



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

AUDIT YEAR 2014-15

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

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

PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PLG	Punjab Local Government
PWD	Public Works Department
RHC	Rural Health Center
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
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, Kasur for the financial year 2013-14. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2014-15 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of 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 meeting.

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs27.061 million for the financial year 2014-2015. It has mandate to conduct Financial Attest, Regularity Audit, Audit of Sanctions and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate Lahore carried out Audit of accounts of District Government, Kasur for the financial year 2013-2014.

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

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

Audit of receipts was conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue and revenue did not remain outside Government Account/Local Fund.

a. Scope of Audit

Out of total auditable expenditure of Rs 6338.797 million of the District Government, Kasur for the financial year 2013-14 covering one PAO and 231 formations, the Directorate General Audit, audited an expenditure of Rs 1753.948 million which, in terms of percentage, was 27.67% of auditable expenditure. The Directorate General Audit planned and executed audit of 40 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Kasur for the financial year 2013-14, were Rs 15.520 million, whereas, Directorate General Audit, audited receipts of Rs 10.864 million which was 70% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 44.344 million was pointed out, out of which recovery of Rs 1.195 million was effected during the year 2014-15 at the time of compilation of report. Out of total recoveries Rs 44.344 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2014-15 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 regular 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 Kasur 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 Kasur.

f. The Key Audit Findings of the Report;

- i. Non-production of record of Rs6.498 million was noted in one case.¹
- ii. Unauthorized / irregular payment of Rs81.998 million was noted in seven cases.²
- iii. Recovery of Rs44.344 million was pointed out in nine cases.³

Audit paras for the audit year 2014-15 involving procedural violations including internal control weaknesses and irregularities not considered worth reporting are included in MFDAC (Annex-A).

g. Recommendations

Head of the District Government needs:

- i. To comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- ii. To hold inquiries to fix responsibility for non-recovery of overpayment, unauthorized and irregular expenditure.
- iii. To make efforts for expediting the realization of various Government receipts.
- iv. To take appropriate action for non-production of record.

¹ Para 1.2.1.1

² Para 1.2.2.1,1.2.2.3-5, 1.2.2.20,1.2.2.13, 1.2.215

³ Para 1.2.2.2,1.2.2.6-9, 1.2.2.11-12,1.2.2.14, 1.2.216

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	1	6,830.478
2	Total Formations in Audit Jurisdiction	231	6,830.478
3	Total Entities (PAOs) Audited	1	1,753.945
4	Total Formations Audited	40	1,753.945
5	Audit & Inspection Reports	40	1,753.945
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	44.344
3	Weak internal controls relating to financial management	81.998
4	Others	6.498
Total		132.84

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	35.621	218.777	15.520	1499.55	*1,769.465	1,020.914
2	Amount Placed under Audit Observation/ Irregularities of Audit	-	49.897	4.270	78.673	132.840	485.933
3	Recoveries Pointed Out at the instance of Audit	-	33.887	4.270	6.187	44.344	37.507
4	Recoveries Accepted/ Established at the instance of Audit	-	-	-	6.187	6.187	7.249
5	Recoveries Realized at the instance of Audit	-	0.282	0.232	0.681	1.195	0.818

*The amount mentioned against serial No.1 in column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs1,753.948 million

Table 4: Table of Irregularities Pointed Out

Sr. No.	Description	Rs in million
		Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	80.744
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS, 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.	1.254
4	Quantification of weaknesses of internal control systems	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	44.344
6	Non-production of record.	6.498
7	Others, including cases of accidents, negligence etc.	-
Total		132.84

Table 5 Cost-Benefit

Sr. No	Description	Rs in million
		Amount
1	Outlays Audited (Items1 of Table 3)	1,769.465
2	Expenditure on Audit	2.706
3	Recoveries realized at the instance of Audit	1.195
4	Cost Benefit Ratio	1:0.442

CHAPTER 1

1.1 District Government, Kasur

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

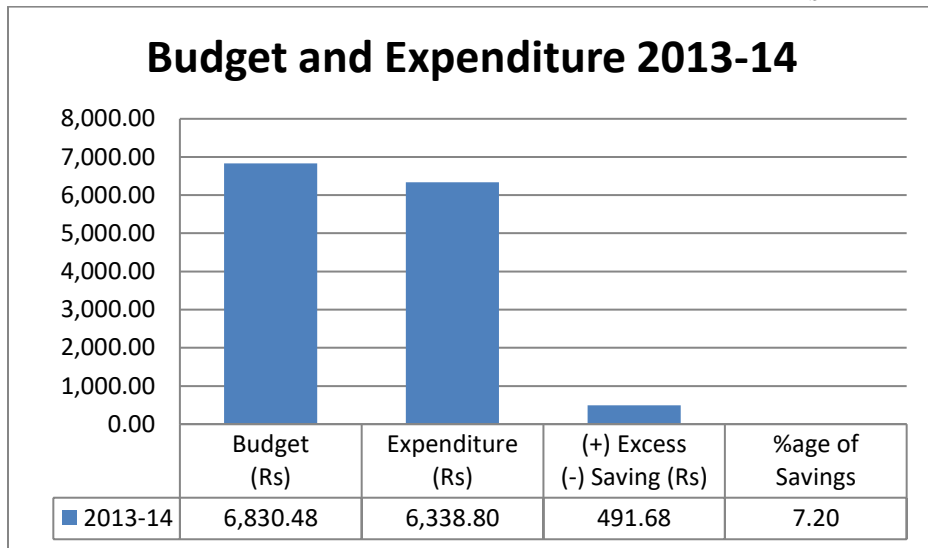
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget & Accounts (Variance Analysis)

During financial year 2013-14 budgetary allocation (inclusive salary, non-salary and development) for District Government Kasur was Rs 6,830.478 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs 6,338.797 million, showing a saving of Rs 491.680 million for the period, which in terms of percentage was 7.2% of final budget as detailed below:

Rs in million				
FY 2013-14	Budget	Expenditure	Savings	%age Savings
Salary	5341.516	4,952.577	388.94	7.3
Non-salary	1091.547	931.650	159.90	14.6
Development	515.786	454.570	61.22	11.9
Total	6,948.849	6,338.797	610.05	8.8
Surrender/ withdrawn	(118.371)	-	(118.371)	
Net Total	6,830.478	6,338.797	491.680	7.2

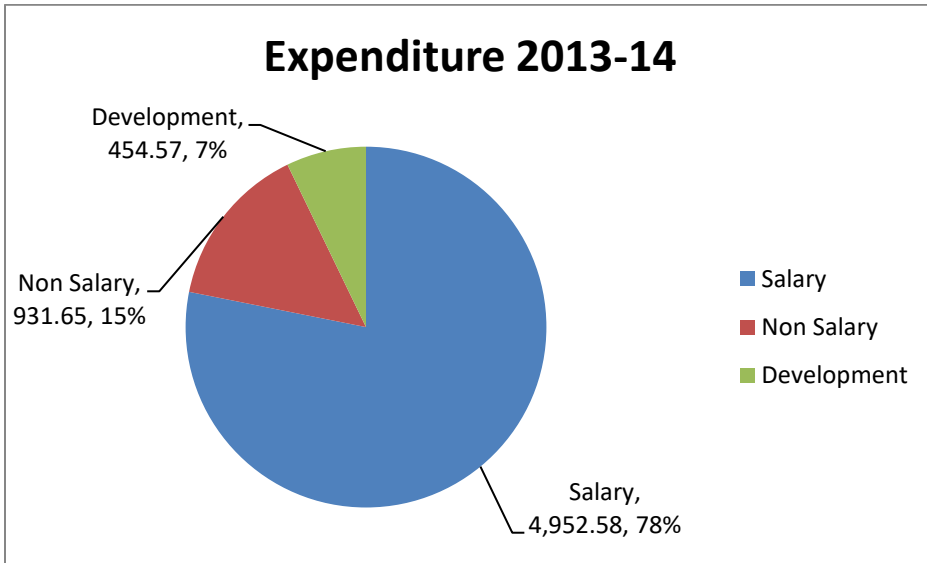
Rs in million



As per Appropriation Account 2013-14 of District Government Kasur, the original budget was Rs6,948.849 million, whereas Rs118.371 million were surrendered/ withdrawn and the final budget was Rs6,830.478 million. Against the final budget, total expenditure incurred by the District Government Kasur during Financial Year 2013-14 was Rs6,338.797million as detailed at Annex-B.

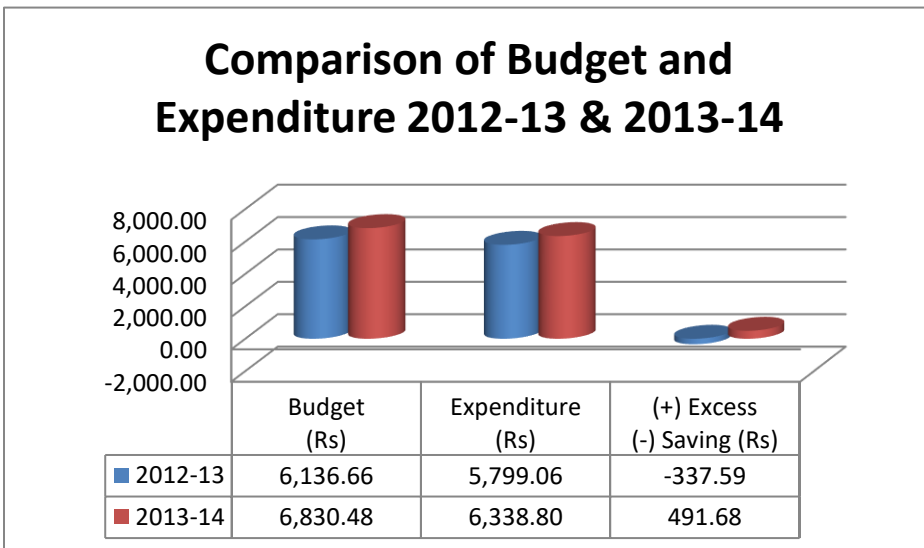
The Salary, Non-salary and Development Expenditure comprised 78%, 15% and 7% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 11% increase in Budget Allocation and 9% increase in Expenditure respectively as compared to previous Financial Year.

