.858	34.803	3.480
Total			217.643	243.814	103.451	10.345

PDP-20

Dy. DEO (W-EE) Shahpur

Rs in million

SR #	Name of school	Name of Govt teacher working in ASP	Present Place Of Posting	Salary Rate	Duration of Service	Total	Tax @11 %
1	GGPS MUZAFAR ABAD	Shaheen Fatima	GGHS JALPANA	18000	24	0.432	0.048
2	GMPS CHAK SHEIKHA	Anum Rubab	GMPS CHAK SHEIKHA	18000	24	0.432	0.048
4	GMPS BASRA	M. Muzammil	GMPS BASRA	18000	24	0.432	0.048
5	GMPS DHUDHIAN	Javed Iqbal	GMPS DHUDHIAN	18000	24	0.432	0.048
6	GGPS KHURSHID	Sobia Rasheed	GGPS KHURSHID	18000	24	0.432	0.048
7	GMPS BUNGA JHAMMAT	Asmat Batool	GMPS BUNGA JHAMMAT	18000	24	0.432	0.048
8	GMPS YARYWALA	Ambreen Fatima	GMPS YARYWALA	18000	24	0.432	0.048
9	GGPS MANKEYWALA	Ismat Begum	GGPS MANKEYWAL	18000	24	0.432	0.048
10	GMPS HAYATPUR	Hafeez Nawaz	GMPS HAYATPUR	18000	24	0.432	0.048
11	GGPS CHAK ALLAH YAR	Mahnoor	GGPS ASP CHAK ALLAH YAR	18000	24	0.432	0.048
12	GGPS BIRBAL	Tahira Yasmeen	GGPS BIRBAL	18000	24	0.432	0.048
13	GGPS BIRBAL	Bushra Yasmeen	GGPS BIRBAL	15000	24	0.360	0.040
14	GMPS MANGRIL	Farhat Yasmin	GMPS MANGRIL	18000	24	0.432	0.048
15	GGPS THATTI MUZALAM	Khadija Iqbal	GGPS THATTI MUZALAM	18000	24	0.432	0.048
16	GGPS WADHI	Ghulam Fatima	GGPS WADHI	18000	24	0.432	0.048
17	GGPS KUDYANA	Mussarat Hina	GGPS KUDYANA	18000	24	0.432	0.048
18	GMPS NAWAN LOK	Surraya Shehnaz	GMPS NAWAN LOK	18000	24	0.432	0.048
Total						7.272	0.800

Annexure-DSA-C

43.4.1 Irregular award of tender for purchase of dietary items due to faulty technical evaluation – Rs 52.353 million

Rs in million				
Sr. No.	Name of Firm	Faulty Evaluation Due To	Item detail	Tender Amount
1	M/S Shehzad Traders, Kundian, District Mianwali, Food tender year 2022-23	1. Principal Activity: 461000 Wholesale and retail trade: repair of motor vehicles and motorcycles. 3. No experience certificate was found on record.	Lot 09-Eggs	1.820
			Lot 10-Chicken	3.108
			Lot 12-Meat(Mutton)	2.178
			Lot 13-MEAT(BEEF & VEAL)	2.010
Sub-Total				9.116
2	M/S Abu Bakar Traders Food tender year 2022-23	1- Company's main business is of supplies of computers, laptops, software, printers, UPS and accessories, as evident from the technical bid submitted by the firm. 2- No experience certificate was found on record. 3- Unsigned affidavit for satisfactory performance of contract was provided.	Lot 4 -(Sugar)	1.442
			Lot- 7 (Packed Items)	3.883
Sub-Total				5.325
3	M/S MMN Enterprises, Food tender year 2022-23	1- Experience was irrelevant since the experience shown was of Mess Contractor whereas the requisite experience was of supply of goods.	Lot 1-(Wheat Products)	7.269
			Lot 6- KhullayMasalajat(Spices)	0.490
			Lot-11 (Fish)	0.588
			Lot-15(Vegetables & Fruit)	5.512,524
Sub-Total				13.860
4	M/S Sarim Khan for Stationary, Utility & Toiletry item FY2023-24	Wrongly technically qualifies as he was engaged with DHQ hospital during 2023-24 for building material, medical disposable items etc and do not qualify one year experience of relevant field.	Lot-I-Stationary	21.879
			Lot-II-Printing Students Note Books.	1.204
Sub-Total				23.082
5	M/s M.A.J. Traders	Firm did not possess the relevant experience of one year in relevant field i.e. supplying toiletry item	Lot-Toiletry items	0.970
G.Total				52.353

Annexure- DSA - D

43.4.2 Irregular payment without tender – Rs 25.100 million

Punjab Daanish School (Boys) Jand, Attock

Rs in million

Sr. No.	Vr. No.	Date	Item	Firm	Amount
1	BPV-Aug-22-0002	03-08-22	Payment of Messing items purchased for Students 1-7-22 to 31-7-22	M/s Malik Jahan Khan & Co.	0.814
2	BPV-Aug-22-0003	11-08-22	Payment of Cooking Oil	M/s Three Star Traders	0.008
3	BPV-Aug-22-0010	12-08-22	Payment of Messing items purchased for Students 1-7-22 to 31-7-22	M/s Khyam Sindhu	0.096
4	BPV-Aug-22-0011	15-08-22	Payment of Messing items purchased for students from 28-7-2 to 31-7-22	M/s Hawks Enterprises	0.115
5	BPV-Aug-22-0012	15-08-22	Payment of Messing items purchased for students from 28-7-2 to 31-7-22	M/s Raza & Sons	0.027
6	BPV-Aug-22-0024	30-08-22	Paid to Malik Jahan Khan & Co.	M/s Malik Jahan Khan & Co.	0.170
7	BPV-Aug-22-0025	30-08-22	Paid to Hawks Enterprises	M/s Hawks Enterprises	0.021
8	BPV-Aug-22-0026	30-08-22	Paid to Raza & Sons	M/s Raza & Sons	0.088
9	BPV-Aug-22-0027	30-08-22	Paid to Khayam Sindhu	M/s Khyam Sindhu	0.110
10	BPV-Aug-22-0030	30-08-22	Paid to Ahmed Traders	Ahmed Traders	0.035
11	BPV-Sep-22-0003	07-09-22	Payment of Vegetables 16.08.2022 to 26.08.2022	M/s Khyam Sindhu	0.149
12	BPV-Sep-22-0005	07-09-22	Payment of Fresh Milk 16-8-22 to 31-8-22	M/s Raza & Sons	0.103
13	BPV-Sep-22-0006	07-09-22	Payment of Atta,Maida,Egg,Chicken,Cooking Oil 16-8-22 to 31-8-22	M/s Malik Jahan Khan & Co.	0.563
14	BPV-Sep-22-0007	07-09-22	Payment of Pulses 16-8-22 to 31-8-22	M/s Hawks Enterprises	0.173
15	BPV-Sep-22-0015	20-09-22	Payment of In house Messing (Eggs)	M/s Awan Traders	0.043
16	BPV-Sep-22-0016	20-09-22	Payment of In House Messing Fresh Milk (1-9-22 to 15-9-22)	M/s Raza & Sons	0.103
17	BPV-Sep-22-0018	20-09-22	Payment of In House Messing (Cooking Oil) 1-9-22 to 15-9-22	M/s Malik Jahan Khan & Co.	0.914
18	BPV-Sep-22-0019	20-09-22	Payment of In house messing wheat product and Rice (1-9-22 to 15-9-22)	M/s Hawks Enterprises	0.429
19	BPV-Sep-22-0020	20-09-22	Payment of In house Messing Vegetable (27-8-22 to 15-9-22)	M/s Hashim Hamdan	0.220
20	BPV-Sep-22-0024	20-09-22	Payment of In house Messing (Eggs)	M/s Awan Traders	0.027
21	BPV-Oct-22-0002	14-10-22	Payment of chicken and Atta in house mess dated 16-9-22-to 30-9-22	M/s Malik Jahan Khan & Co.	0.780
22	BPV-Oct-22-0005	14-10-22	Payment of Fresh Milk in house messing dated 16-9-22 to 30-9-22	M/s Raza & Sons	0.103
23	BPV-Oct-22-0006	14-10-22	Payment of wheat products in house messing dated 16-9-22 to 30-9-22	M/s Hawks Enterprises	0.167
24	BPV-Oct-22-0007	14-10-22	Payment of Vegetables in house messing dated 16-9-22 to 30-9-22	M/s Hashim Hamdan	0.165
25	BPV-Oct-22-0008	14-10-22	Payment of Atta in house messing dated 11-10-22	M/s Maqsood Traders	0.236
26	BPV-Oct-22-0022	19-10-22	Payment of Eggs in house messing dated 16-9-22 to 15-10-22	M/s Awan Traders	0.041
27	BPV-Nov-22-0005	02-11-22	Payment of Chicken and cooking oil in house messing dated 16-10-22 to 31-10-22	M/s Malik Jahan Khan & Co.	0.660
28	BPV-Nov-22-0006	02-11-22	Payment of Fresh Milk in house messing dated 16-10-22 to 31-10-22	M/s Raza & Sons	0.103
29	BPV-Nov-22-0007	02-11-22	Payment of Eggs in house messing dated 16-10-22 to 31-10-22	M/s Awan Traders	0.028
30	BPV-Nov-22-0008	02-11-22	Payment of Rice i& Pulses n house messing dated 16-10-22 to 31-10-22	M/s Hawks Enterprises	0.163
31	BPV-Nov-22-0018	02-11-22	Payment of pulses items in house messing	M/s Hawks	0.095

