



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
KHANEWAL
AUDIT YEAR 2014-15**

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Program
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works Department
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DHQ	District Headquarters
DO	District Officer
DTL	Drug Test Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
LG&CD	Local Government& Community Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government

ESRP	Education Sector Reforms Program
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Sector Program
PMU	Project Management Unit
RDA	Regional Director Audit
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarter
TS	Technical Sanction
W&S	Works & Services
DGA	Director General Audit

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973, and Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to conduct audit of Receipts and Expenditure of the Local Fund and Public Accounts of District Governments.

The Report is based on audit of the accounts of various offices of the District Government, Khanewal for the financial year 2013-14. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during 2014-15 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more and also the non-compliant observations which were included in Annex-A of Audit Report for the Audit Year 2013-14. Relatively less significant issues are listed in the Annex-I of the Audit Report. The Audit Observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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 observations included in this report have been finalized in the light of written responses of the management concerned and DAC directives.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly.

Islamabad

Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of audit, District Governments Multan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out the audit of District Governments, Multan, Lodhran, Vehari, Pakpattan, Sahiwal and Khanewal.

The Regional Directorate Audit has a human resource of 32 officers and staff, constituting 6,589 mandays and the budget amounted to Rs 14.007 million was allocated in audit year 2014-15. The office is mandated to conduct financial attest audit, audit of sanctions, audit of compliance with authority and audit of receipts as well as the Performance Audit of entities, projects and programs. Accordingly RDA Multan carried out audit of the accounts of various formations of District Government, Khanewal for the Financial Year 2013-14 and the findings included in the Audit Report.

The District Government, Khanewal conducts its operations under Punjab Local Government Ordinance, 2001. The DCO is the Principal Accounting Officer of the District Government and carries out functions of the District Government through group of offices as notified in PLGO. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process ZilaNazim / Zila Council were not elected therefore the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Khanewal is administratively divided into four Tehsils namely Khanewal, Kabirwala, Mianchannu and Jahanian.

Audit objectives

Audit was conducted with the objectives to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the expending of public money.
3. Every item of expenditure was incurred with the sanction of the competent authority in the Government.
4. Public money was not wasted.

The assessment and collection of revenue was made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of the District Government.

a) Scope of Audit

Out of total expenditure of the District Government, Khanewal for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), Multan was Rs 6,860.698 million covering one PAO and 446 formations. Out of this, Regional Director Audit (District Governments), Multan audited an expenditure of Rs 2,045.329 million which, in terms of percentage, is 30% of total auditable expenditure

Total receipt of the District Government Khanewal for the financial year 2013-14, were Rs 33.378 million. RDA Multan audited receipts of Rs 13.351 million which was 40 % of total receipts.

b) Recoveries at the Instance of Audit

Recoveries of Rs 138.971 million were pointed out by Audit which was not in the notice of the management before audit. And no amount was recovered by the management and verified by Audit during year 2014-15, till the time of compilation of Report.

However against the total recovery amount of Rs 36.991 million pertaining to paras (over one million) drafted in this report, no amount of recovery has been made by the management till the time of compilation of this report.

c) Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Punjab Local Government Ordinance, 2001 (as amended), PFR Vol-I, II, Delegation of Financial Powers and other relevant laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws. On the spot examination and verification of record was also carried out in accordance with the applicable laws / rules and according to the INTOSAI auditing standards.

The selection of the audit formations was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls.

d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the departments concerned, however audit impact in shape of change in rules could not be materialized as the Provincial Accounts Committee has not discussed audit reports pertaining to District Governments for the year 2014-15.

e) Comments on Internal Control and Internal Audit department

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

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

f) The Key Audit Findings of the Report

- i. Non-production of record of Rs 11.914 million was noted in one case¹.
- ii. Irregularities and non-compliance amounting Rs 305.632 million was noted in four cases²
- iii. Performance issue involving Rs 1.243 million was noted in one case³
- iv. Internal control Weaknesses involving an amount of Rs 22.721 million were noted in five cases⁴

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum for Departmental Accounts Committee (MFDAC) Annex-A.

¹ Para 1.2.1.1

² Para 1.2.2.1 to 1.2.2.4

³ Para 1.2.3.1

⁴ Para 1.2.4.1 to 1.2.4.5

g) Recommendations

PAO/District Government is required to:

- i. Conduct physical stock taking of the fixed and current assets.
- ii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries be held, responsibility fixed and appropriate disciplinary action taken against the person responsible for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Efforts to be made for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vi. Take appropriate action against those persons held responsible for non-production of record and ensure providing record to Audit.
- vii. Rationalize budget with respect to utilization.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in Million)

Sr. No.	Description	No.	Budget/ Expenditure
1	Total Entities (Ministries / PAOs) in Audit jurisdiction	01	7,797.387
2	Total formations in audit jurisdiction	446	7,797.387
3	Total Entities (Ministries / PAOs) Audited	01	1,990.029
4	Total formations Audited	23	1,990.029
5	Audit & Inspection Reports	23	-
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports(relating to District Government)	-	-

Table 2: Audit Observations Classified by Category

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0.00
2	Financial management	292.578
3	Internal controls	22.721
4	Others	26.211
	Total	341.51

Table 3: Outcome Statistics**(Rupees in Million)**

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non - Salary	Civil Works	Receipts	Total Current Year	Total last Year
1	Outlays audited	20.000	1,034.046	291.996	643.983	33.378	2,022.463*	3,868.233
2	Amount placed under audit observations /irregularities pointed out	-	26.626	114.715	200.169	-	341.51	121.838
3	Recoverables pointed out at the instance of audit	-	25.356	10.392	1.243	-	36.991	30.031
4	Recoverables accepted /established at the instance of audit	-	25.356	10.392	1.243	-	36.991	30.031
5	Recoverables realized at the instance of audit	-	-	-	-	-	-	-

*The amount mentioned against Sr. No. 01 in column of “Total” is a sum of expenditures and receipts whereas the total expenditure was Rs 1,990.029 million

Table 4: Irregularities Pointed Out

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	268.641
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS ⁴ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	22.721
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public monies	36.991
6	Non-production of record.	11.914
7	Others, including cases of accidents, negligence etc.	1.243
Total		341.51

Table 5: Cost Benefit Ratio

(Rupees in Million)

Sr. No.	Description	Amount
1	Outlays Audited (Items 1 Table 3)	2022.463
2	Expenditure on Audit	0.284
3	Recoveries realized at the instance of Audit	0
4	Cost-Benefit Ratio	0

¹ The Accounting Policies and Procedure as prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER 1

1.1 District Government Khanewal

1.1.1 Introduction

As per the Punjab Local Government Ordinance 2001, the District Governments / Local Governments established under the Ordinance shall function within the Provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carry out the functions devolved by the Provincial Government to the District Government level.

The District Governments consist of Zila Nazim/Administrator and District Administration. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Government exercises such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administration.

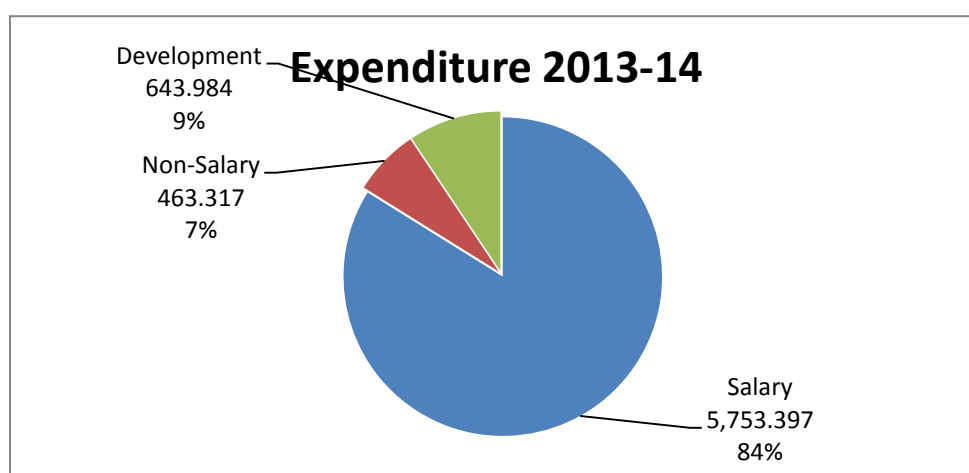
1.1.2 Comments on Budget and Accounts

The detail of Budget and Expenditure is given below in tabulated form:

(Rupees in Million)

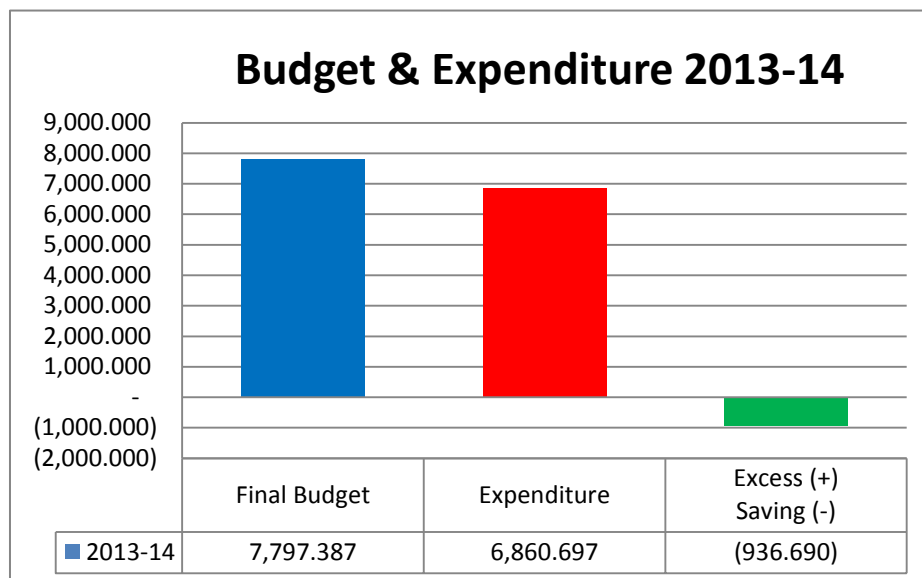
2013-14	Budget	Actual	Saving (-)	(%) Saving
Salary	6,340.236	5,753.397	586.840	9%
Non-salary	545.697	463.317	82.380	15%
Development	911.454	643.984	267.470	29%
Total	7,797.387	6,860.697	936.690	12%
Receipts	18.548	16.363	2.185	12%