Rs in million



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

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	25	Not convened
2	2003-04	14	Not convened
3	2004-05	20	Not convened
4	Special Audit Report (FYs 01.07.2004 to 31.03.2008)*	128	Not convened
5	2009-10	80	Not convened
6	2010-11	40	Not convened
7	2011-12	43	Not convened
8	2012-13	11	Not convened
9	2013-14	13	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 2008-09.

1.2 AUDIT PARAS

1.2.1 NonProduction of Record

1.2.1.1 Non Production of Record – Rs6.498million

Section-115(5) & (6) of PLGO, 2001 read with Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, stipulate, inter-alia, that auditee organization shall provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition.

Management of the following formations did not produce auditable record of Rs6.498 million as mentioned against each formation for audit scrutiny.

Formation Name	Description	Amount (Rs in million)
DCO	Unforeseen expenditure	6.498
Phool Nagar Trauma Centre	Recruitment record of employees	-
DO (Buildings)	161 number of Measurement Books	-
Total		6.498

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

In the absence of record, authenticity, validity and accuracy of expenditure worth Rs6.498 million and recruitment of employees could not be verified.

Management replied that the compliance would be shown at the time of next audit.

The matter was reported to the DCO / PAO in September 2014. DAC in its meeting held in December 2014, directed the department to produce the record. No compliance was shown till finalization of this report.

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

[AIR Para No.3,5&3]

1.2.2 Irregularities / Non-compliance

1.2.2.1 Purchase of medicines without DDO Powers as MSD- Rs48.231million

According to Finance Department's policy letter No. FD (FR)11-2/89 dated 1st September, 2001 read with clarification made by Finance Department duly issued by Government of the Punjab Health Department Letter No. SO(P-I)4-21/2006 dated 6th February, 2006, bulk purchase of medicines would not be made through MSD. The EDO (Health) of the District Government is authorized only to distribute the budget allocation for medicines and the purchase will be made at the level of the Hospitals/DDOs. EDO (Health) has not been declared as DDO for purchase of medicines.

During audit of following formations of health department of district Kasur for the period 2013-14, scrutiny of medicines record revealed that EDO (Health) purchased medicines valuing Rs48.231 million without having any authority or declaration of DDO Powers for purchase of medicines from Finance Department. Purchase would be treated as MSD because total amount of medicines was utilized through bulk purchase instead of spending it at a ratio of 15% and 85%. Further, Inspection Certificates were neither available on record nor shown to Audit.

Audit is of the view that unauthorized purchase of medicines was made due to defective financial discipline, which resulted in unauthorized purchase of medicines valuing Rs48.231 million as detailed below:

Formation Name	Description	Amount (Rs in million)
EDO (Health)	EDO (Health) retained the budget on account of purchase of medicines instead of distributing the same amongst the subordinate offices.	47.238
MS Trauma Centre Phool Nagar	EDO (Health) purchased medicines out of budget distributed for the Trauma Centre	0.993
Total		48.231

The observation was discussed with the department, it was replied that the medicines were purchased after fulfilling codal formalities. The

reply was not satisfactory because documentary evidence in support of reply in respect of objected points was not provided.

The matter was reported to the DCO / PAO in September 2014. DAC in its meeting held in December 2014, directed the department for regularization of the expenditure but no compliance was shown till the finalization of this report.

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

[AIR Para No.1&1]

1.2.2.2 Overpayment due to Non-deduction of Mortar – Rs26.828million

According to Sr. 1 of Chapter “Mortar” of Market Rate Schedule, 0.25 cubic meter of wet material (cement, sand) was required for construction of one cubic meter brick masonry. Further, 1.6225 bags of cement per cubic meter for brick masonry was required. Moreover, 0.225 cubic meter of sand per cubic meter for brick masonry was required.

During audit of DO (OFWM) for the financial year 2013-14, it was noticed that:

- A.** A sum of Rs23.966 million was paid for 500 bricks instead of 375 bricks for construction of per cubic meter water course without deduction of 0.25 cubic meter of wet material. This resulted in excess measurement of bricks and overpayment of Rs23.966million (Annex - C).
- B.** A sum of Rs2.355 million was paid for 1.89 bags of cement instead of 1.6225 bags for construction of per cubic meter water course. This resulted in excess measurement of cement of bags and overpayment of Rs2.355 million (Annex-D).
- C.** A sum of Rs0.507 million was paid for 0.290 cubic meter of sand instead of 0.225 cubic meter for construction of per cubic meter water course. This resulted in excess measurement of sand and overpayment of Rs0.507 million (Annex-E).

Audit is of the view that overpayment was made due to non-compliance of instructions of the Finance Department. This resulted in overpayment on account of bricks, cement and sand, thus causing a loss of Rs26.828 million to the public exchequer.

The matter was reported to the DCO in September 2014. DAC in its meeting held in December 2014, the department replied that there was a provision for consumption of bricks @ 500, of cement @ 1.890 bags and of sand @ 0.290 cubic meter per cubic meter brick masonry, in the PC-I. DAC directed to obtain the clarification of the matter from the Finance Department. No compliance of DAC directives was shown till finalization of this report.

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

[AIR Para No.1,2&3]

1.2.2.3 Unauthorized Payment of Non-schedule Items-Rs16.010million

According to Para 4(iii & iv) of CSR, the rates for various components of the Non-Scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of items of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee.

DO (Buildings) incurred an expenditure of Rs16.010 million on non-scheduled item of Pre-cast boundary wall under different schemes during financial year 2013-14 while the rates were not approved by the competent authority. Moreover, excess rates were paid in respect of Pre-cast boundary wall than the admissible rates, resulting in overpayment of Rs1.707 million.

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 Rs16.010 million.

The matter was reported to the DCO in September 2014. DO Buildings did not attend DAC meeting held in December 2014. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

(AIR Para No.5)

1.2.2.4 Irregular Purchase of Medicines-Rs6.626million

According to Rule 30 and 44 of PDG and TMA (Budget) Rules 2003, Development projects are undertaken through development budget and required to be prepared on the form BDD-4/ PC-1 and expenditure can be incurred only on development projects for which Administrative Approval have been accorded. According to supply order, the shelf life of medicines must not be less than 90% at the time of delivery. However, subject to 1 % penalty charges for the actual short fall, medicine may be accepted up to 80 % shelf life at the time of delivery. As per Clause 2 of Agreement between District Government Kasur and PRSP, District government Kasur shall transfer to PRSP (a company registered under Section 42 of Companies Ordinance) the budgetary provision relating to salaries, medicines, repair of buildings & equipments, utilities, stores and other for the relevant financial year.

EDO (Health) drew Rs6.626 million on account of medicines under Punjab Health Nutrition Program. Expenditure could not be termed as legitimate due to the following reasons:

- A.** Expenditure was made without preparation of form BDD-4 /PC-1.
- B.** Administrative Approval was also neither available on record nor shown to audit.
- C.** Inspection certificates were neither available on record nor shown to audit.
- D.** Medicines valuing Rs1,524,475 were accepted from Shazeb Pharmaon 13-06-14 at the shelf life below 90% as prescribed in supply order but penalty @ 1% against the short fall was not deducted from the contractor at the time of payment, resulting in overpayment of Rs148,644 (Annex-F).
- E.** EDO Health issued following medicines of Rs 2.894 million to PRSP without admissibility. Further, payment was also not deducted from budgetary allocation of PRSP. This resulted in loss of Rs2.894 million to the government as detailed below:

Medicine Nomenclature	Supplier Name	Qty issued	Rate (Rs)	Amount (Rs)
Inj. Diclofenac Sodium	Fynk Pharma	80,000	2.79	223,200
Inj. Normal Saline	Shazeb Pharma	4,000	48.00	192,000
Inj. Ringer Lactate	Shazeb Pharma	5,000	65.00	325,000
Inj. Dextrose	Shazeb Pharma	4,000	48.00	192,000
Tab Ferrous Fumareate + Folic Acid	Munawar Pharma	2,000,000	0.45	900,000
Syp. Zinc Sulphaate	Munawar Pharma	35,000	30.35	1,062,250
TOTAL				2,894,450

F. EDO Health drew Rs1.208 million on account of purchase of medicines- Ferrpis Fiareate + Folic Acid. EDO Health awarded work without price competition as only one bidder participated in the tender.

Audit is of the view that irregular payment was made due to defective financial discipline and weak internal controls, which resulted in irregular purchase of medicines worth Rs6.626 million.

Management of EDO (Health) replied that the medicines were purchased after fulfilling codal formalities. The reply was not satisfactory because documentary evidence in support of reply in respect of objected points was not provided.

The matter was reported to the DCO / PAO in September 2014. DAC in its meeting held in December 2014, directed the department for recovery of Rs148,644 besides regularization of the expenditure but no compliance was shown till the finalization of this report.

