



**SPECIAL AUDIT REPORT
ON
“ACCUMULATED LIABILITIES OF NATIONAL
PROGRAM
FOR FAMILY PLANNING AND PUBLIC
HEALTHCARE”
GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2019-20**

AUDITOR-GENERAL OF PAKISTAN

PREFACE

The Auditor-General conducts audit subject to Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Condition of Service) Ordinance, 2001. The special audit of the scheme "Accumulated Liabilities of National Program for Family Planning and Public Healthcare" for the year 2012-16 was carried out accordingly.

The Directorate General of Audit, Punjab conducted Special Audit of "Accumulated Liabilities of National Program for Family Planning and Public Healthcare" for the year 2012-16 during June, 2020 with a view to report significant findings to stakeholders. Audit also examined in detail the available record of the scheme with a view to form an opinion, as to whether the management complied with applicable laws, rules and regulations in obtaining the desired objectives of the Program. The audit report suggests specific actions to achieve the desired objectives of the scheme.

The report has been finalized incorporating initial replies to the observations served upon the management. However, the management did not convene DAC meeting despite a number of reminders sent to the Administrative Department.

The audit report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 for causing it to be laid before the Provincial Assembly.

Dated:
Islamabad

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

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ABBREVIATIONS & ACRONYMS

ADP	Annual Development Plan
AG	Accountant General
AGP	Auditor General of Pakistan
BISE	Board of Intermediate and Secondary Education
CCI	Council of Common Interests
CNIC	Computerised National Identity Card
DAC	Departmental Account Committee
DAO	District Accounts Office
DFR	Departmental Financial Rules
DHDC	District Health Development Centre
DHO	District Health Officer
DMU	District Management Unit
DPIUs	District Program Implementation Unit
EDO	Executive District Officer
FAM	Financial Audit Manual
FP & PHC	Family Planning & Primary Healthcare Program
FPIU	Federal Program Implementation Unit
FTA	Fixed Travelling Allowance
FY	Financial Year
IPC	Inter-Provincial Coordination
IRMNCH & NP	Integrated Reproductive, Maternal, Neonatal and Child Health & Nutrition Program
IRMNCH	Integrated Reproductive, Maternal, Neonatal and Child Health
ISSAIs	International Standards for Supreme Audit Institution
KPI	Key Performance Indicator
LD	Liquidated Damages

LHS	Lady Health Supervisor
LHW's	Lady Health Workers
LHWP	Lady Health Workers Program
MICS	Multiple Indicator Cluster Survey
MIS	Management Information System
MNCMM	Maternal, Neonatal and Children Mortality and Morbidity
MTDF	Medium Term Development Framework
NAB	National Accountability Bureau
NFC	National Finance Commission
NP	Nutrition Program
P&D	Planning and Development
PDHS	Pakistan Demographic & Health Survey
PDS	Pakistan Demographic Survey
PDWP	Provincial Development Working Party
PFR	Punjab Financial Rules
PIFRA	Project to Improve Financial Reporting & Auditing
PIHS	Pakistan Integrated Household Survey
PITB	Punjab Information Technology Board
PMU	Project Management Unit
PPIU	Provincial Programme Implementation Unit
PSDP	Public Sector Development Program
PST	Punjab Sales Tax
TO	Treasury Office
UNICEF	United Nations Children's Fund
VMF	Value for Money

EXECUTIVE SUMMARY

The Directorate General of Audit, Punjab conducted Special Audit of “Accumulated Liabilities of National Program for Family Planning and Public Healthcare” for the year 2012-16 during June, 2020. The audit was conducted in accordance with the International Standards for Supreme Audit Institution (ISSAIs) as adopted by the Department of the Auditor General of Pakistan. The Audit methodology included examination of the financial record, data analysis and discussion with the management.

The Special Audit examined the record of salaries payments, budget, payment of arrears of pay & allowances to the staff, operation cost, procurements, purchase of medicines, purchase of equipments, vehicles and log books, etc. at Project Management Unit (PMU) level and at District Management Units (DMU’s) level. During audit activity, critical areas of internal controls and other operational spheres were examined with emphasis placed upon the need for strengthening internal controls and initiating cases for effective accountability of persons responsible for irregularities.

The program was devolved to provinces after 18th Constitutional amendment and in 7th NFC award, it was decided that Federal Government would continue program funding at the level of budget releases 2010-11 to June, 2015. The Supreme Court of Pakistan passed order on 07th March, 2013 to regularize the services of Lady Health Supervisors (LHSs), Lady Health Workers (LHWs), Accounts Supervisors, Drivers, etc. in pay scales w.e.f. 1st July, 2012. As per decision of the Council of Common Interests vide No.CCI.212013 dated 23-01-2013, the Federal Government was required to finance the program upto 30 June, 2017.

Key Audit Findings:

During the course of Special Audit, key audit findings incorporated in the Special Audit Report are enlisted below:

- (a) Non-deduction of deductible allowances-Rs.3,536.252 million. (4.1.1)
- (b) Irregular payment of arrears of pay and allowances upon regularization- Rs. 2,486.769 million. (4.1.2)
- (c) Unjustified retention by the Provincial Government-Rs. 2,013 million. (4.1.3)
- (d) Unauthorized payment of pay and allowances/project allowance- Rs. 522.093 million. (4.1.4, 4.1.7, 4.1.10, 4.1.11, 4.1.13, 4.1.17, 4.1.19 and 4.1.21)
- (e) Irregular drawl of POL without approved tour programme-Rs. 372.989 million. (4.1.5)
- (f) Loss due to less deduction of withholding taxes-Rs. 4.492 million (4.1.12)
- (g) Irregular and doubtful payment of FTA-Rs. 3.842 million. (4.1.14)
- (h) Excess consumption of POL than ceiling-Rs.3.842 million.(4.1.15)
- (i) Doubtful payment without preparation of Cash Book. (4.1.23)
- (j) Contract appointment made on high package. (4.1.26)
- (k) Irregular expenditure in violation of Punjab Procurement Rules- Rs.1068.10 million. (4.2.1,4.2.3,4.2.5,4.2.6 & 4.2.7)
- (l) Non furnishing of procurement documents to NAB Authorities- Rs. 936.819 million. (4.2.2)
- (m) Loss due to stolen vehicles- Rs.0.800 million. (4.3.1)
- (n) Non achievement of objectives of the Project. (4.4.1)

- (o) Non production of record-Rs.25,217.11 million (4.5.1 & 4.5.2)

It revealed serious negligence on part of the management along-with weakness of institutional internal controls for sound financial management.

Recommendations:

Some of the main recommendations which need management's immediate attention are outlined hereunder:

- (i) The unauthorized payment of project allowance needs to be recovered from the concerned and be deposited into the Government treasury.
- (ii) The deductible amounts i.e. General Provident Fund, Group Insurance & Benevolent Fund, need to be recovered from the concerned for deposit into the Government treasury.
- (iii) Irregularities of procurements may be got regularized from the Finance Department.
- (iv) Income tax and sales tax not deducted at source need to be recovered from the concerned and be deposited into the Government treasury.
- (v) Instances of non-production of record to audit need to be inquired into and responsibility be fixed against those implicated and held responsible.
- (vi) Detailed investigation may be carried out to fix responsibility of loss to Government besides recovery from concerned. The management should strengthen its financial and internal controls systems to avoid lapse in future.

1. INTRODUCTION

The Directorate General of Audit, Punjab conducted Special Audit of the scheme “Accumulated Liabilities of National Program for Family Planning and Public Healthcare” for the year 2012-16. The Special Audit was finalized in June, 2020. The Special Audit examined the record at Project Management Unit (PMU) level and at District Management Units (DMU’s) level.

Budget & Expenditure:

The detail of budget and expenditure is given below:

Sr. No.	Description	Year (s)	Budget (Rs.)	Expenditure (Rs.)
1	Project Management Unit (PMU) Level	2012-13	5,159,116,000	5,158,232,515
		2013-14	5,105,531,000	5,105,531,000
		2014-15	6,084,943,000	6,016,280,459
		2015-16	10,600,516,800	10,358,755,188
2	AT District Level (36 Districts of the Punjab)	2012-16	665,514,014	525,467,242
TOTAL			27,615,620,814	27,164,266,404

Overview of the Project:

The Prime Minister Program for Family Planning & Primary Healthcare, Punjab was launched in July, 1994 by the Federal Government with the aim of reduction in Maternal, Neonatal and Children Mortality and Morbidity especially in rural and urban slum areas. The Program deployed more than 50,000 LHSs/LHWs on contract basis with fixed stipend all over Punjab for provision of health facilities to community at their door step. The Program was devolved to provinces as a result of 18th constitutional amendment. In 7th NFC award, it was decided that the Federal Government would continue programs funding at the level of budget release 2010-11 till June, 2015.

After devolution, the LHWs and other staff submitted a petition vide No. Crl Original Petition No.15 of 2012 in HRC No.16360/2009, Constitution Petition No.36 of 2012 and Crl. Original Petition No.73 of 2012 in HRC No.16360/2009 in the Honourable Supreme Court of Pakistan for regularization of their services. The Honourable Supreme Court of Pakistan passed the order on 7th March, 2013 and regularized the services of LHSs, LHWs, Accounts Supervisors, Drivers etc. w.e.f 1st July, 2012.

As per office memorandum of Ministry of Inter-Provincial Coordination, Government of Pakistan vide No.F.5(3)/2012-HW/LHWs dated 21st January, 2013, the Prime Minister approved the following:

- All the provinces will issue the notifications regarding regularization of the employees w.e.f. 1st July, 2012 forthwith.
- Liability of arrears accruing due to regularization of LHWs etc. w.e.f. 1st July, 2012 would be borne by the Federal Government.
- Federal Government will also be responsible for financing the regularization of staff of the PMUs of this program.
- The committee decided to take up the issue of federal financing for the program beyond 2015 i.e. up to 2017 in the forthcoming Council of Common Interests (CCI) for consideration and approval in the next National Finance Commission (NFC).

The CCI considered the case vide No.CCI.2/1/2013 dated January 23, 2013 and extended the period of funding to program from the Federal government up to 30th June, 2017. The Government of Punjab, Primary & Secondary Healthcare Department vide Notification No.SO (G-II)9-

131/2005 dated 27th July, 2016 regularized the services of the staff w.e.f 01st July, 2012 in compliance of decision of the Honourable Supreme court of Pakistan.

Before the regularization of services, the salaries to LHWs etc. (the Field Staff) were being paid @ of Rs.8,000/ per month from 1st July, 2012 to 13th Sep, 2014 and onward salaries were fixed and paid in their respective pay scale w.e.f. October, 2014 to onwards. The arrears w.e.f. 01st July, 2012 to September, 2014 were paid in 2017 by the District Health Authorities. The conversion of fixed monthly stipend into Basic Pay Scales (BPS) enhanced the salaries of the staff which increased the expenditure of the program but the Federal Government had not allocated/released the extra funds to meet the budgetary requirement of the program and payments were made from provincial consolidated fund to comply with the Honourable Supreme Court decision.

2. AUDIT OBJECTIVES

The audit aimed at assessing whether principles of propriety and compliance with authority for adherence to rules, regulations and instructions were being duly observed, in relation to expenditure made. The main objectives of the Special Audit were:

- To check whether the expenditure was incurred in conformity with the applicable laws, rules and regulations.
- To review the transparency in procurement process for following Value for Money (V.F.M) principles.
- To examine whether every item of expenditure was incurred with approval of the competent authority.
- To evaluate whether the canons of probity were observed.

3. AUDIT SCOPE AND METHODOLOGY

The scope for Special Audit of “Accumulated Liabilities of National Program for Family Planning and Public Healthcare” for the year 2012-16 was divided into Project Management Unit (PMU) and District Management Unit (DMU). Audit methodology included data collection, determination of audit criteria, analysis/consultation of record, discussion with staff and report writing etc. The TORs of the Special Audit revolved around risk assessment, linking and working revolved around the following:

- (i) Record of salary of PMU and DMU which was being maintained at PMU level.
- (ii) Record of PMU along with operational cost including procurement.
- (iii) Record of procurement of medicines and equipments.
- (iv) Record of vehicles at PMU level.
- (v) Log books of vehicles at PMU level.
- (vi) Record of DDO of District Management Unit (DMU).
- (vii) Verification of salary disbursement made from the concerned districts.
- (viii) Record of concerned district like Personal files of field and district staff, monthly reports of Lady Health Workers (LHWs) and stock registers etc.
- (ix) Detail of vehicles along with detail of expenditure and log books at DMU level.
- (x) Stock disbursement and shifting record/register of DMU stores to facility level and its further disbursement to Lady

Health Workers (LHWs) at District level. Record of provision of medicines at district level. Monthly reports of Lady Health Workers (LHWs).

The audit was executed within the capacity constraints through review of documents and data analysis. The audit was planned keeping in view the risk assessment, compliance with authority and allocation of resources and mandays to fetch optimum output.

4. AUDIT FINDINGS

4.1 Financial Management

4.1.1 Non deduction of deductible allowances (Group Insurance, Benevolent Fund and General Provident Fund) while making payment of Pay and Allowances – Rs. 3,536.252 million

As per order No.S.O.(PH) 9-131/2005 Government of the Punjab, Health Department, the services of the Lady Health Supervisors, Account Supervisors, Lady Health Workers, Drivers and PMU staff of the National Program for Family Planning and Primary Health Care, Punjab were regularized w.e.f. 01st July, 2012. Further, as per Punjab Benevolent Fund Ordinance, a fund would be established through compulsory contributions recovered from the Government servants at such rates as Government may, from time to time, prescribe. Moreover, as per part II of General Provident Fund Rules 1974, Rule 1.5(1)(a), a Government servant who has completed 2 years' continuous service shall subscribe to the Fund compulsorily.

In accordance with the Finance Department, Government of the Punjab, letter No. FD(PC)2-2/2010(1132/10), dated 23.11.2010 “civil employees posted in projects and drawing project/incentive allowance equal to at-least initial of the pay scales, are not entitled to adhoc allowance-2010 @ 50% of existing pay scales”. Further, in accordance with rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

The scrutiny of the accounts during Special Audit of National Program for Family Planning and Primary Health Care, Lahore for the period 2012-16, revealed that the services of the employees of the Program were regularized w.e.f. 01.07.2012 and arrears of Pay & Allowances were paid to them but deductions Project/Incentive Allowance

equal to at-least initial of the pay scales, Adhoc Allowance-2010 @ 50% of existing pay scales, Group Insurance, Benevolent Fund and General Provident Fund were not made w.e.f 01.07.2012 to 31.08.2017 which caused an excess payment of Rs.2,761,431,234 (Annexure-1) and payment for Rs.774,820,352 (Annexure-2) on accounts of arrears bills were paid to the staff posted at various districts (i.e. M.B. Din, Rawalpindi, Gujrat, Gujranwala, T.T. Singh and Narowal) but no deductions such as General provident fund, Benevolent fund and Group Insurance etc. were made from the arrears claims.

Sr. No.	AIR Para No.	Title of Para	Description of para	Amount (Rs.)
1	1	Over payment of Pay and Allowances due to non-deduction of various funds Rs. 2,761.431 million	Arrears and monthly salaries were paid to employees according to their respective pay scales after regularization whereas deductions on account of Group Insurance, Benevolent Fund and General Provident Fund were not made w.e.f 01.07.2012 to 31.08.2017 which caused an excess payment of Rs. 2,761,431,234. Moreover, non-deduction of Group Insurance and Benevolent Fund from the salaries deprived of the 487 employees (who died during the period 01.07.2012 to 31.08.2017) from the benefits of Group Insurance Policy and monthly grant from Benevolent Fund as well as Government institutions had to sustained loss from revenue to the stated extent.	2,761,431,234
2	68	Payment on account of arrear of salary without making deductions	It was observed that payment on accounts of arrears bills were paid to the staff posted at various districts (i.e. M.B. Din, Rawalpindi, Gujrat, Gujranwala, T.T. Singh and Narowal) but no deductions such as GPF, BF and GI etc. were made from the arrear claims.	774,820,352
Total				3,536,251,586

Moreover, non-deduction of Group Insurance and Benevolent Fund from the salaries deprived 487 employees (who died during the period 01.07.2012 to 31.08.2017) from the benefits of Group Insurance Policy and monthly grant from Benevolent Fund as well as Government had to bear the loss of revenue (Sr. No.1 of the table).

Audit was of the view that weak supervisory and financial controls on payrolls led to the overpayments as well as deprived the families of the

deceased employees from the benefits of Group Insurance Policy & monthly grant from Benevolent Fund and Government had to bear the loss of Project/Incentive Allowance equal to at-least initial of the pay scales and Adhoc Allowance-2010 @ 50% of existing pay scales.

Audit pointed out the irregularity during June, 2020. In respect of Sr. No.1, the management replied that the detailed reply will be provided to audit after scrutiny of record / rules later on. In respect of Sr. No.2, the management replied that each District Coordinator National Program for Family Planning and Public Healthcare and currently District Coordinator IRMNCH was drawing and disbursing officer of the accounts/expenditure audited of National Program for Family Primary Healthcare at district level. The observations were communicated to each district. The reply will be submitted after receipt of reply from concerned district. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to the prescribed instructions beside ensuring recovery to be given effect besides strengthening supervisory and financial controls on payroll to avoid such recurrence in future.

4.1.2 Irregular payment of arrears of Pay & Allowances upon regularization – Rs 2,486.769 million

According to Para 2.31(a) of PFR, Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses. Further, Section 14(1) (b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

During special audit of National Program for Family Planning & Primary Health Care for the period 2012-16 it was observed that Rs.2,486,769,210 (Annexure-3) was paid to Lady Health Supervisors, Lady Health Workers, Drivers and Accounts Supervisors during 2018. The amount was paid to employees as arrears of pay for period 01-07-2012 to 30-09-2014 on account of regularization of the posts from back dates. Audit could not authenticate the expenditure on the following grounds:

- (i) Scale audit registers were not maintained which have to reflect month wise/designation wise number of posts drawn and its amount. These registers were necessary to verify the actual working staff during 01-07-2012 to 30-09-2014 and arrears claimed for many posts.
- (ii) Pending liability registers were not maintained showing liability of pay arrears payments.
- (iii) Month wise working strength along with employee ID, CNIC, contract number and date of appointment, were not provided to audit.
- (iv) Payrolls issued by the DAOs and verified expenditure statements of the months in which adjustments were made were not shown to audit.
- (v) Certificates were not provided to audit that 100% arrears had been paid and that there was no pending liability of arrears of pay on account of regularization.
- (vi) Attendance registers, monitoring reports, tour programs and tour dairies were not produced to audit to verify the existence/performance of the employees during the period for which arrears were claimed. Some districts did not provide complete record.

- (vii) Service books/personal files showing the recruitment process, first contract agreement, contract extensions, verification of testimonials etc. were not produced to audit.
- (viii) In some cases, arrears bills were not provided to audit by some districts i.e. Lahore, Multan, D.G. Khan, Sheikhpura, Jhelum districts.
- (ix) Mostly arrears payments were made in two or more installments and there was variation in number of employees in different installment payments in different districts. In D.G Khan district, arrears bills of LHWs amount was drawn for 928 LHW for period 1-7-12 to 31-1-13 (first installment for 7 months) whereas amount was drawn for 973 LHWs for period 1-2-13 to 30-9-14 (second installment for 20 months). In Lodhran District, the department had made payment of arrears of pay to 909 LHW, 39 LHS, 26 Drivers & 2 Account Supervisor in 1st installment while during 2nd installment paid to 913 LHW, 39 LHS, 29 Drivers & 2 Account Supervisor. In Rajanpur District, the department had made payment of arrears of pay to 596 LHW, 28 LHS, 23 Drivers in 1st installment while during 2nd installment paid to 595 LHW, 28 LHS, 21 Drivers & 1 Account Supervisor. In Sargodha District, as per bills and statement of arrears bills, payment was made in two installments i.e., 25% and 75%. The 1st payment was made of 25% of the arrears amount to each employee and the 2nd payment was made of 75% of arrears amount to each employee. As per statement and the bills, the 1st payment of 25% was made to 1703 employees whereas the 2nd payment was made to 1682 employees only. 25% Payment to 21 employees (1703-1682) seemed excess payment and needed justification.

- (x) In Khanewal District, the staff produced only one arrears bill of 19 LHWs along with change form and later on emailed the list of employees to whom payment of arrears pay was made. Out of those 19 LHWs, one change form naming Miss Salma Naseer – ID Card No 36102-12962 was not found in the list of LHWs whom payment of arrear was paid. There were two LHWs with the name of Salma Naseer d/o Nasir ID Card No 36104-7929506-4 and Salma Naseer d/o Muhammad Younas ID Card No- 36102-1835883-8 in payment list but with different ID Card number than that of Miss Salama Naseer – ID Card No. 36102-12962 as was in change form which required justification.
- (xi) In Bhakkar District, as per bill passed from Account Office and list of staff produced to audit, department had made payment of arrears pay bill of Rs. 77,912,178 to 937 LHW instead Rs.8,0028,233. Further in 1st arrears bill payment, all LHWs were made payment @ Rs. 21,352 while in 2nd payment, most of the LHWs were made payment of Rs. 62,732 and some were made payment @ Rs. 31,518 on grounds not made known to audit.
- (xii) In Jhelum district, the staff provided a statement to audit showing payment was made of arrears of pay to 835 LHW, 25 LHS and 26 Drivers but name wise list of payment showed that payment had been made to 831 LHWs and still there were pending payment for 83 employees.
- (xiii) In Pak-Patten district, excess payment was made of Rs.389,720. As per statement of budget/expenditure of pay arrears total expenditure was Rs.81,899,416 whereas as per pay bills total payment which was required to be made of

Rs.81,509,696 thus excess payment was made of Rs.389,720 which needed justification.

(xiv) In Jhelum district, following record was not produced to Audit:

- (a) Annual budget allocation released by the Government.
- (b) Reconciled expenditure statements for period under audit.
- (c) Record of arrears paid in respect of pay & allowances w.e.f 06/2012 to September, 2014 due to regularization of LHS, SHW, Drivers and Accounts Supervisors etc. such as their service books, personal files, regularization orders, appointment merit lists, appointment letters, educational certificates, degrees verification from respective Boards and Universities. Summary of arrears paid in First, Second and Third installments and detail lists of their due drawn statements.
- (d) Pending liability Register, Budget control register, stock register, office order book, scale audit register and dead stock register.
- (e) Vouchers of fixed T.A
- (f) Log books, History sheets/record files of repair of vehicles.
- (g) List of vehicles sanctioned by S&GAD
- (h) Previous audit reports, internal audit reports and inspection.
- (i) Physical inspection reports of the stores.
- (j) Bills/voucher of POL for the period 2012 to 2016 as sanction, indent and slip of petrol pumps.

- (k) Bills/vouchers of POL and repair were not produced for the relevant audit period.
- (l) Deposited challans of GPF, Benevolent Fund and Group Insurance.
- (m) Income Tax, PST & GST deposited Challans.
- (n) Detail of payment of arrears of pay of National Program for Family Planning & Primary Health Care Special Audit for the Period 2012-16

Audit was of the view that lapse occurred due to weak supervisory and financial controls on Pay roll.

When pointed out during June 2020, the department replied that District Coordinators were the DDOs of the districts and audit observations had been forwarded to the districts. Replies will be submitted to audit as and when received from the districts. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to probe the matter and to fix responsibility for non-production of record besides producing the complete record for verification.

(AIR Para No.49)

4.1.3 Unjustified retention of grant by the Provincial Government - Rs 2,013 million

As per Rule 2.32 of PFR, Vol-I, it is not sufficient that a Government servant accounts should be correct to his own satisfaction. He has to satisfy not only himself but also the Accountant-General that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an amount is correct in all respects. (See also Subsidiary Treasury Rules 6.2 and 6.3). It is necessary

that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bona fide of the transactions. It is further essential that the records of payments, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law.

During Special Audit of the project for the year 2012-16, audit observed from scrutiny of cash books and letters of federal grants issued by the Finance Department that an amount to the tune of Rs. 2,013,000,000 as detailed below was retained by the Punjab Government.

Sr. No.	Authority No.	Date	Federal Released Amount(Rs.)	Retained by Punjab Government	Disbursed to the Project
1	P&E-II/6-2/12-13/Dev.Proj./Non-ADP	18.07.12	321,160,000	67,000,000	254,160,000
2	P&E-II/6-2/12-13/Dev.Proj./Non-ADP	08.02.13	973,000,000	938,000,000	35,000,000
3	P&E-II/6-2/12-13/Dev.Proj./Non-ADP	25.02.13	973,000,000	79,981,000	893,019,000
4	P&E-II/6-2/12-13/Dev.Proj./Non-ADP	05.03.13	973,000,000	928,019,000	44,981,000
Total			3,240,160,000	2,013,000,000	1,227,160,000

Audit was of the view that weak supervisory and internal controls on fund management led to the irregularity.

The matter was pointed out in June, 2020. The management replied that the detailed reply of the observation will be provided to audit later on. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that the matter may be taken up with Government of Punjab, Finance Department for early settlement of said exchange accounts.

(AIR Para No.32)

4.1.4 Unauthorized payment of Conveyance Allowance - Rs 438.301 million

As per clarification of Finance Department vide letter No.FD.SRT.9-4/86(P)(PR) dated 21.04.2014, the officers who are availing Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of conveyance allowance. The Department's instruction whereby conveyance allowances was allowed on a certificate of not using vehicle from house to office and vice versa are withdrawn accordingly. As per Para 2(b) of S&GAD letter No.MTO(S & GAD)AT-11/(2-9)2006 dated. 22.04.2008 regarding policy for retention of transport strength in Government Departments provides that the size of the general pool shall be very clearly established.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that the employees of the program were paid their salaries from PPIU, Lahore till 31.08.2017 and subsequently, their salaries were shifted to District Health Authorities in their respective districts w.e.f. 01st September 2017. The Conveyance Allowance amounting to Rs. 438,301,512 (Annexure-4) was paid to the employees which was not admissible to them. Audit held the payment of Conveyance Allowance inadmissible due to the following reasons.

- (i) The conveyance allowance was paid to Lady Health Supervisors to whom Government vehicles were allotted by the department by some districts.
- (ii) The conveyance allowance was also paid to Lady Health Workers by some districts whereas as per PC-I the Lady Health Workers were not required to visit any office and mark attendance and conveyance allowance was not paid to them when they were paid by the PPIU, Lahore. The same had not been authorized in Last Pay Certificate issued by the PPIU.

Unauthorized payment of conveyance allowance caused an excess payment of Rs. 438,301,512 due to weak supervisory and financial control on payrolls which resulted into loss to Government.

Audit pointed out the irregularity during June, 2020. The management replied that the detailed reply will be provided to audit later on after verification of record from districts/rules. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-deduction of conveyance allowance and recovery of the same be made from concerned under intimation to audit besides strengthening of supervisory, financial and internal controls on payrolls to avoid such lapses in future.

(AIR Para No.2)

4.1.5 Irregular drawl of POL without approved tour programs / tour diaries / average consumption certificates etc. - Rs 372.989 million

As per PC-I component Program Review and Supervisions Activities No 6 Field Visit by DC/ADCs and LHS: DNCP & ADC would be in field for 8-12 days in a month. They will plan their visit such that one of them is present at DPIU. They will submit to PPIU an approved (Signed by EDO/DHO) advance tour schedule before the start of month and actual tour schedule along with the tour notes at the end of the month under the signature of EDO/DHO. They will use the standard Program supervisory checklist for the visits and reporting from for their reports. Further, para 9 of West Pakistan Government Staff Vehicle (Used and Maintenance) Rules 1969, required, (1) there shall be maintained for every Government vehicle, a log book in Form-A wherein shall be entered the journey performed by the Government vehicle. (2) The log book maintained under sub rule (1) shall remain in the custody of the driver in-

charge of the vehicle and shall be examined and signed by the officer in-charge every day at the time driver is relieved from duty. Further, para 18 of ibid states, every person using Government vehicle shall sign entries in the log book in respect of journey performed by him in the vehicle. Furthermore, para 20(3) of ibid requires, petrol account register shall be maintained separately in form-C. As per Sr. No.03 of Delegation of Financial Power Rules 2006 (updated March 2010), The strength of vehicles in the Department has been sanctioned by the Finance Department, and the purchase / replacement is required for keeping up the sanctioned strength.

During Special Audit of Districts expenditure under National Program for Family Planning & Primary Healthcare, for the period 2012-16, it was observed that an amount of Rs. 372,988,982 (Annexure-5) was incurred on account of POL used in vehicles of LHSs, District Coordinators etc. of districts without fulfillment of codal formalities/requirements and following major shortcomings were found:

- (i) Average consumption certificate from Motor Vehicle Examiner were not obtained/ produced to audit.
- (ii) Approved tour program from competent authority were not found/ not produced to audit.
- (iii) Tour Diary/Visit Report were not available produced to audit.
- (iv) Log books of most of the Vehicles as detailed in observations were not produced for its verification.
- (v) Sanctioned strength of vehicles, duly approved by competent authority, not provided to audit for scrutiny. A list of vehicle was provided of current status i.e. of May 2020.
- (vi) Petrol account register was not maintained on form-C in violation of above rules.

- (vii) No office order regarding allocation of vehicles was produced to audit to verify the log books of the vehicles
- (viii) Monthly summaries were not prepared at the end of each month in log books.
- (ix) Purpose of journey was not mentioned in the log book, mostly was written as “visit of health house/ visit of LHW”
- (x) Government vehicles had been unlawfully used during even public holiday’s i.e. Ashura, 14th August and Eid holidays etc.
- (xi) Department did not enter into agreement with any petrol pump nor issued Fleet fuel cards for drawl of petrol and in most of the cases as detailed in observations, payment was shown drawn on the name of District Coordinator and shown transferred amount in the accounts of LHS instead of direct payment on the name of Petrol Pump or even not through cross cheque on the name of Lady Health Supervisor (LHS).

Audit was of the opinion that due to weak financial & internal control on transport management, the irregularities/shortcoming in record keeping was held.

The matter was pointed out to the concerned formation in June 2020. The department replied that earlier the District Coordinator NP & PHC and currently District Coordinator IRMNCH was drawing & disbursement officer of the accounts/expenditure audited of National Program for Family Planning and Public Healthcare at districts level. This office has forwarded the copies of observations raised by audit for furnishing of observation wise replies for onward submission to audit office for its settlement. As the replies will be received from districts same will be submitted to audit for consideration and settling of paras. Further, no DAC meeting was convened till the finalization of this report despite

issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to fix the responsibility for non-following of PC-I provisions/non-maintenance/non-production of record and irregularities be got condoned with the sanction of Finance Department besides strengthening of financial & internal controls on transport management.

(AIR Para No.42)

4.1.6 Non Finalization of Financial Assistance cases and non-creation of OSD posts of deceased employees – Rs 334.100 million

As per notification No.FD.SR-I/3-10/2004 dated 15.08.2017 of Finance Department, Government of Punjab regarding "Financial Assistance to the Family of a Civil Servant who died while in service" as per following rates:

	No.FD-SR-I/3-10/2004	14-Nov	13-Nov-14	15-Aug-17
Sr. No	Basic Pay Scale	1st July-2012 To 30th June-2014	1st July-2014 To 21 Feb-2017	22 Feb-2017 To Date
1	1-4	200,000	400,000	1,600,000
2	5-10	300,000	600,000	1,900,000
3	11-15	400,000	800,000	2,200,000
4	16-17	500,000	1,000,000	2,500,000
5	18-19	800,000	1,600,000	3,400,000
6	20 and above	1,000,000	2,000,000	4,000,000

The scrutiny of the Accounts during Special Audit of National Program for Family Planning and Primary Health Care, Lahore for the period 2012-16 revealed that the project employees were regularized w.e.f. 01.07.2012 and almost 710 employees had been died during the period of 08 years from 01.07.2012 to April, 2020 during service. As per available record, out of total death cases, Financial Assistance was paid to the families of 542 employees only and cases of 172 employees were still pending since 2013 to onward. Moreover, OSD posts were required to be

created for the payment of monthly salary to the deceased family. However, not a single OSD post was created till the close of audit. The financial effect comes to Rs. 334,100,000 (Annexure-6).

Audit was of the view that weak supervisory, control on human resource management led to the non-finalization of cases.

The management noted the observation for seeking guidance and action in future. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to expedite the process to finalize pending cases and creation of OSD posts to pay salary to families of the deceased besides strengthening of supervisory control on human resource management to avoid such recurrences in future.

(AIR Para No.18)

4.1.7 Unauthorized payment of Project Allowance-Rs. 52.388 million

As per order No. S.O.(PH) 9-131 / 2005 (A-I) dated 20th October 2014, the services will be governed under the Punjab Reproductive, Maternal, Neo-Natal and Child Health Act, 2014 (VIII of 2014) on the following terms and condition: Package of pay and allowances as per pay scale of the post. Any Ad-hoc/special relief etc. given to the regular Government servants shall also be admissible. According to Para 2.31(a) of PFR, Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses.

In accordance with the Finance Department, Government of the Punjab, letter No.FD(PC)2-2/2010(1132/10), dated 23.11.2010 “That civil employees posted in projects and drawing project/incentive allowance equal to at-least initial of the pay scales, are not entitled to ad hoc allowance-2010 @ 50% of existing pay scales.”

The scrutiny of the Accounts during Special Audit of National Program for Family Planning and Primary Health Care, Lahore for the period 2012-16, revealed that project allowance amounting to Rs.52,388,541 (Annexure 7 to 10) was being drawn in violation of Government instructions stated against each.

Sr. No.	AIR Para No.	Title of Para	Detail of Observation	Amount (Rs.)
1	9	Inadmissible payment of Project Allowance Rs. 32.317 million	Employees were regularized w.e.f. 01.07.2012 and their services would be governed under the Act as abide above. The employees were paid Project Allowance after the regularization of their services. The audit is of the view that matter may be got clarified from the Finance Department, either the employees were entitled for drawl of project allowance after regularization as the above referred letter stated the package of pay and allowances as per pay scale of the post.	32,317,342
2	14	Unauthorized payment of Project allowance Rs. 18.892 million	The employees of the program were paid their salaries from PPIU, Lahore till 31.08.2017 and subsequently their salaries were shifted to District Health Authorities in their respective districts w.e.f. 01st September 2017. The project allowance was discontinued w.e.f. 01.09.2017 whereas some districts paid an amount of Rs. 18,892,674 on account of project allowance after the date of discontinuation which may be recovered.	18,892,674
3	59	Unauthorized drawl of Project Allowance- Rs. 826,525	Project allowance @Rs. 4,000 per month was drawn w.e.f. 01.07.2014 instead of 21.11.2014. Further, project allowance is not admissible those who were drawing adhoc relief allowance-2010 @ 50% (Pak-Pattan, Sargodha, Nankana, Layyah, Bahawalnagar, Jhang, Chiniot, Faisalabad, Muzaffargarh, Chakwal, Gujranwala, Gujrat, Rawalpindi, Bhakkar, Lodhran, Rajanpur & Sialkot;	826,525
4	16	Unauthorized payment of project allowance Rs. 352,000	It was observed that four officers were drawing their salaries from other departments/ programs whereas they had drawn Project Allowance Rs.352,000 from the Project under audit. The admissibility of the project allowance from the budget of the Project to the below cited officers were not shown/produced to Audit. Hence, the payment is unlawful in the absence of the admissibility of project allowance.	352,000
Total				52,388,541

The matter was pointed out during June 2020. In case of Sr. No.1, the management replied that the Program employees services were

regularized in September, 2014 w.e.f. 01-07-2012. The Program employees were drawing their salaries from development budget with approval of PC-1. The provision of project allowance was available in PC-1 and it was also allowed by the Government, so it was paid to employees. However, it was discontinued after the approval of SNE of the employees and payment of salaries from development budget to non-development budget. It is, therefore, requested that the observation may kindly be settled. The reply of the management was not tenable because as per order No.S.O.(PH)9-131/2005 (A-I) dated 20th October 2014, the services will be governed under the Punjab Reproductive, Maternal, Neo-Natal and Child Health Act, 2014 (VIII of 2014) on the following terms and condition: Package of pay and allowances as per pay scale of the post and any Ad hoc/special relief etc. given to the regular Government servants shall also be admissible. The audit was of the view that matter may be got clarified from Finance Department whether the employees were entitled for drawl of project allowance after regularization as the above referred letter stated the package of pay and allowances as per pay scale of the post. In case of Sr. No.2, the management replied that the audit observation has been noted for future compliance. In case of Sr. No.3, the department replied that observations had been forwarded to concerned District Coordinator of NP for FP & PHC (DDO) for furnishing of observation wise replies for onward submission to your office. In case of Sr. No.4, the management replied that the staff pointed out in the observation was head of program. In PC-1 there was no provision of their salaries, however, it was provided that they will be posted in program and will get their salaries from their parent department, so the program was not paying them salaries. However, project allowance provision was admissible and it was also allowed by the Government and as per rules it was paid to them. The reply of the management was not tenable because no approval for grant of Project Allowance from the Project/Program and payment of salary from the parent office was shown to Audit. Audit held

that either the orders of the Finance Department for payment of project allowance or salary from the parent office should be produced to audit or recovery be made from the concerned. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to the prescribed instructions besides ensuring recovery of the same from the concerned and strengthening of supervisory, financial and internal controls on payroll to avoid such recurrences in future.

