



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

AUDIT YEAR 2015-16

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
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DGA	Director General Audit
DO	District Officer
DHQ	District Headquarter
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
FIR	First Investigation Report
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rates System
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
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLGO	Punjab Local Government Ordinance
PMDC	Pakistan Medical and Dental Council

PMMD	Punjab Machinery and Maintenance Department
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RHC	Rural Health Center
SAP	System Application Product
SDO	Sub Division Officer
SE	Superintendent Engineer
SMO	Senior Medical Officer
THQ	Tehsil Headquarter
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association

PREFACE

Articles 169 and 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. 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, Okara for the financial year 2014-15. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit 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 the 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:

(Rana Assad Amin)
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, having 5706 man-days and the annual budget of Rs25.020 million for the Financial Year 2015-16. It has mandate to conduct Financial Attest Audit, Regularity & Compliance with Authority audit and Performance Audit of entire expenditure including programmes / projects/ activities& receipts. Accordingly, RDA Lahore carried out audit of accounts of District Government, Okara for the Financial Year 2014-15.

The District Government, Okara 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, Okara was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for 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 revenue were made in accordance with laws / rules, resulting in no leakage of revenue.

a. Scope of Audit

Out of total auditable expenditure of Rs9,017.773 million of the District Government, Okara for the financial year 2014-15 covering one PAO and 251 formations, the Directorate General

Audit, audited an expenditure of Rs3,307.246 million which, in terms of percentage, was 36.67% of auditable expenditure. The Directorate General Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipt of the District Government Okara for the financial year 2014-15, was Rs36.546 million, whereas, Directorate General Audit, audited receipts of Rs25.582 million which was 70% of total receipt.

b. Recoveries at the instance of audit

Recovery of Rs29.578 million was pointed out, whereas recovery of Rs2.534 million was affected during the year 2015-16 at the time of compilation of report. Out of total recovery Rs24.886 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2015-16 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures have been initiated by the concerned departments; however, audit impact in shape of change in rules has been less materialized due to non-convening of PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e. Comments on Internal Control and Internal Audit Department

Internal control mechanism of District Government Okara was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District

Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The key Audit findings of the report

- i. Mis-appropriations of Rs2.163 million was noted in two cases.¹
- ii. Non-production of record of Rs21.601 million was noted in one case.²
- iii. Irregularity and non-compliance of Rs295.283 million was noted in 20 cases.³
- iv. Recovery of Rs29.578 million was pointed in 05 cases.⁴

g. Recommendations

Head of the District Government needs:

- i. To hold inquiries to fix responsibility for losses, theft and mis-appropriation.
- ii. To take appropriate action against the officers / officials responsible for non-production of record.
- iii. To take appropriate measures to strengthen internal controls and financial discipline.
- iv. To make efforts for expediting the realization of various Government receipts.

¹ Para 1.2.1.1, 1.2.1.2

² Para 1.2.2.1

³ Para 1.2.3.1-6, 1.2.3.8-10, 1.2.3.15-25

⁴ Para 1.2.3.7, 1.2.3.11-14

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	20,204.152
2	Total Formations in Audit Jurisdiction	251	20,204.152
3	Total Entities (PAOs) Audited	01	3,307.246
4	Total Formations Audited	25	3,307.246
5	Audit & Inspection Reports	25	3,307.246
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	4.692
3	Weak internal controls relating to financial management	41.415
4	Others	300.026
TOTAL		346.133

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current Year	Total Last Year
1	Outlays Audited	21.025	1,064.763	25.582	2,221.458	3,332.828*	2,163.390
2	Amount Placed under Audit Observation/ Irregularities of Audit	-	153.619	8.547	183.967	346.133	103.675
3	Recoveries Pointed Out at the instance of Audit	-	9.561	8.547	11.470	29.578	28.388
4	Recoveries Accepted/ Established at the instance of Audit	-	9.561	8.547	11.470	29.578	28.388
5	Recoveries	-	-	2.524	0.010	2.534	0.499

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current Year	Total Last Year
	Realized at the instance of Audit						

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure audited for the current year was Rs3,307.246 million.

Table 4: Table of Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	250.201
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	2.162
3	Accounting errors (accounting policy departure from NAM ¹ , misclassification, overstatement 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.	1.176
4	Quantification of weaknesses of internal control systems	41.415
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	29.578
6	Non-production of record.	21.601
7	Others, including cases of accidents, negligence etc.	0
TOTAL		346.133

Table 5 Cost-Benefit

(Rs. in million)

Sr. No	Description	Amount
1	Outlays Audited (Items1 of Table 3)	3,332.828
2	Expenditure on Audit	1,472
3	Recoveries realized at the instance of Audit	2,534
4	Cost Benefit Ratio	1:1.72

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

CHAPTER-1

1.1 District Government, Okara

1.1.1 Introduction of Departments

As per Punjab Local Government Ordinance 2001, the activities of District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs distributing the work among the officers, branches and / or 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.

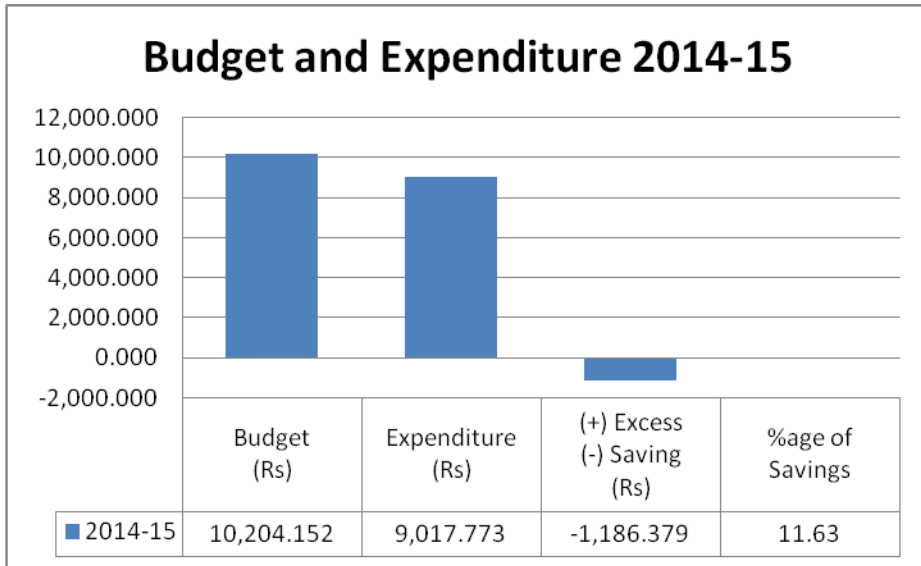
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2014-15 budgetary allocation (inclusive of salary, non-salary and development) for District Government Okara was Rs10,204.152 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs9,017.773 million, showing saving of Rs1,186.379 million for the period, which in terms of percentage was 11.63% of final budget as detailed below:

(Amount in rupees)

FY 2014-15	Budget	Expenditure	(+) Excess (-) Savings	%age of Savings
Salary	5,994.863	5,794.506	-200.357	3.34
Non Salary	2,138.718	1,386.424	-752.294	35.17
Development	2,070.571	1,836.843	-233.728	11.29
TOTAL	10,204.152	9,017.773	-1,186.379	11.63

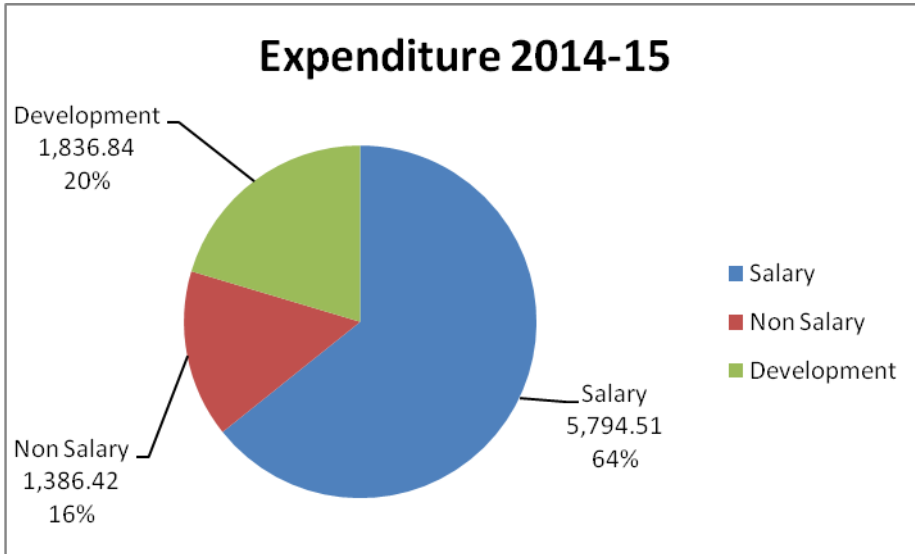
(Rs. in million)



As per the Appropriation Accounts 2014-15 of District Government, Okara the original budget was Rs7,044.788 million, supplementary grant was Rs3,159.364 million and the final budget was Rs10,204.152 million. Against the final budget total expenditure incurred by the District Government Okara during 2014-15 was Rs9,017.773 million as detailed at Annex-B.

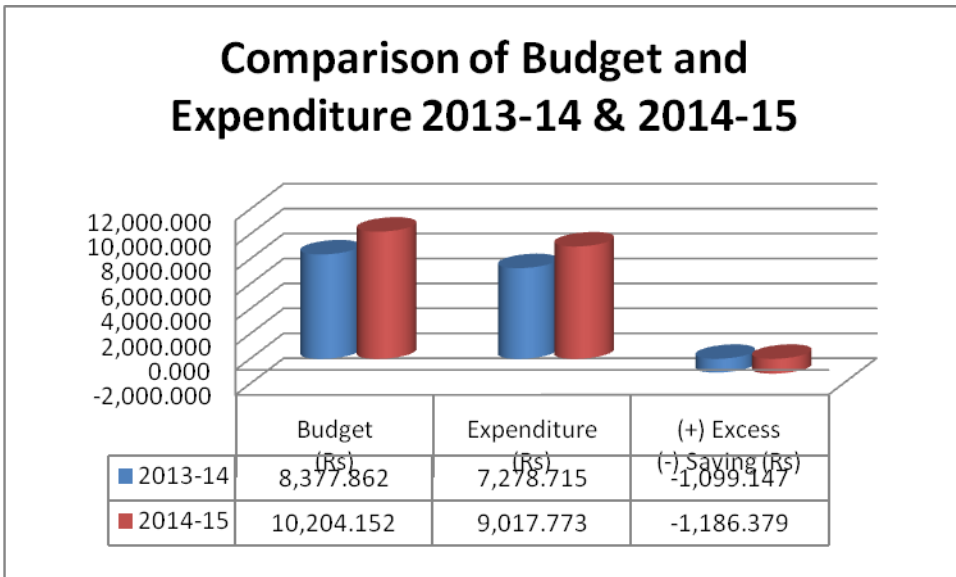
The salary, non-salary and development expenditure comprised 64%, 16% and 20% of the total expenditure, respectively.

(Rs. in million)



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 22% increase in budget allocation and 24% increase in expenditure.

(Rs. in million)



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	16	Not convened
2	2003-04	10	Not convened
3	2004-05	25	Not convened
4	Special Audit Report*	167	Not convened
5	2009-10	57	Not convened
6	2010-11	49	Not convened
7	2011-12	63	Not convened
8	2012-13	18	Not convened
9	2013-14	17	Not convened
10	2014-15	11	Not convened

*It is Special Audit Report for the period 01/07/2004 to 31/03/2008 and also the 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 Misappropriation

1.2.1.1 Misappropriation on account of LP Medicines and POL Charges – Rs1.051 million

According to Rule 2.31 of the PFR Vol-I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation. Further, according to the guidelines for local purchase of medicines conveyed vide Government of the Punjab, Health Department letter No.AAC/HD/1-42/94 (P) dated April 14th,1998, the Medical Store should be situated in a radius of 2 kms from the health facility.

MS THQ Hospital Haveli Lakha drew funds of Rs1.051 million (**Annex-C**) on account of purchase of LP medicines and POL charges during the financial year 2014-15. The funds so drawn were misappropriated due to the following reasons:

a) Medicines

Bills amounting to Rs309,207 were arranged to prove the purchase of L.P medicines from M/s Affan Medicine Center Near DHQ South City District Okara. M/s Affan Medicine Center is 70 KMs away from Haveli Lakha. Bills were without signatures of MS and only stamp was affixed. There was no stock entry of L.P medicines purchased. As per written statement of medical Store Keeper of THQ Hospital, duly attested by the present MS, the said L.P medicines were not received in THQ Hospital. Cheque was issued in the name of DDO instead of supplier.

b) POL Charges

Bills of Rs741,329 were arranged to prove the purchase of POL from Habib Filling Station 738/6 G.T Road Adda Kisaan near Renalakhurd, District Okara. Habib Filling Station is 75 KM away from Haveli Lakha. Bills were without signatures of MS and only stamp was affixed. Usage of 5460 liters diesel in generator in one month was not justifiable. As per written statement of Generator Operator of THQ Hospital, duly attested by the present MS, the said POL was not handed over to him. There was no stock entry of POL in the log book. Cheque was issued in the name of DDO instead of supplier.

Audit holds that due to poor financial discipline and weak internal controls amount was misappropriated resulting in loss of Rs1.051 million to the public exchequer.

Matter was reported to the DCO in November 2015. Department replied that audit para is related to Ex-Medical Superintendent and Ex-Accounts Clerk. EDO Health Okara has been requested to inquire the matter. DAC, in its meeting held in December 2015, directed EDO Health to conduct departmental inquiry.

Audit recommends enquiry at appropriate level for fixing responsibility to make good the loss besides disciplinary action against the person at fault under intimation to Audit.