(Rupees in Million)



As per the Appropriation Account 2013-14 of the District Government Khanewal the original budget (Development and Non-Development) was Rs 7,797.387 million, no supplementary grant was granted and the final budget was Rs 7,797.387 million. Against the final budget, total expenditure of Rs 6860.697 million was incurred by the District Government during the financial year 2013-14. (Annex- B)

(Rupees in Million)

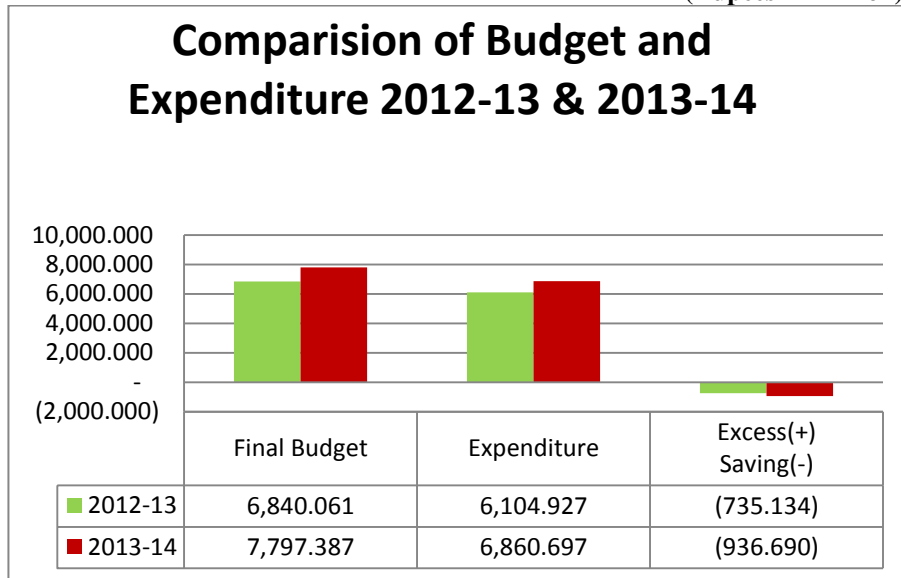


Due to inefficient financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- In various offices under EDO (Education) saving of Rs370.091 million (7% of allocation) occurred due to non-recruitment against vacant posts.
- In EDO (Health), saving of Rs174.112 million (18 % of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department delayed in finalization of rate contract, which resulted in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.

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

(Rupees in Million)



There was 14% and 12% increase in Budget Allocated and Expenditure incurred respectively, while there were overall savings of Rs 936.690 million during 2013-14.

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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but have not been examined by the Public Accounts Committee.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	26	Not convened
2	2003-04	13	Not convened
3	2004-05	12	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report *	111	Not convened
5	2009-10	28	Not convened
6	2010-11	35	Not convened
7	2011-12	46	Not convened
8	2012-13	11	Not convened
9	2013-14	28	Not convened
Total		310	

*Period covered in Special Audit for F.Y 2005-08.

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record –Rs 11.914 Million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "The Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts". Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001 "All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition".

EDO (Health) Khanewal incurred expenditure on account of purchase of store/ stationery items. During the audit for the year 2012-13, Audit raised objection that there was shortage of store items. DDO produced neither any compliance report nor the consumption record of the stock in balance as on 30.06.2013 for audit verification. The detail is as under:

(Amount in Rupees)

PMDGP STORE AS ON 30.06.13				
Sr. No	Name of Item	Balance	Rate	Amount
1	Daily medicine Registers	378	285.5	107,919
2	Radiology Registers	348	285.5	99,354
3	Indoor abstract forms (pads)	315	48	15,120
4	P.H.C Facility monthly reports	2774	7.5	20,805
5	P.H.C Facility monthly reports	6419	7.5	48,143
6	OPD Tickets	15354	48	736,992
7	OPD Tickets	13494	48	647,712
8	LHW Diary	1527	245	374,115
9	LHW Diary	645	245	158,025
TOTAL				2,208,185
OTHER ITEMS AS ON 30.06.13				

Sr. No	Name of Item	Balance	Rate	Amount
1	Antenatal Cards	214666	3.5	751,331
2	Outdoor Tickets	16824	48	807,552
3	Family Planning Cards	2545800	3.2	8,146,560
TOTAL				9,705,443
GRANND TOTAL				11,913,628

Audit is of the view that due to weak internal controls, the store was not properly stocked and record was not maintained.

Non- maintenance of store record may result into pilferage of store items of Rs 11.914 million.

Matter was reported to DCO and DDO in December,2014. The DDO replied that the inquiry was under process and that the findings of the inquiry would be submitted as soon as the inquiry was completed. The reply was not tenable as findings of inquiry had not been finalized despite the lapse of over one complete year. DAC, in its meeting, held in January, 2015, decided that DCO Khanewal may personally supervise the early finalization of inquiry. No further progress was intimated till the finalization of Report.

Audit recommends production of complete record of stores, stock and reports besides strict disciplinary action against the responsible, under intimation to Audit.

[AIR Para: 2]

1.2.2 Irregularities & Non-Compliance

1.2.2.1 Unauthorized Award of Works without Advertisement on PPRA Website – Rs 290.190 Million

According to Rule 12 (2) of Punjab Procurement Rules, 2009 all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

District Officer (Buildings), Khanewal, awarded various development works without making advertisement on PPRA website during 2013-14. There was no advertisement on PPRA website throughout the whole financial year for any of the development works so executed by the office. In the absence of advertisement on PPRA website transparent, economical and healthy competition cannot be assured. Description of development schemes is as under:

(Rupees in Million)			
Sr. No.	Work Description	TS Amount	Tender Date
1	Up-gradation of Basic Health Unit Kukar Hatta Tehsil Kabirwala District Khanewal upto the level of Rural Health Center	44.620	24.05.14
2	Up-gradation of Government Boys Middle School at 134/16-L, Mian Channu District Khanewal to High School Level	15.000	26.04.14
3	Construction of Kabirwala Public School at Kabirwala, District Khanewal	87.030	18.04.14
4	Up-gradation / Construction of BHU to RHC Level SardarPur, Tehsil Kabirwala, District Khanewal	57.720	18.04.14
5	Establishment of Rural Health Centre, at Chak No. 78/15-L Chowk Jamal Tehsil & District Khanewal (CM Directive)	85.820	29.04.14
Total		290.190	

Audit is of the view that due to financial mismanagement, no advertisement was floated on PPRA website and PPRA rules were not observed.

Non-observance of PPRA rules resulted in unauthorized award of works amounting to Rs 290.190 million.

The matter was reported to DCO and DDO concerned in December, 2014. DO (Buildings) replied that MD, PPRA, was requested to issue the password for uploading tenders on the website but no password had been received till to date. The reply is not tenable as there is no requirement of any password to be issued for PPRA advertisement. DAC, in its meeting, held in January, 2015, directed the DDO to get the award of works regularized from the Punjab Finance Department. No further progress was intimated till the finalization of Report.

Audit recommends action against the concerned for unauthorized award of works without advertisement on PPRA website besides regularization from the Punjab Finance Department, under intimation to Audit.

[AIR Para: 6]

1.2.2.2 Non-Compliance of Government Instructions and Withdrawal of Social Security Benefit –Rs13.011 Million

According to Para 5 of Government of the Punjab, Service and General Administration Department (Regulation Wing) Notification No.SO DS (O&M) (S&GAD) 5-3/2013 dated 01.03.2013 regarding regularization of employees of Education Department with immediate effect, the salary component of such employees shall be in accordance with the pay scales plus usual allowances prescribed for the posts against which they are being appointed. They will, however, not be entitled to the payment of 30% Social Security Benefit in lieu of pension or any other pay package being drawn by them.

Dy. DEOs (EE-W) Jahanian and Kabirwala made payments of Rs 13.011 million on account of 30% social security benefit during the financial year 2013-14 for the staff working on contract. The Government gave instructions regarding regularization of such staff w.e.f. 01.03.2013 but not complying with the Government orders, the staff had not been regularized by the competent authority. The payment of 30% SSB in lieu of pension was being withdrawn continuously and increasing the excess payment every month. **(Annex-C)**

Audit is of the view that due to weak internal controls, Government instructions were not being observed.

Non-compliance of Government instructions is resulting in financial burden to the Government exchequer, which to date amounts to Rs 13.011 million.

The matter was reported to DCO and DDOs concerned in December, 2014. Dy. DEOs (EE-W) replied that all the staff would be regularized w.e.f. 01.03.2013 and recovery made on regularization of services by the competent authority. The reply was not tenable as excess payments were being made continuously which would become even more unmanageable to recover. DAC, in its meeting, held in January, 2015, decided to keep the para pending for pursuance of case of regularization and subsequent recovery of excess paid benefits. No further progress was intimated till the finalization of Report.