4.1.8 Irregular expenditure on repair and maintenance - Rs 43.402 million and non-deduction of PST – Rs 1.275 million

As per clarification of PRA vide letter No. PRA/Unit-4/1/3040 dated 05.01.2017, the Repair & Maintenance services are chargeable to Punjab Sales Tax @16% vide serial number 38 & 39 of 2nd Schedule; whereas, the value of services mentioned above for calculation of Punjab Sales Tax (PST) shall also include the price of spare parts as provided under Section 7 of Punjab Sales Tax Act. Further, as per Sr. No.38 & 39 of the Second Schedule of the Punjab Sales Tax on Services Act 2012, sales tax is deductible @ 16% on services provided by specialized workshops or undertakings (auto-workshops; workshops for industrial machinery, construction and earth-moving machinery or other special purpose machinery etc.; workshops for electric or electronic equipment or appliances etc. including computer hardware; car washing or similar service stations and other workshops) and; services provided for specified purposes including fumigation services, maintenance and repair (including building and equipment maintenance and repair including after sale services) or cleaning services including collection and processing of domestic waste and street cleaning services, janitorial services, dredging or de-slitting services and other similar services etc.

According to Rule 15.4 (a) of PFR-Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers.

During Special Audit of District Coordinators, Integrated Reproductive Maternal, Newborn, Child Health & Nutrition Program for the years 2012-16, scrutiny of vouchers revealed that an amount of Rs.43,401,713 (Annexure-11) had been incurred on repair and maintenance of vehicles. However, PST of Rs.1,275,193 was also not recovered from the work shop mechanics and following shortcoming/discrepancies had been observed:

- (i) Speedo meters were not sealed from the motor transport after repair.
- (ii) Repair history sheets/registers of vehicles were not maintained.
- (iii) That no warranty /guarantee were obtained.
- (iv) Repair work was not recorded in Log books of the vehicle.
- (v) Replaced parts were not taken on Condemned Register.

Audit was of the view that weak supervisory and internal control has led to aforesaid lapses.

The matter was pointed out to the concerned formation in June 2020, the department replied that earlier the District Coordinator NP & PHC and currently District Coordinator IRMNCH was drawing & disbursement officer of the accounts/expenditure audited of National Program for Family Planning and Public Healthcare at districts level. This

office has forwarded the copies of observations raised by audit for furnishing of observation wise replies for onward submission to audit office for its settlement. As the replies will be received from districts same will be submitted to audit for consideration and settling of paras. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that the matter may be investigated and recovery be made from the concerned under intimation to Audit.

(AIR Para No.88)

4.1.9 Irregular payments drawn from treasury without applying pre-audit checks - Rs 26.639 million

According to Government instructions issued by the Finance Department vide their Letter No. FD (M-II) I-III/98 dated 18th May 1999, all payments should be Pre- audited and pre-audit authorities are required to exercise more supervisory checks and personally test/check bills at pre-audit.

The scrutiny of expenditure statements during Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, revealed that payments amounting to Rs.26,638,799,162 (Annexure-12) were drawn from Government treasury (Assignment Account No.103) without applying pre-audit checks (Resident Auditor was required to be appointed by the Government for the purpose of pre-audit) which is violation of the above said Government rules and is highly objectionable on the part of DDO concerned.

Further, it is pertinent to mention here that as per Revised PC-I for 2010-2015 at page No.100 regarding position of officers/staff of the program implementation units (FY Jan 2010-2015), there was a sanctioned post of Audit Officer (BPS-17 at Row No.18) in Punjab but surprisingly it

was observed that no one was hired/worked against the post of Audit Officer.

Audit was of the view that weak supervisory controls and non-adherence to financial instructions in this regard has resulted in the host of aforesaid financial indiscipline in the accounts of National Program for Family Planning and Primary Healthcare, Lahore.

The matter was pointed out during June 2020. The management replied that the Program hired the services of an audit officer on deputation as finance officer was observing all the protocols of payments. The observation is also noted for future compliance. It is therefore, requested that the observation may kindly be settled.

The reply of the management is not tenable because the compliance of the prescribed Government instruction was not made. Further, neither any pre-audit certificate was found on the recorded claims nor any pre-audit Section was found established. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility should be fixed for non-adherence to Government instructions besides seeking regularization of the matter from the Finance Department.

(AIR Para No.27)

4.1.10 Over payment of Pay and Allowances after regularization of employees - Rs 13.353 million

As per order No. S.O.(PH) 9-131 / 2005 Government of the Punjab, Health Department, the services of the Lady Health Supervisors, Account Supervisors, Leady Health Workers, Drivers and PMU staff of the National Program for Family Planning and Primary Health Care,

Punjab were regularized w.e.f. July 1st 2012 on the following terms and condition: upon regularization, the staff shall be placed at the minimum of Basic pay Scales.

The scrutiny of the accounts during Special Audit of National Program for Family Planning and Primary Health Care, Lahore for the period 2012-16, revealed that the employees of the Program were regularized w.e.f. 01.07.2012 whereas their salaries were not re-fixed and placed at minimum of the Basic pay scales after regularization of employees which led to overpayment of Rs.13,352,725 (Annexure-13).

Audit was of the view that weak supervisory, financial and internal controls on payroll led to the overpayments.

Audit pointed out the irregularity during June, 2020. The management replied that the detailed reply will be provided to audit after scrutiny of record/rules later on. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence of the prescribed instructions besides recovery of the same from the concerned.

(AIR Para No.3)

4.1.11 Over payment of Ad-hoc Allowance 2010 - Rs 9.894 million

As per para No.4 of Finance Department letter No.FD.PC.2-2/2010 dated 15.07.2010 regarding "Grant of Ad-hoc Allowance 2010 @ 50% of existing basic pay & medical allowance"; this ad-hoc Allowance will not be admissible to personnel of Punjab Police, Border Military Police, D.G. Khan & Rajanpur, Baluch Levy D.G. Khan, Prisons, Directorate of Reclamation & Probation, Judiciary and employees of other Departments

who have already been allowed an allowance equal to at least one month's initial of Pay Scales.

The scrutiny of the Accounts during Special Audit of National Program for Family Planning and Primary Health Care, Lahore for the period 2012-16, revealed that the employees of the Program were in receipt of "50% Ad-hoc Allowance 2010" as well as Project Allowance w.e.f 21.11.2014 simultaneously. However, the "Ad-hoc Allowance 2010" was not admissible to employees of departments who have already been allowed an allowance equal to at least one month's initial of pay scale. Non adherence of Government instructions caused an excess payment of Rs. 9,894,421 (Annexure-14).

Audit was of the view that weak supervisory, financial and internal controls on payroll led to the overpayments.

The irregularity was pointed out during June, 2020. The management replied that the Ad-hoc relief allowance 2010 was granted by Punjab Government Finance Department as a regular allowance. In Finance Department's 2010 Ad-hoc relief allowance notification, no such provision was imposed. As 50% Ad-hoc relief allowance 2010 is regular salary allowance, it is therefore requested the observation may kindly be settled.

The reply of the management was not tenable because as per para No.4 of Finance Department letter No.FD.PC.2-2/2010 dated 15.07.2010 regarding "Grant of Ad-hoc Allowance 2010 @ 50% of existing basic pay & medical allowance"; ad-hoc Allowance @ 50% will not be admissible to personnel of Punjab Police, Border Military Police, D.G. Khan & Rajanpur, Baluch Levy D.G. Khan, Prisons, Directorate of Reclamation & Probation, Judiciary and employees of other Departments who have already been allowed an allowance equal to at least one month's initial of Pay Scales. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to the prescribed instructions besides recovery of the same from the concerned and strengthening of supervisory, financial and internal controls on payroll to avoid such recurrences in future.

(AIR Para No.7)

4.1.12 Loss due to less deduction of withholding taxes (Income Tax, PST, and GST); Recovery of Rs 4.492 million

As per Sr. No.(1)(b)(ii) & 2(ii)(b) of Division-III of Part-III of Income Tax Ordinance 2001, Income tax will be deducted of the gross amount payable on account of supplies and services on the following rates:

Income Tax withholding rates under Section 153 of Income Tax Ordinance

Financial Year	Supplies/ Services	Individual		Company		Transport services
		Filer	Non Filer	Filer	Non Filer	
2015-16	Supplies	4.50%	6.50%	4.00%	6.00%	2%
	Services	10.00%	15.00%	8.00%	12.00%	
2014-15	Supplies	4.50%		4%		2%
	Services	8.00%		10%		
2013-14	Supplies	4%		3.50%		2%
	Services	7%		6%		
2012-13	Supplies	3.50%				2%
	Services	6%				

According to Sr. No. 4 of second schedule of Punjab Sales Tax on Services Act 2012, 16% sales tax on services shall be applicable on Courier services [including [express cargo or logistic services or] cargo services by road passenger transportation businesses and transportation through pipeline and conduit services]. It is further clarification by the Punjab Revenue Authority vide No. PRA /Unit-4/1/3090 dated 5-January 2017 that value of repair services for calculation of Punjab Sales Tax shall also include the price of spare parts.

As per rule 2 (3) of the Sales Tax Special Procedure (withholding) Rules, 2007 notified vide No. S.R.O. 660(I)/2007 dated 30th June, 2007 it provides that all withholding agents shall make purchases of taxable goods from a person duly registered under the Sales Tax Act, 1990, provided that

under unavoidable circumstances and for reasons to be recorded in writing [if] purchases are made from unregistered persons, the withholding agent shall deduct sales tax at 17% of the value of taxable supplies made to him from the payment due to the supplier.

During special audit of National Program for Family Planning & Primary Health Care, for the financial year 2012-16, it was observed that withholding taxes i.e. Income Tax, PST and GST amounting to Rs.4,491,951 (Annexure 15 to 17) was less withheld from payments on account procurements which resulted into loss to the above stated extent to Government. The detail was as under:

Sr. No.	AIR Para No.	Title of Para	Nature of Recovery	Amount (Rs.)
1	77	Loss due to less deduction of withholding taxes (Income Tax, PST, and GST) Recovery thereof	Income Tax, GST and PST	4,143,900
2	20	Non deduction of Punjab Sales Tax (PST)	PST	221,000
3	29	Loss to Government due to Non Deduction of Income Tax on Honoraria	Income Tax	127,051
Total				4,491,951

Audit was of the view that lapse was occurred due to weak supervisory and financial controls on taxation.

The matter was brought to the notice of the department during June, 2020, in case of Sr. 2 & 3 the management replied that the detail reply after verification of record from districts/rules will be provided to audit latter on. In case of Sr. 1, it was replied that each District Coordinator National Program for Family Planning and Public Healthcare and currently District Coordinator IRMNCH was drawing and disbursing officer of the accounts/expenditure audited of National Program for Family Primary Healthcare at District level. The observations were communicated to each district. The reply will be submitted after receipt of reply from concerned District. Further, no DAC meeting was convened till

the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that recovery may be made besides strengthening of supervisory, financial and internal controls.

4.1.13 Unjustified payment of allowances - Rs 3.916 million

According to Para 2.31(a) of PFR, Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses.

The scrutiny of the accounts during Special Audit of National Program for Family Planning and Primary Health Care, Lahore for the period 2012-16, revealed that the 04 employees were in receipt of cadre/department/post specific allowance as well as Project allowance simultaneously during the period under audit. The Punjab Finance Department vide letter No.FD.PR.2-1/2009 had already clarified in the case of Civil Secretariat as under: “the officer/officials working in secretariat departments, to draw either of the following allowance(s) whichever is higher:

- (i) The cadre/ department/ post specific allowance
or
- (i) Special allowance + Civil Secretariat Allowance”.

In light of the above analogy, the officers were not eligible for Non-Practicing and Professional Health allowances when they were in receipt of Project allowance. Hence, the payment of Non-practicing and Professional Health allowances caused an excess payment of Rs.3,916,000 (Annexure-18).

Audit was of the view that weak supervisory, financial and internal controls on payroll led to the overpayments.

Audit pointed out the irregularity during June, 2020. The management replied that the Government of the Punjab has granted Non

Practicing Allowance / Professional Allowance as regular allowances of salary for medical staff and there is no provision in both allowances notification for its admissibility. It is, therefore, requested that observation may kindly be settled. The reply was not tenable because the Punjab Finance Department vide letter No.FD.PR.2-1/2009 had already clarified in the case of Civil Secretariat as under: “the officer/officials working in secretariat departments, to draw either of the following allowance(s) whichever is higher: I) “The cadre/ department/ post specific allowance”; or II) “Special allowance + Civil Secretariat Allowance”. In light of the above analogy, the officers were not eligible for Non-Practicing and Professional Health Allowances when they were in receipt of Project allowance. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that either the matter maybe got clarified from Finance Department or recovery be made under intimation to Audit besides strengthening of supervisory, financial and internal controls on payroll to avoid such recurrences in future.

(AIR Para No.10)

4.1.14 Irregular and doubtful payment of FTA for Rs.3.842 million

As per sr. no.6 of Annexure-XXIII of PC-1 (revised dated 11-04-2011) of National Program for Family Planning and Primary Health Care, for field visit of DC/ADC and LHS, they will submit to PPIU an approved (signed by EDO/DHO) advance tour schedule before the start of month and actual tour schedule along with the tour notes at the end of the month under the signature of the EDO/DHO.

During Special Audit of National Program for Family Planning & Primary Health Care for the period 2012-16, it was observed that payment of Rs.3,841,647 (Annexure-19) was made to LHSs on account of Fixed

Travelling Allowance (FTA) for field visits to LHWs. The payment was held irregular and doubtful due to the following reasons:

- (i) The payment held irregular as the tour programs were not got approved from the EDO/DHO contrary to the instruction of the PC-1. The tour programs were approved by the ADC/DC which was irregular.
- (ii) In most of the cases, approved lists of vehicles for each year for the period under audit were not provided to verify the allocation of vehicles, as the FTA was allowed only to those LHSs to whom no vehicle was allocated.
- (iii) Loss of Rs.405,980 was sustained to the Government due to payment of FTA to the LHSs who were also allotted Government vehicles.

Audit was of the view that lapse occurred due to weak supervisory and financial controls on payroll.

When pointed out the matter during June, 2020. The department replied that District Coordinators were the DDOs of the districts and audit observations had been forwarded to the districts. Replies will be submitted to audit as and when received from the districts. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that matter may be probed and responsibility against the persons at fault be fixed, and recovery of loss be made from the concerned at the earliest under intimation to Audit besides strengthening of supervisory and internal financial controls on payrolls.

(AIR Para No.50)

4.1.15 Excess consumption of POL than ceiling – Rs 3.108 million

As per PC-I (2010-15), Page No. 49 describes that FPO will be provided with a jeep along with driver and POL 240 liter per month. POL ceiling of District Coordination was same as both officers were of equivalent rank as stated by the Finance Officer of the Department. Further, according to 2.33 of Punjab Financial Rules VOL-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During Special Audit of National Program for Family Planning & Primary Health Care for the period 2012-16, it was observed that POL amounting to Rs.3,108,166 (Annexure-20) was consumed by District Coordinator/ADC in excess than prescribed ceiling as mentioned in PC-1 of the program which resulted into loss to public exchequer and needs recovery thereof.

Audit was of the view that lapse occurred due to non-adherence of above Government rules/ instructions.

The matter was pointed out to the concerned formation in June 2020. The department replied that earlier the District Coordinator NP & PHC and currently District Coordinator IRMNCH was drawing & disbursement officer of the accounts/expenditure audited of National Program for Family Planning and Public Healthcare at districts level. This office has forwarded the copies of observations raised by audit for furnishing of observation wise replies for onward submission to audit office for its settlement. As the replies will be received from districts, the same will be submitted to audit for consideration and settling of paras. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to probe the matter and fixing responsibility on persons at fault and to effect recovery of stated amount from the concerned besides strict compliance of above provisions in letter and spirit.

(AIR Para No.54)

4.1.16 Expenditure not tally with total amount of vouchers – Rs 2.849 million

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

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16; scrutiny of expenditure statements with the total amount of vouchers (head-wise) revealed that there was difference of Rs.2,849,014 (Annexure-21) in expenditure. It was apprehended that vouchers were concealed or not produced.

Audit was of the view that weak supervisory and internal control had led to aforesaid lapses.

The matter was pointed out to the concerned formation in June 2020, the department replied that earlier the District Coordinator NP & PHC and currently District Coordinator IRMNCH was drawing & disbursement officer of the accounts/expenditure audited of National Program for Family Planning and Public Healthcare at districts level. This office has forwarded the copies of observations raised by audit for furnishing of observation wise replies for onward submission to audit office for its settlement. As the replies will be received from districts same will be submitted to audit for consideration and settling of paras. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that matter may be investigated under intimation to Audit.

(AIR Para No.89)

4.1.17 Unauthorized payment of Conveyance Allowance while using designated/allotted/authorized Government Vehicles - Rs.2.761 million

As per clarification of Finance Department vide letter No.FD.SRT.9-4/86(P)(PR) dated 21.04.2014, the officers who are availing Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of conveyance allowance. The Department's instruction whereby conveyance allowances was allowed on a certificate of not using vehicle from house to office and vice versa are withdrawn accordingly. Para 2(b) of S&GAD letter No.MTO(S & GAD)AT-11/(2-9)2006 dated 22.04.2008 regarding policy for retention of transport strength in Government Departments provides that the size of the general pool shall be very clearly established and no department shall retain vehicles beyond the following parameters in general pool; general duty vehicles in accordance with a formula based on strength of Section Officers or equivalent officers available in the department. One vehicle may be allowed to be retained for three section officers/equivalent officers to cater for their requirements to attend various meeting outside the office from time to time.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that conveyance allowance was paid to the officers who were using Government vehicles of the department and were also in receipt of Conveyance Allowance. In this way, an amount of Rs.2,760,840 (Annexure-22) was overpaid to them. The Department had not provided the approved list of vehicles and allied record like Log Book, History Sheets, Tour Orders, Allotment Orders, Petrol Register, Form-C etc. This issue was highlighted in a separate audit observation. Non provision of

auditable record is concealment of facts which is a serious financial irregularity.

Audit was of the view that weak supervisory and financial controls on payrolls and transport management resulted into loss to the Government treasury.

The matter was point out during June, 2020. The management replied that the program has not allocated vehicle to PMU officers. They were using Program Pool vehicles during official hours for official purposes. However, the FPOs were allocated vehicle for two to three Districts monitoring visits for each FPO with the instructions that the vehicle will be parked in DPIU premises. It is requested the observation may kindly be settled.

The reply of the management was not tenable because as per clarification of Finance Department vide letter No.FD.SRT.9-4/86(P)(PR) dated 21.04.2014, the officers who were availing Government vehicles including bikes (sanctioned/pool) were not entitled to the facility of conveyance allowance. The Department's instruction whereby conveyance allowances was allowed on a certificate of not using vehicle from house to office and vice versa were withdrawn accordingly. Furthermore, it was observed during the course of Audit that the current staff of the Project was also using Government vehicles but allied record (like Log Book, History Sheets, Tour Orders, Allotment Orders, Petrol Register, Form-C etc.) were not shown to Audit. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that either complete record be provided as detailed above along with deduction of conveyance allowances from the concerned to whom Government vehicles were provided or else recovery of the amount be made from the concerned besides strengthening of supervisory, financial and internal controls on payroll and transport management to avoid such lapses in future.

(AIR Para No.15)

4.1.18 Non-auction of Mobil Oil/Replace Parts - Rs 1.925 million

As per Rule 2.33 of PFR vol-1, every Government servant will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant. Further, as per Rules 15.3 of PFR, Vol-I, a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable or order the write off of losses of stores.

During Special Audit of Districts expenditure under National Program for Family Planning & Primary Healthcare for the period 2012-16, it was observed that management had purchased mobil oil and got vehicles repaired during the period under audit. The used mobil oil was required to be retrieved while changing of new mobil oil and replaced parts were also got entered in to the Dead Stock Register. It was noticed that no such practice was adopted by the management in the entire period of the audit. The said used mobile oil and replaced parts were required to be auctioned. The Government had to bear loss of Rs.1,925,100 (Annexure 23 & 24) approximately due to non-auction of surplus used mobile oil and replaced parts. The detail is as under;

Sr. No.	AIR Para No.	Title of Para	Districts Involved	Amount (Rs.)
1	48	Non disposal / auction of Mobile Oil	Nankana, Bahawalnagar, Jhang, Chiniot, Faisalabad, Muzaffargarh, Layyah, Rawalpindi, TT Singh, MB Din, Narowal, Chakwal, Gujranwala and Gujrat	1,429,600
2	56	Loss due to non-auction of replaced parts	Nankana, Layyah, Bahawalnagar, Jhang, Chiniot, Faisalabad, Muzaffargarh	495,500
Total				1,925,100

Audit was of the opinion that the lapse occurred due to non-adherence to above Government rules/instructions.

The matter was pointed out to the concerned formations in June 2020. The department replied that earlier the District Coordinator NP &

PHC and currently District Coordinator IRMNCH was drawing & disbursement officer of the accounts/expenditure audited of National Program for Family Planning and Public Healthcare at districts level. This office has forwarded the copies of observations raised by audit for furnishing of observation wise replies for onward submission to audit office for its settlement. As the replies will be received from districts, the same will be submitted to audit for consideration and settling of paras. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to probe the matter and fix responsibility against persons at fault besides all the used Mobil oil & replaced parts may be auctioned after fulfillment of all codal formalities. The amount so realized may also be deposited in to Government Treasury.

4.1.19 Non Recovery of over payment of inadmissible allowance – Rs. 1.308 million

As per para No.4 of Finance Department letter No.FD.PC.2-2/2010 dated 15.07.2010 regarding "Grant of Ad-hoc Allowance 2010 @ 50% of existing basic pay & medical allowance"; this ad-hoc Allowance will not be admissible to personnel of Punjab Police, Border Military Police, D.G. Khan & Rajanpur, Baluch Levy D.G. Khan, Prisons, Directorate of Reclamation & Probation, Judiciary and employees of other Departments who have already been allowed an allowance equal to at least one month's initial of Pay Scales.

During Special Audit of National Program for Family Planning and Primary Health Care, Lahore for the period 2012-16, it was revealed that an amount of Rs.2,923,942 was drawn and paid to employees on account of arrears of Project Allowance for the period 01.12.2010 to 18.04.2012 vide Vr. No. 14 for 11/2015 whereas the employees were

already in receipt of “50% Ad-hoc Allowance 2010” for the same period and had drawn an amount of Rs.1,307,568 (Annexure-25). However, the ad-hoc Allowance 2010 was not admissible to employees of Departments who had already been allowed an allowance equal to at least one month's initial of Pay Scales. Hence, an amount of Rs.1,307,568 may be recovered from the concerned and deposited in to Government treasury.

Audit was of the view that weak supervisory, financial and internal controls on payroll led to the overpayments.

The matter was pointed out during June, 2020. The management replied that the Ad-hoc relief allowance 2010 was granted by Punjab Government finance department as regular allowance. In finance department 2010 Ad-hoc relief allowance notification no such provision was imposed. As 50% Ad-hoc relief allowance 2010 is regular salary allowance it is there for requested the observation may kindly be settled.

The reply of the management was not tenable because as per para No.4 of Finance Department letter No.FD.PC.2-2/2010 dated 15.07.2010 regarding "Grant of Ad-hoc Allowance 2010 @ 50% of existing basic pay & medical allowance"; ad-hoc Allowance @ 50% will not be admissible to personnel of Punjab Police, Border Military Police, D.G. Khan & Rajanpur, Baluch Levy D.G. Khan, Prisons, Directorate of Reclamation & Probation, Judiciary and employees of other Departments who have already been allowed an allowance equal to at least one month's initial of Pay Scales. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to the prescribed instructions besides recovery of the same from

the concerned and strengthening of supervisory, financial and internal controls on payroll to avoid such recurrence in future.

(AIR Para No.8)

4.1.20 Hiring of female staff in pay roll on male ID cards and; payment of arrears of pay & allowances - Rs. 1.241 million

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

During Special Audit of District Coordinators, Integrated Reproductive Maternal, Newborn, Child Health & Nutrition Program, for the period 2012-16 revealed that arrears of Rs.1,241,045 (Annexure-26) of Pay & Allowances were paid to some of the Lady Health Workers appointed on male ID cards. The last digit of their CNICs (at the right side) represents “Odd” digit which is used for male gender by NADRA. During examination of employees data it was astonished to note that female staff was hired on male ID cards.

Audit was of the view that weak supervisory and internal control led to aforesaid irregularity.

The matter was brought to the notice of the department during June, 2020. It was replied that each District Coordinator National Program for Family Planning & Public Healthcare and currently District Coordinator IRMNCH was drawing and disbursing officer of the accounts/expenditure audited of National Program for Family Primary Healthcare at District level. The observations were communicated to each district. The reply will be submitted after receipt of replies from concerned Districts. Further, no DAC meeting was convened till the finalization of this report despite issuance of DAC meeting notices during February 2021, April 2021 and November 2021.

Audit recommends that matter may be investigated under intimation to audit.

(AIR Para No.83)

4.1.21 Excess drawl of arrears of Pay & Allowances on regularization -Rs 172,756

According to Para 2.31(a) of PFR, Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses.

During the Special Audit of National Program for Family Planning & Primary Health Care, for the period 2012-16, it was observed that some employees were terminated and reinstated later on but pay & allowances for the period of termination was unauthorizably drawn by them which was against the office orders. Resultantly, excess payment of Rs.172,756 (Annexure-27) on account of pay & allowance was held irregular causing loss to Government treasury.

Further, audit proposes that this exercise may be extended to all over the Punjab so that similar cases may be highlighted and recovery, if any, be recover from the concerned.

Audit was of the view that lapse occurred due to weak financial and internal controls on payrolls.

The matter was pointed out in June 2020. The department replied that observations had been forwarded to concerned District Coordinator of NP for FP & PHC (DDO) vide No. 4284/IRMNCH dated 5th June, 2020 for furnishing of observation wise replies for onward submission to your office. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to probe the matter for fixing responsibility. Furthermore, recovery be made from the concerned and be deposited into

Government treasury besides strengthening of financial and internal controls on payroll to avoid such kind of lapses in future.

(AIR Para No.57)

4.1.22 Un-authorized opening of bank account and undue retention of balance in bank account

As per para 9.1 of Sub Treasury Rules, a Government servant may not, except with the special permission of the Government, deposit in a Bank moneys withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules. Further, Finance Department's letter No.FD(FR)V-6/2, dated 29.10.1978 required that in no case the Government money coming into the hands of a Government servant either on account of receipts of the Government or by way of withdrawal from the Treasury should be kept in a commercial bank except with the specific sanction of the Finance Department.

During Special Audit of National Programme for Family Planning and Health Care, for the period 2012-16, it was observed that SDA bank account was being maintained by the department (Annexure-28), wherein following observations were noted:

- (a) No permission of the Finance Department regarding opening of bank account was provided.
- (b) No bank statement was provided to audit to verify the actual receipts and payments.
- (c) Tax payments made by the department could not be reconciled as the bank statement was not provided.
- (d) Unauthorized retention of bank balances, if any, could not be verified.

Audit was of the view that weak supervisory and financial controls led the irregularity.

The matter was brought to the notice of the department during June, 2020. It was replied that each District Coordinator National Program

for Family Planning and Public Healthcare and currently District Coordinator IRMNCH was drawing and disbursing officer of the accounts/expenditure audited of National Program for Family Primary Healthcare at District level. The observations were communicated to each district. The reply will be submitted after receipt of reply from concerned District. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that irregularities be got condoned from the quarter concerned and the inquiry be initiated by the department to fix responsibility regarding unauthorized operation of bank account besides strengthening of supervisory and budgetary controls.

(AIR Para No.69)

4.1.23 Doubtful payments without preparation of Cash Book

As per Rule 2.2 A simple Cash Book in P.F.R. Form I should be kept in every office receiving or disbursing money on behalf of Government regularly or frequently for recording all transactions of moneys received by Government Servants in their official capacity, and subsequent remittance to the treasury or to the bank, as well transactions of moneys withdrawn from the treasury or the bank by bills and their subsequent disbursement. All cash transactions should be entered in the Cash Book as soon as they occur and attested in token of check. The Cash Book should be closed regularly and completely checked. In token of the check of the Cash Book, the last entry checked therein should be initialed (with date) by the Government servant concerned on each occasion. The entries in the Cash Book of the cheques drawn from the Audit Office or amount withdrawn from the treasuries should be compared and checked with the list of the Cheques or Treasury Schedules issued by the Audit Office/Treasury Office. A certificate to this effect be recorded in the Cash Book. At the end of each month the head of the office should personally

verify the cash balance and record below the closing entries in the Cash Book a certificate to that effect over his dated signature specifying both in words and figures the actual cash balance

During Special Audit of National Program for Family Planning and Health Care for the period 2012-16, following observations were noted in the accounts of seven districts (Annexure-29):

- (1) Payments belonging to SDA were made by the department, but consequently no cash book/pass book was prepared by the department which also included Government receipt pertaining to FBR, Punjab Revenue Authority etc. on account of Income Tax and Sales Tax, Punjab Sales Tax which needs to be verified and deposited into Government treasury.
- (2) Taxes were shown as deducted from bills but no entry to that effect in the cash book was shown made.

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

The matter was brought to the notice of the department during June, 2020. It was replied that each District Coordinator National Program for Family Planning and Public Healthcare and currently District Coordinator IRMNCH was drawing and disbursing officer of the accounts/expenditure audited of National Program for Family Primary Healthcare at District level. The observations were communicated to each district. The reply will be submitted after receipt of reply from concerned District. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that either proof of recovery be provided or Taxes be deposited into Government account under intimation to audit besides strengthening the supervisory controls.

(AIR Para No.71)

4.1.24 Non recording of pay particulars in Audit Register/Scale Audit Register

According to the Audit Guidelines (Employees Related Expenses) read with Audit Manual, it is mandatory for the entity to enter proper recording of particulars of pay and allowances related particulars in Audit Register for Gazetted Officer and in Scale Audit Register for Non Gazetted Officer. Further, Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that the particulars of pay & allowances of employees were not entered in Audit Register for Gazetted Officers and in Scale Audit Register for Non-Gazetted employees. In the absence of said registers, the authenticity of expenditure on pay and allowances could not be termed as legitimate. The state of affairs reflects poor existence of supervisory and administrative controls on Pay & Allowances and required proper justification.

The detail is as under:

Sr. No.	AIR Para No.	Title of Para	Description	Pertains To PMU / Districts
1	78	Non-recording of pay particulars in audit register and scale audit register	Particulars of Pay & Allowances of employees were not entered in Audit Register for Gazetted Officer and in Scale Audit Register for Non Gazetted Officer.	Bahawalpur, Vehari, Hafizabad, Sahiwal, Mianwali, Okara (6 observations clubbed in this AIR para)
2	35	Non recording of pay particulars in Audit Register / Scale Audit Register		Project Management Unit (PMU)

Audit was of the view that weak supervisory, financial and internal controls led to the irregularity.

The matter was pointed out to the concerned formation in June 2020. In respect of Sr. No.1, the department replied that earlier the District Coordinator NP & PHC and currently District Coordinator IRMNCH was drawing & disbursement officer of the accounts/expenditure audited of National Program for Family Planning and Public Healthcare at districts level. This office has forwarded the copies of observations raised by audit for furnishing of observation wise replies for onward submission to audit office for its settlement. As the replies will be received from districts same will be submitted to audit for consideration and settling of paras. Further, no DAC was convened till the issuance of this report. In respect of Sr. No.2, the management replied that the observation is noted for future compliance however it is added that services of Program employees has been regularized and protocol of payment observed in observation are being maintained as the employees are being paid salaries from their respective AG/DAOs. It is requested that the observation may kindly be settled. The management admitted the irregularity in his reply and noted the observation for future compliance. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

The management admitted the irregularity and noted the observation for future compliance.

Audit recommends that responsibility may be fixed for non-adherence to the prescribed instructions besides compliance of the same and strengthening of supervisory, financial and internal controls to avoid such recurrences in future.

4.1.25 Appointments of Officers (BPS-17) without merit on contract basis and subsequently regularization of their services in violation of Government policy.

As per Contract policy 2004, all persons who are domiciled in Punjab are eligible for appointment on merit either on regular or on contract basis, against any post in any department, attached department, autonomous body, district Government etc. provided they are otherwise eligible i.e. they meet the criteria/requirements of qualification, experience, age limit, etc. as provided in the service rules for the post or as prescribed by the competent authority/Government. Article 27 of the Constitution of Islamic Republic of Pakistan provides that no citizen, otherwise qualified for appointment in the Service of Pakistan (which includes Federal as well as Provincial Service) shall be discriminated against in respect of any such appointment on the ground of race, religion, caste, sex, residence or place of birth. Further, as per Notification No.DS(O&M)5-3/2004/Contract/(MF) dated 10-11-10 regarding appointment of contract employees in BS-16 and above on regular basis states that the contract employees, who were appointed on the recommendations of the respective Selection Committee/Departmental Selection Committee and in accordance with the eligibility criteria, duly approved by the Chief Minister, Punjab, may be referred to the Punjab Public Service Commission for determining their suitability for appointment on regular basis against the posts held by the contract

employees, after getting the service rules framed with the approval of the Chief Minister.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that 15 numbers of Officers (Annexure-2) of BS-17 (01 Logistic officer and 14 Field Programme Officers) were appointed on contract basis on different occasions by the program authority. The eligibility criterion as advertised for the post of Field Program Officer was as under:

(Age Limit: 35, Qualification: in order of preference i) MBBS with Diploma in Public Health OR ii) First Class Master Degree in Social Work or Sociology with 02 year experience in public health iii) Preference will be given to the resident of South Punjab Districts. Muzaffargarh, D.G. Khan, Rajanpur, Bahawalnagar, Multan, Bahawalpur and Rahim Yar Khan)

After that the services of Provincial Program Implementation Unit (PPIU) staff were regularized w.e.f 01.07.2012 vide order No.SO.(PH) 9-131/2005 dated: 24.02.2013, of Health Department, Government of the Punjab and the same order was reproduced by the Supreme Court of Pakistan in his judgment dated: 07.03.2013.

The audit observed the following illegalities in above said process:

- (i) As per mark sheet/merit list of candidates duly signed by the selection committee, the selected candidates did not have 02 year experience which was basic requirement of the advertised post.
- (ii) Preferences were given to the resident of South Punjab Districts. (Muzaffargarh, D.G. Khan, Rajanpur, Bahawalnagar, Multan, Bahawalpur and Rahim Yar Khan) which was violation of Article 27 of the Constitution of Islamic Republic of Pakistan, 1973.

- (iii) The officers had been regularized w.e.f 01.07.2012 without referring their cases to the Punjab Public Service Commission for determining their suitability for appointment on regular basis against the posts held by the contract employees as abide.
- (iv) The services of the (Logistic Officer BS-17 and Field Program Officers BS-17) were regularized vide dated: 26-11-2014 on the analogy of earlier directions of the Government conveyed vide order No. S.O.(PH) 9-131/2005 (A-I) dated: 20-10-2014, Government of the Punjab, Health Department, regarding regularization of the services of the Non-Gazetted staff of Provincial Program Implementation Unit (PPIU) (20 in number), Lahore and Accounts Supervisors (37 in number) working in Districts as well as Drivers (13 in numbers) attached with the Field Program Officers in various Districts. However, the services of the Field Program Officers were regularized in violation of Government policy for regularization of Officer BPS-16 and above as abide.
- (v) Moreover, the regularization orders submitted in the Supreme Court of Pakistan states as “Other PMU staff at Provincial and District level working in their respective scales as on July, 2012” and there was no clear cut direction in orders/decision for regularization of Officers.
- (vi) In view of the above stated scenario, it is requested that the matter may kindly be referred to S&GAD for clarification under intimation to audit.

Audit is of the view that lapse was occurred due to weak supervisory internal controls on recruitments.

The matter was pointed out in June 2020. The management noted the observation for compliance. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that the matter may be investigated and responsibility be fixed against the concerned under intimation to audit besides clarification of the issue from S&GAD/Finance/PPSC and strengthening of supervisory and internal controls.

(AIR Para No.11)

4.1.26 Contract appointments made on high pay package (ranging from Rs.200,000 to Rs.500,000 per month) of regular Government employees/retired employees and from market.

According to Para 2.31(a) of PFR, Vol-I, a drawer is personally responsible for any over-charges on account of Pay, allowances or other expenses. Further, as per letter No.SOR-I-10-1/2003 dated 16.06.2003, in order to streamline the procedure regarding re-employment of retired Government servants/Army personnel, the Chief Minister has desired that in future all cases of re-employment on contract must be examined by the Provincial Re-employment Board/Provincial Re-employment Committee in accordance with the policy and recommendations of the Board/Committee should be then submitted for orders of the Chief Minister. As per para 2(I)(i to iii) of the above said letter, Section 13 (I) of the Punjab Civil Servants Act, 1974 provides that a retired person shall not be re-employed under the Government unless such re-employment is necessary in the public interest. No Department or Authority shall re-employ or move a summary to the Chief Minister for re-employment of a retired Government servant without placing the case before the Provincial Re-employment Board/Committee, as the case may be. Re-employment

after the age of superannuation/retirement shall generally be discouraged and shall only be made in very exceptional circumstances.