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

[AIR Para No.2]

1.2.2.5 Purchase without Advertisement at PPRA Website – Rs6.475 million

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

Management of the following formations drew Rs6.475 million on account of purchase of different items during the financial year 2013-14 without advertisement at PPRA's website.

Sr. No.	Formation Name	Description of purchase	Amount (Rs in million)
1	RHC Ellahabad	Purchase of medicines	1.591
2	THQ Pattoki	Purchase of medicines	1.281
3	Trauma Centre, Phool Nagar	Purchase of X – ray and Hyper active Poler Cleaner	0.284
4	DO (Sports)	Hiring of tent-age	0.327
5	DO (Sports)	Electric machine and Exercise machine	0.125
6	DO (Buildings)	Repair on account of DHQ and THQ Hospitals	2.867
Total			6.475

Audit is of the view that incurring expenditure without advertisement on PPRA website was due to mismanagement and defective financial discipline, resulting in irregular purchase without open tender of Rs6.475 million.

The matter was reported to the DCO in September 2014. DAC meeting was held in December 2014, DO (Sports) did not attend DAC meeting. In other cases, DAC directed the departments to get the expenditure regularized but no compliance was shown till the finalization of this report. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.2,3,2,3,4&5]

1.2.2.6 Unauthorized Drawl of Pay and Allowances – Rs4.675 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.

Management of different formations drew Pay, Conveyance Allowance, House Rent Allowance, Health Sector Reform Allowance, Charge Allowance and Medical Allowance beyond their admissibility, resulting in overpayment of Rs4.675 million (Annex-G).

Audit is of the view that pay and allowances were drawn inadmissibly due to defective financial discipline. This resulted in overpayment of Rs4.675 million to the officers / officials.

Management of the formations replied that amount was recovered from the concerned officers/officials after scrutiny of the record.

The matter was reported to the DCO / PAO in September 2014. DAC in its meeting held in December 2014, directed the department for recovery but no compliance was shown till the finalization of this report.

Audit recommends fixing responsibility for overpayment besides making recovery under intimation to Audit.

1.2.2.7 Excess Payment of Steel than Estimate—Rs2.750 million

According to the standard specification quantity of steel to be used in RCC will be calculated as per formula of “Quantity of RCC x 6.75 x 0.454”.

Scrutiny of record of District Officer (Buildings) Kasur for the year 2013-14, it was observed that this office paid excess quantity of steel of 32,278 KG on account of RCC in violation of the standard specification, resulting in overpayment of Rs2.750 million (Annex-H)

Audit is of the view that excess quantity paid due to non-compliance of the rules and regulations and defective financial discipline, resulting in overpayment of Rs2.750 million.

The matter was reported to the DCO in September 2014. DO (Buildings) did not attend DAC meeting held in December 2014. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.10]

1.2.2.8 Less Realization of Government Revenue – Rs2.157 million

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

DO (E&T) collected Rs7.565 million from shopkeepers through tax collectors on account of license fee against demand of Rs9.722 million during financial year 2013-14 as shown in Demand & Collection Register.

Audit is of the view that less realization of income was due to mismanagement and defective financial discipline, resulting in less realization of Rs2.157 million.

The matter was reported to the DCO in September 2014. DO (E&T) did not attend DAC meeting held in December 2014. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

Audit stresses fixing responsibility against the officers/ officials at fault besides making recovery of the loss under intimation to Audit.

[AIR Para No.1]

1.2.2.9 Loss due to Non-auction of Pharmacy- Rs2.113 million

According to Rule 16 of PLG (Property) Rules 2003, the immoveable property shall be given on lease through competitive bidding.

During scrutiny of the accounts record of DHQ Hospital, it was noticed that a pharmacy was running in the premises of the Hospital prior to the inception of District Government system without any lease / open auction agreement. Due to non-auction of pharmacy, Government sustained an approximate loss of Rs2.113 million as determined below:

(Amount in Rs)

Financial Year	Estimated Rate of Rent	Lease Value for One Year	Electricity Bill per Month on Account of 4 Refrigerator and 01 Deep Freezer (Approximate)	Electricity Bill for One Year	Total Loss
2001-02	5000*12 months	60,000	1,000	12,000	72,000
2002-03	60000+10%	66,000	1,500	18,000	84,000
2003-04	66000+10%	72,600	2,000	24,000	96,600
2004-05	72600+10%	79,860	2,500	30,000	109,860
2005-06	79860+10%	87,846	3,000	36,000	123,846
2006-07	87846+10%	96,630	3,500	42,000	138,630
2007-08	96630+10%	106,293	4,000	48,000	154,293
2008-09	106294+10%	116,923	4,500	54,000	170,923
2009-10	116,923+10%	128,615	5,000	60,000	188,615
2010-11	128,615+10%	141,477	5,500	66,000	207,477
2011-12	141,477+10%	155,625	6,000	72,000	227,625
2012-13	155,625+10%	171,187	7,000	84,000	255,187
2013-14	171,187+10%	188,306	8,000	96,000	284,306
	Total	1,471,361	53,500	642,000	2,113,361

Audit is of the view that pharmacy was not auctioned due to defective financial discipline, thus resulting in loss to the Public exchequerworth Rs2.113 million.

MS replied that pharmacy was running under the orders of court. The reply was not acceptable because as per Rule 5 PLG (Property) Rules, 2003, the manager was required to report the matter to the Zila Council/ Administrator but it was not done. Further, court orders were also not provided.

The matter was reported to the DCO in September, 2014. DAC in its meeting held in December, 2014, DAC directed the department for taking action after the decision of the court as per orders.

Audit recommends fixing the responsibility against the officers/ officials at fault besides pursuance of the case vigorously under intimation to audit.

[AIR Para No.3]

1.2.2.10 Irregular Payment on account of Contingent Paid Staff -Rs2.066 million

As per instructions contained in letter No. FD. SO(Goods) 44-4/2013 Govt. of the Punjab, Finance Department dated 09-08-2013, to observe utmost austerity in usage of public money through prudent financial management, observance of financial discipline, judicious reduction of expenditure without compromising the essential and core organizational functions/ activities. Furthermore, ban was imposed vide this letter on expenditure on contingent paid staff.

During audit of DO (Sports), it was noticed that a sum of Rs2.066 million was drawn on account of contingent paid staff without approval of austerity committee during 2013-14. Record relating to recruitment was neither available nor provided. Moreover, payment was made in cash instead of crossed cheques.

Audit is of the view that contingent paid staff recruited without approval of austerity committee was due to weak internal controls.

The observation was discussed with the department, it noted the observation for compliance.

The matter was reported to the DCO in September 2014. DO (Sports) did not attend DAC meeting held in December 2014. DCO even

did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.5]

1.2.2.11 Overpayment on account of Quantity Executed Over and Above of TS Estimates – Rs1.842 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.

Scrutiny of record of District Officer (Buildings) Kasur for the year 2013-14, it was observed that this office has paid quantities over and above the approved quantities in technical sanction estimates.

Audit is of the view that expenditure incurred over and above TS estimates was due to defective financial discipline and weak internal controls, leading to overpayment of Rs1.842 million.

The matter was reported to the DCO in September 2014. DO Buildings did not attend DAC meeting held in December 2014. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.3]

1.2.2.12 Non-recovery of Electricity Charges - Rs1.512 million

According to Health Department's Notification No. S.O.(B&A) 1-1/91-92 dated 31st October 1993, the electricity charges for 1st air conditioner are fixed @ Rs2,000 per month, for 2nd A.C. @ Rs1,500, for 3rd @ Rs1,000 and for the rest @ Rs500 each.

MS DHQ Hospital Kasur did not recover Rs1.512 million on account of electricity charges of air conditioners found installed in the residences of Doctors, Staff Nurses and Dispensers to whom electricity was supplied from bulk meter of DHQ Hospital during the financial year 2012-14.

Audit is of the view that electricity charges were not recovered and deposited in government treasury due to defective financial discipline. This resulted in loss to the public exchequerworth Rs1.512 million as detailed below:

Description	No. of residences	Rate charged per month (Rs)	No. of months for 2012-14	Recovery (Rs)
Residences where one AC found installed	21	2,000	24	1,008,000
Residences where two AC found installed	06	3,500	24	504,000
Total				1,512,000

MS DHQ Hospital replied that separate electricity meters had been installed. The reply was not satisfactory because separate electricity meters were installed during the financial year 2014-15.

The matter was reported to the DCO in September, 2014. DAC in its meeting held in December, 2014, directed the department for recovery of electricity chargesfor the period prior than installation of separate metersbut no compliance was shown till the finalization of this report.

Audit recommends early recovery from responsible(s) besides fixing responsibility for non-recovery of utility chargesunder intimation to Audit.

[AIR Para No.5]

1.2.2.13 Expenditure beyond Delegated Financial Powers – Rs1.336 million

According to Sr. No.2(b)(xxv)(a) of the Punjab Delegation of Financial Powers Rules 2006, District Officer, being Category II Officer, is competent to sanction expenditure on account of non-recurring items Rs100,000 in each case.

During audit of DO (Sports) Kasur, it was noticed that a sum of Rs1.336 million was drawn for the Punjab Youth Festivals from treasury during 2013-14. District Officersanctioned the expenditure beyond his authorized ceiling.

Audit is of the view that expenditure incurred beyond delegated financial powers was due to carelessness of the management, leading to unauthorized expenditure of Rs1.336 million.

