



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

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Programme
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
PESRP	Punjab Education Sector Reforms Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Sector Programme
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
HSRP	Health Sector Reform Program
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, Pakpattan 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. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit Observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit 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 6,589mandays and the budget amounting to Rs14.007 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, Pakpattan for the Financial Year 2013-14 and the findings included in the Audit Report.

The District Government, Pakpattan 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 Pakpattan is administratively divided into two sub-divisions / tehsils namely Pakpattan and Arifwala.

### **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 was incurred in conformity with the laws, rules and regulations framed to regulate the procedure for expending of public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment, collection and accountal 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, Pakpattan for the financial year 2013-14, auditable expenditure under the jurisdiction of Regional Director Audit (District Governments), Multan was Rs3813.994 million covering one PAO and 233 formations. Out of this, Regional Director Audit (District Governments), Multan audited an expenditure of Rs1433.904 million which, in terms of percentage, is 38% of total auditable expenditure

Total receipt of the District Government Pakpattan for the financial year 2013-14, were Rs5.77 million. RDA Multan audited receipts of Rs2.308 million which was 40 % of total receipts.

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

Recoveries of Rs50.755 million were pointed out by Audit which was not in the notice of the management before audit. An amount of Rs0.512 million was recovered and verified during the year 2014-15, till the time of compilation of Report.

However against the total recovery amount of Rs6.207 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 Pakpattan 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 Pakpattan.

### **f) The Key Audit Findings of the Report**

- i. Irregularities and non-compliance involving an amount of Rs84.928 million was noted in 10cases<sup>1</sup>

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<sup>1</sup> Para 1.2.1.1 to 1.2.1.10



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 of Departmental Accounts Committee (MFDAC) **Annex-A**.

#### **h) 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 and responsibility fixed for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Efforts 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. Rationalize budget with respect to utilization.

## SUMMARY TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rupees in Million)

Sr. No.	Description	No.	Budget
1	Total PAOs in Audit jurisdiction	01	5,821.466
2	Total formations DAO/DDOs in Audit jurisdiction	233	5,821.466
3	Total entities (PAOs) audited	01	2,958.290
4	Total formations DAO / DDOs audited	24	2,958.290
5	Audit & Inspection Reports	24	-
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports (relating to Districts)	-	-

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

(Rupees in Million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	-
2	Financial management	46.759
3	Internal controls	-
4	Others	38.169
	<b>Total</b>	<b>88.547</b>

**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	17.300	1,606.434	847.703	486.853	-	2,958.290*	1013.222
2	Amount placed under Audit Observations / Irregularities	-	6.207	44.969	33.752	-	88.547	215.750
3	Recoveries Pointed Out at the instance of Audit	-	6.207	-	-	-	6.207	18.344
4	Recoveries Accepted / Established at the instance of Audit	-	6.207	-	-	-	6.207	18.344
5	Recoveries Realized at the instance of Audit	-	-	-	-	-	-	-

\*The amount mentioned against Sr. No.1 in column of "Total" is the sum of expenditure and receipt, whereas, the total expenditure was Rs2,958.290 million

**Table 4: Irregularities pointed out****(Rupees in Million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount under Audit Observation</b>
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	78.721
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	-
5	Recoverables and overpayments, representing cases of established overpayments or misappropriations of public monies	3.375
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>88.547</b>

**Table 5: Cost Benefit****(Rupees in Million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 Table 3)	2958.29
2	Expenditure on Audit	0.278
3	Recoveries realized at the instance of Audit	0
4	Cost-Benefit Ratio	0

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

# **CHAPTER 1**

## **1.1 District Government Pakpattan**

### **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 ZilaNazim/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 Districts 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.

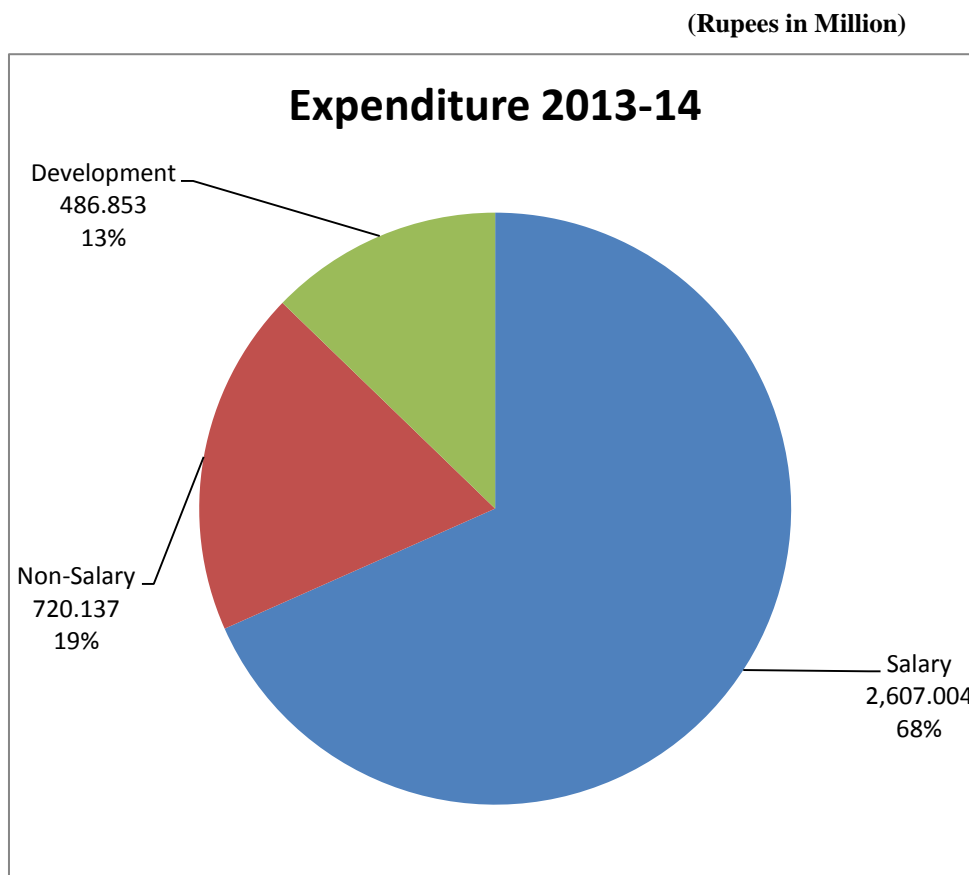
The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and to coordinate 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

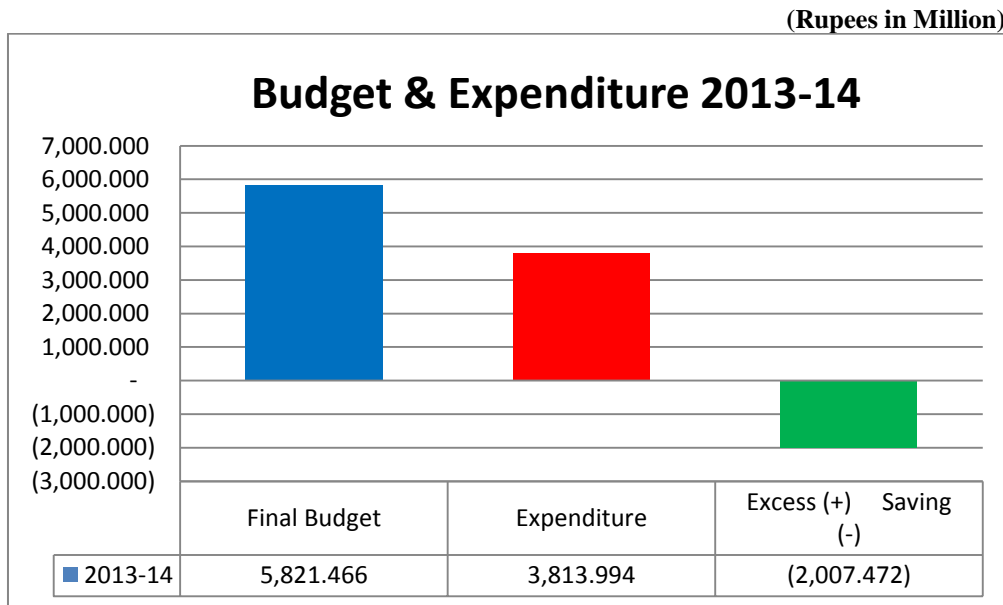
The detail of Budget and Expenditure is given below in tabulated form:

**(Rupees in Million)**

2013-14	Budget	Actual	Saving (-)	(%) Saving
Salary	2,799.284	2,607.004	192.280	7%
Non-salary	1,199.936	720.137	479.799	40%
Development	1,822.247	486.853	1,335.394	73%
<b>Total</b>	<b>5,821.466</b>	<b>3,813.994</b>	<b>2,007.472</b>	<b>34%</b>
<b>Receipts</b>	<b>19.555</b>	<b>5.770</b>	<b>13.785</b>	<b>70%</b>



As per the Appropriation Account for financial year 2013-14 of District Government Pakpattan, total original budget (Development and Non-Development) was Rs3,150.348million, supplementary grant was Rs671.118 million was provided and the final budget was Rs5,821.466 million. Against the final budget, total expenditure of Rs3,813.994 million was incurred by District Government during financial year 2013-14. **Annex-B**

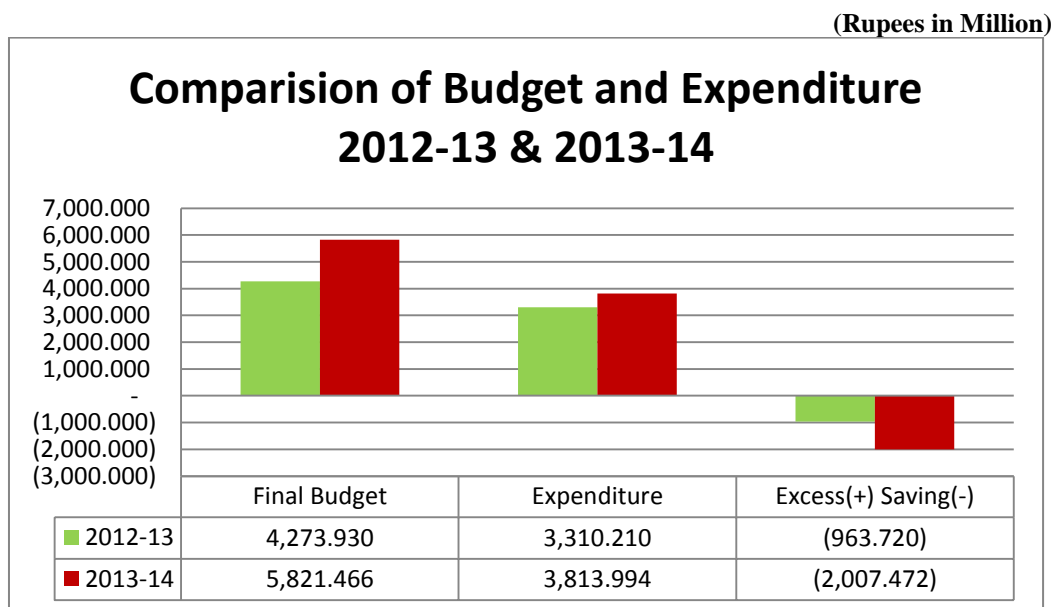


Due to inefficient financial management in release of budget by EDO (F&P), major portion of saving occurred as detailed below:

- In Education Department saving of Rs406.723 million (15% of allocation) occurred by over estimating/releasing the budget against the vacant posts despite the fact that no recruitment against these vacant posts was made during the financial year 2013-14. Further funds of School Management Council (SMC) were not utilized despite availability. The same resulted into depriving the students / populace from necessary facilities such as provision of furniture & fixture as well as provision of laboratory equipment.

- In Health Department saving of Rs151.077million (19% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department finalized the rate contract near the end of the financial year i.e. in June, 2014 resulting 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:



There was 36% and 15% increase in Budget Allocation and Expenditure incurred respectively, while there was overall savings of Rs2,007.472million during financial year 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

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2002-03	19	Not convened
2	2003-04	08	Not convened
3	2004-05	17	Not convened
4	July, 2005 to March, 2008 Special Audit Report	94	Not convened
5	2009-10	29	Not convened
6	2010-11	29	Not convened
7	2011-12	23	Not convened
8	2012-13	16	Not convened
9	2013-14	34	Not convened
<b>Total</b>		<b>269</b>	

\*Period covered in Special Audit for Financial Year 2005-08

## **1.2 AUDIT PARAS**

## **1.2.1 Irregularities & Non-Compliance**

### **1.2.1.1 Unauthorized Transfer of Funds to School Councils – Rs30.667 Million**

According to Para 5 of letter No.L&M (PPRA)3-25/2011 dated 10.4.2014 of Government of the Punjab, Punjab Procurement Regulatory Authority, S&GAD, Lahore, that District Governments may procure furniture through centralized prequalification mode done by DCO office.

