



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Buildings and Roads
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarters
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sectors Reform Programme
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Module
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
RHC	Rural Health Centre
SAP	System Application Profile
THQ	Tehsil Headquarter Hospital
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the Provincial Government. Accordingly, the audit of all receipts and expenditure 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, Sargodha for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs1.00 million or more. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, 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, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 14 officers and staff, total 4492 man days and the annual budget of Rs11.064 million for the financial year 2012-2013. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate of Audit Sargodha carried out Audit of accounts of District Government Sargodha for the financial year 2012-2013.

District Government, Sargodha conducts its operations under Punjab Local Government Ordinance, 2001. It comprises of a 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 of 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, Sargodha was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws/ rules /regulations, economical procurement of assets and hiring of services etc.

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

a) Audit Objectives

Audit was conducted with the objective to ensure that:

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

b) Audit Methodology

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

c) Audit of Expenditure and Receipt

Total expenditure of the District Government Sargodha for the financial year 2012-2013, was Rs8,598.710 million covering one PAO and 341 formations. Out of this, RDA Sargodha audited expenditure of Rs738.820 million which, in terms of percentage, was 09% of the total expenditure. Regional Director Audit planned and executed audit of thirty two (32) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Sargodha for the financial year 2012-2013, were Rs16.391 million. RDA Sargodha audited receipts of Rs5.723 million which was 35% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs43.265 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs0.308 million was recovered and verified during the year 2013-14, till the time of compilation of report.

e) The Key Audit Findings of the Report

- i. Non production of record of Rs18.157 million was noted in one case¹.
- ii. Irregularity and Non-compliance of Rs41.765 million was noted in four cases².
- iii. Weakness of internal controls noted in ten cases involving an amount of Rs91.806 million³.
- iv. Analysis of budget and expenditure of District Government Sargodha for the financial year 2012-13 revealed that the original budget was Rs8,505.607 million, supplementary grant was Rs679.033 million and the final budget was Rs9,184.640 million. Non-development expenditure of Rs8,021.182 million was incurred against original allocation of Rs8,375.026 million and Development Expenditure of Rs577.528 million was incurred against the original budget allocation of Rs809.614 million resulting in savings of Rs353.844 million and savings of Rs232.086 million respectively. Total expenditure of Rs8,598.710 million was incurred against the final budget of Rs9,184.640 million, resulting in overall savings of Rs585.930 million which in terms of percentage was 6% as detailed at Annexure-B.⁴

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

¹ Para: 1.2.1.1

² Paras: 1.2.2.1 to 1.2.2.4

³ Paras: 1.2.3.1 to 1.2.3.11

⁴ Source: Appropriation Account 2012-13

f) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for non-production of record, overpayment, wasteful expenditure and unauthorized payment.
- iv. PAO needs to make efforts for expediting the realization of various Government receipts.
- v. PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. PAO needs to take appropriate action for non-production of record.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	9,184.640
2	Total formations under Audit Jurisdiction	341	9,184.640
3	Total Entities (PAOs) Audited	01	2,325.354
4	Total formations Audited	32	2,325.354
5	Audit & Inspection Reports	32	2,325.354
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

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

Table 2: Audit observations Classified by Categories

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0
2	Financial management	43.265
3	Internal controls	17.772
4	Violation of rules	72.534
5	Others	18.157
TOTAL		151.728

Table 3: Outcome Statistics

Rs in million

Sr. No	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipt	Others	Total current year	Total last year
1	Outlays audited	85.963	595.963	16.391	1659.819	2358.136	1,561.856
2	Amount placed under audit observation / irregularities	0	90.411	5.723	55.594	151.728	66.702
3	Recoveries pointed out at the instance of audit	0	32.816	5.723	4.726	43.265	16.063
4	Recoveries accepted / established at the instance of audit	0	32.816	5.723	4.726	43.265	16.063
5	Recoveries realized at the instance of audit	0	0.308	0	0	0.308	1.724