The scrutiny of soft data of payroll during Special Audit of National Program for Family Planning and Primary Health Care, Lahore for the period 2012-17 revealed that Dr. Mukhtar Hussain Syed, Program Director BPS-20, Dr. Akhtar Rashid, Additional Director (Operations BPS-19), Dr. Mehmood Salahuddin, Deputy Director (Operations BPS-19) regular Government servants were appointed on contract basis on monthly package of Rs. 500,000, 375,000 and Rs.200,000 respectively. Moreover, Dr. Naeem Majeed, Additional Director (Trainings), Mr. Ali Adnan, Additional Director (Procurement), Dr. Zulfiqar Ali Choudhary (Retired BPS-20), Additional Director (M&E) were appointed on contract basis on monthly Package of Rs.350,000, Rs.200,000 and Rs. 350,000 respectively.

Further, Audit also observed that the re-employment record, in case of officers appointed after superannuation, was not produced to Audit. Moreover, the approval of the Chief Minister for appointment on higher pay packages was also not shown to Audit.

The payment of high pay packages to regular Government servants beyond their perks and privileges of their respective pay scale was remained under the investigation of NAB and the Supreme Court also had taken the Suo Muto Action of the issue.

Sr. No.	Name of Official with Designation	BPS	Monthly Package	Remarks
1	Dr. Mukhtar Hussain Syed, Program Director	Contract	500,000	The officer was a regular employee of BPS-20 and subsequently, converted on lump sum pay package.
2	Dr. Akhtar Rashid, Additional Director (Operations)	Contract	375,000	The officer was a regular employee of BPS-19 and subsequently, converted on lump sum pay package.
3	Dr. Naeem Majeed, Additional Director (Trainings)	Contract	350,000	The officer was hired on contract basis on lump sum package.
4	Mr. Ali Adnan, Additional Director (Procurement)	Contract	200,000	The officer was hired on contract basis on lump sum package.
5	Dr. Zulfiqar Ali Choudhary,	Contract	350,000	The retired officer of BPS-20 was

Sr. No.	Name of Official with Designation	BPS	Monthly Package	Remarks
	Additional Director (M&E)			hired on contract basis.
6	Dr. Mehmood Salahuddin, Deputy Director (Operations)	Contract	200,000	The officer was a regular employee of BPS-19 and subsequently, converted on lump sum pay package.

Audit was of the view that weak supervisory, financial and internal controls on recruitments led to the overpayments.

The matter was pointed out in June, 2020. The management replied that the following were the submissions:

- (1) The special Audit of National Program for FP & PHC is conducted for the period 2012-16 whereas the para was for FY-2017-18 which did not come under the preview of the audit.
- (2) The posts under audit observations were approved through PC-1 of IRMNCH & NP (2016-18) in PDWP forum of Planning & Development Department on 19-08-2016 which was competent to approve all activities proposed in PC-1 and there was no requirement for any approval from any other forum.
- (3) The staff under observation was hired through open competitive process by Primary & Secondary Healthcare Department against the approved posts of PC-1 of IRMNCH & NP Punjab vide PC-1 administrative approval order No. PO(O-II)1-108/2016 dated 18-10-2016 and they were paid salary against the approved post budget of this PC-1.
- (4) The staff under observation was not paid even a single penny out of National Program for FP & PHC (Audit entity) funds.

As the staff under observation is not pertain to National Program for FP & PHC Punjab and it was hired for other program that was IRMNCH & NP which was not being audited. Keeping in view the facts it is requested that the observation may kindly be settled.

The reply of the management was not tenable because the National Program for Family Planning and Primary Health Care was merged and working under the umbrella of IRMNCH & NP. The issue was undertaken from the review/analysis of soft data of HR as provided by the management and drawing their salaries from Government Treasury and also working in the above Project. Any person performing his duties in the Project was auditable. Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Finance Department vide letter No. FD (M-I)III-2/87(P-III-P-V) dated 29.03.2010, communicated the directions of PAC, that record be produce to Audit on time for its verification otherwise disciplinary action may be taken against the concerned Principal Accounting Officer / DDO. Further, the complete record of as mentioned in the observation was also not provided to Audit. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that matter may be investigated at Administrative Department level and its outcomes be shown to Audit besides strengthening of supervisory, financial and internal controls on recruitments.

(AIR Para No.17)

4.1.27 Non verification of Educational certificates from respective BISE/Universities

As per sub rule (2) of rule 21-A of Punjab Civil Servant appointment and conditions of services Rules, 1974, an appointment by initial recruitment shall be subject to verification of character and antecedents of the person appointed to the satisfaction of the appointing authority.

During Special Audit of District Coordinators, Integrated Reproductive Maternal, Newborn, Child Health & Nutrition Program, for the period 2012-16, it was noticed that number of officials designated as LHS, LHW, Drives, Assistant Clerks and Account Supervisors had been regularized w.e.f July, 2012 but their educational certificates along with professional certificates based on technical education/experience were not got verified from the respective Institutions, BISE and Universities.

Audit was of the view that weak supervisory and internal control has led to aforesaid irregularity.

The matter was pointed out to the concerned formation in June 2020. In respect to para 37, the management replied that the audit observations were noted for future compliance. As regard to para 85, the department replied that earlier the District Coordinator NP & PHC and currently District Coordinator IRMNCH was drawing & disbursement officer of the accounts/expenditure audited of National Program for Family Planning and Public Healthcare at districts level. This office has forwarded the copies of observations raised by audit for furnishing of observation wise replies for onward submission to audit office for its settlement. As the replies will be received from districts, same will be submitted to audit for consideration and settling of paras. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that departmental authorities need to get verified the degrees of the officers and officials of the department under intimation to audit besides strengthening of financial and internal controls.

(AIR Para No.37 & 85)

4.2 Procurement and Contract Management:

4.2.1 Irregular expenditure on purchases - Rs. 1,060 million

Rule 8 & 9 of Punjab Procurement Rules, 2014 provides that a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. As pre Rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public. As pre Section 33-B of the National Accountability Ordinance, 1999 (No. XVIII of 1999); all Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial and local Governments, statutory corporations or authorities established by the Federal Government or Provincial Government and holders of public office shall furnish to NAB a copy of any contract, entered into by such Ministries, Divisions and Attached Departments of the Federal

Government, all departments of Provincial Government or local Government, statutory corporations or authorities established by the Federal Government or Provincial Government or such holder of public office on its behalf, as the case may be, of the minimum monetary value of fifty million rupees or more, within such time as is reasonably practicable from the date of signing such contract. The NAB, Islamabad vide its letter No.19(14)A&P/NAB/2008 dated 13.02.2012 also provide the format for required information regarding provision of documents to NAB under Section 33-B of NAO which was also addressed to Chief Secretaries of all Provinces of Pakistan.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that an amount of Rs.1,060,000,889 (Annexure 30 to 33) was incurred on purchase of Drugs & Medicines, Printing & Publication, Stationery, Equipment & IT Equipment without fulfilling stipulated requirements for a transparent procurement process. The detail is as under:

Sr. No.	AIR Para No.	Title of Para	Nature of Irregularity	Amount (Rs.)
1	12	Irregular expenditure on purchase of Drugs & Medicines. (Annexure-33)	Annual procurement plan and bid evaluation report was not published on PPRA web site. Negotiation was made in violation of PPRA. The bids submitted by contractors, financial bids and Minutes of Meeting not available. DTL reports not available. Market rate analysis not made. Tender sale register, tender fee deposit along with verification not shown. Bid security register not maintained. Donation register for free medicines received not maintained. LDC recovery for Rs.436,860. Recovery of stamp duty for Rs.1,374,219 etc.	833,233,383
2	4	Irregular expenditure on purchase of equipment's (Annexure-34)	Annual procurement plan and bid evaluation report was not published on PPRA web site. The bids submitted by contractors, financial bid and Minutes of Meeting not produce. Market rate analysis not made. Late issuance of purchase	162,503,300

Sr. No.	AIR Para No.	Title of Para	Nature of Irregularity	Amount (Rs.)
			orders. Tender sale register not made. Recovery of stamp duty for Rs.44,008 etc.	
3	13	Irregular expenditure on Printing & Publications (Annexure-35)	Annual procurement plan and bid evaluation report was not published on PPRA web site. Stock registers not available. Bids submitted by the contractors & minutes of meeting not available. All the members of the committee are not signing the comparative statements. Recovery of stamp duty for Rs.157,094 etc.	62,837,566
4	24	Mis-procurement of Stationery and; IT Equipment's (Annexure-36)	Annual procurement plan was not published on PPRA web site. Complete tendering record not shown. Rate analysis not made. Approval of austerity committee for purchase of Computers, Laptop, Printer and Scanner not obtained. Stock register and professional tax certificate not shown. Recovery of stamp duty for Rs.3,567.	1,426,640
Total				1,060,000,889

Following deficiencies/violations in the process of procurement were noticed by audit:

- (i) Annual requirement of procurement of different items of store procurement of services was not found uploaded/published, in advance, on PPRA's as well as departmental web site in violation of PPRA Rules. (in all above stated cases)
- (ii) The bid evaluation reports were also not uploaded / published on PPRA web site which is clear violation of the above said prescribed rules of the Government. (in all above stated cases)
- (iii) The tender sale register (showing procurement detail, date of sale of tender, amount received and amount deposited into treasury on dated etc.) was not found maintained. Moreover, the detail of receipt of tender sales challans was

also not available on record. The record of deposit of tender sales challans along with verification of challans from Treasury and monthly receipt statements were also not produced to Audit. In some files of procurement, only deposit treasury challan was placed but verification of the same from Treasury, monthly/annually reconciled receipt statements, tender sale register and entry in cash book were not available which is a serious financial irregularity. (in all above stated cases)

- (iv) The record of procurement process was not sent to NAB on prescribed format which is violation of Section 33-B of National Accountability Ordinance, 1999 (No. XVIII of 1999) as detailed above. The format for submission of required information was also provided by NAB, Islamabad vide its letter No.19 (14) A&P/NAB/2008 dated 13.02.2012. The documents like pre-qualification report with executive summary, contract/bid evaluation report with executive summary, technical evaluation report and action plan covering detailed procedures was also required to be send along with questionnaire on prescribed format. The matter needs investigation and responsibility be fixed against the concerned under intimation to Audit besides compliance of the prescribed instruction of the Government. (Sr. No.1 to 3 above)
- (v) The approval of Austerity Committee in case of procurement of IT equipments (Sr. No.4) was not found obtained.
- (vi) The call deposit/bid security register and copies of call deposits/bid security of the persons participated in the

- process of procurement were not shown to Audit. (in all above stated cases)
- (vii) The complete record of technical bid evaluation along with marking sheets and bidding documents submitted by the contractors was not shown to Audit. (in all above stated cases)
 - (viii) The complete tendering process/record (like Bidding documents submitted by the contractors, Technical Bid, Financial Bid, Minutes of Meeting, Publishing of Bid Evaluation Report on PPRA's web site etc.) was not shown to Audit. (in all above stated cases)
 - (ix) The record of market rate analysis (i.e. prevailing market rates at the time of tender) was not shown to Audit. Thus, the issue/matter of procurement of services at higher than market prevailing rates could not be ignored. Rule 4 of PPRA's Rules 2014 provides a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. (in all above stated cases)
 - (x) In various cases the management received medicine as Donations/Free of Cost amounting to Rs.334,350 (Qty. 325,000 X Rs.0.38 at Sr. No.1 of the Annex + Qty. 332,500 X Rs.0.38 at Sr. No.2 of the Annex + Qty. 5,000 X Rs.16.90 at Sr. No.3 of the Annex) but the donation register was not found maintained which was quite astonishing for Audit. (In case of Sr. # 1 above)
 - (xi) In some cases, the management extended the delivery period without imposing of penalty (LDC) but the authority/power under which relaxation was granted was

- neither shown to Audit nor the matter was referred to Finance Department for advice/clarification. It is pertinent to mention here that Para 19 of Rules of Business of Punjab Government 2011 provided that no department shall, without previous consultation with the Finance Department, authorize any orders which directly or indirectly effect the finances of the province. Thus, the action of the management is quite irregular which cause loss to the public exchequer amounting to Rs.436,860 (In case of Sr. # 1 above).
- (xii) In various cases, it was observed that negotiations were made with the bidder (as detailed in annex) which is the violation of the PPRA Rules 2009 (Rule 40) & PPRA Rules 2014 (Rule 57). As per PPRA Rules, there shall be no negotiations with the bidder having submitted the lowest evaluated bid or with any other bidder. Thus, the action of the management is quite irregular and led to mis-procurement. (In case of Sr. # 1 above).
 - (xiii) The pending liabilities (In case of Sr. # 1 above) were paid but the register of liabilities in Form PFR-27 was not found maintained. Moreover, the payment relating to previous years was made without having additional budget and sanction of competent authority which is violation of Rule 17.17 of PFR, Vol-I.
 - (xiv) The original DTL reports were not found attached with the claims/vouchers. Only photocopies of DTL were attached. In some cases DTL reports were not available (In case of Sr. # 1 above).
 - (xv) The indent/requirements for procurements in all above stated cases were not shown to Audit.

- (xvi) It was observed that (Sr. No. 5 to 8 in case of Sr. # 1 above) M/s Benson Pharmaceutical & M/s Hansel Pharmaceutical were rejected by Technical Committee but after that they were allowed as per minutes of meeting of “Redressal of Grievances Technical Evaluation of Bids” dated 10.03.2014. But, the complete record (like application, relevant documents submitted by the applicants, attendance of the meeting, Notification of Grievances Committee etc.) of “Redressal of Grievances Technical Evaluation of Bids” was not produced to Audit.
- (xvii) In some cases (In case of Sr. # 1 above), the attached Inspection Report was not signed by all members (like Director Internal Audit Wing, Special Medical Doctor and Co-opted members having relevant technical expertise and experience).
- (xviii) The record of expenditure amounting to Rs.79,384,959 (In case of Sr. # 1 above) was not provided.
- (xix) During 2013-14 & 2014-15, it was observed that the object-wise expenditure statement is understated amounting to Rs.37,177,495 (In case of Sr. # 1 above). The matter should be investigated under intimation to Audit.
- (xx) The stock register of the sample received during procurement process along with current status of that samples were also not shown to Audit.
- (xxi) The stamp duty for Rs.1,578,888 (Rs.1,374,219 + Rs.44,008 + Rs.157,094 + Rs.3,567; Sr. No.1 to above) was not withheld/deducted.
- (xxii) The CDR along with its verification was not shown to Audit.

- (xxiii) In some cases, the Actual Payee Receipts (APRs) were not found attached.
- (xxiv) The professional tax certificate of the contractor in all above stated cases was not shown to Audit.

Audit was of the view that non observance of Punjab procurement rules 2014 led to a non-transparent process of procurement

The matter was pointed out during June, 2020. The management replied that the detailed reply of the observations will be provided to audit later on. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to Government instructions besides regularization of the matter from Finance Department and production of record for audit scrutiny.

4.2.2 Non furnishing of procurement/contract documents for procurement of Drug & Medicines to NAB authorities for their scrutiny – Rs 936.819 million

As pre Section 33-B of the National Accountability Ordinance, 1999 (No. XVIII of 1999); all Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial and local Governments, statutory corporations or authorities established by the Federal Government or Provincial Government and holders of public office shall furnish to NAB a copy of any contract, entered into by such Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial Government or local Government, statutory corporations or authorities established by the Federal Government or Provincial Government or such holder of public office on its behalf, as the case may be, of the minimum monetary value of fifty million rupees or more, within such time as is reasonably practicable from the date of signing such contract. The NAB, Islamabad vide its letter

No.19(14)A&P/NAB/2008 dated 13.02.2012 also provide the format for required information regarding provision of documents to NAB under Section 33-B of NAO which was also address to Chief Secretaries of all Provinces of Pakistan.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that the procurement process for procurement of Drug & Medicines amounting to Rs.936,818,697 (Annexure-34) was finalized by the management but the record of procurement process was not sent to NAB on prescribed format which is violation of Section 33-B of National Accountability Ordinance, 1999 (No. XVIII of 1999) as per above detail. The format for submission of required information was also provided by NAB, Islamabad vide its letter No.19 (14) A&P/NAB/2008 dated 13.02.2012. The documents like pre-qualification report with executive summary, contract/bid evaluation report with executive summary, technical evaluation report and action plan covering detailed procedures was also required to be sent along with questionnaire on prescribed format.

Weak supervisory and financial controls on procurements led to the irregularity.

The matter was pointed out during June, 2020. The management replied that the detail reply after verification of record/rules will be provided to audit latter on. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence of Government instructions besides regularization of the matter from Finance Department and strengthening of financial and internal control on procurement.

(AIR Para No.5)

4.2.3 Split up of expenditure to avoid competitive bidding on purchases – Rs.3.809 million

Rule 9 of PPRA, 2014 provides that (1) save as otherwise provided and subject to the regulations, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Rule 4 of *ibid*, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Rule 12 of *ibid*, Subject to rule 59, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. Rule 69 *ibid* states that any violation of these rules shall be treated as miss-procurement.

During the Special Audit of National Program for Family Planning & Primary Healthcare for the period 2012-16, it was observed that splitting of expenditure of Rs. 3,809,032 (Annexure-35) was incurred to avoid the healthy competition through advertisement or quotations. As table annexed depicts that bills/invoices were of the same date or within close margin. Hence, expenditure held irregular and called miss-procurement in the eyes of PPRA Rules. Further, it was also observed that all expenditure incurred in month of June which *prima facie* looking to avoid the lapse of funds which is held irregular due to violation of Government instructions.

Audit was of the opinion that this exercise may be spread all over the Punjab where unauthorized excess payment given and recovery thereof be made.

Audit was of the view that lapse occurred due to weak financial and internal controls on payments.

The matter was pointed out during June, 2020. The department replied that observations had been forwarded to concerned District Coordinator of NP for FP & PHC (DDO) for furnishing of observation wise replies for onward submission to your office. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that the matter be probed and the responsibility be fixed besides strengthening of the financial & internal controls on procurement and regularize the matter from Finance Department.

(AIR Para No.58)

4.2.4 Irregular expenditure on transportation of medicines – Rs. 3.084 million

Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

During audit of National Program for Family Planning & Primary Health Care, for the financial year 2012-16, it was pointed out that expenditure of Rs.3,084,010 (Annexure-36) had been incurred on account of transportation charges for medicines from Lahore medical store depot to the districts. The expenditure was held irregular due to the following observations:

- (i) Expense account of the medicines had not been produced to audit for scrutiny like stock registers and consumption record, family registers, etc. of LHWs /LHSs.

- (ii) Gate passes issued by the main store Depot Lahore were not available in record which were necessary to verify the date, quantity of medicines and the number of shipments sent to the Districts.
- (iii) Copy of registration book of the vehicles was not found in record.
- (iv) Batch Numbers of the medicines were not mentioned on stock register.
- (v) Shelf life of the medicines was also not mentioned on stock register.
- (vi) As per stock register, medicine issued to the health facility centers and lady health supervisors but the indents of medicines, Ilaaj Register, Khandan register, LHW monthly reports were not produced to Audit for its verification.

Audit was of the view that lapse was occurred due to weak supervisory and financial control.

The matter was pointed out to the concerned formation in June 2020. The department replied that earlier the District Coordinator NP & PHC and currently District Coordinator IRMNCH was drawing & disbursement officer of the accounts/expenditure audited of National Program for Family Planning and Public Healthcare at districts level. This office has forwarded the copies of observations raised by audit for furnishing of observation wise replies for onward submission to audit office for its settlement. As the replies will be received from districts same will be submitted to audit for consideration and settling of paras. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that matter needs to be justified and the record be produced for verification besides strengthening supervisory and financial internal controls.

(AIR Para No.86)

4.2.5 Irregular expenditure on transportation of goods – Rs 2.502 million

Rule 8 & 9 of Punjab Procurement Rules, 2014 provides that a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Further, Rule 12 of PPR 2014 provides that a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations. As per Rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that an amount of Rs.2,502,190 (Annexure-37) was incurred on transportation of goods without fulfilling stipulated requirements for a

transparent procurement process. Following deficiencies/violations in the process of procurement were noticed by audit:

- (i) Annual requirement of procurement of services was not found uploaded/published, in advance, on PPRA in violation of PPRA Rules.
- (ii) The expenditure was incurred without floating the jobs in the press and on the website of PPRA as warranted by the above rules. The department deprived the Government of reasonable/economic and competitive rates which could be fetched through open tendering.
- (iii) Further, bid evaluation reports, if any, were also not uploaded / published on PPRA web site. The complete tendering process/record, if any, was not shown to Audit.
- (iv) The CDR's along with verification were not shown to Audit.
- (v) The rate analysis (i.e. prevailing market rates at the time of tender) was not conducted. Thus, the issue/matter of procurement of services at higher than market prevailing rates could not be ignored. Rule 4 of PPRA Rules 2014 provides a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Audit held that in the absence of rate analysis (i.e. prevailing market at the time of tender), it was not possible to get the assurance of value for money.
- (vi) The professional tax certificate of the contractor was not shown to Audit.

Audit was of the view that non-observance of Punjab procurement

rules, 2014 led to a non-transparent process of procurement.

The matter was pointed out during June, 2020. The management replied that the detail reply after verification of record/rules will be provided to audit latter on. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to Government instructions besides regularization of the matter from the Finance Department and strengthening of financial and internal controls on procurement.

(AIR Para No.25)

4.2.6 Irregular expenditure on repair of transport - Rs 1.231 million

Rule 8 & 9 of Punjab Procurement Rules, 2014 provides that a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Further, Rule 12 of PPRA 2014 provides that a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations. As pre Rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M (PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of

the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public. Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Finance Department vide letter No. FD(M-I)III-2/87(P-III-P-V) dated 29.03.2010, communicated the directions of PAC, that record be produced to Audit on time for its verification otherwise disciplinary action may be taken against the concerned Principal Accounting Officer/DDO.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that an amount of Rs.1,230,574 (Annexure-38) was incurred on repair of transport without fulfilling stipulated requirements for a transparent procurement process. Following deficiencies/violations in the process of procurement were noticed by audit:

- (a) Annual requirement of procurement of services was not found uploaded / published, in advance, on PPRA in violation of Punjab procurement rules, 2014.
- (b) It was noticed that an amount of Rs.556,979 (Rs.146,979 at Sr. No.48 of FY 2012-13 + Rs.410,000 at Sr. No.20 of FY 2014-15 mentioned in Annexure-41) were incurred on purchase of tyres but the complete tendering process/record along with tender sale register, tender fee deposit/verification from treasury and; bid evaluation reports duly uploaded / published on PPRA web site was also not produced to Audit.

- (c) The stamp duty in case of purchase of tyres (detailed above) amounting to Rs.1,393 (tyres value Rs.556,979 / Rs.100 X 0.25) was not withheld/deducted resulting in loss to the public exchequer to the stated extent.
- (d) The log books of the vehicles were not shown to Audit to verify that on the day of repair the vehicles were not on road and to check that the entry of vehicles for going into workshop was recorded in the log books.
- (e) The History sheet of the vehicles was also not provided to Audit.
- (f) The dead stock register was not provided to Audit to see that the replaced articles were entered in the dead stock register. Further, the current status of dead stock along with auction, if any, of dead articles were also not shown to Audit along with deposit of Advance Income Tax under Section 236-A, if any.
- (g) The record of expenditure amounting to Rs.347,218 (Annexure-41) was not provided.
- (h) During FY 2014-15, it was observed that total expenditure under head “Repair of Transport” booked as Rs.755,670 while vouchers/bills amounting to Rs.787,313 was got passed during that period. Thus, the object-wise expenditure statement for FY 2014-15 is understated amounting to Rs.31,643 (Annexure-41).
- (i) The approved list of vehicles for the period under Audit was also not provided to Audit.
- (j) The satisfactory repair certificate was neither provided nor found attached with the claims. Further, the actual payee

receipts (APR) in most of the cases were not found attached with the claims/vouchers.

- (k) In some cases (for example voucher No.9 for 10/2012 etc of FY 2012-13 of Annexure-41) it was observed that the management used “*Kabli Parts*” instead of original brand new parts which was quite irregular.
- (l) The professional tax certificates of the contractors were not shown to Audit.

Audit was of the view that non observance of Punjab procurement rules, 2014 led to a non-transparent process of procurement.

The matter was pointed out to the management in June, 2020. The management replied that the detail reply after verification of record from/rules will be provided to audit latter on. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to Government instructions besides regularization of the matter from the Finance Department and strengthening of financial and internal controls on procurement.

(AIR Para No.23)

4.2.7 Irregular expenditure on Courier Services – Rs 558,925

Rule 8 & 9 of Punjab Procurement Rules, 2014 provides that a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. The procuring agency shall advertise in advance annual requirements for

procurement on the website of the Authority as well as on its website. Further, Rule 12 of PPR 2014 provides that a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations. As per Rule 37 & 66 of PPRA Rules 2014 read with PPRA letter No. L&M(PPRA)1-30(G)/2011/P-II/2514 dated 03.12.2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. As soon as a contract has been awarded, the procuring agency shall make all documents related to the evaluation of the bid and award of contract public. The documents should be uploaded on PPRA website to be approachable by general public. Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Finance Department vide letter No. FD(M-I)III-2/87(P-III-P-V) dated 29.03.2010, communicated the directions of PAC, that record be produce to Audit on time for its verification otherwise disciplinary action may be taken against the concerned Principal Accounting Officer / DDO.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that an amount of Rs.558,925 (Annexure-39) was incurred on courier charges without fulfilling stipulated requirements for a transparent procurement process. Following deficiencies/violations in the process of procurement were noticed by audit:

- (i) Annual requirement of procurement of services was not found uploaded/published, in advance, on PPRA in violation of Punjab procurement rules, 2014.
- (ii) The expenditure was incurred without floating the jobs in the press and on the website of PPRA as warranted by the above rules. The department deprived the Government of reasonable/economic and competitive rates which could be fetched through open tendering. Further, bid evaluation reports uploaded / published on PPRA web site, if any, and complete tendering record, if any, were not shown to Audit.
- (iii) The record of expenditure amounting to Rs.195,615 (Annexure-42) was not provided.
- (iv) Further, the pending liabilities (Annexure-42) were paid but the register of liabilities in Form PFR-27 was not found maintained. Moreover, the payment relating to previous years was made without having additional budget and sanction of competent authority which is violation of Rule 17.17 of PFR, Vol-I.
- (v) The satisfactory certificate (Quality and Time etc) was not shown to audit.
- (vi) The dispatch register was not provided to Audit to verify the bills/claims of the contractor.
- (vii) The professional tax certificate of the contractor was not shown to Audit.

Audit was of the view that non observance of Punjab procurement rules, 2014 led to a non-transparent process of procurement.

The matter was pointed out to the management in June, 2020. The management replied that the detail reply of observation will be produce

after observing rules latter on. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to Government instructions besides seeking regularization of the matter from the Finance Department and strengthening financial and internal controls of the management on procurement.

(AIR Para No.22)

4.2.8 Irregular purchases from blacklisted/unregistered firms - Rs 313,357

As per Finance Department letter No. SO (TAX) 1-19/97 dated: 19.09.1998, such goods should be purchased for which sales tax has been paid. The tax specifies that purchases of goods should be from only such person as are registered with the sales tax department and quote their sales tax registered number: and only against the prescribed sales tax invoices showing amount of sales tax. Further, Rule 2.33 of PFR vol-1 requires that every Government servant will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant.

During the Special Audit of National Program for Family Planning & Primary Health Care for the period 2012-16, it was observed that procurements amounting to Rs.313,357 (Annexure-40) were made from unregistered person of sales tax department in violation of above-mentioned rules. Resultantly, excess payment of GST of has been made to un-registered supplier/vendors which occurred loss to Government treasury.

The lapse occurred due to weak financial & internal controls on taxation

The matter was pointed out in June 2020, the department replied that observations had been forwarded to concerned District Coordinator of NP for FP & PHC (DDO) vide No. 4284/IRMNCH dated 5th June, 2020 for furnishing of observation wise replies for on to your office. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to Government instructions besides seeking regularization of the matter from the Finance Department and strengthening of financial and internal controls on taxation.

(AIR Para No.55)

4.2.9 Unauthorized payment due to purchase of goods from incorrect head of accounts - Rs 275,220

As per para 3(a) Finance Department letter No.PS/F8/808/78 dated 26.02.1978 that funds allocated to a department its attached department or subordinate offices are spent for the purpose for which they are allocated.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that expenditure on various items for Rs.275,220 (Annexure-41) were incurred/purchased from irrelevant head of accounts which is violation of the said instructions of the Government. The action of the management resulted into misclassification of expenditure to the stated extent.

The action of the management resulted in unauthorized expenditure due to weak supervisory and financial controls on payments.

Audit pointed out the irregularity during June, 2020. The management replied that the management noted the observation for future compliance and rectification of error. Thus, the management admitted the irregularity. Further, no DAC meeting was convened till the finalization of

this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that responsibility may be fixed for non-adherence to Government instructions besides seeking regularization of the matter from the Finance Department and strengthening of financial and internal controls on payments.

(AIR Para No.26)

4.3 Asset Management

4.3.1 Loss due to stolen vehicle - Rs 800,000 (Approx.)

According to 2.33 of Punjab Financial Rules VOL-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During special audit of National Program for Family Planning & Primary Healthcare (Nankana Sahib) for the period 2012-16, it was observed that an accident was happened to a new vehicles No.GH-510 during journey and afterwards stolen under custody of Police in 2008 for which serious efforts were not made for recovery of said vehicle or equivalent amount. Resultantly, the said amount was not utilized objectively and loss of Rs.800,000 approximately was sustained to Government due to weak managerial control. However, some letters were sent to DPO Sheikhpura and in response to that concerned Police authority informed in 2012 that Rs. 175,000 had been recovered from the culprit, which can be received.

Neither vehicle nor the amount recovered after the lapse of 8 years (till the closing date of audit) which was gross negligence on the part of management.

The lapse occurred due to weak financial & internal controls on assets management.

The matter was pointed out in June 2020. The department replied that observations had been forwarded to concerned District Coordinator of NP for FP & PHC (DDO) for furnishing of observation wise replies for onward submission to audit office. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to probe into the matter at Administrative Department's level and strengthening financial and internal controls on assets management to avoid such lapses in future.

(AIR Para No.63)

4.3.2 Unauthorized payment of POL undue retention of two Vehicles to LHS without availability of Drivers

According to Rule 5 of the West Pakistan Government staff vehicles (use and maintenance) Rules 1969, Government vehicle shall not be driven except by a driver specially appointed by the Department for the purpose. Further, as per S&GAD letter No. MTO (S&GAD)80-11-7/17-dated 19.11.2004, it was clearly stated therein that official vehicles should not be driven by unauthorized persons, including family members of the officers and in case of breach of these instructions, the vehicles will be withdrawn and disciplinary action taken. Moreover, as per notification No MTO (S&GAD) AT-II(2-9)/2006 dated 22.04.2008 of the Services and General Administration Department para No.2 “ It is clarified that the size of general pool vehicle shall be clearly established and no department shall retain vehicle beyond the following parameter in the general pool; (a) one Car for touring Vehicles; (b) General duties Vehicles in accordance with a formula based on strength of Section Officer or equivalent Officer

available in the department. One vehicle may be allowed to be retained for three Section Officer/Equivalent Officer to full fill their requirements to attend various meeting outside the office from time to time.

During special audit of National Program for Family Planning and Health Care, District Rawalpindi for the period 2012-16, it was observed that two vehicles were handed over to the Lady Health Supervisor (LHS) who were operating those vehicles without the availability of driver.

Sr. No	No. of Vehicle	Current allocation of Vehicle
1	GJ- 523	Handed over to LHS without Driver
2	GJ-532	Handed over to LHS without Driver

Non observance of prescribed Government instructions resulted into irregular use of official vehicle.

The matter was brought to the notice of the department during June, 2020. It was replied that each District Coordinator National Program for Family Planning and Public Healthcare and currently District Coordinator IRMNCH was drawing and disbursing officer of the accounts/expenditure audited of National Program for Family Primary Healthcare at District level. The observations were communicated to each district. The reply will be submitted after receipt of reply from concerned District. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that compliance of the Government instructions may be made besides strengthening of supervisory and internal controls on assets management.

(AIR Para No.70)

4.4 Monitoring and Evaluation

4.4.1 Non achievement of objectives /indicators of the Project /Program

As per Revised PC-1 for the period 2010-15 of the Project “National Program for Family Planning and Primary Health Care – The Lady Health Workers Program”; the program have national objectives and specific objectives. The principal sources for verification of performance against these targets will be the “Independent” Program Evaluations, National Surveys like PDS, PIHS etc. in addition to the Program MIS. Further, as per Revised PC-1 for 2013-2016 of the project “Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program”, the existing programs/projects like National Program i.e. Lady Health Workers Program (LHWP), National Maternal, Newborn and Child Health (MNCH) Program and Nutrition Program along with 24/7 Basic Health Units (BHU) were merged in the above said PC-I and; some specific objectives/indicators of the project/Program i.e. “National Program i.e. Lady Health Workers Program (LHWP)” was established.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, it was observed that project/Program objectives/indicators were not fully achieved. To check the achievement of above said project objectives/indicators, the third party source “MICS Punjab 2014” (<http://bos.gop.pk/mics2014>) and “MICS Survey 2017-18” (<http://bos.gop.pk/MultipleIndicatorClusterSurvey2017>) were used. The Multiple Indicator Cluster Survey (MICS), Punjab was carried out in 2014 and; 2017-18 by Bureau of Statistics, Punjab in collaboration with United Nations Children’s Fund (UNICEF). The detail of objectives / indicators along with achievement status is attached (Annexure-42). Further, it was also observed that some objectives (detail in Annexure-42) were further decline from the baseline which was quite astonishing for Audit.

Audit was of the view that weak supervisory, management and internal controls led the irregularity.

The matter was pointed out in June, 2020. The management replied that the program was provided budget only for salaries after the delay of so many months. The program was not provided budget as per activity plan and cash plan approved in PC-1 for achievement of these target. The reply of the management was not convincing because the ultimate purpose of the project and incurring of expenditures was to achieve the targets for which the project was launched. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends that the matter may be investigated Administrative Department level and reasons for non-achieving full objectives may be intimated to Audit besides fixing responsibility against those at fault and strengthening financial and supervisory controls.

(AIR Para No.31)

4.5 Non Production of Record

4.5.1 Non Production of Record – Rs 25,194.490 million

According to Section 14(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, according to Section 14(2) & (3) Ordinance abide, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information. Any person or authority hindering the

auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules. The Finance Department vide letter No. FD(M-I)III-2/87(P-III-P-V) dated 29.03.2010, communicated the directions of PAC, that record be produced to Audit on time for its verification otherwise disciplinary action may be taken against the concerned Principal Accounting Officer/DDO.

During Special Audit of National Program for Family Planning and Primary Healthcare, Lahore for the period 2012-16, auditable record to the tune Rs.25,194,490,188 (Annexure 43 to 45) was not produced to audit for scrutiny besides written request/reminder and various verbal requests due to which the authenticity of accounts cannot be treated as genuine. Non production of the above said record leads that the management had not maintained such record for the period under audit or they were concealing some facts.

Sr. No.	AIR Para No.	Title of Para	Nature of Record	Amount (Rs.)
1	33	Non provision of Financial Authorities & Bank Statements in case of Bridge Financing (Annexure-46)	Record such as financial authorities of the department and the bank statements were not shown to audit in case of bridge financing.	25,013,921,000
2	6	Non provision of Record (Annexure-47)	Vouchers, Appointment record, Monitoring and progress reports of the project, Complete Record of Receipt, Pending liability register, Leave Record, Accommodation details, Detail of legal cases, Condemned stock, stock register, budget control register etc.	96,376,555
3	46	Non production of record/vouched accounts (Annexure-48)	Vouchers, Bank statements, Last Audit Reports, Income statement, Stock register of stores, Dead stock register, Asset register, Physical verification reports, Monitoring reports, Scale audit register, Inquiry report, Personal files, Service books etc. (38 Observations clubbed in this AIR Paras)	84,192,633
Total				25,194,490,188

Weak supervisory and internal controls led the non-production of record.

The matter was pointed out to the management in June 2020, the department noted the observation for compliance. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to probe the matter and fix responsibility against those at fault and initiating disciplinary action against them besides production of above stated record for audit scrutiny.

4.5.2 Non production of record of Rs. 22.622 million due to fire incident

Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 provides that audit can require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Section 14(1) (b) of ibid states that any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person. Further, Rule 2.33 of PFR vol-1 requires that every Government servant will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant.

