



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DHO	District Health Officer
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PDSSP	Punjab Development Social Services Program

PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PEEDA	Punjab Employees Efficiency, Discipline & Accountability Act
PHSRP	Punjab Health Sector Reforms Program
PESRP	Punjab Education Sector Reform Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program
POL	Petroleum Oil and Lubricants
PPRA	Punjab Public Procurement Rules Authority
PVMS	Product Vocabulary of Medical Store
PW	Public Works
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
SWM	Solid Waste Management
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association
ZAC	Zila Accounts Committee

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Kasur for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City District Governments and sixteen District Governments. Its Regional Directorate of Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Lahore and four District Governments i.e. Kasur, Sheikhupura, Okara and Nankana Sahib.

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs17.073 million for the Financial Year 2013-14. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out Audit of accounts of District Government, Kasur for the Financial Year 2012-2013.

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

Audit of District Government, Kasur was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, resulting in no leakage of revenue in the Government Account / Local Fund.

a) Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed laws, rules and regulations.

b) Audit Methodology

Audit was performed through understanding the business process with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field Audit activity. Audit used desk Audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

c) Audit of Expenditure and Receipts

Total expenditure of the District Government Kasur for the Financial Year 2012-13, was Rs5,799.064 million covering one PAO and 240 formations. Out of this, RDA Lahore audited expenditure of Rs1010.894million, which in terms of percentage, was 17% of the total expenditure. Regional Director Audit planned and executed audit of thirty (30) formations i.e. 100% achievement against the planned Audit activities.

Total receipts of the District Government Kasur for the Financial Year 2012-13 were Rs13.202million. RDA Lahore audited receipts of Rs10.020million which was 76% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs37.507 million was pointed out. An amount of Rs0.818 million was recovered and verified during the year 2013-14, till the time of compilation of report.

e) The key Audit findings of the report

- i. Non-production of record of Rs273.124 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs175.302 million was noted in six cases.²
- iii. Recovery of Rs37.507 million was noted in six cases.³
- iv. Analysis of budget and expenditure of District Government Kasur for the financial year 2012-13 revealed the original budget was Rs6,143.276 million, supplementary grant was Rs163.499 million, Rs170.117 million was surrendered and the final budget was Rs6,136.658 million. Non-development expenditure of Rs5,417.341 million was incurred against the final budget of Rs5,808.778 million and Development Expenditure of Rs381.723 million was incurred against the final budget of Rs497.997 million resulting in savings of Rs391.436 million and Rs116.275 million respectively. Total expenditure of Rs5,799.064 million was incurred against the final budget of Rs6,136.658 million, resulting in overall savings of Rs337.594 million which in terms of percentage was 06%.

Source: Appropriation Accounts for the year 2012-13

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

f) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.

¹ Para 1.2.1.1

² Para 1.2.2.1, 1.2.2.4, 1.2.2.5, 1.2.2.6, 1.2.3.1, 1.2.3.2

³ Para 1.2.2.2, 1.2.2.3, 1.2.2.7, 1.2.2.8, 1.2.2.9, 1.2.2.10

- iii. Inquiries need to be held to fix responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	6,136.658
2	Total formations under Audit Jurisdiction	240	6,136.658
3	Total Entities (PAOs) Audited	01	1,010.894
4	Total formations Audited	30	1,010.894
5	Audit & Inspection Reports	30	1,010.894
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

* Figures at Serial no. 3, 4 & 5 represents expenditure

Table 2: Audit Observations Classified by Categories

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	3.200
2	Financial management	34.217
3	Internal controls	3.290
4	Others	445.226
Total		485.933

Table 3: Outcome Statistics

Rs in Million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays audited	33.230	210.870	10.020	766.794	1,020.914	1,418.424
2	Amount placed under audit observation	22.000	61.690	1.672	400.571	485.933	257.129
3	Recoveries pointed out at the instance of audit	-	31.439	1.672	4.396	37.507	43.464
4	Recoveries accepted / established at the instance of audit	-	1.181	1.672	4.396	7.249	41.133
5	Recoveries realized at the instance of audit	-	0.191	0.207	0.420	0.818	0.930

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the expenditure audited for the current year was Rs1,010.894 million.

Table 4: Irregularities Pointed Out

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	175.302
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	-
4	Quantification of weaknesses of internal controls systems	3.290
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	7.249
6	Non-production of record	273.124
7	Others, including cases of accidents, negligence etc.	26.968
TOTAL		485.933

¹ The Accounting Policies and Procedures prescribed by the Auditor General.

CHAPTER-1

1.1 District Government, Kasur

1.1.1 Introduction of Departments

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government.

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

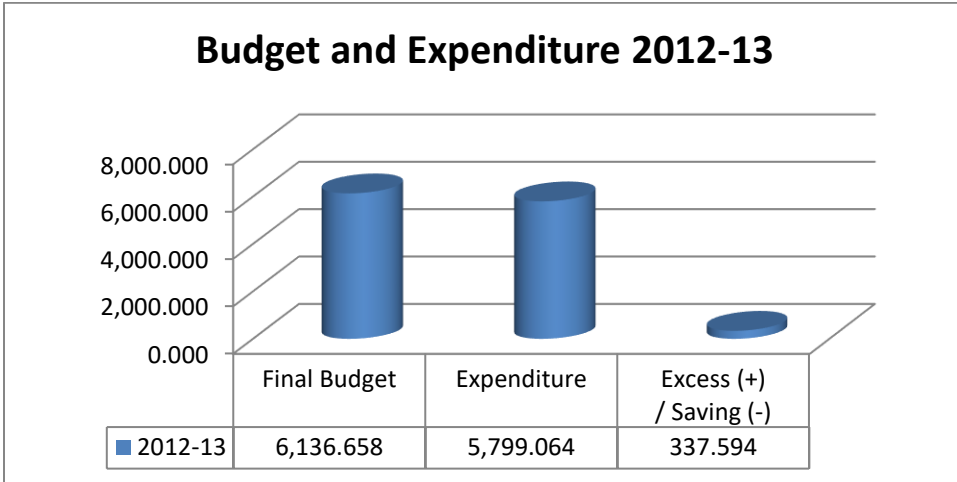
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During FY 2012-13 budgetary allocation for the District Government was Rs6,136.658 million whereas the expenditure incurred during the FY was Rs5,799.064 million, showing a saving of Rs337.594 million for the period, which in terms of percentage was 6% of the final budget as detailed below:

2012-13	Budget (Rs)	Expenditure (Rs)	Savings (Rs)	%age of Savings
Salary	4,847,960,183	4,741,622,595	106,337,588	2
Non Salary	960,817,817	675,719,071	285,098,746	30
Development	497,997,460	381,722,715	116,274,745	23
Total	6,306,775,460	5,799,064,381	507,711,079	8
Surrender/ withdrawn	-170,117,000	-	-170,117,000	-
Grand Total	6,136,658,460	5,799,064,381	337,594,079	6

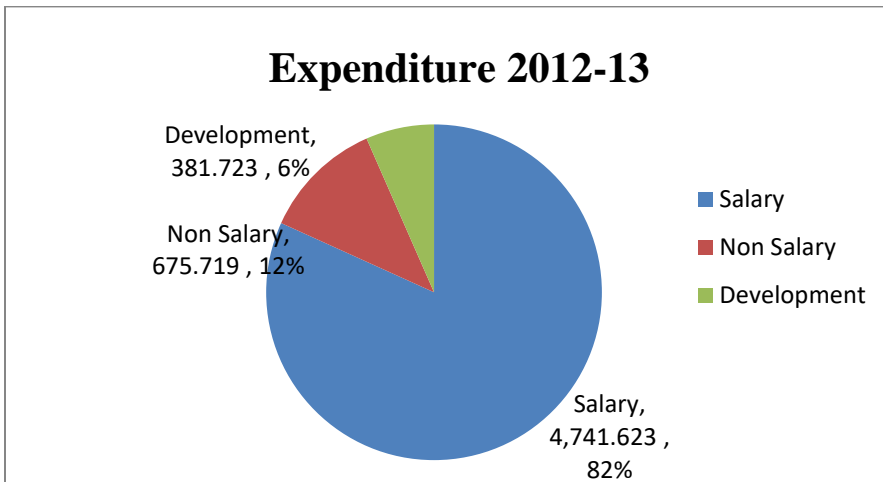
Rs in million



As per the Appropriation Accounts 2012-13 of District Government, Kasur the original budget was Rs6,143.276 million, supplementary grant was Rs163.499 million, Rs170.117 was surrendered and the final budget was Rs6,136.658 million. Against the final budget total expenditure incurred by the District Government during 2012-13 was Rs5,799.064 million as detailed at Annexure-B.

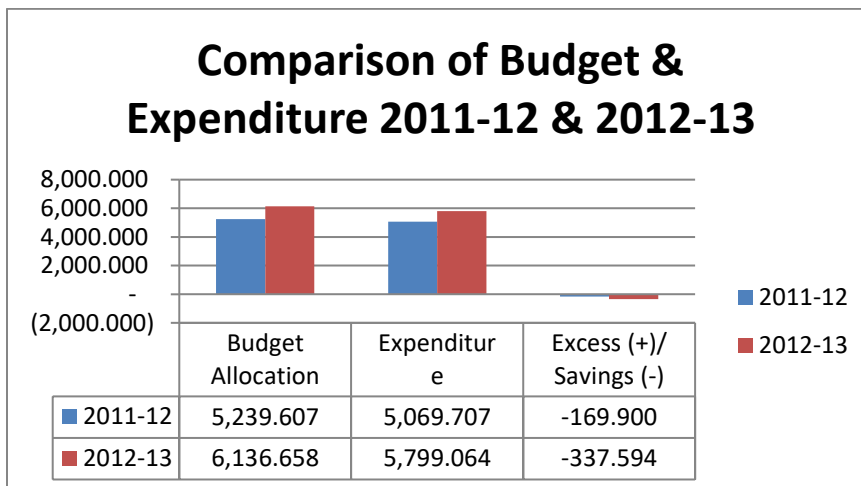
The Salary, Non-Salary and Development Expenditure comprised 82%, 12% and 6% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 17.12% increase in Budget Allocation and 14.39% increase in Expenditure respectively as compared to previous Financial Year.

Rs in million



1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	25	Not convened
2	2003-04	14	Not convened
3	2004-05	20	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	128	Not convened
5	2009-10	80	Not convened
6	2010-11	40	Not convened
7	2011-12	43	Not convened
8	2012-13	11	Not convened

* Special Audit Report title of the Audit Report reflects the Financial Year instead of the Audit Year which was 2008-2009.

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of Record – Rs273.124 million

According to Section-115(5) & (6) of PLGO, 2001, at the time of audit, the officials concerned shall provide all record for audit inspection and comply with any request for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that 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.

Following formations incurred expenditure of Rs273.124 million during the financial year 2012-13 but vouched accounts of the expenditure were not produced for audit scrutiny. In the absence of vouched account, authenticity, validity, accuracy and genuineness of expenditure worth Rs273.124 million could not be verified. Moreover receipt record of BHUs was also not provided.

S. No.	Name of Formation	AIR Para No.	Description	Amount (Rs in million)
1	DO (Health) Kasur	1	Funds transferred to PRSP on account of salaries for BHUs	149.624
2	-do-	2	Funds transferred to PRSP on account of Non salary	80.000
3	-do-	6	Purchee fee of BHUs	-
4	DEO (Secondary)	1	Vouched account regarding funds transferred for purchase of furniture by the schools	22.000
5	DO Sports	1	Vouched account regarding funds transferred to AC Kasur for land acquisition	21.500
Total				273.124

Audit holds that relevant record was not produced which was the violation of constitutional provisions and was deliberate on the part of the auditee and also due to defective financial discipline and weak internal controls.

In the absence of vouched account, authenticity, validity, accuracy and genuineness of expenditure worth Rs273.124 million could not be verified.

Management of DO (Health) replied that PRSP has been requested to provide requisite record. Management of DEO (Secondary) replied that vouched account is being obtained from the concerned schools. Management of DO (Sports) replied that vouched account will be obtained from the concerned and produced to Audit.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the departments for production of record to Audit.

Audit stresses fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.2 Irregularity / Non-compliance

1.2.2.1 Overpayment for Excess Quantities – Rs20.303 million

According to Finance Department letter No. F(FR)II-2/89 dated 27.3.1990, the specification and quantities of different items approved in the technical sanction shall not be changed during the execution of work without the prior approval of the competent authority and the authority will record reasons for the change, if any.