[AIR Para No.15 &16]

1.2.1.2 Loss due to Theft of Trees – Rs1.112 million

According to Rule 4 (2) of Punjab Local Government (Property) Rules, 2003, the Manager shall be responsible to the Local Government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

Scrutiny of damage reports register of DO Forest Okara revealed that 404 trees valuing Rs1.112 million were sold or stolen either by forest officials or unauthorized persons during 2014-15. Management lodged FIRs in the concerned police stations but did not pursue the cases.

Audit is of the view that due to poor administrative controls and asset management, trees were stolen resulting in loss of Rs1.112 million to the public exchequer as detailed at **Annex-D**.

Matter was reported to the DCO in November 2015. Department replied that an amount of Rs209,340 has been recovered and remaining amount of Rs902,465 would be recovered. DAC, in its meeting held in December 2015, directed for recovery of remaining amount of Rs902,465 besides holding inquiry of the matter.

Audit recommends early recovery of Rs902,465 besides holding inquiry at appropriate level for fixing responsibility against the person at fault under intimation to Audit.

[AIR Para.No.6]

1.2.2 Non Production of Record

1.2.2.1 Non Production of Record – Rs21.601 million

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. Further, Section 15(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Management of the following formations did not provide the auditable record relating to expenditure of Rs21.601 million for audit scrutiny.

Name of Formation	AIR Para No.	Description	Amount (Rs in million)
DHQ Hospital	17	Vouchers relating to repair of transport and record relating to Financial Assistance	1.136
RHC BamaBala Okara	1	<ul style="list-style-type: none"> • Bank Statement of DDO for the whole year. • Cash Books and vouchers of Expenditure. • The whole record of consumption of medicines. • Property Register. • All the stock registers. • Log books, history sheets of vehicle and movement register of vehicles. • The whole record of collection and deposit of government money. • DTL reports and inspection reports of the medicines. • Personal files of the officers and officials and service books of the officials. • History sheets of repaired material. 	17.974
DO Roads Okara	15	Vouched account relating to the payment made to Pakistant Railways on account of maintenance/ operational charges of level crossings.	2.491
Total			21.601

Audit is of the view that the relevant record of the expenditure and receipt was not maintained and, hence, not produced to Audit for verification, which may lead to likely misappropriation and misuse of public resources.

In the absence of vouched account, authenticity, validity and accuracy of expenditure and receipts could not be verified.

The matter was reported to the DCO in November 2015. Management of RHC BamaBala replied that Ex-Clerk of R.H.C had been asked to provide the record but he did not provide the same. DO Roads replied that letter had been sent to Divisional Accountant, Pakistan Railways for submission of vouched account. The same would be produced as and when received. DAC in its meeting held in December 2015 directed the departments to produce the relevant record but no further compliance was reported till finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3 Irregularities / Non-compliance

1.2.3.1 Irregular Purchase of Medicines –Rs91.913 million

According to Finance Department's Notification No. FD (FR) 11-2/89; dated 1st November, 2001, MS DHQ/THQ Hospital and SMO RHCs are competent to sanction expenditure for purchase of pharmaceuticals (rate contract) up to Rs150,000 and Rs50,000 respectively.

Management of following formations incurred expenditure amounting to Rs91.913 million on account of purchase of medicines during 2014-15. The expenditure was held irregular because sanctions were accorded beyond delegated financial powers.

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	DHQ Hospital Okara	1	22.387
2	RHC Battak	2	0.621
3	RHC Hujra Shah Muqem	1	1.816
4	RHC Akhtarabad	1	0.729
5	RHC Shahbore	1	0.745
6	RHC Basirpur	14	0.418
7	RHC RenalaKhurd	13	1.596
8	THQ Hospital Haveli Lakha	3	1.896
9	DHQ Hospital South City	1	5.560
10	DO (Health)	14	56.145
Total			91.913

Audit is of the view that due to defective financial discipline, the expenditure was incurred beyond the delegated financial powers.

This resulted in irregular expenditure of Rs91.913 million.

The matter was reported to the DCO in November 2015. Departments replied that as per Government of the Punjab, Finance Department letter No. FD(FR)11-2-/89 (P) dated 11-10-2000, the every DDO has full power to sanction expenditure on rate contract. The reply was not acceptable because the above letter was subsequently substituted vide letter of even No. dated 1st November, 2001 whereby MS DHQ/THQ Hospital and SMO RHCs are competent to sanction expenditure for purchase of pharmaceuticals (rate contract) up to Rs150,000 and Rs50,000 respectively. DAC, in its meeting held in December 2015, directed the departments for regularization of expenditure.

Audit recommends regularization of the expenditure besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.2 Unauthorized Enhancement of Development Work – Rs62.611 million

As per additional clause 25 of the contract agreement, if the work was got executed from the same contractor the work could be carry forwarded up to 20% in case of original work and 25% in case of annual / special repair.

During Audit of DO Building and DO Roads Okara for the period 2014-15, it was observed that the contract of various schemes were awarded to different contractors during 2014-15. Later on the schemes were revised resulting in enhancement of Rs62.611 million which was more than the permissible limit of 20%. This resulted in unauthorized enhancement of Rs62.611 million as detailed at **Annex-E**:

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	DO Buildings Okara	8	26.816
2	DO Roads Okara	34	35.795
Total			62.611

Audit is of the view that due to defective financial discipline and favoritism to the contractors, the enhancement was made beyond the permissible limit resulting in unauthorized expenditure of Rs62.611 million.

The matter was reported to the DCO in November 2015. Management replied that the schemes in question had been revised, administratively approved by DDC in annual development program. The expenditure was within revised administrative approval. Reply was not accepted as the schemes were enhanced beyond the permissible limit of 20%. DAC in its meeting held in December 2015, directed the departments for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.3 Unauthorized Payment of Non-scheduled Items- Rs33.902 million

According to Government of the Punjab, Finance Department Notification No.RO(TECH)FD 18-23/2004 dated 21-09-2004, the rate analysis for the item rates (non standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used

and approved by the competent authority to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

DO (Buildings) and DO (Roads) incurred an expenditure of Rs33.902 million on Non-scheduled items under different schemes during financial year 2014-15 while the rates were not approved by the competent authority. The detail is given at **Annex-F**.

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	DO Buildings Okara	22	4.210
2	DO Roads Okara	16	29.692
Total			33.902

Audit is of the view that expenditure incurred without approval of the competent authority was due to weak internal controls, resulting in unauthorized expenditure of Rs33.902 million.

The matter was reported to the DCO / PAO in November, 2015. Management replied that non scheduled items had been approved by the competent authority. Reply was not accepted as no proof was provided in support of reply. DAC in its meeting held in December 2015 directed the departments to regularize the expenditure. No further compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.4 Purchase of Medicines without DTL Reports – Rs20.450 million

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, no drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

Management of the following formations made payments amounting to Rs20.450 million to suppliers on account of purchase of medicines without obtaining DTL reports. In some cases the batch numbers were changed with the pencil on the printed bills. Acceptance, payment and use of medicines without positive lab reports were against the above instructions. The detail is given below.

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	DHQ Hospital Okara	2	7.042
2	RHC RenalaKhurd	14	0.318
3	RHC Wasawaywala	4	0.128
4	RHC Mandi Ahmad Abad	1	0.474
5	DHQ Hospital South City Okara	2	1.158
6	DO (Livestock)	5	1.119
7	DO (Health)	3	10.211
Total			20.450

Audit is of the view that payment without positive lab reports was due to weak financial discipline and was also against the professional ethics.

This resulted in irregular expenditure of Rs20.450 million besides putting the precious lives of hundreds of patients at stake.

The matter was reported to DCO in November 2015. Management of the formations at S. No. 4 and 5 replied that Batch Numbers on the bills were changed by the suppliers. Reply was not accepted because cutting was made without attestation of the supplier. DO Livestock replied that DTL reports were ready for verification. Reply was not accepted as DTL reports were not got verified with the bills. DAC, in its meeting held in December 2015, directed the departments for production of DTL reports and holding of inquiries regarding change of batch numbers. No progress / compliance was reported till finalization of the report.

Audit recommends fixing responsibility and disciplinary action against the officers / officials at fault under intimation to Audit.

1.2.3.5 Expenditure without Advertisement on PPRA Website– Rs18.955 million

According to Rule 12(1) of Punjab Procurement Rules 2014, 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 different formations of District Government Okara expended Rs18.955 million on procurement of different items during the financial year 2014-15. Each job order cost was over one hundred thousand but the purchases were made without advertisement on the PPRA website. Further in most of cases the indents were split to avoid advertisement on PPRA website. The detail is given at **Annex-G**.

Audit holds that above purchases against the PPRA Rules were irregular. This state of affair reflects poor financial discipline and faulty contract management.

Such irregularities may result in loss to the public exchequer due to uneconomical rates.

The matter was reported to the DCO in November 2015. Management replied that purchases were made on different dates as per requirement. The reply was not accepted as the indents were split and the amounts were sanctioned on the same / nearest dates. DAC in its meeting held in December 2015, directed the departments for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit recommends regularization besides fixing responsibility for non-transparent purchases against the officers / officials under intimation to Audit.

1.2.3.6 Un-authorized Payments for Steel without Mandatory Quality Tests –Rs17.314 million

According to the FD Letter No.RO(Tech) FD-2-3/2004 dated 2nd August 2004, the quality test of MS Steel Bars as per specifications are mandatory.

Scrutiny of record of DO Buildings and DO Roads Okara for the period 2014-15, it was noticed that an amount of Rs17.314 million was incurred on the item “P/L MS Deformed Bars” under different schemes. The expenditure was held unauthorized because Steel Test Reports were not found in record. The detail is given at **Annex-H**.

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	DO Buildings Okara	12	14.923
2	DO Roads Okara	22	2.391
Total			17.314

Audit is of the view that due to weak internal controls unauthorized payment was made. This may result in substandard use of steel in the various public utility schemes.

The matter was reported to the DCO in November 2015. DO Buildings replied that the projects were of small size, so steel used was of grade 40 instead of grade 60, therefore no excess payment is involved. The reply was not accepted being irrelevant. DO Roads replied that Steel Test Reports are available. Reply was not accepted as the said reports were not

produced. DAC in its meeting held in December 2015 directed the departments to regularize the expenditure. No further compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility for lapse and negligence against the officers / officials at fault under intimation to Audit.

1.2.3.7 Unauthorized Payment on account of Pay and Allowances – Rs11.470 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Officers and officials of different formations were made payments on account of HRA, Conveyance Allowance, Health Sector Reform Allowance, Non-practicing Allowance etc. amounting to Rs11.470 million during 2014-15 without their admissibility / entitlement as detailed at **Annex-I**.

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment of Rs11.470 million to the officers / officials.

Management of all the formations admitted the recovery.

The matter was reported to the DCO in November 2015. DAC, in its meeting held in December 2015 directed the departments for recovery.

Audit recommends early recovery of government dues of Rs11.470 million besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.8 Unauthorized Payment on Account of Sign Boards – Rs10.177 million

As per decision taken in ADP Review Meeting dated 12-01-2009 chaired by Secretary (C&W) Department, Sign Boards would be manufactured by Punjab Machinery & Maintenance Division (PMMD).

Scrutiny of record of DO (Roads) Okara revealed that the department made payment of Rs10.177 million for Sign Boards to different contractors instead of purchasing the same from Punjab Machinery & Maintenance Division. This resulted in unauthorized payment as detailed below.

Month	Amount (Rs)
8/9-2014	564,065
12/2014	1,881,325
1/15	6,699,360
4/2015	418,860
6/15	613,150
Total	10,176,760

Audit is of the view that due to weak administrative and financial discipline sign boards were not purchased from PMMD.

The matter was reported to the DCO in November 2015. In DAC meeting held in December 2015, Management replied that these are boards required at different site on different dates for which a consolidated one time order was not possible. As such these sign board were arranged on site to site actual requirement basis. Also carriage and like wise other allied expenses will be raised manifold if these orders refer to the Machinery Department Lahore. The reply was not satisfactory because sign boards were required to be purchased from Punjab Machinery and Maintenance Department. DAC directed the department for regularization. No compliance was made till finalization of the report.

Audit recommends regularization besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.9 Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter – Rs9.528 million

According to instruction issued by Government vide FD/SR-IV-8-76 (Pro) dated 16-3-1988, shifting of a government servant from the place of his originally sanctioned post for a period exceeding 3 months is not permissible without prior approval of Finance Department.

Management of the following formations incurred an expenditure of Rs9.528 million on account of Pay and Allowances of the officers / officials who were transferred to other health facilities against non-existing vacancies and stayed there for more than 3 months.

(Rs in million)

Sr. No.	Name of Formation	AIR Para No.	Amount
1	R H C Buttok, District Okara	1	2.794
2	RHC Akhtarabad, Okara	6	1.755
3	RHC RenalaKhurd Okara	17	0.939
4	THQ Hospital Depalpur	9	1.544
5	THQ Hospital Haveli Lakha	13	0.615
6	RHC Bangla Gogera, Okara	15	0.344
7	RHC Mandi Ahmad Abad, Okara	11	0.958

Sr. No.	Name of Formation	AIR Para No.	Amount
8	DHQ Hospital South City, Okara	11	0.579
Total			9.528

Audit is of the view due to poor financial discipline and weak administrative controls unauthorized expenditure was incurred on account of salaries of the said officers/officials.

The matter was reported to DCO in November 2015. It was replied that staff was deputed by the competent authority as per requirement at other facilities. Reply was not accepted as the pay should be drawn from the place where the officials are working. DAC in its meeting held in December 2015 directed the departments to get the matter regularized.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.10 Unauthorized Expenditure due to Deviation from Approved Estimates – Rs6.125 million

According to para 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled approved in the Technical Sanction be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any.

DO Buildings Okara executed different development schemes during financial year 2014-15. The amount of Rs6.125 million was overpaid to contractors as a result of work executed beyond the approved estimates. The detail is given at **Annex-J**.