During the special audit of National Program for Family Planning & Primary Healthcare Rahim Yar Khan for the period 2012-16, it was informed by the official that incident of fire along with blast occurred in

District Health Development Center (DHDC) building Rahim Yar Khan on dated 08.07.2017 at 2:20 am and the complete office record of Rs.22,622,415 of National Program of Planning and Public Healthcare, Rahim Yar Khan was burnt & destroyed. Therefore, the office of the National Program of Planning and Public Healthcare Rahim Yar Khan is unable to produce the requisite record for the period 2012-16 along with arrears of bills of regularized employees for the period 01.07.2012 to 30.09.2014 for special audit purposes.

Audit could not express its opinion in the given situation where nothing was available to be audited except some log books. Moreover, after utmost good efforts by audit only gather the data of budget released from IRMNCH office situated at Montgomery road, Lahore. The detail is given below:

Financial Year	Budget Release	Expenditure Incurred	Amount of exp. taken for Audit Purpose	Remarks	Complete record not produced due to fire.
2012-13	6,810,370	2,617,361	2,617,361	As per Expenditure Statement.	
2013-14	9,196,000	4,403,054	4,403,054	As per Expenditure Statement.	
2014-15	7,649,000	Not Provided	7,649,000	As per quarterly budget release letters	
2015-16	7,953,000	Not Provided	7,953,000	As per quarterly budget release letters	
Total	31,608,370		22,622,415		

Audit was of the view that lapse occurred due to weak financial & internal controls on assets management.

The matter was brought to the notice of the department during June, 2020. It was replied that each District Coordinator National Program for Family Planning & Public Healthcare and currently District Coordinator IRMNCH was drawing and disbursing officer of the accounts/expenditure audited of National Program for Family Primary Healthcare at District level. The observations were communicated to each district. The reply will be submitted after receipt of replies from concerned

Districts. Further, no DAC meeting was convened till the finalization of this report despite issuance of reminders for convening DAC meeting during February 2021, April 2021 and November 2021.

Audit recommends to inquire into the matter at administrative level under intimation to audit, besides department may gather record from District Accounts Office concerned and from Head office as well as from subordinate offices and furnish the same in DAC meeting.

(AIR Para No.61)

5. CONCLUSION

The management needs to undertake necessary efforts to ensure public money expended efficiently. The issues raised regarding Pay & Allowances, Financial Management, Administrative and Procurement required immediate strengthening. The management needs to take immediate steps to fix the responsibility against those guilty for misuse of Government resources.

Further, the management should focus and take remedial measures on the pointed out issues to avoid similar lapses in future. An elaborate system of financial and internal controls is required to be put in place. Internal controls should be reinforced through adequate checks and balances making them fully capable of thwarting chances of fraud and pilferage in handling of financial matters.

6. ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of the IRMNCH & Nutrition Program, 5-Montgomery Road, Lahore for assistance and cooperation extended for completion of this task.

Annexure-1 (Para 4.1.1)

Summary

Sr. No.	Description	Amount (Rs.)	Remarks
1	Group Insurance	212,532,896	Annexure-A
2	Benevolent Fund	718,065,940	Annexure-B
3	General Provident Fund	1,830,832,398	Annexure -C
Total		2,761,431,234	

Annexure-A Statement of Group Insurance						
BPS	Period	Monthly rate of Group Insurance	No. of months	Per employee recovery	No. of employees	Total recovery
2	1/07/2012 to 30/06/2016	41	48	1,968		-
	1/07/2016 to 31/08/2017	60	14	840		-
	Total recovery of BPS-02 employees (Naib Qasid, Sanitary Workers and Chowkidar)			2,808	7	19,656
4	1/07/2012 to 30/06/2016	41	48	1,968		-
	1/07/2016 to 31/08/2017	60	14	840		-
	Total recovery of BPS-04 employees (Drivers)			2,808	1778	4,992,624
5	1/07/2012 to 30/06/2016	64	48	3,072		-
	1/07/2016 to 31/08/2017	70	14	980		-
	Total recovery of BPS-05 employees (Lady Health workers +Drivers)			4,052	49038	198,701,976
7	1/07/2012 to 30/06/2016	64	48	3,072		-
	1/07/2016 to 31/08/2017	70	14	980		-
	Total recovery of BPS-07 employees (Lady Health Supervisor, Accounts Supervisor +Lower Division Clerk)			4,052	2094	8,484,888
9	1/07/2012 to 30/06/2016	64	48	3,072		-
	1/07/2016 to 31/08/2017	70	14	980		-
	Total recovery of BPS-09 employees (Data Entry Operator+ Upper Division Clerk)			4,052	4	16,208
11	1/07/2012 to 30/06/2016	110	48	5,280		-
	1/07/2016 to 31/08/2017	120	14	1,680		-
	Total recovery of BPS-11 employees (Store Keeper + Cashier)			6,960	2	13,920
12	1/07/2012 to 30/06/2016	110	48	5,280		-
	1/07/2016 to 31/08/2017	120	14	1,680		-
	Total recovery of BPS-12 employees (Styno Typist)			6,960	1	6,960
14	1/07/2012 to 30/06/2016	110	48	5,280		-
	1/07/2016 to 31/08/2017	120	14	1,680		-
	Total recovery of BPS-14 employees(Assistant)			6,960	2	13,920
16	1/07/2012 to 30/06/2016	165	48	7,920		-
	1/07/2016 to 31/08/2017	180	14	2,520		-
	Total recovery of BPS-16 employees(Data Analyst+ Superintendent and Accountant)			10,440	3	31,320
17	1/07/2012 to 30/06/2016	221	48	10,608		-

Annexure-A Statement of Group Insurance						
BPS	Period	Monthly rate of Group Insurance	No. of months	Per employee recovery	No. of employees	Total recovery
	1/07/2016 to 31/08/2017	240	14	3,360		-
	Total recovery of BPS-17 employees(Field Program officer +AAO)			13,968	18	251,424
Total						212,532,896

Annexure-B Statement of Benevolent Fund

Sr. No.	Cadre	Period	Basic Pay	Monthly Rate	No. of month	Per employee recovery	No. of Employees	Total amount of Recovery
1	BPS-07							
		01-07-2012 to 30-11-2013	5,800	174	17	2,958		
		01-12-2013 to 30-11-2014	6,120	184	12	2,203		
		01-12-2014 to 30-06-2015	6,440	193	7	1,352		
		01-07-2015 to 30-11-2015	8,320	250	5	1,248		
		01-12-2015 to 30-06-2016	8,735	262	7	1,834		
		01-07-2016 to 30-11-2016	10,750	323	5	1,613		
		01-12-2016 to 30-06-2017	11,260	338	7	2,365		
		01-07-2017 to 31-08-2017	13,430	403	2	806		
		Total recovery of BPS-07 employees (Lady Health Supervisor, Accounts Supervisor +Lower Division Clerk)	14,379	2094	30,109,312			
2	BPS-05							
		01-07-2012 to 30-11-2013	5,400	162	17	2,754		
		01-12-2013 to 30-11-2014	5,660	170	12	2,038		
		01-12-2014 to 30-06-2015	5,920	178	7	1,243		
		01-07-2015 to 30-11-2015	8,005	240	5	1,201		
		01-12-2015 to 30-06-2016	8,345	250	7	1,752		
		01-07-2016 to 30-11-2016	10,270	308	5	1,541		
		01-12-2016 to 30-06-2017	10,690	321	7	2,245		
		01-07-2017 to 30-11-2017	12,760	383	2	766		
		Total recovery of BPS-05 employees (Lady Health workers +Drivers)	13,539	49038	663,925,482			
3	BPS-04							
		01-07-2012 to 30-11-2013	5,200	156	17	2,652		
		01-12-2013 to 30-11-2014	5,430	163	12	1,955		
		01-12-2014 to 30-06-2015	5,660	170	7	1,189		
		01-07-2015 to 30-11-2015	7,630	229	5	1,145		
		01-12-2015 to 30-06-2016	7,930	238	7	1,665		
		01-07-2016 to 30-11-2016	9,760	293	5	1,464		
		01-12-2016 to 30-06-2017	10,130	304	7	2,127		
		01-07-2017 to 30-11-2017	12,100	363	2	726		
		Total recovery of BPS-04 employees (Drivers)	12,923	1778	22,976,205			
4	BPS-02							
		01-07-2012 to 30-11-2013	4,900	147	17	2,499		
		01-12-2013 to 30-11-2014	5,070	152	12	1,825		
		01-12-2014 to 30-06-2015	5,240	157	7	1,100		
		01-07-2015 to 30-11-2015	6,775	203	5	1,016		
		01-12-2015 to 30-06-2016	6,995	210	7	1,469		
		01-07-2016 to 30-11-2016	8,615	258	5	1,292		
		01-12-2016 to 30-06-2017	8,890	267	7	1,867		
		01-07-2017 to 31-08-2017	10,630	319	2	638		
		Total recovery of BPS-02	11,707	7	81,947			

Sr. No.	Cadre	Period	Basic Pay	Monthly Rate	No. of month	Per employee recovery	No. of Employees	Total amount of Recovery
		employees (Naib Qasid, Sanitary Workers and Chowkidar)						
5	BPS-09							
		01-07-2012 to 30-11-2013	6,200	186	17	3,162		
		01-12-2013 to 30-11-2014	6,580	197	12	2,369		
		01-12-2014 to 30-06-2015	6,960	209	7	1,462		
		01-07-2015 to 30-11-2015	9,005	270	5	1,351		
		01-12-2015 to 30-06-2016	9,500	285	7	1,995		
		01-07-2016 to 30-11-2016	11,690	351	5	1,754		
		01-12-2016 to 30-06-2017	12,300	369	7	2,583		
		01-07-2017 to 31-08-2017	14,690	441	2	881		
		Total recovery of BPS-09 employees (Data Entry Operator+ Upper Division Clerk)	15,556	4	62,224			
6	BPS-11							
		01-07-2012 to 30-11-2013	6,600	198	17	3,366		
		01-12-2013 to 30-11-2014	7,060	212	12	2,542		
		01-12-2014 to 30-06-2015	7,520	226	7	1,579		
		01-07-2015 to 30-11-2015	9,730	292	5	1,460		
		01-12-2015 to 30-06-2016	10,325	310	7	2,168		
		01-07-2016 to 30-11-2016	12,730	382	5	1,910		
		01-12-2016 to 30-06-2017	13,470	404	7	2,829		
		01-07-2017 to 31-08-2017	16,090	483	2	965		
		Total recovery of BPS-11 employees (Store Keeper + Cashier)	16,818	2	33,636			
7	BPS-12							
		01-07-2012 to 30-11-2013	7,000	210	17	3,570		
		01-12-2013 to 30-11-2014	7,500	225	12	2,700		
		01-12-2014 to 30-06-2015	8,000	240	7	1,680		
		01-07-2015 to 30-11-2015	10,355	311	5	1,553		
		01-12-2015 to 30-06-2016	11,005	330	7	2,311		
		01-07-2016 to 30-11-2016	13,540	406	5	2,031		
		01-12-2016 to 30-06-2017	14,340	430	7	3,011		
		01-07-2017 to 31-08-2017	17,160	515	2	1,030		
		Total recovery of BPS-12 employees (Styno Typist)	17,886	1	17,886			
8	BPS-14							
		01-07-2012 to 30-11-2013	8,000	240	17	4,080		
		01-12-2013 to 30-11-2014	8,610	258	12	3,100		
		01-12-2014 to 30-06-2015	9,220	277	7	1,936		
		01-07-2015 to 30-11-2015	11,920	358	5	1,788		
		01-12-2015 to 30-06-2016	12,710	381	7	2,669		
		01-07-2016 to 30-11-2016	15,660	470	5	2,349		
		01-12-2016 to 30-06-2017	16,640	499	7	3,494		
		01-07-2017 to 31-08-2017	19,860	596	2	1,192		
		Total recovery of BPS-14 employees (Assistant)	20,608	2	41,216			
9	BPS-16							
		01-07-2012 to 30-11-2013	10,000	300	17	5,100		
		01-12-2013 to 30-11-2014	10,800	324	12	3,888		
		01-12-2014 to 30-06-2015	11,600	348	7	2,436		
		01-07-2015 to 30-11-2015	14,980	449	5	2,247		
		01-12-2015 to 30-06-2016	16,015	480	7	3,363		
		01-07-2016 to 30-11-2016	19,720	592	5	2,958		
		01-12-2016 to 30-06-2017	21,000	630	7	4,410		
		01-07-2017 to 31-08-2017	24,990	750	2	1,499		
		Total recovery of BPS-16 employees (Data Analyst+ Superintendent and Accountant)	25,902	3	77,705			
10	BPS-17							
		01-07-2012 to 30-11-2013	16,000	480	17	8,160		
		01-12-2013 to 30-11-2014	17,200	516	12	6,192		
		01-12-2014 to 30-06-2015	18,400	552	7	3,864		

Sr. No.	Cadre	Period	Basic Pay	Monthly Rate	No. of month	Per employee recovery	No. of Employees	Total amount of Recovery
		01-07-2015 to 30-11-2015	23,790	714	5	3,569		
		01-12-2015 to 30-06-2016	25,345	760	7	5,322		
		01-07-2016 to 30-11-2016	31,230	937	5	4,685		
		01-12-2016 to 30-06-2017	33,160	995	7	6,964		
		01-07-2017 to 31-08-2017	39,570	1,187	2	2,374		
Total recovery of BPS-17 employees(Field Program officer +AAO)						41,129	18	740,327
Total Recoverable Amount								18,065,940

Annexure C Statement of GPF						
BPS	Period	GPF Rate	No. of months	Per employee recovery	No. of employees	Total recovery
2	1/07/2012 to 30/06/2015	373	36	13,428		-
	1/07/2015 to 30/06/2016	482	12	5,784		-
	1/07/2016 to 31/08/2017	598	14	8,372		-
	Total recovery of BPS-02 employees (Naib Qasid, Sanitary Workers and Chowkidar)			27,584	7	193,088
4	1/07/2012 to 30/06/2015	433	36	15,588		-
	1/07/2015 to 30/06/2016	562	12	6,744		-
	1/07/2016 to 31/08/2017	692	14	9,688		-
	Total recovery of BPS-04 employees (Drivers)			32,020	1778	56,931,560
5	1/07/2012 to 30/06/2015	465	36	16,740		-
	1/07/2015 to 30/06/2016	604	12	7,248		-
	1/07/2016 to 31/08/2017	745	14	10,430		-
	Total recovery of BPS-05 employees (Lady Health workers +Drivers)			34,418	49038	1,687,789,884
7	1/07/2012 to 30/06/2015	530	36	19,080		-
	1/07/2015 to 30/06/2016	688	12	8,256		-
	1/07/2016 to 31/08/2017	844	14	11,816		-
	Total recovery of BPS-07 employees (Lady Health Supervisor, Accounts Supervisor +Lower Division Clerk)			39,152	2094	81,984,288
9	1/07/2012 to 30/06/2015	595	36	21,420		-
	1/07/2015 to 30/06/2016	772	12	9,264		-
	1/07/2016 to 31/08/2017	951	14	13,314		-
	Total recovery of BPS-09 employees (Data Entry Operator+ Upper Division Clerk)			43,998	4	175,992
11	1/07/2012 to 30/06/2015	675	36	24,300		-
	1/07/2015 to 30/06/2016	873	12	10,476		-
	1/07/2016 to 31/08/2017	1081	14	15,134		-
	Total recovery of BPS-11 employees (Store Keeper + Cashier)			49,910	2	99,820
12	1/07/2012 to 30/06/2015	1160	36	41,760		-
	1/07/2015 to 30/06/2016	1504	12	18,048		-
	1/07/2016 to 31/08/2017	1851	14	25,914		-
	Total recovery of BPS-12 employees (Styno Typist)			85,722	1	85,722
14	1/07/2012 to 30/06/2015	1372	36	49,392		-

Annexure C						
Statement of GPF						
BPS	Period	GPF Rate	No. of months	Per employee recovery	No. of employees	Total recovery
	1/07/2015 to 30/06/2016	1775	12	21,300		-
	1/07/2016 to 31/08/2017	2194	14	30,716		-
	Total recovery of BPS-14 employees(Assistant)			101,408	2	202,816
16	1/07/2012 to 30/06/2015	1760	36	63,360		-
	1/07/2015 to 30/06/2016	2275	12	27,300		-
	1/07/2016 to 31/08/2017	2806	14	39,284		-
	Total recovery of BPS-16 employees(Data Analyst+ Superintendent and Accountant)			129,944	3	389,832
17	1/07/2012 to 30/06/2015	2240	36	80,640		-
	1/07/2015 to 30/06/2016	2898	12	34,776		-
	1/07/2016 to 31/08/2017	3579	14	50,106		-
	Total recovery of BPS-17 employees(Field Program officer +AAO)			165,522	18	2,979,396
Total						1,830,832,398

Annexure-2(Para 4.1.1)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount (Rs.)	Sub-Annexure Number
1	MB Din	18	103,821,364	A
2	Rawalpindi	19	125,151,367	B
3	Gujrat	18	128,511,840	C
4	Gujranwala	19	145,926,943	D
5	TT Singh	17	173,568,465	E
6	Narowal	17	97,840,373	F
Total			774,820,352	

Annexure A

Sr. No.	Description	Amount	Remarks
1	Arrear bill of pay	29,242,500	No GPF deducted
2		2,871,232	No BF deducted
3		69,461,898	No G I deducted
4		2,245,734	
Total		103,821,364	

Annexure B

Sr. No.	Description	Amount	Remarks
1	Arrear bill of pay	29,777,272	NO GPF, GI, BF deducted from the bill
2		1,735,776	
3		1,829,052	
4		5,060,667	
5		4,584,060	
6		128,888	
7		45,472	
8		81,990,180	
Total		125,151,367	

Annexure C

Sr. No.	Description	Amount	Remarks
1	Arrear of Pay Bills	33,088,000	No GPF deducted
2		87,733,644	No BF deducted
3		3,176,892	No G I deducted
4		4,396,574	
5		116,730	
Total		128,511,840	

Annexure D

Sr. No.	Description	Amount	Remarks
1	Arrear bill of pay	30,277,491	No GPF deducted
2		2,690,384	No BF deducted
3		85,409	No G I deducted
4		1,713,310	
5		1,758,687	
6		109,401,662	
Total		145,926,943	

Annexure E

Sr. No.	Description	Amount	Deduction BF	Deduction of GI
1	Arrear bill of pay	80,302,365	4,103,199	1,564,425
2		93,266,100	1,371,116	28,664
Total		173,568,465	5,474,315	1,593,089

Annexure F

Sr. No.	Description	Amount	Remarks
1	Arrear bill of pay	22,590,416	No GPF deducted
2		3,420,360	No BF deducted
3		3,497,748	No G I deducted
4		66,024,107	
5		1,165,911	
6		1,141,831	
Total		97,840,373	

Annexure-3 (Para 4.1.2)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Subject of Observation	Amount	Sub - Annexure No.
1	Jehlum	1	Irregular payment of Arrears of Pay - Rs. 77.126 million	77,126,008	
2	Bhakkar	1	Irregular payment of Arrears of Pay - Rs. 87.222 million	87,222,872	I
3	Kasur	1	Irregular payment of Arrears of Pay - Rs. 116.651 million	116,650,751	
4	Khanewal	1	Non production of record in respect of payment of Arrears of Pay- Rs. 157.754 million	157,753,778	II
5	Lodhran	1	Non production of record in respect of payment of Arrears of Pay- Rs.86.067 million	86,067,094	
6	Rajanpur	1	Irregular payment of Arrears of Pay - Rs. 56.579 million	56,578,717	III
7	Sialkot	1	Irregular payment of Arrears of Pay - Rs. 176.345 million	176,345,289	IV
8	Bahawalpur	1	Non production of record regarding arrear of pay & allowances-- Rs.236,328,839	236,328,839	
9	Vehari	1	Non production of record regarding arrear of pay Rs.-- 114,588,216	114,588,216	V
10	Hafizabad	1	Non production of record regarding arrear of pay Rs.--79,133,722	79,133,722	VI
11	Sahiwal	1	Non production of record regarding arrear of pay Rs.--125,179,722	125,179,722	VII
12	Mianwali	1	Non production of record regarding arrear of pay & allowances-- Rs. 24,753,000	24,753,000	VIII
13	Okara	1	Non production of record regarding arrear of pay & allowances-- Rs. 136,130,311	136,130,311	IX
14	Nankana	9	IRREGULAR PAYMENT OF PAY ARREARS RS. 54,216,773/-	54,216,773	
15	Bahawalnagar	8	Irregular payment of Pay arrears Rs.134,107,686/-	134,107,686	
16	Jhang	10	Irregular payment of Arrears Rs.118,834,479/-	118,834,479	
17	Chinot	9	Irregular payment of pay arrears Rs.40,872,692/-	40,872,692	
18	Faisalabad	13	Irregular payment of pay arrears Rs.53,524,376/-	53,524,376	
19	Muzaffargarh	15	IRREGULAR PAYMENT OF PAY ARREARS RS. 172,172,119/-	172,172,119	
20	Attock	12	Irregular payment of pay arrears Rs.77,892,616/-	77,892,616	

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Subject of Observation	Amount	Sub - Annexure No.
21	DG Khan	12	Irregular payment of pay arrears bills Rs.76,417,275/-	76,417,275	X
22	Sheikhupura	10	Irregular payment of pay arrears bills Rs.54,012,788/-	54,012,788	XI
23	Lahore	14	Non production of record of payment of pay arrears bills	-	
24	Multan	12	Non production of record of payment of pay arrears bills	-	
25	Pakpattan	10	Irregular payment of pay arrears bills Rs.81,899,416/-	81,899,416	XII
26	Sargodha	12	Irregular payment of pay arrears bills Rs.148,960,671/-	148,960,671	XIII
Grand Total				2,486,769,210	

Annexure-I

**Detail of Arrear Payment of Salary
Ist & 2nd Installment – 01-07-2012 to 30.09-14
Bhakkar District**

Sr. No	Description	No of Employees	Amount paid
1	LHW	937	77,912,178
2	LHS & Account Supervisor	40	4,524,399
3	Drivers	39	4,786,295
Total			87,222,872

Annexure-II

**Expenditure Statement Of Arrears Bills
Of Lhs, Lhws & Drivers District Khanewal
W.E.F 01-07-2012 To 30-09-2014**

Sr. No.	Description	Total Budget	Expenditure						Total Expenditure	Balance	Remarks
			No s	LHS	No s	LHWs	No s	Drivers			
1	1st Instalment	46651688	72	1885968	1670	35636488	64	1963648	39486104	7165584	
2	2nd Instalment	123896311	72	5657832	1670	106718962	64	5890880	118267674	5628637	
Grand Total		163382415		7543800		142355450		7854528	157753778	5628637	

Annexure-III

**Detail of Arrear Payment of Salary
Ist & 2nd Installment – 01-07-2012 to 30.09-14
District Rajanpur**

Sr. No	Description	No of Employees	Amount paid	No of Employees	Amount paid	Total
1	LHW	596	12,725,792	595	38,113,915	50,839,707
2	LHS	28	733,404	28	2,200,268	2,933,672
3	Account Supervisor	0	0	1	166,730	166,730
4	Drivers	23	705,663	21	1,932,945	2,638,608
			14,164,859		42,413,858	56,578,717

Annexure-IV

**Detail of Arrear Payment of Salary
1st & 2nd Installment – 01-07-2012 to 30.09-14
District Sialkot**

Sr. No	Description	No of Employees	Amount paid
1	LHW	1919	163,712,971
2	LHS & Account Supervisor	69	5,749,058
3	Drivers	53	6,702,220
1	Account Supervisor	1	181,040
Total			176,345,289

Sr. No	Head of Account	Releases Detail	Total Regularization salary arrears budget provided by Finance Determent	Total Budget utilized /paid to LHWs etc	Balance available upto 04.12.2019
1	Salary (payment of Regularization salary arrears w.e.f 01.07.2012 to 30.09.2014	First Release vide No. FD (W&M)22-1/2017-18/DHA/2038 dated 16.04.2018	32,439,201	28,582,997	3856206
		Second Release vide No. FD(W&M)22-1/2017-18/DHA/2064 dated 25.06.2018	81,570,999	86005219	-4434220
Grand Total			114,010,200	114,588,216	-578014/-
❖ Excess amount was paid by Cost Center VY-9029 (DHO Vehari)					

Annexure-V

District Vehari

Annexure-VI**Summary of arrear of pay and allowance for staff of Hafizabad**

Districts	Count of Cader	Sum of Amount Drawn @ Rs. 8000/ mnth	Sum of Amount Due (Period wise scale based salary (Annex-A)	Sum of Difference Payable for 01-07-2012 to 30-09-2014	Sum of 1/4th (25%) of difference payable in Round-Ist	Sum of 3/4th (75%) of difference payable in Round-Ist
Khushab	907	195,824,000	274,957,722	79,133,722	19,645,635	59,488,088
GRAND TOTAL						79,133,722

Annexure-VII

Detail of Arrear Payment to the National Progrma Employee District Sahiwal						
For the Period of 01-07-2012 to 30-09-2014						
Total Budget Release for the payment of arrear to the Nation Program District Sahiwal	1st Release	36535301				
	2nd Release	91092961				
	Total Release	127628262				
Payment Detail						
Employee Designation	No. of Employee	1st Installment	2nd Installment	Total Installment	Total Payment	
Accounts Supervisor	1	41682	125048	166730	166730	
Lady Health Supervisor	57	26194	78582	104776	5972232	
Lady Health Worker	1332	21352	64056	85408	113763456	
Driver	43	30682	92046	122728	5277304	
Total	1433	119910	359732	479642	125,179,722	

Annexure-VIII

Regular Service with effect from 01-07-2012 to 30-09-2014 (27-Months)

**Staff of IRMNCH & NP DPIU Mianwali
SUMMARY STAFF**

Sr. No	Designation	Total Staff	First Installment Amount	First Installment Amount
1	Account Supervisors	2	50,000	100,000
2	Lady Health Supervisors	37	50,000	1,850,000
3	Drivers	33	33,000	1,089,000
4	Tehsil Isa Khel LHWS	161	23,500	3,783,500
5	Tehsil Mianwali LHWS	473	23,500	11,115,500
6	Tehsil Piplan LHW	290	23,500	6,815,000
4	Total LHWS	924		21,714,000
Total Staff & Amounts		996		24,753,000

Passed for Rs. 24753000/-

Two Cror Fourty Seven Lac Fifty Three Thousand only.

Annexure-IX

DISTRICT OKARA

PPIU SUMMARY OF 3/4TH (75%) TO LHWS ETC. AND FULL PAYMENT TO FPO DRIVERS FOR and Reinstated Employees THE PAYMENT OF REGULARIZATION ARREARS FROM 01-07-2012 TO 30-09-2014						
Districts	Count of Cader	Sum of Amount Drawn @ Rs. 8000/ mnth	Sum of Amount Due (Period wise scale based salary (Annex-A)	Sum of Difference Payable for 01-07-2012 to 30-09-2014	Sum of 1/4th (25%) of difference payable in Round-Ist	Sum of 3/4th (75%) of difference payable in Round-Ist
Okara	1562	337,192,000	473,322,311	136,130,311	33,778,691	102,351,620

Total Rs.136,130,311

STATEMENT OF EXPENDITURE SHOWING BUDGET RELEASES, EXPENDITURES AND BALANCE AVAILABLE UPTO 04.12.2019 OF REGULARIZATION SALARY ARREARS FOR PAYMENT TO LHWS ETC, AGAINST THE FUNDS PROVIDED BY FINANCE DEPARTMENT TO (DHA),

Annexure-X

**Detail of bills produced/not produce to audit
National Program for FP& PHC DG Khan
For the financial year 2012-16**

Designation	Bill for period 1-7-12 to 31-1-13	Bill for period 1-2-13 to 30-9-14
LHW	18,013,870	56,100,261
LHS	1,067,108	Bill not produced
Drivers	1,236,036	Bill not produced
A/c Supervisor	Bill not produced	Bill not produced
Total of bills shown	76,417,275	

Annexure-XI

**Detail of bills produced/not produce to audit
National Program for FP& PHC Sheikhpura
For the financial year 2012-16**

Designation	Arrear of pay bills for the Period				Total
	1-7-12 to 30-6-13	1-7-13 to 30-11-13	1-12-13 to 30-6-14	1-7-14 to 30-9-14	
Lady Health Worker	Bill Not Produced	14,439,320	22,462,678	11,862,816	48,764,814
Lady Health Supervisor	1,107,720	548,550	853,230	438,750	2,948,250
Drivers	1,054,596	499,215	745,913	Bill Not Produced	2,299,724
Total					54,012,788

Annexure-XII

**Detail of bills produced/not produce to audit
National Program for FP& PHC Pakpattan District
For the financial year 2012-16**

Designation	No. of Posts Paid	Rate	Amount
Driver	33	122,728	4,050,024
LHW	864	85,408	73,792,512
LHS	34	104,776	3,667,160
A/c Supervisor	1	104,776	
Total			81,509,696
Total paid as per statement dated 4-12-2019 provided to Audit			81,899,416
Excess Payment			389,720

Annexure-XIII

**Detail of bills produced/not produce to audit
National Program for FP& PHC Sargodha District
For the financial year 2012-16**

Designation	Sr. No	25%	Sr. No	75%
A/Supervisor, Drivers, LHSs & LHWs	1-425	9,954,039	1-421	29,549,508
LHWs	426-850	9,074,706	422-836	26,583,240
LHWs	851-1275	9,074,706	837-1252	26,647,296
LHWs	1276-1703	9,435,297	1253-1682	28,641,878
Total		37,538,748		111,421,923
Grand Total		148,960,671		

Annexure-4 (Para 4.1.4)

Year	Cost center	Cost center Description	Detail Item	Detail Item Desc	Expenditure
2017-18	BY9032	BY9032 - D O (HEALTH) BWN (IRMNCH)	A01203	A01203-CONVEYANCE ALLOWANCE	2,434,452
2018-19	BY9032	BY9032 - D O (HEALTH) BWN (IRMNCH)	A01203	A01203-CONVEYANCE ALLOWANCE	2,424,744
2019-20	BY9032	BY9032 - D O (HEALTH) BWN (IRMNCH)	A01203	A01203-CONVEYANCE ALLOWANCE	1,971,690
2017-18	FY9042	FY9042 - DIST. COORD. IRMNCH & NUTRITION PROG.	A01203	A01203-CONVEYANCE ALLOWANCE	28,632,694
2018-19	FY9042	FY9042 - DIST. COORD. IRMNCH & NUTRITION PROG.	A01203	A01203-CONVEYANCE ALLOWANCE	44,879,843
2019-20	FY9042	FY9042 - DIST. COORD. IRMNCH & NUTRITION PROG.	A01203	A01203-CONVEYANCE ALLOWANCE	31,028,503
2018-19	GV9045	GV9045 - IRMNCH PROGRAMME DIRECTOR	A01203	A01203-CONVEYANCE ALLOWANCE	1,124,202
2017-18	GY9031	GY9031 - DISTRICT COORDINATOR NATIONAL PROGRAMME	A01203	A01203-CONVEYANCE ALLOWANCE	2,901,907
2018-19	GY9031	GY9031 - DISTRICT COORDINATOR NATIONAL PROGRAMME	A01203	A01203-CONVEYANCE ALLOWANCE	1,372,233
2019-20	GY9031	GY9031 - DISTRICT COORDINATOR NATIONAL PROGRAMME	A01203	A01203-CONVEYANCE ALLOWANCE	1,141,326
2017-18	HY9013	HY9013 - DO HEALTH (ADMN SUPERINTENDENCE) HFD	A01203	A01203-CONVEYANCE ALLOWANCE	3,857,161
2018-19	HY9013	HY9013 - DO HEALTH (ADMN SUPERINTENDENCE) HFD	A01203	A01203-CONVEYANCE ALLOWANCE	3,161,346
2019-20	HY9013	HY9013 - DO HEALTH (ADMN SUPERINTENDENCE) HFD	A01203	A01203-CONVEYANCE ALLOWANCE	2,483,643
2017-18	JY9034	JY9034 - District Health Officer PS(IRMNCH) Jhang District Health Officer PS(IRMNCH) LHW/LHS/Drivers Jhang	A01203	A01203-CONVEYANCE ALLOWANCE	26,232,003
2018-19	JY9034	JY9034 - District Health Officer PS(IRMNCH) Jhang District Health Officer PS(IRMNCH) LHW/LHS/Drivers Jhang	A01203	A01203-CONVEYANCE ALLOWANCE	31,214,549
2019-20	JY9034	JY9034 - District Health Officer PS(IRMNCH) Jhang District Health Officer PS(IRMNCH) LHW/LHS/Drivers Jhang	A01203	A01203-CONVEYANCE ALLOWANCE	2,593,290
2019-20	JY9034	JY9034 - District Health Officer PS(IRMNCH) Jhang District Health Officer PS(IRMNCH) LHW/LHS/Drivers Jhang	A01203	A01203-CONVEYANCE ALLOWANCE	19,392,607
2017-18	KC9032	KC9032 - DISTRICT COORDINATOR IRMNCH / NP DC	A01203	A01203-CONVEYANCE ALLOWANCE	1,393,417

Year	Cost center	Cost center Description	Detail Item	Detail Item Desc	Expenditure
		IRMNCH NP			
2018-19	KC9032	KC9032 - DISTRICT COORDINATOR IRMNCH / NP DC IRMNCH NP	A01203	A01203-CONVEYANCE ALLOWANCE	1,409,467
2019-20	KC9032	KC9032 - DISTRICT COORDINATOR IRMNCH / NP DC IRMNCH NP	A01203	A01203-CONVEYANCE ALLOWANCE	1,169,409
2018-19	KV9032	KV9032 - IRMNCH & NUTRATION PROGRAMME KASUR	A01203	A01203-CONVEYANCE ALLOWANCE	1,478,225
2017-18	LL9019	LL9019 - DO (HEALTH) LAYYAH	A01203	A01203-CONVEYANCE ALLOWANCE	18,218,054
2017-18	LL9019	LL9019 - DO (HEALTH) LAYYAH	A01203	A01203-CONVEYANCE ALLOWANCE	1,601,343
2018-19	LL9019	LL9019 - DO (HEALTH) LAYYAH	A01203	A01203-CONVEYANCE ALLOWANCE	8,925,516
2019-20	LL9019	LL9019 - DO (HEALTH) LAYYAH	A01203	A01203-CONVEYANCE ALLOWANCE	2,913,478
2017-18	LV9042	LV9042 - DISTRICT COORDINATOR NATIONAL PROGRAMME (FP&PHC) LAHORE	A01203	A01203-CONVEYANCE ALLOWANCE	3,178,274
2018-19	LV9042	LV9042 - DISTRICT COORDINATOR NATIONAL PROGRAMME (FP&PHC) LAHORE	A01203	A01203-CONVEYANCE ALLOWANCE	10,648,037
2019-20	LV9042	LV9042 - DISTRICT COORDINATOR NATIONAL PROGRAMME (FP&PHC) LAHORE	A01203	A01203-CONVEYANCE ALLOWANCE	2,848,986
2017-18	MC9040	MC9040 - DISTRICT CO-ORDINAOR IRMNCH & NP MULTAN DISTRICT CO-ORDINAOR IRMNCH & NP MN	A01203	A01203-CONVEYANCE ALLOWANCE	1,119,338
2018-19	MC9040	MC9040 - DISTRICT CO-ORDINAOR IRMNCH & NP MULTAN DISTRICT CO-ORDINAOR IRMNCH & NP MN	A01203	A01203-CONVEYANCE ALLOWANCE	2,131,170
2019-20	MC9040	MC9040 - DISTRICT CO-ORDINAOR IRMNCH & NP MULTAN DISTRICT CO-ORDINAOR IRMNCH & NP MN	A01203	A01203-CONVEYANCE ALLOWANCE	1,004,325
2017-18	MV9029	MV9029 - National Programme for Family Planning & Primary Health Care under IRMNCH&N Programme Muzaffargarh.	A01203	A01203-CONVEYANCE ALLOWANCE	1,888,971
2018-19	MV9029	MV9029 - National Programme for Family Planning & Primary Health Care under IRMNCH&N Programme Muzaffargarh.	A01203	A01203-CONVEYANCE ALLOWANCE	3,657,928
2019-20	MV9029	MV9029 - National Programme for Family Planning & Primary Health Care under IRMNCH&N Programme Muzaffargarh.	A01203	A01203-CONVEYANCE ALLOWANCE	1,164,660
2017-18	OY9026	OY9026 - National Programm For FP & PHC Okara National Programm For FP & PHC Okar	A01203	A01203-CONVEYANCE ALLOWANCE	1,217,853