Executive District Officer (Education) transferred Rs30.667 million to different school councils for purchase of furniture during 2013-14. The whole process was irregular on the basis of the following irregularities:

- i. Neither firms were centrally prequalified nor rates were approved by District Government in the light of the above mentioned letter
- ii. Neither any monitoring committees were constituted to monitor the purchase by school council nor vouched accounts of school council were submitted for pre-audit/ post audit.
- iii. School councils were not competent to purchase furniture at competitive rates and according to prescribe standard, as the schools had no technical staff.
- iv. Further, funds were provided by Government for purchase of furniture and missing facilities at schools. These funds were not a SMC grant. It seems that funds were deliberately transferred to school councils by keeping amount below Rs0.500 million to escape getting NOC from Austerity Committee.

Audit is of the view that due to weak financial management, funds were transferred to schools without observing the rules.

Transferring of funds of Rs30.667 million to schools without observing rules resulted in violation of Government instructions as well as putting the funds at risks.

The matter was reported to the DCO and DDO concerned in December, 2014. DDO replied that the funds were transferred to school councils in the light of Government policy. The reply was not tenable as the purchase was uneconomical. District Government was required to purchase the furniture through centralized pre-qualification mode done by the DCO office but funds were transferred without identification of school councils fulfilling the criteria prescribed by Government. DAC in its meeting held in January, 2015, decided to keep the para pending till the regularization of the expenditures from Secretary Schools Education Lahore. No further progress was intimated till the finalization of this Report.

Audit recommends taking appropriate action against the concerned, besides regularization of expenditure, under intimation to Audit.

[AIR Para: 7]

### **1.2.1.2 Unauthorized Amendments in Original TS Estimates – Rs 23.453Million**

According to Para 2.61 of B&R code in giving out works on contracts, tenders which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers after the estimate has been technically sanctioned and the contract documents have been approved by an authority not lower than that empowered to accept the tender.

District Officer (Roads) advertised different schemes of special repairs. On the scrutiny of estimates it was found that TS estimates were signed by Sh. Muhammad Qasim (DO Roads) and Mr. Jalal Akbar (EDO W&S) irregularly as these estimates were technically sanctioned on 22.04.2014 as reflected in the tender advertisement whereas both officers had taken the charge of DO and EDO in May-2014. When contacted, the ex-DO (Roads) Ch. Naseem Akhtar (who was holding the additional charge of EDO-W&S) also confirmed to Audit that all the

estimates had been signed and technically sanctioned by him prior to the advertisement in the press.

Therefore, the new incumbent DO (Roads) and EDO (WS) concealed the original estimates and TS already accorded by their predecessor from Audit, and approved the amended quantities and rates of those estimates.(Annex-C).

Audit is of the view that due to weak financial management, the DO (Roads) and EDO (W&S) irregularly signed the TS estimates, which had been already finalized before their joining.

Unauthorized amendments in original TS estimates resulted in violation of Government rules amounting to Rs23.453 million.

The matter was reported to the DCO and DDO concerned in December, 2014. DDO replied that all the works were special repair, where no admin approval was required. The works were advertised after technical sanction by Ch.NaseemAkhtar, Ex-DO (Roads). The reply was self-explanatory and the department admitted that TS were replaced by the departmental authorities. DAC in its meeting held in January, 2015, decided to keep the para pending for initiating disciplinary proceedings and seeking explanation from the concerned officers by the DCO. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned under intimation to Audit.

[AIR Para: 8]

### **1.2.1.3 Irregular Booking of Expenditure – Rs10.299 Million**

According to Para (i) & (iii) of letter No.FD (M-I) III-2/87(P-III) dated 27.02.1994 of Government of the Punjab, Finance Department (Monitoring Wing) Lahore, the Divisional Accountant, being the compiler of accounts as well as primary auditor in a Division of Public Works Department, must scrutinize all

bills and financial claims before making payment, as provided in Rule 2.14 of Departmental Financial Rules. He must ensure that no payment is made without proper scrutiny and if no objection has been raised by the Divisional Accountant and irregular/illegal payment is made by the Executive Engineer, the Divisional Accountant would be held equally responsible for wrong payments.

District Officer (Buildings) Pakpattan paid excess payment of Rs9.081 million than the TS estimates in following works as revealed from Monthly Accounts for the month of June 2014 forwarded to Director General Accounts (Works) Lahore:

(Amount in Rupees)

Sr. No	Name of Work	TS Estimate	Total Exp. Booked	Excess
1	Govt. High School 153/EB	2,711,000	5,184,588	2,473,588
2	Govt. Model Primary School 23/EB	1,169,000	3,165,684	1996,684
3	Govt. Primary School QadirPurMunshian	1,153,000	1,280,798	127,798
4	Govt. Primary School WaranPiranKalan	1,692,000	2,828,370	1,136,370
5	Construction of boundary wall 5537 Rft Gate & Gate pillars of Graveyard MalkaHance	5,051,000	5,270,473	219,473
6	Construction of boundary wall Gate & Gate Pillars of graveyard ChakBedi	1,706,000	1,996,000	290,000
7	Improvement of BHU 28/SP	1,417,000	2,140,826	723,826
8	Improvement of Guard Room, Side room DCO House PPN	1,900,000	4,013,408	2,113,408
<b>Total Expenditures booked more than the TS Estimate</b>				<b>9,081,147</b>

District Officer (Buildings) Pakpattan was competent to accord sanction up to Rs 30,000 in case of residential building and uptoRs 300,000 in case of non-residential building, but expenditure of Rs 1.219 million was incurred

beyond delegated financial powers without any objection from AAO (W&S).It also revealed that there was a trend of back dated approval of TS estimates with the collaboration of Accounts branch. The detail is as follows:

(Amount in Rupees)

<b>Sr. No</b>	<b>Name of Work</b>	<b>Sanction Power</b>	<b>Expenditures Booked</b>	<b>Excess</b>
1	Special Repair of Naib Tehsil Dar Residence	30,000	496,763	466,763
2	Special Repair of DO Building Residence	30,000	80,000	50,000
3	Special Repair of Tehsil Dar Office	300,000	804,118	504,118
4	Special Repair to AC Residence at PPN	30,000	129,937	99,937
5	Special Repair to DO Building Residence PPN	30,000	80,000	50,000
6	Special Repair to DDO Building Residence PPN	30,000	77,792	47,792
<b>Total Amount of Irregular expenditures than delegated power</b>				<b>1,218,610</b>

Audit is of the view that due to weak pre-audit, irregular payments were made.

Irregular payments of Rs10.299 million resulted in violation of rules.

The matter was reported to the DCO and DDO concerned in December, 2014. The DDO replied that revised A.A and revised TSEs in respect of schemes appearing at Sr. Nos.2, 4, 5, 6, 7 & 8 of text of para had been issued by the competent authority. The reply was not tenable as the payments were made prior to the revision. DAC in its meeting held in January, 2015, decided to keep the para pending till the regularization of the expenditure from the Finance Department.



Audit recommends regularization of expenditure and obtaining of post facto approval of all TS estimates mentioned above from Finance Department and appropriate action against the concerned under intimation to Audit.

[AIR Para: 5]

#### **1.2.1.4 Splitting up of Expenditures – Rs5.488 Million**

According to Letter No.FD(FR) II-2/89 dated 01-11-2001 of Finance Department, powers to accept tender for consumable stores other than Drugs and Medicines for Hospitals and other institutions in case of MS DHQ Hospital, are upto the limit of Rs 1.5 Lac. Furthermore, According to Rule 12 (1) of PPRA, Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Medical Superintendent DHQ Hospital Pakpattan and THQ Hospital Arifwala purchased following articles of Rs5.488 million by calling simple quotations from the self-favored firms of local market by splitting up the value of tenders to avoid the open competition and sanction from competent authority. (**Annex-D**)

<b>(Rupees in Million)</b>			
<b>Name of DDO</b>	<b>Head of Account</b>	<b>Expenditure Incurred</b>	<b>Remarks</b>
MS DHQ Hospital Pakpattan	Cost of Other Store	2.580	Table – I
MS DHQ Hospital Pakpattan	X-RAY	1.507	Table – II
MS THQ Hospital Arifwala	X-RAY	1.401	Table - III
<b>Total</b>		<b>5.488</b>	

Audit is of the view that due to weak financial management, store items were purchased by splitting the indents.

This purchase of store items of Rs5.488 million through splitting resulted in irregular expenditure as well as violation of Government instructions.

The matter was reported to the DCO and DDOs concerned in December, 2014. MS DHQ replied that the proceedings for centralized rate contract were not finalized. MS THQ replied that expenditures were incurred on prorata basis for requirement in each quarter of the year and also as per directions of EDO (Health). Replies were not tenable as bills were split and no direction of EDO (Health) was available on the record. DAC in its meeting held in January, 2015, decided to keep the paras pending till the regularization of the expenditures from Finance Department.No further progress was intimated till the finalization of this Report.

Audit recommends taking of appropriate action against the concerned, besides regularization of expenditure, under intimation to Audit.

[AIR Para: 9,11,16]

#### **1.2.1.5 Irregular Local Purchase of Medicines –Rs4.890 Million**

According to Rule 12 (1) of PPR, Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. Further, According to Serial No.02 of Special Powers of Health Department under Delegation of Financial Powers 2006, Category-II officer can sanction expenditure of Rs 200, 000 in each case against the local purchase of medicines.

Medical Superintendent THQ Hospital Arifwala purchased medicines on quotation by splitting up indents in order to avoid the advertisement and take sanction of the competent authority. Further, payments were not made through cheques. (**Annex-E**)

Audit is of the view that due to weak financial management the purchases were split up to avoid the tendering process and sanction of the higher authority.

Unauthorized local purchase of medicine of Rs4.890 million to avoid the tendering process and sanction of higher authority resulted in violation of Government instructions.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that all the medicines were purchased for the benefit of needy patients as per time to time demand of various sections of hospital as the rate contract had not been finalized. The reply was not tenable as expenditure was incurred in an unauthorized manner. In SDAC meeting held in January, 2015, Committee kept the para pending for regularization of expenditure from the Finance Department. No further progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against the concerned and regularization of expenditure under intimation to Audit.

[AIRPara: 12]

#### **1.2.1.6 Unauthorized Withdrawal of 30% Social Security Benefit– Rs2.832 Million**

According to Terms and Conditions of Notification No.8671-81 dated 28.04.2014 of EDO (Health) for regularization of contract employees of the Health Department Pakpattan, the social security benefit @ 30% of pay was not permissible to the contract employees being regularized w.e.f. 01.03.2013.

EDO (Health) Pakpattan regularized the services of various staff appointed on contract basis but did not observe the continuous withdrawal of social security benefit by such employees. EDO (Health) and its allied DDOs withdrew of Rs2.832 million up to 31.10.2014 on account of 30% social security benefits for the employees regularized w.e.f. 01.03.2013. **(Annex-F)**

Audit is of the view that due to weak internal control, excess payment was made on account of social security benefit.

Unauthorized payment of social security benefit to the regular employees resulted in loss to Government amounting to Rs2.832 million.

The matter was reported to the DCO and DDO concerned in December, 2014. The DDO replied that all the allied DDOs had been directed to deduct the 30% SSB and submit the compliance report vide office letter No. 26165-74/EDOH dated 22.12.2014. The reply was self-explanatory as department admitted the recovery. 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 this Report.

Audit recommends action against the concerned for unauthorized payment besides recovery, under intimation to Audit.

[AIR Para: 1]

#### **1.2.1.7 Local Purchase of Medicines in Excess of Prescribed Limit – Rs2.385 Million**

According to Letter No.FD (FR) 11-2/89, dated 1<sup>st</sup> Nov-2001, the officers in District Governments are authorized to distribute the budget allocation for medicines in the following ratio:

- i. 10% reserved for natural calamities/emergencies to be purchased in bulk.
- ii. 15% day to day purchase for normal medicines.
- iii. 75% bulk purchase for normal medicines.

MS THQ Hospital Arifwala made the expenditure of Rs2.385 million on local purchase of medicines during F.Y 2013-14 beyond the prescribed limit in the light of above letter. The detail is as under:

(Amount in Rupees)

Period Description	Total Budget of Medicine	Percentage Of Expenditure According to Budget	Actual Expenditure		Difference
			Expenditure	%	
Bulk Pur Of Medicines (RC)75%	25,000,000	18,750,000	-	-	-
LP Med 15%	-	3,750,000	-	-	-
10% Emergency	-	2,500,000	4,885,945	20	2,385,945
<b>Total</b>	<b>25,000,000</b>	<b>-</b>	<b>4,885,945</b>	<b>-</b>	<b>2,385,945</b>

Audit is of the view that due to weak internal controls, excess expenditure was incurred beyond the prescribed limit.

Unjustified expenditure of Rs2.385 million beyond the prescribed limit resulted in non-observance of Government rules.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO replied that budget was received on prorata basis from the District Government and rate contract of medicine was also made/finalized during the last quarter of the year. The reply was not tenable as expenditure was incurred in unauthorized manner. In SDAC meeting held in January, 2015, Committee kept the para pending for regularization of expenditure from the Finance Department. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 15]

### **1.2.1.8 Expenditure by Misclassification and Beyond Delegated Financial Powers – Rs1.539 Million**

According to Rule 2(b)(i) of the City /District Governments of the Punjab Delegation of Financial Powers,2006, DCO being administrator of the District has financial powers to sanction expenditure for purchase of stationery up to Rs. 0.500 million during the financial year. Further,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.