Rs in million

Sr. No.	Vr. No.	Date	Item	Firm	Amount
			dated 1-10-22 to 15-10-22	Enterprises	
32	BPV-Nov-22-0019	02-11-22	Payment of fresh milk in house messing dated 1-10-22 to 15-10-22	M/s Raza & Sons	0.057
33	BPV-Nov-22-0020	02-11-22	Payment of Chicken in house messing dated 1-10-22 to 15-10-22	M/s Malik Jahan Khan & Co.	0.062
34	BPV-Nov-22-0031	05-11-22	Payment of vegetables in house messing dated 1-10-22 to 31-10-22	M/s Hashim Hamdan	0.367
35	BPV-Nov-22-0044	10-11-22	Payment of Eggs in house messing dated 1-11-22	M/s Awan Traders	0.042
36	BPV-Nov-22-0050	18-11-22	Payment of fresh milk in house messing date 1-11-22 to 15-11-22	M/s Raza & Sons	0.083
37	BPV-Nov-22-0051	18-11-22	Payment of Cooking oil,chicken in house messing dated 1-11-22 to 15-11-22	M/s Malik Jahan Khan & Co.	0.653
38	BPV-Nov-22-0055	22-11-22	Payment of vegetables in house messing dated 1-11-22 to 15-11-22	M/s Hashim Hamdan	0.235
39	BPV-Nov-22-0056	22-11-22	Payment of Pulses & Ricein house messing dated 1-11-22 to 15-11-22	M/s Hawks Enterprises	0.289
40	BPV-Dec-22-0026	21-12-22	Payment of Pulses In house messing dated 1-12-22 to 15-12-22	M/s Hawks Enterprises	0.081
41	BPV-Feb-23-0001	02-02-23	Payment of Cooking oil in house messing dated 1-1-23 to 15-1-23	M/s Malik Jahan Khan M/s & Co.	0.552
42	BPV-Feb-23-0003	02-02-23	Payment of Pulses In house messing dated 1-1-23 to 31-1-23	M/s Hawks Enterprises	0.395
43	BPV-Feb-23-0010	06-02-23	Payment of wheat products in house messing dated 16-1-23 to 31-1-23	M/s Super awan traders	0.718
44	BPV-Mar-23-0002	03-03-23	Payment of Pulses In house messing dated 1-2-23 to 15-2-23	M/s Hawks Enterprises	0.111
45	BPV-Mar-23-0004	03-03-23	Payment of wheat products in house messing dated 1-2-23 to 28-2-23	M/s Super awan traders	0.883
46	BPV-Mar-23-0007	03-03-23	Payment of Rice in house messing dated 1-2-23 to 28-2-23	M/s Shahmeer Contractor	0.454
47	BPV-Mar-23-0051	08-03-23	Loose sheets for students exam	M/s Universal traders	0.044
48	BPV-April-23-0001	03-04-23	Payment of Rice in house messing dated 16-3-23 to 31-3-23	M/s Shahmeer Contractor	0.454
49	BPV-April-23-0004	03-04-23	Payment of Chicken in house messing dated 1-3-23 to 31-3-23	M/s ONYX Trading Company	0.105
50	BPV-April-23-0005	03-04-23	Payment of Atta Maida In house messing dated 1-3-23 to 31-3-23	M/s Super awan traders	0.738
51	BPV-April-23-0006	03-04-23	Payment of Pulses in house messing dated 1-3-23 to 15-3-23	M/s Hawks Enterprises	0.187
52	BPV-April-23-0030	17-04-23	Payment of Cooking oil in house messing dated 1-4-23 to 15-4-23	M/s Shahmeer Contractor	0.595
53	BPV-April-23-0031	17-04-23	Payment of Chicken in house messing dated 1-4-23 to 15-4-23	M/s ONYX Trading Company	0.117
54	BPV-April-23-0033	17-04-23	Payment of Pulsesin house messing dated 1-4-23 to 15-4-23	M/s Hawks Enterprises	0.022
55	BPV-April-23-0034	17-04-23	Payment of wheat products in house messing dated 1-4-23 to 15-4-23	M/s Super awan traders	0.258
56	BPV-May-23-0026	17-05-23	Payment of Atta Maida In house messing dated 16-4-23 to 15-5-23	M/s Super awan traders	0.619
57	BPV-May-23-0031	17-05-23	Payment of Chicken in house messing dated 1-5-23 to 15-5-23	M/s ONYX Trading Company	0.108
58	BPV-May-23-0027	27-05-23	Payment of Pulsesin house messing dated 1-5-23 to 15-5-23	M/s Hawks Enterprises	0.031
59	BPV-June-23-0006	06-06-23	Payment of Atta Maida In house messing dated 16-5-23 to 31-5-23	M/s Super awan traders	0.466
60	BPV-June-23-0008	06-06-23	Payment of Pulsesin house messing dated 16-5-23 to 31-5-23	M/s Hawks Enterprises	0.084
61	BPV-June-23-0011	06-06-23	Payment of Chicken in house messing dated 16-5-23 to 31-5-23	M/s ONYX Trading Company	0.141
62	BPV-June-23-0026	16-06-23	Payment of Chicken in house messing dated 1-6-23 to 15-6-23	M/s ONYX Trading Company	0.047
63	BPV-June-23-0027	16-06-23	Payment of Atta ,in house messing dated 1-6-23 to 15-6-23	M/s Super awan traders	0.092