Year	Cost center	Cost center Description	Detail Item	Detail Item Desc	Expenditure
2018-19	OY9026	OY9026 - National Programm For FP & PHC Okara National Programm For FP & PHC Okar	A01203	A01203-CONVEYANCE ALLOWANCE	1,404,501
2017-18	RK9043	RK9043 - DHO NATIONAL PROGRAM IRMNCH STAFF RYK	A01203	A01203-CONVEYANCE ALLOWANCE	1,119,288
2018-19	RK9043	RK9043 - DHO NATIONAL PROGRAM IRMNCH STAFF RYK	A01203	A01203-CONVEYANCE ALLOWANCE	1,337,238
2019-20	RK9043	RK9043 - DHO NATIONAL PROGRAM IRMNCH STAFF RYK	A01203	A01203-CONVEYANCE ALLOWANCE	1,108,905
2018-19	RV9038	RV9038 - CEO (NATIONAL PROGRAM)	A01203	A01203-CONVEYANCE ALLOWANCE	1,325,400
2019-20	RV9038	RV9038 - CEO (NATIONAL PROGRAM)	A01203	A01203-CONVEYANCE ALLOWANCE	1,205,526
2018-19	SC9028	SC9028 - DISTRICT HEALTH OFFICER IRMNCH (REGULAR)	A01203	A01203-CONVEYANCE ALLOWANCE	2,581,744
2017-18	SX9017	SX9017 - D H O (O H F PREVENTIVE MEAS & TB)SLK	A01203	A01203-CONVEYANCE ALLOWANCE	4,062,297
2019-20	SX9017	SX9017 - D H O (O H F PREVENTIVE MEAS & TB)SLK	A01203	A01203-CONVEYANCE ALLOWANCE	1,531,026
2017-18	SY9102	SY9102 - DO OTHER HEALTH FACALITIES SKP	A01203	A01203-CONVEYANCE ALLOWANCE	41,348,704
2018-19	SY9102	SY9102 - DO OTHER HEALTH FACALITIES SKP	A01203	A01203-CONVEYANCE ALLOWANCE	48,727,528
2019-20	SY9102	SY9102 - DO OTHER HEALTH FACALITIES SKP	A01203	A01203-CONVEYANCE ALLOWANCE	40,190,260
2017-18	VY9029	VY9029 - D O (HEALTH)	A01203	A01203-CONVEYANCE ALLOWANCE	6,631,840
2018-19	VY9029	VY9029 - D O (HEALTH)	A01203	A01203-CONVEYANCE ALLOWANCE	7,500,994
2019-20	VY9029	VY9029 - D O (HEALTH)	A01203	A01203-CONVEYANCE ALLOWANCE	5,411,617
TOTAL					438,301,512

Annexure-5 (Para 4.1.5)

The detail of Annexure is in Google Drive Link below

https://docs.google.com/document/d/1AMMKvEFe0t8yPEJ_erzJcSXeyjjebCPI/edit?usp=sharing&ouid=106694472523068508259&tpof=true&sd=true

Annexure-6 (Para 4.1.6)

Sr. No	Employee Code	Name	District	Cadre	BPS	CNIC No	Date of Death	Financial Assistance
1	14115013	Musarat Akbar	Gujranwala	LHW	5	34102-0426988-6	16/Aug/2016	600,000
2	141008017	Musarrat Shaheen	Gujranwala	LHW	5	34103-0522619-4	3/Apr/2018	1,900,000
3	142035002	Fazilat Bibi	Gujrat	LHW	5	34201-1575048-6	29/Jan/2018	1,900,000
4	142805	Syed Zulfiqar Haider	Gujrat	Driver	4	34201-0585803-5	27/Feb/2018	1,600,000
5	161028004	Shagufta Parveen	Khanewal	LHW	5	36102-1847157-2	25/Jan/2018	1,900,000
6	152560	Sajid Hanif	Lahore	Driver	4	35202-6237840-1	26/Mar/2018	1,600,000
7	152059025	Kalsoom Iqbal	Lahore	LHW	5	34101-9597084-2	11/Jul/2018	1,900,000
8	146162037	Khalida Nasreen	M.Garh	LHW	5	34402-1612018-6	26/Aug/2014	600,000
9	135056005	Nasreen Akhtar	Nankana	LHW	5	35501-0155649-4	23/Dec/2017	1,900,000
10	135067005	Uzma Ilyas	Nankana	LHW	5	35404-6057555-2	31/Dec/2017	1,900,000
11	113222009	Bushra Gul	R.Y.Khan	LHW	5	31302-3809052-0	30/Mar/2018	1,900,000
12	144535	Tanvir Ahmad	Sialkot	Driver	4	34603-4800434-9	18/Feb/2013	200,000
13	166116017	Shamim Akhtar	Vehari	LHW	5	36602-0402581-6	30/Dec/2013	300,000
14	166543	Muhammad Naveed	Vehari	Driver	4	36603-2143516-9	19/Jun/2016	400,000
15	184851	Faisal Mumtaz	Sargodha	Driver	4	38403-8011807-1	8/Mar/2018	1,400,000
16	153074024	Razia Bano	Okara	LHW	5	35302-6202620-0	4/Mar/2019	1,900,000
17	132080027	Naseem Akhtar	Jhang	LHW	5	33203-8562459-0	26/May/2013	300,000
18	152110010	Sajida Fazal	Lahore	LHW	5	35200-1471122-4	23/Sep/2018	1,900,000
19	142021019	Farzana Kousar	Gujrat	LHW	5	34201-0527478-4	29/Aug/2018	1,900,000
20	151121032	Kousar Yasmin	Kasur	LHW	5	35101-2386299-8	18/Nov/2017	1,900,000
21	151067008	Sajida Wahab	Kasur	LHW	5	35102-7905094-8	6/May/2018	1,900,000
22	151127005	Jamila Akhtar	Kasur	LHW	5	35102-0566483-6	28/Jul/2018	1,900,000
23	151048008	Nasreen Akhtar	Kasur	LHW	5	35102-0582249-6	22/Sep/2018	1,900,000
24	151052010	Nagina Begum	Kasur	LHW	5	35102-2678123-0	19/Jul/2018	1,900,000
25	151107022	Abida Begum	Kasur	LHW	5	35101-2405351-2	29/Apr/2017	1,900,000
26	131062003	Firdous Akhtar	Faisalabad	LHW	5	33100-7482833-4	26/Mar/2019	1,900,000
27	151126020	Shamim Akhtar	Kasur	LHW	5	35101-5982752-0	7/Jul/2016	600,000

Sr. No	Employee Code	Name	District	Cadre	BPS	CNIC No	Date of Death	Financial Assistance
28	151015011	Najma Sarwar	Kasur	LHW	5	35101-2541304-6	18/Dec/2014	300,000
29	151107007	Mussarat Shad	Kasur	LHW	5	35101-2424313-0	18/Oct/2014	600,000
30	153142005	Razia Begum	Okara	LHW	5	35302-1926691-6	22/Mar/2016	600,000
31	132050018	Kaloom Parveen	Jhang	LHW	5	33202-1197154-4	1/Jan/2017	600,000
32	151069014	Razia Bibi	Kasur	LHW	5	35202-2742609-8	6/Apr/2018	1,900,000
1	132090019	Jindan Mai	Jhang	LHW	5	33203-1387609-6	17/May/2016	600,000
2	132109018	Mussarat Murad	Jhang	LHW	5	33202-5897878-4	10/Aug/2012	300,000
3	132094022	Khursheed Bibi	Jhang	LHW	5	33202-1333724-2	10/Sep/2014	600,000
4	132054002	Sajida Khanam	Jhang	LHW	5	33202-0352080-8	17/Aug/2016	600,000
5	132112006	Farzana Shamim	Jhang	LHW	5	33203-2522867-2	18/Jul/2015	600,000
6	132081008	Samina Parveen	Jhang	LHW	5	33203-1378306-8	18/Sep/2016	600,000
7	132084012	Najma Shaheen	Jhang	LHW	5	33203-1314917-6	20/May/2015	600,000
8	132058007	Mussarat Bibi	Jhang	LHW	5	33202-1191558-8	27/Mar/2018	1,900,000
9	132094011	Azmat Bibi	Jhang	LHW	5	33202-8499340-4	27/Oct/2015	600,000
10	132044019	Shabana Ahmad	Jhang	LHW	5	33202-8424662-0	27/Jun/2014	300,000
11	132065011	Kaloom Akhtar	Jhang	LHW	5	33202-8349025-2	28/May/2016	600,000
12	132105003	Kausar Parveen	Jhang	LHW	5	33202-2215942-6	29/Apr/2017	1,900,000
13	132094003	Razia Iqbal	Jhang	LHW	5	33202-6490365-6	31/Jul/2013	300,000
14	132064007	Naseem Akhtar	Jhang	LHW	5	33202-2716897-6	31/Jul/2013	300,000
1	111025014	Sajida Parveen	B.Nagar	LHW	5	31102-1365116-0	13 October, 2012	300,000
2	172506	Sajid Hussain	Chakwal	Driver	4	37201-4723165-3	27 November, 2018	1,600,000
3	172080012	Naheed Akhtar	Chakwal	LHW	5	37201-8436412-4	14 May, 2019	1,900,000
4	121037	Azra Naheed	D.G.Khan	LHS	7	32102-4139646-0	26 March, 2017	1,900,000
5	121081015	Balqees Begum	D.G.Khan	LHW	5	32103-0277304-0	16 December, 2014	600,000
6	121041001	Abida Nasreen	D.G.Khan	LHW	5	32103-3102374-6	29 December, 2014	600,000
7	121037029	Jamila Khan	D.G.Khan	LHW	5	32103-3656632-2	1 January, 2013	300,000
8	121508	Saif Ullah	D.G.Khan	Driver	4	32102-1518213-9	5 February, 2016	400,000
9	121068142	Sajida Faiz	D.G.Khan	LHW	5	32102-6111519-2	5 September, 2014	600,000
10	121076006	Gulnaz Akhtar	D.G.Khan	LHW	5	32102-5374051-0	5 July, 2012	300,000
11	121009020	Rukhsana Bibi	D.G.Khan	LHW	5	32102-0875906-2	6 March, 2017	1,900,000

Sr. No	Employee Code	Name	District	Cadre	BPS	CNIC No	Date of Death	Financial Assistance
12	121068035	Shabana Kausar	D.G.Khan	LHW	5	32102-7607289-2	13 May, 2017	1,900,000
13	142023005	Sajida Tasnim	Gujrat	LHW	5	34201-4669433-0	16 January, 2017	600,000
14	161036021	Mehmooda Naz	Khanewal	LHW	5	36102-9903726-0	6 May, 2019	1,900,000
15	161108014	Kousar Munir	Khanewal	LHW	5	36104-5584803-8	24 January, 2019	1,900,000
16	161053006	Rubina Shaheen	Khanewal	LHW	5	36103-3717305-0	12 December, 2018	1,900,000
17	161113028	Riffat Fatima	Khanewal	LHW	5	36103-6839423-4	16 November, 2018	1,900,000
18	143069005	Fouzia Sarwar	Narowal	LHW	5	34501-5430360-6	17 February, 2015	600,000
19	153175015	Nasira Shafique	Okara	LHW	5	35302-6583487-8	11 June, 2017	1,900,000
20	153126004	Fehmida Khanum	Okara	LHW	5	35302-1937940-6	29 May, 2015	600,000
21	112152014	Bilqees Begum	B.Pur	LHW	5	31202-0277423-4	5 December, 2016	600,000
22	112530	Hafiz Abdul Sattar	B.Pur	Driver	4	31201-8298675-1	27 July, 2017	1,600,000
23	112043034	Memoona Nazri	B.Pur	LHW	5	31203-8936652-8	27 November, 2018	1,900,000
24	112022006	Tasneem Akhtar	B.Pur	LHW	5	31201-7176443-0	21 November, 2018	1,900,000
25	174055014	Shazia Parveen	Rawalpindi	LHW	5	37403-6752033-8	20 September, 2016	600,000
26	174046004	Zarmeen Akhtar	Rawalpindi	LHW	5	37402-5751969-2	26 May, 2015	600,000
27	174039013	Sajida Noreen	Rawalpindi	LHW	5	37402-8090765-4	31 October, 2015	600,000
28	174032002	Rubina Shaheen	Rawalpindi	LHW	5	37401-7962972-6	14 December, 2015	600,000
29	174122013	Ishrat Bibi	Rawalpindi	LHW	5	37405-0285687-8	27 September, 2016	600,000
30	174127034	Zahida Parveen	Rawalpindi	LHW	5	37405-0253821-2	20 June, 2013	300,000
31	174131027	Shahida Khanum	Rawalpindi	LHW	5	37402-5280327-8	10 January, 2018	1,900,000
32	121068069	Nafeesa Perveen	D.G.Khan	LHW	5	32102-5096556-8	20 June, 2017	1,900,000
33	154517	Sami Ullah	Sheikhupura	Driver	4	35404-3687408-2	21 April, 2017	1,600,000
34	154018005	Azra Parveen	Sheikhupura	LHW	5	35401-8662532-0	6 August, 2015	600,000
35	154266005	Abida Rani	Sheikhupura	LHW	5	35401-6443582-4	23 February, 2018	1,900,000
36	154032004	Razia Bibi	Sheikhupura	LHW	5	35401-6051239-4	20 March, 2018	1,900,000
37	154007006	Shahzadi Khalida	Sheikhupura	LHW	5	35401-8972382-8	24 December, 2017	1,900,000
38	154503	Abdul Jabbar	Sheikhupura	Driver	4	35404-1579963-9	28 September, 2016	400,000
39	154033005	Rafia Perveen	Sheikhupura	LHW	5	35401-3841666-2	23 November, 2018	1,900,000
40	154220012	Tauqeer Zahra Bukhari	Sheikhupura	LHW	5	35404-5673206-4	12 April, 2018	1,900,000

Sr. No	Employee Code	Name	District	Cadre	BPS	CNIC No	Date of Death	Financial Assistance
41	154026004	Kousar Bibi	Sheikhupura	LHW	5	35401-9407590-6	21 April, 2016	600,000
42	154017002	Kausar Parveen	Sheikhupura	LHW	5	35405-0589455-6	8 May, 2016	600,000
43	154189040	Nusrat Jahan	Sheikhupura	LHW	5	35404-8016341-4	6 July, 2015	600,000
44	171041006	Ghulam Zahra	Attock	LHW	5	37104-6136989-4	7 October, 2018	1,900,000
45	171087011	Waheeda Khanum	Attock	LHW	5	37101-1429782-0	8 November, 2015	600,000
46	184049009	Parveen Akhtar	Sargodha	LHW	5	38403-4127852-4	1 February, 2016	600,000
47	184200090	Shamim Akhtar	Sargodha	LHW	5	38401-2215172-0	13 February, 2014	300,000
48	154028001	Fazilat Rehman	Sheikhupura	LHW	5	35401-1675243-4	21 December, 2013	300,000
49	154212007	Ghulam Zahra	Sheikhupura	LHW	5	35401-9517961-6	15 December, 2018	1,900,000
50	154100013	Shakeela Perveen	Sheikhupura	LHW	5	35404-1477505-4	12 July, 2013	300,000
51	135039018	Zahida Khadim	Nankana	LHW	5	35402-1172867-6	30 April, 2016	600,000
52	164056008	Riaz Begum	Pakpattan	LHW	5	36401-3061143-6	18 February, 2018	1,900,000
53	154024006	Parveen Akhtar	Sheikhupura	LHW	5	35401-2324506-0	23 February, 2016	600,000
54	154019006	Sughran Sadiq	Sheikhupura	LHW	5	35202-9488742-0	20 August, 2018	1,900,000
55	133016007	Shabana Kousar	T.T.Singh	LHW	5	33301-2041565-8	6 May, 2019	1,900,000
56	163163023	Shakila Bano	T.T.Singh	LHW	5	36304-1335662-0	3 October, 2018	1,900,000
57	164507	Ghulam Ali	Pakpattan	Driver	4	36402-1236841-9	6 July, 2018	1,600,000
58	164002014	Maryam Bibi	Pakpattan	LHW	5	36402-7796759-6	17 July, 2015	600,000
59	164015004	Shehnaz Begum	Pakpattan	LHW	5	36402-9797518-0	19 July, 2018	1,900,000
60	164070018	Shazia Ameer	Pakpattan	LHW	5	36401-0848340-0	25 December, 2018	1,900,000
61	164049009	Surya Parveen	Pakpattan	LHW	5	36401-0830671-0	14 April, 2019	1,900,000
62	172046032	Zainab Khatoon	Chakwal	LHW	5	37203-1440515-4	1 July, 2019	1,900,000
63	165128011	Rahseeda Begum	Sahiwal	LHW	5	36502-3429120-4	7 December, 2018	1,900,000
64	165554	Rab Nawaz	Sahiwal	Driver	4	36501-1830513-7	19 August, 2018	1,600,000
65	151070033	Parveen Akhrar	Kasur	LHW	5	35102-4632810-6	23/Aug/2018	1,900,000
66	153126012	Riaz Akhtar	Okara	LHW	5	35302-1878867-6	29/Aug/2018	1,900,000
67	171026009	Sajida Parveen	Attock	LHW	5	37103-7267711-0	3/Mar/2019	1,900,000
68	113082010	Naseem Akhtar	R.Y.Khan	LHW	5	31304-5433022-0	31/Mar/2019	1,900,000
69	133066045	Samina Parveen	T.T.Singh	LHW	5	33303-7800294-0	23 July, 2017	13,00,000
70	166057015	Najma Kousar	Vehari	LHW	5	36603-1393423-8	7 May, 2019	1,900,000

Sr. No	Employee Code	Name	District	Cadre	BPS	CNIC No	Date of Death	Financial Assistance
71	-	Khadija Noreen	Layyah	Layyah	5	DHQ Hospital Layyah	4/Jan/2020	1,900,000
72	153047015	Jannat ul Firdous	Okara	LHW		35303-2018991-6		1,900,000
73	153175002	Parveen Akhrar	Okara	LHW		35302-1848291-4	7/Dec/2015	1,900,000
74	153066021	Mumtaz Kousar	Okara	LHW		35302-8148636-6	31/Dec/2030	1,900,000
75	124021014	Farwa Balooch	Rajanpur	LHW		32403-1117080-2	19/Nov/2018	1,900,000
76	135185036	Shahla Jabeen	Nankana	LHW		35402-5881013-6	7/Feb/2019	1,900,000
77	112029001	Ruqia Shafiq	B.Pur	LHW		31202-0251209-6	9 April, 2019	1,900,000
78	121514	Muhammad Latif	D.G.Khan	Driver		32102-2979033-1	9 December, 2017	1,600,000
79	121068021	Anjum Afshan	D.G.Khan	LHW		32102-1250701-2	19 June, 2014	1,900,000
80	121011010	Salma Sultana	D.G.Khan	LHW		32102-0967284-0	22 December, 2017	1,900,000
81	142158004	Shehnaz Rehmat	Gujrat	LHW		34202-6005481-6	9 May, 2018	1,900,000
82	142186003	Maqbool Bibi	Gujrat	LHW		34201-8354315-0	18 June, 2018	1,900,000
83	161051010	Shamim Bibi	Khanewal	LHW		36103-1553315-4	18 May, 2018	1,900,000
84	161113067	Rukhsana Parveen	Khanewal	LHW		36103-9393813-0	25 February, 2019	1,900,000
85	161062006	Naveeda Malik	Khanewal	LHW		36104-2116663-4	18 December, 2018	1,900,000
86	146245002	Mussarat Bano	M.B.Din	LHW		34403-7218264-2	25 November, 2018	1,900,000
87	146259008	Shahida Parveen	M.B.Din	LHW		34401-5091840-4	26 April, 2019	1,900,000
88	163026008	Rasoolan Bibi	Multan	LHW		36303-3033850-6	14 December, 2018	1,900,000
89	163049006	Khalida Parveen	Multan	LHW		36303-0866089-0	26 February, 2019	1,900,000
90	163049019	Rashida Jabeen	Multan	LHW		36303-0927757-8	17 May, 2019	1,900,000
91	163034016	Shahnaz Akhtar	Multan	LHW		36303-0898273-4	11 February, 2018	1,900,000
92	143046022	Tahira Parveen	Narowal	LHW		34502-1539338-8	23 April, 2019	1,900,000
93	143099029	Najma Begum	Narowal	LHW		34502-6903256-4	12 April, 2019	1,900,000
94	143037015	Yasmeen Rustam	Narowal	LHW		34502-9670325-2	8 August, 2018	1,900,000
95	143077005	Shahnaz Akhtar	Narowal	LHW		34501-0783107-8	25 December, 2018	1,900,000
96	124048010	Abida Parveen	Rajanpur	LHW		32403-5889006-2	7 September, 2018	1,900,000
97	124008038	Shabana Riaz	Rajanpur	LHW		32402-5375788-4	24 July, 2018	1,900,000
98	153076001	Sakina Bibi	Okara	LHW		35302-6708708-8	29 April, 2019	1,900,000
99	112138032	Raisa Rafiq	B.Pur	LHW		31201-0477669-0	27 august, 2015	1,900,000
100	174079019	Nusrat Shaheen	Rawalpindi	LHW		37405-2023754-4	8 March, 2015	1,900,000

Sr. No	Employee Code	Name	District	Cadre	BPS	CNIC No	Date of Death	Financial Assistance
101	184006005	Sakeena Parveen	Sargodha	LHW		38401-0229980-0	30 June, 2019	1,900,000
102	184193008	Aziz Batool	Sargodha	LHW		38403-0838964-6	3 July, 2019	1,900,000
103	184176007	Musarrat Parveen	Sargodha	LHW		38401-0246432-6	11 October, 2018	1,900,000
104	142088020	Sajida Parveen	Gujrat	LHW		34203-1255647-2	27 July, 2018	1,900,000
105	161008021	Tahira Yasmeen	Khanewal	LHW		36101-0250390-8	24 April, 2018	1,900,000
106	131037019	Sughran Bibi	Faisalabad	LHW		33101-1651820-6	29 June, 2019	1,900,000
107	166057015	Najma Kousar	Vehari	LHW		36603-1393423-8	7 May, 2019	1,900,000
108	166128014	Sumaira Yasmin	Vehari	LHW		36603-9016052-6	3 February, 2019	1,900,000
109	131037021	Zahida Parveen	Faisalabad	LHW		33101-1637909-8	11 September, 2017	1,900,000
110	146103012	Sarwat Sherazi	M.B.Din	LHW		34403-1831804-0	16 April, 2019	1,900,000
111	164051011	Rukhsana Kousar	Pakpattan	LHW		36401-4286977-8	4 November, 2018	1,900,000
112	142079019	Uzma Noreen	Gujrat	LHW		34202-0762614-2	30 August, 2019	1,900,000
113	134023009	Asia Batool	Chiniot	LHW		33201-1566946-8	2 February, 2019	1,900,000
114	112033022	Musarat Bibi	B.Pur	LHW		31202-0858095-6	23 March, 2019	1,900,000
115	112011001	Kousar Shaheen	B.Pur	LHW		31202-0261929-4	2 April, 2019	1,900,000
116	112034	Safeena Mumtaz	B.Pur	LHS		31201-8651692-8	22 April, 2019	1,900,000
117	112043015	Naeem Akhtar	B.Pur	LHW		31203-6105231-6	25 April, 2019	1,900,000
118	112025009	Azra Bibi	B.Pur	LHW		31202-0250581-2	9 August, 2019	1,900,000
119	112138034	Naseem Akhtar	B.Pur	LHW		31201-0295742-4	10 August, 2019	1,900,000
120	153062020	Zubaid Bibi	Okara	LHW		35302-1886095-8	6 May, 2019	1,900,000
121	184060650	Khalida Jabeen	Sargodha	LHW		38405-2229085-6	15 August, 2019	1,900,000
122	141108011	Shahida Arshad	Gujranwala	LHW		34104-8400803-6	21 October, 2013	1,900,000
123	141059032	Saira Bibi	Gujranwala	LHW		34103-1290367-2	25 February, 2014	1,900,000
124	141204021	Zarina Akhtar	Gujranwala	LHW		34104-0715620-8	4 August, 2015	1,900,000
125	141038004	Salma Iftikhar	Gujranwala	LHW		34102-0395814-4	18 June, 2017	1,900,000
126	141113017	Musarat Iqbal	Gujranwala	LHW		34104-2179450-6	18 November, 2018	1,900,000
127	141207011	Alizbath	Gujranwala	LHW		34104-1342670-4	8 December, 2018	1,900,000
128	141195012	Najma Akhtar	Gujranwala	LHW		34103-2373352-8	21 October, 2018	1,900,000
129	141207014	Shahida	Gujranwala	LHW		34104-9450198-6	3 June, 2019	1,900,000
130	141182014	Firdous Arshad	Gujranwala	LHW		34101-0432659-0	15 May, 2019	1,900,000

Sr. No	Employee Code	Name	District	Cadre	BPS	CNIC No	Date of Death	Financial Assistance
131	153046019	Zahida Parveen	Okara	LHW		35302-8551021-8	4 November, 2016	1,900,000
132	184050010	Najam un Nisa	Sargodha	LHW		38403-2028879-2	12 July, 2019	1,900,000
133	153048006	Naseem Venus	Okara	LHW		35302-4955497-2	24 March, 2019	1,900,000
134	166014	Sumaira Ashraf	Vehari	LHS		36602-9628218-2	14 May, 2018	1,900,000
135	153023003	Maroof Begum	Okara	LHW		35301-7068945-0	18 February, 2017	1,900,000
136	184051024	Nasreen Akhtar	Sargodha	LHW		38403-8432812-8	14 September, 2019	1,900,000
137	184091890	Razia Begum	Sargodha	LHW		38404-7998032-4	15 September, 2017	1,900,000
138	133003008	Bilqees Akhtar	T.T.Singh	LHW		33301-2062762-2	8 September, 2018	1,900,000
139	135042007	Najma Javeed	Nankana	LHW		35402-2844431-6	13 September, 2012	1,900,000
140	113516	Abdul Hameed	R.Y.Khan	Driver		31301-2360455-1	7 August, 2019	1,600,000
141	113058032	Shagufta Parveen	R.Y.Khan	LHW		31303-8420636-4	7 August, 2015	1,900,000
142	134036010	Zaiba Fakhra	Chiniot	LHW		33201-0727352-4	9 August, 2018	1,900,000
143	174562	Zulfiqar Ali	Rawalpindi	Driver		37405-3250090-3	12 January, 2019	1,600,000
144	111171010	Tahira Hameed	B.Nagar	LHW		31105-0276268-0	5 January, 2013	1,900,000
145	165077003	Nasreen Akhtar	Sahiwal	LHW		36502-9844253-2	28 August, 2018	1,900,000
146	183031001	Anwar Bibi	Mianwali	LHW		38303-3596598-6	25 May, 2019	1,900,000
147	166509	Muhammad Anwar	Vehari	Driver		36601-1560575-5	10 January, 2019	1,600,000
148	166018003	Shehnaz Kousar	Vehari	LHW		36601-3110766-8	27 September, 2015	1,900,000
149	183066012	Zaitoon Bibi	Mianwali	LHW		38302-4261767-0	28 August, 2018	1,900,000
150	152027002	Zahida Naseem	Lahore	LHW		35202-2411392-8	13 July, 2019	1,900,000
151	146113017	Amina Parveen	M.B.Din	LHW		34402-1633233-0	14 October, 2019	1,900,000
152	184030023	Riffat Parveen	Sargodha	LHW		38401-7564096-6	24 October, 2019	1,900,000
153	184199027	Rehana Kousar	Sargodha	LHW		38403-2177765-6	1 November, 2019	1,900,000
154	113018007	Shafiya Bibi	R.Y.Khan	LHW		31301-8377850-4	22 October, 2017	1,900,000
155	113073014	Shahida Kousar	R.Y.Khan	LHW		31304-2004785-6	23 June, 2015	1,900,000
156	143044015	Qaisra Bibi	Narowal	LHW		34502-1474738-4	22 July, 2019	1,900,000
157	146101020	Ansar Bibi	M.B.Din	LHW		34403-1832546-0	27 April, 2019	1,900,000
158	165540	Sabir Ali	Sahiwal	Driver		36502-0200452-5	3 January, 2019	1,600,000
159	173071001	Shaista Akhtar	Jhelum	LHW		37303-1115418-2	3 January, 2016	1,900,000
160	173002010	Nasreen Akhtar	Jhelum	LHW		37301-2263213-6	6 June, 2019	1,900,000

Sr. No	Employee Code	Name	District	Cadre	BPS	CNIC No	Date of Death	Financial Assistance
161	173016002	Fehmida Tariq	Jhelum	LHW		37301-7277394-8	8 January, 2014	1,900,000
162	145121004	Tanzeela Akhtar	Hafizabad	LHW		34302-0705031-0	9 July, 2018	1,900,000
163	145094011	Sajida Parveen	Hafizabad	LHW		34301-2945551-4	30 June, 2018	1,900,000
164	165067014	Razia Sultana	Sahiwal	LHW		36502-6123838-4	22 February, 2019	1,900,000
165	172018007	Noor Fatima	Chakwal	LHW		37201-1708471-8	30 March, 2016	1,900,000
166	145088005	Razia Bibi	Hafizabad	LHW		34301-9622700-8	19 May, 2019	1,900,000
167	173040030	Nafeesa Nazli	Jhelum	LHW		37303-1142356-6	9 June, 2019	1,900,000
168	184080030	Khadjia Bibi	Sargodha	LHW		38402-8868573-6	28 December, 2013	1,900,000
169	146547	Sajid Mehmood	M.B.Din	LHW		34401-5096423-1	3 December, 2019	1,900,000
170	146085030	Rahila Tabassum	M.B.Din	LHW		34401-3427345-4	17 October, 2019	1,900,000
171	174028002	Tasleem Akhtar	Rawalpindi	LHW		37401-5862750-2	15 September, 2019	1,900,000
172	174038011	Zaib un Nisa	Rawalpindi	LHW		37402-9461156-6	20 July, 2019	1,900,000
Total								334,100,000

Annexure-7 (Para 4.1.7)

Sr. No.	Description	Period	Amount paid as per Expenditure Statement
01	Project Allowance	2013-14	131,694
02	Project Allowance	2014-15	7,386,597
03	Project Allowance	2015-16	11,213,985
04	Project Allowance	2016-17	13,585,066
Total			32,317,342

Annexure-8 (Para 4.1.7)

Year	Cost center	Cost center Desc	Detail Item Desc	Expenditure
2017-18	DY9025	DY9025 - DISTRICT COORDINATOR (IRMNACH) D.G. Khan DISTRICT CORD IRMNCH	A01227-PROJECT ALLOWANCE	2,383,775
2017-18	NY9025	NY9025 - D.C. IRMNCH & NUTRITION PROGRAM, NNS	A01227-PROJECT ALLOWANCE	1,261,451
2017-18	CV9020	CV9020 - DISTRICT COORDINATOR (IRMNCH) CHINIOT EDO HEALTH	A01227-PROJECT ALLOWANCE	286,000
2017-18	BY9032	BY9032 - D O (HEALTH) BWN (IRMNCH)	A01227-PROJECT ALLOWANCE	120,000
2017-18	FY9042	FY9042 - DIST. COORD. IRMNCH & NUTRITION PROG.	A01227-PROJECT ALLOWANCE	4,077,420
2017-18	SY9102	SY9102 - DO OTHER HEALTH FACALITIES SKP	A01227-PROJECT ALLOWANCE	836,000
2017-18	MC9040	MC9040 - DISTRICT CO-ORDINAOR IRMNCH & NP MULTAN DISTRICT CO-ORDINAOR IRMNCH & NP MN	A01227-PROJECT ALLOWANCE	133,770
2017-18	VY9029	VY9029 - D O (HEALTH)	A01227-PROJECT ALLOWANCE	390,000
2017-18	MV9029	MV9029 - National Programme for Family Planning & Primary Health Care under IRMNCH&N Programme Muzaffargarh.	A01227-PROJECT ALLOWANCE	126,000
2018-19	DY9025	DY9025 - DISTRICT COORDINATOR (IRMNACH) D.G.Khan DISTRICT CORD IRMNCH	A01227-PROJECT ALLOWANCE	320,000
2018-19	NY9025	NY9025 - D.C. IRMNCH & NUTRITION PROGRAM, NNS	A01227-PROJECT ALLOWANCE	549,000
2018-19	CV9020	CV9020 - DISTRICT COORDINATOR (IRMNCH) CHINIOT EDO HEALTH	A01227-PROJECT ALLOWANCE	352,000
2018-19	BY9032	BY9032 - D O (HEALTH) BWN (IRMNCH)	A01227-PROJECT ALLOWANCE	192,000
2018-19	FY9042	FY9042 - DIST. COORD. IRMNCH & NUTRITION PROG.	A01227-PROJECT ALLOWANCE	2,244,000
2019-20	PY9022	PY9022 - IRMNCH & NP	A01227-PROJECT ALLOWANCE	835,000
2019-20	BY9032	BY9032 - D O (HEALTH) BWN (IRMNCH)	A01227-PROJECT ALLOWANCE	160,000

Year	Cost center	Cost center Desc	Detail Item Desc	Expenditure
2019-20	FY9042	FY9042 - DIST. COORD. IRMNCH & NUTRITION PROG.	A01227-PROJECT ALLOWANCE	4,498,258
2019-20	JY9034	JY9034 - District Health Officer PS(IRMNCH) Jhang District Health Officer PS(IRMNCH) LHW/LHS/Drivers Jhang	A01227-PROJECT ALLOWANCE	128,000
Total				18,892,674

Annexure-9 (Para 4.1.7)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount (Rs.)	Sub – Annexure Number
1.	Pakpattan	11	18,667	A
2.	Sargodha	14	18,667	B
3.	Nankana	6	18,667	C
4.	Layyah	5	18,667	D
5.	Bahawalnagar	5	18,667	E
6.	Jhang	5	18,667	F
7.	Chiniot	5	18,667	G
8.	Faisalabad	6	18,667	H
9.	Muzaffargarh	4	18,667	I
10.	Chakwal	18	168,000	J
11.	Gujranwala	16	90,520	K
12.	Gujrat	16	192,000	L
13.	Rawalpindi	17	96,000	M
14.	Bhakkar	5	37,334	N
15.	Lodhran	5	37,334	O
16.	Rajanpur	5	18,667	P
17.	Sialkot	5	18,667	Q
Total			826,525	

Annexure-A

Name of Account Supervisor	Period	Month/Days	Rate of Project Allowance paid	Amount
Mr. Rana Muhammad Ali	01.07.2014 to 20.11.2014	4 Months & 20 Days	4,000	18,667

Annexure-B

Name of Account Supervisor	Period	Month/Days	Rate of Project Allowance paid	Amount
Mr. Waseem Ahmad	01.07.2014 to 20.11.2014	4 Months & 20 Days	4,000	18,667

Annexure-C

Name of Supervisor	Period	Month/Days	Rate of Project Allowance	Amount
Mr. Zubair	01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-D

Name of Supervisor	Period	Month/Days	Rate of Project Allowance	Amount
Mr. Abid	01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-E

Name of Supervisor	Period	Month/Days	Rate of Project Allowance	Amount
Mr. Khursheed	01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-F

Name of Supervisor	Period	Month/Days	Rate of Project Allowance	Amount
Mr. Iftikhar	01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-G

Name of Accounts Supervisor	Period	Month/Days	Rate of Project Allowance	Amount
Mr. Faheem	01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-H

Name of Supervisor	Period	Month/Days	Rate of Project Allowance	Amount
Mr. Mubasher	01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-I

Name of Supervisor	Period	Month/Days	Rate of Project Allowance	Amount
Mr. Farooq	01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-J

Sr. No.	Name	Designation	Amount of Arrear drawn		
			Adhoc 2010	Project Allowance	Amount
1	Nayyar Sultana	Accounts Supervisor	830	3,000	72,000
2			2,490	4,000	96,000
Total			3,320	12,000	168,000

Annexure-K

Sr. No.	Name	Designation	Amount of Arrear drawn	
			Adhoc 2010	Project Allowance
1	Faisal Mahmood	Accounts Supervisor		45,260
2	Aman-Ullah			45,260
Total			-	90,520
Note	Amount of Adhoc 2010 was not traceable from the available record			

Annexure-L

Sr. No.	Name	Designation	Amount of Arrear drawn		Remarks
			Adhoc 2010	Project Allowance	
1	Qaisar Naveed	Accounts Supervisor		192,000	Rs. 4000 pm drawn
Total			-	192,000	

Annexure-M

Sr. No.	Name	Designation	Rate of Adhoc Relief 2010	Rate of Project Allowance	Amount
1	Alia Haider	Accounts Supervisor	1765	4000	96,000
Total					96,000

Annexure-N

Period	Month/Days	Rate of Project Allowance	Excess Amount paid of 2 Account Supervisors
01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667 *2= 37,334

Annexure-O

Period	Month/Days	Rate of Project Allowance	Excess Amount paid of 2 Account Supervisors
01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667 *2= 37,334

Annexure-P

Period	Month/Days	Rate of Project Allowance	Excess Amount paid of 1 Account Supervisors
01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-Q

Period	Month/Days	Rate of Project Allowance	Excess Amount paid of 1 Account Supervisors
01.07.2014 to 20.11.2014	4 Months & 20 Days	4000	18,667

Annexure-10 (Para 4.1.7)