DCO Pakpattan incurred heavy amount of expenditure on account of stationery amounting to Rs950,000 during F.Y 2013-14 in irregular manner. The DDO had the powers to incur expenditure of Rs500,000, but the DDO exceeded the limit and granted the sanction of Rs950,000 in unauthorized manner. Further amounts of Rs125,483 and Rs463,514 were incurred by misclassifying the head of account by the DDOs of DCO and EDO(F&P) offices.(**Annex-G**).

Audit is of the view that due to financial indiscipline delegated financial powers were not observed and the expenditures were misclassified.

Non-observing of delegation of financial powers and misclassification resulted in violation of rules and unauthorized expenditure amounting to Rs1.539 million.

The matter was reported to the DCO and DDOs concerned in December, 2014. The DDO replied that the expenditure was incurred at different times and dates and different occasions under proper competency and the budget was released on prorata basis under the instruction of the Government of the Punjab, Finance Department. It was further replied that sufficient budget was not available in the appropriate head of account. Replies were not tenable as delegated financial powers were exceeded and misclassified as well. DAC in its meeting held in January, 2015, decided to keep the paras pending till the regularization of the expenditures from Finance Department. No further progress was intimated till the finalization of this Report.

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

[AIR Para: 5,16,7]

#### **1.2.1.9 Excess Withdrawal of Allowances– Rs1.214 Million**

According to Clarification regarding conveyance allowance issued vide Government of the Punjab Finance Department letter No.FD.SR.I.9-4/86 (PR) (P) dated 15.10.2011, conveyance allowance was not admissible to those Government employees residing within the premises of work place. Further according to Sr. No.04 of terms and conditions of Notification for regularization of contract employees of the Health Department Pakpattan vide EDO (Health) Notification No.8671-81 dated 28.04.2014, pay of the contract employee appointed on regular basis w.e.f. 01.03.2013 in the basic pay scale be fixed at the initial of the respective pay scale and increment(s) already earned during the contract appointment period shall be converted into personal allowance.

EDO (Health) and its allied DDOs withdrew Rs1.214 million in excess of actual entitlement on account of conveyance allowance and adhoc relief allowance given in different years. The conveyance allowance was not deducted from the pay of employees residing within the work premises as is evident from the payroll that the same were not in receipt of house rent allowance. The adhoc relief allowances were given at higher rates to such employees, services of whom had been regularized w.e.f. 01.03.2013 and the basic pay was re-fixed at the initial stage from the date of regular service but allowances were not withdrawn at prescribed rates of such stages. **(Annex-H)**

Audit is of the view that due to weak financial management, conveyance allowance and ad hoc relief allowance were withdrawn without entitlement.

Unauthorized withdrawal of conveyance allowance and adhoc relief allowance resulted in loss to Government amounting to Rs1.214 million.

The matter was reported to the DCO and DDO concerned in December, 2014. The DDO replied that all the allied DDOs had been directed to deduct the conveyance allowance and adhoc relief allowance and submit the compliance report. The reply was self-explanatory as department admitted the recovery. 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 this Report.

Audit recommends action against the concerned for excess withdrawal besides recovery under intimation to Audit.

[AIR Para: 3, 5]

#### **1.2.1.10 Excess withdrawal of Pay and Allowances – Rs1.124 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.

Medical Superintendent, THQ Hospital Arifwala withdrew excess pay and allowances of Rs1.124 million for different staff in excess of entitlement of concerned staff. Further, 5% maintenance charges were not deducted from the pay & allowances of concerned staff availing Government residences within the premises of hospital. **(Annex-I)**

Audit is of the view that due to weak financial controls, pay and allowances were paid in excess of actual entitlement.

Excess withdrawal of Pay and Allowances resulted in loss to Government of Rs1.124 million.

The matter was reported to the DCO and DDO concerned in November, 2014. The DDO admitted the recovery and replied that the recovery process was being initiated. In SDAC meeting held in January, 2015, Committee kept the para pending for complete recovery. No further progress was intimated till the finalization of this Report.



Audit recommends recovery of the overpayment and disciplinary action against concerned, under intimation to Audit.

[AIR Para: 1, 2, 3]

#### **1.2.1.11 Withdrawal of Conveyance Allowance without entitlement – Rs1.037 Million**

According to Letter No.FD.SR.I.9-4/86 (P) (PR) dated 21.04.2014 of Government of the Punjab, Finance Department, clarification regarding conveyance allowance conveyance allowance was not admissible to those Government employees who are availing Government Vehicles including bikes w.e.f. 01.03.2014.

EDO (F&P), DO (Health), and Secretary DRTA withdrawn Rs1.037 million for the officers and employees having allotment of Government vehicle / bikes. The withdrawal was unauthorized as these employees were not entitled for conveyance allowance w.e.f. 01.03.2014. (**Annex-J**)

Audit is of the view that due to weak financial controls, conveyance allowance was paid to employees who were availing the Government vehicles and bikes.

Unauthorized withdrawal of conveyance allowance resulted in loss to Government amounting to Rs1.037 million.

The matter was reported to the DCO and DDOs concerned in December, 2014. The DO (Health) and Secretary DRTA admitted the complete recovery, whereas EDO (F&P) replied that remaining recovery of Rs84,000 would be initiated w.e.f.01.03.14 as per Government direction. The reply of EDO (F&P) was quite justified and amount of remaining recovery was reduced up to Rs 84,000. DAC in its meeting held in January, 2015, decided to keep the para pending till complete remaining recovery. No further progress was intimated till the finalization of this Report.

Audit recommends action against the concerned for excess withdrawal besides recovery under intimation to Audit.

[AIR Para: 5,3,3]

# **Annex**

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

DDOs	Sr. No	Para No.	Subject	Amount
District Officer Building	1	1	Excess Payment to the Contractor	0.383
	2	2	Excess payment to the Contractor by Allowing Excess Quantities which were not Available in the Revised Estimate	0.222
	3	4	Payment of Quantity of Steel Million Than the Estimated Provision	16.112
	4	7	Excess Payment To The Contractor Due To Charging Excess Rate of Non-Schedule Items	0.742
	5	8	Excess Payment Due To Payment Of Excess Rate Of Precast Roof Slabs	0.168
	6	9	ExcessPayment To Contractor	0.119
	7	10	ExcessPayment To Contractor	0.346
MS DHQ Hospital	8	17	Unauthorized Payment of Conveyance Allowance	0.171
	9	19	Recovery Of Un-Authorized Withdrawal Of Conveyance Allowance During Leave Period	0.089
	10	20	Non Deposit Of Different GovernmentRevenues	0.042
DO(Roads)	11	17	Doubtful Acceptance of Renewal / Enlistment of Contractors without Ensuring the Deposit of Professional Tax	0.159
	12	19	Irregular Release of Performance Securities Prior to Date of Completion of Work	0.51
Deputy District Officer (EE-M) Pakpattan	13	1	Irregular Drawl Of Social Security Benefit	3.794
	14	2	Loss to Government due to Payment of Conveyance Allowance during Leave	0.04
	15	3	Non-Collection of Proof of Deposit of Sales Tax	0.06
	16	4	Loss to Govt. due to irregular payment of conveyance allowance during Winter vacations	0.543
	17	5	Unjustified Heavy Drawl of POL	0.16
	18	6	Doubtful Purchase Of Stationary	0.125
	19	7	Irregular Retention of Closing Balances	4.922
District Officer (Excise)	20	1	Recovery Due To Non Deduction Of Conveyance Allowance Having Official Designated Conveyance	0.191
	21	2	Loss To Government Due To Irregular Payment Of Rent Of Office Building Without Deduction Of Income Tax, Recovery Thereof	0.637
	22	3	Irregular Withdrawal And Disbursement Of Pol In Shape	0.625

DDOs	Sr. No	Para No.	Subject	Amount
			Of Cash Instead of Through Cheques	
Deputy District Officer (EEM) Arifwala	23	3	Recovery due to unauthorized withdrawal of Social Security Benefit after regularization	0.244
	24	4	Fraudulent withdrawal of pay and allowances due to appointment on fake degrees and Recovery Thereof	0.316
	25	7	Non Auction Of Unserviceable Trees And Loss To Government	0.15
	26	2	Recovery Due To Non Deduction Of Conveyance Allowance During Leave Period	0.055
Nursing School Pakpattan	27	4	Unjustified Drawl Of Social Security Benefit, Mess Allowance And Uniform Allowance	0.153
District Officer (OFWM)	28	1	Misappropriation Of POL By Using the Two vehicles by The Same Person In Same Date & Time	0.138
	29	2	Misappropriation Of POL By Using Vehicles During Muharrum, Eidul-Azha, Eidul-Fitar& During Gazetted Holidays	0.086
	30	3	Unjustified Drawl of Pay & Allowances During Absent Period Recovery of Pay and Allowances	0.599
	31	4	Misappropriation of POL , Recovery Thereof	0.059
	32	5	Fraudulent Drawl of TA/DA During Leave Period ,Muharrum, Eidul-Azha, Eidul-Fitar& During Gazetted Holidays.	0.024
	33	6	NON Recovery of ROP of District Jhang& Non Deduction of House Rent & 5% Maintenance Charges	0.27
	34	7	Misappropriation of POL & Repair Expenditure Of Vehicle No. FDQ-5423	0.499
	35	8	Unjustified Payment of TA/DA to Muhammad Aslam (WMO)	0.246
	36	9	Doubtful Purchase Of Mobile Oil & Filters In Advance In The Absence of Own Work Shop	0.393
	37	10	Un-Justified Payment In Cash Instead Of Cheque	0.468
	38	11	Un-authorized Drawl of Pay & Allowances	1.46
	39	12	Doubtful Transfer of Government Share & Poor Civil Work Of Water Course No.44483-L Mouza Wan Dal, 34 SP Having Cost	1.943
	40	13	Unjustified Release of Funds to the Water Courses of Additional Lining	18.24
	41	14	Unjustified Payment to the Farmers in Irrigation Scheme	2.42
	42	15	Short Deduction of Income Tax	0.228
	43	16	Loss To Government Due To Receipt Of Less Farmer Masson Share From Water User Associations	0.147

DDOs	Sr. No	Para No.	Subject	Amount
	44	17	Loss To Government Due To Late completion of water Courses, Resulted Into less Execution of volume Of Work 1,337 Cubic Meter & Bearing Of Hire Material Cost	0.638
	45	18	Non Production of Record	16.358
	46	19	Non Deduction Of General Sales Tax On Water Courses	0.67
	47	20	Poor Financial Discipline Due To Late Release Of Funds After Inspection Report	19.54
	48	21	Non-Verification Of General Sales Tax Deposit Into Government Treasury	0.379
MS THQ Arifwala	49	4	Unjustified Payment Of Sales Tax , Recovery	0.392
	50	5	Misclassification of Expenses	0.488
	51	6	Short Deduction Of Income Tax	0.038
	52	19	Unjustified Expenditure On Repair Of Machinery&	0.697
	53	21	Unjustified Auction of Canteen & Cycle Stand Non Deposit of Indoor Fee,	0.151
DO(Health)	54	2	Loss to Government due to withdrawal of SSB despite regularization of services of employees	0.446
	55	8	Unauthorized Excess Withdrawal of Pay and Allowances during Leave Period	0.159
EDO(Health)	56	6	Non-Collection of Proof of Deposit of Sales Tax	0.151
	57	8	Unauthorized Clearance of Pending Liabilities without Sanction and Allocation of Funds	0.491
District Officer Coordination	58	1	Recovery on Account of House rent allowance to Mian Abdul Sattar DDO HRM Pakpattan & Mr. Shafique Ahmad District Officer Co-Ordination Pakpattan	0.082
Executive District Officer (F&P)	59	12	Recovery On Account Of Interest Of Investment (Fdr-629-3) Out Of Pension Fund Of Defunct Zila Council Branch Pakpattan	1.375
Executive District Officer (Education)	60	4	Loss To Government Due To Non/ Less Deduction Of Sales Tax	0.117
	61	12	Non-Collection of Deposit Proof of GST	1.796
RHC 163 EB	62	1	Unauthorized Payment of Conveyance Allowance	0.42
	63	3	Unauthorized Payment of Health Sector Reform Allowance	0.343
	64	7	Unauthorized Payment Of Special Allowance	0.061
	65	10	Unauthorized Repair Of X-Ray Machine For	0.339
	66	11	Unauthorized Up Gradation Of Paramedic Staff Working In RHC	-
	67	12	Unauthorized Withdrawal Of Arrear Bills Of Pay & Allowances	0.985
	68	13	Non-Collection of Deposit Proof of GST	0.159
District Officer	69	2	Recovery of Un-authorized Withdrawal of Conveyance Allowance	0.045