Management of DO (Sports) replied that amounts were sanctioned by the competent authority and sanction would be shown in DAC meeting. Reply was not satisfactory because no documentary evidence was provided in support of reply.

The matter was reported to the DCO in September 2014. DO (Sports) did not attend DAC meeting held in December 2014. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.1]

1.2.2.14 Overpayment for RCC – Rs1.304 million

According to Remarks No.4 against Sr. No. 6 of chapter “Concrete” of MRS, Composite rate shall be reduced by Rs12 per cft if local sand is used.

Scrutiny of record of District Officer Building(s) Kasur for the year 2013-14, it was observed that Rs12 per cft was not reduced while paying for the item RCC in different schemes as there was no indication in the record entry regarding use of coarse sand other than local sand, resulting in overpayment of Rs1.304 million (Annex-I).

Audit is of the view that excess rate paid due to the non-compliance of the instructions of the Finance Department. This resulted in overpayment of Rs2.750 million.

The matter was reported to the DCO in September 2014. DO Buildings did not attend DAC meeting held in December 2014. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.7]

1.2.2.15 Irregular Expenditure due to Misclassification- Rs1.254 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 and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction expenditure.

Management of Special Education Centre Chunian and RHC Phool Nagar did not charge expenditure of Rs1.254 million to proper / relevant head of account during 2012-14 as detailed below:

Financial Year	Formation Name	Description	Charged Head of Account	Head of Account to be charged	Amount (Rs)
2012-13	Special Education Centre Chunian	Purchase of uniform for students	Cost of Other Stores	Purchase of Uniform	448,428
2013-14	Special Education Centre Chunian	Purchase of uniform for students	Cost of Other Stores	Purchase of Uniform	649,871
2013-14	RHC Phool Nagar	Repair of Beds, Tables and Almirh	Repair of Machinery & Equipment	Repair of Furniture & Fixture	99,000
2013-14	RHC Phool Nagar	Repair of tables	Repair of machinery & equipment	Repair of furniture & fixture	57,000
Total					1,254,299

Audit is of the view that wrong classification of expenditure was due to weak internal controls, resulting in irregular expenditure of Rs1.254 million.

The matter was reported to the DCO in September 2014. DAC in its meeting held in December 2014 directed the departments for regularization. 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.

[AIR Para No.1&1]

1.2.2.16 Overpayment due to Charging Higher Rates than MRS Rate – Rs1.163 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.

Scrutiny of record of District Officer Buildings Kasur for the year 2013-14, it was observed that building department paid rate of various items higher than MRS rate resulting in overpayment of Rs1.163 million (Annex-J).

Audit is of the view that excess rate paid due to defective financial discipline and weak internal controls. This led to overpayment of Rs1.163 million.

The matter was reported to the DCO in September 2014. DO (Buildings) did not attend DAC meeting held in December 2014. DCO even did not bother to take action against the DDO who remained absent from DAC meeting.

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

[AIR Para No.8]

ANNEXES

Part-I
Current audit year 2014-15 Memorandum for Departmental Accounts Committee

(Rs in million)

Sr. No.	Formation Name	Subject of Para	Nature of Para	Amount
1	EDO Agriculture	Irregular payment on Repair of vehicle	Irregularity	0.199
2	Special Education Centre KRK	Shifting of Head quarter-Irregular expenditure	Irregularity	1.982
3	DCO	Record relating to recovery of House Rent Allowance and deduction of 5% of Basic Pay was not provided as 139 residences were in the pool of DCO	Irregularity	-
4	DOH	Unauthorized payment of Salaries as third party validation was not conducted	Irregularity	156.749
5		Irregular Funds transferred to PRSP	Irregularity	125.128
6		Heavy Financial Loss due to Non deposit of Purchee Fee by BHUs under the control of PRSP	Irregularity	-
7	DO Cooperative	Unauthorized payment of rent of office building	Irregularity	0.341
8	RHC Ellahabad	Unauthorized payments on account of POL as bank statement did not confirm the payment	Irregularity	0.236
9	THQ Pattoki	Lapse of funds	Irregularity	-
10		Non-forfeiture of security due to non-supply of medicines	Irregularity	0.025
11		Non-deposit of ambulance charges, waste of x-ray fixer/ developer and MLC fee	Irregularity	0.017
12		Non-deposit of MLC fee collected during January 2014 to June 2014	Irregularity	-
13	DO Roads	Overpayment of Bajri	Irregularity	0.091
14	Dy. DEO (MEE) Pattoki	Non utilization of SMC Grants	Irregularity	4.28
15		Non Utilization of Farog-e-Taleem Fund	Irregularity	1.48
16		Unauthorized purchase from unregistered firms	Irregularity	0.092
17		Shifting of Head quarter-Irregular expenditure	Irregularity	0.221
18		Lapse of Funds	Irregularity	1.302
19	RHC Habib Abad	Lapse of Funds	Irregularity	0.582
20		Shifting of Head quarter- Irregular	Irregularity	-

Sr. No.	Formation Name	Subject of Para	Nature of Para	Amount
		payment		
21		Irregular payment of repair of Machinery and Equipment	Irregularity	0.050
22		Non-deduction of Sales Tax	Irregularity	0.047
23		Lapse of Funds	Irregularity	0.381
24	RHC Phool Nager	Shifting of Head quarter-Irregular expenditure	Irregularity	0.274
25		Unauthorized Payment of Non-Practicing Allowance	Irregularity	0.120
26	Cardiac Centre Chunian	Lapse of Funds	Irregularity	0.275
27		Shifting of Head quarter-Irregular expenditure	Irregularity	2.415
28		Lapse of Funds	Irregularity	4.747
29		Non-auction of Ambulances	Irregularity	-
30	RHC KRK	Irregular payment of Salaries as Driver drawing pay & allowances without performing requisite duties	Irregularity	0.794
31	Special Education Centre Pattoki	Irregular expenditure on account of pay and allowances as academic document was not got verified	Irregularity	5.497
32		Shifting of Head quarter-Irregular expenditure	Irregularity	1.097
33		Shifting of Head quarter-Irregular expenditure	Irregularity	0.677
34	DHQ Hospital	Non-forfeiture of security due to non-supply of medicines	Irregularity	0.274
35		Non-repair of three ambulances resulted in loss to the deterioration	Irregularity	2.400
36	THQ Chunian	Non-forfeiture of security due to non-supply of medicines	Irregularity	0.318
37		Non-production of vouched account	Irregularity	0.049
38		Unauthorized supply of medicine	Irregularity	0.129
39	RHC Raja Jung	Payment on account of Purchase of Medicines without DTL Reports	Irregularity	0.089
40		Shifting of Head quarter-Irregular expenditure	Irregularity	1.559
41	EDO (CD)	Non-utilization of CCBs Funds	Irregularity	902.950
42	DO Labour	Irregular Payment due to Unauthorized Up-gradation of posts	Irregularity	0.508
43		Non-collection of pension contribution of Erstwhile Zila Council employees from TMAs	Irregularity	32.133 -
44	EDO (F&P)	Loss to the government due to utilization of District Government assets by Provincial Government	Irregularity	-
45	EDO	Non-auction of Unserviceable	Irregularity	0.800

Sr. No.	Formation Name	Subject of Para	Nature of Para	Amount
	(Health)	Vehicles		
46		Advertisement without involvement of DGPR	Irregularity	0.285
47		Purchase of lab equipment without advertisement on the PPRA website	Irregularity	0.198
48	Dy DEO (W) Kasur	Unauthorized purchase of furniture	Irregularity	16.500
49	General Nursing School	Unauthorized Payment of Mess Allowance	Irregularity	0.120
50		Loss due to Non-recovery of Stipend	Irregularity	0.244
51		Non-reconciliation statement receipts	Irregularity	0.013
52	RHC Ganda Singh	Unauthorized purchase of medicines without DTL reports	Irregularity	0.525
53		Doubtful consumption of POL	Irregularity	0.050
54		Non- deposit of government receipts	Irregularity	0.035
55		Purchase of Medicine without distributing the budget in bulk, emergency and LP	Irregularity	0.900
56	RHC Khuddain	Non- deposit of government receipts	Irregularity	0.012
57		Unauthorized purchase of medicines without DTL reports	Irregularity	0.267
58		Doubtful consumption of POL	Irregularity	0.750
59		Purchase of Medicine without distributing the budget in bulk, emergency and LP	Irregularity	0.450
60	RHC Mustafabad	Non-deposit of government receipts	Irregularity	0.043
61		Unauthorized purchase of medicines without DTL reports	Irregularity	0.856
62		Shifting of Head quarter-Irregular expenditure	Irregularity	0.398
63		Doubtful consumption of POL	Irregularity	1.200
64		Purchase of Medicine without distributing the budget in bulk, emergency and LP	Irregularity	-
65	DO Livestock	Un-authorized purchase of Medicine below shelf life	Irregularity	0.031
66	DO Sports	Unauthorized payment to Sports Club	Irregularity	0.090
67		Non-maintenance of stock register of stationery items	Irregularity	0.039
68		Irregular repair of vehicle	Irregularity	0.198
69	DO (Excise & Taxation)	Non-recovery of Outstanding Property Rent	Irregularity	0.010
70		Loss to the Government due to non-auction of a shops for last two years	Irregularity	0.066