Sr. No.	Name of Officer	Period	Deputation Period To	Monthly Rate	Amount Paid
1	Dr. Ijaz Ahmad Sheikh Provincial Coordinator	16-12-2014 to 28-02-2015	Project Allowance	60,000	150,000
2	Dr. Javed Umer Provincial Coordinator	21-11-2014 to 13-12-2014	Project Allowance	60,000	46,000
3	Dr. Pervaiz Imtiaz Program Director	17-02-2015 to 4/3/2016	Project Allowance	60,000	36,000
4	Dr. Dildar Ahmad Additional Program Director	5/3/2016 to 22-04-2016	Only Project Allowance	60,000	120,000
Total					352,000

Annexure-11 (Para 4.1.8)

The detail of Annexure is in Google Drive Link below

<https://docs.google.com/document/d/1IpubsDuIyj0wm0TOIQo9fu1UlQbKiHTQ/edit?usp=sharing&oid=106694472523068508259&rtpof=true&sd=true>

Annexure-12 (Para 4.1.9)

Sr. No.	Year	Assignment Account Number	Total Expenditure as per AG/TO as per Reconciled Expenditure Statement	Remarks
1	2012-13	A/c No.103	5,158,232,515	-
2	2013-14	A/c No.103	5,105,531,000	Further, it was also observed that as per reconciled expenditure statement of Assignment Account for the year 2013-14, the figure of progressive expenditure as per department is Rs.4,907,280,743 while the figure of progressive expenditure as per AG/TO is Rs.5,105,531,000. Thus, variation of Rs.198,250,257 needs to be reconciled under intimation to Audit along with allied record and revised expenditure statement along with transfer entry by AG Office should be produced to Audit.
3	2014-15	A/c No.103	6,016,280,459	-
4	2015-16	A/c No.103	10,358,755,188	-
TOTAL			26,638,799,162	

Annexure-13 (Para 4.1.10)

Sr. No.	Description	Amount Recoverable (Rs.)	Remarks
1	Gazetted Employees	10,387,969	Detailed Below.
2	Non Gazetted Employees	2,964,756	Detailed Below.
Total		13,352,725	

Annexure-14 (Para 4.1.11)

Recovery of 50% Adhoc Relief Allow. 2010							
Sr. No.	Name of Official with Designation	Post	BPS No.	Rate of 50% Adhoc Relief Allow. 2010	Rate of Project Allowance	No. of Month (21.11.2014 to 30.06.2017)	Recoverable Amount 50% Adhoc Relief Allow. 2010
1	M. Aslam Dar, FPO	Contract	17	7,515	40,000	31 month 10 days	235,445
2	M. Aftab, FPO	Contract	17	7,515	40,000	31 month 10 days	235,445
3	M. Murtaza, FPO	Contract	17	7,515	40,000	31 month 10 days	235,445
4	Rakhshanda Afzal, FPO	Contract	17	7,515	40,000	31 month 10 days	235,445
5	Noor Jehan, FPO	Contract	17	7,515	40,000	31 month 10 days	235,445
6	Saima Shehzadi, FPO	Contract	17	7,515	40,000	31 month 10 days	235,445
7	M. Faheem Nawaz, FPO	Contract	17	7,145	40,000	31 month 10 days	223,853
8	Naseem Akhter Shabina, FPO	Contract	17	7,145	40,000	31 month 10 days	223,853
9	Shad Naseer, FPO	Contract	17	7,145	40,000	31 month 10 days	223,853
10	Ghulam Mustafa, FPO	Contract	17	5,295	40,000	31 month 10 days	165,892
11	Dr. Muhammad Nasir, FPO	Contract	17	5,295	40,000	31 month 10 days	165,892
12	Muhammad Irfan Faiz, FPO	Contract	17	5,295	40,000	31 month 10 days	165,892
13	Farkhanda Yasmeen, FPO	Contract	17	5,295	40,000	31 month 10 days	165,892
14	Ch. Ghulam Ahmed, FPO	Contract	17	7,885	40,000	31 month 10 days	247,037
15	Dr. Pervaiz Imtiaz, Additonal Program Director-I		19	14,825	60,000	31 month 10 days	464,467
16	Dr. Amir-ud-Din Chohan, DPC	Transfer	19	14,825	60,000	31 month 10 days	464,467
17	Dr. Syed Khalid Farooq, DPC	Transfer	19	14,360	60,000	31 month 10 days	449,899
18	Dr. Sohail Arshad, DPC		18	11,585	50,000	31 month 10 days	362,958
19	Muhammad Kalim Khalid Rao (FO)	Deputation	18	14,360	50,000	31 month 10 days	449,899
20	Syed Hussain Mujtaba Rizvi, LO	Contract	17	8,625	40,000	31 month 10 days	270,221
21	Mr. Amjad Ali Accountant		15	5,130	8,000	31 month 10 days	160,723
22	Muhammad Saeed, O/Asstt.		14	3,790	8,000	31 month 10 days	118,741
23	Asif Mehmood, O/Asstt.		14	3,220	8,000	31 month 10 days	100,883

Recovery of 50% Adhoc Relief Allow. 2010							
Sr. No.	Name of Official with Designation	Post	BPS No.	Rate of 50% Adhoc Relief Allow. 2010	Rate of Project Allowance	No. of Month (21.11.2014 to 30.06.2017)	Recoverable Amount 50% Adhoc Relief Allow. 2010
24	Mr. Mudassar Iqbal, St. Typist		12	3,263	8,000	31 month 10 days	102,230
25	Muhammad Irfan Ikram, DEO		12	3,573	8,000	31 month 10 days	111,942
26	Syed Adeel Ahmed Gillani, DEO		12	2,488	8,000	31 month 10 days	77,949
27	Miss. Saira Jabeen, DEO		12	2,333	8,000	31 month 10 days	73,093
28	Wasif Mukhtar, Store Keeper		11	3,158	8,000	31 month 10 days	98,940
29	Syed Waqas Ahmed, S./Clerk		9	2,830	4,000	31 month 10 days	88,664
30	Muhammad Saleem, L.D.C.		7	3,000	4,000	31 month 10 days	93,990
31	Muhammad Shahzad, Driver		5	2,710	4,000	31 month 10 days	84,904
32	Muhammad Ali, Driver		5	2,230	4,000	31 month 10 days	69,866
33	Asad Ali, Driver		5	2,150	4,000	31 month 10 days	67,360
34	Yousaf Bashir, Driver		5	2,230	4,000	31 month 10 days	69,866
35	Muhammad Ishaque, Chowkidar		2	2,218	2,000	31 month 10 days	69,490
36	Ghulam Murtaza, Chowkidar		2	1,918	2,000	31 month 10 days	60,091
37	Muhammad Javed, Naib Qasid		2	2,218	2,000	31 month 10 days	69,490
38	Muhammad Nasir, Naib Qasid		2	1,568	2,000	31 month 10 days	49,125
39	Wajid Hussain, Naib Qasid		2	1,568	2,000	31 month 10 days	49,125
40	Salim Masih, Sanitary Worker		2	1,918	2,000	31 month 10 days	60,091
41	Usman Yasir	Driver	4	1,620	2,000	31 month 10 days	50,755
42	Saleem Iqbal	Driver	4	1,620	2,000	31 month 10 days	50,755
43	Asif Shehzad	Driver	4	1,620	2,000	31 month 10 days	50,755
44	Bashir Ahmed	Driver	4	1,620	2,000	31 month 10 days	50,755
45	Muhammad Afzaal	Driver	4	1,620	2,000	31 month 10 days	50,755
46	Waseem Bilal	Driver	4	1,620	2,000	31 month 10 days	50,755
47	Atif Shahzad	Driver	4	1,620	2,000	31 month 10 days	50,755
48	Hameed Ullah	Driver	4	1,620	2,000	31 month 10 days	50,755

Recovery of 50% Adhoc Relief Allow. 2010							
Sr. No.	Name of Official with Designation	Post	BPS No.	Rate of 50% Adhoc Relief Allow. 2010	Rate of Project Allowance	No. of Month (21.11.2014 to 30.06.2017)	Recoverable Amount 50% Adhoc Relief Allow. 2010
49	Tasawar Hussain	Driver	4	1,620	2,000	31 month 10 days	50,755
50	Usman Sharif	Driver	4	1,620	2,000	31 month 10 days	50,755
51	Khalil Ahmed	Driver	4	1,620	2,000	31 month 10 days	50,755
52	Sajid Raza	Driver	4	1,620	2,000	31 month 10 days	50,755
53	Shoukat Ali	Driver	4	1,620	2,000	31 month 10 days	50,755
54	Aurangzeb	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
55	Khurshid Mehmood Zafar	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
56	Taj Muhammad	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
57	Anjum Khan	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
58	Mazhar Hussain	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
59	Zaheer Abbas	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
60	Faheem Mumtaz	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
61	Nayyar Sultana	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
62	Nasir Hussain	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
63	Saqib Zahoor	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
64	Mubashir Hussain	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
65	Faisal Mehmood Cheema	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
66	Amanullah Aamir	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
67	Syed Arfan Ali	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
68	Qaiser Naveed	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
69	Imran Ali	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
70	Ansar Hayat	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
71	Muhammad Javaid Iqbal	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
72	Abid Hussain	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
73	Farhan Ali	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297

Recovery of 50% Adhoc Relief Allow. 2010							
Sr. No.	Name of Official with Designation	Post	BPS No.	Rate of 50% Adhoc Relief Allow. 2010	Rate of Project Allowance	No. of Month (21.11.2014 to 30.06.2017)	Recoverable Amount 50% Adhoc Relief Allow. 2010
74	Muhammad Ramzan	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
75	Zafar	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
76	Zahid Akbar	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
77	Muhammad Nadeem	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
78	Muhammad Farooq	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
79	Abid Hussain	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
80	Muhammad Zubair Ahmed	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
81	Muhammad Tariq	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
82	Rai Muhammad Nawaz	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
83	Rana Muhammad Ali	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
84	Ghulam Shabbir	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
85	Alia Haider	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
86	Muhammad Zeeshan	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
87	Waseem Ahmed	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
88	Muhammad Mohsin Islam	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
89	Muhammad Zahid Rafique	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
90	Ghulam Farid Sabri	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
91	Muhammad Irshad Qureshi	Account Supervisor	7	1,765	4,000	31 month 10 days	55,297
Recoverable amount							9,894,421

Annexure-15 to 17 (Para 4.1.12)

The detail of Annexure is in Google Drive Link below

https://docs.google.com/document/d/17F0_5BBSVots18hPpD2UvWH0wN2d57hN/edit?usp=sharing&ouid=106694472523068508259&rtpof=true&sd=true

Annexure-18 (Para 4.1.13)

Sr. No.	Name of Official with Designation	BPS No.	Period		Monthly rate	No. of month	Total recoverable amount
			from	to			
1	Dr. Amir ud Din Chohan (Deputy Provincial Coordinator BPS-18 on deputation)	Professional Health Allowance	06.05.10	04.06.16	10,000	72	720,000
		Non Practicing Allowance	06.05.10	04.06.16	4,000	72	288,000
		Project allowance			40,000		
2	Dr. Syed Khalid Farooq (Deputy Provincial Coordinator BPS-18 on deputation)	Professional Health Allowance	22.07.10	04.06.16	10,000	72	720,000
		Non Practicing Allowance	22.07.10	04.06.16	4,000	72	288,000
		Project allowance			40,000		
3	Dr. Humayun Hanif (T/C BPS-17 on deputation)	Professional Health Allowance	07.09.09	31.10.12	15,000	38	570,000
		Non Practicing Allowance	07.09.09	31.10.12	4,000	38	152,000
		Project allowance			30,000		
4	Dr. Muhammad Nasir, (Field Programm Officer BPS-17)	Professional Health Allowance			15,000	62	930,000
		Non Practicing Allowance			4,000	62	248,000
		Project allowance			30,000		
TOTAL							3,916,000

Annexure-19 (Para 4.1.14)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Subject	Amount	Recovery of payment of FTA despite allocation of vehicle	Sub - Annexure No.
1	Chakwal	8	IRREGULAR DRAWAL OF FTA DESPITE ALLOCATION OF VEHICILE RECOVERY OF RS. 28,450	28,450	28,450	I
2	Gujranwala	7	Irregular drawal of FTA despite allocation of vehcile recovery OF RS. 30,900	30,900	30,900	II
3	Gujrat	7	Doubtful expenditure under head FTA amounting to Rs. 241,740	241,740		III
4	MB Din	7	Irregular drawal of FTA despite allocation of vehcile recovery of Rs. 252,760	252,760	252,760	IV
5	Rawalpindi	7	IRREGULAR DRAWAL OF FTA DESPITE ALLOCATION OF VEHICILE RECOVERY OF RS. 93,870	93,870	93,870	V
6	DG Khan	13	Irregular payment of FTA of Rs. Rs.760,110/-	760,110		VI
7	Sheikhupura	11	Irregular payment of FTA of Rs.Rs.350701/-	350,701		NIL
8	Lahore	11	Irregular payment of FTA of Rs.301,980/-	301,980		VII
9	Sargodha	13	Irregular payment of FTA of Rs.636,436/-	636,436		VIII
10	Bahwalpur	6	Irregular payment of FTA --Rs. 1,144,700	1,144,700		IX
Total				3,841,647	405,980	

ANNEXURE-I

CHAKWAL DISTRICT

Sr. No.	Name of LHS	Name of UC	Allocated Vehicle No.	Month	year	Amount (Rs.)
1	Yasmeen Akhtar	Dernal	CG 369 Ravi Pick Up	Feb	2013	1,470
2				March	2013	1,610
3				April	2013	1,610
4				Aug	2013	1,360
5				Sept	2013	1,680
6				Oct	2013	1,190
7				Nov	2013	1,680
8				Dec,	2013	1,610
9				April	2014	1,610
10				June	2014	1,260
11				July	2014	1,260
12				Aug	2014	1,260
13				Sept	2014	1,400
14				Oct	2014	1,260
15				Nov	2014	1,260
16				Dec,	2014	1,260
17				Jan, 15	2015	1,260
18				Feb, 15	2015	630
19				March, 15	2015	1,260
20				15-Apr	2015	1,260
21				May, 15	2015	1,260
Total						28,450

ANNEXURE-II

GUJRANWALA DISTRICT

Sr. No.	Name of LHS	Allocated Vehicle No.	Month	year	Amount (Rs.)
1	NoureenHanif	IDG-9316	June	2012	1,260
2			July	2012	840
3			Aug	2012	1,260
4	ShamimAaamir	GG- 308	June	2012	1,400
5			July	2012	1,400
6			August	2012	1,260
7			September	2012	1,050
8			October	2012	980
9			November	2012	1,050
10			Decemeber	2012	1,400
11			Jan	2013	1,400
12			Feb	2013	1,330
13			March	2013	1,260
14			April	2013	1,260
15	May	2013	1,260		
16	Asma Abdul Rehman	ST-308	June	2012	910
17			Aug	2012	1,190
18			September	2012	1,150

Sr. No.	Name of LHS	Allocated Vehicle No.	Month	year	Amount (Rs.)
19	Farzana Allah Ditta	X-67-AF	July	2012	490
20			December	2012	840
21			Jan	2013	1,400
22			Feb	2013	1,260
23			March	2013	1,260
24			April	2013	560
25	FouziaMoeen	GG-329	August	2012	1,260
26			September	2012	980
27			June	2012	1,190
Total					30,900

ANNEXURE-III

GUJRAT DISTRICT

Sr. No.	year	Description	Expenditure
1	2012-13	FTA	46,120
2	2013-14	FTA	67,340
3	2014-15	FTA	78,310
4	2015-16	FTA	49,970
Total			241,740

ANNEXURE-IV

MB DIN DISTRICT

Sr. No.	Name of LHS	Allocated Vehicle No.	year	Amount (Rs.)
1	Farhat Naseem	IDH 5692	2012-13	6,370
2	Mutansar bibi	IDL 5691	2012-13	5,670
3	Parveen Akhtar	IDH 6646	2012-13	2,870
4	Fareeda Kauser	IDH 6299	2012-13	1,680
5	Samina Sarwar	GH 203	2012-13	700
6	Bushra Parveen	IDL5693	2012-13	1,680
7	Farhat Naseem	IDH 5692	2012-13	2,450
8	Parveen Akhtar	IDH 6646	2012-13	2,380
9	Parveen Akhtar	IDH 6646	2013-14	6,230
10	Farhat Naseem	IDH 5692	2013-14	5,880
11	Samina Sarwar	GH 203	2013-14	4,550
12	Mutansar bibi	IDL 5691	2013-14	4,830
13	Parveen Akhtar	IDH 6646	2013-14	2,170
14	Farhat Naseem	IDH 5692	2013-14	4,130
15	Samina Sarwar	GH 203	2013-14	4,130
16	Mutansar bibi	IDL 5691	2013-14	4,130
17	Parveen Akhtar	IDH 6646	2013-14	4,340
18	Farhat Naseem	IDH 5692	2013-14	4,270
19	Samina Sarwar	GH 203	2013-14	3,780
20	Mutansar bibi	IDL 5691	2013-14	4,410
21	Farhat Naseem	IDH 5692	2013-14	6,160
22	Bushra Parveen	IDL5693	2013-14	5,810
23	Parveen Akhtar	IDH 6646	2013-14	6,300
24	Samina Sarwar	GH 203	2013-14	4,830

Sr. No.	Name of LHS	Allocated Vehicle No.	year	Amount (Rs.)
25	Nasreen Tariq	GA 475	2014-15	4,270
26	Parveen Akhtar	IDH 6646	2014-15	6,160
27	Farhat Naseem	IDH 5692	2014-15	4,760
28	Samina Sarwar	GH 203	2014-15	5,110
29	Bushra Bati	IDH 6197	2014-15	1,680
30	Fareeda Kauser	IDH 6299	2014-15	4,480
31	Nasreen Tariq	GA 475	2014-15	5,920
32	Parveen Akhtar	IDH 6646	2014-15	4,410
33	Farhat Naseem	IDH 5692	2014-15	4,340
34	Samina Sarwar	GH 203	2014-15	4,060
35	Bushra Bati	IDH 6197	2014-15	4,060
36	Fareeda Kauser	IDH 6299	2014-15	2,940
37	Nasreen Tariq	GA 475	2014-15	4,970
38	Parveen Akhtar	IDH 6646	2014-15	3,360
39	Farhat Naseem	IDH 5692	2014-15	4,480
40	Samina Sarwar	GH 203	2014-15	3,990
41	Fareeda Kauser	IDH 6299	2014-15	4,590
42	Nasreen Tariq	GA 475	2014-15	4,760
43	Parveen Akhtar	IDH 6646	2014-15	4,760
44	Farhat Naseem	IDH 5692	2014-15	4,690
45	Samina Sarwar	GH 203	2014-15	4,270
46	Bushra Bati	IDH 6197	2014-15	4,480
47	Nasreen Tariq	GA 475	2015-16	4,530
48	Parveen Akhtar	IDH 6646	2015-16	4,830
49	Farhat Naseem	IDH 5692	2015-16	3,150
50	Samina Sarwar	GH 203	2015-16	4,270
51	Fareeda Kauser	IDH 6299	2015-16	4,900
52	Nasreen Tariq	GA 475	2015-16	5,110
53	Farhat Naseem	IDH 5692	2015-16	6,300
54	Samina Sarwar	GH 203	2015-16	3,640
55	Nasreen Tariq	GA 475	2015-16	7,190
56	Farhat Naseem	IDH 5692	2015-16	6,680
57	Samina Sarwar	GH 203	2015-16	5,870
Total				252,760

ANNEXURE-V

RAWALPINDI DISTRICT

Sr. No.	Name of LHS	Amount (Rs.)
1	13 LHS drawn bill for Oct to May, 2014	93870
Total		93870

ANNEXURE-VI

**Detail of irregular payment of FTA
National Program for FP& PHC DG Khan
For the financial year 2012-16**

Sr. No.	Head of account	Financial Year	Expenditure
1	FTA	2012-13	195,020
2	FTA	2013-14	185,140
3	FTA	2014-15	168,020
4	FTA	2015-16	211,930
Total			760,110

ANNEXURE-VII

**Detail of vehicles shifted to DEO Health
National Program for FP& PHC Lahore
For the financial year 2012-16**

Sr. No.	Registration No.	Make
1	GH-965	Suzuki Pick up
2	GH-966	Suzuki Pick up
3	GG-317	Suzuki Pick up
4	GG-311	Suzuki Pick up
5	GJ-281	Suzuki Pick up
6	GJ-976	Suzuki Pick up
7	GA-453	Suzuki Pick up
8	GA-455	Suzuki Pick up
9	IDH-6727	Suzuki Pick up
10	IDM-2863	Suzuki Pick up

ANNEXURE-VIII

**Detail of irregular payment of FTA
National Program for FP& PHC Sargodha District
For the financial year 2012-16**

Sr. No.	Head of account	Financial Year	Expenditure
1	FTA	2012-13	254,536
2	FTA	2013-14	115,500
3	FTA	2014-15	148,980
4	FTA	2015-16	117,420
Total			636,436

ANNEXURE-IX**IRMNCH & NP (Bahawalpur)
List of Vouchers Related to A01243 - Fixed Travelling
Allowance**

Sr. No.	Cheque No.	Date	Amount
1	4527578	15.03.2013	165,970
2	4527592	23.05.2013	121,310
3	6110851	04.07.2013	80,570
4	6110861	04.07.2013	83,230
5	6110885	14.07.2014	215,100
6	2306664	29.01.2015	83,930
7	33282262	30.04.2015	223,090
8	33282279	31.03.2016	171,500
Total			1,144,700

Annexure-20 (Para 4.1.15)

Sr. No.	District	O.S No.	Subject	Amount	Annexure No.
1	Bahawalnagar	19	Irregular/unauthorized consumption of POL over and above prescribed limit Rs.100,782/-	100,782	I
2	Jhang	9	Irregular/unauthorized consumption of POL over and above prescribed limit Rs.91,872/-	91,872	II
3	Nankana	8	Irregular / un-authorized consumption of pol over and above prescribed limit-Rs. 413,523	413,523	III
4	Rahim Yar Khan	2	Irregular/unauthorized consumption of POL over and above prescribed limit Rs.470,448/-	470,448	IV
5	Layyah	8	Irregular / un-authorized consumption of pol over and above prescribed limit-Rs. 60,489	60,489	V
6	Chinot	8	Irregular/unauthorized consumption of POL over and above prescribed limit Rs.37,220/-	37,220	VI
7	Faisalabad	12	Irregular/unauthorized consumption of POL over and above prescribed limit Rs.347,886/-	347,886	VII
8	Muzaffargarh	7	Irregular / un-authorized consumption of pol over and above prescribed limit-Rs. 1,535,490/-	1,535,490	VIII
9	Multan	13	Recovery on account of excess consumption of POL than ceiling of Rs.50,456/-	50,456	XI
TOTAL				3,108,166	

Annexure-I**Bahawalnagar District**

Sr No.	Vehicle No.	Month	POL	Prescribed Limit	Excess	Avg Rate	AMOUNT
1	IGH-675	12-Sep	250	240	10	99	990
2	IGH-676	12-Dec	247	240	7	99	693
3	IGH-677	13-Jan	254	240	14	99	1,386
4	IGH-678	13-Apr	244	240	4	99	396
5	IGH-679	13-Jul	244	240	4	99	396
6	IGH-680	13-Oct	260	240	20	99	1,980
7	IGH-681	13-Nov	270	240	30	99	2,970

Sr No.	Vehicle No.	Month	POL	Prescribed Limit	Excess	Avg Rate	AMOUNT
8	IGH-682	14-Feb	269	240	29	99	2,871
9	IGH-683	14-Mar	346	240	106	99	10,494
10	IGH-684	14-Apr	250	240	10	99	990
11	IGH-685	14-Aug	250	240	10	99	990
12	IGH-686	15-Jan	436	240	196	99	19,404
13	IGH-687	15-Feb	383	240	143	99	14,157
14	IGH-688	15-Apr	304	240	64	99	6,336
15	IGH-689	15-May	290	240	50	99	4,950
16	IGH-690	15-Jun	255	240	15	99	1,485
17	IGH-691	15-Jul	456	240	216	99	21,384
18	IGH-692	15-Sep	295	240	55	99	5,445
19	IGH-693	15-Nov	275	240	35	99	3,465
Total							100,782

Annexure-II

Jhang District

GH-801					
Month	Actual Consumed (Liters) (Liters)	Ceiling (Liters)	Excess Usage (Liters)	Average Rate per Liter (Approx.)-Rs.	Amount
Jul-12	250	240	10	99	990
Aug-12	251	240	11	99	1,089
Sep-12	250	240	10	99	990
Oct-12	250	240	10	99	990
Mar-13	255	240	15	99	1,485
Sep-14	330	240	90	99	8,910
Nov-14	260	240	20	99	1,980
Feb-15	275	240	35	99	3,465
May-15	305	240	65	99	6,435
Jul-15	255	240	15	99	1,485

GH-801					
Month	Actual Consumed (Liters) (Liters)	Ceiling (Liters)	Excess Usage (Liters)	Average Rate per Liter (Approx.)-Rs.	Amount
Aug-15	255	240	15	99	1,485
Sep-15	252	240	12	99	1,188
Dec-15	300	240	60	99	5,940
Jan-16	335	240	95	99	9,405
Feb-16	390	240	150	99	14,850
Mar-16	420	240	180	99	17,820
Apr-16	375	240	135	99	13,365
Total					91,872

Annexure-III

Nankana District

Month	Actual Consumed (Liters)	Ceiling (Liters)	Excess	Avg. rate per liter	Amount
Dec-14	504	240	264	99	26,136
Jan-15	698	240	458	99	45,342
Feb-15	638	240	398	99	39,402
Mar-15	501	240	261	99	25,839
Apr-15	780	240	540	99	53,460
May-15	523	240	283	99	28,017
Jun-15	585	240	345	99	34,155
Jul-15	575	240	335	99	33,165
Aug-15	465	240	225	99	22,275
Oct-15	485	240	245	99	24,255
Nov-15	523	240	283	99	28,017
Dec-15	500	240	260	99	25,740
Jan-16	290	240	50	99	4,950
Feb-16	295	240	55	99	5,445
Mar-16	290	240	50	99	4,950

Month	Actual Consumed (Liters)	Ceiling (Liters)	Excess	Avg. rate per liter	Amount
Apr-16	265	240	25	99	2,475
May-16	340	240	100	99	9,900
Total					413,523

Annexure-IV

Rahim Yar Khan District

Sr. No.	Driver Name	Vehicle No.	Month	POL consumed in LTR	POL Ceiling	Excess usage of POL	Avg. rate per liter	Amount
1	Ghulam Nabi	X-67-AF	Jul-11	269	240	29	99	2,871
2	Ghulam Nabi	X-67-AF	Aug-11	251	240	11	99	1,089
3	Ghulam Nabi	X-67-AF	Sep-11	264	240	24	99	2,376
4	Ghulam Nabi	X-67-AF	Jan-12	292	240	52	99	5,148
5	Ghulam Nabi	X-67-AF	Feb-12	355	240	115	99	11,385
6	Ghulam Nabi	X-67-AF	May-12	386	240	146	99	14,454
7	Ghulam Nabi	X-67-AF	Jun-12	276	240	36	99	3,564
8	Ghulam Nabi	X-67-AF	Jul-12	402	240	162	99	16,038
9	Ghulam Nabi	X-67-AF	Aug-12	342	240	102	99	10,098
10	Ghulam Nabi	X-67-AF	Sep-12	337	240	97	99	9,603
11	Ghulam Nabi	X-67-AF	Oct-12	365	240	125	99	12,375
12	Ghulam Nabi	X-67-AF	Mar-14	374	240	134	99	13,266
13	Ghulam Nabi	X-67-AF	Apr-14	249	240	9	99	891
14	Ghulam Nabi	X-67-AF	May-14	258	240	18	99	1,782
15	Ghulam Nabi	X-67-AF	Jun-14	353	240	113	99	11,187
16	Ghulam Nabi	X-67-AF	Aug-14	354	240	114	99	11,286
17	Ghulam Nabi	X-67-AF	Sep-14	580	240	340	99	33,660
18	Ghulam Nabi	X-67-AF	Nov-14	366	240	126	99	12,474

Sr. No.	Driver Name	Vehicle No.	Month	POL consumed in LTR	POL Ceiling	Excess usage of POL	Avg. rate per liter	Amount
19	Ghulam Nabi	X-67-AF	Jan-15	322	240	82	99	8,118
20	Ghulam Nabi	X-67-AF	Mar-15	337	240	97	99	9,603
21	Ghulam Nabi	X-67-AF	Apr-15	498	240	258	99	25,542
22	Ghulam Nabi	X-67-AF	May-15	340	240	100	99	9,900
23	Ghulam Nabi	X-67-AF	Jun-15	277	240	37	99	3,663
24	Ghulam Nabi	X-67-AF	Jul-15	479	240	239	99	23,661
25	Ghulam Nabi	X-67-AF	Aug-15	686	240	446	99	44,154
26	Ghulam Nabi	X-67-AF	Sep-15	443	240	203	99	20,097
27	Ghulam Nabi	X-67-AF	Oct-15	491	240	251	99	24,849
28	Ghulam Nabi	X-67-AF	May-15	312	240	72	99	7,128
29	Ghulam Nabi	X-67-AF	Jan-16	575	240	335	99	33,165
30	Ghulam Nabi	X-67-AF	Feb-16	279	240	39	99	3,861
31	Ghulam Nabi	X-67-AF	Mar-16	323	240	83	99	8,217
32	Ghulam Nabi	X-67-AF	Apr-16	272	240	32	99	3,168
33	Ghulam Nabi	X-67-AF	May-16	269	240	29	99	2,871
34	Ghulam Nabi	X-67-AF	Aug-16	286	240	46	99	4,554
35	Ghulam Nabi	X-67-AF	Sep-16	560	240	320	99	31,680
36	Ghulam Nabi	X-67-AF	Oct-16	255	240	15	99	1,485
37	Ghulam Nabi	X-67-AF	Nov-16	347	240	107	99	10,593
38	Ghulam Nabi	X-67-AF	Dec-16	448	240	208	99	20,592
Total								470,448

Annexure-V**Layyah District**

Month	Actual Utilization (Liters)	Monthly Ceiling (Liters)	Excess Usage (Liters)	Rate per Liter	Amount (Rs.)
September, 2016	357	240	117	99.00	11,583
October, 2016	261	240	21	99.00	2,079
November, 2016	460	240	220	99.00	21,780
December, 2016	331	240	91	99.00	9,009
June, 2013	301	240	61	99.00	6,039
August, 2013	333	240	93	99.00	9,207
October, 2013	248	240	8	99.00	792
Total					60,489

Annexure-VI**Chinot District**

VEHICLE NO GH-677 ALLOTTED TO DISTRICT COORDINATOR					
Month	Actual Utilization (Liters)	Monthly Ceiling (Liters)	Excess Usage (Liters)	Rate per Liter	Amount (Rs.)
April, 2015	340	240	100	82.53	8,253
May, 2015	545	240	305	76.25	23,257
March, 2015	310	240	70	81.57	5,710
Total					37,220

Annexure-VII

**Faisalabad District
District Coordinator Vehicle GG-805**

Month	Actual Consumed (Liters)	Ceiling (Liters)	Excess Usage (Liters)	Average Rate per Liter (Approx.)-Rs.	Amount (Rs.)
Sep-12	317	240	77	99	7,623
Oct-12	278	240	38	99	3,762
Nov-12	320	240	80	99	7,920
Dec-12	295	240	55	99	5,445
Jan-13	278	240	38	99	3,762
Nov-13	257	240	17	99	1,683
Jan-14	384	240	144	99	14,256
Mar-14	405	240	165	99	16,335
Apr-14	368	240	128	99	12,672
May-14	393	240	153	99	15,147
Jun-14	393	240	153	99	15,147
Aug-14	308	240	68	99	6,732
Sep-14	334	240	94	99	9,306
Dec-14	294	240	54	99	5,346
Jan-15	280	240	40	99	3,960
Feb-15	347	240	107	99	10,593
Mar-15	349	240	109	99	10,791
Apr-15	552	240	312	99	30,888
May-15	256	240	16	99	1,584
Jun-15	416	240	176	99	17,424
Jul-15	428	240	188	99	18,612
Aug-15	377	240	137	99	13,563
Sep-15	409	240	169	99	16,731
Oct-15	304	240	64	99	6,336
Nov-15	457	240	217	99	21,483
Dec-15	421	240	181	99	17,919

District Coordinator Vehicle GG-805

Month	Actual Consumed (Liters)	Ceiling (Liters)	Excess Usage (Liters)	Average Rate per Liter (Approx.)-Rs.	Amount (Rs.)
Jan-16	391	240	151	99	14,949
Feb-16	292	240	52	99	5,148
Apr-16	358	240	118	99	11,682
May-16	319	240	79	99	7,821
Jun-16	374	240	134	99	13,266
Total					347,886

Annexure-VIII

Muzaffargarh District

Month	Vehicle No.	Allotted to	Actual Utilization (Liters)	Monthly Ceiling (Liters)	Excess Usage (Liters)	Rate per Liter	Amount (Rs.)
August, 2012	GH-564	ADCO+SO	259	240	19	99.00	1,881
September, 2014	GH-564	ADCO+SO	298	240	58	99.00	5,742
October, 2014	GH-564	ADCO+SO	250	240	10	99.00	990
June, 2015	GH-564	ADCO+SO	349	240	109	99.00	10,791
February, 2016	GH-564	ADCO+SO	284	240	44	99.00	4,356
March, 2016	GH-564	ADCO+SO	254	240	14	99.00	1,386
November, 2013	MHG-1005	DC	623	240	383	99.00	37,917
January, 2014	MHG-1005	DC	503	240	263	99.00	26,037
February, 2014	MHG-1005	DC	279	240	39	99.00	3,861
March, 2015	GH-786 + MHG-1005	DC	1087	240	847	99.00	83,853
April, 2015	GH-786 + MHG-1005	DC	1960	240	1720	99.00	170,280
May, 2015	GH-786 + MHG-1005	DC	1235	240	995	99.00	98,505
June, 2015	MHG-1005	DC	820	240	580	99.00	57,420
July, 2015	MHG-1005	DC	965	240	725	99.00	71,775
August, 2015	MHG-1005	DC	822	240	582	99.00	57,618
September, 2015	MHG-1005	DC	704	240	464	99.00	45,936

Month	Vehicle No.	Allotted to	Actual Utilization (Liters)	Monthly Ceiling (Liters)	Excess Usage (Liters)	Rate per Liter	Amount (Rs.)
October, 2015	MHG-1005	DC	513	240	273	99.00	27,027
November, 2015	MHG-1005	DC	595	240	355	99.00	35,145
December, 2015	MHG-1005	DC	740	240	500	99.00	49,500
January, 2016	MHG-1005	DC	838	240	598	99.00	59,202
February, 2016	MHG-1005	DC	763	240	523	99.00	51,777
March, 2016	MHG-1005	DC	986	240	746	99.00	73,854
April, 2016	MHG-1005	DC	649	240	409	99.00	40,491
May, 2016	MHG-1005	DC	982	240	742	99.00	73,458
June, 2016	MHG-1005	DC	1269	240	1029	99.00	101,871
March, 2014	GH-786	DC	411	240	171	99.00	16,929
April, 2014	GH-786	DC	453	240	213	99.00	21,087
May, 2014	GH-786	DC	511	240	271	99.00	26,829
June, 2014	GH-786 + MHG-1005	DC	790	240	550	99.00	54,450
July, 2014	GH-786 + MHG-1005	DC	753	240	513	99.00	50,787
August, 2014	GH-786	DC	747	240	507	99.00	50,193
September, 2014	GH-786	DC	1099	240	859	99.00	85,041
	GH-786	DC	639	240	399	99.00	39,501
	GH-786	DC	378	240	138	99.00	13,662
	GH-786	DC	868	240	628	99.00	62,172
	GH-786	DC	1102	240	862	99.00	85,338
February, 2015	GH-786 + MHG-1005	DC	1291	240	1051	99.00	104,049
June, 2015	GH-786	SO	479	240	239	99.00	23,661
July, 2015	GH-786	SO	369	240	129	99.00	12,771
October, 2015	GH-786	SO	291	240	51	99.00	5,049
Total							1,535,490

Annexure-IX

Detail of excess use of POL than ceiling Multan District

VOUCHER NO.	DATE	HEAD OF ACCOUNT	VOUCHERS AMOUNT	VEHICLE NO.	to Whom vehicle was allotted	Designation	Petrol Consumed in one month in litter	POL ceiling per month	Excess POL used in Litters than ceiling	Rate of POL per litter	Amount of Excess POL use than ceiling
207	21-06-2013	POL	57059	ICT1192	SHAHID HUSSAIN MAGSI	District Coordinator	522	240	282	106	29,892
33	14-01-2013	POL	43871	ICT384	SHAHID HUSSAIN MAGSI	District Coordinator	434	240	194	106	20,564
TOTAL									476		50,456

Annexure-21 (Para 4.1.16)

Sr. No.	District	OS No.	Amount	Annexure
1	Bahawalpur	2	2,803,164	I
2	Sahiwal	7	45,850	II
Total			2,849,014	

Annexure-I

**IRMNCH & NP (Bahawalpur)
Special Audit for 2012-2016**

DDO - BT9101

A03807 - POL Charges

Sr. No.	Financial Year	Expenditure as per Vouchers	Expenditure as per Expenditure Statement	Difference
1	2	3	4	5 (4 - 3)
1	2012-13	4,066,153	4,134,493	68,340
2	2013-14	2,162,575	3,772,916	1,610,341
3	2014-15	5,945,966	4,324,558	(1,621,408)
4	2015-16	1,806,506	3,169,093	1,362,587
Total		13,981,200	15,401,060	1,419,860

A13001 - Repair of Transport

Sr. No.	Financial Year	Expenditure as per Vouchers	Expenditure as per Expenditure Statement	Difference
1	2	3	4	5 (4 - 3)
1	2012-13	240,322	733,267	492,945
2	2013-14	642,911	483,000	(159,911)
3	2014-15	497,592	702,099	204,507
4	2015-16	308,647	836,000	527,353
Total		1,689,472	2,754,366	1,064,894

A01243 - Fixed Travelling Allowance

Sr. No.	Financial Year	Expenditure as per Vouchers	Expenditure as per Expenditure Statement	Difference
1	2	3	4	5 (4 - 3)
1	2012-13	287,280	367,850	80,570
2	2013-14	163,800	298,330	134,530
3	2014-15	522,120	397,930	(124,190)
4	2015-16	171,500	399,000	227,500
Total		1,144,700	1,463,110	318,410
GRAND TOTAL		16,815,372	19,618,536	2,803,164

Annexure II

**IRMNCH & NP (Sahiwal)
Special Audit for 2012-2016
DDO - SS4715
A01243 - Fixed Travelling Allowance**

Sr. No.	Financial Year	Expenditure as per Vouchers	Expenditure as per Expenditure Statement	Difference
1	2	3	4	5 (4 - 3)
1	2012-13	78,470	124,320	45,850
2	2013-14	176,470	176,470	-
3	2014-15	211,890	211,890	-
4	2015-16	251,740	251,740	-
Total		718,570	764,420	45,850

Annexure-22 (Para 4.1.17)

Deputationist Officers Detail working under National Program For FP & PHC Punjab for the period 01-07-2012 to 30-06-2016.