Rs in million

RS in million					
Sr. No.	Vr. No.	Date	Item	Firm	Amount
64	BPV-June-23-0037	22-06-23	Payment of Cooking oil in house messing dated 1-6-23 to 15-6-23	M/s Tahir Naseer M/s Engineering Services	0.571
65	BPV-June-23-0039	22-06-23	Payment of Rice in house messing dated 1-6-23 to 23-6-23	M/s UFB Contractor &Generaol Order Suppliers	0.439
66	BPV-Dec-23-7	06.12.23	Payment of Cooking Oil in house messing	M/s Al-Mustafa Trader	0.150
67	BPV-Mar-24-2	06.03.24	Payment of Chicken in house messing	M/s shahmer	0.025
68	BPV-Mar-24--43	26.03.24		M/s Ideal business	0.084
69	BPV-April-24-0011	03.04.24		M/s shahmer	0.118
70	BPV-April-24-0034	23.04.24		M/s shahmer	0.020
71	BPV-May-24-001	29.05.24		M/s Emman Traders	0.084
72	BPV-May-24-0059	30.05.24		M/s shahmer	0.086
Total					17.416

Punjab Daanish School (Girls), Jand, Attock

Rs in million

Sr. No.	Date	Voucher No	Description	Vendor Name	Amount
1	08-09-22	BPV-Sep-22-0012	Messing Payment for 27-8-22 items received on DC Rate	Hashim Hamdan	0.025
2	17-09-22	BPV-Sep-22-0024	Purchase of Eggs Qty 1440 from Awan Traders	Awan Traders	0.029
3	22-09-22	BPV-Sep-22-0025	Purchase of Eggs Qty 2160 from Awan Traders	Awan Traders	0.043
4	23-09-22	BPV-Sep-22-0031	Payment against packed items of Messing purchased from Faizan Traders	Faizan Traders	0.125
5	06-10-22	BPV-Oct-22-0007	Payment against Messing Items Atta and Beef	M.M.N Enterprises	0.149
6	12-10-22	BPV-Oct-22-0012	Atta Purchased from Maqsood Traders Qty 2500 Kg	Maqsood Traders	0.248
7	18-10-22	BPV-Oct-22-0021	Messing payment for Local Purchasing of Atta 320kg Beef 50kg and Mutton 02kg from M.M.N Enterprises	M.M.N Enterprises	0.062
8	18-10-22	BPV-Oct-22-0022	Messing payment for Local Purchasing of Eggs Qty 1440 from Awan Traders	Awan Traders	0.029
9	02-11-22	BPV-Nov-22-0006	Qty 114kg Beef and 400kg Atta Purchased from M.M.N Enterprises	M.M.N Enterprises	0.103
10	03-11-22	BPV-Nov-22-0011	Payment of Eggs Qty 2880 for purchase of Students	Awan Traders	0.059
11	17-11-22	BPV-Nov-22-0027	Atta Qty 1840kg and Beef Qty 100 kg purchased from M.M.N Enterprises	M.M.N Enterprises	0.239
12	23-12-22	BPV-Dec-22-0026	Messing Payment of Rice from 01-12-22 to 15-12-22	Hawks enterprises	0.050
13	02-02-23	BPV-Feb-23-0008	Payment of Atta, Maida And Suji from Local Market from 10-01-23 to 31-1-23	Khaki Jan	0.513
14	25-02-23	BPV-Feb-23-0018	Payment of Atta and Maida from Local Market for the period of 01-02-23 to 15-2-23	Khaki Jan	0.444
15	07-03-23	BPV-Mar-23-0009	Purchase of Rice from local market	Shahmeer Contractors	0.461
16	09-03-23	BPV-Mar-23-0013	Atta,Maida and Suji purchased from Khaki Jan	Khaki Jan	0.357
17	07-04-23	BPV-April-23-0001	Purchase of Qty 1000kg Rice from Shahmeer Contractors	Shahmeer Contractors	0.307
18	07-04-23	BPV-April-23-0002	Purchase of Chicken from Local Market from Onyx Trading Company	Onyx Trading Company	0.150
19	07-04-23	BPV-April-23-0003	Purchase of Atta and Maida from Local Market from Khaki Jan	Khaki Jan	0.374
20	17-04-23	BPV-April-23-0014	Payment of Cooking Oil Purchased from Local Market	Shahmeer Contractors	0.604
21	11-05-23	BPV-May-23-0007	Payment of Atta and Maida from Local Market for the period of March and April,2023	Khaki Jan	0.684
22	11-05-23	BPV-May-23-0008	Payment of Chicken from local market for the period of April,23	Onyx Trading Company	0.145

Rs in million					
Sr. No.	Date	Voucher No	Description	Vendor Name	Amount
23	17-06-23	BPV-June-23-0008	Purchase of Atta and Maida from Local Market from Khaki Jan	Khaki Jan	0.594
24	17-06-23	BPV-June-23-0009	Purchase of Chicken from Local Market from Onyx Trading Company	Onyx Trading Company	0.316
25	19-06-23	BPV-June-23-0011	Purchase of Cooking Oil Qty 1500 Liter from Local Market	Tahir Naseer Engineering Services	0.870
26	21-06-23	BPV-June-23-0029	Purchase of Atta, Maida and Suji from Local Market	Khaki Jan	0.258
27	22-06-23	BPV-June-23-0034	Purchase of Rice from UFB Contractor	UFB Contractor & General Order Supplier	0.446
Total					7.684
G. Total (17.416 + 7.684)					25.100

Annexure - DSA-E

43.4.3 Irregular payment without approval – Rs 1.157 million

Rs in million						
Vr. No.	Date	Item	Bill no.	Date	Items	Amount
BPV-June-22-0025	28.06.2022	Mureed Electronics	10139	25.06.2022	A/C 1.5ton	0.115
BPV-June-22-0042	30.06.2022	Ahemad Traders	796	Nil	Machines	0.124
BPV-June-24-0030	30.01.2022	Ideal Business	Nil	Nil	CCTV Cmeras	0.080
BPV-Aug-23-0007	Nil	MMN Ent	89	26.08.2023	9PC Dell	0.197
BPV-Aug-22-0016	24.08.2021	Malik Jahan	G021	27.07.2021	Table Sheet	0.049
BPV-Feb-22-008	16.02.2022	MAJ Traders	51	28.12.2021	Building Material	0.042
BPV-Feb-22-009	16.02.2022	M.N Ent	11	30.02.2021	Building Material	0.039
BPV-Oct-21-0013	12.10.2021	Faizan Trader	628	Nil	Bath Room Material	0.028
BPV-Nov-21-0003	09.11.2021	RAMinot	1369	Nil	S/Lights	0.050
BPV-Nov-21-0006	09.11.2021	Rizwan Paint	610	04.11.2021	Paint	0.023
BPV-Nov-21-0024	29.11.2021	RAMinot	1373	16.10.2021	Flags	0.012
BPV-April-22-0009	08.04.2022	Zohan Solution	14	28.03.2022	Cortains	0.050
BPV-Jun-22-0022	27.06.2022	Tahir Naseer	237	24.06.2022	Coptop	0.050
BPV-Jun-22-0010	16.06.2022	N.M.N Ent	75	13.06.2022	Building Material	0.032
BPV-Jun-22-0042	30.06.2022	Ahemad Trader	796	Nil	Equirments	0.124
BPV-Sep-22-0023	28.09.2023	Malik Jahan	Nil	Nil	Toles	0.044
BPV-Nov-22-0026	17.11.2022	MAJ Pharmacy	28	20.10.2022	Medicine	0.049
BPV-Feb-24-0023	27.02.2024	M.N M Trader	265	Nil	Paint	0.049
Total						1.157