Sr. No.	Formation Name	Subject of Para	Nature of Para	Amount
71	RHC Changa Manga	Non-auction of unserviceable goods and scrap	Irregularity	0.080
72		Non-operation of X-Ray machine resulted in blockage of public resources	Irregularity	0.050
73	DO (Buildings)	Preparation of tender register on non-prescribed format	Irregularity	-
74		Irregular expenditure due to payment of Electricity bills of residences from bulk meter	Irregularity	4.552
75		Irregular expenditure due to payment of weather shield	Irregularity	0.158
76		Irregular expenditure on Civil Rest House without generating any income	Irregularity	1.415
77		Unauthorized expenditure	Irregularity	2.867
78		Irregular expenditure on repair of Gas pipe line and District Account Office	Irregularity	0.320
79		Irregular payment on account of Price Variation	Irregularity	2.825
80		Over payment due to excess measurement	Recovery	0.295
81		Over payment on account of precast boundary wall	Recovery	0.399
82		Overpayment for purchase of store items	Recovery	0.333
83		Recovery on account of non-utilization of excavated earth	Recovery	0.015
84		Over payment due to excess measurement	Recovery	0.085
85		Over payment due to excess measurement	Recovery	0.058
86		Over payment due to excess measurement	Recovery	0.033
87		Over payment due to excess measurement	Recovery	0.007

Part-II
[Para 1.1.3]

**Memorandum for Departmental Accounts Committee Paras
pertaining to Previous Audit Year 2013-14**

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

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
21	Changa Manga	Excess expenditure over budget allocation	Irregularity	0.313
22		Unauthorized Expenditure on Pay & Allowances Due to Shifting of Head Quarter	Irregularity	0.630
23	DCO	Overpayment on account of Hire of Transport	Recovery	0.574
24	EDO (W&S)	Irregular Payment	Irregularity	0.239
25		Lapse of Funds	Irregularity	0.232
26	Dy DO Agri(ext) Chunian	Excess expenditure over budget allocation	Irregularity	0.764
27	DO Civil Defense	Un-authentic Payment	Irregularity	1.519
28		Non-Preparation of Telephone Trunk Call Register	Irregularity	0.297
29		Doubtful Expenditure	Irregularity	0.585
30		Non-Disposal Of Old Vehicle	Recovery	0.100
31		Avoidable expenditure	Irregularity	0.086
32		Non-Production Of Record	Non production	-
33	DO Fishries	Payment of office rent over and above the assessment by the Excise Dept	Recovery	0.105
34		Expenditure in excess of budget allocation	Irregularity	0.317
35	THQ Hospital Chunian	Non-Deposit of Medico legal fee	Recovery	-
36	Govt. Deaf & Defective Hearing School Kasur	Unauthorized Sanction beyond Delegated Financial Powers	Irregularity	0.268
37		Loss to the government	Recovery	0.935
38		Unjustified expenditure due to payment of pending liabilities	Irregularity	0.097
39	DO Buildings	Recovery on account of non utilization of excavated earth	Recovery	0.079
40	DO Cooperative	Loss due to non auction of unserviceable vehicles	Irregularity	0.200
41	DO (E&IP)	Irregular payment on Repair of vehicle	Irregularity	0.034
42		Irregular payment of repair of Machinery and Equipment , Hardware & Furniture & Fixture	Irregularity	0.059
43		Verification of Sales tax	Irregularity	0.016
44	Govt.	Un-authorized purchase due to mis-	Irregularity	0.108

Sr. No.	Formation Name	Description	Nature of Observation	Amount (Rs in million)
	Special Education Centre Chunian	classification		
45	Blood Transfusion Unit	Splitting of expenditure to avoid PPRA rule / advertisement	Irregularity	0.550

**Summary of Appropriation Accounts by Grants
District Government, Kasur
For the financial year 2013-14**

(Amount in Rs)

Grant No.	Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation (+) Excess (-) Saving
Non Development						
3	Provincial excise	7,746,000	835,000	8,581,000	8,324,543	256,457
5	Forest	26,062,000	8,171,000	34,233,000	33,135,430	1,097,570
7	A/c of Vehicle Tax	3,904,000	0	3,904,000	3,537,557	366,443
8	Other Taxes and duties	25,021,000	0	25,021,000	22,822,951	2,198,049
10	General Administration	84,058,000	36,154,000	120,212,000	104,836,570	15,375,430
15	Education	4,513,628,000	0	4,513,628,000	4,080,005,172	433,622,828
16	Health services	1,191,603,000	16,603,000	1,208,206,000	1,120,711,755	87,494,245
17	Public Health	8,063,000	0	8,063,000	6,945,681	1,117,319
18	Agriculture	120,947,000	0	120,947,000	107,991,775	12,955,225
19	Fisheries	2,978,000	0	2,978,000	2,500,152	477,848
20	Veterinary	142,305,000	0	142,305,000	119,847,812	22,457,188
21	Co-operative	29,713,000	1,490,000	31,203,000	28,683,848	2,519,152
22	Industries	4,837,000	799,500	5,636,500	3,356,023	2,280,477
23	Miscellaneous Department	8,350,000	0	8,350,000	5,436,819	2,913,181
24	Civil works	66,700,000	13,959,000	80,659,000	68,011,254	12,647,746
25	Communications	141,358,000	24,000,000	165,358,000	138,949,180	26,408,820
28	Pension	20,000,000	0	20,000,000	0	20,000,000
31	Miscellaneous	31,405,000	0	31,405,000	24,342,492	7,062,508
32	Civil Defence	4,385,000	1,375,000	5,760,000	4,787,959	972,041
Total Non Development		6,433,063,000	103,386,500	6,536,449,500	5,884,226,973	652,222,527
Development						
36	Development	504,434,508	94,978,176	599,412,684	444,760,673	154,652,011
41	Highways, Roads and Bridges	6,882,000	0	6,882,000	5,654,901	1,227,099
42	Government Buildings	4,469,445	891,000	5,360,445	4,154,554	1,205,891
Total Development		515,785,953	95,869,176	611,655,129	454,570,128	157,085,001
Grand Total		6,948,848,953	199,255,676	7,148,104,629	6,338,797,101	809,307,528
Surrender / Withdrawals		-	118,370,557	-	-	-
Net Total		6,948,848,953	80,885,119	6,830,478,396	6,338,797,101	491,681,295

Annex-C

(1.2.2.2)

Sr. No.	W/C No.	Volume Measured (m³)	Bricks Paid @ 500/m³	Bricks Admissible (375/m³)	Excess Bricks paid	Rate (Rs)	Amount (Rs)
1	17582/R	46.30	23,150	17,363	5,788	7,900	45,721
2	3615/R	116.58	58,288	43,716	14,572	7,402	107,862
3	22766/L	30.52	15,200	11,445	3,755	7,800	29,289
4	78200/R	756.27	378,100	283,601	94,499	7,776	2,940,110
5	11455/L	61.65	30,800	23,119	7,681	7,850	60,298
6	42690-R	528.21	264,000	198,079	65,921	7,795	513,856
7	24447/L	175.60	87,800	65,850	21,950	7,430	163,089
8	20656/R	348.71	174,300	130,766	43,534	7,190	313,008
9	19830/L	262.02	131,000	98,258	32,743	7,190	235,419
10	44606/L	113.88	56,900	42,705	14,195	7,795	110,650
11	5792/L	350.56	175,200	131,460	43,740	7,190	314,491
12	11117-R	239.44	119,700	89,790	29,910	7,795	233,148
13	38367-R	438.64	219,300	164,490	54,810	7,296	399,894
14	43739/R	187.57	93,750	70,339	23,411	7,190	168,327
15	49245/L	276.10	138,000	103,538	34,463	7,795	268,635
16	16700/R	232.62	116,300	87,233	29,068	7,190	208,995
17	15216/L	634.39	317,000	237,896	79,104	7,432	587,899
18	7600/R	332.37	166,000	124,639	41,361	7,850	324,686
19	29153/R	239.43	119,500	89,786	29,714	7,190	213,642
20	3197/TL	218.55	109,200	81,956	27,244	7,190	195,883
21	3117/R	409.40	204,700	153,525	51,175	7,850	401,724
22	17300/R	241.33	120,665	90,499	30,166	8,535	257,471
23	53/L	421.35	210,550	158,006	52,544	8,067	423,878
24	12540/TR	230.92	115,400	86,595	28,805	7,772	223,880
25	14400/R	179.45	89,700	67,294	22,406	7,800	174,769
26	13400/R	139.64	69,800	52,365	17,435	7,800	135,993
27	5223/TL	497.42	248,700	186,533	62,168	7,747	481,609
28	13819/TL	446.32	223,100	167,370	55,730	7,900	519,267
29	6020/R	346.75	173,300	130,031	43,269	7,879	340,908