Audit recommends action against the concerned for non-compliance of Government instructions, regularization of services of staff working on contract and recovery of excess paid benefits, under intimation to Audit.

[AIR Para: 2, 3]

1.2.2.3 Un-authorized Payment of Conveyance Allowance to Vaccinators – Rs 1.286 Million

According to Para No.2 of the Government of Punjab Finance Department letter No. FD.SR.I 9-4/86(P) (PR) dated 21.04.2014, ‘officers who are availing Government vehicles including bikes (sanctioned / Pool) are not entitled to the facility of Conveyance Allowance. This department’s instructions whereby conveyance allowance was allowed on a certificate of not using vehicle from house to office and vice versa, is withdrawn accordingly.’

Deputy District Officer (Health) Khanewal allowed the payment of conveyance allowance of Rs 1.286 million to officials who are provided with Government bikes. The withdrawal of such allowance was inadmissible and needs recovery. **(Annex-D)**

Audit is of the view that due to weak internal controls, payment of inadmissible allowance was made.

Payment of inadmissible allowance resulted in loss to the Government amounting to Rs1.286 million.

The matter was reported to DCO and DDO concerned in December, 2014. Dy. DO (Health) replied that the Government has clearly stated the word ‘officers’ and the bikes were allotted to the officials with fixed POL of 15 liters every month for each vaccinator. The reply was not tenable as the same notification mentioned the word ‘bikes’ as well, which are not allotted to officers but to vaccinators. DAC, in its meeting, held in January, 2015, decided to keep the para pending till complete recovery. No further progress was intimated till the finalization of Report.

Audit recommends taking of appropriate action against the concerned, besides recovery and stoppage of such allowance in future, under intimation to Audit.

[AIR Para: 05]

1.2.2.4 Purchase by Splitting Up of Vouchers without Advertisement – Rs 1.145 Million

According to Rule 9 (1) & (2) of the PPRA Rules 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. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Further, according to Rule 12 (1) and (4), subject to Rule 59, a procuring agency shall advertise procurement of more than one 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. A procuring agency shall ensure that the information posted on the website is complete for purposes for which it has been posted, and such information shall remain available on that website until the closing date for the submission of bids.

District Officer (Forest), Khanewal, incurred expenditure of Rs 1.145 million through calling simple quotations on account of purchase of plants and pots (Gamlas) during the financial 2013-14 by splitting up vouchers to avoid the condition of advertisement for healthy competition and economical purchases. All the purchases were made from the single supplier which revealed that quotation process was adopted to oblige the firm.

Audit is of the view that due to weak internal controls, PPRA rules were not observed.

Non-observance of rules resulted into un-economical purchase of Rs1.145 million.

The matter was reported to DCO and DDO concerned in December, 2014. D.O (Forest) noted the para for future guidance. DAC, in its meeting, held in January, 2015, decided to keep the para pending for regularization from the Finance Department. No further progress was intimated till the finalization of Report.

Audit recommends action against the concerned for spitting of expenditure, besides regularization from the Finance Department, under intimation to Audit.

[AIR Para: 4]

1.2.3 Performance

1.2.3.1 Non-Imposition of Penalty for Late Completion of Works and Recovery – Rs 1.243 Million

According to Clause 39 (a) of contract agreement, the time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor. The work shall throughout the stipulated period of the contract be proceeded with all due diligence in accordance with the program of work and the contractor shall pay as compensation an amount equal to one percent of the amount of contract subject to maximum of 10% or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide, on the amount of the estimated cost stated in item(b) of the memorandum of work for every day the work remains un-commenced or unfinished after the proper date. Further, according to Clause 37 read with Clause 39 (a) of the general conditions of the standard contract agreement, if by reason of the amount of extra or additional work of any kind or variation of form, quality or quantity of the works or any part thereof ordered by the engineer in-charge, or any other ground or other special circumstances of any kind whatsoever, the contractor shall apply in writing to the engineer in-charge within 30 days of the date of such circumstances, the full and detailed particulars of his claim on account of which he desires an extension as aforesaid. The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor.

District Officer (Buildings), Khanewal, did not impose penalty of Rs 1.243 million on the contractors who did not complete various works within the stipulated periods. Also, no time limit extensions were granted to the contractors. The detail is as under:

(Rupees in Million)

Sr.	Name of work	Total Cost of project	Work Oder Date	Completion Period (months)	Date of completion	Actual Date of Completion	Grant of Extension	Penalty average of (2%)
1	Up gradation of GGMS 10/8-R to h/level	6	25.10.13	6	24.04.14	WIP	No	0.120

Sr.	Name of work	Total Cost of project	Work Oder Date	Completion Period (months)	Date of completion	Actual Date of Completion	Grant of Extension	Penalty average of (2%)
2	Cosnt. of special Education Centre at Jahamian	48.652	30.11.11	18	29.05.13	WIP	No	0.973
3	Renovation/Improvement of DCO office	2.5	06.01.14	2	05.03.14	WIP	No	0.050
4	Const. of 2 nos. of sheds & provision of benches in DCO office	2.036	15.01.14	2	14.03.14	24.04.14	No	0.041
5	Installation of LED lights in DCO office & camp office	2.965	28.04.14	45 days	10.06.14		No	0.059
Total								1.243

Audit is of the view that due to weak internal controls, no penalty was imposed on the contractor having failed in completing the work in time.

Non-imposition of penalty resulted into loss to the Government amounting to Rs 1.243 million.

The matter was reported to DCO and DDO concerned in December, 2014. The DO (Buildings) replied that the penalty would be imposed at the time of finalization of works. The reply was not tenable as the works had not been completed within time limit. DAC, in its meeting, held in January, 2015, directed the DDO to impose and recover penalty @ 2% on the value of all works. No further progress was intimated till the finalization of Report.

Audit recommends recovery of the amount, besides fixing of responsibility against the persons at fault, under intimation to Audit.

[AIR Para: 8]

1.2.4 Internal Control Weaknesses

1.2.4.1 Non-Deduction of General Sales Tax and Income Tax –Rs 10.392 Million

According to Government of the Punjab Finance Department letter No. SO(Tex)1-19/97 dated 19.09.1998 all purchases should be made from the firms/person registered with sale tax department and against the prescribed invoices of sale tax showing the amount of sale tax and no. of sale tax. Furthermore, According to Section 153 of the Income Tax Ordinance, 2001, income tax is required to be deducted@3.5% from the payment of suppliers and the same shall be deposited into Govt. treasury.

Different schools under the jurisdiction of Dy. DEO (EE-W) Kabirwala purchased different items for the period 2010-14 from unregistered firms without deduction of GST amounting to Rs8.375 million and income Tax amounting to Rs 2.017million. (**Annex-E**)

Audit is of the view that due to weak internal controls, purchases were made without deduction of GST and Income Tax by the schools.

Purchases without deduction of GST and income tax resulted in loss to Government amounting to Rs 10.767 million.

The matter was reported to DCO and DDO concerned in December, 2014. Dy. DEO (EE-W) replied that income tax and sales tax were the responsibility of the concerned Government contractor. The reply was not acceptable as purchases were made from unregistered firms and income tax was not deducted from the payments of contractor. DAC, in its meeting, held in January, 2015, decided to keep the para pending for verification of the whole list of schools and re-calculation of income tax and sales tax due from contractors, failing which cases for black-listing of firms needed to be initiated through EDO (Education). No further progress was intimated till the finalization of Report.

Audit recommends recovery of GST and income tax from the concerned firms or their black-listing, under intimation to Audit.

[AIR Para: 11]

1.2.4.2 Payment of Conveyance and HSRP Allowances during Leave – Rs 6.091 Million

According to Rule 2.31 of the PFR Vol-I, a drawer of Bill for pay, allowances, contingent, and other expenses will be held responsible for any over-charge, fraud and misappropriation.

The following DDOs paid an amount of Rs 6.091 million during the period 2010-14 on account of conveyance and HSRP allowances without entitlement during summer holidays and while the employees were on leaves. **(Annex-F)**

(Rupees in Million)				
Sr. No.	DDOs	Period	Amount	Remarks
1	Dy. DEO (EE-W) Kabirwala	2010-14	0.887	Conveyance allowance during summer holidays
			3.079	Conveyance allowance during leaves
2	Dy. DEO (EE-W) Khanewal	-	0.418	Conveyance allowance during leaves
3	SMO RHC SaryeSidhu	2010-14	1.234	Conveyance allowance and HSRPA during leave and absent period
4	Dy. DO (Health) Khanewal	-	0.473	Conveyance allowance and HSRPA during leave and absent period
Total			6.091	

Audit is of the view that due to weak internal controls, inadmissible conveyance and HSRP allowances were paid during leaves.

Payment of conveyance and HSRP allowances during leaves resulted in loss to Government amounting to Rs 3.079 million.

Matter was reported to DCO and DDOs concerned in December, 2014. The DDOs replied that recovery would be made. DAC, in its meeting, held in January, 2015, keep the para pending for complete recovery. No further progress was intimated till the finalization of Report.

Audit recommends action against the concerned for payment of conveyance and HSRP allowances during leave period, besides recovery, under intimation to Audit.

[AIR Para No: 5, 8, 1, 4, 1]

1.2.4.3 Unauthorized Payment of House Rent and Conveyance Allowances – Rs 3.083 Million

According to Para No.2.31 (a) of Punjab Financial Rules Vol-I, a drawer of bill of pay, allowances, contingent, and other expenses will be held responsible for any over charges, frauds, and misappropriations.