Audit is of the view that payment for excess quantities, without revision of TS estimate by the competent authority, was irregular / unauthorized which reflects weak monitoring.

Matter was reported to the DCO in November 2015. In the DAC meeting held in December 2015, DO (Buildings) replied that TS would be revised. Reply was not accepted by the DAC and directed the department to regularize the matter.

Audit recommends regularization of the matter besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.17]

1.2.3.11 Non-deduction of Price Variation on account of Diesel – Rs4.990 million

According to clause 55(1) & (3) of contract agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned. The base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls.

Scrutiny of record of the following formations revealed that rates of diesel were decreased below 5% but price variation was not deducted from the contractors' claims. This resulted in overpayment of Rs4.990 million as detailed below:

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	DO Roads Okara	11	4.360
2	DO Buildings Okara	2	0.630
Total			4.990

Audit is of the view that due to poor financial discipline deduction for price variation was not made which resulted in loss of Rs4.990 million to the public exchequer as detailed at **Annex-K**.

The matter was reported to DCO in November 2015. In DAC meeting held in December 2015, departments replied that price variation would be adjusted against the enhanced rates of labour on finalization. DAC directed the departments for recovery of the amount of price variation.

Audit recommends recovery of Rs4.990 million besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.12 Non-recovery of Government Dues – Rs4.692 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 recovered and credited immediately to the local government fund under the proper receipt head.

Management of following formations did not recover government receipts of Rs4.692 million during 2014-15 as detailed below:

Sr. No.	Formation Name	Description of Receipt	AIR Para No.	Amount (Rs in million)
1	RHC Battak	Hospital Receipts, income tax, penalty	7	0.047
2	RHC Hujra Shah Mugeem	Ambulance charges	3	0.073
3	THQ Hospital Depalpur	Parking contract charges	20	0.081
4	THQ Hospital, Haveli Lakha	Ambulance charges	11	0.091
5	DO (E&T) Okara	Rent of godowns of District Government Okara	1	4.400
Total				4.692

Audit is of the view that non recovery of Government receipts was due to weak administrative and financial discipline.

Non-recovery of government receipts resulted in loss of Rs4.692 million to the public exchequer.

Matter was reported to the DCO in November 2015. In DAC meeting held in December 2015, Management of the formations at serial 1 to 4 admitted the recovery. Management of DO (E&T) replied that there was dispute between Zila Council and Food Department. DAC directed the departments to expedite the recovery.

Audit recommends early recovery of government dues of Rs4.692 million besides fixing responsibility against the delinquent officers / officials under intimation to Audit.

1.2.3.13 Non-imposition of Penalty – Rs4.571 million

As per clause 39 of Contract Agreement, the contractor shall pay, as compensation, an amount equal to 1% 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.

Management of the following formations awarded different works to various contractors during the financial year 2014-15. The contractors neither completed the works within stipulated time nor applied for any time extension. Non observance of the contract clauses required imposition of penalty @10% amounting to Rs4.571 million which was not done. The detail is given in Annex-L.

Sr. No.	Name of Formation	No. of Schemes	AIR Para No.	Amount of Penalty (Rs in million)
1	DO Buildings	5	21	3.771
2	DO Roads	2	9	0.800
Total				4.571

Audit is of the view that this inaction / non imposition of penalty was because of loose internal controls and weak operational and financial management.

Non-completion of schemes within the stipulated time deprived the community of the desired benefits. Similarly non-imposition of penalty resulted in loss of revenue amounting to Rs4.571 million to the Government.

Matter was reported to DCO in November 2015. DO Buildings replied that delay in completion of work was due to non-availability of funds. Reply was not accepted as no time extension was available on record. DO Roads replied that for one scheme work was not started due to site dispute whereas for other scheme the work was in progress. Reply was not satisfactory as no documentary evidence was provided in support of reply. DAC, in its meeting held in December 2015, directed the departments to recover the amount of penalty.

Audit recommends recovery of the penalty of Rs4.571 million besides fixing responsibility against the delinquent officers / officials under intimation to Audit.

1.2.3.14 Less-realization of Tender Fee – Rs3.855 million

According to Government of the Punjab, Communication and Works Department Notification No.B-II(C&W)2-11/78 Procurement (2014) dated 03-02-2015, Tender Fee at the following rates was fixed:

For Original Works (Building & Highways) Rs10,000

For M&R Works (Building & Highways) Rs2,000

During audit of DO (Buildings), Okara for the period 2014-15 it was revealed that tender fee was not realized according to the revised rates for repair work. This resulted in loss of Rs3.855 million as detailed below:

Tender Date	Number of tenders	Fee to be realized @ Rs 2,000	Fee realized @ Rs 25	Less realization (Rs)
4-2-2015	400	800,000	10,000	790,000
9-2-2015	450	900,000	11,250	888,750
17-2-2015	410	820,000	10,250	809,750
13-2-2015	452	904,000	11,300	892,700

Tender Date	Number of tenders	Fee to be realized @ Rs 2,000	Fee realized @ Rs 25	Less realization (Rs)
20-2-2015	240	480,000	6,000	474,000
Total		3,904,000	48,800	3,855,200

Audit is of the view that due to poor financial discipline and weak internal controls, less fee was realized resulting in loss of Rs3.855 million to the public exchequer.

The matter was reported to the DCO in November, 2015. In the DAC meeting held in December 2015, department replied that revise tender fee notification was received on 23-2-2015. Reply was not accepted as the same was required to be implemented w.e.f 3-2-2015. DAC directed the departments to recover the amount. No further compliance was reported till finalization of this report.

Audit recommends recovery of Rs3.855 million besides fixing responsibility against the officers/ officials at fault under intimation to Audit.

1.2.3.15 Irregular Payment against Erratic Postings - Rs3.399 million

According to Rule 7.12 of PFR Vol-I “the head of an office is personally responsible for every pay drawn on a bill”

Scrutiny of payroll record of General Nursing School Okara for the period 2014-15 revealed that Charge Nurses and Head Nurses were placed erratically against the sanctioned posts of teaching cadre. In this regard, irregular payment on account of pay and allowances of Rs3.399 million was made as detailed below:

Name	Sanctioned Post	Post used for Salary	Salary drawn (Rs)
Salma Kousar	Assistant Nursing Instructor	Charge Nurse	48,204
TasleemAkther	Assistant Nursing Suptt.	Head Nurse	57,388
MumtazUINisa	Publication officer	Head Nurse	67,943
KanizBibi	Publication officer	Head Nurse	65,868
Rukhsana Khalid	Public Health Supervisor	Charge Nurse	43,811
Total			283,214*12=3,398,568

Audit holds that due to weak internal controls and mismanagement, Nurses were erratically posted, resulting in irregular expenditure of Rs3.399 million.

The matter was reported to the DCO / PAO in November 2015. Management replied that all the postings were made by the competent authority. Reply was not accepted as the salaries were paid to the Charge nurses and Head Nurses against the erratic posts. DAC in its meeting held in December 2015, directed the department for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para.No.4]

1.2.3.16 Payment without Approval from the Chief Engineer – Rs3.342 million

According to Finance Department's letter No. RO (Tech) FD. 18-23/2004 dated 21st September, 2004, rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula or bitumen used in the work

During audit of DO (Roads) Okara, scrutiny of paid vouchers of the following schemes revealed that item of plant premix bituminous carpeting was executed and payment of Rs3.342 million was made to the contractors without obtaining approval of rate for the item from the Chief Engineer (Highways) in violation of above instructions. This resulted in unauthorized payment of Rs3.342 million during 2014-15 as detailed below:

Vr. No	Date	Name of Scheme	Amount (Rs)
119	21-5-2015	Rehabilitation /beautification of various roads in District complex Okara	53907*6199.73=3,342,088

Audit is of the view that due to defective financial discipline and weak internal controls irregular expenditure was incurred.

The matter was reported to the DCO in November 2015. Management replied that approval of Chief Engineer was obtained. Reply was not accepted as no documentary evidence was provided in support of reply. DAC in its meeting held in December 2015, directed the departments for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.28]

1.2.3.17 Irregular Expenditure due to Splitting of Schemes - Rs3.253 million

According to Rule 12(1) and 9 of Punjab Procurement Rules 2014, 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.

During audit of DO Buildings Okara, it was observed that M&R schemes were split up into different parts to remain within the limit of Rs50,000 to avoid the open competition. This resulted in irregular expenditure of Rs3.253 million as detailed in **Annex-M**.

Audit is of the view that due to defective financial discipline and favoritism, development schemes were split resulting in irregular expenditure of Rs3.253 million.

The matter was reported to the DCO in November 2015. Management replied that the schemes were original work and not M&R. So no splitting was involved. Reply was not accepted as the same schemes were split in different parts by issuing different work orders to the same contractors on the same date. DAC in its meeting held in December 2015, directed the departments for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.4]

1.2.3.18 Unauthorized Payment on account of Rates above the TS Estimates – Rs3.003 million

According to the clause 47A of the contract Agreement if the contractor quoted such disproportionate rates in his tender which deviate from the rate provided in the TS Estimates, the payments of items whose rates are higher shall be made at the rates depicted in the TS Estimates. The balance payment shall be withheld by the Engineer in charge till the completion of work.

During audit of DO (Buildings), Okara for the period 2014-15, it was observed that payment on account of items whose rates were higher than the rates depicted in the TS Estimates was not withheld by the Engineer in charges till the completion of work. Thus payment of Rs3.003 million to the contractor was held unauthorized as detailed below:

Sr.	Name of Scheme	V.No./ Date	Total Bill Rs.	% above TS	Amount to be withheld (Rs)
1	Const. of Residence of employees (E&F Block) at District complex Okara	426/23-6-15	28,333,888	4.45	1,260,858
2	Upgradation of GGES to High level at Chak No. 12/1-AL RenalaKhurd	1832/31-3-15	6,586,740	3.55	233,829
3	Provision of flood light at Fatima Jinnah Stadium Depalpur District Okara	1830/31-3-15	8,954,405	4.47	400,262
4	Upgradation of GGES to High level at Mandi Haveli Lakha Tehsil Depalpur District Okara	398/20-2-15	10,250,936	4.30	430,238
5	Raising of boundary wall around DCO office at District complex Okara	450/23-6-15	9,061,880	4.30	398,723
6	Reconstruction of dangerous school building GovtIslamia High School Okara city	153/11-2-15	7,053,191	3.95	278,601
Total					3,002,511

Audit is of the view that due to defective financial discipline and inefficient operational management amount for excess rates was not withheld resulting in unauthorized payment of Rs3.003 million.

The matter was reported to the DCO in November 2015. Management replied that the payment had been made to contractors as per agreement. Reply was not accepted as the payment on account of items whose rates were higher than the rates depicted in TS Estimates was required to be withheld till the final bills. DAC in its meeting held in December 2015, directed the departments for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.13]

1.2.3.19 Irregular Expenditure on account of Contingent Paid Staff– Rs2.247 million

As per preface of Schedule of Wage Rates, 2007 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 of the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004

DO (Forest) Okara appointed contingent paid staff and incurred an expenditure of Rs2.247 million (**Annex-N**) during 2014-15. The expenditure was held irregular because staff was appointed without having sanctioned posts and advertisement in daily news paper. No formal appointment orders were found available in record. Expenditure was incurred without budget allocation under head “Contingent Paid Staff”.

Audit holds that due to poor financial discipline and weak internal controls daily wages staff was appointed without fulfilling the requirements under the rules resulting in irregular expenditure of Rs2.247 million.

The matter was reported to the DCO / PAO in November 2015. Management replied that the amount under observation was incurred on account of labour charges for the maintenance of existing parks. There is no provision for the appointment of contingent paid staff on account of maintenance of existing forest parks and nurseries rather the works are required to be got executed through daily wages labour. Reply was not acceptable due to violations of the aforementioned Government instructions. DAC in its meeting held in December 2015, directed the department for regularization of the above expenditure. No compliance was reported till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para.No.8]

1.2.3.20 Irregular Purchase of Stationery –Rs2.157 million

According to S.No. 2(b)(i) of Punjab Delegation of Financial Powers Rules 2006, Category II & III Officers are competent to purchase and accord sanction up to Rs300,000 and Rs200,000 respectively during the financial year under the head “Stationery” including computer stationery.

Management of following formations incurred expenditure amounting to Rs2.157 million on account of stationery during 2014-15. The expenditure was held irregular because sanctions were accorded beyond delegated financial powers. The detail is given below:

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	RHC Akhtarabad	5	0.484
2	DO (Health)	8	1.673
Total			2.157

Audit is of the view that due to defective financial discipline the expenditure was incurred beyond the delegated financial powers.

The matter was reported to the DCO in November 2015. Management of RHC Akhtarabad replied that each stationery bill was under one hundred thousand. Reply was not accepted being irrelevant. DO Health replied that purchases were made on the basis of rate contract approved by the Government Printing press. Reply was not accepted as no documentary evidence was provided in support of reply. DAC, in its meeting held in December 2015, directed the departments for regularization of expenditure.

Audit recommends regularization of the expenditure besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.21 Unauthorized Expenditure on Imported Tiles - Rs1.872 million

According to Govt. of Punjab C&W Department letter No.SOB-I(C&W)5-1/2008 dated 7th July 2008, Chief Minister has been pleased to desire that granite stone cladding work and affixing of all kinds of luxury and imported stone / tiles on all the under construction Government Buildings be stopped forthwith. It has further been desired that such provision in the projects at planning stage be revised and the money be diverted towards providing facilities for public welfare.

During audit of DO Buildings Okara for the period 2014-15, it was noticed that an expenditure of Rs1.872 million was incurred on imported tiles under following scheme. The expenditure was held unauthorized as

the use of imported tiles was disallowed by the orders of the Chief Minister Punjab. The detail is given below:

Name of Scheme	V.No./ Date	Qty(sft)	Rate Rs/sft	Amount (Rs)
Raising of boundary wall around DCO office at District complex Okara	450/23-6-15	4,679	400	1,871,600

Audit is of the view that due to defective financial discipline and weak internal controls irregular expenditure was incurred.