Sr. No.	W/C No.	Volume Measured (m³)	Bricks Paid @ 500/m³	Bricks Admissible (375/m³)	Excess Bricks paid	Rate (Rs)	Amount (Rs)
30	11680/L	173.67	86,800	65,126	21,674	7,850	170,139
31	20110/R	434.69	217,300	163,009	54,291	7,850	426,186
32	11500/TL	856.84	428,000	321,315	106,685	7,837	836,119
33	5425/R	292.03	146,000	109,511	36,489	7,493	273,395
34	8500/L	218.74	109,300	82,028	27,273	7,525	205,237
35	6562/L	281.85	140,900	105,694	35,206	7,797	274,491
36	4464/L	244.28	122,140	91,605	30,535	7,675	234,356
37	404000/L	318.40	159,000	119,400	39,600	7,724	305,859
38	26428/L	300.10	150,000	112,538	37,463	7,675	287,525
39	73065/R	401.39	200,600	150,521	50,079	7,737	387,442
40	93636/L	302.37	151,685	113,389	38,296	7,675	293,924
41	24107/R	444.65	222,300	166,744	55,556	7,710	428,366
42	25632/TL	435.67	217,835	163,376	54,459	7,473	406,994
43	31500/TF	348.88	174,000	130,830	43,170	7675	331,330
44	85800/L	225.45	112,700	84,544	28,156	7,768	218,720
45	8052/R	219.81	109,500	82,429	27,071	7690	208,178
46	127100/L	346.76	173,000	130,035	42,965	7700	330,831
47	11816/L	350.88	175,400	131,580	43,820	7750	339,605
48	9000/L	708.82	354,400	265,808	88,593	7700	682,162
49	73992/L	406.64	203,000	152,490	50,510	7690	388,422
50	35290/L	341.01	170,500	127,879	42,621	7539	321,322
51	40430/TF	529.59	264,700	198,596	66,104	7539	498,356
52	106960/L	409.17	204,500	153,439	51,061	7539	384,951
53	98645/R	483.5	241,700	181,313	60,388	7539	455,261
54	89850/L	469.27	234,600	175,976	58,624	7690	450,817
55	36171/L	458.5	229,200	171,938	57,263	7,558	432,804
56	16550/R	278.44	139,200	104,415	34,785	7539	262,244
57	61131/R	730.34	365,000	273,878	91,123	8163	743,792
58	116900/L	479.91	239,500	179,966	59,534	8,352	497,205
59	2999/L	757.51	378,500	284,066	94,434	7,725	729,514
60	39947/R	367.39	183,600	137,771	45,829	7,539	345,503

Sr. No.	W/C No.	Volume Measured (m³)	Bricks Paid @ 500/m³	Bricks Admissible (375/m³)	Excess Bricks paid	Rate (Rs)	Amount (Rs)
61	115754/R	323.61	161,800	121,354	40,446	7,675	310,425
62	75445/R	462.88	231,400	173,580	57,820	7,850	453,887
63	35315/R	416.73	208,000	156,274	51,726	7,072	365,808
64	19363/R	301.70	150,850	113,138	37,713	7,712	290,835
Total		22,623	11,316,313	8,483,796	2,832,517	-	23,966,403

Annex-D

(1.2.2.2)

Sr.No.	W/C No.	Volume Measured (m³)	Cement used (Bags)	Admissible cement (Bags)	Excess Cement (Bags)	Rate (Rs/bag)	Amount of Cement (Rs)
1	17582/R	46.30	85	75	10	530	5,235
2	3615/R	116.58	210	189	21	530	11,053
3	22766/L	30.52	56	50	6	530	3,435
4	78200/R	756.27	1395	1,227	168	524	88,007
5	11455/L	61.65	110	100	10	530	5,286
6	42690-R	528.21	980	857	123	530	65,179
7	24447/L	175.60	307	285	22	530	11,707
8	20656/R	348.71	625	566	59	530	31,386
9	19830/L	262.02	450	425	25	530	13,182
10	44606/L	113.88	210	185	25	530	13,372
11	5792/L	350.56	635	569	66	530	35,095
12	11117-R	239.44	440	388	52	530	27,300
13	38367-R	438.64	800	712	88	530	46,802
14	43739/R	187.57	320	304	16	530	8,304
15	49245/L	276.10	491	448	43	530	22,805
16	16700/R	232.62	432	377	55	530	28,924
17	15216/L	634.39	1150	1,029	121	530	63,972
18	7600/R	332.37	606	539	67	530	35,367
19	29153/R	239.43	440	388	52	530	27,308
20	3197/TL	218.55	400	355	45	530	24,063
21	3117/R	409.40	750	664	86	530	45,447
22	17300/R	241.33	452	392	60	530	32,034
23	53/L	421.35	780	684	96	519	50,011
24	12540/TR	230.92	404	375	29	475	13,933
25	14400/R	179.45	315	291	24	530	12,636
26	13400/R	139.64	248	227	21	530	11,360
27	5223/TL	497.42	870	807	63	476	29,958
28	13819/TL	446.32	850	724	126	530	66,698
29	6020/R	346.75	624	563	61	530	32,541

Sr.No.	W/C No.	Volume Measured (m ³)	Cement used (Bags)	Admissible cement (Bags)	Excess Cement (Bags)	Rate (Rs/bag)	Amount of Cement (Rs)
30	11680/L	173.67	312	282	30	530	16,017
31	20110/R	434.69	800	705	95	530	50,199
32	11500/TL	856.84	1,570	1,390	180	526	94,563
33	5425/R	292.03	530	474	56	465	26,124
34	8500/L	218.74	400	355	45	468	21,104
35	6562/L	281.85	516	457	59	530	31,110
36	4464/L	244.28	450	396	54	530	28,438
37	404000/L	318.40	585	517	68	530	36,250
38	26428/L	300.10	546	487	59	530	31,317
39	73065/R	401.39	720	651	69	530	36,435
40	93636/L	302.37	560	491	69	530	36,784
41	24107/R	444.65	815	721	94	530	49,584
42	25632/TL	435.67	784	707	77	491	37,869
43	31500/TF	348.88	592	566	26	530	13,749
44	85800/L	225.45	405	366	39	530	20,780
45	8052/R	219.81	400	357	43	530	22,980
46	127100/L	346.76	643	563	80	530	42,602
47	11816/L	350.88	650	569	81	530	42,770
48	9000/L	708.82	1,300	1,150	150	530	79,468
49	73992/L	406.64	750	660	90	530	47,820
50	35290/L	341.01	615	553	62	530	32,707
51	40430/TF	529.59	970	859	111	530	58,692
52	106960/L	409.17	755	664	91	530	48,294
53	98645/R	483.5	890	784	106	530	55,926
54	89850/L	469.27	863	761	102	530	53,853
55	36171/L	458.5	830	744	86	530	45,624
56	16550/R	278.44	510	452	58	530	30,862
57	61131/R	730.34	1,350	1,185	165	530	87,462
58	116900/L	479.91	890	779	111	530	59,013
59	2999/L	757.51	1,385	1,229	156	530	82,648
60	39947/R	367.39	670	596	74	530	39,172

Sr.No.	W/C No.	Volume Measured (m³)	Cement used (Bags)	Admissible cement (Bags)	Excess Cement (Bags)	Rate (Rs/bag)	Amount of Cement (Rs)
61	115754/R	323.61	588	525	63	530	33,360
62	75445/R	462.88	833	751	82	530	43,448
63	35315/R	416.73	752	676	76	449	34,059
64	19363/R	301.70	530	490	40	530	21,461
Total		22,623	41,194	36,707	4,487		2,354,946

Annex-E

(1.2.2.2)

Sr. No.	W/C No.	Volume Measured (m ³)	Sand Used (m ³)	Admissible Sand (m ³)	Excess Sand used	Rate	Amount of Sand (Rs)
1	17582/R	46.30	12	10.42	1.58	640	1,013
2	3615/R	116.58	30	26.23	3.77	640	2,413
3	22766/L	30.52	7.93	6.87	1.06	640	680
4	78200/R	756.27	196.6	170.16	26.44	642	16,964
5	11455/L	61.65	16.03	13.87	2.16	640	1,382
6	42690-R	528.21	137.33	118.85	18.48	650	12,014
7	24447/L	175.60	45.65	39.51	6.14	640	3,930
8	20656/R	348.71	90.66	78.46	12.20	640	7,808
9	19830/L	262.02	68	58.95	9.05	650	5,880
10	44606/L	113.88	29.61	25.62	3.99	640	2,552
11	5792/L	350.56	91.14	78.88	12.26	640	7,849
12	11117-R	239.44	62.25	53.87	8.38	640	5,361
13	38367-R	438.64	114.04	98.69	15.35	640	9,821
14	43739/R	187.57	48.76	42.20	6.56	640	4,196
15	49245/L	276.10	71.78	62.12	9.66	640	6,181
16	16700/R	232.62	60.48	52.34	8.14	650	5,291
17	15216/L	634.39	164.94	142.74	22.20	650	14,431
18	7600/R	332.37	86.41	74.78	11.63	650	7,557
19	29153/R	239.43	62.00	53.87	8.13	650	5,283
20	3197/TL	218.55	56.82	49.17	7.65	650	4,970
21	3117/R	409.40	106.44	92.12	14.33	650	9,311
22	17300/R	241.33	62.74	54.30	8.44	650	5,486
23	53/L	421.35	109.48	94.80	14.68	643	9,431
24	12540/TR	230.92	60.00	51.96	8.04	635	5,107
25	14400/R	179.45	46.00	40.38	5.62	640	3,599
26	13400/R	139.64	36.30	31.42	4.88	640	3,124
27	5223/TL	497.42	129.32	111.92	17.40	635	11,049
28	13819/TL	446.32	121.24	100.42	20.82	640	13,324
29	6020/R	346.75	90.15	78.02	12.13	640	7,764
30	11680/L	173.67	45.15	39.08	6.07	650	3,948
31	20110/R	434.69	113.00	97.81	15.19	650	9,877
32	11500/TL	856.84	222.00	192.79	29.21	643	18,794
33	5425/R	292.03	75.92	65.71	10.21	636	6,496
34	8500/L	218.74	56.87	49.22	7.65	635	4,860
35	6562/L	281.85	73.28	63.42	9.86	640	6,313
36	4464/L	244.28	63.51	54.96	8.55	650	5,556
37	404000/L	318.40	82.00	71.64	10.36	643	6,665
38	26428/L	300.10	78.00	67.52	10.48	640	6,706
39	73065/R	401.39	104.36	90.31	14.05	647	9,090
40	93636/L	302.37	78.87	68.03	10.84	650	7,044
41	24107/R	444.65	115.60	100.05	15.55	644	10,016
42	25632/TL	435.67	113.20	98.03	15.17	640	9,715
43	31500/TF	348.88	90.70	78.50	12.20	650	7,931
44	85800/L	225.45	58.61	50.73	7.88	650	5,124
45	8052/R	219.81	57.00	49.46	7.54	650	4,903
46	127100/L	346.76	90.00	78.02	11.98	650	7,786
47	11816/L	350.88	91.22	78.95	12.27	650	7,977
48	9000/L	708.82	184.29	159.48	24.81	650	16,124
49	73992/L	406.64	105.00	91.49	13.51	640	8,644
50	35290/L	341.01	88.66	76.73	11.93	640	7,637