Annexure -DSA-F

43.4.4 Irregular expenditure due to splitting - Rs 1.067 million

Rs in million						
Vr. No.	Item	Bill. No.	Bill Dt	Firm	Item	Amount
BPV-June-22-0026	Uniform	112	27.06.22	Haks et	Uniforms	0.048
BPV-June-22-0028	Uniform	48	27.06.22	M/S Khattar	Uniforms	0.050
BPV-June-22	Sports items	4	02.11.2022	MMN Enter	Sports items	0.175
BPV-June-22	Sports items	11	02.11.2022	MMN Enter	Sports items	0.062
BPV-Dec-22-001	Printing	511	29.11.2022	Fayyaz printing	Printing	0.049
BPV-Dec-22-0029	Printing	52	28.11.2022	Kattackmutiple scouts	Printing	0.018
BPV-Mar-23-0010		47	04.03.2023	MMN Enter	Photostate	0.100
BPV-Mar-23-0020		28	14.03.2023	MMN Enter	Photostate	0.027
BPV-May-23-15	Paint Hardware	91	Nil	MMN Enter	Paint Hardware	0.050
BPV-May-23-11	Hardware	72	01.05.2023	MAJ Traders	Hardware	0.050
BPV-Jun-23-0042	Photostate	226	16.06.2023	ZS Ent	Photostate	0.048
BPV-Jun-23-0043	Photostate	228	23.06.23	ZS Ent	Photostate	0.151
BPV-Jun-23-0044	Building	Nil	23.06.2023	Malik Jahan	Building	0.048
BPV-Jun-23-0034	Building	76	22.06.23	MAJ Traders	Building	0.050
BPV-Jun-23-0023	Building	4	05.06.2023	Madni B/Store	Building	0.049
BPV-Sep-23-14	ROP Building	225	14.09.2023	M.N Traders	ROP Building	0.048
BPV-Sep-23-22	ROP Building	Nil	Nil	Malik Jahan	ROP Building	0.044
G.Total						1.067

Annexure -DSA-G

43.4.5 Excess usage of ration than the prescribed scale – Rs 13.185 million

Punjab Daanish School (Boys), Jand, Attock

Rs in million											
Sr. No.	Items	Unit	Scales	in Kg	Month	Mess Attendance	Due Expense (KG)	Actual Exp (KG)	Difference (KG)	Rate (Rs/KG)	Amount
1	Atta Flour	grm	400	0.4	21-Jul	6430	2,572	3,850	1,278	46.8	0.060
		grm	400	0.4	21-Aug	14052	5,621	5,740	119	46.8	0.006
		grm	400	0.4	21-Oct	15220	6,088	6,615	527	46.8	0.025
		grm	400	0.4	21-Nov	10667	4,267	4,530	263	46.8	0.012
		grm	400	0.4	21-Dec	15721	6,288	7,780	1,492	46.8	0.070
		grm	400	0.4	22-Jan	10222	4,089	4,100	11	46.8	0.001
		grm	400	0.4	22-Feb	13817	5,527	6,070	543	46.8	0.025
		grm	400	0.4	22-Mar	12391	4,956	5,080	124	46.8	0.006
		grm	400	0.4	22-Jun	7216	2,886	3,495	609	46.8	0.028
2	Biryani Masala	grm	1400	1.4	22-May	12388	1.4	33.75	647 packs	70	0.045
3	Cooking oil	grm	80	0.08	21-Jul	6430	514.4	619	104.6	364.99	0.038
4	Daal	grm	40	0.04	21-Jul	6430	257.2	411	153.8	250	0.038
		grm	40	0.04	21-Aug	14052	562.08	639	76.92	250	0.019
		grm	40	0.04	21-Oct	15220	608.8	691	82.2	250	0.021
		grm	40	0.04	22-Jan	10222	408.88	429	20.12	250	0.005
		grm	40	0.04	22-May	12388	495.52	522	26.48	250	0.007
5	Fresh Vegetables (Carrot, brinjal, shal jum, Lady finger, Tinda, Tori, Gobhi)	grm	50	0.05	21-Jul	6430	321.5	794	472.5	60	0.028
		grm	50	0.05	21-Aug	14052	702.6	741	38.4	60	0.002
		grm	50	0.05	21-Oct	15220	761	1216	455	60	0.027
		grm	50	0.05	21-Nov	10667	533.35	739	205.65	60	0.012
		grm	50	0.05	21-Dec	15721	786.05	1037	250.95	60	0.015
		grm	50	0.05	22-Jan	10222	511.1	609	97.9	60	0.006
		grm	50	0.05	21-Feb	13817	690.85	838	147.15	60	0.009
		grm	50	0.05	22-Mar	12391	619.55	720	100.45	60	0.006
		grm	50	0.05	22-May	12388	619.4	1001	381.6	60	0.023
		grm	50	0.05	22-Jun	7216	360.8	919	558.2	60	0.033
		grm	100	0.1	21-Sep	10039	1003.9	2791	1787.1	60	0.107
		grm	100	0.1	22-Apr	15311	1531.1	3142.66	1611.56	60	0.097
6	Mince	grm	8.5	0.01	21-Sep	10039	85.3315	105	19.6685	570	0.011
		grm	8.5	0.01	21-Dec	15721	133.63	557	423.3715	570	0.241
		grm	8.5	0.01	22-Apr	15311	130.1435	165	34.8565	570	0.020
		grm	8.5	0.01	22-May	12388	105.298	173	67.702	570	0.039
7	Onion	grm	60	0.06	21-Aug	14052	843.12	887	43.88	53	0.002
		grm	60	0.06	21-Oct	15220	913.2	1027	113.8	53	0.006
		grm	60	0.06	22-Apr	15311	918.66	982	63.34	53	0.003
		grm	60	0.06	22-Jun	7216	432.96	586	153.04	53	0.008
8	Potato	grm	50	0.05	21-Jul	6430	321.5	838	516.5	57	0.029
		grm	50	0.05	21-Aug	14052	702.6	1314	611.4	57	0.035
		grm	50	0.05	21-Sep	10039	501.95	731	229.05	57	0.013
		grm	50	0.05	21-Oct	15220	761	1328	567	57	0.032
		grm	50	0.05	21-Nov	10667	533.35	1241	707.65	57	0.040
		grm	50	0.05	21-Dec	15721	786.05	1658	871.95	57	0.050
		grm	50	0.05	22-Jan	10222	511.1	979	467.9	57	0.027
		grm	50	0.05	22-Feb	13817	690.85	1485	794.15	57	0.045
		grm	50	0.05	22-Mar	12391	619.55	1225.5	605.95	57	0.035
		grm	50	0.05	22-Apr	15311	765.55	1633.9	868.35	57	0.049
		grm	50	0.05	22-May	12388	619.4	1206	586.6	57	0.033
		grm	50	0.05	22-Jun	7216	360.8	1120	759.2	57	0.043
9	Rice	grm	90	0.09	21-Sep	10039	903.51	980	76.49	129.8	0.010