DDOs	Sr. No	Para No.	Subject	Amount
(Secondary Education)	70	5	Unjustified Heavy Drawl of POL	0.508
	71	6	Irregular Purchases Of Furniture And Equipments	6.3
	72	7	Non-Recovery of Liquidated Damages Due To Late Supply	0.136
GGHS Colony Area Pakpattan	73	1	Loss To Government Due To Non Recovery of Conveyance Allowances During Leave	0.154
	74	2	Irregular Drawl of Social Security Benefit	0.063
	75	3	Misappropriation in FTF recovery thereof	0.188
	76	5	Excess Expenditure Than Sanctioned Budget	1.785
RHC Qaboola, Tehsil ArifWala, District Pakpattan	77	1	Unauthorized Overpayment Payment of Social Security Benefit After Regularization Recovery Thereof	0.356
	78	2	Non Deduction of House Rent Allowance (HRA) and Conveyance Allowance of the Employees Residing in Designated Residences within the Premises of the RHC	0.309
	79	3	Recovery of Overpayment on Account of Health Sector Reforms Allowance (HSRA) During Duty at Health Facilities where HSRA is not Admissible	0.119
	80	5	Non Verification of Sales Tax	0.162
	81	6	Unauthorized Purchase of Various Items without Advertisement on PPRA website and Advertisement in Newspaper	1.209
	82	7	Loss to Government due to Non Deduction / Deposit of Income Tax on Purchases Made	0.075
	83	8	Irregular Local Purchase of Medicines	0.3
	84	9	Unauthorized Up Gradation Of Paramedic Staff Working In RHC	-
RHC Bunga Hayat, Tehsil & District Pakpattan	85	1	Unauthorized Overpayment Payment of Social Security Benefit After Regularization Recovery Thereof	0.254
	86	2	Non Deduction of House Rent Allowance (HRA) and Conveyance Allowance of the Employees Residing in Designated Residences within the Premises of the RHC	0.083
	87	6	Recovery of Overpayment on Account of Conveyance Allowance and HSRA during Leave	0.034
	88	7	Non Condemnation / Auction of the unserviceable Ambulance Valuing Hundreds of Thousands of Rupees	-
	89	8	Non Verification of Sales Tax	0.095
	90	10	Unjustified Heavy Expenditure on POL of Generator Over	0.69
	91	11	Unauthorized Up Gradation Of Paramedic Staff Working In RHC	
District Livestock Officer	92	4	Fake Stock Entries of Herbs/ Desi medicine	1.085
	93	5	Irregular Withdrawal of Pay & Allowances Without Pay Fixation	0.675
	94	9	Unjustified Verification of Container in the absence of Import Documents	0.178

DDOs	Sr. No	Para No.	Subject	Amount
	95	12	Non deduction of Conveyance Allowance	0.135
	96	13	Non-availability of Stock Entry and Proof of Consumption of Medicines	0.106
DCO	97	18	Irregular Expenditure of Prayer Carpet without Advertisement	0.104
	98	20	Doubtful Expenditure on VVIPs Visits	0.087
EDO(CD)	99	4	Non Functioning of Computer Centre Government Boys Middle School KotDiwan Pakpattan. (Royal Citizen Community Board CCB)	2
District Officer (Roads)	100	4	Short Imposition of Penalty and Extension of Time Limit Recovery Thereof	4.028
	101	5	Irregular Payment of Excess Quantities beyond Revised TS Estimate Recovery & Inquiry Thereof	1.211
	102	9	Concealment of Record Regarding Irregular Award of Tender of "Widening / Improvement of Link Road from Makki Masjid to PirKarian"	12.674
	103	12	Non-reconciliation of Bitumen Account and Non-recovery of Overpaid Amount	0.547
	104	14	Securities Deducted & Retained Since Long but Not Credited To Account-Iv	3.315
EDO(CD)	105	1	Misappropriation of Government Amounts (Almushtafa CCB)	0.605
	106	2	Misappropriation of CCB Equipments and Furniture (Qamar Citizen Community Board for Running of Vocational Centre ChowkSikandarchakAlwardi Khan Pakpattan)	0.47
	107	3	Release of CCB Funds without Work done ( Al-Yusuf CCB for Construction of Middle School Near Baba Farid International University Chan vet.)	1.4
	108	5	Non Production of Vouched Account of CCB Projects	28.144
	109	6	Unjustified Change of Project (Construction of Middle School Near Baba Farid International University ChanwatSahiwal Road Pakpattan.)	6.181
Deputy District Officer (EE-M) Ariwala	110	1	Recovery Due To Payment Of Unauthorized Conveyance Allowance To Teachers During Winter Leaves	1.27
	111	2	Irregular Drawl of Social Security Benefit	3.804
THQ Hospital Arifwala	112	9	Non-Forfeiture Of Security Deposit Due To Non-Supply Of Medicine	1.57
District Officer(Health )	113	1	Recovery of House Rent and Conveyance Allowance from Employee Residing within Work Premises	3.412



DDOs	Sr. No	Para No.	Subject	Amount
	114	5	Unauthorized Up-gradation of Posts and Withdrawal of Pay & Allowances	2.328
RHC Qaboola, Tehsil ArifWala	115	4	Misappropriation of Funds on Account of POL of Generator	1.07
	116	10	Unauthorized Up-gradation of Posts and Withdrawal of Pay & Allowances	2.138
MS DHQ	117	12	Unjustified Withdrawl Of 50% Adhoc Relief Allowance 2010	0.848
	118	13	Irregular Expenditure on Rented Generators– Rs0.803 Million	0.803
	119	18	Non Recovery of 10% Additional Rent of Govt. Residences of Higher Scale Occupied by Employees	0.122
DCO	120	1	Irregular Expenditures on Pol In Violation Of Austerity Measure	1.063
	121	3	Irregular expenditure on POL and Maintenance of vehicles	0
	122	8	Excessive expenditure on POL against Austerity Measures	0.426
GGHS Colony Area	123	4	Irregular Expenditure	0.9
RHC 163/EB	124	2	Unauthorized Purchase of Store/Medicine Items	0.922
	125	5	Unauthorized Withdrawal Of HSRA During General Duty and Recovery Thereof	0.695
	126	6	Unauthorized Withdrawal Of Social Security Benefits After Regularization And Recovery Thereof	0.292
	127	8	Unauthorized drawl of House Rent Allowance	0.219
DO(Livestock )	128	11	Non recovery of Misappropriated Governmental Revenue	0.156
DO(Forest)	129	2	Non Recovery of loss of Government due to theft of trees	0.573

<b>DDOs</b>	<b>Sr. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
District Officer (Secondary Education)	130	1	Irregular Drawl Of Social Security Benefit	5.788

[Para No.1.1.3]

**Part-II**

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

(Rupees in Million)

DDOs	Sr. No	Para No.	Subject	Amount	Nature of Observation
Deputy District Officer Agriculture (Extension), Arifwala	1	6	Loss to Government due to Non-Auction of Dried Trees	8.500	Irregularity
Medical Superintendent, THQ Hospital Arifwala	2	6	Unauthorized Expenditure on Contingent Paid Staff	0.697	Irregularity
DO Roads	3	1	Misappropriation in the Name of Special Repair	0.500	Irregularity
EDO Health	4	1	Recovery due to Fraudulent / Double Drawl	0.381	Internal Control weaknesses
DO Forest	5	3	Non-Recovery on Account of Theft of Trees	0.308	Internal Control weaknesses
Senior Medical Officer RHC Qaboola	6	9	Unjustified Payment of Conveyance Allowance	0.303	Internal Control weaknesses

Medical Superintendent THQ Hospital Arifwala	7	1	Recovery on account of Conveyance and House Rent Allowance	0.155	Internal Control weaknesses
Medical Superintendent District Headquarter Hospital Pakpattan	8	16	Unauthorized Payment of Conveyance Allowance	0.142	Internal Control weaknesses
Headmaster of Special School (HI) Pakpattan	9	4	Unjustified Drawl of House Rent Allowance and Conveyance Allowance	0.125	Internal Control weaknesses

## Annex-B

### Summary of Appropriation Accounts by Grants 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	
<b>NON-DEVELOPMENT</b>							
3	Provincial Excise.	Voted	22,654,000	0	22,654,000	19,794,632	-2,859,368
5	Forests.	Voted	13,947,000	1,679,000	15,626,000	14,732,035	-893,965
7	Charges on A/c of Motor V. Act.	Voted	2,002,000	0	2,002,000	1,267,037	-734,963
8	Other Taxes and Duties	Voted	0	0	0	0	0
10	General Administration.	Voted	114,192,000	0	114,192,000	62,347,461	-51,844,539
15	Education.	Voted	2,706,756,000	8,721,792	2,715,477,792	2,308,754,290	-406,723,502
16	Health	Voted	765,783,000	13,029,800	778,812,800	627,735,898	-151,076,902
17	Public Health	Voted	3,834,000	0	3,834,000	3,050,604	-783,396
18	Agriculture.	Voted	89,166,000	426,000	89,592,000	81,114,626	-8,477,374
19	Fisheries.	Voted	2,377,000	0	2,377,000	2,116,197	-260,803
20	Veterinary.	Voted	55,430,000	3,201,204	58,631,204	53,934,612	-4,696,592
21	Co-operative	Voted	15,167,000	0	15,167,000	12,507,113	-2,659,887
22	Industries.	Voted	2,280,000	0	2,280,000	1,946,392	-333,608
23	Miscellaneous Departments.	Voted	2,375,000	0	2,375,000	1,559,645	-815,355
24	Civil Works.	Voted	35,048,000	3,455,000	38,503,000	33,859,221	-4,643,779
25	Communications.	Voted	62,109,000	21,707,000	83,816,000	83,736,291	-79,709
31	Miscellaneous.	Voted	19,567,000	0	19,567,000	15,312,167	-4,254,833
32	Civil Defence.	Voted	4,313,000	0	4,313,000	3,372,938	-940,062
	Block Allocation(N-Dev.)	Voted	30,000,000	0	30,000,000	0	-30,000,000

Grant No.	No. & Name of the Grant / Appropriation	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+)
							Excess
							(-)
							Saving
<b>Total Non-Development :</b>			<b>3,947,000,000</b>	<b>52,219,796</b>	<b>3,999,219,796</b>	<b>3,327,141,159</b>	<b>-672,078,637</b>
<b>DEVELOPMENT</b>							
36	Development.	Voted	401,941,000	486,912,640	888,853,640	398,528,138	-490,325,502
41	Roads & Bridges(ADP)	Voted	3,844,000	92,642,000	96,486,000	79,427,818	-17,058,182
42	Government Buildings(ADP)	Voted	600,000	39,344,000	39,944,000	8,896,841	-31,047,159
	Block Allocation(Dev.)	Voted	796,963,000	0	796,963,000	0	-796,963,000
<b>Total Development :</b>			<b>1,203,348,000</b>	<b>618,898,640</b>	<b>1,822,246,640</b>	<b>486,852,797</b>	<b>-1,335,393,843</b>
<b>Grand Total :</b>			<b>5,150,348,000</b>	<b>671,118,436</b>	<b>5,821,466,436</b>	<b>3,813,993,956</b>	<b>-2,007,472,480</b>

**Annex-C**  
**[Para No.1.2.1.2]**

**Unauthorized Amendments in Original TS Estimates – Rs23.453 Million**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Works</b>	<b>Estimated Cost &amp; Earnest Money</b>	<b>Completion Time</b>	<b>Tender Fee</b>
1	S/R to Bye pass road from PirGhani Pakpattan road to Pull Rakh Pakpattan Length 3.40 K.M.	2,900,000 58,000	20-Days	1,450
2	S/R to Mouchipura to Chan Per (From Marlay - Pakpattan road to Chan Pir) Length 3.60 K.M.	3,000,000 60,000	20-Days	1,500
3	S/R to Pakpattan - Minchinabad via Pattan (to BHW/Nagar) Length 6.84 K.M.	2,900,000 58,000	20-Days	1,450
4	S/R to Malka Hans to Jura Rajbah via Mal. Length 10.46 K.M.	2,620,000 52,400	20-Days	1,310
5	S/R to Delhi Multan road to AbadiMian Islam Joya Length 4.10 K.M.	2,940,000 58,800	20-Days	1,470
6	S/R to ChowkMarlay to Pakpattan road (Section Malik PurChowk to Bye Pass Chowk length 1.25 K.M.	3,000,000 60,000	20-Days	1,500
7	Constn: of Mettled Road from AmeerSohara Road to AbadiKhudaYarMalaka Length 0.29 K.M.	1,493,000 60,000	20-Days	746
8	Special Repair to Chak No.59/EB Length;0.22-Km.	1,600,000 32,000	15-Days	800
9	Special Repair of Metalled road from Sahiwal Pakpattan road (AddaChawnat) to Chak No.29/SP Length: 3.00 K.M	3,000,000 60,000	03-Months	1,500

**Annex-D**  
**[Para No.1.2.1.4]**

**Splitting Up of Expenditure – Rs5.488 Million**

**Table – I**

(Amount in Rupees)