MS DHQ Hospital and SMO RHC Sarai Sidhu, paid Rs 3.083 million on account of house rent and conveyance allowances to such employees who were residing in the residences of hospitals. The house rent and conveyance allowances were not admissible to such employees. **(Annex-G)**

Audit is of the view that due to weak financial management, house rent and conveyance allowances were paid without entitlement.

Unauthorized payment of allowances resulted in loss to Government amounting to Rs3.083 million.

The matter was reported to DCO and DDOs concerned in December, 2014. The DDOs replied that recovery would be made from the concerned. DAC, in its meeting, held in January, 2015, decided to keep the para pending till complete recovery. No further progress was intimated till the finalization of Report.

Audit recommends recovery of overpayment, besides action against the responsible, under intimation to Audit.

[AIR Para No: 8, 1]

1.2.4.4 Unauthorized Withdrawal of Adhoc Relief Allowance – Rs 1.885 Million

According to Government of the Punjab, Finance Department letter No.FD-PC-2-2-2010 dated 15th July, 2010, Sr.No.4 of the Notification, Adhoc Relief Allowance 2010 @ 50% of existing basic pay will not be admissible to the employees already drawing allowance equal to at least one month initial of pay scale.

SMO RHC Makhdoom Pur allowed the unauthorized drawl of Rs 1.885 million on account of Adhoc Relief Allowance @ 50% of Basic Pay to employees who were also drawing Health Sector Reform Allowance. (**Annex-H**)

Audit is of the view that due to negligence on the part of DDO, unauthorized Adhoc Relief Allowance was paid.

Unauthorized payment of Adhoc Allowance resulted in loss to public exchequer amounting to Rs 1.885 million.

The matter was reported to DCO and DDO concerned in December, 2014. SMO RHC did not submit any reply. DAC, in its meeting, held in January, 2015, decided to keep the para pending for complete recovery. No further progress was intimated till the finalization of Report.

Audit recommends recovery, besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Para: 1]

1.2.4.5 Withdrawal of Pay and Allowances without Availability of Post – Rs 1.270 Million

According to Para 66 (1) of PDG & TMA (Budget) Rules 2003, every Drawing and Disbursing Officer (DDO) shall maintain an appropriation register which shall include the commitments against the appropriations and a register of actual disbursements. The DDO shall also monitor the appropriations relating to establishment. According to Para 12 (1) (5) of the Local Government Account Manual 2003, the expenditure shall be classified into account heads relating to nature of item.

Deputy District Officer (Health) Khanewal allowed the withdrawal of salaries by Senior Medical Officer (BPS-18) from the Cost Center KW-6454 without availability of budgeted post in the cost center. It was further noticed that such practice had continued for the last two years but DDO was not taking any action regarding this irregularity.

(Amount in Rupees)

Personal No.	Name of Employee	Job Title	BPS	Cost Center	Drawn Against Post	Total Payment
30282484	Muhammad MushtaqAhmed	Medical Officer	18	KW6454	BPS-17	1,270,074
Total						1,270,074

Audit is of the view that due to poor financial management, pay and allowances were withdrawn without availability of budgeted post.

Withdrawal of pay and allowances without budgeted post resulted in irregular expenditure of Rs 1.270 million.

Matter was reported to DCO and DDO concerned in December, 2014. The Dy. DO (Health) Khanewal replied that doctor was appointed by the orders of the authority and in compliance of the orders DDO had paid the salaries. Further, the concerned doctor has been transferred now to RHC where post is available. The reply was not acceptable as the salaries were withdrawn without budgeted post and approval of Finance Department. DAC, in its meeting, held in January, 2015, directed the District Accounts Officer to take up the case for regularization of the payments made to Ex SMO from Finance Department through AG Punjab. No further progress was intimated till the finalization of Report.

Audit recommends action against the concerned for unauthorized payments, besides regularization of expenditure from Finance Department, under intimation to Audit.

(AIR Para: 3)

ANNEX

Annex-A**Part-I****Memorandum for Departmental Accounts Committee Paras Pertaining to
Current Audit Year 2014-15****(Rupees in Million)**

Formations	Sr. No.	Para No.	Subject	Amount
DCO	1	2	EXCESS WITHDRAWAL OF HONORARIUM RS 155,216	0.155
	2	5	LOSS TO GOVERNMENT DUE TO NON REGULARIZATION OF EMPLOYEES WORKING ON CONTRACT AND WITHDRAWAL OF SOCIAL SECURITY BENEFITS RS 195,000	0.195
	3	6	NON-COLLECTION OF PROOF OF DEPOSIT OF SALES TAX – RS 119,286	0.119
	4	11	LESS/NON-DEDUCTION OF INCOME TAX – RS 26,828	0.0268
EDO (Health)	5	13	EXCESS PAYMENT OF STIPEND TO THE CMW DURING LEAVE PERIOD RS. 40129	0.0401
	6	14	Non-renewal of License for Medical Store - Rs.39,000	0.039
DO (Health)	7	3	NON-AUCTIONING OF CONDEMNED GOVERNMENT PROPERTIES	0
Dy. DO (H)	8	6	UNAUTHORIZED WITHDRAWAL OF HOUSE RENT ALLOWANCE AND CONVEYANCE ALLOWANCE INSTEAD OF DEDUCTION OF 5% MAINTENANCE CHARGES OF RS. 230,232/-	0.23
	9	7	UNAUTHORIZED WITHDRAWAL OF HOUSE RENT ALLOWANCE BY THE DOCTORS INSTEAD OF DEDUCTION OF CONVEYANCE ALLOWANCE RESIDING INSIDE HOSPITAL PREMISES – RS 51,318/-	0.051
	10	10	SHORT DEDUCTION OF INCOME TAX AMOUNTING TO RS 96,332/-	0.096

Formations	Sr. No.	Para No.	Subject	Amount
	11	16	LOSS OF GOVERNMENT DUE TO NON COLLECTION OF LIQUIDATED DAMAGES RS. 73,574/-.	0.0736
	12	17	UNJUSTIFIED PURCHASE OF MEDICINES WITHOUT OBTAINING PERFORMANCE SECURITY OF RS.120,414/-	0.12
	13	18	NON DEDUCTION OF SHELF LIFE PLENTY OF RS.12,835/-	0.0128
	14	19	NON COLLECTION OF PROOF OF DEPOSIT OF SALES TAX OF BRANCH AMOUNTING TO RS.9,764/-	0.0097
MS DHQ Hospital	15	5	NON FORFEIT OF SECURITY OF THE DEFAULTER CONTRACTORS DUE TO NONE ACCOMPLISH OF SUPPLY ORDERS RS; 95255	0.095
	16	9	RECOVERY OF RS; 114468 ON ACCOUNT OF DRAWL O CONVEYANCE ALLOWANCE DURING LEAVE	0.114
MS THQ Kabirwala	17	7	UNAUTHORIZED PAYMENT OF CONVEYANCE ALLOWANCE – RS 111,759	0.113
	18	8	LOSS TO GOVERNMENT DUE TO NON DEDUCTION OF LIQUIDATED DAMAGES – RS 49,048	0.049
	19	9	NON DEPOSIT OF GOVERNMENT FEE RS 64,881	0.064
	20	13	IRREGULAR PAYMENT OF PENDING LIABILITIES RS 530,730	0.53
SMO RHC MakhdoomPur	21	5	UNJUSTIFIED PAYMENT OF CONVEYANCE ALLOWANCE TO THE OFFICIALS RESIDING WITHIN DUTY PREMISES- RS. 159,120	0.159
	22	6	NON-PRODUCTION OF CONSUMPTION RECORD - RS.125,000	0.125
	23	7	BOGUS RECEIVING& CONSUMPTION OF MEDICINE- RS.101,540	0.101
	24	8	IRREGULAR EXPENDITURE ON PURCHASE OF MEDICINE - RS.90,500	0.09

Formations	Sr. No.	Para No.	Subject	Amount
	25	9	NON COLLECTION OF PERFORMANCE GUARANTEE-RS.86,046	0.086
	26	10	ADVANCE WITHDRAWAL WITHOUT IMMEDIATE DISBURSEMENT – RS.85608	0.085
	27	12	NON-AVAILABILITY OF STOCK ENTRY AND PROOF OF CONSUMPTION OF MEDICINES - RS.48,750	0.048
	28	13	UNJUSTIFIED PAYMENT OF SALES TAX ON THIRD SCHEDULE ITEMS& EXEMPT ITEMS–RS.39, 075 RECOVERY THEREOF	0.039
RHC Saryesidhu	29	6	UNJUSTIFIED UP-GRADATION OF PARAMEDICAL STAFF AND UNAUTHORIZED EXCESS PAYMENT OF PAY RS 2.4 MILLION	204
	30	7	LESS DEPOSIT OF GOVERNMENT RECEIPTS, RECOVERY OF RS.75,560/-	0.075
	31	9	LOSS OF GOVERNMENT DUE TO NON COLLECTION OF LIQUIDATED DAMAGES RS. 53,406/-.	0.053
	32	10	Unjustified Purchase Of Medicines Without Obtaining Performance Security of Rs.68,715/	0.068
	33	11	NON COLLECTION OF PROOF OF DEPOSIT OF SALES TAX OF CLC BRANCH AMOUNTING TO RS.108,757/-	0.108
SMO RHC Haveli Koranga	34	5	FICTITIOUS PREPARATION OF EXPENDITURE STATEMENT FOR JUNE, 2014 – RS.62,721/-	0.062
DO Building	35	11	OPENING OF TENDER BY IRRELEVANT TENDER BOARD FOR THE SCHEMES – RS 558.901MILLION	558.901
	36	17	RECOVERY DUE TO PAYMENT OF EARTH FROM OUTSIDE SOURCE DESPITE AVAILABILITY OF SURPLUS EARTH – RS 53,168/-	0.053
	37	23	NON-DEDUCTION OF 5% MAINTENANCE CHARGES DESPITE RESIDING IN GOVERNMENT RESIDENCE – RS 11,412/-	0.011