The matter was reported to the DCO in November 2015. Management replied that the expenditure incurred on the said item was according to TS Estimates. Reply was not accepted as the use of imported tiles was not allowed as per C&W Department letter referred above. DAC in its meeting held in December 2015, directed the departments for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.20]

1.2.3.22 Excessive use of POL – Rs1.400 million

According to Rule 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, and that he will also be held personally responsible for any loss, arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

MS DHQ Hospital incurred expenditure of Rs1.400 million on account of excess use of diesel in 60 KVA generator during the period from August 2014 to May 2015. Scrutiny of the log book revealed that fuel was being consumed at an average rate of 14 or more liters per hour regardless of load and national and local holidays. Average consumption certificate issued by motor vehicle examiner of 14 liter per hour did not mention the load at which average consumption was calculated. According to the information collected from local market and internet, it was found that average consumption of 60 KVA generator, considering different loads, comes to around 10 liters per hour. Due to non availability of load

data and considering the hospital timings and national and local holidays, detail of excess use of POL is given at **Annex-O**.

Audit is of the view that excess use of diesel was due to poor internal controls and negligence on the part of hospital and district management.

This resulted in loss of Rs1.400 million to the public exchequer.

The matter was reported to the DCO in November 2015. Management replied that generator consumed uniform diesel at different load. DAC did not accept the reply because in reality it was not correct that uniform consumption of diesel would be occurred at different loads. DAC in its meeting held in December 2015, directed to investigate the matter to determine excess drawal of diesel.

Audit recommends detail inquiry of the matter for fixing responsibility against the persons at fault under intimation to Audit.

[AIR Para No.8]

1.2.3.23 Unauthorized Payment of RCC in Raft – Rs1.375 million

As per instructions issued by Chief Engineer, North Division C&W Department, Lahore vide letter No. 376-80/Sdo dated 13.2.1992, providing and laying RCC in raft/strip foundation is not allowed in Lahore Division. As soil within the jurisdiction of North Zone is capable to bear extra weight of the brick masonry therefore, raft and strip foundation be avoided. Even though the same has been recommended by Building & Roads Research Laboratory, the permission in advance may be sought from the Chief Engineer North.

Scrutiny of different schemes revealed that DO Buildings Okara paid an amount of Rs1.375 million for the item RCC in Raft / Strip Foundation and Fabrication of MS Deformed Bars. The expenditure was held unauthorized because it was paid in violation of above instructions as detailed below:

S. No.	Name of Scheme	TS Estimate Item	Quantity	Rate (Rs)	Amount (Rs)
1	Const. of Residence of employees (E&F Block) at District complex	RCC in raft / strip foundation (MB 1376/406/74-117	81cft	223.40/cft	18,095
		MS Deformed Bars (81X6.75X0.454)	248 kg	10,596.95/%kg	26,280

S. No.	Name of Scheme	TS Estimate Item	Quantity	Rate (Rs)	Amount (Rs)
	Okara				
2	Up-gradation of GBHS to Higher Secondary level at Chak No. 27/4-L, District Okara	RCC in raft / strip foundation (MB 991/1764/1-9)	1,372cft	226.55/cft	310,827
		MS Deformed Bars (1372X6.75X0.454)	4,204 kg	10,622.95/%kg	446,589
3	Provision of flood lights at Fatima Jinnah Stadium Depalpur Okara	RCC in raft / strip foundation	990cft	253.3/cft	250,767
		MS Deformed Bars (990X6.75X0.454)	3034kg	10622.95/kg	322,300
Total					1,374,858

Audit is of the view that due to defective financial discipline and weak internal controls irregular expenditure was incurred.

The matter was reported to the DCO in November 2015. Management replied that plinth bars had been used for safety of the buildings. Reply was not satisfactory as approval of Chief Engineer North Zone was mandatory for the purpose. DAC in its meeting held in December 2015, directed the departments for regularization of the above expenditure. No compliance was made till finalization of this report.

Audit recommends regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.19]

1.2.3.24 Irregular Expenditure due to Misclassification – Rs1.176 million

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are spent in conformity with the Schedule of Authorized Expenditure.

Management of the following formations incurred expenditure of Rs1.176 million during financial year 2014-15. The expenditure was held irregular as the same was not charged to proper / relevant head of account as detailed below:

Sr. No.	Name of Formation	AIR Para No.	Amount (Rs in million)
1	RHC Akhtarabad	3	0.396
2	RHC Shahbore	3	0.182
3	RHC BamaBala	2	0.172
4	RHC Bangla Gogera	7	0.199
5	RHC Mandi Ahmad Abad	7	0.098
6	Deputy District Officer (Health), Depalpur	25	0.129
Total			1.176

Audit is of the view that wrong classification of expenditure was due to defective financial discipline and poor budgeting.

The matter was reported to the DCO in November 2015. Management replied that budget was not provided under relevant object heads. DAC, in its meeting held in December 2015, directed the departments for regularization of expenditure. No compliance was reported till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.25 Irregular Expenditure due to Sanctions Beyond Delegated Powers – Rs1.084 million

According to Sr.No. 1(c) of Punjab Delegation of Financial Powers Rules 2006, special powers of Communication and Works Department, Executive Engineer is competent to sanction repairs to residential buildings upto Rs 30,000 in each case.

DO Buildings Okara incurred expenditure amounting to Rs1.084 million during 2014-15 on account of “Repair to Residential Buildings” by according sanctions beyond the delegated powers. Further the scheme was split to avoid open competition as detailed below:

V. No./ Date	Name of scheme	Amount (Rs)
378/23-6-15	M&R to BHU Akbar, Okara (staff quarters)	50,000
379/23-6-15	-do-	50,000
380/23-6-15	-do-	50,000
381/23-6-15	-do-	50,000
382/23-6-15	-do-	50,000
383/23-6-15	-do-	50,000
384/23-6-15	-do-	50,000
385/23-6-15	-do-	49,900
386/23-6-15	-do-	35,817

V. No./ Date	Name of scheme	Amount (Rs)
387/23-6-15	-do-	49,868
388/23-6-15	-do-	49,200
389/23-6-15	-do-	49,900
390/23-6-15	-do-	49,900
391/23-6-15	-do-	49,900
393/23-6-15	-do-	50,000
394/23-6-15	-do-	50,000
395/23-6-15	-do-	50,000
396/23-6-15	-do-	50,000
397/23-6-15	-do-	50,000
398/23-6-15	-do-	50,000
399/23-6-15	-do-	50,000
400/23-6-15	-do-	50,000
Total		1,084,485

Audit is of the view that due to defective financial discipline the expenditure was incurred beyond the delegated financial powers resulting in irregular expenditure of Rs1.084 million.

The matter was reported to the DCO in November 2015. Management replied that the pointed out work were of emergency nature. Therefore quotations were called instead of tenders. Delegation of powers of District Officer is upto Rs50,000. So no irregularity involved. Reply was not accepted as DO Buildings was competent to accord sanction upto Rs30,000 on account of repair of residential buildings. Further, same scheme was split to avoid open competition. DAC, in its meeting held in December 2015, directed the department for regularization of expenditure.

Audit recommends regularization of the expenditure besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.5]

ANNEXES

Part-I
Current audit year 2015-16 Memorandum for Departmental
Accounts Committee Audit Year 2015-16

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
1	DHQ Hospital	Doubtful condition of items purchased	Irregularity	0.894
2	-do-	Doubtful award of Cycle Stand and non recovery of the contract amount	Irregularity	0.373
3	-do-	Doubtful award of Canteen Contract and non recovery of the contract	Recovery	0.485
4	-do-	Ineffective use of govt. resources	Irregularity	0.547
5	-do-	Loss due to non- imposing on liquidity damages and non confiscation of earnest money from defaulting supplier	Recovery	0.122
6	EDO Health	Payment in excess of budget allocation	Irregularity	0.099
7	-do-	Non surrendering of anticipated saving	Irregularity	12.458
8	-do-	Irregular payments	Irregularity	0.171
9	RHC Hujra Shah Mugeem	Non production of record	Non production of record	-
10	-do-	Excess expenditure incurred over and budget allocation	Irregularity	0.552
11	-do-	Loss due to non recovery of penalty from contractors	Recovery	0.091
12	DO Agriculture (Ext) Okara	Drawl of Conveyance Allowance without admissibility	Recovery	0.060
13	-do-	Non-auction of Unserviceable Vehicle	Irregularity	0.200
14	DO Buildings	Overpayment due to allowing higher rates instead of TS rates	Recovery	0.126
15	-do-	Overpayment for purchase of store items	Recovery	0.800
16	-do-	Recovery on account of non utilization of excavated earth	Recovery	0.333
17	RHC Akhtarabad	Non-verification of payment of General Sale Tax	Irregularity	0.406
18	RHC Shahbore	Non-verification of payment of General Sale Tax	Irregularity	0.216
19	-do-	Non-obtaining of Performance Guarantee	Irregularity	0.037
20	RHC Basirpur	Overpayment on account of POL	Recovery	0.051
21	-do-	Unjustified Expenditure due to	Irregularity	0.033

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
		Payment of Pending Liabilities		
22	-do-	Non obtaining of Performance Security	Irregularity	0.040
23	-do-	Irregular purchase of L.P Medicines in Violation of Rules/Government instruction	Irregularity	0.324
24	-do-	Non Imposition of Penalty on late supply	Recovery	0.010
25	RHC RenalaKhurd	Irregular Payment of last year bills	Irregularity	0.928
26	-do-	Loss due to purchase of POL at exorbitant rates and recovery thereof	Recovery	0.072
27	-do-	Non Payment / Verification of General Sales Tax	Irregularity	0.411
28	RHC Wasawaywala	Non obtaining of Performance Security	Irregularity	0.033
29	-do-	Drawl of salary without performance of duties	Irregularity	0.313
30	-do-	Non Imposition of Penalty on late supply	Recovery	0.027
31	THQ Hospital Depalpur	Loss due to non-deduction of penalty	Recovery	0.481
32	-do-	Drawl of salary without performance of duties	Irregularity	0.370
33	-do-	Non recovery of house rent from unauthorized occupants	Recovery	0.774
34	-do-	Non deposit of Government dues	Recovery	0.025
35	-do-	Loss to Government due to Non Disposal of Old Parts	Irregularity	0.065
36	-do-	Loss to the Govt. due to purchase of LP medicine without discount	Irregularity	0.135
37	-do-	Difference in expenditure as per FI Data and Departmental Figure	Irregularity	0.781
38	THQ Hospital Haveli Lakha	Non deposit of Government dues	Recovery	0.006
39	-do-	Non obtaining of Performance Security	Irregularity	0.142
40	-do-	Irregular Expenditure on LP Medicine	Irregularity	0.238
41	-do-	Drawl of salary without performance of duties	Irregularity	0.313
42	-do-	Loss to government on account of POL and recovery thereof	Recovery	0.095
43	RHC	Doubtful purchase and consumption of	Irregularity	0.400

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
	BamaBala	LP Medicines		
44	-do-	Doubtful Expenditure on Repair	Irregularity	0.693
45	-do-	Irregular purchase of LP medicines	Irregularity	0.401
46	-do-	Doubtful Expenditure on POL	Irregularity	1.377
47	-do-	Doubtful Consumption of Material	Irregularity	1.796
48	-do-	Infructuous expenditure	Irregularity	0.203
49	-do-	Weak Internal Financial Controls	Irregularity	-
50	-do-	Non Recovery of LD Charges	Irregularity	0.048
51	DO (E&T)	Likely misappropriation of government money	Irregularity	0.334
52	General Nursing School	An expenditure without performance of duty	Irregularity	0.277
53	-do-	Lapse of Government Funds	Irregularity	3.255
54	-do-	Misc. Observations	Irregularity	-
55	DO (Roads)	Unauthorized Expenditure due to Payment of Pending Liabilities	Irregularity	0.196
56	-do-	Blockage of funds	Irregularity	5.039
57	-do-	Non-Deposit of sale price of empty Drums	Recovery	0.188
58	-do-	Use of substandard Bitumen without obtaining documentary evidence	Irregularity	65.524
59	-do-	Use of substandard material	Irregularity	10.171
60	-do-	Pre-mature release of securities	Irregularity	0.299
61	-do-	Unauthorized payment of Contractor's Profit	Recovery	0.129
62	-do-	Unauthorised purchase of Bitumenious Carpet small plant for repair work	Irregularity	0.649
63	-do-	Weak internal financial controls resulted in Misc. Observations	Irregularity	-
64	RHC Mandi Ahmad Abad	Non-obtaining of Performance Guarantee	Irregularity	0.037
65	-do-	Irregular expenditure due to non-obtaining of quotations	Irregularity	0.190
66	-do-	Overpayment on account of POL	Recovery	0.013
67	-do-	Non-imposition of Penalty for Delay	Recovery	0.019
68	DHQ Hospital South City	Unauthorized purchase of laboratory items	Irregularity	1.892
69	-do-	Doubtful deposit of Government Receipts	Irregularity	1.784
70	-do-	Irregular purchase of day to day / emergency medicines	Irregularity	1.623