Document No	Name of Suppliers	Items Purchased	Inv No.	Total
1903632705	Mehdi Enterprises Khanewal	256 wiper pajara	419	99,840
1903702816	Mehdi Enterprises Khanewal	50 Kg Neel, 300kg Bleaching Powder, Lecco Powder (Sandoz	411	100,000
1903693604	Mehdi Enterprises Khanewal	200kg vim, 250 lux soap, 50 Morteen Spray 400ml	439	55,250
1903738184	Mehdi Enterprises Khanewal	210 Bath Cleaner (4 Ltr)	443	99,750
1903728412	Mehdi Enterprises Khanewal	512 Phenyl (3 Ltr)	327	99,840
1903714212	Mehdi Enterprises Khanewal	210 Floor Cleaner (4 Ltr)	319	99,750
1903702815	Mehdi Enterprises Khanewal	500kg Dhobi Soda, 200kg Gay Soap	423	99,000
1903693603	Mehdi Enterprises Khanewal	180 Balti Plastic	424	99,000
1903718120	Mehdi Enterprises Khanewal	200 Flush Brush, 100 Wiper	418	64,000
1903447770	Millat Chemical Indus.(Regd) Lahore	512 Phenyl (3 Ltr) Pack	6,903	99,840
1903387720	Millat Chemical Indus.(Regd) Lahore	210 Bath Cleaner (4 Ltr)	6,901	99,750
1903447769	Millat Chemical Indus.(Regd) Lahore	210 Floor Cleaner (4 Ltr)	6,902	99,750
1903827109	GhabrooEnterprises, Khanewal	64 Ultrasound Roll Imported	534	99,200
1903827113	GhabrooEnterprises, Khanewal	56 Ultrasound Roll Imported	552	86,800
1903827114	GhabrooEnterprises, Khanewal	260 SutarPujara Steel Handle	557	98,800
1903783789	GhabrooEnterprises, Khanewal	220 ECG Roll(Round) 30mtr length	535	99,000
1903827112	GhabrooEnterprises, Khanewal	220 ECG Roll(Round) 30mtr length	553	99,000
1903783788	GhabrooEnterprises, Khanewal	750 Surf (Bonus) 1000mg Pkt	568	97,500
1903844125	Mehdi Enterprises Khanewal	36 Basket Drum @ 960, 100 Dust Bin (Paddle) @650	421	99,560



Document No	Name of Suppliers	Items Purchased	Inv No.	Total
1903780742	Mehdi Enterprises Khanewal	300 Air Freshner (Cobra)	445	84,000
1903794962	Millat Chemical Indus.(Regd) Lahore	512 Phenyl (3 Ltr) Pack	6,907	99,840
1903794960	Millat Chemical Indus.(Regd) Lahore	210 Floor Cleaner (4 Ltr)	6,908	99,750
1903794961	Millat Chemical Indus.(Regd) Lahore	210 Bath Cleaner (4 Ltr)	6,909	99,750
1903844124	Mehdi Enterprises Khanewal	200kg Gye Soap	442	44,000
1903844123	Mehdi Enterprises Khanewal	96 Morteen Spry, 200 Lux Soap, 200 Tissue Roll, 50 Tissue Box	427	57,460
1904104292	Millat Chemical Indus.(Regd) Lahore	512 Phenyl (3 Ltr) Pack	6,888	99,840
1904104293	Millat Chemical Indus.(Regd) Lahore	210 Floor Cleaner (4 Ltr)	6,885	99,750
1904119115	Millat Chemical Indus.(Regd) Lahore	210 Bath Cleaner (4 Ltr)	6,887	99,750
<b>TOTAL</b>				<b>2,579,770</b>

**Table – II**

**(Amount in Rupees)**

Document No	Name of Suppliers	Particular	Inv No.	Total
1903721085	Sajjad Enterprises Multan	10X12 X-Ray film Fuji	340	78,400
1903711778	Sajjad Enterprises Multan	12x15 X-Ray film Fuji	338	99,925
1903758810	Sajjad Enterprises Multan	10X12 X-Ray film Fuji	323	88,200
1903758811	Sajjad Enterprises Multan	12x15 X-Ray film Fuji	322	99,925
1903444549	MeherJee Traders, Okara	12x15 X-Ray film Fuji	28	99,925
1903444550	MeherJee Traders, Okara	10X12 X-Ray film Fuji	19	88,200
1903827118	Ghabroo Enterprises, Khanewal	12x15 X-Ray film Fuji	562	99,750
1903827119	Sajjad Enterprises Multan	10X12 X-Ray film Fuji	328	98,000
1903827120	Sajjad Enterprises Multan	12x15 X-Ray film Fuji	327	99,925
1903875543	Ghabroo Enterprises, Khanewal	10X12 X-Ray film Fuji	578	98,000
1903905079	Ghabroo Enterprises, Khanewal	12x15 X-Ray film Fuji	581	99,750
1903875546	Sajjad Enterprises Multan	8x10 X-Ray film Fuji	563	68,300
1903875539	Crescent Trading Co. Jahng	10X12 X-Ray film Fuji	281	97,900
1903870643	Sajjad Enterprises Multan	12x15 X-Ray film Fuji	351	99,925
1903875542	Ghabroo Enterprises, Khanewal	8x10 X-Ray film Fuji	573	95,718
1903898770	Arham Traders Jhang	8x10 X-Ray film Fuji	318	95,620

<b>TOTAL</b>	<b>1,507,463</b>
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**Table – III**

(Amount in Rupees)

<b>Particular</b>	<b>Name Of Co.</b>	<b>Invoice # &amp; Date</b>	<b>Date Of Bill Pass</b>	<b>Total</b>
X-Ray Films (12 x 15)	Sial Traders	08.07.2013	28.08.2012	95,921
X-Ray Films (10 x 12)	Sial Traders	08.07.2013	28.08.2012	96,000
X-Ray Films (08 x 10)	Sial Traders	08.07.2013	28.08.2013	99,000
X-Ray Films (10 x 12)	Sial Traders	20.08.2013	28.08.2013	99,380
X-Ray Fixer 10 L	Sial Traders	20.08.2013	28.08.2013	
X-Ray Developer 10 L	Sial Traders	20.08.2013	28.08.2013	
X-Ray Films 12 x 15 - Fuji	Sial Traders	20.08.2013	28.08.2013	99,400
X-Ray Films 10 x 12 - Fuji	Sial Traders	16.09.2013	24.09.2013	96,000
x-Ray Films 12 x 15 Fuji	Sial Traders	16.09.2013	24.09.2013	99,400
x-Ray Films 12 x 15 Fuji	Sial Traders	25.10.2013	20.11.2013	99,400
X-Ray Fixer 10 L	Sial Traders	25.10.2013	20.11.2013	25,960
X-Ray Fixer Developer	Sial Traders	25.10.2013	20.11.2013	
x-Ray Film 10 x 12 (Fuji)	Sial Traders	04.03.2013	08.05.2014	96,000
x-Ray Films 12 x 15 Fuji	Sial Traders	04.03.2013	20.06.2014	99,400
x-Ray Films 12 x 15 Fuji	Sial Traders	04.03.2013	08.05.2014	99,400
X-Ray Films (08 x 10)	Sial Traders	29.01.2014	10.05.2014	99,990
X-Ray Fixer 10 L	Sial Traders	29.01.2014	10.05.2014	
X-Ray Developer 10 L	Sial Traders	29.01.2014	10.05.2014	
x-Ray Film 10 x 12 (Fuji)	Sial Traders	29.01.2014	10.05.2014	96,000
x-Ray Films 12 x 15 Fuji	Sial Traders	29.01.2014	20.06.2014	99,400
<b>Total</b>				<b>1,400,651</b>
<b>Grand total</b>				<b>5,487,884</b>

**Annex-E**  
**[Para 1.2.1.5]**

**Unauthorized Local Purchase of Medicines by Splitting - Rs4.890 Million**

(Amount in Rupees)

S.No	Name of Medicine/ Trade Name	Invoice date	QTY	Per unit Rate	Total
1	inj. Dexa 1CC	28.04.2013	5,600	4.9	27,440
2	INJ. DICLOFENAC 75MG	28.04.2013	6,000	11.1	66,600
3	INJ. XYLOCAIN 2ML	08.08.2013	5,000	2.2	11,000
4	INJ. TETAVAX	08.08.2013	500	250	12,500
5	INJ. GRAVINATE	08.08.2013	500	3.5	17,500
6	I/V SET	08.08.2013	2,000	18	36,000
7	INJ. NELBIN 10MG	08.08.2013	200	45	9,000
8	ORS	08.08.2013	1,000	9	9,000
9	LIGNOCAINE GEL	16.08.2013	500	26	13,000
10	CREPE BENDAGE	16.08.2013	1,300	80	104,000
11	INJ. FRUSAMIDE	16.08.2013	1,000	4.7	4,700
12	INJ. ANTI SNAKE VENUM	16.08.2013	5	1590	7,950
13	inj. Dexa 1CC	08.08.2013	10,000	4.9	49,000
14	INJ. RANITIDINE	08.08.2013	10,000	9.8	98,000
15	INJ. DROTAVERINE	08.08.2013	5,000	9.9	49,500
16	TAB. ANGISID	08.08.2013	500	0.83	415
17	INJ. CEFTRIAXONE 250MG	21.08.2013	2,100	70	147,000
18	INF. 5% D/W 1000ML WITH I/V SET	28.08.2013	2,400	80	192,000
19	INJ. HYZONATE 250MG	22.08.2013	1,000	125	125,000
20	INJ. PHENERAMINE	22.08.2013	3,000	1.75	5,250
21	PAPER TAPE	22.08.2013	2,000	20	40,000
22	INJ. DOPAMINE	22.08.2013	50	105	5,250
23	INJ. ATROPINE	22.08.2013	1,000	1.5	1,750
24	INF. RINGER LACTATE	23.08.2013	2,300	85	195,500

S.No	Name of Medicine/ Trade Name	Invoice date	QTY	Per unit Rate	Total
	1000ML WITH I/V SET				
25	INJ.CEFOPERAZONE + SALBACTUM	20.08.2013	1,590	125	198,750
26	INF. MTZ WITH I/V SET	26.08.2013	2,800	70	196,000
27	INJ. ARV 0.5ML	08.06.2013	500	397	198,500
28	INJ.CEFTRIAXON 1GM	11.09.2013	1,590	125	198,750
29	INJ. CEFTRIAXONE 1GM	25.09.2013	1,600	125	200,000
30	TAB. LEVOFLOXACIN 250MG	07.09.2013	1,500	120	180,000
31	INJ. KETAROLAC	29.08.2013	2,000	65	130,000
32	PYODINE SOLUTION 450ML	27.08.2013	500	250	125,000
33	KLEEN ENEMA	27.08.2013	200	28	5,600
34	INJ. SYNTOCINON	27.08.2013	1,000	8.5	8,500
35	INJ. METHERGIN	27.08.2013	300	6.5	1,990
36	INJ. ADRENALIN	27.08.2013	500	1.5	750
37	INJ. OMEPRAZOL 40MG	12.09.2013	800	230	184,000
38	INJ. DIAZEPAM	26.08.2013	1,000	10	10,000
39	INJ. AMINOPHYLLIN 10ML	26.08.2013	200	6	1,200
40	CLENIL A SOLN.	26.08.2013	200	58	11,600
41	VENTOLINE SOLN.	28.08.2013	200	34	6,800
42	INJ. T. TOXIDE	28.08.2013	1,000	45	45,000
43	INJ. ANTI SNAKE VENUM	28.08.2013	50	1590	79,500
44	SAFETY GLOVES	28.08.2013	400	12	4,800
45	SURGICAL GLOVES	28.08.2013	100	35	3,500
46	N/G TUBE	28.08.2013	200	21	4,200
47	FOLY CATHETER	28.08.2013	300	35	10,500
48	TAB. LEVOFLOXACIN 250MG	13.09.2013	1,500	120	180,000
49	INJ. TETAVAX	14.10.2013	500	45	22,500

S.No	Name of Medicine/ Trade Name	Invoice date	QTY	Per unit Rate	Total
50	INF.R/LACTATE1000ML WITH I/V SET	14.09.2013	2,300	85	195,500
51	POP 6 INCH	31.08.2013	1,300	82	106,600
52	POP 4 INCH	31.08.2013	1,600	58	92,800
53	INF. 0.9% N/SALINE 1000 ML WITH I/V SET	28.08.2013	2,400	80	192,000
54	INJ. CEFTRIAXON 1GM	19.08.2013	1,590	125	198,750
55	INJ.DEXA	27.09.2013	10,000	4.9	49,000
56	INJ. GRAVINATE	27.09.2013	5,000	3.5	17,500
57	INJ.OMEPRAZOL 40MG	27.09.2013	100	120	12,000
58	INJ. RANITIDINE	27.09.2013	10,000	9.8	98,000
59	TAB. ANGISID	27.09.2013	1,000	0.83	830
60	METHYLATED SPIRIT	27.09.2013	5 GALON	700	3,500
61	INJ. FRUSAMIDE	27.09.2013	2,000	4.8	9,600
62		04.11.2013	5,000	21	105,000
63	DISP. SYRINGE 5CC	03.12.2013	14,000	7.28	101,920
64	inj. Dexa 1CC	23.01.2014	11,000	4.9	53,900
65	INF. R/LACTATE 1000ML WITH I/V SET	09.12.2013	600	85	51,000
66	INF. D/W 1000ML WITH I/V SET	09.12.2013	200	80	16,000
67	INF. MTZ WITH I/V SET	09.12.2013	1,000	70	70,000
68	INJ. GRAVINATE	11.12.2013	1,000	3.5	3,500
69	INJ. NOSPA	11.12.2013	3,000	9.9	29,700
70	INJ. XYLOCAIN 2ML	11.12.2013	2,000	2.2	4,400
71	I/V CANULLA NO. 22	11.12.2013	1,000	58	58,000
72	inj. Dexa 1CC	30.11.2013	5,000	4.9	24,500
73	COTTON ROLL	30.11.2013	150	181	27,150
74	INJ. KETAROLAC	28.05.2014	2,000	65	130,000
<b>Total</b>					<b>4,885,945</b>