Formations	Sr. No.	Para No.	Subject	Amount
DO Road	38	1	ITEMS SUPPLIED AT SITE BEYOND SPECIFICATIONS APPROVED, IRREGULAR SANCTION & PAYMENT OF NON-SCHEDULE ITEMS AND UNECONOMICAL PURCHASE OF LED LIGHTS – RS 6.154 MILLION	6.154
	39	6	OVERPAYMENT OF SECURITIES TO THE CONTRACTORS – RS 126,937	0.126
	40	9	OVERPAYMENT OF EXCESS LEAD IN CARRIAGE OF STONE AS COMPARE TO LEADS APPROVED BY PLANNING & DESIGN DIRECTORATE – RS 192,004	0.192
	41	10	OVERPAYMENT TO CONTRACTOR DUE TO SUBSTANDARD USE OF BRICKS AND NON DEDUCTION OF ROAD CAMBER RECOVERY THEREOF – RS 136,317	0.136
	42	14	IRREGULAR DELAY IN ACCEPTANCE OF TENDERS RS 28.896 MILLION	28.896
	43	16	OVERPAYMENT OF EARTHWORK DUE TO PAYMENT OF EXCESS RATES OF LEAD WITHOUT ANY EVIDENCE – RS 163,018	0.163
	44	18	UN-AUTHORIZED / BOGUS APPOINTMENT OF WORK CHARGED EMPLOYEES AND PAYMENT OF RS 216,000	0.216
DO OFWM	45	9	DOUBTFUL PAYMENT OF SALES TAX WITHOUT VERIFICATION OF DEPOSIT RS 380,910	0.38
DO Environment	46	1	LOSS TO GOVERNMENT DUE TO NON ISSUANCE OF ENVIRONMENTAL APPROVAL TO VARIOUS POULTRY FARMS, COTTON FACTORIES AND PETROL PUMPS RS.4,515 MILLION	4515
	47	4	UNAUTHORIZED WITHDRAWAL OF CONVEYANCE ALLOWANCE AND RECOVERY RS 70,720	0.077

Formations	Sr. No.	Para No.	Subject	Amount
	48	5	UNAUTHORIZED RE-JOINING OF FIELD ASSISTANT AND WITHDRAWAL OF SALARY RS 122,274	0.122
Dy. DEO (EE-W) Khanewal	49	3	RECOVERY OF PERSONAL ALLOWANCE RS;173666	0.174
	50	4	UNJUSTIFIED REGULARIZATION OF CONTRACT EMPLOYEE AND RECOVERY OF RS;58560	0.058
	51	5	RECOVERY OF RS; 61273 ON ACCOUNT OF DRAVAL OF PAY AND ALLOWANCE TO ABSENT PERIOD BY MR. SAHID SADDIQUE ESE GOVERNMENT MODAL PRIMARY SCHOOL 46/10-R.	0
	52	9	IN-COM TAX NOT/ LESS DEPOSITED RS; 161155	0.161
Dy. DEO (EE-W) Jahanian	53	1	UNAUTHORIZED WITHDRAWAL OF SOCIAL SECURITY BENEFIT DESPITE REGULARIZATION OF SERVICES - RS. 154,800	0.154
	54	4	UNAUTHORIZED EXCESS WITHDRAWAL OF PAY AND ALLOWANCE RECOVERY THEREOF - RS 270,100	0.27
DO Forest	55	8	UNJUSTIFIED PAYMENT OF SALES TAX- RS. 166,188	0.166
	56	9	NON- RECOVERY OF LOSS TO GOVERNMENT DUE TO UNJUSTIFIED REDUCTION OF DAMAGE - RS.153,000	0.153
	57	11	EXORBITANT HIGHER RATEFOR PURCHASE OF GAMLAS- RS. 64,000	0.064
	58	12	NON-ACTION AGAINST THE OFFENDER AND NON-RECOVERY OF LOSS- RS. 51,700	0.052
EDO (Education)	59	8	Non Payment Of Tender Fee of Rs.27,000	0.027
	60	13	UN-JUSTIFIED PAYMENT IN CASH INSTEAD OF CHEQUE OF RS. 249,700	0.25
	61	14	Bogus Expenditure On Transportation Of Books of Rs.14,400	0.014
	62	15	NON COLLECTION OF PROOF OF DEPOSIT OF SALES TAX OF CLC BRANCH AMOUNTING TO RS.50,882	0.051

Formations	Sr. No.	Para No.	Subject	Amount
	63	16	Unjustified Expenditure On Repair Of Vehicle Of Rs.95,223	0.095
	64	17	Unjustified Expenditure On Repair Of Machinery& Furniture Of Rs.44,424	0.044
	65	18	Doubtful Purchase Of POL Without Consumption Record of Rs.18,240	0.018
DCO	66	9	NON-RECOUPMENT OF FUNDS DISBURSED ON BEHALF OF PROVINCIAL GOVERNMENT RS 2.000 MILLION	2
	67	10	UNECONOMICAL EXPENDITURE ON REPAIR WITHOUT QUOTATIONS RS 682,840	0.682
	68	1	NON UTILIZATION OF FUNDS RS. 12.640 MILLION	12.64
	69	4	UNAUTHORIZED WITHDRAWAL OF PAY & ALLOWANCE AGAINST UP GRADATION OF POSTS- RS.	0
EDO Health	70	7	RECOVERY OF UN-AUTHORIZED WITHDRAWAL OF CONVEYANCE ALLOWANCE & HSRP DURING LEAVE – Rs. 572,103	0.572
	71	10	IRREGULAR PAYMENT OF MOTOR VEHICLE TAX – RS. 222,628	0.222
	72	11	NON-FORFEITURE OF PERFORMANCE GUARANTEE - RS.167,439	0.167
DO (Health)	73	1	IRREGULAR DRAWL OF SOCIAL SECURITY BENEFIT OF RS.131760	0.132
	74	7	UNAUTHORIZED DRAWL OF HEALTH SECTOR REFORM ALLOWANCE – RS 720,000/-	0.72
	75	4	UNJUSTIFIED UP-GRADATION OF PARAMEDICAL STAFF AND UNAUTHORIZED EXCESS PAYMENT OF PAY RS 5.99 MILLION	5.99
Dy. DO (H)	76	8	UNAUTHORIZED WITHDRAWAL OF HOUSE RENT ALLOWANCE AND CONVEYANCE ALLOWANCE & HSRA DESPITE HAVING RESIDENTIAL JOB AND AVAILABILITY OF GOVT. RESIDENCES INSIDE HOSPITAL PREMISES – RS 609,867/-	0.61
	77	9	NON-RECOVERY OF HEALTH SECTOR REFORM ALLOWANCE WITHDREW BY PERSONS ON GENERAL DUTIES – RS 256,116/-	0.256

Formations	Sr. No.	Para No.	Subject	Amount
	78	12	UNJUSTIFIED PAYMENT OF TA/DA OF- RS. 61,025/-	0.061
MS DHQ Hospital	79	2	EXCESS EXPENDITURE FROM BUDGET ALLOCATION RS; 792753	0.793
	80	4	LOSS OF GOVERNMENT DUE TO NON COLLECTION OF LIQUIDATED DAMAGES RS.188700	0.189
	81	10	RECOVERY OF RS;542570 ON ACCOUNT OF DRAWL OF PAY ON LEAVE WITH HALF AND WITHOUT PAY AND PAY DRAWN ON BOGUS PAPERS	0.543
MS THQ Kabirwala	82	4	UNAUTHORIZED APPOINTMENT OF WORK CHARGE EMPLOYEES – RS 380,502	0.38
	83	5	UNAUTHORIZED DRAWL OF HEALTH SECTOR REFORM ALLOWANCE – RS232,337	0.232
	84	6	UNAUTHORIZED PAYMENT OF HOUSE ALLOWANCE AND CONVEYANCE ALLOWANCE RS 1.634MILLION	1.634
	85	12	UNAUTHORIZED RECEIPT OF FEE RS 126,275 BY LAB ASSISTANT BY ISSUANCE FICTITIOUS TEST REPORTS	0.126
SMO RHC MakhdoomPur	86	2	ADVANCE WITHDRAWAL FOR PURCHASE OF MEDICINES WITHOUT DTL REPORTS- RS. 430,721	0.43
	87	3	NON COLLECTION OF ACTUAL PAYEES RECEIPT- RS. 538,360	0.538
RHC SaryeSidhu	88	8	NON PRODUCTION OF CONSUMPTION & RECEIPT RECORD OF LABORATORY	0
SMO RHC Haveli Koranga	89	3	IRREGULAR/ DOUBTFUL DRAWL OF PAY AND ALLOWANCES WITHOUT PERFORMANCE OF DUTIES – RS.1.497 MILLION, RECOVERY OF RS.264,000/-	0.264
DO Building	90	2	UNAUTHORIZED EXPENDITURES ON RESIDENTIAL BUILDINGS BEYOND COMPETENCY – RS 1.646 MILLION	1.646
	91	3	UNAUTHORIZED PAYMENT OF CONVEYANCE ALLOWANCE – RS 204,120	0.204
	92	10	UNAUTHORIZED EXECUTION AND PAYMENT OF ITEMS NOT AVAILABLE /IN EXCESS THAN TS ESTIMATE – RS 1.126 MILLION	1.126