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
71	-do-	Irregular appointment of irrelevant staff / Loss to Govt.	Irregularity	1.520
72	-do-	Wasteful expenditure	Irregularity	0.570
73	-do-	Unjustified installation of ACs in Doctor's Rooms / Loss to Govt.	Irregularity	0.480
74	-do-	Unauthorized Occupation of Government Residences / Recovery	Recovery	0.448
75	-do-	Irregular payment of Non Practicing allowance	Irregularity	0.336
76	-do-	Unauthorized payment on account of pending liability	Irregularity	0.309
77	-do-	Purchase of x-ray films at higher rates	Irregularity	0.233
78	-do-	Irregular Installation of Electricity in Residences / Recovery thereof	Recovery	0.204
79	-do-	Non deduction of sales tax	Recovery	0.197
80	-do-	Non-crediting of public receipts in local government fund and misuse thereof	Irregularity	0.180
81	-do-	Non-crediting of public receipts in local government fund and misuse thereof	Irregularity	0.138
82	DCO	Unauthorized Expenditure on POL and Repair of Vehicles	Irregularity	2.604
83	-do-	Non-conducting of annual physical verification	Irregularity	-
84	-do-	Non preparation and non reconciliation of SDA	Irregularity	300.662
85	-do-	Expenditure on account of Stationery beyond Competency	Irregularity	0.614
86	-do-	Non submission of vouched account	Irregularity	300.662
87	-do-	Non-transparent Purchase of Equipment	Irregularity	0.748
88	DO (Livestock)	Non-deduction of income tax at source	Irregularity	0.040
89	-do-	Non recovery of House Rent, Conveyance Allowance and 5% of basic pay	Recovery	2.688
90	-do-	Unauthorized Drawal of POL Recovery Thereof	Irregularity	0.089
91	DO (Forest)	Non-deduction of income tax at source	Recovery	0.015
92	-do-	Non-recovery on Account of Auction of trees	Recovery	0.367
93	-do-	Doubtful Expenditure on Repair	Irregularity	0.550
94	DO (Health)	Purchase of Medicines below shelf life – Recovery of penalty	Irregularity	0.024
95	-do-	Non-deduction of income tax at source	Recovery	0.283

Sr. No.	Name of Formation	Description	Nature of Observation	Rs in million
96	-do-	Purchase on excessive rates	Recovery	0.043
97	-do-	Non-maintenance of Recruitment Record of non transparent recruitment by BHU under MNCH programme	Irregularity	-
98	-do-	Unjustified expenditure on TA/DA	Irregularity	0.302
99	-do-	Non-imposition of Penalty for Delay	Recovery	0.497
100	-do-	Non-production of Record	Irregularity	12.033
101	RHC Bangla Gogera	Non-imposition of Penalty for Delay	Recovery	0.030

Part-II
[Para 1.1.3]

Memorandum for Departmental Accounts Committee Paras
Audit Year 2014-15

Sr. No	Name of Formation	Description	Nature of Observation	Rs in million
1	DCO	Unauthorized payment of integrated allowance to driver	Recovery	0.003
2		Overpayment of GST-Rs40,071	Recovery	0.040
3		Unjustified payment of Utility Allowance	Recovery	0.264
4	EDO (F&P)	Non-collection of Pension Contribution of Erstwhile Zila Council employees	Irregularity	
5	Sp. Education centre for 3 remaining disabilities	Misclassification of expenditure	Irregularity	0.122
6	DO Health	Lapsed of Funds	Irregularity	1.517
7		Non Deduction Of Sales Tax	Recovery	0.033
8	RHC Akhtarabad	Lapsed of Funds	Irregularity	0.909
9	RHC Wasawaywala	Unjustified Payment of pay & Allowances without performing duty	Irregularity	0.178
10	Special Education Centre, RenalaKhurd	Lapsed of Funds	Irregularity	0.360
11		Non-Verification of GST Invoices	Irregularity	0.132
12		Irregular payment of repair of Machinery and Equipment and Repair of Furniture & Fixture	Irregularity	0.067
13		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.076
14	DO Planning	Lapsed of Funds	Irregularity	1.434

Sr. No	Name of Formation	Description	Nature of Observation	Rs in million
15	DDO WEE Depalpur	Lapsed of Funds	Irregularity	0.634
16	RHC Hujra Shah Mugeem	Lapsed of Funds	Irregularity	0.120
17		Excess expenditure incurred over and budget allocation	Irregularity	0.053
18		Non-Verification of GST Invoices	Irregularity	0.067
19		Doubtful consumption of POL	Irregularity	0.488
20		Special Education Centre, Okara	Lapsed of Funds	Irregularity
21	Special Education Centre, Okara	Non-Verification of GST Invoices	Irregularity	0.117
22		Non-Preparation of Telephone Trunk Call Register For	Irregularity	0.088
23	DHQ South City Okara	Loss of government receipts due to Non auction of parking stands	Recovery	0.310
24		Irregular expenditure due to wrong classification	Irregularity	1.598
25		Non collection electricity charges	Recovery	0.360
26		Non Deposit of Lab. X-ray, and purchee fee	Recovery	0.243
27		less collection of government receipts	Recovery	0.088
28	DO Live Stock	Less Collection of AI charges due non achievement of Targets	Recovery	0.283
29		Non recovery of vaccine charges	Recovery	0.467
30	RHC Ahmadabad	Unauthorized payment of pay and allowance to the cook and bearer	Irregularity	0.427
31		Excess Expenditure over budget allocation on account of SSB	Irregularity	0.222
32	RHC RenalaKhurd	Loss due to non-forfeiture the securities of the suppliers	Recovery	0.046
33	Slow Learners School, Okara	Irregular payment on account of stipend	Irregularity	1.396
34	THQ Depalpur	Unauthorized expenditure on pay & allowances of cooks and bearer	Irregularity	0.672
35	Dy DEO MEE Depalpur	Unauthorized payment of rent of office buildings	Irregularity	0.330
36		Unauthorized payment of leave encashment	Irregularity	0.229
37	RHC Buttock	Un justified payment	Irregularity	0.395
38	Special Education Centre, Depalpur	Un authorized purchases made without the recommendation of Special Purchase Committee	Irregularity	1.032
39		Non conducting of physical verification	Irregularity	-
40	THQ Haveli	Unjustified payment of salary to cook	Irregularity	0.335

Sr. No	Name of Formation	Description	Nature of Observation	Rs in million
41	Lakha	Non deduction of income tax	Recovery	0.029
42		Ineffective use of government resources	Irregularity	-
43	EDO Education	Unauthorized use of School Funds	Irregularity	0.070
44	RHC Basirpur	Non supply of medicines	Irregularity	0.235
45	Govt Special Education Centre (VHC) Okara	Sanction of Honoraria beyond delegated financial powers	Irregularity	0.033
46	DHQ Okara	Non-obtaining of Performance Guarantee	Irregularity	1.447
47		Loss due to non- imposing on liquidity damages from supplier	Recovery	0.171
48		Irregular clearance of previous year liability	Irregularity	2.888
49		Non deduction of income tax	Recovery	0.111
50		Loss due to less deduction of income tax at source on auction	Recovery	0.111
51	DO Forest	Non maintenance of stock register of Plants	Irregularity	1.439
52		Irregular expenditure on account of POL	Irregularity	0.998
53		Non recovery from defaulters	Recovery	0.533
54		Un-authorized execution of development work	Irregularity	4.300
55		Non maintenance of stock register of Fertilizers and other items	Irregularity	0.188
56	Nursing School, Okara	Un-authorized payment of stipend	Irregularity	28.446
57		Non maintenance of stock register of Hot and Cold items	Irregularity	0.289
58		Irregular payment due to non - maintenance of cheques register	Irregularity	2.040
59		Irregular expenditure on account to of pay and allowances due to erratic posting	Irregularity	3.124
60		Excess payment for RCC	Recovery	0.150
61	DO Building	Overpayment for Fair Face Gutka	Recovery	2.260
62		Overpayment of Price Variation	Recovery	0.654
63		Un authorised expenditure on repair & maintenance	Irregularity	2.987
64		Irregular expenditure	Irregularity	15.226
65		Excess payment on account of extra mileage for tuff tiles	Recovery	0.707
66		DO Road	Overpayment in Tuff Tiles	Recovery

Sr. No	Name of Formation	Description	Nature of Observation	Rs in million
67	EDO Health	Non surrendering of anticipated saving	Irregularity	18.173
68	DDEO	Non deduction of income tax	Recovery	2.670
69	MEE Okara	Land lease money	Recovery	0.040
70	DDEO WEE Okara	Non deduction of income tax	Recovery	3.099
71	DO OFWM	Non recovery of unspent balance from WUA	Recovery	0.499

Annex-B

**Summary of Appropriation Accounts by Grants
District Government, Okara
For the financial year 2014-15**

Rs in million

Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation	
					(+) Excess	
					(-) Saving	
Provincial Excise.	2.532	0.060	2.592	2.468	(-)	0.124
Forest.	18.844	2.024	20.868	19.386	(-)	1.482
Charges on A/c of M. Vehicle Act.	3.916	0.243	4.159	3.244	(-)	0.915
Other Taxes & Duties.	13.481	1.310	14.791	13.118	(-)	1.673
General Administration.	138.987	25.381	164.368	114.180	(-)	50.188
Education.	4,829.814	516.165	5,345.979	4,751.333	(-)	594.646
Health.	1,188.257	145.331	1,333.588	1,221.571	(-)	112.017
Environment	4.396	0.032	4.428	4.027	(-)	0.401
Agriculture.	129.903	12.370	142.273	125.306	(-)	16.967
Fisheries.	4.174	0.194	4.368	3.941	(-)	0.427
Veterinary.	160.172	18.026	178.198	159.483	(-)	18.715
Co-operative.	23.436	1.239	24.675	23.863	(-)	0.812
Industries.	2.391	0.254	2.645	2.140	(-)	0.505
Labour	5.937	0.540	6.477	3.686	(-)	2.791
Civil Works.	257.239	358.844	616.083	489.533	(-)	126.550
Communications.	229.409	2.418	231.827	215.344	(-)	16.483
Miscellaneous.	27.497	3.985	31.482	24.229	(-)	7.253
Civil Defense.	4.403	0.377	4.780	4.078	(-)	0.702
Total Non-development	7,044.788	1,088.793	8,133.581	7,180.930	(-)	952.651
Development.		1,603.953	1,603.953	1,436.989	(-)	166.964
Roads		243.338	243.338	177.321	(-)	66.017
Government Buildings		223.280	223.280	222.533	(-)	0.747
Total Development	-	2,070.571	2,070.571	1,836.843	(-)	233.728
Grand Total	7,044.788	3,159.364	10,204.152	9,017.773	(-)	1,186.379
Net Total	7,044.788	3,159.364	10,204.152	9,017.773	(-)	1,186.379

Annex-C**1.2.1.1****Medicines**

Sr. No.	Bill No.	Date	Supplier Name	Amount (Rs)
1	Nil	16-5-14 17-5-14 18-5-14	Affan Medicine Center Near DHQ Hospital South City, Okara	23,584
2	Nil	19-5-14 20-5-14 21-5-14 16-5-14	Affan Medicine Center Near DHQ Hospital South City, Okara	25,248
3	Nil	3-6-14 4-6-14 6-6-14 7-6-14 8-6-14 10-6-14	Affan Medicine Center Near DHQ Hospital South City, Okara	26,404
4	Nil	11-6-14 13-6-14 14-6-14 15-6-14 16-6-14	Affan Medicine Center Near DHQ Hospital South City, Okara	25,441
5	Nil	17-6-14 18-6-14 19-6-14 20-6-14 21-6-14	Affan Medicine Center Near DHQ Hospital South City, Okara	25,857
6	Nil	27-5-14 28-5-14 30-5-14 31-5-14 1-6-14	Affan Medicine Center Near DHQ Hospital South City, Okara	26,659
7	Nil	24-6-14 25-6-14 26-6-14 27-6-14 28-6-14 30-6-14	Affan Medicine Center Near DHQ Hospital South City, Okara	28,856
8	Nil	1-7-14 2-7-14 3-7-14 6-7-14 7-7-14 15-7-14 26-7-14	Affan Medicine Center Near DHQ Hospital South City, Okara	26,230
9	Nil	10-7-14 12-7-14	Affan Medicine Center Near DHQ Hospital South City, Okara	25,912

		14-7-14 17-7-14 18-7-14		
10	Nil	15-7-14 20-7-14 22-7-14 26-7-14 27-7-14	Affan Medicine Center Near DHQ Hospital South City, Okara	24,444
11	Nil	28-7-14 30-7-14	Affan Medicine Center Near DHQ Hospital South City, Okara	11,572
12	Nil	9-9-14	Affan Medicine Center Near DHQ Hospital South City, Okara	39,000
Total				309,207

POL charges

Date	Parchi No.	Liters Purchased	Amount (Rs)
16/7/2014	7839	13	1,457
17/7/2014	7840	61	6,838
18/7/2014	7842	62	6,950
19/7/2014	7843	62	6,950
20/7/2014	7844	61	6,838
21/7/2014	7845	61	6,838
21/7/2014	7846	63	7,062
22/7/2014	7847	61	6,838
23/7/2014	7849	63	7,062
24/7/2014	7850	62	6,950
25/7/2014	7851	63	7,062
26/7/2014	7852	61	6,878
27/7/2014	7853	63	7,962
28/7/2014	7854	61	6,838
29/7/2014	7855	61	6,838
30/7/2014	7857	62	6,950
31/7/2014	7858	62	6,950
1/8/2014	7301	168	18,832
2/8/2014	7302	168	18,832
3/8/2014	7303	168	18,832
4/8/2014	7304	168	18,832
5/8/2014	7305	168	18,832
6/8/2014	7306	168	18,832
7/8/2014	7307	168	18,832
8/8/2014	7308	168	18,832
9/8/2014	7309	168	18,832
10/8/2014	7310	168	18,832
11/8/2014	7311	168	18,832
12/8/2014	7312	168	18,832
13/8/1014	7313	168	18,832
14/8/2014	7314	168	18,832