**Annex-F**  
**[Para1.2.1.6]**

**Unauthorized Withdrawal of 30% Social Security Benefits – Rs2.832 Million**

(Amount in Rupees)

Name of Employee	Job Title	Cost Center Description	No. of Months	Rate	Total
MUHAMMAD ASGHAR	INSP: VECCINATION	DY.D. O. (HEALTH) ARIFWALA	6	1,800	10,800
GHULAM MURTAZA	VACCINATOR	DISTT HEALTH OFFICER PK	20	1,680	33,600
MUHAMMAD YASEEN TAHIR	VACCINATOR	DISTT HEALTH OFFICER PK	20	1,680	33,600
MUHAMMAD AHMED	VACCINATOR	DISTT HEALTH OFFICER PK	20	1,680	33,600
RAZIA JANGHIR	STAFF NURSE	SMO RHC QABULA	20	3,000	60,000
ABDUL RAUF	WARD SERVANT	MS THQ HOSPITAL ARIFWALA	20	1,440	28,800
FARAH BIBI	SANITARY WORKER	MS DHQ HOSPITAL	20	1,440	28,800
SAJID ALI	WARD SERVANT	DOH (TBC) PAKPATTAN	20	1,470	29,400
TANVEER MASIH	SENATORY WORKER	MS DHQ HOSPITAL	20	1,470	29,400
ASAD ALI	STRETCHER BEARER	MS DHQ HOSPITAL	20	1,470	29,400
MUHAMMAD ABBAS	NAIB QASID	MS DHQ HOSPITAL	20	1,470	29,400
YOUSAF MASIH	SANITARY WORKER	MS DHQ HOSPITAL	20	1,470	29,400
AKASH GILL	SENATORY WORKER	MS DHQ HOSPITAL	20	1,470	29,400
MUHAMMAD NAWAZ	WARD SERVANT	MS DHQ HOSPITAL	20	1,440	28,800
ALI IJAZ	WARD BOY	MS DHQ HOSPITAL	20	1,470	29,400
IMRAN MASIH	SWEEPER	MS DHQ HOSPITAL	20	1,440	28,800
FAIZ AHMAD	PHYSIOTHERAPY ASSISTANT	MS DHQ HOSPITAL	20	1,680	33,600
ZAHID NAWAZ	TUBE WELL OPERATOR	MS DHQ HOSPITAL	20	1,560	31,200
ADAN JAWAD	WARD SERVANT	MS DHQ HOSPITAL	20	1,470	29,400
MUHAMMAD MANSHA	CHOWKIDAR	SMO RHC QABULA	20	1,470	29,400
MAZHAR HUSSAIN	LABORATORY ATTENDANT	SMO RHC BUNGA HAYAT	20	1,620	32,400
MUHAMMAD RAMZAN	CHOWKIDAR	SMO RHC MALKA HANS	20	1,440	28,800
GHULAM MUSTAFA	WARD SERVANT	SMO RHC MALKA HANS	20	1,440	28,800
MUBARAK ALI	SWEEPER	SMO RHC MALKA HANS	20	1,440	28,800
MUHAMMAD IRFAN	DISPENSER	SMO RHC MALKA HANS	20	1,860	37,200
SUMAIRA BIBI	SANITARY WORKER	MS THQ HOSPITAL	20	1,440	28,800
GHULAM MUSATAFA	SWEEPER	SMO RHC MALKA HANS	20	1,440	28,800
MUHAMMAD SAEED	OPERATION THEATRE ASSTT	SMO RHC MALKA HANS	20	1,860	37,200

Name of Employee	Job Title	Cost Center Description	No. of Months	Rate	Total
MUHAMMAD MUSTAFA LAL	SANITARY PATROL	SENIOR MEDICAL OFFICER 163/EB	20	1,440	28,800
MAZHAR IQBAL	KHALASI(SANITARY WORKER)	SENIOR MEDICAL OFFICER 163/EB	20	1,440	28,800
BAGH ALI	CHOWKIDAR	SENIOR MEDICAL OFFICER 163/EB	20	1,440	28,800
WASEEM HASSAN	CHOWKIDAR	MS THQ HOSPITAL ARIFWALA	20	1,440	28,800
MUHAMMAD AZHAR	TUBE WELL OPERATOR	MS THQ HOSPITAL ARIFWALA	20	1,560	31,200
SHAN MASIH	SANITARY WORKER	MS THQ HOSPITAL ARIFWALA	20	1,440	28,800
IRMAN MASIH	SANITARY WORKER	MS THQ HOSPITAL ARIFWALA	12	1,440	17,280
NADEEM MASIH	SANITARY WORKER	MS THQ HOSPITAL ARIFWALA	20	1,440	28,800
ALLAH BAKHSH	LABORATORY ASSISTANT	MS THQ HOSPITAL ARIFWALA	20	1,860	37,200
ZUBAIR HUSSAIN	DISPENSER	MS THQ HOSPITAL ARIFWALA	20	1,860	37,200
MUHAMMAD ARSHAD JAVED	DISPENSER	MS THQ HOSPITAL ARIFWALA	20	1,860	37,200
MUMTAZ HUSSAIN	SENATORY WORKER	SMO RHC QABULA	20	1,440	28,800
ARSHAD MASIH	SENATORY WORKER	SMO RHC QABULA	20	1,440	28,800
ADNAN MASIH	LABORATORY ASSISTANT	SMO RHC QABULA	20	1,860	37,200
MUHAMMAD SABIR	WATCH MAN	SMO RHC BUNGA HAYAT	20	1,470	29,400
AMANAT ALI	SANITARY WORKER	SMO RHC BUNGA HAYAT	20	1,470	29,400
MUHAMMAD WAKEEL	SANITARY WORKER	SMO RHC BUNGA HAYAT	20	1,470	29,400
MUHAMMAD IJAZ	OPERATION THEATRE ASSTT	MS DHQ HOSPITAL	20	1,680	33,600
MUHAMMAD IMRAN	MICROCOPIST	DISTT HEALTH OFFICER PK	20	1,860	37,200
MUMTAZ KHAN	ECG TECHNICIAN	MS DHQ HOSPITAL	20	2,100	42,000
MUHAMMAD TARIQ MEHMOOD	DISPENSER	MS DHQ HOSPITAL	20	1,860	37,200
MUHAMMAD HASSAN IRSHAD	DISPENSER	SMO RHC NOOR PUR 93/D	20	1,680	33,600
ASGHAR ALI	ANESTHESIA ASSISTANT	SMO RHC NOOR PUR 93/D	20	1,680	33,600
MUSARRAT PERVEEN	MID WIFE	SMO RHC NOOR PUR 93/D	20	1,620	32,400
RABIA NAWAZASH	LADY HEALTH VISITOR (LHV)	SMO RHC NOOR PUR 93/D	20	1,860	37,200
MUHAMMAD ABBAS	DISPENSER	SMO RHC BUNGA HAYAT	20	1,680	33,600
AHMAD ALI	SENATORY WORKER	SMO RHC QABULA,	20	1,440	28,800
AMIR MUSTAFA	TECHNICIAN	MS DHQ HOSPITAL	20	2,100	42,000
MUHAMMAD	RADIO GRAPHER	SMO RHC MALKA HANS	20	1,860	37,200

Name of Employee	Job Title	Cost Center Description	No. of Months	Rate	Total
LATIF					
ADNAN LATIF	STORE KEEPER	DISTT HEALTH OFFICER PK	20	1,680	33,600
TAHIRA SADIA	MID WIFE	SMO RHC QABULA	20	1,620	32,400
GHULAM ALI	LABORATORY ATTENDANT	BLOOD TRANSFUSION OFFICER PK	20	1,860	37,200
RASHEED AHMAD	VACCINATOR	DISTT HEALTH OFFICER PK	20	1,680	33,600
NAZAR MUHAMMAD	VACCINATOR	DISTT HEALTH OFFICER PK	20	1,680	33,600
GHULAM QADIR	VACCINATOR	DOH (ZILA COUNCIL)	20	1,680	33,600
FIDA HUSSAIN	VACCINATOR	DOH (TMA) PPN	20	1,680	33,600
RASHAD ALI	ANESTHESIA ASSISTANT	SMO RHC BUNGA HAYAT	20	1,680	33,600
MANZOOR FAREED	JUNIOR TECHNICIAN	MS THQ HOSPITAL ARIFWALA	20	1,860	37,200
SUMEERA PERVEEN	MID WIFE	SMO RHC BUNGA HAYAT	20	1,620	32,400
IHTASHAM-UL-HAQ	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
SAJID HUSSAIN	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
MUHAMMAD SAJJAD SIKANDAR	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
FAKHAR ASHIQ	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
KHAWAR MEHMOOD ARIF	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
WASIF ALI	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
ALI SHER	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
MUHAMMAD REHMAN	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
AKRAM ALI	SANITARY INSPECTOR	DOH (BHU) PAKPATTAN	20	1,800	36,000
MUHAMMAD SHAHID	RADIO GRAPHER	SENIOR MEDICAL OFFICER 163/EB	20	1,680	33,600
MISBAH LATIF	MID WIFE	SENIOR MEDICAL OFFICER 163/EB	20	1,620	32,400
BUSHRA LATIF	MID WIFE	SENIOR MEDICAL OFFICER 163/EB	20	1,620	32,400
ALIA SIDDIQUE	MID WIFE	SMO RHC QABULA	20	1,620	32,400
AASMA SHAHZADI	MID WIFE	SMO RHC QABULA	20	1,620	32,400
MUHAMMAD AHMAD	SANITARY PATROL	SMO RHC QABULA	20	1,440	28,800
SAFDAR HUSSAIN	DENTAL ASSISTANT	SMO RHC NOOR PUR 93/D	20	1,860	37,200
MUHAMMAD SHARIF	OPERATION THEATRE ASSTT	MS THQ HOSPITAL ARIFWALA	20	1,860	37,200
ANEELA NOOR	MID WIFE	MS THQ HOSPITAL ,ARIFWALA	20	1,620	32,400



<b>Name of Employee</b>	<b>Job Title</b>	<b>Cost Center Description</b>	<b>No. of Months</b>	<b>Rate</b>	<b>Total</b>
ALLAH DITTA MASIH	SANITARY WORKER	MS THQ HOSPITAL ARIFWALA	20	1,440	28,800
AZHAR HUSSAIN	WARD SERVANT	MS THQ HOSPITAL ARIFWALA	20	1,440	28,800

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**Annex-G**  
**[Para1.2.1.8]**

**Expenditure by Misclassification and Beyond Delegated Financial Powers – Rs1.539 Million**

(Amount in Rupees)

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Nature of Para</b>	<b>AIR Para No.</b>	<b>Total</b>
1	DCO	Expenditure beyond Delegated Financial Powers	5	950,000
2	DCO	Misclassification of Expenditure	16	125,483
3	EDO(F&P)	Misclassification of Expenditure	7	463,514
<b>Total</b>				<b>1,538,997</b>

Table 1

(Amount in Rupees)

<b>Description</b>	<b>Amount of Expenditure</b>
Stationery	950,000
<b>Total</b>	<b>950,000</b>

Table 2

(Amount in Rupees)

<b>Posting Date</b>	<b>Name of Suppliers</b>	<b>Items Purchased</b>	<b>Date</b>	<b>Total</b>
28.10.2013	Raza Brothers.	Carpet etc.	24.10.13	48,438.00
06.12.2013	Ahsan Amin Electronics	Homage UPS.	01.12.13	17,609.00
06.01.2014	AkhtarShakeel Elect.	UPS+ China.	26.12.13	17,550.00
21.01.2014	Sheikh Gee Bartan.	Crocary.	12.1.14	7,371.00
04.02.2014	Pak Electronics.	Juicer Machine.	18.01.14	8,190.00
17.06.2014	AkhtarShakeel Elect.	23-plates Batteries.	09.6.14	26,325.00
<b>Total</b>				<b>125,483</b>

**Table 3****(Amount in Rupees)**

<b>Nature of purchase</b>	<b>Head of account from which purchase was made</b>	<b>Proper head of account</b>	<b>Total</b>
Steel Almirah 2 Nos	A 03942 C.O.S	A 096 Purchase of machinery and equipments	26,000
Stairs Iron1 Nos	A 03942 C.O.S	A 096 Purchase of machinery and equipments	8,000
T.P. Link Device 2 No's	A 03942 C.O.S	A 096 Purchase of machinery and equipments	29,000
1 No stabilizer purchase 16000 watt	A 13101 Repair of M &E	A 096 Purchase of machinery and equipments	25,740
1 No stabilizer purchase 15000 watt	A 13101 Repair of M &E	A 096 Purchase of machinery and equipments	24,570
Display switch Board	A 13101 Repair of M &E	A 096 Purchase of machinery and equipments	16,380
Conveyer bell	A 13101 Repair of M &E	A 096 Purchase of machinery and equipments	15,210
AGS Batteries ( S.N.A)	03942 Cost of other store	A 096 Purchase of machinery and equipments	49,428
Tyres 175/70-R 13 ( S.N.A)	13001 Repair of transport	A 096 Purchase of machinery and equipments	23,400
Purchase of furniture Executove and revolving chairs. ( S.N.A)	13201 Repair of furniture	A09701 Purchase of furniture	20,124
Drill Machine and Wooden rack ( 2011-12	A03970 Others	A 096 Purchase of machinery and equipments	20,532
AGS Batteries( S.N.A) 2011-12	03942 Cost of other store	A 096 Purchase of machinery and equipments	34,986