DO (Buildings) Kasur executed different development schemes during financial year 2012-13. The amount of Rs20.303 million was overpaid to contractors as a result of quantities executed over and above Technical Sanctioned estimates as detailed at **Annexure-C**.

Audit holds that allowing excess quantities was due to defective planning and weak internal controls.

This resulted in overpayment of Rs20.303 million to the contractors.

Management replied that revised technical sanction for the said schemes is under process. No further progress was reported till finalization of this report.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the department to provide revised technical sanction.

Audit stresses fixing responsibility against the person(s) at fault besides regularization / recovery under intimation to Audit.

(AIR Para No. 1,8)

1.2.2.2 Non-imposition of Penalty for Delay in Completion of Works – Rs18.432 million

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

DO (Roads) Kasur awarded different works to various contractors during the financial year 2012-13. Neither the works were completed within stipulated time nor any penalty was imposed. Further, the contractors did not apply for extension in time limit to the Engineer in-charge. This resulted in non-imposition of penalty for delay in completion of works @ 10% amounting to Rs18.432 million (**Annexure-D**).

Audit holds that non imposition of penalty was due to defective planning and weak internal controls.

This resulted in loss of Rs18.432 million to the Government and non-completion of schemes deprived the community of the desired service delivery of the socio-economic and development schemes.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the department to provide justification for delay in completion of schemes. No further progress was reported till finalization of this report.

Audit stresses fixing responsibility against the person(s) at fault besides making recovery of penalty under intimation to Audit.

(AIR Para No. 6)

1.2.2.3 Overpayment for Brick Work – Rs11.826 million

According to approved PWD specification (Chapter 5 of MRS), 25 cft cement sand mortar is required for construction of 100 cft. bricks masonry.

DO (OFWM) Kasur overpaid Rs11.826 million on account of construction of water courses by measuring 500 bricks for construction of one cubic meter watercourse without setting off 25% per cubic meter against consumption of cement sand mortar during 2012-13.

Audit held that excess payment was made due to poor financial controls.

Non-deduction of 25% per cubic meter against consumption of cement sand mortar resulted in excess measurement of bricks involving overpayment of Rs11.826 million (**Annexure-E**).

Management replied that payment of bricks was made as per departmental policy framed and approved in PC-I, 500 bricks per cubic meter masonry volume. The reply was not accepted as the payment was made in violation of PWD specification.

The matter was reported to the DCO in November, 2013. DAC in its meeting held in November 2013 directed the department to obtain clarification from the Finance Department. No progress was reported till finalization of this report.

Audit recommends recovery besides fixing responsibility for excess measurement of bricks under intimation to Audit.

(AIR Para No. 1)

1.2.2.4 Irregular Expenditure on Account of Raft Strip - Rs9.948 million

According to the instructions issued by the Chief Engineer, Buildings Department Punjab, Lahore vide memo No.01-DEV/39007/D-2 dated 9th January, 1992, the payment on account of RCC work in strip / raft foundation was admissible only on the approval of Chief Engineer.

District Officer (Buildings) Kasur incurred expenditure of Rs9.948 million on account of provision of Raft strip in the following development schemes without any justification and approval of Chief Engineer North resulting in irregular expenditure of Rs9.948 million during 2012-13 as detailed below:

M.B No./vr. No.	Name of Scheme	Qty	Rate (Rs)	Amount (Rs)
11/6.6.13	Upgradation of GGES TO H/L Wahgal Kasur	2170	210.40	456,568
4257/7597	Const. of GGHS RakhChunian 97	11417	196.35	2,241,728
4269/5814	Const. of GBHS RakhChunian 1145-146	11808	196.35	2,318,501
4160/1999	Reconst. Of Dangerous building in Distt. GBHS KawainMallianPattoki 106	19	187.05	3,554
4866/2771	Const. of school building in GBHS No.2 phool Nagar Pattoki 112	10782	196.35	2,117,046
4832/662215-16	Const. of multi purpose hall at G. Degree college for Boys chunian	443	156.10	69,152
	-do-	1680	168.50	283,080
	-do-	17	224.05	3,809
4810/5855	Const. of bus terminal chunian Part-1 17	4220	193.80	817,836
4047/1715	Const. of bus terminal chunian Part-II 134	8446	193.80	1,636,835
Total				9,948,109

Audit holds that irregular expenditure was incurred to avoid sanction of higher authority.

This resulted in irregular expenditure of Rs9.948 million.

Management replied that Raft Strip was used after soil investigation report. TS is also available. The reply was not accepted as approval of approval of Chief Engineer North. No further progress was reported till finalization of this report.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the department to obtain approval of Chief Engineer Punjab.

Audit stresses regularization besides fixing responsibility against the person(s) at fault under intimation to Audit.

(AIR Para No. 2)

1.2.2.5 Procurement without Advertisement on the PPRA Website – Rs4.878 million

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

Management of the following formations drew Rs4.878 million on procurement of different items during the financial year as mentioned against each. Each job order cost was over one hundred thousand but the purchases were made without advertisement on the PPRA website as detailed below:

Sr. No.	Formation Name	Financial Year	AIR Para No.	Amount (Rs in million)
1	Govt. Special Education Centre Pattoki	2009-12	2	1.679
2	Govt. Deaf & Defective Hearing School Kasur	2012-13	1	1.571
3	DO (Sports)	2012-13	3	0.822
4	DCO	2012-13	3	0.806
5	Govt. Special Education Centre Chunian	2009-12	4	0.323
Total				4.878

Audit holds that purchases were made without open competition due to defective financial discipline and weak internal controls.

This resulted in irregular expenditure of Rs4.878 million.

Management of Govt. Deaf & Defective Hearing School Kasur replied that the concerned head would be requested to furnish the reply. Reply being evasive was not accepted. Management of DO Sports replied that the purchases were made on the recommendation of purchase committee constituted for this purpose and on sanction granted by the DCO Kasur. The reply was not accepted as no cogent reasons were provided for non-advertisement on PPRA website. Management of DCO office replied that reimbursement claim had been submitted to Home Department. Management of Government Special Education Centre

Pattoki and Government Special Education Centre Chunian replied that purchases were made after floating tender in daily newspaper. Replies were not satisfactory because purchases were made without advertisement on PPRA website for competitive rates.