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs2, 325.354 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount under Audit observations
1	Violation of rules and regulations and principle of propriety and probity.	72.534
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control system.	17.772
5	Recoveries and overpayment, representing cases of established overpayments are misappropriation of public money.	43.265
6	Non-production of record to Audit	18.157
7	Others, including cases of accidents, negligence etc.	0
Total		151.728

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

CHAPTER-1

1.1 District Government, Sargodha

1.1.1 Introduction

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

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

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

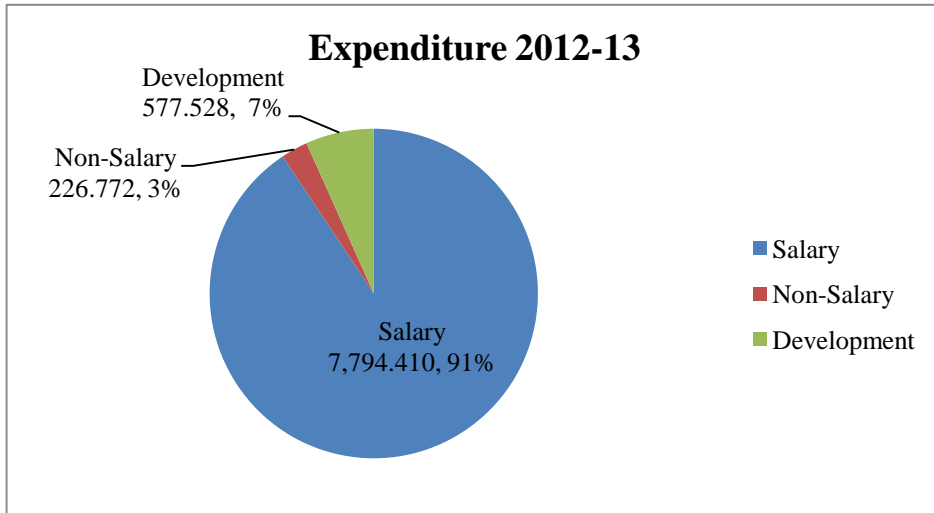
1.1.2 Comments on Budget and Accounts (Variance Analysis)

A summary of the budget & expenditure, salary, non salary & development, of District Government Sargodha for F.Y 2012-13 is depicted in the table and pie chart below. Data analysis reveals an overall savings of 6.38%.

Rs in million

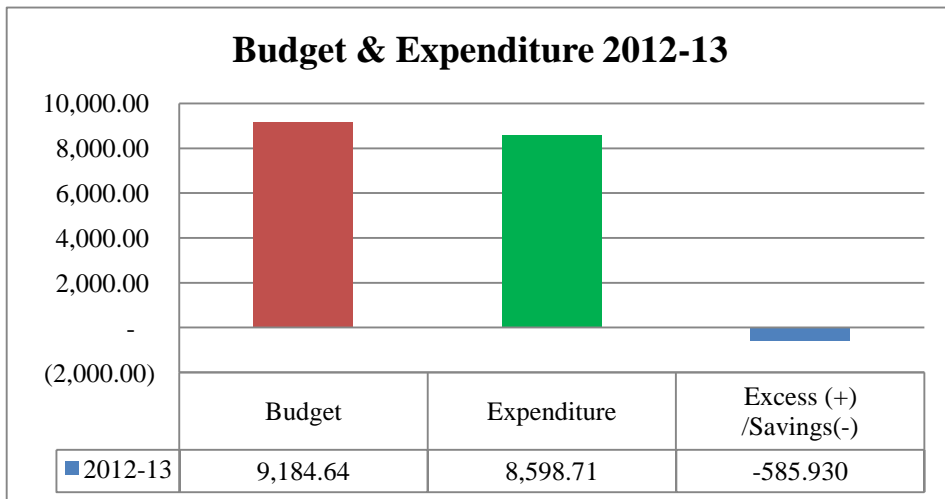
F.Y: 2012-13	Budget	Expenditure	(-) Saving	%age of Saving
Salary	8,024.766	7,794.410	(-) 230.356	2.87%
Non Salary	350.260	226.772	(-) 123.488	35.36%
Development	809.614	577.528	(-) 232.086	28.67%
Total	9,184.640	8,598.710	(-) 585.930	6.38%

Rs in million



As per Appropriation Account 2012-13 of District Sargodha, the original budget was Rs8,505.607 million, supplementary grant was Rs679.033 million and final budget was Rs9,184.640 million. Against the final budget, District Government Sargodha incurred total expenditures of Rs8,598.709 million during 2012-13 as detailed at Annexure-B.