Sr. No.	W/C No.	Volume Measured (m ³)	Sand Used (m ³)	Admissible Sand (m ³)	Excess Sand used	Rate	Amount of Sand (Rs)
51	40430/TF	529.59	137.00	119.16	17.84	640	11,419
52	106960/L	409.17	106.00	92.06	13.94	640	8,920
53	98645/R	483.5	125.00	108.79	16.21	640	10,376
54	89850/L	469.27	122.00	105.59	16.41	650	10,669
55	36171/L	458.5	119.21	103.16	16.05	650	10,431
56	16550/R	278.44	72.39	62.65	9.74	640	6,234
57	61131/R	730.34	189.00	164.33	24.67	640	15,791
58	116900/L	479.91	124.00	107.98	16.02	650	10,413
59	2999/L	757.51	196.00	170.44	25.56	640	16,359
60	39947/R	367.39	95.52	82.66	12.86	650	8,357
61	115754/R	323.61	84.00	72.81	11.19	640	7,160
62	75445/R	462.88	120.34	104.15	16.19	640	10,363
63	35315/R	416.73	108.00	93.76	14.24	635	9,040
64	19363/R	301.70	78.44	67.88	10.56	647	6,830
Total		22,623	5,878	5,090	788		507,337

Annex-F

(1.2.2.4)

Description of Purchase	Batch No.	Amount (Rs)	Mfg date	Exp date	Total life	Shelf life at delivery months & %	Short fall	Penalty (Rs)
Ringer Lectate	306070	185,900	Dec 13	Nov 16	36 months	29 months = 80%	10%	18,590
Ringer Soluton	405501	59,125	Feb 14	Jan 16	24 months	19.5 months = 81.25%	8.75 %	5,173
Ringer Lectate	306071	185,900	Dec 13	Nov16	36 months	29 months = 80%	8.75 %	16,266
Ringer Lectate	306072	185,900	Dec 13	Nov 16	36 months	29 months = 80%	10%	18,590
Ringer Lectate	306073	185,900	Dec 13	Nov 16	36 months	29 months = 80%	10%	18,590
Ringer Lectate	306074	185,900	Dec 13	Nov 16	36 months	29 months = 80%	10%	18,590
Ringer Saline	303034	83,520	Dec 13	Nov 16	36 months	29 months = 80%	10%	8,352
Ringer Saline	303032	83,520	Dec 13	Nov 16	36 months	29 months = 80%	10%	8,352
Ringer Saline	303033	83,520	Dec 13	Nov 16	36 months	29 months = 80%	10%	8,352
Ringer Solution	30500	59,125	Dec 13	Nov 16	36 months	29 months = 80%	10%	5,912
Noramal Saline	303375	83,520	Nov 13	Oct 16	36 months	29 months = 80%	10%	8,352
Normal Saline	303370	83,520	Nov 13	Oct 16	36 months	29 months = 80%	10%	8,352
Ringer Solution	405502	59,125	Feb 14	Jan 16	24 months	19.5 months = 81.25%	8.75 %	5,173
Total	-	1,524,475	-	-	-	-	-	148,644

Annex-G

(1.2.2.6)

Sr. No.	Name of Formations	Allowance Nomenclature	Description of Overpayment	Amount (Rs in million)
1	DEO (MEE)	Conveyance Allowance	DEO drew conveyance allowance despite availing facility of vehicle	0.060
2	Special Education Centre KRK	Conveyance Allowance	Teachers drew conveyance allowance during winter vacations	0.011
3	Special Education Centre Pattoki	Conveyance Allowance	Officers/ officials drew conveyance allowance during leave period	0.012
4		Pay and allowances	Officials drew pay and allowances for the absent period without getting regularization of the period	0.485
5	Special Education Centre Pattoki	Conveyance Allowance	Teachers drew conveyance allowance during winter vacations	0.019
6	EDO (Health)	Conveyance Allowance	Officers/ officials drew conveyance allowance and HSRA during leave period	0.430
7		HSRA		0.172
8	DO (Health)	Conveyance Allowance	113 Vaccinators drew conveyance allowance despite availing facility of motor cycle	0.832
9	DO (Health)	Conveyance Allowance	Officials drew conveyance allowance and HSRA during leave period	0.220
		HSRA		0.045
10	DO (Health)	HRA	Residence was allotted but HRA was not deducted	0.012
11	Cardiac Centre Chunian	Conveyance Allowance	Officers/ officials drew conveyance allowance during leave period	0.059

Sr. No.	Name of Formations	Allowance Nomenclature	Description of Overpayment	Amount (Rs in million)
12	DHQ Hospital	Conveyance Allowance	Officers/ officials drew conveyance allowance, mess allowance and Dress allowance during leave period	0.110
		Mess and Dress Allowance		0.213
13	THQ Chunian	Pay and allowances	An official drew full pay & allowances during period of leave on half pay	0.060
14	THQ Chunian	Penal rent	Management did not charge 60% of basic pay to the illegal occupant of the residence	0.092
15	THQ Pattoki	Penal rent	Management did not charge 60% of basic pay to the illegal occupant of the residences	0.227
16	RHC Raja Jang	HSRA	Officers drew HSRA without working at RHC, BHU etc.	0.074
17		5% of basic pay	5% of basic pay was not deducted from the pay of Officers/ officials to whom residences were allotted	0.083
18	RHC Halla	Conveyance Allowance	Officers/ officials drew conveyance allowance and dress allowance during leave period	0.014
19		Dress Allowance		0.074
20		Pay and allowances		An official drew pay and allowances for the absent period without getting regularization of the period
21	RHC Halla	Conveyance Allowance	An official drew HRA and conveyance allowance despite residence allotted	0.022
22		HRA		0.014

Sr. No.	Name of Formations	Allowance Nomenclature	Description of Overpayment	Amount (Rs in million)
			within the premises of the hospital	
23		5% of basic pay	5% of basic pay was not deducted from the pay of Officers/officials to whom residences were allotted	0.201
24	RHC Kanganpur	Conveyance and HRA	An official drew HRA and conveyance allowance despite residence allotted within the premises of the hospital	0.095
25	RHC Ganda Singh	Conveyance and HRA	An official drew HRA and conveyance allowance despite residence allotted within the premises of the hospital	0.070
26	RHC Khudian	Conveyance and HRA	An official drew HRA and conveyance allowance despite residence allotted within the premises of the hospital	0.188
27	RHC Mustafabad	Conveyance and HRA	An official drew HRA and conveyance allowance despite residence allotted within the premises of the hospital	0.042
28	Dy. DEO (MEE) KRK	Charge Allowance	Charge allowance paid to the to the Head Masters of the Govt. Primary Schools where less than 5 teachers were posted in the school or enrollment is less than 150 students	0.384

Sr. No.	Name of Formations	Allowance Nomenclature	Description of Overpayment	Amount (Rs in million)
29	E&T Officer	Conveyance Allowance	DO (E&T) drew conveyance allowance despite availing facility of vehicle	0.030
30	DO (Livestock)	Conveyance and 5% of Basic pay	An official drew HRA and conveyance allowance despite residence allotted within the premises of the hospital	0.227
31	DO(Cooperative)	Medical allowance	Assistant Registrar drew excess medical allowance than admissible	0.027
Total				4.675

Annex-H

(1.2.2.7)

Name of Scheme	Qty of RCC cft	Required Qty of steel Kg	Steel used	Excess steel	Rate of steel %Kg	Amount (Rs)
Provision of m/f in GBHS at Ram Thamman .	2611	8001	9183	1182	10676.40	126195
Up-gradation of GGES TO H/L Wahgal Kasur	2134	6540	9969	3429	10871.25	372775
Proviso of additional C/R at GGHS Kanganpur	915	2804	2864	60	10611.10	6367
Provision of m/f in GGHS at Ram Thamman Kasur	3690	11308	13579	2271	10676.05	242453
GGPS Basti RehmanPura Pattoki	1413	4330	5702	1372	10676.40	146480
Reconstruction of Dangerous building GGHS Rasool Pur chak no.5	3901	11955	17568	5613	10061.10	564730
Const. of public library at muneer shaheed colony kasur	3380	10358	12498	2140	9059.60	193875
Up-gradation of GBPS to M/level no.3 KRK	1044	3199	5492	2293	10871.35	249280
Up-gradation of GGES to M/level Ellahabad Chunian	2577	7897	8016	119	7338.5	8733
Up-gradation of GGES TO H/L at Pial Kalan	2676	8200	8366	166	10061.10	16701
Const. of existing school at GHS Kot Radha Kishan	3762	11528	11734	206	9992.15	20584
Const. of multi purpose hall at G. Degree college for Boys chunian	7569	23195	30270	7075	7338.5	519199
Const. of up-gradation of GGES to H/L Bhamba Kalan	3330	10205	16557	6352	4454.80	282969
Total	-	-	-	32,278	-	2,750,341