										9	
		grm	90	0.09	22-May	12388	1114.92	1139	24.08	129.89	0.003
10	Salt Iodized	grm	15	0.02	21-Jul	6430	96.45	168.9	72.45	35	0.003
		grm	15	0.02	21-Aug	14052	210.78	248	37.22	35	0.001
		grm	15	0.02	21-Sep	10039	150.585	185	34.415	35	0.001
		grm	15	0.02	21-Oct	15220	228.3	290	61.7	35	0.002
		grm	15	0.02	21-Nov	10667	160.01	194	34	35	0.001
11	Sugar	grm	80	0.08	21-Jul	6430	514.4	534	19.6	123	0.002
		grm	80	0.08	22-Apr	15311	1224.88	1290	65.12	123	0.008
12	Tomato	grm	30	0.03	21-Jul	6430	192.9	239	46.1	65	0.003
		grm	30	0.03	22-Jun	7216	216.48	236	19.52	65	0.001
13	White Channa	grm	15	0.02	21-Jul	6430	96.45	107	10.55	141	0.001
Year 2021-22 Sub-Total											1.568
14	Atta Flour	grm	400	0.4	22-Jul	3560	1424	1620	196	60	0.012
		grm	400	0.4	22-Aug	13765	5506	5535	29	91	0.003
		grm	400	0.4	22-Dec	11515	4606	4825	219	97.5	0.021
		grm	400	0.4	23-Jan	12159	4863.6	5373	509.4	97.5	0.050
		grm	400	0.4	23-Feb	13731	5492.4	5926	433.6	140	0.061
		grm	400	0.4	23-May	14188	5675.2	5755	79.8	160	0.013
		grm	400	0.4	23-Jun	3544	1417.6	1467	49.4	160	0.008
15	Daal	grm	40	0.04	22-Jul	3560	142.4	173	30.6	350	0.011
		grm	40	0.04	22-Aug	13765	550.6	638	87.4	350	0.031
16	Fresh Vegetables (Carrot,brinjal,shalum, Ladyfinger, Tinda,Tori,Gobhi	grm	50	0.05	22-Jul	3560	178	193	15	70	0.001
		grm	50	0.05	22-Aug	13765	688.25	896	207.75	70	0.015
		grm	50	0.05	22-Sep	15730	786.5	1453	666.5	70	0.047
		grm	50	0.05	22-Oct	12430	621.5	938	316.5	70	0.022
		grm	50	0.05	22-Nov	14474	723.7	1028	304.3	70	0.021
		grm	50	0.05	22-Dec	11515	575.75	958	382.25	70	0.027
		grm	50	0.05	23-Jan	12159	607.95	1073	465.05	70	0.033
		grm	50	0.05	23-Feb	13731	686.55	1168	481.45	70	0.034
		grm	50	0.05	23-Mar	13397	669.85	1007	337.15	70	0.024
		grm	50	0.05	23-May	14188	709.4	1076.5	367.1	70	0.026
		grm	50	0.05	23-Jun	3544	177.2	213	35.8	70	0.003
17	Fruits (Banana, Apple,Orange,Watermelon,Melon, Mango	grm	100	0.1	23-Apr	9930	993	1248	255	170	0.043
18	Mince	grm	8.5	0.01	23-Mar	13397	113.8745	134	20.1255	570	0.011
		grm	8.5	0.01	23-Jun	3544	30.124	49	18.876	570	0.011
19	Onion	grm	60	0.06	22-Jul	3560	154.32	239	84.68	97	0.008
20	Potato	grm	50	0.05	22-Jul	3560	178	381	203	64	0.013
		grm	50	0.05	22-Aug	13765	688.25	1007.75	319.5	64	0.020
		grm	50	0.05	22-Sep	15730	786.5	1289	502.5	64	0.032
		grm	50	0.05	22-Oct	12430	621.5	1333	711.5	64	0.046
		grm	50	0.05	22-Nov	14474	723.7	1311	587.3	64	0.038
		grm	50	0.05	22-Dec	11515	575.75	1140	564.25	78	0.044
		grm	50	0.05	23-Jan	12159	607.95	1409	801.05	78	0.062
		grm	50	0.05	23-Feb	13731	686.55	1411	724.45	78	0.057
		grm	50	0.05	23-Mar	13397	669.85	1406	736.15	78	0.057
		grm	50	0.05	23-Apr	9930	496.5	898	401.5	78	0.031
		grm	50	0.05	23-May	14188	709.4	1234	524.6	78	0.041
		grm	50	0.05	23-Jun		177.2	270	92.8	78	0.007
Year 2022-23 Sub-Total											0.984
21	Atta Flour	grm	400	0.4	23-Jul	326	130.4	148	17.6	160	0.003
		grm	400	0.4	24-Feb	12270	4908	5725	817	147	0.120
22	Fresh Milk	Ltr	350	0.35	23-Nov	14096	4933.6	20176	15242.4	119.3	1.818
23	Fresh Vegetables (Carrot,brinjal	grm	50	0.05	23-Aug	6209	310.45	486	175.55	90	0.016
		grm	50	0.05	23-Sep	14952	747.6	1339	591.4	90	0.053
		grm	50	0.05	23-Oct	13248	662.4	768	105.6	90	0.010
		grm	50	0.05	23-Nov	14096	704.8	1076	371.2	90	0.033

	ringle,shal jum, Lady finger, Tinday,To ri,Gobhi	grm	50	0.05	23-Dec	7800	390	623	233	90	0.021
		grm	50	0.05	24-Jan	11559	577.95	703	125.05	90	0.011
		grm	50	0.05	24-Feb	12270	613.5	934	320.5	90	0.029
		grm	50	0.05	24-Apr	9523	476.15	590	113.85	90	0.010
		grm	50	0.05	24-May	11216	560.8	1142	581.2	90	0.052
24	Haldi	grm	2	0	23-Aug	6209	12.418	23.5	11.082	540	0.006
25	Mutton	grm	29	0.03	24-Feb	12270	355.83	4905	4549.1 7	1149	5.227
26	Potato	grm	50	0.05	23-Aug	6209	310.45	330	19.55	90	0.002
		grm	50	0.05	23-Sep	14952	747.6	1091	343.4	90	0.031
		grm	50	0.05	23-Oct	13248	662.4	1187	524.6	90	0.047
		grm	50	0.05	23-Nov	14096	704.8	1086	381.2	90	0.034
		grm	50	0.05	23-Dec	7800	390	752	362	90	0.033
		grm	50	0.05	24-Jan	11559	577.95	1269	691.05	90	0.062
		grm	50	0.05	24-Feb	12270	613.5	1246	632.5	90	0.057
		grm	50	0.05	24-Mar	15003	750.15	1816	1065.8 5	90	0.096
27	Tea	grm	3	0	23-Nov	14096	42.29	68	25.71	1320	0.034
28	White Channa	grm	15	0.02	24-Apr	9523	142.845	218	75.155	395	0.030
Year 2022-23 Sub-Total											7.854
G. Total (1.568 + 0.984 + 7.854)											10.406