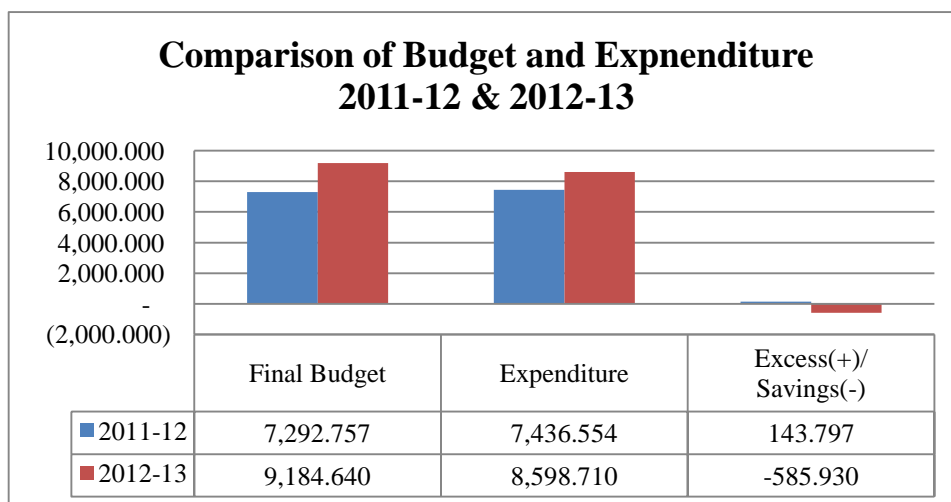
Rs in million



Ineffective financial management resulted in savings of Rs585.930 million which in term of percentage was 6.38% of the final budget. The same was required to be justified by the PAO.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

Rs in million



There was 25% increase in Budget Allocation and 16% increase in Expenditure respectively as compared to previous year.

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

The audit reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	25	Not convened
2	2003-04	28	Not convened
3	2004-05	20	Not convened
4	*01/07/2005 to 31/03/2008 Special Audit Report	155	Not convened
5	2009-10	32	Not convened
6	2010-11	20	Not convened
7	2011-12	24	Not convened
8	2012-13	17	Not convened

* It is Special Audit Report for the period 01/07/2005 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 Non-Production of Record

1.2.1.1 Non-production of Record – Rs18.157 million

According to Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

The following formations did not produce auditable record of Rs18.157 million during 2012-13. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified as detailed below:

(Rs in millions)

Financial Year	Name of Formation	AIR Para No	Description	Amount (Rs)
2012-13	EDO Education	12	37 schools for provision of missing facilities (provision of furniture) @ Rs.0.400 each	14.800
2012-13	EDO Health	6	Transfer to DO Building for M&R	3.357
Total				18.157

Audit holds that relevant record was not produced to audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs18.157 million could not be verified.

Management replied that record would be produced for audit.

The matter was reported to the PAO/ DCO in September, 2013. DAC in its meeting dated 07-09-2013 directed the department to produce record for detailed verification. No compliance of DAC directives was shown till finalization of this report.

Audit recommends producing record to Audit in order to verify its authenticity, validity, accuracy and genuineness besides fixing of responsibility against the person(s) at fault.

1.2.2 Non-compliance of Rules

1.2.2.1 Irregular Purchases - Rs18.861 million

As per Rule 9 of PPRA Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. Procurement over 100,000 and up to 2.00 million should be advertised on PPRA's website as well as in print media, if deemed necessary by the procuring agency.