Date	Parchi No.	Liters Purchased	Amount (Rs)
15/8/2014	7315	252	28,248
16/8/2014	7316	168	18,832
17/8/2014	7317	252	28,248
18/8/2014	7318	168	28,249
19/8/2014	7319	168	18,832
20/8/2014	7320	168	18,832
21/8/2014	7321	168	18,832
22/8/2014	7322	168	18,832
23/8/2014	7323	168	18,832
24/8/2014	7324	168	18,832
25/8/2014	7325	252	28,249
26/8/2014	7326	168	18,832
27/8/2014	7327	168	18,832
28/8/2014	7328	168	18,832
29/8/2014	7329	168	18,832
30/8/2014	7330	168	18,832
31/8/2014	7331	168	18,832
08/2014	Mobil Oil		6,610
Total			741,329

Annex-D**1.2.1.2**

Sr. No	Nos. of Tree	Date	Amount (Rs)
1	4	9/7/2014	7,100
2	7	10/7/2014	5,100
3	5	11/7/2014	8,980
4	7	12/8/2014	14,220
5	2	13-8-14	5,000
6	1	15-8-14	2,200
7	4	16-8-14	2,680
8	1	26-8-14	6,600
9	1	26-8-14	16,000
10	11	27-8-14	21,760
11	4	4/9/2014	5,040
12	2	12/9/2014	3,620
13	3	18-9-14	7,500
14	1	20-9-14	7,200
15	1	20-9-14	9,100
16	2	22-9-14	2,840
17	2	23-9-14	2,200
18	2	24-9-14	5,000
19	5	25-9-14	11,000
20	6	9/7/2014	9,100
21	1	30-8-14	1,420
22	1	31-8-14	2,200
23	1	2/10/2014	2,200
24	4	5/10/2014	12,000
25	4	7/10/2014	10,000
26	3	10/10/2014	7,260
27	1	13-10-14	5,700
28	1	15-10-14	1,420
29	5	15-10-14	11,260
30	4	18-10-14	9,000
31	1	10/10/2014	2,000
32	1	21-10-14	6,600
33	1	9/9/2014	3,460
34	3	7/10/2014	6,200
35	2	9/10/2014	3,460
36	1	16-10-14	1,420
37	2	3/11/2014	2,520
38	1	6/11/2014	2,200
39	7	13-11-14	19,000
40	4	14-11-14	6,460
41	4	16-11-14	12,000
42	4	16-11-14	5,660

Sr. No	Nos. of Tree	Date	Amount (Rs)
43	1	19-11-14	1,420
44	3	22-11-14	9,000
45	1	23-11-14	1,420
46	3	28-11-14	9,000
47	4	30-11-14	16,200
48	5	2/12/2014	10,000
49	1	13-12-14	3,000
50	2	15-12-14	4,400
51	1	16-12-14	2,200
52	3	20-12-14	4,840
53	2	20-12-14	4,260
54	1	22-12-14	5,700
55	3	22-12-14	8,200
56	2	22-12-14	3,620
57	4	24-12-14	8,020
58	4	26-12-14	8,800
59	2	27-12-14	6,000
60	4	29-12-14	8,000
61	2	29-12-14	5,000
62	1	31-12-14	2,200
63	1	3/1/2015	5,700
64	2	4/1/2015	2,840
65	3	5/1/2015	5,600
66	2	5/1/2015	7,900
67	3	5/1/2015	3,780
68	2	6/1/2015	3,620
69	1	6/1/2015	2,200
70	1	7/1/2015	2,200
71	3	12/1/2015	6,600
72	1	12/1/2015	7,200
73	3	14-1-15	5,820
74	3	16-1-15	5,820
75	1	17-1-15	2,200
76	4	20-1-15	12,880
77	1	25-1-15	26,000
78	5	30-1-15	11,840
79	2	2/2/2015	5,000
80	1	7/2/2015	16,000
81	1	16-2-15	51,000
82	1	17-2-15	9,100
83	3	25-2-15	5,020
84	3	8/2/2015	12,300
85	6	10/2/2015	13,260
86	5	13-2-15	7,880
87	3	27-3-15	9,000
88	3	17-3-15	30,400

Sr. No	Nos. of Tree	Date	Amount (Rs)
89	3	9/3/2015	9,320
90	3	15-3-15	4,840
91	6	16-3-15	21,080
92	7	18-3-15	16,380
93	6	19-3-15	14,360
94	7	28-3-15	15,000
95	1	29-3-15	2,200
96	5	30-3-15	8,660
97	7	28-3-15	17,780
98	3	29-3-15	20,420
99	4	2/4/2015	19,300
100	1	4/4/2015	1,420
101	3	5/4/2015	13,600
102	2	9/4/2015	4,400
103	4	12/4/2015	19,300
104	11	12/4/2015	21,065
105	4	15-4-15	5,360
106	5	15-4-15	17,870
107	6	20-4-15	22,920
108	4	21-4-15	6,780
109	5	24-4-15	21,400
110	6	28-4-15	27,380
111	6	4/5/2015	15,140
112	5	5/5/2015	16,495
113	6	16-5-15	16,515
114	4	20-5-15	12,320
115	4	28-5-15	8,820
116	1	5/6/2015	1,260
117	5	12/6/2015	14,200
118	1	2/4/2015	1,420
119	7	9/6/2015	10,560
120	7	13-6-15	10,860
121	8	19-6-15	16,420
122	7	24-6-15	11,040
Total	404		1,111,805

Annex-E**1.2.3.2****DO Buildings Okara**

Rs in million

Sr. No.	Name of Scheme	Contract Cost	Revised cost estimates	Enhancement %	Enhancement
1	Up-gradation of GGES to High level at Mandi Haveli Lakha Tehsil Depalpur District Okara	6.234	10.620	70	4.386
2	Raising of boundary wall around DCO office at District complex Okara	8.291	24.093	191	15.802
3	Provision of LED lights at various places of Okara city	13.639	18.747	37	5.108
4	Provision of missing facilities in GGES at ChuraManeka, Tehsil Depalpur District Okara	4.028	5.548	37	1.520
Total		32.192	59.008		26.816

DO Roads Okara

S. N o.	Name of Scheme	Contract Cost (Rs)	Revised cost estimates (Rs)	Enhancement %	Enhancement (Rs)
1	Construction of road from GTR to 2/1 L PulShergarh road Via Chak No. 1/1-	11.265	23.068	105	11.804
2	Reh/Beautification of link road between DPS Girls school	23.700	29.950	26	6.250
3	Construction of matalled road from addamoliaChisti to Abadi Malik ZahoorulHaq	7.076	13.700	94	6.624
4	Reh. Road from Baseerpur to Jamal Kot	8.840	19.957	126	11.117
Total		50.881	86.675		35.795

Annex-F

1.2.3.4

DO Buildings Okara

Name of Work	Item Description	Quantity	Unit	Rate (Rs)	Amount (Rs)
Const. of office accommodation of EDO (CD) District Complex Okara	P/L Face work by using Gutka	2533	P.cft	128.39	325,212
Up-gradation of GGES to High level at Chak No. 12/1-AL Tehsil RenalaKhurd District Okara	P/F steel door leaf 18 SWG	472	1sft	300	141,600
Up-gradation of GPS to Middle level at Shah pur, Tehsil Depalpur District Okara	P/F steel door leaf 18 SWG	360	1sft	258.03	92,891
Raising of boundary wall around DCO office at District complex Okara	Providing and fixing fair face gutka	30423	1sft	120	3,650,760
Total					4,210,463

DO Roads Okara

Sr. No.	Name of the scheme	Invoice No. & Date	Description of items as per TS	Quantity	Rate (Rs)	Total Payments (Rs.)
1.	Providing and laying of tuff pavers at SadarGogera Town 2 nd RB	51 dt 20-6-2015	Precast Paver	17,945*90	90	1,615,050
2	Beautification various road District Complex Okara	7 th R B	Tuff paviour	36,663	79.98	2,932,307
3	Ren beautification of various road in DistrcitOkara7 th bill		Kerbstone	9852	268.81	2,648,316
	-do-		Eyecate	1,660	335	556,100
	9 th Running Bill		Precast Pavers	36,096	80	2,887,680
			Kerbstone	3,300	296.46	978,318
			Painting of	74,794	47.65	3,563,934

			small detached article			
	-do-		Gantry board	1	297175	297,175
4	Lying of tuff paver at War 5No.2 Ist RB	132 dt 21-5-2015`	Lying Dry Brick pavments	8,330	14,055.75	1,170,844
5	Lying of tuff paver at wad No. 4	133 dt 28-5-2015	Do	28,444	13000	3,953,716
6	W/I of road from Sikandar road to DPS school behind DCO Office		Cat Eye	1,171	335	392,285
7	Providing and laying of tuff pavers at SadarGogera Town 2 nd RB	16 dt 21-4--2015	Precast Paver	117,365	74.10	8,696,747
Total						29,692,472

Annex-G**1.2.3.5**

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	DHQ Hospital Okara	8	1.201
2	RHC Battak	3	0.539
3	RHC Akhtarabad	4	1.287
4	RHC Shahbore	4	1.193
5	RHC Basirpur	2	0.199
6	RHC Basirpur	3	0.382
7	RHC RenalaKhurd	1	0.499
8	RHC RenalaKhurd	9	0.201
9	RHC Wasawaywala	2	0.100
10	RHC Wasawaywala	8	0.199
11	RHC Wasawaywala	10	0.298
12	RHC Wasawaywala	11	0.388
13	RHC Wasawaywala	13	0.199
14	RHC Wasawaywala	14	0.198
15	THQ Depalpur	5	0.342
16	THQ Depalpur	16	0.399
17	THQ Hospital Haveli Lakha	8	0.248
18	RHC BamaBala	3	1.055
19	RHC BamaBala	11	2.196
20	District Officer (E&T) Okara	10	0.539
21	RHC Bangla Gogera	4	1.809
22	RHC Mandi Ahmad Abad	4	0.197
23	DHQ Hospital South City Okara	6	1.589
24	DHQ Hospital South City Okara	10	0.691
25	DCO, Okara	3	0.157
26	DO (Livestock), Okara	3	0.287
27	DO (Health), Okara	7	0.781
28	DO (Health), Okara	20	1.782
Total			18.955

Annex-H**1.2.3.6****DO Buildings**

Sr.	Name of Scheme	V.No./ Date	Qty (Kg)	Rate Rs/%kg	Total (Rs)
1	Up-gradation of Govt Primary school middle level at Shah pur, Tehsil Depalpur, District Okara	114/27-3-15	5,769	11,402	657,807
2	Const. of Residence of employees (E&F Block) at District complex Okara	426/23-6-15	21,897	10,597	2,320,414
3	Upgradation of GGES to High level at Chak No. 12/1-AL RenalaKhurd	1832/31-3-15	7,490	10,623	795,659
4	Provision of flood light at Fatima Jinnah Stadium Depalpur District Okara	1830/31-3-15	15,669	10,623	1,664,510
5	Upgradation of GGES to High level at Mandi Haveli Lakha Tehsil Depalpur District Okara	398/20-2-15	9192	10,623	976,462
6	Up-gradation of GBHS to Higher Secondary level at SherGarh, District Okara	1611/23-6-15	26252	10,623	2,788,737
7	Raising of boundary wall around DCO office at District complex Okara	450/23-6-15	10,476	10,623	1,112,860
8	Reconstruction of dangerous school building GovtIslamia High School Okara city	153/11-2-15	18,736	10,623	1,990,316
9	Const. of office accommodation of EDO (CD) District Complex Okara	1074/17-1-15	4,632	10,623	492,055
10	Up-gradation of GGES to High level at Chak No. 20/2-L, Tehsil RenalaKhurd, District Okara.	357/26-5-15	8,428	10,623	895,302
11	Up-gradation of GBHS to Higher Secondary level at Chak No. 27/4-L, District Okara	1207/28-1-15	8,483	10,623	901,145
12	Provision of missing facilities in GPS at GubbaFazil Tehsil RenalaKhurd District Okara		2,873	11,402	327,592
Total					14,922,859

DO Roads

Name OF Scheme	VR. NO AND DATE	Amount(Rs)
Rehabilitation of road from Baseepur to JmalKot road Depalpur	108 dt 12-5-2015	199*11,402=21,551
Reh. Of road from chak No. 9/GD to chak No. 4 GD	111 dt 21-5-2015	188*11,892=22,358
Reh of road from Bye pass RenalaKhurd to chak No 1/1L via chak No.20/2L	112 dated 21-5-15	1978*11,090=219,367
Const. of matalled road from pull yousafwala to mauzabakhshu	113 dt 21-5-2015	1436*11,744=168,651

Name OF Scheme	VR. NO AND DATE	Amount(Rs)
Widdening/improvement /construction of road from bridge 4/L	114-21-5-2015	483*11,887=57,414
Reh./beautification of various road in District complex Okara	119 dt 20-6-2015	14,186*11,272=1,599,124
Repair of road from GTR road MauzsaKarkni	9 dt 17-4-15	
Repair of road in chak No. 32/4L (phase-	10 dt 17-15	529*11,402.45=60,319
Repair of road from 31/2-L Adda More to chak 29-30/2-L	12-17-4-2015	500*11,402=57,012
Zahoorul-Haq	14 dt 17-4-15	566*9,118.74=51,612
Repair of road from HujraShergarh road to Ashiq Abad via 23/D upto	21 dated 23-4-2015	189*11,402=21,500
Reh of road from chak No. 9/GD The RenyalaKhurd	9 dt28-6-2015	942*11,892=112,030
Total		2,390,938