Formations	Sr. No.	Para No.	Subject	Amount
	93	14	UNAUTHORIZED REFUND OF ADDITIONAL PERFORMANCE SECURITIES BEFORE PRESCRIBED PERIOD RS 1.437 MILLION	1.437
DO Road	94	2	NON-RECONCILIATION OF BITUMEN ACCOUNT AND NON-RECOVERY OF OVERPAID AMOUNT – RS 324,538	0.325
	95	3	SECURITIES DEDUCTED & RETAINED SINCE LONG BUT NOT CREDITED TO ACCOUNT-IV – RS 6.312 MILLION	6.312
	96	4	IRREGULAR OPENING OF TENDERS BY IRREGULAR TENDER BOARD AND POOL TENDERING BESIDES NON-MAINTENANCE OF TENDER STOCK REGISTER AND PROPER TENDER SALE REGISTER INQUIRY THEREOF – RS 243.497 MILLION	243.497
	97	11	LOSS TO GOVT. DUE TO NON-AUCTIONING OF EMPTY TAR DRUMS – RS 536,900	0.537
	98	13	SHORT IMPOSITION OF PENALTY AND EXTENSION OF TIME LIMIT RECOVERY THEREOF – RS 1.284 MILLION	1.284
	99	17	NON-MAINTENANCE OF SEPARATE CASH BOOK OF COST CENTER KW-6018 INQUIRY THEREOF - RS 67.021 MILLION	67.021
DO OFWM	100	1	UNAUTHORIZED WITHDRAWAL OF CONVEYANCE ALLOWANCE FOR EMPLOYEES AVAILING THE GOVERNMENT VEHICLES AND RECOVERY OF RS 245,000	0.245
Dy. DEO (EE-W) Khanewal	101	2	RECOVERY OF RS; 629760 ON ACCOUNT OF PAY AND ALLOWANCES DURING LEAVE WITHOUT PAY, HALF PAY, ABSENT FROM DUTY OR PAY DRAWN AFTER RETIREMENT.	0.629
	102	6	RECOVERY OF RS; 602535 ON ACCOUNT OF EXCESS DRAWL OF PAY AND ALLOWANCE DUE TO WRONG FIXATION.	0.602
	103	7	UNJUSTIFIED PAYMENT OF INCOME TAX RS; 224467	0.224
	104	8	NON DEPOSIT OF SALE TAX AMOUNT RS;671875	0.672
	105	11	NON PRODUCTION OF RECORD OF NON SALARY BUDGET ACCOUNT RS; 208600	0.208
Dy. DEO (EE-W) Kabirwala	106	1	DOUBTFUL EXPENDITURE ON ACCOUNT OF POL – RS 0.558 MILLION	0.558

Formations	Sr. No.	Para No.	Subject	Amount
	107	4	NON PRODUCTION OF RECORD- RS 4.664 MILLION	4.664
	108	6	IRREGULAR DRAWL OF PERSONAL ALLOWNCE RS.218278/-	0.218
	109	9	RECOVERY DUE TO IRREGULAR DRAWL OF CHARGE ALLOWANCE WORTH- RS.2.124 million	2.124
	110	12	DIFFERENCE BETWEEN BANK STATEMENT AND CASH BOOK –RS.792252	0.792
	111	13	NON-COLLECTION OF PROOF OF DEPOSIT OF SALES TAX – RS.27175/-	0.027
DO Forest	112	1	UNAUTHENTICATED TREES RECORD WITHOUT VERIFICATION OF ROAD SIDE PLANTATION & NON ENTRY OF TREES WORTH – 200.000 MILLION APPROX.	200
	113	3	NON-AVAILABILITY OF STOCK ENTRY AND PROOF OF PLANTATION - RS.1.632 MILLION	1.632
	114	5	NON- RECOVERY OF LOSS TO GOVERNMENT DUE TO THEFT OF ROAD SIDE TREES – RS.558,400	0.558
	115	6	UNJUSTIFIED PAYMENT OF LABOUR FOR HAND WATERING & WEEDING OF PLANTS- RS. 202,695 EXCESS PAYMENT OF RS. 14,892-RECOVERY THEREOF	0.014
EDO (Education)	116	1	Unjustified Purchase of CCTV Cameras & Multimedia For High & Higher Secondary Schools of – Rs 19.439 Million	19.439
	117	2	Purchase of CCTV Cameras, Multimedia & Biometric System From Imaginary / Fake Firm – Rs 3.93 Million	3.93
	118	3	Misappropriation of Sales Tax Due to Purchase From Imaginary / Fake Firm – Rs707,625	0.707
	119	4	Non Maintenance Of Cash Book Of NSB SDA Account of – Rs 6.4 million	6.4
	120	5	Unjustified Purchase Of Furniture Without Obtaining Performance Security of Rs.4.56 Million	4.56
	121	6	loss of Government due to non-collection of liquidated damages against late supply of furniture	1.83
	122	7	Purchase of Furniture on Higher Rates - Rs91.264	91.264

Formations	Sr. No.	Para No.	Subject	Amount
			Million	
	123	9	Unjustified Purchase Of Furniture Of Rs. 91.245 Million	91.245
	124	10	Loss To Government Due To Purchase Of Furniture On Higher Price & Self Favoured Firms Due to Defective Tendering Process Of Rs. 91.245 Million	91.245
	125	11	Loss To Government Due To Purchase Of Furniture On Higher Price of Rs.48.73 Million	48.73
	126	12	Unjustified Purchase of Furniture Through Central Rate Contract Instead Direct By School Council Of Rs.91.245 Million	91.245

Part-II**[Para 1.1.3]**

**Memorandum for Departmental Accounts Committee Paras not
Attended in Accordance with the Directives of DAC
Pertaining to Audit Year 2013-14**

(Rupees in Million)

Name of formation	Sr. No.	Para No.	Subject	Amount	Nature of Observation
EDO (F&P)	1	1	Difference in Budget Book and Bank Figures in Receipts	2800.316	Irregularity
DO Health	2	21	Non-Production of Record of Pay and Allowances	19.443	Weak Internal Control
Deputy District Officer (Health) MianChannu, MS THQ Hospital MianChannu and SMO Rural Health Center, Abdul Hakeem	3	1,7,14	Unauthorized Purchase of Medicine	6.733	Irregularity
Deputy District Officer (Health) Khanewal	4	3	Unauthorized Payment of HSRA	4.057	Weak Internal Control
SMO RHC Abdul Hakim	5	2,16	Irregular Issuance and Consumption of Medicine	3.139	Weak Internal Control
Deputy District Officer (Health) Khanewal and MS THQ Jehanian	6	24,2	Unauthorized Withdrawal of Non-Practicing Allowance	2.868	Weak Internal Control
MS THQ Hospital MianChanu, RHC MakhdoomPur	7	2,3,4,10	Non-Recovery of Penal Rent	2.313	Weak Internal Control
Medical Superintendent DHQ Hospital Khanewal	8	3	Unjustified Withdrawal of HSRPA	1.780	Weak Internal Control

MS THQ Hospital Mian Channu, MS THQ Hospital Jehanian, MS THQ Hospital Kabirwala and SMO RHC Abdul Hakeem	9	1,1,5,9	Non-Recovery of Conveyance and House Rent Allowance	1.700	Weak Internal Control
Deputy District Officer (EE-W), Mian Channu	10	2	Irregular Purchase without Advertisement on PPPRA's Website	1.513	Irregularity
DO Health	11	5	Misappropriation of Syringes	1.498	Irregularity
MS DHQ Hospital Khanewal and Deputy District Officer (Health) Mian Channu	12	10,4	Unauthorized Payment of Conveyance Allowance	1.282	
MS, THQ Hospital Jahanian, MS THQ Hospital Kabirwala and SMO RHC Abdul Hakeem	13	3,2,5	Unauthorized Withdrawal of Allowances during Leave	1.132	Irregularity
SMO RHC Abdul Hakim	14	3	Misappropriation in POL	1.082	Weak Internal Control
DO Health	15	4	Shortage/Excess in Store of CDCO	0.702	Irregularity
Deputy District Officer (EE-W), Mian Channu	16	1	Unjustified Payment of Conveyance Allowance during Leaves	0.788	Weak Internal Control
District Officer (OFWM)	17	4	Recovery due to Non-Execution of Watercourse Scheme	0.649	Weak Internal Control
DO Health	18	6	Unjustified Payment of Conveyance Allowance	0.622	Weak Internal Control
DO Forests	19	1	Loss To Government due to Theft of Trees	0.617	Irregularity
SMO RHC Abdul Hakeem	20	15	Unauthorized Withdrawal of Inadmissible Allowances	0.543	Weak Internal Control