<b>Nature of purchase</b>	<b>Head of account from which purchase was made</b>	<b>Proper head of account</b>	<b>Total</b>
Vacuum cleaner 2011-12	03942 Cost of other store	A 096 Purchase of machinery and equipments	14,500
Carpet 2011-12	03942 Cost of other store	A09701 Purchase of furniture	34,800
U.P.S 2012-13	03942 Cost of other store	A 096 Purchase of machinery and equipments	46,980
Office curtain Ventian blind 2012-13	03942 Cost of other store	A09701 Purchase of furniture	21,924
Stablizer 2012-13	03970 other store	A 096 Purchase of machinery and equipments	14,500
Steel Almirah ( IT) 2013-14	03942 Cost of other store	A 096 Purchase of machinery and equipments	24,570
Steel Almirah ( IT) 2013-14	03942 Cost of other store	A 096 Purchase of machinery and equipments	12,870
<b>Total</b>			<b>463,514</b>
<b>Grand Total of Table 1 to 3</b>			<b>1,538,997</b>

**Annex-H**  
**[Para 1.2.1.9]**

**Excess Withdrawal of Allowances – Rs 1.214 Million**

**Table: A Conveyance Allowance**

(Amount in Rupees)

Name of Employee	Job Title	Cost Center Description	Total
Ghulam Mustafa	CHOW	DOH (BHU)	1,700
Amanullah Khan	MO	MS THQ	65,000
Dr Abdul Sattar Sheikh	APMO	MS DHQ HOSPITAL	65,000
NajmaParveen	CN	MS DHQ HOSPITAL	10,000
Dr. AkhtarHussainNazar	MO	MS THQ	65,000
Riaz Ahmad	Jr. TECH	SMO 163/EB	23,920
Muhammad Boota	Jr. TECH	SMO 163/EB	23,920
AminaBibi	WS	DOH (TMA) PPN	22,100
NighatZahoor	LHV	DOH (BHU)	35,360
Dr.FarrukhShahzad	DS	SMO RHC QABULA	65,000
Muhammad TanveerHussain	ADS	SMO 163/EB	23,920
Muhammad Aslam	DIS	SMO RHC QABULA	23,920
Muhammad Ashraf	WC	SMO RHC QABULA	22,100
Allah Ditta	SW	SMO RHC QABULA	22,100
SharifanBibi	MW	DOH (BHU)	1,700
Muhammad Arshad	DRIVER	MS DHQ HOSPITAL	5,520
Muhammad Bashir	SW	MS DHQ HOSPITAL	5,100
Nazir Ahmed	COOK	SMO RHC QABULA	22,100
Rasheed Ahmed	MALI	SMO RHC QABULA	22,100
Abdul Kareem	DAVA COB	MS DHQ HOSPITAL	5,100
ZahidPervaiz	WS	DOH (TMA) PPN	22,100
Muhammad Ashraf	RHI	RHC MALKA HANS	23,920
Abdul Waheed	Jr. TECH	MS THQ	14,720
Iftikhar Ali	DISPENSER	SMO RHC QABULA	23,920
<b>Total</b>			<b>615,320</b>

**Table: B (AdhocRelief Allowance)**

(Amount in Rupees)

Name of Employee	Job Title	Due	Drawn	Diff	No. of Months	Total Recovery
MUHAMMAD ASGHAR	INSP: VECCI	1200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
GHULAM MURTAZA	VACCI	1,120	1,584	464	20	9,280

		560	792	232	16	3,712
		883	1,231	348	4	1,392
MUHAMMAD YASEEN TAHIR	VACCI	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
MUHAMMAD AHMED	VACCI	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
ABDUL RAUF	WS	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
FARAH BIBI	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
SAJID ALI	WS	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
TANVEER MASIH	SW	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
ASAD ALI	SB	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
MUHAMMAD ABBAS	NQ	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
YOUSAF MASIH	SW	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
AKASH GILL	SW	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
MUHAMMAD NAWAZ	WS	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
ALI IJAZ	WB	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
IMRAN MASIH	SWEE	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
FAIAZ AHMAD	PA	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
ZAHID NAWAZ	TO	1040	1,224	184	20	3,680
		520	589	69	5	345
		543	612	69	11	759
		814	918	104	4	416

ADAN JAWAD	WS	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
MUHAMMAD MANSHA	CHOW	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
MAZHAR HUSSAIN	LA	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
MUHAMMAD RAMZAN	CHOW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
GHULAM MUSTAF	WS	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
MUBARAK ALI	SWEE	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
MUHAMMAD IRFAN	DISP	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
SUMAIRA BIBI	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
GHULAM MUSATAFA	SWEE	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
MUHAMMAD SAEED	OT	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
MUHAMMAD MUSTAFA LAL	SP	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
MAZHAR IQBAL	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
BAGH ALI	CHOW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
WASEEM HASSAN	CHOW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
MUHAMMAD AZHAR	TO	1,040	1,224	184	20	3,680
		520	589	69	5	345
		543	612	69	11	759

		814	918	104	4	416
SHAN MASIH	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
IRMAN MASIH	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
NADEEM MASIH	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
ALLAH BAKHSH	LA	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
ZUBAIR HUSSAIN	DISP	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
MUHAMMAD ARSHAD JAVED	DISP	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
MUMTAZ HUSSAIN	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
ARSHAD MASIH	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
ADNAN MASIH	LA	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
MUHAMMAD SABIR	WM	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
AMANAT ALI	SW	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
MUHAMMAD WAKEEL	SW	980	1,082	102	20	2,040
		490	558	68	16	1,088
		760	837	77	4	308
MUHAMMAD IJAZ	OT	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
MUHAMMAD IMRAN	MICR	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
MUMTAZ KHAN	ECG TECH	1400	1,700	300	20	6,000



		700	800	100	5	500
		750	850	100	11	1,100
		1,125	1,275	150	4	600
MUHAMMAD TARIQ MEHMOOD	DISP	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
MUHAMMAD HASSAN IRSHAD	DISP	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
ASGHAR ALI	AA	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
MUSARRAT PERVEEN	MW	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
RABIA NAWAZASH	LHV	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
MUHAMMAD ABBAS	DISP	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
AHMAD ALI	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
AMIR MUSTAFA	TECH	1,400	1,700	300	20	6,000
		700	800	100	5	500
		750	850	100	11	1,100
		1,125	1,275	150	4	600
MUHAMMAD LATIF	RG	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
ADNAN LATIF	SK	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
TAHIRA SADIA	MW	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
ghulamali	LA	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
RASHEED AHMAD	VACCI	1,120	1,584	464	20	9,280
		560	792	232	16	3,712

		883	1,231	348	4	1,392
NAZAR MUHAMMAD	VACCI	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
GHULAM QADIR	VACCI	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
FIDA HUSSAIN	VACCI	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
RASHAD ALI	AA	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
MANZOOR FAREED	JT	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
SUMEERA PERVEEN	MW	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
IHTASHAM-UL-HAQ	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
SAJID HUSSAIN	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
MUHAMMAD SAJJAD SIKANDAR	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
FAKHAR ASHIQ	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
KHAWAR MEHMOOD ARIF	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
WASIF ALI	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
ALI SHER	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
MUHAMMAD REHMAN	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260
AKRAM ALI	SI	1,200	1,620	420	20	8,400
		600	810	210	16	3,360
		900	1,215	315	4	1,260

MUHAMMAD SHAHID	RG	1,120	1,584	464	20	9,280
		560	792	232	16	3,712
		883	1,231	348	4	1,392
MISBAH LATIF	MW	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
BUSHRA LATIF	MW	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
ALIA SIDDIQUE	MW	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
AASMA SHAHZADI	MW	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
MUHAMMAD AHMAD	SP	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
SAFDAR HUSSAIN	DA	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
MUHAMMAD SHARIF	OTA	1,240	1,392	152	20	3,040
		620	658	38	5	190
		658	696	38	11	418
		987	1,044	57	4	228
ANEELA NOOR	MID WIFE	1,080	1,316	236	20	4,720
		540	620	80	5	400
		566	658	92	11	1,012
		849	927	78	4	312
ALLAH DITTA MASIH	SW	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
AZHAR HUSSAIN	WS	960	1,050	90	20	1,800
		480	525	45	16	720
		742	810	68	4	272
<b>Total</b>						<b>598,184</b>
<b>GRAND TOTAL</b>						<b>1,213,504</b>

**Annex-I**  
**[Para 1.2.1.10]**

**Excess withdrawal of Pay and Allowance – Rs1.124 Million**

**Table A: Pay & Conveyance Allowance, HSRA Allowance during Leave & Absent Period**

(Amount in Rupees)

Name & Designation	Date	Days	Rate of CA	Rate of HSRA	Rate of Health Professional Allowance	Monthly Pay	Amount of Recovery	Remarks
Muhammad Azhar T.O	14-9-2012 to 22-9-2012	8	1,700				453	Leave
Muhammad Yaqoob (Disp)	13-10-2012 to 31-10-2012	18				21,198	-	Absent
ZahidaParveen (C/N)	11-11-2012 to 30-11-2012	19	5,000				3,167	
ZahidaParveen (C/N)	1-12-2012 to 31-12-2012	30	5,000				5,000	Absent
ZarinaJousaf (C/N)	1/12/2012 to 12-12-2012	12	5,000				2,000	Leave
SaeedAhad N/Q	18-12-2012 to 31-12-2012	13				12,250	-	Absent
Muhammad Yaqoob (Disp)	01-12-2012 to 31-12-2012	31				21,198	-	Absent
Shamim Mubarak C/N	12-01-2013 to 19-01-2013	8				38,163	-	Absent
Shamim Mubarak C/N	21-01-2013 to 10-02-2013	20	5,000				3,333	Leave
Muhammad Yaqoob (Disp)	01-01-2013 to 31-01-2013	31				21,198	-	Absent
Shan Masih S/W	01-01-2013 to 12-01-2013	12				14,100	-	Absent
Mushtaq Ahmad Baildar	14-02-2013	1				11,950	-	Absent
Sami UllahBaildar	14-02-2013	1				11,950	-	Absent
Muhammad Yaqoob (Disp)	01-02-2013 to 28-02-2013	28				21,198	-	Absent
Dr. Mohammad Aslam APMO	01-03-2013 to 31-03-2013	31	5,000		11,200		16,740	Long leave
Miss RabiaIjaz Pharmacist	01-03-2013 to 09-03-2013	9	5,000				1,500	Leave

Name & Designation	Date	Days	Rate of CA	Rate of HSRA	Rate of Health Professional Allowance	Monthly Pay	Amount of Recovery	Remarks
Dr. UmairSabir MO	27-04-2013 to 17-05-2013	21	5,000		16,200		14,840	Long leave
Dr. UmairSabir MO	01-06-2013 to 29-06-2013	29	5,000		16,200		20,493	Evening Duty
Dr. Mohammad Aslam APMO	08-07-2013 to 31-07-2013	23	5,000		11,200		12,420	Earned leave
Dr. BushraRiaz WMO	01-07-2013 to 11-07-2013	10	5,000		16,200		7,067	Medical leave
Dr. BushraRiaz WMO	22-07-2013 to 09-03-2014	225	5,000		16,200		159,000	Medical leave
Dr. Shamsher Ali Khan SMO	06-08-2013 to 31-08-2013	25	5,000		11,200		13,500	Long leave
Miss RabiaIjaz Pharmacist	07-09-2013 to 20-09-2013	13	5,000				2,167	Leave
Dr. Sidra Athar WMO	01-10-2013 to 09-11-2013	30	5,000	5,000	16,200		26,200	Long leave
Dr. AkhtarHussainNazar MO	07-10-2013 to 31-12-2013	24	5,000	5,000	16,200		20,960	Evening Duty
Dr. Shamsher Ali Khan SMO	02-11-2013 to 16-11-2013	14	5,000		11,200		7,560	Long leave
Dr. Shamsher Ali Khan SMO	01-12-2014 to 31-01-2014	8	5,000		11,200		4,320	Medical leave
Sakina Begum H/N	13-01-2014 to 11-02-2014	30	5,000				5,000	Long leave
AminaBibi W/S	06-01-2014 to 31-01-2014	25	1,700				1,417	Long leave
Sami UllahBaildar	04-01-2014 to 31-01-2014	27	1,700				1,530	Long leave
YasminSarwar C/N	19-01-2014 to 29-01-2014	10	5,000				1,667	Medical leave
Shamim Mubarak C/N	01-01-2014 to 31-01-2014	31	5,000				5,167	Long leave
NadeemMasih S/W	01-01-2014 to 1-01-2014	21	1,700				1,190	Long leave
UzmaAlam C/N	06-02-2014 to 31-02-2014	25	5,000				4,167	Long leave
Ahmad DaoodW/S	18-02-2014 to 28-02-2014	10	1,700				567	Long leave
IrshadBibi C/N	13-02-2014 to 13-03-2014	30	5,000				5,000	Long leave