Sr. No.	Name of Officer	Designation	Deputation Period From	Deputation Period To	No. of Month/Rate	Recoverable Amount
1	Dr. Amir Ud Din Chohan	Deputy Provincial Coordinator	1/7/2012 & 02-02-06-2014	28-02-2013 & 04-03-2016	12*2480	29,760
					32*5000	160,000
2	Dr. Syed Khalid Farooq	Deputy Provincial Coordinator	1/7/2012 & 02-02-06-2014	28-02-2013 & 04-03-2016	12*2480	29,760
					32*5000	160,000
3	Dr. Humyian Hanif	Training Coordinator	1/7/2012	31-10-2012	4*2480	9,920
4	Dr. Sohail Arshad Rana	Deputy Provincial Coordinator	8/1/2015	4/3/2016	14*5000	70,000
5	Malik Muhammad Wasim	Office Superintendent	01-012-2015	30-06-2016	7*5000	35,000
6	Dr. Mehmood Akhtar	Additional Program Director	5/3/2016	30-06-2016	3*5000	15,000
7	Dr. Abdul Nasir Tiwana	Deputy Program Director	5/3/2016	30-06-2016	3*5000	15,000
8	Muhammad Kalim Khalid Rao	Finance Officer		30-06-2016	2480*12	29,760
					5000*36	180,000
Total Recovery						734,200

Other Officers

Sr. No.	Name of Official with Designation	Post on	BFS No.	Period	Monthly rate	No. of Month	Recoverable amount
1	M. Aslam Dar, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
2	M. Aftab, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
3	M. Murtaza, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
4	Rakhshanda Afzal, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
5	Noor Jehan, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
6	Saima Shehzadi, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
7	M. Faheem Nawaz, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
8	Naseem Akhter Shabina, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
9	Shad Naseer, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
10	Ghulam Mustafa, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
11	Dr. Muhammad Nasir, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
12	Muhammad Irfan Faiz, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
13	Farkhanda Yasmeen, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
14	Ch. Ghulam Ahmed, FPO	Contract	17	1.07.2012 to 30.06.2013	2480	12	29,760
				01.07.2013 to 31.05.2015	5000	23	115,000
	TOTAL				99720		2,026,640

Gross Total Rs.2,760,840 (Rs.734,200 + Rs.2,026,640)

Annexure-23 (Para 4.1.18)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount	Sub – Annexure Numbers
1.	Nankana	15	55,200	F-1
2.	Bahawalnagar	14	132,000	F-2
3.	Jhang	16	103,200	F-3
4.	Chinot	16	52,800	F-4
5.	Faisalabad	19	194,400	F-5
6.	Muzaffar Garh	12	117,600	F-6
7.	Layah	13	74,400	F-7
8.	Rawalpindi	11	100,000	-
9.	TT Singh	9	100,000	-
10.	MB Din	10	100,000	-
11.	Narowal	9	100,000	-
12.	Chakwal	12	100,000	-
13.	Gujranwala	10	100,000	-
14.	Gujrat	10	100,000	-
Total			1,429,600	

Annexure – F-1- District- Nankana

Financial Year	No. of Vehicle	Mobil Oil Quantity				Amount	
		One time quantity of Mobil oil per vehicle (Liters)	No. of Times mobile oil to be change in year	Annual Qty of Mobil oil per vehicle (Ltrs)	Total Qty of Mobil oil (Ltrs)	Average Rate of Used Mobile Oil (Rs.)	Total Amount of Used Mobil Oil (Rs.)
2012-13	23	3	4	12	276	50	13,800
2013-14	23	3	4	12	276	50	13,800
2014-15	23	3	4	12	276	50	13,800
2015-16	23	3	4	12	276	50	13,800
Total							55,200

Annexure – F-2- District Bahawalnagar

Financial Year	No. of Vehicles	Mobil Oil Quantity				Amount	
		One time quantity of Mobil oil per vehicle (Liters)	No. of Times mobile oil to be change in year	Annual Qty of Mobil oil per vehicle (Ltrs)	Total Qty of Mobil oil (Ltrs)	Average Rate of Used Mobile Oil (Rs.)	Total Amount of Used Mobil Oil (Rs.)
2012-13	55	3	4	12	660	50	33,000
2013-14	55	3	4	12	660	50	33,000
2014-15	55	3	4	12	660	50	33,000
2015-16	55	3	4	12	660	50	33,000
Total							132,000

Annexure – F-3- District Jhang

Financial Year	No. of Vehicles	Mobil Oil Quantity				Amount	
		One time quantity of Mobil oil per vehicle (Liters)	No. of Times mobile oil to be change in year	Annual Qty of Mobil oil per vehicle (Ltrs)	Total Qty of Mobil oil (Ltrs)	Average Rate of Used Mobile Oil (Rs.)	Total Amount of Used Mobil Oil (Rs.)
2012-13	43	3	4	12	516	50	25,800
2013-14	43	3	4	12	516	50	25,800
2014-15	43	3	4	12	516	50	25,800
2015-16	43	3	4	12	516	50	25,800
Total							103,200

Annexure – F-4- District Chiniot

Financial Year	No. of Vehicle	Mobil Oil Quantity				Amount	
		One time quantity of Mobil oil per vehicle (Liters)	No. of Times mobile oil to be change in year	Annual Qty of Mobil oil per vehicle (Ltrs)	Total Qty of Mobil oil (Ltrs)	Average Rate of Used Mobile Oil (Rs.)	Total Amount of Used Mobil Oil (Rs.)
2012-13	22	3	4	12	264	50	13,200
2013-14	22	3	4	12	264	50	13,200
2014-15	22	3	4	12	264	50	13,200
2015-16	22	3	4	12	264	50	13,200
Total							52,800

Annexure – F-5- District Faisalabad

Financial Year	No. of Vehicles	Mobil Oil Quantity				Amount	
		One time quantity of Mobil oil per vehicle (Liters)	No. of Times mobile oil to be change in year	Annual Qty of Mobil oil per vehicle (Ltrs)	Total Qty of Mobil oil (Ltrs)	Average Rate of Used Mobile Oil (Rs.)	Total Amount of Used Mobil Oil (Rs.)
2012-13	81	3	4	12	972	50	48,600
2013-14	81	3	4	12	972	50	48,600
2014-15	81	3	4	12	972	50	48,600
2015-16	81	3	4	12	972	50	48,600
Total							194,400

Annexure – F-6- District Muzaffargarh

Financial Year	No. of Vehicles	Mobil Oil Quantity				Amount	
		One time quantity of Mobil oil per vehicle (Liters)	No. of Times mobile oil to be change in year	Annual Qty of Mobil oil per vehicle (Ltrs)	Total Qty of Mobil oil (Ltrs)	Average Rate of Used Mobile Oil (Rs.)	Total Amount of Used Mobil Oil (Rs.)
2012-13	49	3	4	12	588	50	29,400
2013-14	49	3	4	12	588	50	29,400
2014-15	49	3	4	12	588	50	29,400
2015-16	49	3	4	12	588	50	29,400
Total							117,600

Annexure – F-7- District Layyah

Financial Year	No. of Vehicles	Mobil Oil Quantity				Amount	
		One time quantity of Mobil oil per vehicle (Liters)	No. of Times mobile oil to be change in year	Annual Qty of Mobil oil per vehicle (Ltrs)	Total Qty of Mobil oil (Ltrs)	Average Rate of Used Mobile Oil (Rs.)	Total Amount of Used Mobil Oil (Rs.)
2012-13	31	3	4	12	372	50	18,600
2013-14	31	3	4	12	372	50	18,600
2014-15	31	3	4	12	372	50	18,600
2015-16	31	3	4	12	372	50	18,600
Total							74,400

Annexure-24 (Para 4.1.18)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount	Sub – Annexure Numbers
1.	Nankana	7	26,000	A
2.	Layyah	7	68,000	B
3.	Bahawalnagar	7	110,000	C
4.	Jhang	8	110,500	D
5.	Chiniot	7	35,000	E
6.	Faisalabad	11	112,000	F
7.	Muzaffargarh	6	34,000	G
Total			495,500	

Annexure-A

Items purchased	Qty	Auction Rate (approx.)	Amount (Rs.)
Batteries	4	1000	4,000
Tyres	4	500	2,000
Other parts			20,000
Total			26,000

Annexure-B

Items purchased	Qty	Auction Rate (approx.)	Amount (Rs.)
Batteries	48	1000	48,000
Tyres	0	500	0
Other parts			20,000
Total			68,000

Annexure-C

Items purchased	Qty	Auction Rate (approx.)	Amount (Rs.)
Batteries	60	1000	60,000
Tyres	20	500	10,000
Other parts			40,000
Total			110,000

Annexure-D

Items purchased	Qty	Auction Rate (approx.)	Amount (Rs.)
Batteries	51	1000	51,000
Tyres	19	500	9,500
Other parts			50,000
Total			110,500

Annexure-E

Items purchased	Qty	Auction Rate (approx.)	Amount (Rs.)
Batteries	20	1000	20,000
Tyres	10	500	5,000
Other parts			10,000
Total			35,000

Annexure-F

Items purchased	Qty	Auction Rate (approx.)	Amount (Rs.)
Batteries	52	1000	52,000
Tyres	120	500	60,000
Other parts			10,000
Total			112,000

Annexure-G

Items purchased	Qty	Auction Rate (approx.)	Amount (Rs.)
Tyres	28	500	14,000
Other parts			20,000
Total			34,000

Annexure-25 (Para 4.1.19)

Sr. No.	Name of Official with Designation	Post	BPS No.	50% Adhoc Relief Allow. 2010	Project Allowance	Period	No. of Month	Amount Paid on A/c of Project Allowance	Recovery of 50% Adhoc Relief Allow. 2010
1	Dr. Amir-ud-Din Chohan, DPC	Deputy Provincial Coordinator	19	14,825	30,000	01.12.2010 to 18.04.2012	16 Month 18 days	498,000	246,095
2	Dr. Syed Khalid Farooq, DPC	Deputy Provincial Coordinator	19	14,360	30,000	01.12.2010 to 18.04.2012	16 Month 18 days	498,000	238,376
3	Muhammad Khalid	Deputy Provincial Coordinator	18	12,035	30,000	01.12.2010 to 09.03.2011	03 Month 09 days	99,000	39,716
4	Dr Humayun Hanif	Training Coordinator	17	12,325	30,000	01.12.2010 to 18.04.2012	16 Month 18 days	498,000	204,601
5	Syed Tahir Bukhari	Finance Officer	18	12,035	30,000	01.12.2010 to 30.06.2016	07 Month	210,000	84,245
6	Muhammad Kalim Khalid Rao (FO)	Finance Officer	18	14,360	30,000	01.12.2010 to 18.04.2012	10 Month 10 days	310,000	148,542
7	Muhammad Mansha	Office Superintendent	16	4,125	15,000	01.12.2010 to 29.02.2012	08 Month	120,000	33,000
8	Muhammad Khurshid	Driver	4	2,950	2,000	01.07.2011 to 18.04.2012	09 Month 18 days	19,200	28,320
9	Dr. Akhtar Rashid	Provincial Coordinator	19	16,630	40,000	01.12.2010 to 18.04.2012	16 Month 18 days	664,000	276,058
10	M. Siddique	Deputy Provincial Coordinator	18	14,360	30,000	01.07.2010 to 08.07.2010	08 days	7742	8,616
Total								2,923,942	1,307,568

Annexure-26 (Para 4.1.20)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount of arrear paid	Sub – Annexure Numbers
1	Vehari	2	640,568	I
2	Sahiwal	3	88,023	II
3	Okara	2	512,454	III
Total			1,241,045	

Annexure - I

S. No.	S. No. as per Pay Roll	District	Cadre	Personal Number	Name	NIC	Facility	NET Amount
1	188	Vehari	LHW	31945792	Shamim Aziz	36603-6361863-3	BHU Sahar	64,057
2	411	Vehari	LHW	31945949	Bushra Hassan	36601-1511291-9	THQ BUREWALA	64,057
3	457	Vehari	LHW	31941130	Naseem Akhtar	36603-6883775-5	RHC 87/WB	64,057
4	506	Vehari	LHW	31941122	Shazia Parveen	36603-4847313-3	RHC 188/EB MIAN PAKHI	64,057
5	534	Vehari	LHW	31940160	Nasreen Akhtar	36603-1379955-3	BHU 535/EB	64,057
6	733	Vehari	LHW	31941200	Ghulam Fatima	36602-7560923-3	BHU KIKRI KLAN	64,057
7	791	Vehari	LHW	31943993	Rabia Musarrat	36602-1890198-7	BHU 145/WB	64,057
8	1016	Vehari	LHW	31941103	Nazia Tabassum	36104-4875728-1	BHU 5/WB	64,057
9	1063	Vehari	LHW	31943749	Shamim Akhtar	36601-9711856-5	BHU 128/EB	64,057
10	1236	Vehari	LHW	31943128	Nazia Naeem	36601-1556767-3	BHU 409/EB	64,057
								640,568

Annexure - II

Sr. No.	Emp_Code	Employee_Name	F_Name	Health Facility	NIC_Number	Net_Pay
1	165061007	Nasreen Akhtar	Muhammad Nawaz	BHU CHAK NO. 58/GD	36502-1371933-7	15,931
3	165088018	Samina Kousar	Ghulam Murtaza	RHC Chak No. 185/9-L	36502-9749307-9	15,931
5	165124041	Naheed Akhter	Mahmood Ul Hassan	DHQ TEACHING HOSPITAL SAHIWAL	36502-8919106-5	15,931
9	165002	Kishwer Naheed	M.safi	THQ HOSPITAL CHICHAWATNI	36501-8049384-1	21,710
12	165526	Tabussam Javed	M Ashraf	BHU CHAK NO.91/6-R	36502-1338986-7	18,520
				Total		88,023

Annexure - III

S.#	Personal No.	Name of LHW	Grade	Designation	CNIC No.	Round 1	Round 2
						Net Amount	Net Amount
1	31971208	NOOR BIBI	5	Lady Health Worker	3530399308219	21352	64,057
2	31972228	FEHMEDA AKHTER	5	Lady Health Worker	3530186603925	21352	64,057
3	31972580	RAZIA BIBI	5	Lady Health Worker	3530280843553	21352	64,057
4	31974775	SHAKILA ASLAM	5	Lady Health Worker	3530352824183	21352	64,057
5	31978975	SHAHEEN AKHTER	5	Lady Health Worker	3530162327031	21352	64,057
6	31981058	PARVEEN AKHTER	5	Lady Health Worker	3530143253851	21352	64,057
				Total		128,112	384,342
				G. Total			512,454

LHS	Okara	153069	Tahira Bibi	35301-7181137-1	498	DEPALPUR BRANCH	12660-9
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Annexure-27 (Para 4.1.21)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount	Sub – Annexure Numbers
1.	Jhang	17	51,324	A
2.	Muzaffargarh	19	121,432	B
Total			172,756	

Annexure-A

Name of Employee	Designation	Termination Period	Difference of Monthly Pay	Month	Amount of Pay & Allowances
Samrina Gul	LHS	01.07.2012 to 06.02.13	3314	7	23,198
Ghulam Abbas	Driver	01.07.2012 to 06.02.13	4018	7	28,126
Total					51,324

Annexure-B

Name of Employee	Designation	Termination Period	Difference of Monthly Pay	Month	Amount of Pay & Allowances
Shahida Parveen	LHS	01.07.2012 to 20.06.15	3314	36	119,304
Naheed Akhtar	LHS	01.07.2012 to 21.07.12	3314	20 days	2,128
Total					121,432

Annexure-28 (Para 4.1.22)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer
1	Chakwal	9
2	Gujranwala	8
3	Gujrat	8
4	MB Din	8
5	Narowal	7
6	Rawalpindi	8
7	TT Singh	7

Annexure-29 (Para 4.1.23)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer
1	Chakwal	19
2	Gujranwala	17
3	Narowal	15
4	Rawalpindi	18
5	TT Singh	15
6	Gujrat	17
7	MB Din	16

Annexure-30 to 33 (Para 4.2.1)

The detail of Annexure is in Google Drive Link below
https://docs.google.com/spreadsheets/d/15hFOjyfbBz4-nFr-kwkKr3iTF686k_D/edit?usp=sharing&oid=106694472523068508259&rtpof=true&sd=true

Annexure-34 (Para 4.2.2)

Summary

Sr. No.	Description	Year	Head of Account	Amount of Procurement
1	Record Not Sent to NAB	2013-14	A03927-Purchase of Drug & Medicines	280,010,880
2	Record Not Sent to NAB	2014-15	A03927-Purchase of Drug & Medicines	318,802,712
3	Record Not Sent to NAB	2015-16	A03927-Purchase of Drug & Medicines	338,005,105
TOTAL				936,818,697

Record Not Sent to NAB for FY2013-14

Sr. No.	Year of Procurement	Description of Procurement	Head of Account	Description of Medicines	Offer Price Accepted	Qty	Cost of Procurement	Progressive Amount of Procurement
1	2013-14	Minutes of Meeting dated 07.05.2014 for Procurement of Medicines for National Program for FP & PHC, Punjab for 2013-14	A03927-Purchase of Drug & Medicines	Tablet Paracetamol	0.59	43,200,000	25,488,000	280,010,880
				Syrup Paracetamol	14.00	2,160,000	30,240,000	
				Tablet Ferrous Fummate + Folic Acid	0.30	259,200,000	77,760,000	
				Amoxicillin Suspension	26.80	2,160,000	57,888,000	
				ORS	4.32	5,184,000	22,394,880	
				Syrup Zinc Sulphate	14.50	1,440,000	20,880,000	
				Eye Ointment B-Sulphate	17.50	2,592,000	45,360,000	
TOTAL								280,010,880

Record Not Sent to NAB for 2014-15

Sr. No.	Year of Procurement	Head of Account	Contract / Purchase Order No.	PO Dated	Contractor	Description	QTY	Approved Rate as per PO	Cost of Procurement	Progressive Amount of Procurement
1	2014-15	A03927- Purchase of Drug & Medicines	No.SO(P-II)H/7-76/2014	18.05.2015	M/s Lisko Pakistan Pvt Ltd	Suspension Paracetamol USP	2,399,471	14.48	34,744,340	318,802,712
			No.SO(P-II)H/7-83/2014	19.05.2015	M/s Cotton Craft Pvt Limited	Open Wove Bandage	576,000	24.30	13,996,800	
			No.SO(P-II)H/7-85/2014	19.05.2015	M/s Benson Pharmaceuticals	Ferrous Fumarate BP 150 mg + Folic Acid BP 0.5mg	76,124,240	0.36	27,404,726	
			No.SO(P-II)H/7-85/2014	19.05.2015	M/s Munawar-Pharma Pvt Limited	Ferrous Fumarate BP 150 mg + Folic Acid BP 0.5mg	76,124,240	0.36	27,404,726	
			No.SO(P-II)H/7-62/2014	19.05.2015	M/s Glaxo Smith Kline Pakistan Limited	Tablet Paracetamol 500mg	37,122,265	0.63	23,387,027	
			No.SO(P-II)H/7-78/2014	19.05.2015	M/s Glaxo Smith Kline Pakistan Limited	Syp Amoxil	1,762,594	43.79	77,183,991	
			No.SO(P-II)H/7-26/2014	19.05.2015	M/s Arons Pharmaceutical Industries Pvt Ltd	Adhesive Surgical Tape	362,265	31.29	11,335,272	
			No.SO(P-II)H/7-47/2014	19.05.2015	M/s Valor Pharmaceuticals	ORS	4,366,222	4.95	21,612,799	
			No.SO(P-II)H/7-85/2014	19.05.2015	M/s Munawar-Pharma Pvt Limited	Fumolic	76,124,240	0.36	27,404,726	
			No.SO(P-II)H/7-76/2014	18.05.2015	M/s Lisko Pakistan Pvt Ltd	Suspension Paracetamol USP	2,399,471	14.48	34,744,340	
			No.SO(P-II)H/7-82/2014	19.05.2015	M/s Karim Industries	Absorbent Cotton Wool 100grm	533,623	36.70	19,583,964	
TOTAL									318,802,712	318,802,712

Record Not Sent to NAB for FY 2015-16

Sr. No.	Year of Procurement	Head of Account	Contract / Purchase Order No.	PO Dated	Contractor	Description	QTY	Approved Rate as per PO	Cost of Procurement	Progressive Amount of Procurement
1	2015-16	A03927- Purchase of Drug & Medicines	IRMNCH(Log)M-31/2015	20.01.2016	M/s Nabi Qasim Industries Pvt Ltd	Syrup Zinc Sulphate	2,766,000	16.78	46,413,480	338,005,105
			IRMNCH(Log)M-62/2015	21.01.2016	M/s Benson Pharmaceuticals	Tab Ferrous Fumarate + Folic Acid	172,815,760	0.40	69,126,304	
			IRMNCH(Log)M-61/2015	22.04.2016	M/s Lisko Pakistan Pvt Ltd	Susp. Paracetamol 120mg/5ml	1,667,261	25.27	42,131,685	
			IRMNCH(Log)M-64/2015	06.04.2016	M/s Lisko Pakistan Pvt Ltd	Syp Amoxicillin 125mg/5ml	2,386,406	41.74	99,608,586	
			ADGHS/7159/Log	16.02.2016	M/s Benson Pharmaceuticals	Tab Ferrous Fumarate + Folic Acid	172,815,760	0.40	69,126,304	
			IRMNCH(Log)M-30/2015	05.05.2016	M/s Valor Pharmaceutical	ORS	1,965,889	5.90	11,598,745	
TOTAL									338,005,105	338,005,105

Annexure-35 (Para 4.2.3)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount	Sub- Annexure Numbers
1.	Bahawalnagar	4	1,317,608	A
2.	Faisalabad	5	964,282	B
3.	Muzaffargarh	17	1,373,142	C
4.	Jhelum	2	154,000	-
Total			3,809,032	

Annexure-A

Vehicle No.	Description	Qty	Bill No.	Date of Bill	Supplier Name	Gross Amount	Remarks
IGH-458	Tyres	4	1614	14/6/2013	Hassan Traders, Bahawalnagar	20,592	A voiding Advertisement
IGH-480	Tyres	4	1613	14/6/2013	Hassan Traders, Bahawalnagar	20,592	
IDL 5607	Tyres	4	1615	14/6/2013	Hassan Traders, Bahawalnagar	20,592	
IGE-159	Tyres	4	1611	14/6/2013	Hassan Traders, Bahawalnagar	20,592	
IDH-6705	Tyres	4	1612	14/6/2013	Hassan Traders, Bahawalnagar	20,592	
IGE-165	Parts & Battery	1	1609	14/6/2013	Hassan Traders, Bahawalnagar	14,513	
IDL 5605	Parts & Battery	1	1608	14/6/2013	Hassan Traders, Bahawalnagar	12,072	
GH-406	Parts & Battery	1	1588	14/6/2013	Hassan Traders	12,344	
IGH-160	Battery	1	1589	14/6/2013	Hassan Traders	6,496	
IDL-5607	Parts & Battery	1	1616	14/6/2013	Hassan Traders	64,412	
IGH-479	Parts		1543	10/6/2013	Hassan Traders, Bahawalnagar	4,933	
IGH-480	Battery	1	1541	6/6/2013	Hassan Traders, Bahawalnagar	6,496	
IDH-5604	Parts & Battery	1	1542	6/6/2013	Hassan Traders	19,715	
IGH-483	Parts & Battery	1	1582	7/6/2013	Hassan Traders, Bahawalnagar	15,205	
IGH-211	Parts & Battery	1	2677	7/6/2013	Anjum Trader	19,527	

IGH-452	Parts		1580	3/6/2013	Hassan Traders, Bahawalnagar	7,285	
IGH-419	Parts & Battery	1	1579	3/6/2013	Hassan Traders	1,550	
IGH-306	Battery	1	1577	4/6/2013	Hassan Traders, Bahawalnagar	6,496	
GH-391	Parts & Battery	1	1480	4/4/2013	Hassan Traders, Bahawalnagar	11,627	
IGH-425	Parts & Battery	1	1584	7/6/2013	Hassan Traders, Bahawalnagar	15,258	
IGH-426	Battery	1	1581	5/6/2013	Hassan Traders	6,496	
IGH-440	Battery	1	2747	19/6/2013	Anjum Trader	6,496	
Total						333,881	
Financial Year	Description		Token No.	Date of Bill	Supplier Name	Gross Amount	
	Battery	8	31100	15/6/2015	Hassan Traders, Bahawalnagar	44,928	
	Battery	7	31104	15/6/2015	Hassan Traders, Bahawalnagar	39,312	
	Parts		31162	15/6/2015	Hassan Traders, Bahawalnagar	67,569	
	Parts		31103	16/6/2015	Hassan Traders, Bahawalnagar	46,975	
	Denting		31101	18/6/2015	Hassan Traders, Bahawalnagar	45,000	
	Parts		22167	18/6/2014	Hassan Traders, Bahawalnagar	28,369	
	Parts		22168	18/6/2014	Hassan Traders, Bahawalnagar	46,281	
	Parts		22172	18/6/2014	Hassan Traders, Bahawalnagar	46,281	
2014-15	Battery	10	22170	9/6/2014	Hassan Traders, Bahawalnagar	56,745	
	Battery	12	22171	11/6/2014	Hassan Traders, Bahawalnagar	68,094	
Total						489,554	
Financial Year	Description		Token No.	Date of Bill	Supplier Name	Gross Amount	
2015-16	Parts		33623	24/5/2016	Hassan Traders, Bahawalnagar	49,084	
2015-16	Parts		34105	24/5/2016	Hassan Traders, Bahawalnagar	48,190	
2015-16	Parts		33620	24/5/2016	Hassan Traders, Bahawalnagar	49,476	
2015-16	Parts		33629	14/5/2016	Hassan Traders, Bahawalnagar	48,613	
2015-16	Parts		33621	10/5/2016	Hassan Traders, Bahawalnagar	46,711	
Total						242,074	
2015-16	Parts & Battery	1	33619	16/6/2016	Hassan Traders, Bahawalnagar	45,083	
2015-16	Parts & Battery	1	33618	16/6/2016	Hassan Traders, Bahawalnagar	44,625	

2015-16	Parts & Battery	1	33617	16/6/2016	Hassan Traders, Bahawalnagar	43,791	
2015-16	Parts & Battery	1	34109	13/6/2016	Hassan Traders, Bahawalnagar	39,828	
2015-16	Parts		34111	16/6/2016	Hassan Traders, Bahawalnagar	78,772	
Total						252,099	
Grand Total						1,317,608	

Annexure-B

Vehicle No.	Description	Qty	Bill No.	Date of Bill	Supplier Name	Amount	Remarks
GH-310	Tyres	4	347	11/9/2014	N.R Traders, Faisalabad	24,219	Avoiding Advertisement
GH-390	Tyres	4	350	11/9/2014	N.R Traders, Faisalabad	24,219	
GA-427	Tyres	4	351	11/9/2014	N.R Traders, Faisalabad	24,219	
GE-178	Tyres	4	357	11/9/2014	N.R Traders, Faisalabad	24,219	
IDH-6705	Tyres	4	352	11/9/2014	N.R Traders, Faisalabad	24,219	
GH-615	Battery	1	356	12/9/2014	N.R Traders, Faisalabad	4,826	
IGH-6293	Battery	1	354	12/9/2014	N.R Traders, Faisalabad	4,826	
IDH-2861	Battery	1	355	11/9/2014	N.R Traders, Faisalabad	4,826	
GE-180	Battery	1	353	12/9/2014	N.R Traders, Faisalabad	4,826	
GH-560	Battery	1	644	15/9/2014	Ali Traders, Faisalabad	4,826	
GG-412	Battery	1	645	15/9/2014	Ali Traders, Faisalabad	4,826	
GE-181	Battery	1	646	15/9/2014	Ali Traders, Faisalabad	4,826	
GH-310	Battery	1	647	15/9/2014	Ali Traders, Faisalabad	4,826	
GA-422	Battery	1	648	15/9/2014	Ali Traders, Faisalabad	4,826	
GE-178	Battery	1	649	15/9/2014	Ali Traders, Faisalabad	4,826	
GH-550	Battery	1	643	15/9/2014	Ali Traders, Faisalabad	4,826	
GH-205	Battery	1	650	15/9/2014	Ali Traders, Faisalabad	4,826	
Total						179,007	
GH-544	Battery	1	231	25/5/2014	N.R Trader, Faisalabad	4,493	Avoiding Advertisement
GH-595	Battery	1	235	24/5/2014	N.R Trader, Faisalabad	4,493	
GG-354	Battery	1	264	29/5/2014	N.R Trader, Faisalabad	4,493	
GH-561	Battery	1	265	2/6/2014	N.R Trader, Faisalabad	4,493	

GH-548	Battery	1	239	2/6/2014	N.R Trader, Faisalabad	4,493		
GH-390	Battery	1	234	2/6/2014	N.R Trader, Faisalabad	4,493		
GA-427	Battery	1	238	4/6/2014	N.R Trader, Faisalabad	4,493		
GH-547	Battery	1	236	4/6/2014	N.R Trader, Faisalabad	4,493		
GH-549	Battery	1	230	9/6/2014	N.R Trader, Faisalabad	4,493		
IDH-6705	Battery	1	233	11/6/2014	N.R Trader, Faisalabad	4,493		
IDH-6546	Tyres	4	266	17/6/2014	N.R Trader, Faisalabad	23,985		
GE-179	Tyres	4	268	14/6/2014	N.R Trader, Faisalabad	23,985		
GH-416	Tyres	4	269	16/6/2014	N.R Trader, Faisalabad	23,985		
DE-177	Tyres	4	267	16/6/2014	N.R Trader, Faisalabad	23,985		
Total						140,870		
GG-408	Battery	1	797	6/4/2015	Ali Traders, Faisalabad	4,826		Avoiding Quotations
IDH-6552	Battery	1	799	6/4/2015	Ali Traders, Faisalabad	4,826		
GG-805	Tyres	4	859	22/4/2015	Ali Traders, Faisalabad	74,146		
GA-425	Battery	1	923	28/4/2015	Ali Traders, Faisalabad	4,826		
Total						88,624		
GH-558	Battery	1	925	13/5/2015	Ali Traders, Faisalabad	4,826	Avoiding Advertisement	
GH-313	Tyres	4	924	13/5/2015	Ali Traders, Faisalabad	24,219		
GA-424	Battery	1	926	14/5/2015	Ali Traders, Faisalabad	4,826		
IDH-6229	Battery	1	927	14/5/2015	Ali Traders, Faisalabad	4,826		
GG-419	Tyres	4	928	16/5/2015	Ali Traders, Faisalabad	24,219		
IDH-6531	Battery	1	930	18/5/2015	Ali Traders, Faisalabad	4,826		
GH-620	Battery	1	929	18/5/2015	Ali Traders, Faisalabad	4,826		
IDH-2363	Battery	1	931	18/5/2015	Ali Traders, Faisalabad	4,826		
IDH-6679	Battery	1	932	20/5/2015	Ali Traders, Faisalabad	4,826		
GE-179	Battery	1	933	20/5/2015	Ali Traders, Faisalabad	4,826		
GH-616	Tyres	4	934	20/5/2015	Ali Traders, Faisalabad	24,219		
GH-594	Tyres	4	682	20/5/2015	Ali Traders, Faisalabad	24,219		
GE-184	Tyres	4	936	21/5/2015	Ali Traders, Faisalabad	24,219		
Total						159,703		
GH-307	Tyres	4	--	18/8/2015	Ali Traders, Faisalabad	24,219	Avoiding Quotations	

GH-561	Tyres	4	141	25/8/2015	Ali Traders, Faisalabad	24,921	
GG-407	Tyres	4	115	21/9/2015	Ali Traders, Faisalabad	24,921	
GG-407	Battery	1	100	21/9/2015	Ali Traders, Faisalabad	4,867	
Total						78,928	
GH-557	Tyres	4	144	8/10/2015	Ali Traders, Faisalabad	24,921	Avoiding Advertisement
GH-597	Tyres	4	114	8/10/2015	Ali Traders, Faisalabad	24,921	
GH-311	Battery	1	796	28/10/2015	Ali Traders, Faisalabad	4,826	
GH-616	Battery	1	797	28/10/2015	Ali Traders, Faisalabad	4,826	
GH-307	Tyres	4	799	30/10/2015	Ali Traders, Faisalabad	24,219	
GH-408	Tyres	4	93	30/10/2015	Ali Traders, Faisalabad	24,921	
GH-559	Tyres	4	106	9/11/2015	Ali Traders, Faisalabad	24,921	
Total						133,555	
GE-185	Tyres	4	147	23/12/2015	Ali Traders, Faisalabad	24,921	Avoiding Quotations
GH-604	Tyres	4	109	22/12/2015	Ali Traders, Faisalabad	24,921	
GH-542	Tyres	4	104	24/12/2015	Ali Traders, Faisalabad	24,921	
GH-604	Battery	1	113	22/12/2015	Ali Traders, Faisalabad	4,867	
GH-542	Battery	1	111	24/12/2015	Ali Traders, Faisalabad	4,867	
Total						84,497	
GH-690	Tyres	4	119	8/2/2016	Ali Traders, Faisalabad	24,921	Avoiding Quotations
GH-595	Battery	1	121	15/3/2016	Ali Traders, Faisalabad	4,867	
GA-436	Tyres	4	145	26/3/2016	Ali Traders, Faisalabad	24,921	
GE-309	Tyres	4	146	28/3/2016	Ali Traders, Faisalabad	24,921	
GH-552	Battery	1	124	25/3/2016	Ali Traders, Faisalabad	4,867	
GH-597	Battery	1	127	20/3/2016	Ali Traders, Faisalabad	4,867	
GH-307	Battery	1	129	26/3/2016	Ali Traders, Faisalabad	4,867	
GH-310	Battery	1	148	26/3/2016	Ali Traders, Faisalabad	4,867	
Total						99,098	
Grand Total						964,282	