DO (Forests) Sargodha incurred an expenditure of Rs18.861 million during 2012-13 on account of conservancy/plantation and installation of equipments in the different parks, roads, chowks of Sargodha City. Department asked the firm for expression of interest on 01-07-12 and after the prequalification of the firms, tendering process was not adopted and purchases were completed through quotation. Detail is as under:

Name of Firm	Bill Amount (Rs)
Farooq Nursery Farms	3,040,000
Allied Engineering	7,860,300
Punjab Nursery Farm	7,961,160
Total	18,861,460

Audit holds that due to weak financial management purchases were made in violation of the PPRA Rules.

This resulted in irregular purchases of Rs18.861 million.

Management replied that the work was carried out as per the directions of the competent authority which was not acceptable as DO (F) failed to follow PPRA, Rules while executing the scheme.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department for verification of relevant record. No compliance of DAC directives was shown till finalization of this report.

Audit recommends upon the regularization of the expenditure from the competent authority.¹

¹ [AIR Para No: 1]

1.2.2.2 Irregular payment of non schedule items - Rs15.361 million

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 item 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 (Roads) Sargodha made payment of Rs15.361 million during 2012-13 for non schedule items while executing scheme of “Installation of Traffic Signals at Sargodha City” without having the sanction for non schedule items from the competent authority as detailed in Annexure-C.

Audit holds that payments for non schedule items were released due to weak financial management.

This resulted in irregular payment of items worth Rs15.361 million.

Management replied that payment had been released as per rules. The reply was not acceptable as approval of competent authority was not available in record.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to regularize the payment. No compliance of DAC directives was shown till finalization of this report.

Audit recommends the regularization of the expenditure by the competent authority.¹

1.2.2.3 Unauthorized payment - Rs6.182 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.

¹ [AIR Para No: 6]

DO (Roads), Sargodha made payment of Rs6.182 million during 2012-13 for the item “plant premix 4.5% bituminous carpeting 2” thick” without obtaining approval of the Chief Engineer (Highways) as detailed below:

Voucher No. & Date	Name of work	Amount (Rs)
10 dt 26.11.12	Reh. of road from shahpur Bukhari Chowk to Stadium Gate Length 0.75 km	4,306,083
23 dt 18.3.13	R/R of raod from Stadium chowk to Zarullah Road C howk L 0.52 KM	1,876,335
Total		6,182,418

Audit holds that due to weak financial management, sanction of Chief Engineer was not made part of record prior to making payment for carpeting roads.

This resulted in irregular expenditure of Rs6.182 million.

Management replied that the rate of plant pre-mix formula was adopted as per MRS. The reply was not acceptable as approval of competent authority was not sought before execution of work.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to regularize the payment. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that the expenditure may be got regularized with the sanction of the competent authority.¹

1.2.2.4 Undue retention of money - Rs1.361 million

As per Rule 76(1) of the PDG & TMA (Budget) Rules, 2003 the Collecting Officer is to ensure that all revenue due is claimed, realized and credited to local government fund.

DO Sports Sargodha realized Rs1.361 million on account of rent of shops, canteen and cycle stand. The amount was not deposited into government treasury and was instead retained in Sports Fund of the department as detailed in **Annexure-D**.

Audit holds that government receipt was not deposited into treasury due to defective financial discipline.

¹ [AIR Para No: 8]

This resulted in undue retention of Rs1.361 million.

Management replied that receipts were being transferred to the sports fund as per precedent in other districts. The reply is not acceptable as government receipt should be credited into government treasury.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to deposit the amount in government treasury. No compliance of DAC directives was shown till finalization of this report.

Audit recommends depositing receipt into treasury.¹

¹ [AIR Para No: 2]

1.2.3 Internal Controls Weakness

1.2.3.1 Irregular expenditure on CCBs schemes – Rs36.052 million

As per rule 18(1) of CCB rules 2003, the projects of CCBs shall be subject to monitoring & evaluation by the respective monitoring committee constituted under the ordinance or by any other agency/official(s).

EDO (CD) Sargodha paid Rs36.052 million to 12 CCBs during 2012-13 without assessment of work done by concerned sectoral offices as detailed in Annexure-E.