Name & Designation	Date	Days	Rate of CA	Rate of HSRA	Rate of Health Professional Allowance	Monthly Pay	Amount of Recovery	Remarks
Sakina Begum H/N	22-02-2014 to 26-02-2014	4	5,000				667	Leave
NaziranBibi W/S	10-03-2014 to 31-04-2014	21	1,700				1,190	Long leave
YasminSarwar C/N	12/4/2014	90	5,000				15,000	Mat leave
ZahidaParveen (C/N)	10/4/2014	30	5,000				5,000	Haj.leave
SaeedAhad N/Q	17-05-2014 to 31-05-2014	14	1,700				793	Leave
Mushtaq Ahmad Baildar	28-06-2014	1				11,950	-	Absent
Sami UllahBaildar	28-06-2014	1				11,950	-	Absent
MirzaNadeem (Disp)	16-06-2014 to 06-07-2014	22	1,840				1,349	Medical leave
ParveenAnayat C/N	14-07-2014 to 31-07-2014	17	5,000				2,833	Long leave
Anela Noor M/W	01-07-2014 to 09-07-2014	9	1,840				552	Medical leave
M. Shafi S/W	24-09-2014 to 30-09-2014	6	1,700				340	Leave
Dr. Gulzar Ahmad Raja Surgeon	01-05-2014 to 31-07-2014	65	5,000	15,000	11,200		67,600	Long leave
Dr. RizwanAsad Physician	20-05-2014 to 11-06-2014	20	5,000	1,5000	11,200		20,800	Umra leave
Dr. Abdul Raof MO	05-05-2014 to 31-05-2014	25	5,000	5,000	11,200		17,667	Night Duty
Dr. Shahid Aziz MO	01-05-2014 31-05-2014	31	5,000	5,000	11,200		21,907	Night Duty
Dr. Hafiz Tariq Rashid MO	01-06-2014 to 30-06-2014	30	5,000	12,000	16,200		33,200	COD Duty
Dr. Abdul Raof MO	01-06-2014 to 30-08-2014	60	5,000	5,000	11,200		42,400	Ex-Pakistan leave
Dr. HiraSadia WMO	01-08-2014 to 30-08-2014	30	5,000	12,000	16,200		33,200	Earned leave
Dr. Mohammad Ahmad MO	12-09-2014 to 24-10-2014	45	5,000		16,200		31,800	Earned leave
Dr.	26-09-2014 to	12	5,000	12,000	16,200		13,280	Medical

Name & Designation	Date	Days	Rate of CA	Rate of HSRA	Rate of Health Professional Allowance	Monthly Pay	Amount of Recovery	Remarks
HiraSadiaWMO	08-10-2014							leave
Dr.RaofAlvi MO	27-09-2014 to 05-11-2014	40	5,000	5,000	15,000		33,333	Long leave
Dr. Mohammad Adnan C/Specialist	29-09-2014 to 05-11-2014	40	5,000	15,000	11,200		41,600	Haj.leave
Dr. RaofAlvi MO	29-09-2014 to 31-10-2014	30	5,000	5,000	15,000		25,000	Long leave
Dr. AkhtarHussainNazar MO	01-10-2014 to 21-10-2014	20	5,000	5,000	16,200		17,467	Long leave
<b>Total</b>							<b>773,401</b>	

**Table-B HSRA & Charge Allowance**

(Amount in Rupees)

Pers. no.	Name of Employee	Job Title	Period	Period In Months	Rate	Total
3093662 2	FAZAL UR REHMAN	SANITARY WORKER	Jan-2009 to Nov-2014	41	1,090	44,690
3143242 5	MUZAFFAR IQBAL	DISPENSER	Jan-2009 to Nov-2014	41	1,029	42,189
3146330 0	SAIMA HAMID	LADY HEALTH VISITOR (LHV)	Jan-2009 to Nov-2014	41	1,146	46,986
<b>Total</b>						<b>133,865</b>

**Table-C Excess Payment of Charge Allowance**

(Amount in Rupees)

Pers.no.	Name of Employee	Date of Joining	Job Title	Wage Type Description	Total
3095473 7	QAMAR mahmood	09.12.2002	TECHNICIAN	Charge Allowance	<b>16,560</b>

**Table-D House Rent Allowance, 5% Maintenance Allowance & Conveyance Allowance****(Amount in Rupees)**

<b>Pers.no.</b>	<b>Name of Employee</b>	<b>Job Title</b>	<b>Wage Type Description</b>	<b>Period</b>	<b>Outstanding Months</b>	<b>Rate</b>	<b>Total</b>
30828195	Dr. AKHTAR HUSSAIN NAZAR	MEDICAL OFFICER	Convey Allowance 2005	2012-2014	24	5000	120,000
30956356	ABDUL WAHEED	JUNIOR TECHNICIAN	Convey Allowance 2005	2012-2014	24	1840	44,160
31432425	MUZAFFAR IQBAL	DISPENSER	House Rent Allowance	2012-2014	24	1146	27,504
31432425	MUZAFFAR IQBAL	DISPENSER	5% Maintenance Charges	2012-2014	24	6960	8,352
<b>Total</b>							<b>200,016</b>
<b>Grand Total</b>							<b>1,123,842</b>



**Annex-J**  
**[Para 1.2.1.11]**

**Withdrawal of Conveyance Allowance without entitlement - Rs1.037 Million**

**Table A: EDO (F&P) Pakpattan**

(Amount in Rupees)

Name of officer	Period of recovery	Rate	Total
Muhammad Akram Shad D.O.P	01-09-13 to 31-10-2014	5,000	70,000
Muzummi Abid Raza	01-05-2013 to 31-08-2013	5,000	20,000
Muhammad Anwar-ul-Haq	01-07-13 to 31-10-2014	5,000	80,000
Mr. Fayyaz Masood System networking administrator	01-04-14 to 31-10-14	5,000	35,000
<b>Total</b>			<b>205,000</b>

**Table B: DO (Health) Pakpattan**

(Amount in Rupees)

Sr #	Name of Employee	Designation	UC #	Vehicle Registration No.	Monthly Rate of Conveyance Allowance	No. of Months	Total
1	Qaisar Ijaz Bukhari	Vaccinator	1	LEG-3365	1,840	8	14,720
2	Muhammad Ahmad	Vaccinator	2	LEG-3370	1,840	8	14,720
3	Muhammad Hanif	DSV	Whole Distt.	LEG-3375	1,840	8	14,720
4	Allah Ditta Nasir	Vaccinator	4	LEG-3380	1,840	8	14,720
5	Suleman Sattar	Vaccinator	5	LEG-3383	1,840	8	14,720
6	Jaffar Hussain	Vaccinator	6	LEG-3386	1,840	8	14,720
7	Akhtar Ali	Vaccinator	7	LEG-3390	1,840	8	14,720
8	Muhammad Siddique	Vaccinator	8	LEG-3166	1,840	8	14,720
9	Rasheed Ahmad	Vaccinator	9	LEG-3169	1,840	8	14,720
10	Niaz Ahmad	Vaccinator	10	LEG-3171	1,840	8	14,720
11	Muhammad Akram Kamyana	Vaccinator	11	LEG-3172	1,840	8	14,720
12	Naseer Ahmad	Vaccinator	12	LEG-3174	1,840	8	14,720
13	Muhammad Idrees	Vaccinator	13	LEG-3177	1,840	8	14,720
14	Riasat Ali Dogar	Vaccinator	14	LEG-3181	1,840	8	14,720
15	Ahmad Din	Vaccinator	15	LEG-3189	1,840	8	14,720
16	Muhammad Yasin	Vaccinator	16	LEG-3193	1,840	8	14,720

Sr #	Name of Employee	Designation	UC #	Vehicle Registration No.	Monthly Rate of Conveyance Allowance	No. of Months	Total
17	Rab Nawaz	Vaccinator	17	LEG-3196	1,840	8	14,720
18	FidaHussain	Vaccinator	18	X-67-AF Suzuki	1,840	8	14,720
19	Muhammad AsadJamshaid	Vaccinator	19	LEG-3226	1,840	8	14,720
20	Noor Ahmad Bloach	Vaccinator	20	LEG-3230	1,840	8	14,720
21	Muhammad IlyasAnjum	Vaccinator	21	LEG-3233	1,840	8	14,720
22	Muhammad Jalil	Vaccinator	22	LEG-3238	1,840	8	14,720
23	Muhammad YasinTahir	Vaccinator	23	LEG-3240	1,840	8	14,720
24	Abdul Farooq	Vaccinator	24	LEG-3247	1,840	8	14,720
25	Muhammad Ali	Vaccinator	25	LEG-3251	1,840	8	14,720
26	Muhammad Islam	Vaccinator	26	LEG-3257	1,840	8	14,720
27	Muhammad Iqbal	Vaccinator	27	LEG-3261	1,840	8	14,720
28	Abdul Qadir	Vaccinator	28	LEG-3267	1,840	8	14,720
29	Nazir Ahmad	Vaccinator	29	LEG-2973	1,840	8	14,720
30	Asghar Ali	Vaccinator	30	LEG-2985	1,840	8	14,720
31	M. RafiqueTaseer	Vaccinator	31	LEG-2989	1,840	8	14,720
32	Bashir Ahmad Bhutta	Vaccinator	32	LEG-3021	1,840	8	14,720
33	Riasat Ali	Vaccinator	33	LEG-3024	1,840	8	14,720
34	Rana Tariq	CDCS	34	LEG-3030	1,840	8	14,720
35	Abdul Rasheed	Vaccinator	35	LEG-3090	1,840	8	14,720
36	GhulamMurtaza	Vaccinator	36	LEG-3607	1,840	8	14,720
37	Abdu Hussain	Vaccinator	37	LEG-3357	1,840	8	14,720
38	Abdul Jabbar	Vaccinator	38	LEG-3363	1,840	8	14,720
39	FaryadUllah	Vaccinator	39	LEG-3401	1,840	8	14,720
40	Muhammad Hashim	Vaccinator	57	LEG-3420	1,840	8	14,720
41	Muhammad Idrees	Vaccinator	43	LEG-2953	1,840	8	14,720
42	Abdul Aziz	CDCS	42	LEG-2955	1,840	8	14,720
43	Iftikhar Ahmad	Vaccinator	41	LEG-2956	1,840	8	14,720
44	Muhammad Iqbal	Vaccinator	44	LEG-2959	1,840	8	14,720
45	Muhammad Akhtar	Vaccinator	45	LEG-2961	1,840	8	14,720
46	Muhammad Younas	Vaccinator	46	LEG-3012	1,840	8	14,720
47	Shoukat Ali	Vaccinator	47	LEG-3016	1,840	8	14,720
48	Abdul Aziz	Vaccinator	48	LEG-3022	1,840	8	14,720
49	Noor Ahmad	N/Qasid	49	LEG-3025	0	0	0
50	JavedYounas	Vaccinator	51	LEG-3049	1,840	8	14,720

Sr #	Name of Employee	Designation	UC #	Vehicle Registration No.	Monthly Rate of Conveyance Allowance	No. of Months	Total
51	Zafarullah	Vaccinator	53	LEG-5650	1,840	8	14,720
52	Saeed Ahmad Shaheen	Vaccinator	54	LEG-5649	1,840	8	14,720
53	Muhammad Boota	Vaccinator	RHC 163/EB	LEG-5648	1,840	8	14,720
54	Shoukat Ali	Vaccinator	56	LEG-5647	1,840	8	14,720
55	Nazar Muhammad	Vaccinator	52	LEG-5646	1,840	8	14,720
56	Abdul Majeed	Vaccinator	86/EB	LEG-5645	1,840	8	14,720
57	Muhammad Sharif	Vaccinator	66/EB	LEG-5644	1,840	8	14,720
58	Ghulam Mustafa	Vaccinator	48/EB	LEG-5643	1,840	8	14,720
59	NabiBakhsh	CDCS	61	LEG-5642	1,840	8	14,720
60	Iftikhar Ahmad	Vaccinator	62	LEG-5641	1,840	8	14,720
61	Makhdoom Ali	Vaccinator	HussainKot	LEG-2239	1,840	8	14,720
62	Mubarak Ali Khan	ASV	Tehsil Arifwala	Qinjqi Chasis # 17593	1,840	8	14,720
63	Syed Khalid Hussain Shah	I.V.	Tehsil Pakpattan	Qinjqi Chasis # 17607	1,840	8	14,720
<b>Total</b>							<b>912,640</b>

**Table C: Secretary DRTA Pakpattan**

(Amount in Rupees)

Name of officer (M/s)	Designation	Vehicle Allotted	Period/Month	Rate of C.A	Total
Farzand Ali Khan Lodhi	Secretary DRTA Pakpattan	PKB-3394	March to October, 2014/ 8 Months	5,000	40,000