Annex-I

(1.2.2.14)

Name of Scheme	Quantity of RCC cft	Deductible Amount (Rs)	Over payment (Rs)
Up-gradation of GGES TO H/L Wahgal Kasur	2134	12	25,608
Provision of m/f in GBHS at Ram Thamman.	2611	12	31,332
Provision of additional class room at GBPS Kot M. Din	1143	12	13,716
Provision of addition C/R at GGHS at Green Kot Kasur	924	12	11,088
Proviso of additional C/R at GGHS Kanganpur	915	12	10,980
Reconstruction Of dangerous buildingat GGMC PS Moor gate Kasur	1095	12	13,140
Provision of m/f at GGPS at Javan Singh Wala Kasur	819	12	9,774
Provision of additional C/R at GGHS Rasool pur Chak No. 14	922	12	11,064
Provision of missing facilities in GGHS at Ram Thamman Kasur	3690	12	44,280
Construction of building in shelterless GBPS at Masteki	2411	12	28,932
Up-gradation of GGES to High level Qadi wind Kasur	8067	12	96,804
Improvement of state of public graveyards at Ellahabad Chunian	226	12	2,712
Construciton of GGHS Rakh Chunian	20815	12	249,780
GGPS Basti RehmanPura Pattoki	1413	12	16,956
Provision of m/f in GGHS Kot Sher singh KRK	1021	12	12,252
Reconstruction of Dangerous building GGHS Rasool Pur chak No.5	3901	12	46,812
Construction of public LibRARY at Muneer Shaheed Colony Kasur	3380	12	40,560
Up-gradation of GBPS to M/level no.3 KRK	1044	12	12,528
Up-gradation of GBPS at Nank Ka Takia to E/level Kasur	1885	12	22,620
Up-gradation of GGES to Middle level Ellahabad Chunian	2577	12	30,924
Improvement of state of public graveyards in Kasur at Fateh Pur	213	12	2,556
Reconst. Of dangerous building at GGMC Primary school Kot G.M.	2159	12	25,908
Provision of m/f in in GBHS at sarhali kalan kasur	1490	12	17,880

Name of Scheme	Quantity of RCC cft	Deductible Amount (Rs)	Over payment (Rs)
Up-gradation of GGES to High Level at Pial Kalan	2676	12	32,112
Provision of missing facilities in GBHS at Qadi wind	846	12	10,152
Construction of existing school at GHS Kot Radha Kishan	3762	12	45,144
Const. of multi purpose hall at G. Degree college for Boys chunian	7569	12	90,828
Const. of building GBHS No.2 Phool Nagar Pattoki	22372	12	268,464
Const. of class room & toilet block in GGHS school Baghiana Kalan	4779	12	57,348
Up-gradation of GGES TO H/L at Mehalam Kalan	1823	12	21,876
Total	-	-	1,304,130

Annex-J
(1.2.2.16)

Name of Work	Item	Rate admissible / in estimate (Rs)	Rate paid (Rs)	Difference (Rs)	Qty	Amount (Rs)
Up-gradation of GBPS to M/level no.3 KRK	Fabrication of mild steel	10676.40	10871.35	194.95	5492	10707
	Earth filling upto 1 mile	4602.25	6055.55	1453.30	6617	9617
	Conglomerate flooring 2"	4089.60	4470.35	380.75	1635	6225
	Conglomerate flooring 1-1/2"	3283.95	3679.55	395.600	1391	5503
Up-gradation of GBPS at Nank Ka Takia to E/level Kasur	Single layer of tiles	4985.10	5190.10	205	3201	6562
	Mosaic flooring 2"	6138.05	8478.30	2340.25	2999	70184
	Masaic dado 1/2"	5594.85	6612.85	1018	376	3828
Up-gradation of GGES to M/level Ellahabad Chunian	Earth filling upto 1 mile	3384.35	4394.25	1009.900	2601	2627
	RCC 124 in roof slab 1 st floor	194.45	203.95	9.50	978	9291
	Cement pointing struck joint	1008.65	1203.70	195.05	4709	9185
	Single layer of tile	3777.25	3889	111.750	984	1100
	Conglomerate flooring 1-1/2"	2388.95	2853.35	464.40	958	4449
Improvement of state of public graveyards in Kasur at peer Jahanian P-130-31	Precast RCC Girder	85.20	13060	45.40	5744	260778
Provision of additional class room at GBPS Kot M. Din P-105	Single layer of tile	5762.70	6032.70	270	1823	4922
109	Earth filling upto 1 mile	4603.25	6072.95	1469.50	3572	5249
110	Conglomerate flooring	4780.40	4804.80	24.40	1766	431
Provision of additional C/R at GGHS Rasool pur Chak no. 43-44	Single layer of tile	5762.70	6032.70	270	1533	4139
Provision of m/f in in GBHS at sarhali kalan kasur	Fabrication of mild steel	10585.45	10676.40	90.950	4118	4018
	Single layer of tile	5762.70	5922.70	160	2371	3794
	Steel chowkat of MS Angle	139.60	141.30	1.700	301	512
Up-gradation of GGES TO H/L at Pial Kalan	Excavation in ordinary soil	2919.85	2996.95	77.100	11067	853
	Earth filling upto 1 mile	4586.05	5119.50	533.450	9608	5125
	PVC Pipe for wiring recessed	25.20	29.05	3.85	1652	6360
	Conglomerate flooring 1-1/2"	2947.80	3222.40	274.60	1615	4435
Const. of existing school at GHS Kot Radha Kishan	Conglomerate flooring 1-1/2"	3142.40	3338.85	196.45	917	1801
Const. of building	Earth filling upto 1	3969	5119.50	1150.50	38669	44489

Name of Work	Item	Rate admissible / in estimate (Rs)	Rate paid (Rs)	Difference (Rs)	Qty	Amount (Rs)
GBHS No.2 Phool Nagar Pattoki	mile					
	Single layer of tile	4985.10	5190.10	205	10402	21324
	Single layer of tile 1 st floor	4985.10	5489.20	504.10	4002	20174
Improvement and renovation of GGHS Meer kot chunian	Steel chowkat of MS Angle	139.60	141.30	1.700	52	88
	Single layer of tile	5762.70	5922.70	160	4252	7228
	Cement pointing struck joint	1369.85	1551.75	181.90	1412	2568
	Cement pointing struck joint	1369.85	1551.75	181.90	8960	16298
	Conglomerate flooring 1-1/2"	3111.35	3874.70	763.35	2101	16038
Upgradation of GGES TO H/L at Mehalam Kalan	Earth filling upto 1 mile	3969	5119.50	1150.50	7445	8565
	Single layer of tile	4985.10	5190.10	205	2682	5498
Improvement / Renovation of Govt. officer and residences in officer colony kasur	Glazed alluminium Window	364.65	577	212.35	189	40134
Provision of m/f in GBHS at Ram Thamman .	Steel windows for openable glazed panels	376.85	530.85	154.00	624	96096
Upgradation of GGES TO H/L Wahgal Kasur	Fabricatin of mild steel	10585.45	10871.25	285.80	9969	28491
Provision of m/f in GGHS at Ram Thamman Kasur	Fabrication of mild steel	10585.45	10676.40	91.050	13579	12364
	Single layer of tiles	5762.70	5922.60	160.100	5866	9392
	Steel chowkat of MS Angle	139.60	141.30	1.700	363	617
	Earth filling upto 1 mile	4603.45	5861.80	1258.40	11486	14454
	1-1/2" thick conglomerate flooring	3111.35	3874.70	763.35	1329	10145
	PVC Cables 3/0.029	29.55	30.95	1.400	3320	4648
Provision of m/f GBHS Bhoee Aasal Pattoki	Earth filling upto 1 mile	3423.60	4575.90	1152.30	1878	2164
Const. of GGHS Rakh Chunian	Earth filling upto 1 mile	3969.00	5119.50	1150.50	63262	72783
	Single layer of tiles	4985.10	5190.10	205.00	14247	29206
	Mosaic flooring 1-1/2"	2560.80	3000.00	493.20	2416	10611
	Earth filling upto 1 mile	3969.00	5119.50	1150.50	14335	16492
GGPS Basti RehmanPura Pattoki	Earth filling upto 1 mile	4603.45	6071.56	1468.11	12751	18720
	Single layer of tiles	5762.70	5922.60	159.90	2061	3296
	Earth filling upto 1 mile	4603.45	6071.56	1468.11	9016	13237
Provison of m/f in GGHS Kot Sher singh KRK	Conglomerate flooreing 2"	3738.60	3917.20	178.600	1557	2781
	Conglomerate flooreing 1-1/ 2"	2947.80	3222.40	274.60	450	1236
Reconst. of Dangerous building GGHS Rasool Pur	Single layer to tiles	4985.10	5190.10	205	3145	6447

Name of Work	Item	Rate admissible / in estimate (Rs)	Rate paid (Rs)	Difference (Rs)	Qty	Amount (Rs)
chak no.5						
	Earth filling under court yard barrowpit one mile	3222.85	4373.35	1150.50	99950	114993
Const. of public library at muneer shaheed colony kasur	Fabrication of mild steel	8845.55	9059.95	214.40	12498	26796
	Proceline tiles	112	124	12	3625	43500
Total						1,162,568