Deputy District Officer (Agriculture) Mian Channu	21	1	Non-Receipt of Advance Tax	0.451	Weak Internal Control
DO health	22	11	Irregular Purchase of Less Shelf Life Medicine	0.416	Weak Internal Control
SMO RHC Abdul Hakim	23	9	Unauthorized Withdrawal of House Rent and Conveyance Allowance Despite Designated Residences	0.336	Weak Internal Control
Deputy District Officer (Health) Khanewal and SMO RHC Abdul Hakeem	24	33,11	Irregular Purchase of Medicines	0.311	Irregularity
District Officer (Health) Khanewal	25	20	Unauthorized Retention of Two Government Accommodation	0.248	Irregularity
Deputy District Officer (Health) Khanewal	26	7	Non-Recovery of Liquidity Damages	0.128	Weak Internal Control
MS THQ Hospital Kabirwala	27	3	Misappropriation in X-Ray Films	0.103	Irregularity
MS DHQ Hospital Khanewal	28	18	Non-Deduction of Income Tax	0.091	Weak Internal Control
MS THQ Hospital Kabirwala	29	6	Unauthorized Payment of 30% SSB	0.087	Weak Internal Control
MS THQ Hospital Kabirwala	30	1	Non-Deposit of Government Fees	0.059	Weak Internal Control
Deputy District Officer (Health) Khanewal	31	21	Non-Production of Record	0	Irregularity

Annex-B

Summary of Appropriation Accounts by Grants and Appropriations for the Financial Year 2013-14

(Amount in Rupees)

Grant No.	No. & Name of the Grant / Appropriation	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+) Excess
							(-) Saving
1	2	3	4	5	6	7	
NON-DEVELOPMENT							
3	Provincial Excise.	Voted	6,738,525	0	6,738,525	5,580,532	-1,157,993
5	Forests.	Voted	25,016,549	0	25,016,549	23,334,862	-1,681,687
7	Charges on A/c of Motor V. Act.	Voted	3,215,840	0	3,215,840	2,200,967	-1,014,873
8	Other Taxes and Duties	Voted	8,273,565	0	8,273,565	7,917,957	-355,608
10	General Administration.	Voted	125,740,258	0	125,740,258	76,871,682	-48,868,576
15	Education.	Voted	5,291,451,733	0	5,291,451,733	4,921,360,841	-370,090,892
16	Health Services.	Voted	956,508,522	0	956,508,522	782,396,282	-174,112,240
17	Public Health	Voted	3,086,056	0	3,086,056	2,617,531	-468,525
18	Agriculture.	Voted	130,753,115	0	130,753,115	117,263,062	-13,490,053
19	Fisheries.	Voted	2,891,121	0	2,891,121	2,181,254	-709,867
20	Veterinary.	Voted	80,999,500	0	80,999,500	67,096,434	-13,903,066
21	Co-operative.	Voted	25,948,484	0	25,948,484	23,362,763	-2,585,721
22	Industries.	Voted	2,388,500	0	2,388,500	1,554,233	-834,267
23	Miscellaneous Departments.	Voted	3,679,876	0	3,679,876	2,922,231	-757,645
24	Civil Works.	Voted	40,269,874	0	40,269,874	37,264,240	-3,005,634
25	Communications.	Voted	129,907,444	0	129,907,444	116,100,774	-13,806,670

Grant No.	No. & Name of the Grant / Appropriation	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+)
							Excess
							(-)
							Saving
1	2	3	4	5	6	7	
31	Miscellaneous.	Voted	34,657,184	0	34,657,184	20,650,329	-14,006,855
32	Civil Defence.	Voted	14,407,042	0	14,407,042	6,037,576	-8,369,466
Total Non-Development :			6,885,933,188	0	6,885,933,188	6,216,713,550	-669,219,638
DEVELOPMENT							
36	Development.	Voted	161,814,505	0	161,814,505	76,291,335	-85,523,170
41	Road & Bridges.	Voted	115,715,193	0	115,715,193	115,715,193	0
42	Road & Bridges.	Voted	15,746,302	0	15,746,302	15,746,302	0
	Tied Up Development	Voted	618,178,000	0	618,178,000	436,230,774	-181,947,226
Total Development :			911,454,000	0	911,454,000	643,983,604	-267,470,396
Grand Total :			7,797,387,188	0	7,797,387,188	6,860,697,154	-936,690,034

Annex-C

[Para 1.2.2.2]

Non-Compliance of Government Instructions and Withdrawal of Social Security Benefit

(Rupees in Million)

Sr. No.	DDOs	No. of Employees	Period	Amount
1	Dy. DEO (EE-W) Jahanian	63	July, 2013 to June, 2014	1.498
2	Dy. DEO (EE-W) Kabirwala	530	March, 2013 to October, 2014 & 10.09.2011 to 31.10.2014	11.513
Total				13.011

Annex-D**[Para 1.2.2.3]****Un-authorized Payment of Conveyance Allowance to Vaccinators****(Amount in Rupees)**

Sr. No	Personal No.	Name of Employee	Position Description	Rate	Amount Drawn
1	30270374	MANZOOR AHMAD	20.08.1983	1,840	22,080
2	30271090	ARSHAD MAHMOOD	24.12.1995	1,840	22,080
3	30271367	MOHAMMAD ASLAM	10.11.1983	1,840	22,080
4	30271369	MUHAMMAD NASEER	27.10.1993	1,840	22,080
5	30271585	MUHAMMAD AKHTAR	10.11.1984	1,840	22,080
6	30272143	MAZHAR HUSSAIN	10.11.1984	1,840	22,080
7	30272164	MUHAMMAD AMIN	15.04.1993	1,840	22,080
8	30272254	MUHAMMAD LATIF	10.11.1983	1,840	22,080
9	30272257	ABDUL RAOUF	10.11.1993	1,840	22,080
10	30272294	ZAFAR IQBAL	10.12.1990	1,840	22,080
11	30272518	MUHAMMAD YASIN	31.12.1983	1,840	22,080
12	30272555	ABDUL HAMEED	10.11.1983	1,840	22,080
13	30273882	MUHAMMAD SALEEM	10.11.1983	1,840	22,080
14	30276123	MUHAMMAD RAMZAN ANJUM	10.11.1983	1,840	22,080
15	30276221	KHIZAR HAYAT	21.12.2000	1,840	22,080
16	30276539	MUHAMMAD ASHRAF	10.11.1983	1,840	22,080
17	30276563	MUHAMMAD AMIN	31.01.2000	1,840	22,080

Sr. No	Personal No.	Name of Employee	Position Description	Rate	Amount Drawn
18	30276630	NASIR KHAN	10.11.1995	1,840	22,080
19	30276667	JAMIL AHMAD	15.02.1993	1,840	22,080
20	30276730	RUB NAWAZ	30.05.1996	1,840	22,080
21	30276774	MUHAMAD IQBAL	23.10.1993	1,840	22,080
22	30276941	MUHAMMAD ZAFARULLAH	10.11.1993	1,840	22,080
23	30276947	ALLAH YAR	23.05.1984	1,840	22,080
24	30277042	TARIQ JAVED	25.04.1988	1,840	22,080
25	30277080	MASUD HAYAT	10.11.1986	1,840	22,080
26	30277152	AQEEL RAHMAN	10.11.1983	1,840	22,080
27	30277157	NASEEM HADIR	20.08.1983	1,840	22,080
28	30277322	SAEED AHMAD	10.11.1993	1,840	22,080
29	30277333	ABDUL RASHID	10.11.1983	1,840	22,080
30	30277359	SAEED AHMAD	10.11.1993	1,840	22,080
31	30277381	MOHAMMAD AFZAL SARGANA	10.11.1988	1,840	22,080
32	30277421	MUHAMMAD ZULFIQAR	01.07.1983	1,840	22,080
33	30277471	ALLAH BAKHASH NAYYAR	11.12.1994	1,840	22,080
34	30277566	MUHAMMAD SALEIM	11.11.1988	1,840	22,080
35	30277649	MUHAMMAD SHARIF	10.11.1987	1,840	22,080
36	30277698	SABIR ALI	14.01.1992	1,840	22,080
37	30277702	MUHAMMAD RAFIQ SAJID	22.10.1985	1,840	22,080
38	30277703	ZAHOR HUSSAIN	10.11.1983	1,840	22,080
39	30277744	MUHAMMAD ASHRAF	10.11.1983		

Sr. No	Personal No.	Name of Employee	Position Description	Rate	Amount Drawn
		DAHORE		1,840	22,080
40	30277800	SYED QALB E HUSSNAIN	10.11.1988	1,840	22,080
41	30277887	GHULAM YASIN	20.07.1986	1,840	22,080
42	30278028	BAHADAR HUSSAIN	26.03.1986	1,840	22,080
43	30278293	MOHAMMAD ALI	24.01.2003	1,840	22,080
44	30278316	MUSHTAQ AHMAD	10.11.1994	1,840	22,080
45	30278339	GHULAM ABBAS	15.03.1987	1,840	22,080
46	30278623	JAMSHAD ALI	10.11.1983	1,840	22,080
47	30282175	KHALID SHABBIR RAJA	11.12.1990	1,840	22,080
48	30476433	M.HASEEB SAJJAD	04.11.2006	1,840	22,080
49	30497610	RIFFAT HAYAT	17.01.2005	1,840	22,080
50	30497614	ARSHAD ALI	01.02.2005	1,840	22,080
51	30497997	MUHAMMAD SHAFIQ KHAN	26.03.1993	1,840	22,080
52	30498832	GHULAM YASIN	20.02.1996	1,840	22,080
53	30549895	MUNEER AHMED	10.02.1987	1,840	22,080
54	30812971	FAROOQ SHAHID	29.11.2007	1,840	22,080
55	30970775	NAVEED HUSSAIN	04.07.2008	1,840	22,080
56	31079917	GHULAM HUSSAIN	03.02.2009	1,840	22,080
57	31105127	Muhammad Bilal Khan	30.12.2008	1,840	22,080
58	30277157	NASEEM HADIR	20.08.1983	1,840	22,080
Total					1,280,640