The matter was reported to the DCO in November, 2013. DAC in its meeting held in November 2013 directed the departments for regularization in addition to recovery of Rs806,000 from the provincial government in case of S. No. 3. No compliance was made till finalization of this report.

Audit stresses fixing responsibility for purchases without advertisement on the PPRA website besides recovery of Rs806,000 from the provincial government under intimation to Audit.

1.2.2.6 Unauthorized Transfer of District Government Assets to Provincial Government - Rs3.20 million

According to Sr. No. 5 clause (1) Schedule-II of Punjab District Government Rules of Business 2001, Finance office is responsible for prudent management of assets and liabilities of district government.

District Government Kasur purchased three vehicles for Rs3.20 million during 2010-11 from its own budget. The said vehicles were transferred to the Provincial Government offices without approval of competent authority. Transferring the District Government vehicles, the management failed to manage the assets of the district government prudently.

Audit holds that due to unsound asset management the vehicles were transferred to provincial government departments.

This resulted in loss of assets of District Government Kasur.

Management replied that case would be moved to the competent authority for taking back the vehicles.

The matter was reported to the DCO in November, 2013. DAC in its meeting held in November 2013 directed the department to take back vehicles from the provincial governments. No further progress was reported till finalization of this report.

Audit stresses fixing responsibility for unauthorized transfer of district government assets under intimation to Audit.

(AIR Para No. 4)

1.2.2.7 Non-recovery of Government Dues – Rs2.778 million

According to Rule 76 of PDG & TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all

revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Scrutiny of “Agricultural Fair Price Shop under Ramzan Package” record maintained at DCO Office revealed that an amount of Rs5.210 million was paid to the Secretaries of different Market Committees for establishment of Fair Price Shops at Ramazan Bazar during 2012-13. After close of fair price shops at the end of Ramazanan amount of Rs2.432 million was deposited back and remaining amount of Rs2.778 million was not recovered from Market Committees as detailed below:

Name	Market Committee	Total Paid	Deposited Back	Amount of Loss (Rs)
Muhammad Bilal Bhatti	Secretary Market Committee Kasur	1,490,000	727,563	762,437
Rana Muhammad Rafique	Secretary – Khuddian	840,000	405,103	434,897
Mr. Jamal Din	Secretary – Kanganpur	510,000	87,850	422,150
Mr. Muhammad Bashir	Secretary – KRK	510,000	163,729	346,271
Tahir Abbas Nasir	Secretary – Pattoki	840,000	537,631	302,369
Rai Muhammad Khalid	Secretary – Phool Nagar	510,000	261,153	248,847
Malik Muhammad Munir	Secretary – Chunian	510,000	249,294	260,706
Total		5,210,000	2,432,323	2,777,677

Audit holds that due to defective financial discipline and weak internal controls amount was not recovered from the market committees.

This resulted in loss of Rs2.778 million to the public exchequer.

Management replied that Show cause notices have been issued to the secretaries Market Committees directing therein that to deposit the amount.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the departments for recovery.

Audit stresses early recovery besides fixing responsibility for non-recovery of government dues under intimation to Audit.

(AIR Para No. 1)

1.2.2.8 Non-recovery /Non-deposit of Government Receipts – Rs1.672 million

According to Rule 76 of PDG & TMA (Budget) Rules, 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Management of the following formations did not recover / deposit the amount of Rs1.672 million on account of different receipts of the government during 2012-13. The receipt at S. No. 1 relates to the interest on the balance lying with GPO on account of undisbursed amount of stipend to be paid to different students whereas the amount given from Sr.No. 2 to 7 relates to different hospital receipts.

Sr. No.	Name of Formation	AIR Para No.	Description	Amount (Rs in million)
1	EDO (Education) Kasur	2	Interest from GPO	1.500
2	Cardiac Centre Chunian	3	ECG, Indoor and Outdoor fee	0.062
3	THQ Hospital Chunian	11	MLC Charges	0.027
4	RHC Khudian	2	Indoor/outdoor purchase fee, X-Ray fee, etc	0.010
5	-do-	7	Ultrasound fee	0.020
6	RHC Kanganpur	9	MLC charges	0.026
7	RHC Ellahabad	4	MLC charges, Ambulance charges	0.027
Total				1.672

Audit holds that non recovery was due to defective financial discipline and weak internal controls.

This resulted in loss of Rs1.672 million to the public exchequer.

Management of the above formations admitted the recovery.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the departments for recovery.

Audit stresses early recovery besides fixing responsibility for non-recovery/ non-deposit of government receipts under intimation to Audit.

1.2.2.9 Unauthorized Drawl of Allowances – Rs1.618 million

As per clarification issued by Government of the Punjab, Finance Department letter No.FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw House Rent Allowance even if he does not reside in it. Further, according to the sub section 8.18 of section SR. 7-A conveyance allowance is not admissible during leave. Moreover, according to Government of the Punjab, Health Department letter No. PO(D-III)9-8/2008 date 22th November, 2008, Health Sector Reform Allowance is only drawn by the officers and officials who are actually working at their place of posting. The officers/ officials on long leave will not be entitled to draw the Health Sector Reform Allowance during leave period.

Different officers and officials of the following formations drew allowances without their admissibility, resulting in overpayment of Rs1.618 million during 2012-13 as detailed below:

Sr. No.	Name of Formation	AIR Para No.	Description	Amount (Rs in million)
1	DO (Health) Kasur	5	Conveyance Allowance and Health Sector Reform Allowance (HSRA)	0.193
2	THQ Hospital Chunian	3	Conveyance Allowance	0.026
3	-do-	5	Non Practicing Allowance (NPA)	0.144
4	-do-	6	HSRA	0.015
5	RHC Khudian	8	HSRA	0.058
6	RHC Kanganpur	2	HSRA	0.108
7	RHC Ellahabad	2	HRA, CA and 5% maintenance charges	0.597
8	-do-	5	HSRA	0.060
9	DCO Kasur	7	HRA and 5% maintenance charges	0.417
Total				1.618

Audit holds that allowances were drawn without admissibility due to defective financial discipline and weak internal controls.