Annex-I**1.2.3.7**

Sr. No.	Name of Formation	Description	AIR Para No.	Amount (Rs in million)
1	DHQ Hospital Okara	HSRA	5	2.351
2	DHQ Hospital Okara	Conveyance Allowance	12	1.395
3	DHQ Hospital Okara	5% maintenance charges	13	0.365
4	DHQ Hospital Okara	5% maintenance charges	18	0.085
5	RHC Battak	HRA, 5% maintenance charges & conveyance allowance	8	0.080
6	MNCH programme		5	0.118
7	RHC Hujra Shah Mugeem	HRA, conveyance allowance	6	0.222
8	RHC Shahbore	HRA, conveyance allowance	5	0.148
9	RHC RenalaKhurd	HRA, HSRA	18	0.179
10	RHC Wasawaywala	HRA, conveyance allowance	7	0.081
11	THQ Hospital Depalpur	5% maintenance charges	13	0.073
12	THQ Hospital Depalpur	Conveyance Allowance	14	0.125
13	THQ Hospital Depalpur	HRA	15	0.103
14	THQ Hospital Haveli Lakha	HRA, HSRA	6	0.135
15	General Nursing School	Integrated Allowance	9	0.007
16	RHC Bangla Gogera	NPA	13	0.018
17	RHC Bangla Gogera	Conveyance Allowance, HSRA	14	0.018
18	RHC Mandi Ahmad Abad	HRA	12	0.006
19	DHQ Hospital South City	HRA, Conveyance Allowance	18	0.213
20	DHQ Hospital South City	Conveyance Allowance	19	0.160
21	DHQ Hospital South City	Conveyance Allowance	24	0.089
22	DHQ Hospital South City	HSRA	25	0.033
23	DHQ Hospital South City	Conveyance Allowance	2	0.120
24	DO (Forest), Okara	Conveyance	10	0.120

Sr. No.	Name of Formation	Description	AIR Para No.	Amount (Rs in million)
		Allowance		
25	DO (Health), Okara	conveyance allowance	11	0.300
26	DO (Health), Okara	NPA	12	0.702
27	DO (Health), Okara	HRA	15	1.199
28	DO (Health), Okara	HSRA	16	0.560
29	DO (Health), Okara	HSRA	17	0.169
30	DO (Health), Okara	conveyance allowance	18	2.296
Total				11.470

Annex-J

1.2.3.10

Name of Scheme	V.No./ Date	Description	Quantity paid	Quantity as per TS	Excess Quantity	Unit	Rate (Rs)	Amount (Rs)
Up-gradation of Govt Primary school middle level at Shah pur, Tehsil Depalpur, District Okara	23-10-14	Excavation in foundation of building	5,951	4,578	1,373	%cft	3,833.30	5,263
		Pacca brick work in F&P	4,955	3,521	1,434	%cft	15,462.25	221,684
		Pacca brick work in Ground floor	5,383	4894.97	488	%cft	16,243.65	79,274
		Earth filling with new earth	9,080	6,254	2,826	%cft	3,519.25	9,947
Const. of Residence of employees (E&F Block) at District complex Okara	426/23-6-15	Excavation in foundation of building	50,674	9,171	41,503	%cft	3,833.30	159,094
		Fabrication of mild steel	21,897	12,598	9,299	%Kg	10,596.95	985,375
Up-gradation of GBHS to Higher Secondary level at SherGarh, District Okara	1611/23-6-15	Excavation in foundation of building	11,715	10,678	1,037	%cft	3,833.30	3,976
		Spraying anti-termite liquid mixed with water in the ratio 1:40	19,408	9,939	9,469	/sft	5.20	49,238
		Pacca brick work in F&P	14,404	10,768	3,636	%cft	14,650.20	532,711
		Fabrication of mild steel	26,252	16,538	9,714	%Kg	10,622.95	1,031,913
		Earth filling with new earth	50,776	30,825	19,951	%cft	6,200.00	123,697
		Borrowpit excavation undressed lead upto 3 mile	124,679	-	124,679	%cft	6,376.75	795,047
Reconstruction of dangerous school building GovtIslamia High School Okara city	153/11-2-15	Fabrication of mild steel	18,736	15,694	3,042	%Kg	10,622.95	323,157
Up-gradation of GBHS to Higher Secondary level at Chak No. 27/4-L, District Okara		Excavation in foundation of building	21,399	10,678	10,721	%cft	3,833.30	41,097
		Pacca brick work in F&P	20,916	9,066	11,850	%cft	14,650.20	1,736,107
		Spraying anti-termite liquid mixed with water in the ratio 1:40	15,118	9,939	5,179	p.sft	5.20	26,930
Total								6,124,509

Annex-K

1.2.3.11

DO Roads Okara

Bill Type	Name of Scheme	Date of AA	App. Cost	Date of Start	Date of completion	Value with formula	Amount not Deducted (Rs)
1-RB	Reh. of road from Chak No. 9/GD to Chak No. 4/GD (Length = 4.96 km)	27-1-15	12.000	31.12.14	30.04.15	$820,621 * 0.15 * 7.86$ <u>94.09</u>	10,282
2,3, RB	Reh. of road from Chak No. 9/GD to Chak No. 4/GD (Length = 4.96 km)	9-4-2015	12.000	31.12.14	30.04.15	$\frac{37,520,190 * 0.15 * 13.48}{94.09}$	806,311
4	Reh. of road from Chak No. 9/GD to Chak No. 4/GD (Length = 4.96 km)	15-6-15	12.000	31.12.14	30.04.15	$\frac{3950233 * 0.15 * 6.97}{94.09}$	43,893
Ist RB	Reh. of road from KundBoharMu palkey road to Farid Abad Pattan via ManakKhichi (L = 2.00 km)	18-6-15	3.000	31.12.14	30.04.15	$\frac{1000000 * 0.15 * 6.97}{94.09}$	11,111
1	Reh. of road from Okara Syedwala road to ThathaJhedu (Length = 0.39 km)	12.10.14	1.300	31.12.14	30.04.15	$\frac{650901 * 0.15 * 3.93}{94.09}$	4,078
2	Reh. of road from Okara Syedwala road to ThathaJhedu (Length = 0.39 km)	9-4-15	1.300	31.12.14	30.04.15	$\frac{625535 * 0.15 * 13.48}{94.09}$	13,442
Ist RB II,III	Const. of metalled road from PulYousafWala to MauzaBakhshu (L = 1.91 km)	15-1-15	12.600	31.12.14	30.04.15	$23520000 * 0.15 * 7.86$ 94.06 $10105144 * 0.15 * 13.48$ 94.06	294,812
II,III	Widening / Improvement / Const. of road from Bridge 4/L Disty: to Kot Bari Bridge (along 4/L Disty) (Section from)		30.000	27.11.14	26.05.15	$11682706 * 0.15 * 13.48$ 94.09 $840996 * 0.15 * 10.48$ 94.09	251,062 14,050

II,III	Rehabilitation of road chak 41/4-L to	4-11-2014		27-10-2014	30-5-2015	2975795*0.15*6.18 107.39 2211852*0.15*26.78 107.39	25,687 82,735
IInd	Reh. Road 40/2 L to 27/4-L P(16)	1-12-14	10.4	27-10-14	3—5-2015	3000963*0.15*13.3 0 107.39	371,658
1,11	Reh. Road NiamiDakhli 48/3-R	2-1-15	3.1	27-10-2014	30-5-2015	107175*0.15*21.16 107.39	3,167
I	Reh. Road from Chak-3 I/L-L	3-12-15	0.7	28-10-14	29-5-2015	699577*0.15*13.3 107.39	12,996
I,II	Reh. Road in chak 33/1-L	3-12-14	0.7	28-10-15	29-5-2015	699267*0.15*13.3 107.39	12,990
1	Reh. Road from shergrah to 32-1/L	3-12-14	0.35	28-10-15	28-5-2015	349466*0.15*13.3 107.39	6,492
I-II	Reh. Road from housing colony scheme anwershaheedR anyalaKhurd	12-14	3.00	28-10-14	29-5-2015	643029*0.15*13.3 107.39 2171576*0.15*26.78 107.39	11,945 81,229
III RB	Reh. Road Akber road to 2/4-L Link Permary school	19-2-14	4.5	10-12-2014	30=6-2015	1060000*0.15*13.4 8 94.09	22,779
I,II	Reh. Road from Pakistani rull to MustafabadFak ker Town	4-2015	3.00	28-10-2014	30-6-2015	2087556*0.15*23.78 107.39	69,338
I	Reh. Road from Okara Faisalabad to Ali Trust Eye Hospital	4-2015		28.1020 15	30-5-15	1280385*0.15*23.78 107.39	42,528
	Reh. Road from 53/2-L to 52/2-L	5-2015		17-10-2014	30-6-2015	996299*0.15*23.78 107.39	33,092
1,II	Reh. Road from MouaShareen to MouzaAkber	2-2015		17-10-15	306-2015	1717396*0.15*26.78 107.39 1276216*0.15*26.78 107.39	64,240 47,737
I,II	Reh. Road from 31/2-L adda more to chak no 29-30/2L	4-15		17.10-2014	29-5-2015	2993467*0.15*23.78 107.39	99,429
1	Reh. Of road in chak No. 36-37/2-L	30-3-15	0.10	17-10-2014	29-5-2015	995256*0.15*26.78 107.39	37,228
I	Reh. Road from JujraShergarh to Ashiq via 23-D	4-15	3.00	17-10-2015	29-5-2015	2994383*0.15*23.78 107.39	99,459
I	Reh. Road from Ashiqabad to 23/D	4-15	3.00	17-10-2014	30-5-2015	20522236*0.15*23.78 107.39	681,653
II	Reh road KKD	5-14	3.00	10-10-14	28-5-	2993534*0.15*23.7	99,431

	road to Abadi Dr. RaoAzher via mozharabad.				2015	8 107.39	
I	Reh. Road X-ingmandi Ahmad abad to Jhallanwala	1-15	3.00	17-10-15	30-5-2015	1088860*0.15*21.16 107.39	32,867
I	Reh. Of road JandrakaArziBakar Shah road to MouzaJhando	2-15	3.00	17-10-15	29-5-2015	714947*0.15*26.78 107.39	26,744
I,III	Reh road Basirpurmandia hmadabad to Hujramandiahm adabad road	1-15	3.00	17-10-15	30-5-2015	1361321*0.15*21.16 107.39 1232624*0.15*26.78 107.39	40,234 46,108
I	Reh. Road Lalawala Shah Yaha to KotLaliwala.	5-15	3.00	14-10-215	30-5-2015	2947549*0.15*23.78 107.39	97,904
I,II	Repair of road from Rhudian. Depalpur road to chak No 2/GD	3-15	3.00	17-10-15	30—5-2015	2993577*0.15*26.78 107.39	111,977
I	Repair of road from Bamabala to chalk No9 /HR	3-15	3.00	17-10-14	30-5-2015	2990886*0.15*26.78 107.39	111,877
II	Okara Faisalabad road to Khan colony Chowk	6-15	2.44	8-6-2015	30-5-2015	1612407*0.15*20.27 107.39	45,652
I	Reh road Khan colony chowk near ali Eye hospitalhaidar town	2-15	3.00	28-10-15	30-4-2015	1874650*0.15*26.78 107.39	70,123
I	Reh. Of road in chak No. 32/4-L (P-69)	1-15	3.00	17-10-15	29-5-2015	1268663*0.15*21.16 107.39	37,497
I,III	NaeAbadiPari puPakpattan road to Qutabdin via abadigodi	1-15 5-14	3.00	17-10-14	29-5-2015	1227448*0.15*21.16 107.39 1366214*0.15*23.78 107.39	36,279 45,374
I,II	NaeAbadiBari pupakpattan to qotab din via abadigodiwalak hoooh	1-15	3.00	17-10-2014	29-5-2015	1401660*0.15*21.16 107.39 1586643*0.15*23.78 107.39	30,787 52,700

1,II	Repair of road from GTR to mouzsaKarkan	4-15		25-3-15	29-5-2015	2996798*0.15*3 80.61	16,729
III,IV	Reh. of Road from Basirpur to Jamal Kot road	3-15		10-12-14	29-5-2015	3880718*0.15*13.4 8 94.09 7091400*0.15*10.4 8 94.09	83,396 118,479
TOTAL							4,359,581

DO Buildings Okara

Bill No.	Tender/Work done	Name of Scheme	Calculation	Amount (Rs)
2R	10-2014/ 03-2015	Up-gradation of Govt Primary school middle level at Shah pur, Tehsil Depalpur, District Okara	$\frac{1,465,870}{26.78} \times 0.07 \times 107.39$	25,588
7R	04-2014/ 06-2015	Const. of Residence of employees (E&F Block) at District complex Okara	$\frac{9,408,930}{26.73} \times 0.07 \times 113.85$	154,634
5R	03-2014/03-2015	Up-gradation of GGES to High level at Chak No. 12/1-AL RenalaKhurd	$\frac{740,499}{36.14} \times 0.07 \times 116.75$	16,046
3R	08-2014/03-2015	Provision of flood lights at Fatima Jinnah Stadium Depalpur District Okara	$\frac{5,185,280}{28.73} \times 0.07 \times 109.34$	95,373
7R	03-2014/02-2015	Up-gradation of GGES to High level at Mandi Haveli Lakha The. Depalpur District Okara	$\frac{2,148,107}{36.14} \times 0.07 \times 116.75$	46,546
3R	06-2014/06-2015	Up-gradation of GBHS to Higher Secondary level at SherGarh, District Okara	$\frac{720,000}{22.22} \times 0.07 \times 109.34$	10,242
4R	03-2014/06-2015	Raising of boundary wall around DCO office at District complex Okara	$\frac{1,550,000}{29.63} \times 0.07 \times 116.75$	27,536
2R	03-2014/01-2015	Reconstruction of dangerous school building GovtIslamia High School Okara city	$\frac{2,650,000}{30.52} \times 0.07 \times 116.75$	48,492
1R	06-2014/01-2015	Const. of office accommodation of EDO (CD) District Complex Okara	$\frac{3,607,182}{23.11} \times 0.07 \times 109.34$	53,369
3R	06-2014/01-2015	Up-gradation of GGES to High level at Chak No. 20/2-L, Tehsil RenalaKhurd, District Okara.	$\frac{1,912,775}{23.11} \times 0.07 \times 109.34$	28,300

1R	06-2014/01-2015	Up-gradation of GBHS to Higher Secondary level at Chak No. 27/4-L, District Okara	$\frac{8,362,875 \times 0.07 \times 23.11}{109.34}$	123,730
Total				629,856