Audit holds that payments were made to CCBs without lawful authority due to weak internal control.

This resulted in irregular payment of Rs36.052 million.

Management replied that concerned sectoral officers did not respond timely to their requests for inspection. The reply was not acceptable as payment was to be released only after assessment by concerned sectoral offices.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to get the expenditure regularized. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure.¹

1.2.3.2 Overpayment of bricks - Rs25.196 million

According to Sr. No.1 of Chapter “Mortar” of Market Rate Schedule, a volume of 0.25 cubic meter of wet material (cement, sand) was required for construction of 1 cubic meter brick masonry.

DO (OFWM) Sargodha paid Rs25.196 million during 2012-13 for 500 bricks for construction of 1 cubic meter of water course without deducting the 25% cement, sand ratio while constructing 66 watercourses as detailed in **Annexure-F**.

Audit holds that 25 % cement/ sand ratio was not deducted due to defective internal controls.

This resulted in overpayment of Rs25.196 million.

¹ [AIR Para No: 6]

Management replied that the payment was made as per the provisions of PC-1 which was unacceptable as the provision of Mortar reflected in MRS was to be observed.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to recover the overpayment. No compliance of DAC directives was shown till finalization of this report.

Audit recommends making recovery besides fixing responsibility against the person(s) at fault.¹

1.2.3.3 Irregular mode of payments adopted by EDO (CD) - Rs11.439 million

As per procedure of Finance Department the amounts for development projects are to be transferred in the joint account of CCBs directly by the District Accounts Office.

EDO (CD) Sargodha received cheques of Rs1.1439 million from DAO Sargodha during 2012-13 for CCB schemes; instead of making direct credit in the CCBs account. EDO (CD) then issued cheques in favour of CCB concerned from his DDO account as detailed below:

Sch. No	CCB	Start date	20% (Rs)	80% (Rs)	Total (Rs)	Date of release	Current payment (million)
155	New Ujala	9/07	720,500	2,882,000	3,602,500	28-08-12	1.4
156	--do-	9/07	447,000	1,788,000	2,235,000	28-08-12	0.588
147	-do-	5/07	760,000	3,040,000	3,800,000	19-11-12	1.01
164	-do-		1,219,000	4,876,000	6,095,000	13.12.12	2.11
110	Chanab Dhal	9/07	1,188,000	4,751,000	5,939,000	13.12.13	0.31
114	-do-	11/07	1,499,000	5,999,000	7,498,000	27.12.12,	2.5
104	Ahli Jaspal	4/07	606,750	2,427,000	3,033,750	27.12.12	0.805
165	Doha	4/09	880,000	3,522,000	4,402,000	28-01-13	2.5
158	Bhalwal	8/10	1,243,000	4,874,000	6,217,000	28-03-13	0.216
Total							11.439

Audit holds that due to weak internal controls amounts were directly credited into the EDO (CD) account.

This resulted in irregular mode of payment worth Rs11.439 million.

¹ [AIR Para No: 4]

Management replied that the money was transferred as per existing rules. The reply is not acceptable as an important check in internal control mechanism has been compromised by the formation.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to regularize the payment. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that the expenditure may be got regularized from the competent authority.¹

1.2.3.4 Overpayment for cement - Rs4.074 million

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

DO (OFWM) Sargodha paid Rs4.074 million during 2012-13 for construction of 63 water courses using 1.89 bags of cement instead of admissible 1.6225 bags per cubic meter of brick masonry as detailed in **Annexure-G**.

Audit holds that overpayment was made due to weak internal controls.

This resulted in overpayment of Rs4.074 millions.

Management replied that the payment was made as per the provisions of PC-1 which was unacceptable as the provision of Mortar reflected in MRS was to be observed.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to recover the overpayment. No compliance of DAC directives was shown till finalization of this report.

Audit recommends early recovery besides fixing responsibility for overpayment.²

¹ [AIR Para No:3]

² [AIR Para No: 4]

1.2.3.5 Undue retention of receipts - Rs3.598 million

As per Rule 7.1 of Punjab STR, receipts should be credited into government treasury immediately on its receipt.