Overpayment resulted in loss of Rs1.618 million to the public exchequer.

Management of the above formations admitted the recovery.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the departments for recovery.

Audit stresses recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

1.2.2.10 Overpayment for Cement – Rs1.181 million

According to chapter “Mortar” of MRS, 6.49 bags of cement was required for preparing 1 cubic meter of wet (ready) mortar and 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of bricks masonry (1.6225 (6.49 X 25/100) bags of cement for construction of 1 cubic meter of bricks masonry)

DO (OFWM) Kasur paid for 23,685 bags of cement at the rate of 1.89 bags per cubic meter instead of admissible 1.6225 bags per cubic meter of brick masonry on account of construction of certain water courses. This resulted in overpayment of Rs1.181 million (**Annexure-F**).

Audit holds that overpayment was due to defective financial discipline and weak internal controls.

Overpayment resulted in loss of Rs1.181 million to the public exchequer.

Management replied that the payment of cement was made according to the specification approved by the department in PC-I. The reply was not accepted as the payment was made in violation of PWD specification.

The matter was reported to the DCO in November, 2013. DAC in its meeting held in November 2013 directed the department to obtain clarification from the Finance Department. No progress was reported till finalization of this report.

Audit stresses recovery besides fixing of responsibility for overpayment under intimation to Audit.

(AIR Para No. 2)

1.2.3 Performance

1.2.3.1 Wasteful Expenditure - Rs118.666 million

Rule 4 (c) of PLG (Property) Rules 2003 requires that manager shall take steps to ensure that property meant for use of public is actually used to the maximum benefit of the public.

EDO (Health) Kasur incurred an expenditure of Rs118.666 million on account of construction of new building, purchase of machinery and equipment for trauma center at Phool Nagar. The expenditure was wasteful because the said center was not found as operational since the lapse of one year after its construction. The center was taken from the Building Department in June 2012 and the machinery and equipment was also purchased during the financial year 2011-12. Due to non-installation/utilization of the machinery and equipment, these assets are being wasted. Local government spends Rs118.666 million for the health facility of the community but no facility was given to the local community. This has resulted in wasteful expenditure of Rs118.666 million.

Audit holds that due to poor performance of district administration health facility could not become operational.

This resulted in wastage of machinery and equipment besides deprivation of community from getting better health facilities.

Management replied that due to imposition of ban on recruitment, center cannot be operated. Reply was not satisfactory because no documentary evidence was available on record showing concrete efforts for taking up the matter with the higher authorities.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the department to fix the responsibility against the person(s) at fault.

Audit stresses fixing responsibility against the person(s) at fault under intimation to Audit.

(AIR Para No. 9)

1.2.3.2 Loss to the Government due to Cost Overrun - Rs18.307 million

According to Rule 2.33 of PFR Vol-I, every government functionary shall be responsible for any loss sustained by the government due to fraud or negligence on his part.

Scrutiny of record of EDO (Health) Kasur revealed that PC-I of Government Aziz Bibi Hospital was prepared during 2004-05 with the cost of Rs16.889 million. The time period fixed for the completion of the project was one year. The same project was started during the financial year 2009-10 with the cost of Rs16.889 million. The project was completed during 2013-14 with the cost of Rs35.196 million. Due to late competition of project local government sustained a cost overrun of Rs18.307 million.

Audit holds that due to poor performance and negligence cost overrun was occurred.

Cost overrun resulted in loss of Rs18.307 million to the public exchequer besides depriving the community of desired benefits.

Management replied that feasibility report for project was made in 2004-05 and started in 2009-10. Cost was increased due to additional items. Scheme could not be completed due to non-availability of funds. The reply was not satisfactory as no documentary evidence was provided regarding addition of items and non-availability of funds. Moreover no approval of the competent authority was provided regarding addition of items.

The matter was reported to the DCO in November, 2013. DAC in its meeting held on 11-12-2013 directed the department to fix the responsibility against the person(s) at fault.

Audit recommends fixing responsibility against the person(s) at fault under intimation to Audit.

(AIR Para No. 6)

ANNEXURES

MFDAC

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
1	DO Road	Unauthorized expenditure	Irregularity	0.355
2	DY. DO Agriculture (Ext) Pattoki	Unauthorized expenditure over the budget allocation	Irregularity	0.583
3	OFWM	Overpayment for sand	Recovery	0.285
4		Non completion of development schemes	Irregularity	1.801
5	Nursing School	Un-authorized Payment of Mess Allowance	Recovery	0.535
6		Loss To Government due to Non-recovery of Stipend	Recovery	0.042
7	DEO (SE)	Lapsed of Funds	Irregularity	0.122
8	EDO (F&P)	Non-collection of pension contribution of Erstwhile Zila Council employees from TMAs	Irregularity	31.180
9	Cardiac Centre Chunian	Loss due to non-utilization of machinery	Irregularity	-
10	THQ Hospital Chunian	Excess expenditure over budget allocation	Irregularity	1.020
11		Unauthorized Expenditure on Pay & Allowances Due to Shifting of Head Quarter	Irregularity	2.067
12		Unauthorized expenditure on pay & allowances of Bearer	Irregularity	0.228
13	DO Sports	Non deduction of income tax	Recovery	0.645
14	EDO (Health)	Non surrendering of savings in the budget	Irregularity	12.297
15		Non recovery of rent form illegal occupant	Recovery	-
16		Unauthorized expenditure	Irregularity	0.196
17		Unauthorized expenditure	Irregularity	1.228
18	RHC Khudian	Loss due to non-auction of unserviceable vehicles	Irregularity	0.350
19		Unauthorized payment of pay and allowances to the official shifted at other than his headquarter	Irregularity	0.935
20	RHC Changa Manga	Lapse of government funds	Irregularity	0.963
21		Excess expenditure over budget allocation	Irregularity	0.313
22		Unauthorized Expenditure on Pay &	Irregularity	0.630