Annex-E

[Para 1.2.4.1]

Non-Deduction of General Sales Tax and Income Tax

(Rupees in Million)

No. of Schools	Period	Total R&M and Purchase	GST 17%	Amount including GST	Income Tax 3.5%	Total
663	2010-11, 2011-12, 2012-13 & 2013-14	49.265	8.375	57.639	2.017	10.392

Annex-F**[Para 1.2.4.2]****Payment of Conveyance and HSRP Allowance during Leaves****Dy. DEO (EE-W) Kabirwala****(Amount in Rupees)**

Sr. No.	Designation	BPS	Working Position	Rate	Recovery of CA
1	SST	16	62	5,000	90,000
2	SSE	16	5	5,000	7,258
3	EST(G)	14	113	2,720	89,234
4	EST(SV)	14	33	2,720	26,059
5	PET	14	10	2,720	7,897
6	AT	14	16	2,720	12,635
7	EST(OT)	14	10	2,720	7,897
8	SESE(SC)	14	49	2,720	38,694
9	SESE(AT)	14	1	2,720	790
10	SESE(PET)	14	5	2,720	3,948
11	SESE(CS)	14	4	2,720	3,159
12	SESE(Math)	14	20	2,720	15,794
13	EST English	14	9	2,720	7,107
14	ESE	9	167	2,720	131,876
15	PST	9	563	2,720	444,588
Total					886,935

(Amount in Rupees)

Name of DDO	Name of Allowance	No. of Employees	Designation	Monthly Rate	Period	Amount
Dy. DEO (EE-W), Kabirwala	Conveyance Allowance	01	SST	2,780	2010-11	4,819
		57	SST	5,000	2011-12	598,497
		322	PST, SESE, EST, SV, etc.	2,720	2013-14	1,328,542
		307	PST, ESE, NQ, Class-IV, etc.	1,840	2013-14	898,774
		145	NQ, Class-IV, etc.	1,700	2013-14	248,619
Total						3,079,251

(Amount in Rupees)

Name of DDO	Name of Allowance	No. of Employees	Designation	Monthly Rate	Period	Amount
Dy. DEO (EE-W), Khanewal	Conveyance Allowance	15	-	1700	2013-14	44,788
		1	-	1840		3,680
		73	-	2720		361,347
		1	-	2856		8,568
		2	-	5000		17,167
Total						417,827

(Amount in Rupees)

SMO RHC Sara-e-Sidhu	Name of Allowance	No. of Employees	Designation	Nature of Recovery	Period	Amount
Dy. DEO (EE-W), Khanewal		81	WMO, MO, Charge Nurse, DawaSaz	Absent	2011-12, 2012-13, 2013-14	1,173,658
		2	Charge Nurse	General Duty	09-2011 to 11-2011	3,163
		19	Dispenser, LHV, WC, DawaSaz	Leave	2010-11, 2012-13,	57,247
Total						1,234,068

(Amount in Rupees)

Name of DDO	Name of Allowance	No. of Employees	Designation	Monthly Rate	Period	Amount
DO (Health) Khanewal	Conveyance Allowance	48	Midwife, Vaccinator, MO, LHV, etc.	1,700 2,720 1,840 5,000	2013-14	135,582
	HSRA	48	-do-	-	2013-14	139,867
	Health Professional Allowance	03	MO, WMO	15,000 16,200	2013-14	46,200
Total						472,890

Annex-G**[Para 1.2.4.3]****Unauthorized Payment of House Rent and Conveyance Allowance****Table-A MS DHQ Hospital Khanewal****(Amount in Rupees)**

Name o officer/ Employee	Period	Rate of house rent	Amount of recovery	Remarks
Dr. Amanullah Cardiologist	01-07-09 to 30- 06-2014	3873	232380	Officer was regularized i.e. 03-08-2009 but still drawing pay of contract @ 32000 per month. Residing in Government house. Not paying rent to Government.
Dr. Afzal Ahmad Bashir.	01-06-14 to 30- 11-14	60 % penal rent of pay 58200 Rs; 34920 per month.	209520	Officer posted as EDO (H) Vehariw.e.f 27-03-14. He had designated house at Vehari. But he occupied house No. F-2 Khanewal illegally. He had not vacated this house up to the day of audit.
Muhammad Iqbal Driver of DHO Office	01-07-09 to 30- 11-14	910 + 1700 = 2610 per month	172260	Employee is working in DHO office but retaining house in DHQ since 2005. His wife named Nasreen Bibi is also working as ward cleaner. He is also drawing house rent and conveyance allowance. Drawl of house rent by Mr. Muhammad Iqbal Driver be got verified.
Dr. Muhammad Zafar Shah CMO	01-03-2014 to 30-11-2014	60 % penal rent of pay 51800 Rs; 31080 w.e.f 01-05-2014 to 30-11-2014 and normal rent w.e.f 01-03- 2014 to 30-04- 2014	229368	Officer posted at Attock w.e.f 01-03-14. He occupied house No. G-6 Khanewal illegally. He had not vacated this house up to the day of audit
Rehan Haider Gillani Referactionest	07-12-2009 to 30-11-2014	Residing in J-5 1818 + 5000= 6818 per month.	409080	Not employee of hospital but residing in hospital building. Not paying rent to hospital
Muhammad Arif Driver	04-12-09 to 30- 11-2014	972 + 1700 =2672	160320	Hose No. J-10 was vacated by Fozuia and allotted to M. Arif driver but rent and conveyance

Name o officer/ Employee	Period	Rate of house rent	Amount of recovery	Remarks
				was drawn.
Muhammad Arif ex- steno	06-12-07to 30- 11-2014	972	69984	Died on 05-12-2007, Widow is residing in house No. J- 15. No rent was deposited.
Saeed Ahmad Sial K-2	01-7-09 to 30- 11-14	1700	10,2000	Residing in Government house K-2 in hospital premises but drawing conveyance allowance.
Rana Ghulam Mushtafa S/Clerk	09-02-2009 to 30-11-2014	1146	80,220	Residing in hospital quarter but posted at RHC Sari Sidhu. No rent was paid.
Mumtaz Kousar charge Nurse	01-06-2013 to 30-11-214	1818	32,724	Widower is residing in residence but rent was not paid.
Sakeel Masih ward cleaner.	05-04-213 to 30- 11-2014	60 % of Pay Rs;7280 RS; 4368	87,360	Transferred to RHC Thatha but residence at DHQ was not vacated. 60 % penal rents be recovered.
Total			1,815,076	

1. Table-B SMO RHC SaraiSidhu

(Amount in Rupees)

Pers. no.	Name of Employee	Job Title	Period	CA	House Rent Allowance
30490990	TAHIRA SHAIR	CHARGE NURSE	4 years	180,000	0
30273680	AZIZ UL HASSAN	JUNIOR TECHNICIAN	4 years	180,000	0
30273680	AZIZ UL HASSAN	JUNIOR TECHNICIAN	4 years	0	55,008
30490997	FARIDA IQBAL	CHARGE NURSE	4 years	180,000	0
31270686	SHAZIA KANWAL	CHARGE NURSE	4 years	180,000	0
30471999	MUHAMMAD ASIF	TUBE WELL OPERATOR	4 years	180,000	0
30471999	MUHAMMAD ASIF	TUBE WELL OPERATOR	4 years	0	46,656
30273674	MUHAMMAD NAEEM ZAFAR	CHOWKIDAR	4 years	180,000	0
30273674	MUHAMMAD NAEEM ZAFAR	CHOWKIDAR	4 years	0	43,680
30841040	SAJID MASIH	SWEEPER	4 years	0	42,768
				1,080,0 00	188,112
Total					1,268,112

Annex-H**[Para 1.2.4.4]****Unauthorized Withdrawal of Adhoc Relief Allowance****(Amount in Rupees)**

Pers.no.	Name of Employee	Job Title	Total
30270701	SUBAH SADIQ	WARD SERVANT	72,852.00
30276239	ZUBAIDA IQBAL	LADY HEALTH VISITOR	132,795.00
30278200	MUSSARAT ANEES	CHARGE NURSE	210,750.00
30472075	MUKHTAR AHMAD GUNIAL	DISPENSER	102,240.00
30474299	MUHAMMAD AKRAM	DISPENSER	155,610.00
30836866	Sajjad Ahmad	CHOWKIDAR	63,102.00
30884314	NAUMAN SHAFIQUE	WARD CLEANER	63,102.00
31424986	FOUZIA JAVAID	CHARGE NURSE	99,990.00
31518151	HINA JAVED	WOMEN MEDICAL OFFICER	118,200.00
31518256	SYED BURAN SAMAD TARMIZI	DENTAL SURGEON	118,200.00
31534954	FAKHAR HUSSAIN	NAIB QASID	26,730.00
31541181	RUQIA PARVEEN	CHARGE NURSE	36,360.00
31541166	Muhamamd Fayyaz	Ward Servant	54,000.00
31443967	Adeel Tahir	Dispenser	61,740.00
30277071	Abdul Jabbar	Junio Tech	115,308.00
31487987	Naseem Akhter	CHARGE NURSE	109,080.00
31487102	Salma Naseer	staff Nurse	65,448.00
31577064	Noreen Akhter	staff Nurse	65,448.00

Pers.no.	Name of Employee	Job Title	Total
31601242	Qamaruz Zaman	DENTAL SURGEON	125,700.00
30277212	Malik Zulfiqar	DISPENSER	28,980.00
31619649	Khawar Zaman	MO	59,100.00
Total			1,884,735.00