Annexure -DSA-H

43.4.6 Less recovery of tuition fee from students- Rs 5.351 million

Punjab Daanish School (Boys), Jand, Attock

YEAR	Month	Self Finance	Rate	Fee to be collected Rs in million	Day Scholar	Rate	Fee to be collected Rs in million
2021-22	July	55	16,500	0.908	36	2,000	0.072
	August	55	16,500	0.908	36	2,000	0.072
	September	55	16,500	0.908	36	2,000	0.072
	October	50	16,500	0.825	36	2,000	0.072
	November	49	16,500	0.809	36	2,000	0.072
	December	46	16,500	0.759	36	2,000	0.072
	January	46	16,500	0.759	36	2,000	0.072
	February	46	16,500	0.759	36	2,000	0.072
	March	42	16,500	0.693	36	2,000	0.072
	April	42	16,500	0.693	36	2,000	0.072
	May	42	16,500	0.693	36	2,000	0.072
	June	42	16,500	0.693	36	2,000	0.072
2022-23	July	51	16,500	0.842	45	2,000	0.090
	August	51	16,500	0.842	44	2,000	0.088
	September	50	16,500	0.825	43	2,000	0.086
	October	50	16,500	0.825	43	2,000	0.086
	November	48	16,500	0.792	43	2,000	0.086
	December	47	16,500	0.776	43	2,000	0.086
	January	46	16,500	0.759	43	2,000	0.086
	February	36	16,500	0.594	40	2,000	0.080
	March	35	16,500	0.578	40	2,000	0.080
	April	34	16,500	0.561	35	2,000	0.070
	May	32	16,500	0.528	35	2,000	0.070
	June	29	16,500	0.479	34	2,000	0.068
2023-24	July	36	16,500	0.594	40	2,000	0.080
	August	36	16,500	0.594	40	2,000	0.080
	September	36	16,500	0.594	40	2,000	0.080
	October	36	16,500	0.594	40	2,000	0.080
	November	36	16,500	0.594	40	2,000	0.080
	December	36	16,500	0.594	40	2,000	0.080
	January	35	16,500	0.578	40	2,000	0.080
	February	34	16,500	0.561	40	2,000	0.080
	March	34	16,500	0.561	40	2,000	0.080

YEAR	Month	Self Finance	Rate	Fee to be collected Rs in million	Day Scholar	Rate	Fee to be collected Rs in million
	April	32	16,500	0.528	40	2,000	0.080
	May	31	16,500	0.512	31	2,000	0.062
	June	31	16,500	0.512	31	2,000	0.062
Fee to be collected				24.618			2.764
Fee Collected				20,313			2.304
Difference				4.305			0.460
Total recoverable							4.765

Punjab Daanish School (Girls), Jand, Attock

YEAR	Month	Self Finance	Rate	Fee to be collected Rs in millio	Day Scholar	Rate	Fee to be collected Rs in million
2021-22	July	5	16,500	0.083	16	2,000	0.032
2021-22	Aug	11	16,500	0.182	21	2,000	0.042
2021-22	Sep	15	16,500	0.248	21	2,000	0.042
2021-22	Oct	15	16,500	0.248	21	2,000	0.042
2021-22	Nov	16	16,500	0.264	21	2,000	0.042
2021-22	Dec	16	16,500	0.264	21	2,000	0.042
2021-22	Jan	16	16,500	0.264	20	2,000	0.040
2021-22	Feb	16	16,500	0.264	20	2,000	0.040
2021-22	Mar	16	16,500	0.264	20	2,000	0.040
2021-22	Apr	16	16,500	0.264	20	2,000	0.040
2021-22	May	14	16,500	0.231	19	2,000	0.038
2021-22	June	14	16,500	0.231	16	2,000	0.032
2022-23	July	14	16,500	0.231	16	2,000	0.032
2022-23	Aug	25	16,500	0.413	17	2,000	0.034
2022-23	Sep	25	16,500	0.413	17	2,000	0.034
2022-23	Oct	25	16,500	0.413	15	2,000	0.030
2022-23	Nov	24	16,500	0.396	15	2,000	0.030
2022-23	Dec	24	16,500	0.396	15	2,000	0.030
2022-23	Jan	16	16,500	0.264	21	2,000	0.042
2022-23	Feb	16	16,500	0.264	20	2,000	0.040
2022-23	Mar	16	16,500	0.264	20	2,000	0.040
2022-23	Apr	14	16,500	0.231	20	2,000	0.040
2022-23	May	14	16,500	0.231	19	2,000	0.038
2022-23	June	14	16,500	0.231	16	2,000	0.032
2023-24	July	14	16,500	0.231	16	2,000	0.032
2023-24	Aug	14	16,500	0.231	17	2,000	0.034
2023-24	Sep	30	16,500	0.495	17	2,000	0.034
2023-24	Oct	31	16,500	0.512	15	2,000	0.030
2023-24	Nov	30	16,500	0.495	15	2,000	0.030
2023-24	Dec	30	16,500	0.495	15	2,000	0.030
2023-24	Jan	30	16,500	0.495	21	2,000	0.042
2023-24	Feb	30	16,500	0.495	20	2,000	0.040
2023-24	Mar	30	16,500	0.495	20	2,000	0.040
2023-24	Apr	29	16,500	0.479	20	2,000	0.040
2023-24	May	26	20,500	0.533	19	2,000	0.038
2023-24	June	26	20,500	0.533	16	2,000	0.032
Fee to be collected				12.039			1.316
Fee Collected				11.682			1.087
Difference				0.357			0.229
Total recoverable							0.586