Annex-L

1.2.3.13

DO Buildings

S. No.	Name of Scheme	Date of Award of Contract	Time limit for completion (months)	Target Date of completion	Physical Progress	Contract Cost (Rs in million)	Penalty @ 10% (Rs in million)
1	Const. of office accommodation of EDO (CD) District Complex Okara	8-12-2014	3	8-3-2015	WIP	3.702	0.370
2	Up-gradation of GGES to High level at Mandi Haveli Lakha Tehsil Depalpur District Okara	30-4-14	6	30-10-14	WIP	6.234	0.623
3	Provision of LED lights at various places of Okara city	20-9-14	4	20-1-15	WIP	13.639	1.364
4	Raising of boundary wall around DCO office at District complex Okara	14-4-14	6	14-10-14	WIP	8.291	0.829
5	Up-gradation of GGES to High level at Chak No. 12/1-AL Tehsil RenalaKhurd District Okara	31-3-14	6	30-9-14	WIP	5.849	0.585
Total						37.715	3.771

DO Roads

S. No.	Name of Scheme	Date of AA	Date of start	Required Date of completion	Physical Progress	App: Cost.	Penalty @ 10% (Rs in million)
1	Const/Provision/Laying of Tuff Tiles etc. at Ward #.1 (Civil Area, defence Housing Scheme, Civil Employees of Army Area) Okara	18.03.15	01.06.15	20.06.15	WIP	3.000	0.300
2	Reh. of road from Sobhewala 38/2-RA road (Section Sobhewala to Sukhrawa Drain Bridge) (L = 2.68 km).	02.05.15	--	20.06.15	WIP	5.000	0.500
Total						8.000	0.800

Annex-M**1.2.3.17**

V. No./ Date	Name of scheme	Contractor	WO. No./ Date	Amount (Rs)
230/18-6-15	Provision of missing facilities in GBPS at Lilli kay, Tehsil Depalpur District Okara	Abdullah Tahir	B42042 dated 25-5-15	50,000
231/18-6-15	Provision of missing facilities in GBPS at Lilli kay, Tehsil Depalpur District Okara	Abdullah Tahir	B42064 dated 25-5-15	49,975
232/18-6-15	Provision of missing facilities in GBPS at Lilli kay, Tehsil Depalpur District Okara	Abdullah Tahir	B42068 dated 25-5-15	50,000
233/18-6-15	Reconstruction of dangerous building in GBHS at KalasanHameed Tehsil Depalpur District Okara	Abdullah Tahir	B42052 dated 25-5-15	49,975
234/18-6-15	Reconstruction of dangerous building in GBHS at KalasanHameed Tehsil Depalpur District Okara	Abdullah Tahir	B42060 dated 25-5-15	48,889
235/18-6-15	Reconstruction of dangerous building in GBHS at KalasanHameed Tehsil Depalpur District Okara	Abdullah Tahir	B42070 dated 25-5-15	50,000
236/18-6-15	Reconstruction of dangerous building in GBHS at KalasanHameed Tehsil Depalpur District Okara	Abdullah Tahir	B42046 dated 25-5-15	50,000
237/18-6-15	Reconstruction of dangerous building in GBHS at KalasanHameed Tehsil Depalpur District Okara	Abdullah Tahir	B42037 dated 25-5-15	50,000
238/18-6-15	Reconstruction of dangerous building in GBHS at KalasanHameed Tehsil Depalpur District Okara	Abdullah Tahir	B42058 dated 25-5-15	50,000
239/18-6-15	Reconstruction of dangerous building in GBHS at KalasanHameed Tehsil Depalpur District Okara	Abdullah Tahir	B42050 dated 25-5-15	50,000
240/18-6-15	Provision of missing facilities in GBPS at Ghulam Muhammad Shaheed, Tehsil Depalpur District Okara	Abdullah Tahir	B42038 dated 25-5-15	50,000
241/18-6-15	Provision of missing facilities in GBPS at Ghulam Muhammad Shaheed, Tehsil Depalpur District Okara	Abdullah Tahir	B42056 dated 25-5-15	50,000
242/18-6-15	Provision of missing facilities in GBPS at Ghulam Muhammad Shaheed, Tehsil Depalpur District Okara	Abdullah Tahir	B42041 dated 25-5-15	30,500
247/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8101/15-4-15	46,274
248/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8102/15-4-15	46,274

V. No./ Date	Name of scheme	Contractor	WO. No./ Date	Amount (Rs)
249/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8103/15-4-15	46,274
250/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8104/15-4-15	46,274
251/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8105/15-4-15	46,274
252/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8106/15-4-15	46,274
253/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8109/15-4-15	50,000
254/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8107/15-4-15	50,000
255/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8108/15-4-15	50,000
256/18-6-15	Maintenance and repair to BHU Kaman, Tehsil RenalaKhurd, District Okara	Muhammad Ahmad	8110/15-4-15	49,654
257/18-6-15	Maintenance and repair to RHC at Mandi Ahmad Abad, Tehsil Depalpur, District Okara	Hussain Brothers	42579/6-6-15	50,000
258/18-6-15	Maintenance and repair to RHC at Mandi Ahmad Abad, Tehsil Depalpur, District Okara	Hussain Brothers	42581/6-6-15	50,000
259/18-6-15	Maintenance and repair to RHC at Mandi Ahmad Abad, Tehsil Depalpur, District Okara	Hussain Brothers	42583/6-6-15	50,000
260/18-6-15	Maintenance and repair to RHC at Mandi Ahmad Abad, Tehsil Depalpur, District Okara	Hussain Brothers	42585/6-6-15	50,000
261/18-6-15	Maintenance and repair to RHC at Mandi Ahmad Abad, Tehsil Depalpur, District Okara	Hussain Brothers	42577/6-6-15	50,000
262/18-6-15	Maintenance and repair to RHC at Mandi Ahmad Abad, Tehsil Depalpur, District Okara	Hussain Brothers	42589/6-6-15	50,000
263/18-6-15	Maintenance and repair to RHC at Mandi Ahmad Abad, Tehsil Depalpur, District Okara	Hussain Brothers	42587/6-6-15	50,000
264/18-6-15	Maintenance and repair to RHC at Mandi Ahmad Abad, Tehsil Depalpur, District Okara	Hussain Brothers	42575/6-6-15	50,000
269/18-6-15	Provision of missing facilities in GPS Sunnariwala, Tehsil Depalpur, District Okara	Sajid Ali	43243/15-6-15	50,000
270/18-6-15	Provision of missing facilities in GPS Sunnariwala, Tehsil Depalpur, District Okara	Sajid Ali	43247/15-6-15	50,000
271/18-6-15	Provision of missing facilities in GPS Sunnariwala, Tehsil Depalpur, District Okara	Sajid Ali	43237/15-6-15	50,000
272/18-6-15	Provision of missing facilities in	Sajid Ali	43241/15-6-15	50,000

V. No./ Date	Name of scheme	Contractor	WO. No./ Date	Amount (Rs)
	GPS Sunnariwala, Tehsil Depalpur, District Okara			
273/18-6-15	Provision of missing facilities in GPS Sunnariwala, Tehsil Depalpur, District Okara	Sajid Ali	43234/15-6-15	50,000
274/18-6-15	Provision of missing facilities in GPS Sunnariwala, Tehsil Depalpur, District Okara	Sajid Ali	43239/15-6-15	50,000
275/18-6-15	Provision of missing facilities in GPS Sunnariwala, Tehsil Depalpur, District Okara	Sajid Ali	/15-6-15	50,000
276/18-6-15	Provision of missing facilities in GPS Sunnariwala, Tehsil Depalpur, District Okara	Sajid Ali	43248/15-6-15	50,000
277/18-6-15	Provision of missing facilities in GPS Sunnariwala, Tehsil Depalpur, District Okara	Sajid Ali	43235/15-6-15	50,000
322/23-6-15	Maintenance and repair of BHU at Qila Tara Singh, Tehsil Depalpur, District Okara	Kashif Brothers	43214/12-6-15	50,000
323/23-6-15	Maintenance and repair of BHU at Qila Tara Singh, Tehsil Depalpur, District Okara	Kashif Brothers	43211/12-6-15	50,000
324/23-6-15	Maintenance and repair of BHU at Qila Tara Singh, Tehsil Depalpur, District Okara	Kashif Brothers	43210/12-6-15	50,000
325/23-6-15	Maintenance and repair of BHU at Qila Tara Singh, Tehsil Depalpur, District Okara	Kashif Brothers	43208/12-6-15	50,000
326/23-6-15	Maintenance and repair of BHU at Qila Tara Singh, Tehsil Depalpur, District Okara	Kashif Brothers	43206/12-6-15	50,000
327/23-6-15	Maintenance and repair of BHU at Qila Tara Singh, Tehsil Depalpur, District Okara	Kashif Brothers	43204/12-6-15	50,000
358/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28154/16-6-15	49,600
359/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28151/16-6-15	50,000
360/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28145/16-6-15	50,000
361/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28155/16-6-15	50,000
362/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28150/16-6-15	48,000
363/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28152/16-6-15	49,900
364/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28146/16-6-15	50,000
365/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28153/16-6-15	50,000
366/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28148/16-6-15	49,600
367/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28148/16-6-15	49,600
368/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28176/16-6-15	50,000
369/23-6-15	Const. of Public Park, Banazir	Rajpoot	28180/16-6-15	50,000

V. No./ Date	Name of scheme	Contractor	WO. No./ Date	Amount (Rs)
	road, Okara	Construction Co.		
370/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28179/16-6-15	50,000
371/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28182/16-6-15	50,000
372/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28147/16-6-15	49,600
373/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28181/16-6-15	50,000
374/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28184/16-6-15	50,000
375/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28183/16-6-15	50,000
376/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28149/16-6-15	50,000
377/23-6-15	Const. of Public Park, Banazir road, Okara	Rajpoot Construction Co.	28177/17-6-15	50,000
Total				3,252,937

Annex-N**1.2.3.19**

Document No	Head	Date	Description	Amount (Rs)
1903973044	Others	16.08.2014	Labour Charges Park	270,000
1904059826	Others	02.09.2014	Labour Charges Park	163,200
1904213540	Others	06.11.2014	Labour Charges Park	145,900
1904247102	Others	21.10.2014	Labour Charges Park	128,500
1904272629	Others	03.12.2014	Labour Charges Park	144,700
1904348001	Others	04.02.2015	Labour Charges Park	144,900
1904372157	Others	13.01.2015	Labour Charges Park	154,700
1904462544	Others	03.03.2015	Labour Charges Nursery	30,000
1904469525	Others	05.03.2015	Labour Charges Park	142,800
1904508836	Others	05.05.2015	Labour Charges Nursery	111,600
1904511315	Others	03.04.2015	Labour Charges Nursery	66,450
1904511317	Others	03.04.2015	Labour Charges Park	148,500
1904583112	Others	21.05.2015	Labour Charges Park	206,460
1904626294	Others	02.06.2015	Labour Charges Park	174,607
1904637394	Others	03.06.2015	Labour Charges Nursery	91,450
1904715295	Others	16.06.2015	Labour Charges Park	69,285
1904715299	Others	16.06.2015	Labour Charges Nursery	53,475
Total				2,246,527

Annex-O

1.2.3.22

Month	Time	No. of hours used	Actual Avg. Consumption	POL actually used	Avg. Consumption on admissible (estimated)	POL to be used (Liters)	Excess POL used (Liters)	Rate (Rs)	Amount of Excess Use of Diesel (Rs)
Aug-14	Peak hours (From 8: AM to 2:00 PM)	124	14	1,731	12	1,488	243	111.80	27,172
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	248	14	3,462	10	2,480	982	111.80	109,797
Sep-14	Peak hours (From 8: AM to 2:00 PM)	102	14	1,457	12	1,224	233	111.80	26,000
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	235	14	3,356	10	2,350	1,006	111.80	112,448
Oct-14	Peak hours (From 8: AM to 2:00 PM)	62	14	880	12	744	136	109.90	14,922
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	153	14	2,171	9	1,377	794	109.90	87,268
Nov-14	Peak hours (From 8: AM to 2:00 PM)	80	20	1,562	11	880	682	103.70	70,682
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	181	20	3,533	8	1,448	2,085	103.70	216,227
Dec-14	Peak hours (From 8: AM to 2:00 PM)	114	20	2,329	10	1,140	1,189	94.90	112,838
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	166	20	3,391	8	1,328	2,063	94.90	195,815
Jan-15	Peak hours (From 8: AM to 2:00 PM)	42	14	588	10	420	168	88.90	14,935
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	126	14	1,764	8	1,008	756	88.90	67,208
Feb-15	Peak hours (From 8: AM to 2:00 PM)	56	14	784	10	560	224	83.30	18,659
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	168	14	2,352	8	1,344	1,008	83.30	83,966
Mar-15	Peak hours (From 8: AM to 2:00 PM)	80	14	1,128	12	960	168	83.30	13,994
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	214	14	3,017	10	2,140	877	83.30	73,087
Apr-15	Peak hours (From 8: AM to 2:00 PM)	120	14	1,680	12	1,440	240	86.30	20,712
	Off peak hours	240	14	3,360	10	2,400	960	86.30	82,848

Month	Time	No. of hours used	Actual Avg. Consumption	POL actually used	Avg. Consumption admissible (estimated)	POL to be used (Liters)	Excess POL used (Liters)	Rate (Rs)	Amount of Excess Use of Diesel (Rs)
	(From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)								
May-15	Peak hours (From 8: AM to 2:00 PM)	63	14	873	12	756	117	86.30	10,058
	Off peak hours (From 12:00 MN to 8:AM and From 2:PM to 12:00 MN)	125	14	1,731	10	1,250	481	86.30	41,532
Total		2,699		41,149		26,737	14,412		1,400,170