Annexure-C

Financial Year	Token No. & Date	Vehicle No.	Bill Date	Description	Head of Account	Supplier Name	Gross Amount
2015-16	22720, 26-4-16	GJ-377	17-4-2016	tyre	Repair of Transport	Ali Bahi Enterprises	29,952
2015-16	22722, 26-4-16	GJ-377	17-4-2016	parts	Repair of Transport	Ali Bahi Enterprises	59,114
2015-16	22724, 26-4-16	GJ-403	17-4-2016	parts	Repair of Transport	Ali Bahi Enterprises	29,952
2015-16	32612, 16-6-16	GE-112	20-4-2016	parts	Repair of Transport	Al-Jilan Enterprises	81,724
2015-16	35123, 18-6-16	GE-112	20-4-2016	tyre	Repair of Transport	Al-Jilan Enterprises	53,282
2015-16	22721, 26-4-16	GJ-516	29-2-2016	Tyre	Repair of Transport	Ali Bahi Enterprises	29,952
2015-16	22725, 26-4-16	GE-392	23-1-2016	tyre	Repair of Transport	Ali Bahi Enterprises	29,952
2015-16	22733, 26-4-16	GJ-466	16-12-2015	tyre	Repair of Transport	Ali Bahi Enterprises	29,952
2015-16	22723, 26-4-16	GJ-466	13-12-2015	parts	Repair of Transport	Ali Bahi Enterprises	36,621
Total							380,501
2014-15	33199, 17-6-15	Gj-243	11-6-15	parts	Repair of Transport	Saad Enterprises	53,849
2014-15	34585, 12-6-15	GJ-417	12/6/2015	parts	Repair of Transport	Saad Enterprises	68,010
2014-15	33199, 17-6-15	IDL-5713	14-6-15	parts	Repair of Transport	Saad Enterprises	76,695
Total							198,554
2014-15	310,12-8-14	GH-786	14-6-14	parts	Repair of Transport	Ali Bahi Enterprises	57,915
2014-15	310,12-8-14	GH-564	22-6-14	parts	Repair of Transport	Ali Bahi Enterprises	71,329
Total							129,244
2014-15	312,12-8-14	GJ-408	19-10-13	parts	Repair of Transport	Ali Bahi Enterprises	75,810
2014-15	313,12-8-14	GJ-238	3-10-13	parts	Repair of Transport	Ali Bahi Enterprises	39,762
2014-15	314,12-8-14	GE-386	3-10-13	parts	Repair of Transport	Ali Bahi Enterprises	95,466
Total							211,038
2013-14		GJ-229	16-9-13	parts	Repair of Transport	Ali Bahi Enterprises	67,064
2013-14		GJ-520	16-9-13	parts	Repair of Transport	Ali Bahi Enterprises	49,801
2013-14	26876, 28-5-14	GJ-320	1/10/2013	parts	Repair of Transport	Ali Bahi Enterprises	36,919
2013-14	26877, 28-5-14	GJ-433	1/10/2013	parts	Repair of Transport	Ali Bahi Enterprises	36,375
Total							190,159
2012-13		GE-400	18-6-12	tyres	Repair of Transport	Ali Bahi Enterprises	36,656

Financial Year	Token No. & Date	Vehicle No.	Bill Date	Description	Head of Account	Supplier Name	Gross Amount
2012-13		IDL-5715	17-6-12	parts	Repair of Transport	Ali Bahi Enterprises	24,186
2012-13		GE-396	18-6-12	tyres	Repair of Transport	Ali Bahi Enterprises	31,600
2012-13		GE-394	20-6-12	parts	Repair of Transport	Ali Bahi Enterprises	50,228
2012-13		GE-372	19-6-12	parts	Repair of Transport	Ali Bahi Enterprises	70,081
2012-13		GJ-239	19-6-12	parts	Repair of Transport	Ali Bahi Enterprises	50,895
Total							263,646
Grand Total							1,373,142

Annexure-36 (Para 4.2.4)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount	Sub – Annexure Numbers
1	Attock	11	231,800	I
2	DG khan	11	229,500	II
3	Multan	11	87,000	III
4	Sargodha	11	248,300	IV
5	Chakwal	6	87,326	V
6	Narowal	6	345,962	VI
7	Rawalpindi	5	160,363	VII
8	TT Singh	6	124,354	VIII
9	Gujrat	5	144,580	IX
10	Gujranwala	5	260,620	X
11	MB Din	6	239,705	XI
12	Layyah	14	0	XII
13	Bahawalnagar	18	0	XIII
14	Jhang	19	0	XIV
15	Chiniot	18	0	XV
16	Faisalabad	21	0	XVI
17	M/Gargh	13	0	XVII
18	Sialkot	2	738,500	-
19	Khanewal	2	186,000	-
Total			3,084,010	

Annexure – I

Attock

Sr. No.	Name of Firm	Bilty No.	Date	Description	Amount
1	Haq bahu transports Lahore	943	20-11-14	transportation of medicine	43,600
2	GG brothers Lahore	26	24-03-15	transportation of medicine	45,400
3	Tahir brothers transports Lahore	1645	26-05-15	transportation of medicine	45,800
4	Tahir Brothers Lahore	1803	24-08-15	transportation of medicine	47,000
5	Tahir Brothers Lahore	1462	16-12-15	transportation of medicine	50,000
Total					231,800

Annexure – II

DG Khan

Sr. No.	Financial Year	bill gross amount	firm	bilty number	date	description	amount Gross	bill gross amount	Remarks after verification of vehicle type from MTMIS web site of Excise Department
1	2015-16	65500	Tahir Brothers	1441	14-12-15	transportation of medicine from lahore store	16,500	65,500	LES 2172 was suzuki
2			Tahir Brothers	1434	14-12-15	transportation of medicine from lahore store	16,500		k 1272 not found in record
3			Tahir Brothers	1433	14-12-15	transportation of medicine from lahore store	16,500		LES 1621 not found in recod
4			labour charges			loading unloading	16,000		
5	2015-16	82000	Zain Cargo DG khan	2153	18-02-16	transportation of medicine from Lahore store	20,500	82,000	GLE 1492 as per MTMIS web the vehicle was not found in recored
6			Zain Cargo DG khan	1621	18-02-16	transportation of medicine from Lahore store	20,500		LHS 2252 was honda
7			Zain Cargo DG khan	1321	18-02-16	transportation of medicine from Lahore store	20,500		LHS 1691 was a kawasaki bike
8			Zain Cargo DG khan	1297	27-02-16	transportation of medicine from Lahore store	20,500		FDH 5533 was mazda mini truck
9			Zain Cargo DG khan	1249	18-02-16	transportation of medicine	20,500		82,000

Sr. No.	Financial Year	bill gross amount	firm	bilty number	date	description	amount Gross	bill gross amount	Remarks after verification of vehicle type from MTMIS web site of Excise Department
						from Lahore store			
10			Zain Cargo DG khan	1249	18-02-16	transportation of medicine from Lahore store	20,500		TKE 381 no record found
11			Zain Cargo DG khan	1251	18-02-16	transportation of medicine from Lahore store	20,500		LE 1491 no record found
12			Zain Cargo DG khan	1248	18-02-16	transportation of medicine from Lahore store	20,500		LFS 7289 no record found

Annexure – III

Multan

firm	bill	date	description	amount Gross	Vehicle Registration No.	Remarks after verification of vehicle type from MTMIS	IT deducted	PST @rate a% not deducted
Tahir Brothers	1500	19-12-15	medicine	17400	LXX-1926	VESPA - M.R.C.		
	1499	19-12-15	medicine	17400	LTO-4793	no record found		
	1498	19-12-15	medicine	17400	BRD-6175	HINO - HINO		
	1497	19-12-15	medicine	17400	GAS-1303	no record found		
	1496	19-12-15	medicine	17400	LRO-2478	J/FONG - CA10Z		
				87,000			6090	12000

Annexure – IV

Sargodha

Sr. No.	Financial Year	Cheque No.	date	grass amount of bill	firm	Bilty No.	date	description	amount Gross	vehicle no. on the bilti	record of truck/vehicle found on MTMIS web site of the Excise Department	claimed for				
1	2015-16	428299	23-01-16	174,300	Tahir Brothers	1970	06-03-15	medicine carrage	45,600	LES-1544	FORD/DORDCARTEN	2 truck				
2					Tahir Brothers	1971	23-07-15	medicine carrage	45,600	LES-1539	as per MIMTS FIAT tractor	2 truck				
3					Tahir Brothers	1980	21-10-15	medicine carrage	22,800	LEP-5227	YAMAHA - YAMAHA	1 truck				
4					Tahir Brothers	1973	29-12-15	medicine carrage	60,300	SGJ-6855	HINO - TRUCK	3 truck				
5										CRO-5590	WHILD - TRUCK					
6										CES-7869	no record found					
7									Tahir Brothers	Nil	19-02-16	medicine carrage	44,000	TKZ-153	no record found	2 truck
8													LRC-1126	SAVIEM TRUCK - SMI-8		
9	2014-15				Sargodhan Joharabad Goods Transport	nil	16-03-15	printing materila and mediciane	15,000	KBA 313	HINO - TRUCK					
10									15,000	LES 2814	HINO - TRUCK					
Total									248,300							

Annexure – V

Chakwal

Sr. No.	Description	Year	Amount
1	Stationery	2012-13	15,979
2		2013-14	4,996
3		2014-15	14,988
4		2014-15	14,496
5		2015-16	-
6	Others		17,012
7			7,894
8		2012-13	7,000
9		2013-14	4,961
10		2014-15	-
11		2015-16	-
Total			87,326

Annexure – VI

Narowal

Sr. No.	Description	Year	Amount of Bill
1	Other	2012-13	5,905
2	Other	2012-13	2,976
3	Other	2012-13	5,670
4	Other	2012-13	4,476
5	Other	2012-13	3,458
6	Other	2012-13	5,058
7	Other	2012-13	286
8	Other	2012-13	7,097
9	Other	2013-14	4,610
10	Other	2013-14	4,943
11	Other	2013-14	5,220
12	Other	2013-14	5,224
13	Other	2014-15	4,610
14	Other	2014-15	4,943
15	Other	2014-15	5,220
16	Other	2014-15	5,224
17	Other	2015-16	14,086
18	Other	2015-16	5,792
19	Other	2015-16	25,230
20	Other	2015-16	1,800
21	Other	2015-16	8,000
22	Other	2015-16	10,062
23	Stationery	2012-13	4,455
24	Stationery	2012-13	14,715
25	Stationery	2012-13	5,460
26	Stationery	2012-13	11,160
27	Stationery	2012-13	4,400
28	Stationery	2012-13	9,740
29	Stationery	2013-14	4,493
30	Stationery	2013-14	5,429
31	Stationery	2013-14	5,581

Sr. No.	Description	Year	Amount of Bill
32	Stationery	2013-14	4,493
33	Stationery	2014-15	14,964
34	Stationery	2014-15	24,570
35	Stationery	2014-15	20,399
36	Stationery	2015-16	14,976
37	Stationery	2015-16	14,976
38	Stationery	2015-16	21,398
39	Stationery	2015-16	24,863
Total			345,962

Annexure – VII

Rawalpindi

Sr. No.	Description	Year	Amount
1	Stationery	2013-14	72,414
2	Others	2013-14	9,990
3	Others	2013-14	77,959
Total			160,363

Annexure – VIII

TT Singh

Sr. No	Description	year	R&T Amount
1	Stationery	2012-13	14,790
2	Stationery	2012-13	19,952
3	Stationery	2013-14	14,964
4	Stationery	2015-16	29,659
5	Others	2012-13	23,559
6	Others	2012-13	6,380
7	Others	2013-14	15,050
Total			124,354

Annexure – IX

Gujrat

Sr. No.	Description	Year	Amount
1	Stationery	2012-13	-
2		2013-14	10,000
3		2014-15	4,800
4		2014-15	14,610
5		2015-16	13,880
6		2015-16	4,800
1	Others	2013-14	7,904
2		2013-14	4,760
3		2013-14	4,900
4		2014-15	4,840
5		2014-15	12,122
6		2014-15	7,671
7		2015-16	14,100
8		2015-16	13,410
9		2015-16	13,600
10		2015-16	13,183
Total			144,580

Annexure – X

Gujranwala

Sr. No.	Description	Year	Amount
1	Stationery	2012-13	49,970
2		2013-14	19,953
3		2014-15	-
4		2015-16	29,999
5		2015-16	29,975
6	Others	2012-13	26,245
7		2013-14	-
8		2014-15	44,580
9		2015-16	21,162
10		2015-16	38,736
Total			260,620

Annexure – XI

MB Din

Sr. No.	Description	Year	Amount
1	Stationery	2014-15	15,001
2	Stationery	2015-16	15,001
3	Stationery	2015-16	15,000
4	Stationery	2015-16	19,703
5	Others	2012-13	13,000
6	Others	2013-14	12,000
7	Others	2013-14	5,000
8	Others	2013-14	10,000
9	Others	2013-14	5,000
10	Others	2014-15	15,000
11	Others	2014-15	15,000
12	Others	2014-15	20,000
13	Others	2014-15	5,000
14	Others	2014-15	15,000
15	Others	2015-16	15,000
16	Others	2015-16	15,000
17	Others	2015-16	15,000
18	Others	2015-16	15,000
Total			239,705

Annexure – XII

Layyah

Sr no.	Year	Name of Medicine	Qty	Distribution Plan No.&date
01	2013-14	Tab Ferrous Fmmerate + Folic Acid	6,868,500	No.Pb/PPIU-2014/9690-97215/logistics dated:12.11.2014
02		Syp Zinc Sulphate	76,300	
03		Syrup Paracetamol	114,400	
04		Tab Ferrous Fmmerate + Folic Acid	1,332,000	No.Pb/PPIU-2013/12952-83/log dated:14.10.2013
05		Syp Zinc Sulphate	51,700	No.Pb/PPIU-2014/2351-86/log dated:03.04.2014
06	2012-13, 2014-15 & 2015-16	Record of the medicines i.e. Distribution plan, stock register, indents, ilaj register, dairy, monthly programs not produced to Audit.		

Annexure – XIII

Bhawalnagar

Sr no.	Year	Name of Medicine	Qty	Distribution Plan No.&date
01	2013-14	Tab Ferrous Fmmerate + Folic Acid	6,868,500	No.Pb/PPIU-2014/9690-97215/logistics dated:12.11.2014
02		Syp Zinc Sulphate	76,300	
03		Syrup Paracetamol	114,400	
04		Tab Ferrous Fmmerate + Folic Acid	1,332,000	No.Pb/PPIU-2013/12952-83/log dated:14.10.2013
05		Syp Zinc Sulphate	51,700	No.Pb/PPIU-2014/2351-86/log dated:03.04.2014
06	2012-13, 2014-15 & 2015-16	Record of the medicines i.e. Distribution plan, stock register, indents, ilaj register, dairy, monthly programs not produced to Audit.		

Annexure – XIV

Jhang

Sr no.	Year	Name of Medicine	Qty	Distribution Plan No.&date
01	2013-14	Tab Ferrous Fmmerate + Folic Acid	6,868,500	No.Pb/PPIU-2014/9690-97215/logistics dated:12.11.2014
02		Syp Zinc Sulphate	76,300	
03		Syrup Paracetamol	114,400	
04		Tab Ferrous Fmmerate + Folic Acid	1,332,000	No.Pb/PPIU-2013/12952-83/log dated:14.10.2013
05		Syp Zinc Sulphate	51,700	No.Pb/PPIU-2014/2351-86/log dated:03.04.2014
06	2012-13, 2014-15 & 2015-16	Record of the medicines i.e. Distribution plan, stock register, indents, ilaj register, dairy, monthly programs not produced to Audit.		

Annexure – XV

Chiniot

Sr no.	Year	Name of Medicine	Qty	Distribution Plan No.&date
01	2013-14	Tab Ferrous Fmmerate + Folic Acid	1,205,000	No.Pb/PPIU-2014/9690-97215/logistics dated:12.11.2014
02		Syp Zinc Sulphate	13,400	
03		Syrup Paracetamol	20,000	
04		Tab Ferrous Fmmerate + Folic Acid	252,000	No.Pb/PPIU-2013/12952-83/log dated:14.10.2013
05		Syp Zinc Sulphate	9,400	No.Pb/PPIU-2014/2351-86/log dated:03.04.2014
06	2012-13, 2014-15 & 2015-16	Record of the medicines i.e. Distribution plan, stock register, indents, ilaj register, dairy, monthly programs not produced to Audit.		

Annexure – XVI

Faisalabad

Sr no.	Year	Name of Medicine	Qty	Distribution Plan No.&date
01	2013-14	Tab Ferrous Fmmerate + Folic Acid	6,868,500	No.Pb/PPIU-2014/9690-97215/logistics dated:12.11.2014
02		Syp Zinc Sulphate	76,300	
03		Syrup Paracetamol	114,400	
04		Tab Ferrous Fmmerate + Folic Acid	1,332,000	No.Pb/PPIU-2013/12952-83/log dated:14.10.2013
05		Syp Zinc Sulphate	51,700	No.Pb/PPIU-2014/2351-86/log dated:03.04.2014
06	2012-13, 2014-15 & 2015-16	Record of the medicines i.e. Distribution plan, stock register, indents, ilaj register, dairy, monthly programs not produced to Audit.		

Annexure – XVII

M/Gargh

Sr no.	Year	Name of Medicine	Qty	Distribution Plan No.&date
01	2013-14	Tab Ferrous Fmmerate + Folic Acid	6,868,500	No.Pb/PPIU-2014/9690-97215/logistics dated:12.11.2014
02		Syp Zinc Sulphate	76,300	
03		Syrup Paracetamol	114,400	
04		Tab Ferrous Fmmerate + Folic Acid	1,332,000	No.Pb/PPIU-2013/12952-83/log dated:14.10.2013
05		Syp Zinc Sulphate	51,700	No.Pb/PPIU-2014/2351-86/log dated:03.04.2014
06	2012-13, 2014-15 & 2015-16	Record of the medicines i.e. Distribution plan, stock register, indents, ilaj register, dairy, monthly programs not produced to Audit.		

Annexure-37 (Para 4.2.5)

Sr. No.	Vr. No	Month	Head of Account	Description of Work	Contractor	Amount (Rs.)
1	32	06/2016	A03806-Transportation of Goods	Transportation of Medicines to various District of the Punjab	M/s Al-Faisal Goods Transport Company	1,158,170
2	31	06/2016	A03806-Transportation of Goods	Transportation of Medicines to various District of the Punjab	M/s Al-Faisal Goods Transport Company	268,450
3	33	06/2016	A03806-Transportation of Goods	Transportation of Medicines to various District of the Punjab	M/s Al-Faisal Goods Transport Company	1,075,570
TOTAL						2,502,190

Annexure-38 (Para 4.2.6)**Summary (AIR Para No.23)**

Sr. No.	Description	Financial Year	Amount	Non Production of Record	Understated Objective-Wise Expenditure Statement
1	Irregular expenditure on Repair of Transport	2012-13	376,541	238,056	-
2	Irregular expenditure on Repair of Transport	2013-14	19,040	70,522	-
3	Irregular expenditure on Repair of Transport	2014-15	787,313	-	31,643
4	Irregular expenditure on Repair of Transport	2015-16	47,680	38,640	-
TOTAL			1,230,574	347,218	31,643

FY 2012-13

Sr. No.	Vr. No	Month	Head of Account	Gross Amount	Progressive Expenditure	Exp as object-Wise Exp Statement (BM-29) provided to Audit	Record Not Produced
1	6	09/2012	A13001-Repair of Transport	6,780	376,541	614,597	238,056
2	6	09/2012	A13001-Repair of Transport	2,500			
3	18	09/2012	A13001-Repair of Transport	800			
4	5	10/2012	A13001-Repair of Transport	5,000			
5	9	10/2012	A13001-Repair of Transport	8,000			
6	10	10/2012	A13001-Repair of Transport	9,000			
7	12	10/2012	A13001-Repair of Transport	12,225			
8	14	10/2012	A13001-Repair of Transport	3,130			
9	14	10/2012	A13001-Repair of Transport	4,460			
10	24	10/2012	A13001-Repair of Transport	16,700			
11	26	10/2012	A13001-Repair of Transport	280			
12	30	10/2012	A13001-Repair of Transport	780			
13	13	01/2013	A13001-Repair of Transport	2,033			
14	13	01/2013	A13001-Repair of Transport	2,000			
15	14	01/2013	A13001-Repair of Transport	500			
16	14	01/2013	A13001-Repair of Transport	300			
17	15	01/2013	A13001-Repair of Transport	650			
18	13	02/2013	A13001-Repair of Transport	3,782			
19	23	03/2013	A13001-Repair of Transport	5,300			
20	25	03/2013	A13001-Repair of Transport	750			
21	25	03/2013	A13001-Repair of Transport	750			
22	25	03/2013	A13001-Repair of Transport	200			
23	25	03/2013	A13001-Repair of Transport	3,042			
24	27	03/2013	A13001-Repair of Transport	700			

FY 2012-13

Sr. No.	Vr. No	Month	Head of Account	Gross Amount	Progressive Expenditure	Exp as object-Wise Exp Statement (BM-29) provided to Audit	Record Not Produced
25	35	03/2013	A13001-Repair of Transport	1,800			
26	9	04/2013	A13001-Repair of Transport	31,070			
27	10	04/2013	A13001-Repair of Transport	3,629			
28	11	04/2013	A13001-Repair of Transport	1,100			
29	23	04/2013	A13001-Repair of Transport	750			
30	1	06/2013	A13001-Repair of Transport	590			
31	6	06/2013	A13001-Repair of Transport	1,000			
32	19	06/2013	A13001-Repair of Transport	10,340			
33	21	06/2013	A13001-Repair of Transport	5,150			
34	22	06/2013	A13001-Repair of Transport	760			
35	24	06/2013	A13001-Repair of Transport	37,540			
36	41	06/2013	A13001-Repair of Transport	8,240			
37	60	06/2013	A13001-Repair of Transport	750			
38	60	06/2013	A13001-Repair of Transport	1,050			
39	61	06/2013	A13001-Repair of Transport	3,600			
40	61	06/2013	A13001-Repair of Transport	1,276			
41	84	06/2013	A13001-Repair of Transport	6,300			
42	85	06/2013	A13001-Repair of Transport	4,740			
43	86	06/2013	A13001-Repair of Transport	2,630			
44	88	06/2013	A13001-Repair of Transport	6,375			
45	88	06/2013	A13001-Repair of Transport	1,050			
46	88	06/2013	A13001-Repair of Transport	500			
47	89	06/2013	A13001-Repair of Transport	6,950			
48	94	06/2014	A13001-Repair of Transport	146,979			
49	95	06/2013	A13001-Repair of Transport	2,710			

FY 2012-13

Sr. No.	Vr. No	Month	Head of Account	Gross Amount	Progressive Expenditure	Exp as object-Wise Exp Statement (BM-29) provided to Audit	Record Not Produced
TOTAL				376,541	376,541	614,597	238,056

FY 2013-14

Sr. No.	Vr. No	Month	Head of Account	Gross Amount	Progressive Expenditure	Exp as object-Wise Exp Statement (BM-29) provided to Audit	Record Not Produced
1	9	09/2013	A13001-Repair of Transport	885	19,040	89,562	70,522
2	10	09/2013	A13001-Repair of Transport	6,200			
3	10	09/2013	A13001-Repair of Transport	1,905			
4	16	09/2013	A13001-Repair of Transport	1,975			
5	25	09/2013	A13001-Repair of Transport	1,205			
6	38	09/2013	A13001-Repair of Transport	3,095			
7	38	09/2013	A13001-Repair of Transport	1,575			
8	38	09/2013	A13001-Repair of Transport	2,200			
TOTAL				19,040	19,040	89,562	70,522

FY 2014-15

Sr. No.	Vr. No	Month	Head of Account	Gross Amount	Progressive Expenditure	Exp as object-Wise Exp Statement (BM-29) provided to Audit	Understated Object-Wise Expenditure Statement
1	7	02/2015	A13001-Repair of Transport	1,050	787,313	755,670	31,643
2	8	04/2015	A13001-Repair of Transport	16,000			
3	9	04/2015	A13001-Repair of Transport	19,720			
4	10	04/2015	A13001-Repair of Transport	15,930			
5	11	04/2015	A13001-Repair of Transport	24,485			
6	12	04/2015	A13001-Repair of Transport	97,700			
7	36	06/2015	A13001-Repair of Transport	13,115			
8	37	06/2015	A13001-Repair of Transport	13,680			
9	38	06/2015	A13001-Repair of Transport	3,000			
10	38	06/2015	A13001-Repair of Transport	5,300			
11	38	06/2015	A13001-Repair of Transport	240			
12	38	06/2015	A13001-Repair of Transport	650			
13	39	06/2015	A13001-Repair of Transport	2,940			
14	40	06/2015	A13001-Repair of Transport	94,845			
15	42	06/2015	A13001-Repair of Transport	21,198			
16	51	06/2015	A13001-Repair of Transport	5,000			
17	54	06/2015	A13001-Repair of Transport	1,000			
18	57	06/2015	A13001-Repair of Transport	960			
19	73	06/2015	A13001-Repair of Transport	40,500			
20	75	06/2015	A13001-Repair of Transport	410,000			
TOTAL				787,313	787,313	755,670	31,643

FY-2015-16

Sr. No.	Vr. No	Month	Head of Account	Gross Amount	Progressive Expenditure	Exp as object-Wise Exp Statement (BM-29) provided to Audit	Record Not Produced
1	15-17	09/2015	A13001-Repair of Transport	47,680	47,680	86,320	38,640
TOTAL				47,680	47,680	86,320	38,640

Annexure-39 (Para 4.3.7)

Sr. No.	Vr. No	Month	Head of Account	Contractor	Billing Month	Gross Amount	Remarks	Financial Year	Progressive Expenditure	Exp as per Exp Statement (BM-29)	Record Not Produced
1	12	09/2012	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Aug-12	19,634	-	2012-13	138,889	243,187	104,298
2	29	10/2012	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Sep-12	16,775	-				
3	19	01/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Dec-12	14,494	-				
4	33	03/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Feb-13	10,010	-				
5	33	03/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Jan-13	23,566	-				
6	22	04/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Mar-13	13,802	-				
7	66	06/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Apr-13	18,018	-				
8	66	06/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Apr-13	12,505	-				
9	66	06/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	May-13	10,085	-				
10	8	09/2013	A03205-	OCS	Jul-13	7,957	-	2013-14	65,084	133,603	68,519

Sr. No.	Vr. No	Month	Head of Account	Contractor	Billing Month	Gross Amount	Remarks	Financial Year	Progressive Expenditure	Exp as per Exp Statement (BM-29)	Record Not Produced
			Courier & Pilot Services	Pakistan Pvt Ltd							
11	10	07/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Jun-13	10,428	Pending Liability Register Not Maintained				
12	30	09/2013	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Aug-13	8,201	-				
13	11	02/2014	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Jan-14	8,950	-				
14	9	03/2014	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Feb-14	13,125	-				
15	57	06/2014	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	May-14	16,423	-				
16	3	02/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Oct-14	10,340	-	2014-15	141,339	155,948	14,609
17	2	03/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Jan-15	11,316	-				
18	15	05/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Feb-15	13,207	-				
19	15	05/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Mar-15	13,312	-				

Sr. No.	Vr. No	Month	Head of Account	Contractor	Billing Month	Gross Amount	Remarks	Financial Year	Progressive Expenditure	Exp as per Exp Statement (BM-29)	Record Not Produced
20	15	05/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Apr-15	13,834	-				
21	16	06/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	May-15	16,875	-				
22	16	06/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Dec-14	12,214	-				
23	44	06/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Nov-14	11,411	-				
24	12	12/2014	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Sep-14	14,424	-				
25	18	12/2014	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Jul-14	11,450	-				
26	18	12/2014	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Aug-14	12,956	-				
27	20	09/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Jul-15	10,669	-	2015-16	213,613	221,802	8,189
28	20	09/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Aug-15	15,961	-				
29	20	09/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Jun-15	10,104	Pending Liability Register Not				

Sr. No.	Vr. No	Month	Head of Account	Contractor	Billing Month	Gross Amount	Remarks	Financial Year	Progressive Expenditure	Exp as per Exp Statement (BM-29)	Record Not Produced
							Maintained				
30	12	11/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Oct-15	15,887	-				
31	12	11/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Sep-15	22,076	-				
32	15	12/2015	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Nov-15	26,983	-				
33	5	01/2016	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Dec-15	11,449	-				
34	15	02/2016	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Jan-16	12,323	-				
35	14	06/2016	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Mar-16	15,980	-				
36	14	06/2016	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Apr-16	14,698	-				
37	14	06/2016	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	May-16	27,560	-				
38	5	06/2016	A03205-Courier & Pilot Services	OCS Pakistan Pvt Ltd	Feb-16	29,923	-				
TOTAL						558,925			558,925	754,540	195,615

Annexure-40 (Para 4.2.8)

Sr. No.	Name of District	Observation Number issued by Inspecting Officer	Amount	Sub – Annexure Numbers
1.	Layyah	4	280,838	A
2.	Bahawalnagar	15	32,519	B
Total			313,357	

Annexure-A

Financial Year	Head of Account	Amount
2012-13	Stationery	4,825
2012-13	Stationery	4,800
2012-13	Stationery	14,850
2012-13	Other	4,875
2012-13	Other	1,125
2012-13	Other	4,800
2012-13	Other	2,850
2012-13	Other	3,788
2012-13	Other	825
2012-13	Other	650
2012-13	Other	1,250
2012-13	Other	4,260
2012-13	Other	550
2013-14	Stationery	10,450
2013-14	Stationery	4,670
2013-14	Stationery	4,850
2013-14	Other	3,030
2013-14	Other	1,925
2013-14	Other	3,450
2013-14	Other	10,012
2013-14	Other	1,563
2014-15	Stationery	6,000
2014-15	Stationery	7,200
2014-15	Stationery	5,250
2014-15	Stationery	9,975
2014-15	Stationery	9,625
2014-15	Stationery	6,900
2014-15	Other	5,249
2014-15	Other	9,850
2014-15	Other	5,200
2014-15	Other	1,850
2014-15	Other	1,475
2014-15	Other	1,596
2014-15	Other	1,950
2014-15	Other	2,695
2014-15	Other	2,430
2014-15	Other	6,400
2014-15	Other	1,200

Financial Year	Head of Account	Amount
2015-16	Stationery	14,420
2015-16	Stationery	5,340
2015-16	Stationery	7,050
2015-16	Stationery	11,850
2015-16	Stationery	8,250
2015-16	Other	1,075
2015-16	Other	14,700
2015-16	Other	9,400
2015-16	Other	1,275
2015-16	Other	1,780
2015-16	Other	12,700
2015-16	Other	18,755
Total		280,838

Annexure-B

Vehicle No.	Description	Qty	Bill No.	Date of Bill	Supplier Name	Gross Amount
IGH-208	Battery	1	2658	12/8/2012	Anjum Trader, Bahawalnagar	6,496
IGH-211	Parts & Battery	1	2677	7/6/2013	Anjum Trader, Bahawalnagar	19,527
IGH-440	Battery	1	2747	19/6/2013	Anjum Trader, Bahawalnagar	6,496
Total						32,519

Annexure-41 (Para 4.2.9)

Sr. No.	Vr. No	Month	Gross Amount	Description of Work	Amount under Observation	Head of Account Charge	Head of Account Required to be Charged
1	7	10/2012	3,290	Repair Maintenanc of AC	3,290	A03970-Others	A13101-Repair of M&E
2	23	01/2013	9,700	Refilling of Printer Toners	9,700	A03901-Stationery	A03955-Computer Stationery
3	16	04/2013	6,500	Refilling of Printer Toners	6,500	A03901-Stationery	A03955-Computer Stationery
4	4	06/2013	6,300	Refilling of Printer Toners	6,300	A03901-Stationery	A03955-Computer Stationery
5	91	06/2013	67,430	Purchase of Toners	33,000	A03970-Others	A03955-Computer Stationery
6	91	06/2013	29,103	Bath Soap, Air Freshner, Water Pipe etc	18,140	A03901-Stationery	A03970-Others
7	94	06/2013	68,273	Ruler	140	A03970-Others	A03901-Stationery
				Toner HP	24,950	A03970-Others	A03955-Computer Stationery
				Tyres for Toyota Hilux	34,500	A03970-Others	A13001-Repair of Transport
8	94	06/2013	468,684	USB 16 GB	12,500	A03901-Stationery	A03955-Computer Stationery
				Toners for HP Printers	85,000	A03901-Stationery	A03955-Computer Stationery
9	5	03/2015	92,200	Toners for HP Printers	41,200	A03901-Stationery	A03955-Computer Stationery
TOTAL					275,220		

Annexure-42 (Para 4.4.1)

Indicators/Objectives of the National Program i.e. Lady Health Workers Program (LHWP) – 2013-2016

Sr. No.	Indicators of the Project/Program	Baseline	Source of Baseline	Milestone-1 2013-14	Milestone-2 2014-15	Milestone-3 2015-16	Target 2017	Achievement of Indicators as per Multiple Indicator Cluster Survey (MICS) 2017-18	Status (Achieved / Not Achieved)
1	Maternal Mortality Ratio (MMR)	227/100,000 lb (PDHS 2006-07)	Pakistan Demographic & Health Survey (PDHS)	190/100,000	180	170	140/100,000 lb (Live Birth)	180 [Page 13]	Not Achieved
2	Neonatal Mortality Rate (NMR)	58/1,000 lb (PDHS 2006-07)	Pakistan Demographic & Health Survey (PDHS)	52	50	48	44	41 [Page 10]	Achieved
3	Infant Mortality Rate (IMR)	82/1,000 lb (MICS 2011)	Pakistan Demographic & Health Survey (PDHS) / MICS	80	75	70	40	60 [Page 10]	Not Achieved
4	Under 5 Mortality Rate	97/1000 lb – (PDHS 2006-07) 104/1000 lb (MICS 2011)	Multiple Indicator Cluster Survey (MICS), Pakistan Demographic & Health Survey (PDHS)	102	98	92	52/1,000 lb (Live Birth)	69 [Page 10]	Not Achieved
5	Contraceptive Prevalence rate (Modern methods)	23% (MICS 2011)	Multiple Indicator Cluster Survey (MICS), Pakistan Demographic & Health Survey (PDHS)	26%	30%	35%	35%	29.9% [Page 11]	Not Achieved
6	Per cent of Children	NA		15%	25%	35%	40%	30.4%	Not Achieved

Sr. No.	Indicators of the Project/Program	Baseline	Source of Baseline	Milestone-1 2013-14	Milestone-2 2014-15	Milestone-3 2015-16	Target 2017	Achievement of Indicators as per Multiple Indicator Cluster Survey (MICS) 2017-18	Status (Achieved / Not Achieved)
	suffering from diarrhea treated with ORS and Zinc		Multiple Indicator Cluster Survey (MICS), Pakistan Social & Living Standard Measurement Survey (PSLM)					[Page 16]	
7	Average FP users per month per LHW catchment population	Average 50 FP users per month per LHW catchment population (LHW-MIS 2011)	Program Management Information System	Average 53 FP users per month per LHW catchment population	Average 56 FP users per month per LHW catchment population	Average 60 FP users per month per LHW catchment population	Average 60 FP user per month per LHW catchment population	99 [This information provided by the management] <u>The supporting record from which it was measured was not produce to Audit.</u>	Achieved
8	Exclusive breastfeeding till age of 6 months	22%	MICS 2011	25%	30%	35%	40%	42.1% [Page 18]	Achieved
9	Early initiation of breastfeeding	15%	MICS 2011	20%	30%	40%	50%	9.5% [Page 18]	Not Achieved [Further decline from baseline]

Objectives / Indicators of the National Program i.e. Lady Health Workers Program (LHWP) – 2010-2015

National Objectives			
Sr. No.	Objectives	Achievement of Indicators as per Multiple Indicator Cluster Survey (MICS) 2014 [Punjab Portion]	Status (Achieved / Not Achieved) [Punjab Portion]
1	An increase in the contraceptive prevalence rate from existing 34% to 48%.	38.7% [Page 16]	Not Achieved
2	An increase in coverage of fully immunized children aged 12-23 months from 68% to above 90%.	84.8% [Page 12]	Not Achieved
3	An increase in TT-2 immunization coverage amongst pregnant female from 64% to 80%.	76.4% [Page 13]	Not Achieved
4	An increase in proportion of pregnant women receiving antenatal care by SBA (at least 1 visit) from 76% to 90% and at least 4 ANC by SBA from 29% to 42%.	45.3% [Page 17]	Achieved
5	An increase in births assisted by skilled birth attendant from existing 48% to 60%.	64.7% [Page 17]	Achieved
6	An increase in postnatal visits within 24 hours (of home deliveries only) from existing 10% to above 60%.	86.3% [Page 17]	Achieved
7	An increase in exclusive breast feeding from existing 49% to 65%.	16.8% [Page 10]	Not Achieved [Further decline from base line]

Specific Program Objectives

Sr. No.	Objectives	Achievement of Indicators as provided by Management	Status (Achieved / Not Achieved). Further Remarks
1	To reduce the proportion of poor performer LHWs (Scoring 25% or below) from existing 25% to less than 10%	-	No data was provided.
2	To phase wise expand the coverage of the programme by increasing the average population registered by LHWs (1000/LHW) in the already covered area as well as reaching out to the uncovered / underserved areas by increasing the overall numbers of LHWs to 130,000 all over the country by 2015. In new recruitments special focus will be on the disadvantaged areas (rural areas and disadvantaged urban slums) by deploying about 10,000 LHWs in these areas	Hiring status is NIL since 2010	Not Achieved
3	Strengthening program accountability and governance	Program has strict monitoring and evaluation program at all levels specifically for outreach workers which is the key to strengthen the program. Average 15-25 LHWs are being monitored / supervised by a Lady Health Supervisor.	It was observed that the accountability and governance was not strengthening as the Internal Audit was not carried out.

Annexure-43 to 45 (Para 4.5.1)

The detail of Annexure is in Google Drive Link below

<https://docs.google.com/document/d/17obht-NHdZXtPfbntkJ9LZUqnJOAx7c/edit?usp=sharing&oid=106694472523068508259&rtpof=true&sd=true>