Annexure -DSA-I

43.4.7 Non-withholding of GST – Rs 1.054 million

Punjab Daanish School (Girls), Jand

Rs in million								
Sr. No.	Firm	Item	Bill	Date	Month	Gross	GST	1/5 th GST deductible
1	M/S Malik Jahan	Sugar	1/G	01.09.2021	8.2021	0.089	0.008	0.002
2		Sugar	G	16.10.2021	10.2021	0.031	0.003	0.001
3		Sugar	2/Girls	30.09.2021	9.2021	0.068	0.006	0.001
4		Sugar	G/Feb-22	28.02.2022	2.2022	0.062	0.006	0.001
5	M/s Raza&Sons	Sugar	104	15.07.2021	7.2021	0.030	0.003	0.001
6		Sugar	106	02.08.2021	7.2021	0.002	0.002	0.000
7		Sugar	108	16.08.2021	7.2021	0.033	0.003	0.001
8	M/S Malik Jahan	Sugar	Mar/Girls	31.03.2022	3.2022	0.031	0.003	0.001
9		Sugar	G/Apr-22	30.04.2022	4.2022	0.012	0.001	0.000
10		Sugar	G/04	16.04.2022	4.2022	0.098	0.009	0.002
11		Sugar	G/22	31.05.2022	5.2022	0.252	0.023	0.005
12		Sugar	G/22	31.01.2022	1.2022	0.123	0.011	0.002
13		Sugar	G/Nov	16.11.2021	11.2021	0.049	0.004	0.001
14		Sugar	Nov-21	30.11.2021	11.2021	0.012	0.002	0.000
15	M/s Three Star	In house messing	215	Nil	Apr-22	0.036	0.005	0.001
16			220	Nil	Apr-22	0.508	0.074	0.015
17			3512	Nil	Oct-21	0.169	0.025	0.005
18			3610	Nil	Nov-21	0.601	0.087	0.017
19			3620	Nil	Nov-21	0.048	0.007	0.001
20			3622	Nil	Dec-21	0.138	0.020	0.004
21			3304	Nil	Aug-21	0.327	0.048	0.010
22			3511	30.10.21	Oct-21	0.855	0.124	0.025
23			3851	Nil	Feb-22	0.230	0.033	0.007
24			7	Nil	Mar-22	0.251	0.037	0.007
25			3307	Nil	Sep-21	0.766	0.111	0.022
26	M/s Jillani Traders	LPG	NIL	Nil	July-Aug-21	0.081	0.012	0.002
27	M/s Tahir Naseer	LPG	001/G/165	Nil	Aug-Sep-21	0.055	0.008	0.002
28	M/s Abu Bakar Traders	In house messing	Nil	Nil	Nov-22	1.802	0.262	0.052
29	M/s Shahmeer	Sugur	114	29.02.24	Feb-24	0.465	0.071	0.014
30		cooking Oil	69	Nil	Dec-23	0.784	0.120	0.024
31		cooking Oil	7	31.08.23	Aug-23	1.295	0.188	0.038
32		cooking Oil	150	01.05.24	May-24	1.036	0.158	0.032
33	M/S Malik Jahan	Packed Items	248/G	16.11.23	Nov-23	0.174	0.027	0.005
34		Packed Items	334	Nil	Mar-24	0.026	0.004	0.001
35		cooking Oil	7/G-22	31.07.22	Jul-22	0.594	0.086	0.017
36		cooking Oil	G/sep-22	16.09.22	Sep-22	0.560	0.081	0.016
37		cooking Oil	08/G-22	31.08.22	Aug-22	2.912	0.423	0.085
38		Biscuts	004/G	31.01.24	Jan-24	0.188	0.029	0.006
39		Packed Items	G/DS/04	30.04.24	Apr-24	0.044	0.007	0.001
40	Khyam Sindhu	LPG	2	07-10-21	1-9-21 to 30-9-21	0.123	0.018	0.004
41			56	08-04-22	1-3-22 to 31-3-22	0.278	0.040	0.008
42			70	29-06-22	1-6-22 to 15-6-22	0.135	0.020	0.004
43			62	14-06-22	5-5-22 to 31-5-22	0.040	0.006	0.001
44			5	25-11-21	1-11-21 to 15-11-21	0.105	0.015	0.003
45			3	22-11-21	1-10-21 to 15-10-21	0.161	0.023	0.005
46			13	03-02-22	13-1-22 to 31-1-22	0.251	0.036	0.007
47			6	04-12-21	16-11-21 to 30-11-21	0.239	0.035	0.007
48	Jillani Traders	LPG	51	07-03-22	01-02-22	0.255	0.037	0.007
49			N/A	24-08-21	6-7-21 to 11-8-21	0.033	0.005	0.001
50			N/A	24-08-21	6-7-21 to 11-8-21	0.014	0.002	0.000
51			N/A	24-08-21	6-7-21 to 11-8-21	0.021	0.003	0.001
52	Tahir Naseer Engineering	LPG	N/A	24-08-21	6-7-21 to 11-8-21	0.012	0.002	0.000
53			165	10-09-21	28-8-21 to 6-9-21	0.015	0.002	0.000
54	Cres Resources Pvt Ltd	LPG	165	10-09-21	28-8-21 to 6-9-21	0.040	0.006	0.001
55			Nil		LPG-July	0.327	0.048	0.010
56			Nil		LPG-August	0.105	0.015	0.003
57			Nil		LPG-August	0.102	0.015	0.003
58			Nil	27-10-23	LPG-September	0.168	0.024	0.005
59			Nil		LPG-September	0.230	0.033	0.007
60			Nil		October	0.108	0.016	0.003

Rs in million								
Sr. No.	Firm	Item	Bill	Date	Month	Gross	GST	1/5 th GST deductible
61			Nil		November	0.409	0.059	0.012
62			Nil		November	0.183	0.027	0.005
63			Nil		December	0.696	0.101	0.020
64			Nil		December	0.440	0.064	0.013
65			Nil		January	0.625	0.091	0.018
66			Nil		January	0.199	0.047	0.009
67			Nil		February	0.249	0.047	0.009
68			Nil		March	0.283	0.047	0.009
69			Nil	23-11-23	October	0.308	0.047	0.009
70			Nil	08-01-24	January	0.465	0.047	0.009
71			Nil	12-03-24	February	0.462	0.047	0.009
72			Nil	27-03-24	March	0.121	0.047	0.009
73			Nil	15-04-24	March	0.315	0.047	0.009
74			Nil	29-05-24	April	0.165	0.047	0.009
Total						22.519	3.297	0.656

Punjab Daanish School (Boys), Jand

Rs in million						
Sr. No.	Firm	Date	Item	Bill Amount	GST paid	1/5 th GST deductible
1	Khayam Sindhu	18.05.22	LPG.	0.102	0.015	0.003
2		12.05.22		0.196	0.028	0.006
3		20.04.22		0.250	0.036	0.007
4		06.04.22		0.082	0.012	0.002
5		05.04.22		0.247	0.036	0.007
6		04.02.22		0.269	0.039	0.008
7		16.03.22		0.109	0.016	0.003
8		05.03.22		0.218	0.032	0.006
9		01.06.22		0.193	0.028	0.006
10		07.01.22		0.241	0.035	0.007
11		30.10.21		0.494	0.072	0.014
12		06.10.21		0.185	0.027	0.005
13		01.11.21		0.124	0.018	0.004
14	Cres Resources Pvt Ltd	30-08-22	Payment of LPG for mess	0.347	0.050	0.010
15		07-09-22		0.163	0.024	0.005
16		20-09-22		0.177	0.026	0.005
17		14-10-22		0.223	0.032	0.006
18		02-11-22		0.062	0.009	0.002
19		18-11-22		0.356	0.052	0.010
20		06-12-22		0.216	0.031	0.006
21		21-12-22		0.285	0.041	0.008
22		11-01-23		0.067	0.010	0.002
23		02-02-23		0.135	0.020	0.004
24		06-02-23		0.288	0.042	0.008
25		03-03-23		0.548	0.080	0.016
26		03-04-23		0.635	0.092	0.018
27		17-05-23		0.141	0.020	0.004
28		06-06-23		0.587	0.085	0.017
29	Cres Resources Pvt Ltd	28-09-23	Payment of LPG for mess	0.405	0.062	0.012
30		26-10-23		0.611	0.093	0.019
31		14-11-23		0.308	0.047	0.009
32		11-12-23		0.379	0.058	0.012
33		15-02-24		0.581	0.089	0.018
34		11-03-24		0.535	0.082	0.016
35		15-03-24		0.168	0.026	0.005
36		27-03-24		0.164	0.025	0.005
37		03-04-24		0.360	0.055	0.011
38		07-05-24		0.165	0.025	0.005
39		23-05-24		0.165	0.025	0.005
40		29-05-24		0.225	0.034	0.007
41		29-05-24		0.191	0.029	0.006
42	M/s Abbu Baker traders	27.01.23	In-house Mess Stuff	1.300	0.165	0.033
43		06.03.23	In-house Mess Stuff	0.272	0.040	0.008
44		15.06.23	In-house Mess Stuff	0.183	0.027	0.005
45	M/s Tahir Naseer	19.06.23	Cooking oil	0.580	0.084	0.017
46	M/s Al-Mustafa	06.12.23	Sugar	0.150	0.000	0.000