		Allowances Due to Shifting of Head Quarter		
23	DCO	Overpayment on account of Hire of Transport	Recovery	0.574
24	EDO	Irregular Payment	Irregularity	0.239
25	(W&S)	Lapsed of Funds	Irregularity	0.232
26	Dy DO Agri(ext) Chunian	Excess expenditure over budget allocation	Irregularity	0.764
27	DO Civil Defense	Un-authentic Payment	Irregularity	1.519
28		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.297
29		Doubtful Expenditure	Irregularity	0.585
30		Non-Disposal Of Old Vehicle	Recovery	0.100
31		Avoidable expenditure	Irregularity	0.086
32		Non-Production Of Record	Non production	-
33	DO Fishries	Payment of office rent over and above the assessment by the Excise Dept	Recovery	0.105
34		Expenditure in excess of budget allocation	Irregularity	0.317
35	THQ Hospital Chunian	Non-Deposit of Medico legal fee	Recovery	-
36	Govt. Deaf & Defective Hearing School Kasur	Unauthorized Sanction beyond Delegated Financial Powers	Irregularity	0.268
37		Loss to the government	Recovery	0.935
38		Unjustified expenditure due to payment of pending liabilities	Irregularity	0.097
39	DO Buildings	Recovery on account of non utilization of excavated earth	Recovery	0.079
40	DO Cooperative	Loss due to non auction of unserviceable vehicles	Irregularity	0.200
41	DO (E&IP)	Irregular payment on Repair of vehicle	Irregularity	0.034
42		Irregular payment of repair of Machinery and Equipment , Hardware & Furniture & Fixture	Irregularity	0.059
43		Verification of Sales tax	Irregularity	0.016
44	Govt. Special Education Centre Chunian	Un-authorized purchase due to mis-classification	Irregularity	0.108
45	Blood Transfusion Unit	Splitting of expenditure to avoid PPRA rule / advertisement	Irregularity	0.550

Annexure-B

Summary of Appropriation Accounts by Grants District Government, Kasur For the financial year 2012-13

Grant No.	Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation (+) Excess (-) Saving
Non Development						
3	Provincial excise	6,286,000	0	6,286,000	6,133,990	-152,010
5	Forest	22,434,000	2,824,000	25,258,000	25,072,532	-185,468
7	A/c of Vehicle Tax	3,131,000	39,000	3,170,000	3,509,541	339,541
8	Other Taxes and duties	22,245,000	0	22,245,000	21,040,609	-1,204,391
10	General Administration	72,712,000	0	72,712,000	44,121,307	-28,590,693
15	Education	3,968,142,000	107,649,000	4,075,791,000	3,842,351,055	-233,439,945
16	Health services	1,051,258,000	0	1,051,258,000	954,990,834	-96,267,166
17	Public Health	6,840,000	227,000	7,067,000	6,356,696	-710,304
18	Agriculture	101,188,000	0	101,188,000	100,218,706	-969,294
19	Fisheries	2,861,000	0	2,861,000	2,304,649	-556,351
20	Veterinary	115,640,000	12,704,000	128,344,000	124,108,740	-4,235,260
21	Co-operative	28,206,000	453,000	28,659,000	26,961,903	-1,697,097
22	Industries	4,391,000	0	4,391,000	3,898,971	-492,029
23	Miscellaneous Department	7,345,000	0	7,345,000	4,775,538	-2,569,462
24	Civil works	52,711,000	17,833,000	70,544,000	60,492,345	-10,051,655
25	Communications	131,944,000	21,770,000	153,714,000	148,945,188	-4,768,812
28	Pension	15,000,000	0	15,000,000	15,000,000	0
31	Miscellaneous	29,301,000	0	29,301,000	24,504,040	-4,796,960
32	Civil Defence	3,644,000	0	3,644,000	2,555,022	-1,088,978
Total Non Development		5,645,279,000	163,499,000	5,808,778,000	5,417,341,666	-391,436,334
Development						
36	Development	471,681,460	0	471,681,460	366,182,350	105,499,110
41	Highways, Roads and Bridges	7,293,000	0	7,293,000	2,614,917	-4,678,083
42	Government Buildings	19,023,000	0	19,023,000	12,925,448	-6,097,552
Total Development		497,997,460	0	497,997,460	381,722,715	116,274,745
Grand Total		6,143,276,460	163,499,000	6,306,775,460	5,799,064,381	507,711,079
Surrender / Withdrawals			-170,117,000	-170,117,000	0	170,117,000
Net Total		6,143,276,460	-6,618,000	6,136,658,460	5,799,064,381	-337,594,079

Annexure-C

Execution of Excess Quantities

MB No./ Page No.	Page No.	Name of Scheme	Item	Qty in Estimate (cft.)	Qty paid (cft.)	Excess Qty (cft.)	Rate (Rs)	Excess amount (Rs)
4257/75 97	96	Const. of GGHS RakhChuni an	Excavatio n	39416	40129	713	2996.95	2,137
-do-	96- 97	-do-	PCC 1:4:8	3090	3197	107	13297.95	14,229
-do-	97	-do-	RCC raft strip foun	10460	11417	957	196.35	187,907
-do-	116	-do-	Fabricatio n	40113	59323	19210	10061.10	1,932,737
-do-	117 - 118	-do-	Pacca Brick Work 1:6 F&P	15534	23003	7469	13293.85	992,918
-do-	125	-do-	Pacca brick work OTB 1:6	156	10958	10802	13601.05	1,469,185
4269/58 14	168	Const. of GBHS RakhChuni an	Excavatio n 96	41664	40496	1168	2996.95	3,500
-do-	142	-do-	PCC 1:4:8	3090	3231	141	13297.95	18,750
-do-	145 - 146	-do-	RCC raft strip foun	10323	11808	1485	196.35	291,580
-do-	145	-do-	Fabricatio n	40043	64177	24134	10061.10	2,428,146
-do-	146	-do-	RCC GF	8708	9633	925	254.65	235,551
-do-	143 - 144	-do-	Pacca Brick Work 1:6 F&P	15534	20965	5431	13293.85	721,989
-do-	147 - 148	-do-	Pacca Brick Work 1:6 F&F	670	1604	934	14200.00	132,628
-do-	162 - 163	-do-	Cement pointing	12337	23475	11138	1299.00	144,683
4866/27 71	94	Const. of school building in GBHS No.2 phool Nagar Pattoki	fabricatio n	44594	63234	18640	10061.10	1,875,389
-do-	94- 95	-do-	RCC in strip foundatio n	10323	10782	459	196.35	90,125
4810/58		Const. of	Pacca	9308	11289	1981	12920.90	255,963