Rs in million						
Sr. No.	Firm	Date	Item	Bill Amount	GST paid	1/5th GST deductable
47	M/s Shahmer	17.05.24	Sugur	0.211	0.032	0.006
48			Cooking oil	1.295	0.198	0.040
49		22.01.24	Sugur	0.155	0.024	0.005
50		nil	Cooking oil	0.604	0.092	0.018
51		nil	Cooking oil	0.838	0.128	0.026
52		29.02.24	Sugur	0.465	0.071	0.014
53			31.08.23	Cooking oil	1.295	0.188
54	M/sMalik Jahan & Co.	Nil	Cooking oil	0.560	0.081	0.016
55		31.01.24	biscuts	0.181	0.028	0.006
56		30.11.23	packed items	0.095	0.015	0.003
57		31.03.24	In-house Mess Stuff	0.072	0.011	0.002
58		30.04.24	In-house Mess Stuff	0.048	0.007	0.001
59			31.05.24	In-house Mess Stuff	0.026	0.004
60	M/s Raza & Sons	30.06.21	In-house Mess Stuff	0.259	0.030	0.006
61	M/s Three Star traders	06.10.21	Lal Mirch	0.025	0.004	0.001
62			Haldi	0.009	0.001	0.000
63		Nil	Lal Mirch	0.028	0.004	0.001
64			Haldi	0.018	0.003	0.001
65		Nil	Total	0.030	0.004	0.001
66		nil	Lal Mirch	0.022	0.003	0.001
67		nil	salt	0.005	0.001	0.000
68	M/sMalik Jahan & Co.	30.09.21	Sugar	0.043	0.006	0.001
69	M/sMalik Jahan & Co.	16.10.21		0.037	0.005	0.001
70	M/s Raza & Sons	15.07.21		0.025	0.004	0.001
71	M/s Raza & Sons	30.06.21		0.050	0.007	0.001
72	M/s Raza & Sons	17.08.21		0.044	0.006	0.001
73	M/sMalik Jahan & Co.	01.09.21		0.063	0.009	0.002
74	M/sMalik Jahan & Co.	20.11.21		0.018	0.003	0.001
75	M/sMalik Jahan & Co.	01.11.21		0.052	0.008	0.002
76	M/s Raza & Sons	02.08.21		0.033	0.005	0.001
77	M/sMalik Jahan & Co.	16.12.21		0.049	0.007	0.001
78	M/sMalik Jahan & Co.	17.01.22		0.006	0.001	0.000
79	M/sMalik Jahan & Co.	31.01.22		0.111	0.016	0.003
80	M/sMalik Jahan & Co.	31.05.22		0.123	0.018	0.004
81	M/sMalik Jahan & Co.	16.06.22		0.246	0.036	0.007
82	M/sMalik Jahan & Co.	16.02.22		0.062	0.009	0.002
83	M/sMalik Jahan & Co.	16.04.22		0.074	0.011	0.002
84	M/sMalik Jahan & Co.	31.03.22		0.062	0.009	0.002
85	M/sMalik Jahan & Co.	16.05.22		0.148	0.021	0.004
86	M/sMalik Jahan & Co.	30.11.21		0.062	0.009	0.002
Total				21.230	3.085	0.490

Annexure-DSM-C

44.4.2 Non recovery of expenses from parents of the child quitted School before completion of study – Rs 71.494 million

No. of Students Quit Daanish School prior (Boys Campus)				
Class	No of Student quitted in each class	Approximately Months student retained in Daanish School before leaving	Total recoverable months	@ 16500/PM
6 th	09	05	45	742,500
7 th	03	17	51	841,500
8 th	02	29	58	957,000
9 th	09	41	369	6,088,500
10 th	04	52	208	3,432,000
11 th	10	65	650	10,725,000
12 th	13	76	988	16,302,000
Total	50	285	2369	39,088,500
No. of Students Quit Daanish School prior (Girls Campus)				
6 th	13	05	65	1,072,500
7 th	09	17	153	2,524,500
8 th	04	29	116	1,914,000
9 th	01	41	41	676,500
10 th	12	52	624	10,296,000
11 th	09	65	585	9,652,500
12 th	05	76	380	6,270,000
Total	53	285	1964	32,406,000
G.Total				71,494,500

Annexure-DSM-D

44.4.3 Less deduction of GST on procurement of LPG and deity item – Rs 3.369 million

Name of contractor	Year	Name of Item	Invoice no & Date	Total Amount paid	Applicable GST @18%
Shahzad Traders	2023-24	LPG	29,22,11,04,389,381,372, 362,353-(31-5-24,15-5-24,30-4-24,15-4-24,15-3-24,29-02-24,15-02-24,31-1-24)	4,938,400	888,840
Shahmeer Contractor	2023-24	Sugar	170,163,131,142,107,99,8 4,64,50	1,029,601	185,330
Umar khan swansi	2022-23	Sugar		775,000	139,500
Malik Jahan & CO	2022-23	LPG		4,699,685	845,943
Shahzad Traders	2023-24	LPG	1/24 to 6/24	1569144	282445.92
Shahmeer	2023-24	LPG		790,187	142233.66
Al-Rehman	2023-24	LPG		747,520	134553.6
UFB	2023-24	LPG		532,359	95824.62
Malik jahan& Co	2022-23	LPG	31-07-22	190,134	34224.12
	2022-23	LPG	15-10-22	82129	14783.22
	2022-23	LPG	30-09-22	250,245	45044.1
	2022-23	LPG	31-10-22	273,762	49277.16
	2022-23	LPG	15-11-22	157,447	28340.46
	2022-23	LPG	30-11-22	203755	36675.9
	2022-23	LPG	15-12-22	254,966	45893.88
	2022-23	LPG	31-12-22	107,870	19416.6
	2022-23	LPG	15-01-23	70,759	12736.62
	2022-23	LPG	31-01-23	250,063	45011.34
	2022-23	LPG	28-02-23	239,712	43148.16
	2022-23	LPG	15-2-23	395,524	71194.32
	2022-23	LPG	15-3-23	277,666	49979.88
	2022-23	LPG	31-03-23	138,833	24989.94
	2022-23	LPG	15-04-23	176,742	31813.56
	2022-23	LPG	30-04-23	83,172	14970.96
	2022-23	LPG	31-05-23	286,837	51630.66
	2022-23	LPG	15-06-23	152,045	27368.1
	2022-23	LPG	30-06-23	48,214	8678.52
Total					3,369,848.3