55		bus terminal chunian Part-1	Brick Work 1:6 F&P					
-do-	14	-do-	Pacca Brick Work 1:6 OTB	289	13563	13274	13228.00	1,755,885
-do-	16	-do-	Fabrication	12735	29322	16587	9992.15	1,657,398
-do-		-do-	Alluminium glazed window	1030	1072	42	577	24,234
4047/17 15	133 - 134	Const. of bus terminal chunian Part-II	Fabrication	39730	93417	53687	9992.15	5,364,486
-do-	135	-do-	Pacca Brick Work 1:6 F&P	6870	9389	2519	12920.90	325,477
-do-	136 - 137	-do-	Pacca Brick Work 1:6 GF	8945	9170	225	13536	30,456
-do-	139	-do-	3/8" thick cement plaster	27825	28422	597	1183	7,063
-do-	139	-do-	1/2" cement plaster	20352	24418	4056	1084	44,075
-do-	144	-do-	Pacca Brick Work 1:4 OTB	270	2387	2117	13907.70	294,426
-do-	43	-do-	MS Chowkat	238	224	14	129.20	1,809
Total								20,302,726

Annexure-D

Non-imposition of penalty

Sr.No.	Name of Scheme	TS Cost (Rs in million)	Penalty (Rs in million)
1	Const. of Storm Water Drain SadarDewan Road	3.639	0.364
2	Reh. Of Road from Sain Di Khoe to Behrwal	10.710	1.071
3	Reh. Of Road from GandianChowk to Chak No.14 L	10.530	1.053
4	Const. of road from Chak 34 Mundaakey to Multan Road bypass	12.735	1.273
5	Reh. Of road near Megha and Const. of Ramps of 2' span culvert	0.912	0.091
6	Reh. Of road from BhoeAsal to GandianChowk	5.083	0.508
7	Reh. Of road from Talwandi to Bheemkay road	22.894	2.289
8	Theing Road from Mir Kot to Cane Gate of Brother Sugar Mills	6.981	0.698
9	SR of road from KotAzam Khan to DhoorKot Graveyard	4.007	0.400
10	SR of road from Lahori Gate to GHS in Kasur	2.255	0.225
11	SR of road from KotFateh Din to College Chowk	2.762	0.276
12	SR of Noor Pur for widening / redecking of 6' span culvert	2.458	0.246
13	SR of road from Phool Nagar to KRK road	10.133	1.013
14	SR of road from Fatehpur to Bheela road	2.976	0.297
15	SR of road from KhuddianBakarkay road	9.030	0.903
16	SR of road from Badarpura to RaiKalan	3.825	0.382
17	SR of road from GoharJagir to Tatara Kamal	13.722	1.372
18	SR of road from LFL road to Haji Gagan	2.965	0.296
19	SR of road from National Bank Chowk to Din GARh	2.767	0.277
20	SR of road frmMudkey to Raiwind Manga Road	3.825	0.382
21	SR of road from Main Bazar Shah Anayat colony	2.970	0.297
22	SR of Parking in DCO complex	0.523	0.052
23	SR for raising of road from LFL road to BurjKhurd	0.801	0.080
24	SR of road from Fatehpur to ThehSheikhum road	2.283	0.228
25	SR of road from Raiwind Kasur Road	18.000	1.800
26	SR of road from Khara Road Chungi to Khara Village	1.204	0.120
27	SR of road from Phool Nagar to Lambay	3.825	0.382
28	SR of road from Changa Manga to Chakoki	7.626	0.762
29	SR of road from ArzaniPur to Ketan Road	6.226	0.622
30	SR of road from Multan road to GehlanChak 9	1.735	0.173
31	SR of road from Pattoki overhead Bridge to Mandianwala road	1.276	0.127
32	SR of road from Kanganpur to Mokal road	1.785	0.178
33	SR of road from Allahabad Kanganpur road	1.951	0.195
Total		184.414	18.432

Annexure-E**Overpayment for bricks**

Sr.No.	W/C No.	Volume Measured (m ³)	Bricks Paid @ 500/m ³	Bricks Admissible (375/m ³)	Excess Bricks paid	Rate (Rs/1000 bricks)	Amount (Rs)
1	12500/R	43.32	21,600	16,245	5,355	7,600	40,698
2	13215/R	55.80	27,900	20,925	6,975	7,640	53,289
3	122677/R	219.23	109,600	82,211	27,389	7,487	205,066
4	84835/L	59.73	30,800	22,399	8,401	7,606	63,896
5	1622/L	59.93	29,965	22,474	7,491	7,312	54,780
6	110090/L	378.68	189,300	142,005	47,295	7,367	348,431
7	91500/R	257.94	128,900	96,728	32,173	7,484	240,775
8	19869/R	90.50	45,250	33,938	11,313	7,461	84,398
9	94300/L	50.59	25,295	18,971	6,324	7,192	45,480
10	48500/L	200.62	100,300	75,233	25,068	7,144	179,086
11	77073/R	404.61	202,300	151,729	50,571	7,424	375,437
12	80896/L	240.70	120,300	90,263	30,038	7,391	221,999
13	41017/R	26.02	13,000	9,758	3,242	7,675	24,880
14	5926/L	25.59	12,795	9,596	3,199	7,675	24,550
15	692-L	9.36	4,680	3,510	1,170	7,675	8,980
16	70000-R	49.34	24,670	18,504	6,166	7,650	47,170
17	14168-R	240.33	120,100	90,123	29,977	7,072	212,000
18	15000-L	405.56	202,700	152,085	50,615	7,072	357,949
19	25250-R	200.00	100,000	75,000	25,000	7,072	176,800
20	8700-R	127.55	63,700	47,831	15,869	7,292	115,715
21	37817-TR	380.83	190,400	142,811	47,589	7,260	345,494
22	12100-L	337.70	168,800	126,638	42,163	7,292	307,460
23	75555-					7,468	

	L	269.06	134,500	100,898	33,603		250,954
24	20570-R	361.07	180,500	135,401	45,099	7,072	318,938
25	25600-R	396.30	198,100	148,613	49,488	7,461	369,248
26	20750-R	296.71	148,300	111,266	37,034	7,215	267,214
27	6080-L	41.37	20,600	15,514	5,086	7,680	39,062
28	6850-L	27.21	13,600	10,204	3,396	7,680	26,083
29	2442-R	137.11	68,500	51,416	17,084	7,680	131,203
30	1300-L	366.57	182,000	137,464	44,536	7,650	340,702
31	13000-R	10.12	5,000	3,795	1,205	7,650	9,218
32	3400-L	13.59	6,750	5,096	1,654	7,650	12,651
33	3500-L	23.28	11,600	8,730	2,870	7,650	21,956
34	82005-L	459.46	229,700	172,298	57,403	7,425	426,230
35	0-L	28.88	14,400	10,830	3,570	7,200	25,704
36	170260-R	15.79	7,850	5,921	1,929	7,200	13,887
37	8029-L	324,918	162,400	121,844	40,556	7,569	306,985
38	4490-L	398.49	199,200	149,434	49,766	7,433	369,909
39	183552	395.13	197,500	148,174	49,326	7,470	368,467
40	171649-L	64.33	32,100	24,124	7,976	7,348	58,606
41	14653-R	73.58	36,700	27,593	9,108	7,013	63,871
42	29400-R	181.93	92,000	68,224	23,776	7,170	170,476
43	54173-L	154.69	77,000	58,009	18,991	7,170	136,167
44	8125-L	227.24	113,500	85,215	28,285	7,468	211,232
45	91500-L	140.04	70,000	52,515	17,485	7,409	129,546
46	134102-R	633.66	316,800	237,623	79,178	7,110	562,942
47	22213-R	151.68	75,800	56,880	18,920	7,072	133,802
48	25876-L	164.56	82,200	61,710	20,490	7,072	144,905
49	13561-L	108.4	54,000	40,650	13,350	7,072	94,411
50	10881-L	436.94	218,400	163,853	54,548	7,352	401,033

51	8313-L	277.7	138,800	104,138	34,663	7,556	261,923
52	26083-L	399.19	199,500	149,696	49,804	7,192	358,189
53	2962-R	582.625	291,000	218,484	72,516	7,554	547,813
54	138051-L	288.58	144,000	108,218	35,783	7,147	255,738
55	53020-R	150.09	75,000	56,284	18,716	7,072	132,361
56	9940-R	311.43	155,500	116,786	38,714	7,095	274,680
57	57530-L	364.01	182,000	136,504	45,496	7,085	322,319
58	43110-L	250.28	125,000	93,855	31,145	7,192	223,995
59	98585-L	577.45	288,500	216,544	71,956	7,072	508,875
Total		12,967.40	6,480,655	4,862,774	1,617,882		11,825,632

Annexure-F

Overpayment for cement

Sr. No.	W/C No.	Volume Measured (CM ³)	Cement used (Bags)	Admissible cement (Bags)	Excess Cement (Bags)	Rate (Rs/bag)	Amount (Rs)
1	12500/R	43.32	78	70	8	445	3,432
2	13215/R	55.80	101	91	10	445	4,657
3	122677/R	219.23	410	356	54	445	24,163
4	84835/L	59.73	110	97	13	445	5,824
5	1622/L	59.93	110	97	13	445	5,680
6	110090/L	378.68	700	614	86	448	38,307
7	91500/R	257.94	475	419	56	447	25,225
8	19869/R	90.50	162	147	15	445	6,748
9	94300/L	50.59	94	82	12	450	5,363
10	48500/L	200.62	342	326	16	445	7,340
11	77073/R	404.61	750	656	94	445	41,617
12	80896/L	240.70	450	391	59	447	26,607
13	41017/R	26.02	48	42	6	445	2,572
14	5926/L	25.59	45	42	3	445	1,549
15	692-L	9.36	17	15	2	445	807
16	70000-R	49.34	90	80	10	445	4,423
17	14168-R	240.33	440	390	50	445	22,281
18	15000-L	405.56	755	658	97	448	43,448
19	25250-R	200.00	365	325	41	445	18,023
20	8700-R	127.55	235	207	28	445	12,482
21	37817-TR	380.83	708	618	90	445	40,096
22	12100-L	337.70	620	548	72	449	32,379
23	75555-L	269.06	490	437	53	448	23,930
24	20570-R	361.07	640	586	54	446	24,145
25	25600-	396.30	718	643	75	447	33,550

	R						
26	20750-R	296.71	531	481	50	445	22,067
27	6080-L	41.37	72	67	5	445	2,170
28	6850-L	27.21	48	44	4	445	1,714
29	2442-R	137.11	246	222	24	445	10,475
30	1300-L	366.57	680	595	85	445	37,932
31	13000-R	10.12	17	16	1	445	258
32	3400-L	13.59	23	22	1	445	423
33	3500-L	23.28	39	38	1	445	547
34	82005-L	459.46	825	745	80	448	35,589
35	0-L	28.88	50	47	3	450	1,414
36	170260-R	15.79	26	26	0	450	171
37	8029-L	324.92	590	527	63	445	27,976
38	4490-L	398.49	740	647	93	448	41,831
39	183552	395.13	715	641	74	447	33,033
40	171649-L	64.33	115	104	11	473	5,025
41	14653-R	73.58	134	119	15	445	6,504
42	29400-R	181.93	323	295	28	445	12,379
43	54173-L	154.69	280	251	29	445	12,912
44	8125-L	227.24	415	369	46	445	20,605
45	91500-L	140.04	250	227	23	445	10,139
46	134102-R	633.66	1,160	1,028	132	445	58,690
47	22213-R	151.68	277	246	31	445	13,750
48	25876-L	164.56	300	267	33	445	14,686
49	13561-L	108.40	200	176	24	445	10,734
50	10881-L	436.94	810	709	101	445	44,974
51	8313-L	277.70	506	451	55	446	24,703

52	26083-L	399.19	730	648	82	446	36,675
53	2962-R	582.63	1,070	945	125	445	55,514
54	138051-L	288.58	530	468	62	447	27,591
55	53020-R	150.09	273	244	29	447	13,185
56	9940-R	311.43	567	505	62	447	27,577
57	57530-L	364.01	680	591	89	447	39,964
58	43110-L	250.28	440	406	34	445	15,095
59	98585-L	577.45	1,070	937	133	448	59,641
Total		12,967.40	23,685	21,040	2,645		1,180,590