EDO Education Sargodha realized Rs3.598 million on account of fee from student of primary and middle sections @ Rs50 each. EDO (Edu) retained the amount in his Punjab Bank A/c No. PLS-000030-000-7 PKR.

Audit holds that due to weak internal control money was retained in DDOs account.

This resulted in undue retention of money worth Rs3.598 million.

Management replied that concerned authorities would be contacted about handling of the amount. The reply is not acceptable as the amount has been lying in the DDO account since many years.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to deposit the amount in treasury. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that matter must be investigated at appropriate level.¹

1.2.3.6 Excess payment of steel over the quantity of TS - Rs3.546 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 competent authority and such authority will record reason if any.

DO (Buildings) Sargodha paid Rs3.546 million during 2012-13 for 121318 kg steel against the approved quantity of 83119 kg steel in the Technical Sanction Estimate of the scheme, "Const. of Special Education Centre at Bhalwal" as detailed below:

Items	Qty in Revised TS	Qty paid	Difference in qty	Rate	Amount (Rs)
Steel	83119 kg	121318 kg	38199 kg	9284 % kg	3,546,395

¹ [AIR Para No: 6]

Audit holds that due to weak internal control payment was made for excess quantity of steel.

This resulted in excess payment of Rs3.546 millions.

Management offered no comments.

The matter was reported to the DCO in September, 2013. The para was not discussed in DAC meeting due to non-submission of working papers by the department.

Audit recommends recovery besides fixing responsibility for over payment.¹

1.2.3.7 Loss due to non realization of government receipts - Rs2.125 million

According to rule 76 of PGD and TMA budget rule 2003 read with section 18 2 of PLGO 2001 the primary obligation of the collecting officer shall to ensure that all revenue due is claimed, realized and credited into the Govt. treasury under proper head.

MS DHQ Hospital Sargodha did not realize Rs2.124 million during 2012-13 on account of auction of lease of hospital canteens, ambulance charges and sale proceeds of old hospital building as detailed below:

AIR Para No.	Description	Amount due (Rs)	Amount recovered (Rs)	Balance amount (Rs)
7	Lease of hospital canteen	1,174,906	35,013	1,139,893
13	Ambulance Charges	413,554	0	413,554
11	Auction of hospital's old building	4,777,500	4,206,000	571,500
Total				2,124,947

Audit holds that government revenue was not collected due to weak internal controls.

This resulted in loss of Rs2.125 million to the public exchequer.

Management replied that recovery would be effected.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to recover the

¹ [AIR Para No: 2]

amount. No compliance of DAC directives was shown till finalization of this report.

Audit recommends making recovery of the amount besides fixing responsibility.

1.2.3.8 Non-deduction of Income Tax /GST– Rs2.016 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 3.5% and 6% respectively on account of supplies and services rendered.

District Officer (Forest) Sargodha did not deduct Rs2.016 million during 2012-13 on account of Income Tax/GST at source while releasing payment to the contractors during execution of the Project ‘Beautification of Sargodha City’. Detail is as under:-

Name of Firm	Bill Amount (Rs)	Income Tax deducted 3.5% (Rs)	Income Tax due 6% (Rs)	Difference (Rs)	16% GST (Rs)
Farooq Farm	3,040,000	106,400	182,400	76,000	486,400
Allied Eng.	7,860,300	275,111	471,618	196,507	1,257,648
Total					1,744,048
G. Total					2,016,555

Audit holds that due to weak internal controls, income tax/ GST was not deducted on services.

This resulted in a loss of Rs2.016 million.

Management replied that GST would be recovered and Income Tax has been deducted as per prevailing rules which were not acceptable as Income Tax on services was to be levied at 6 % of the total amount of bill.

The matter was reported to the PAO/DCO in September, 2013. DAC in its meeting held on 07-11-2013 directed the department for recovery. No compliance of DAC directives was shown till finalization of this report.

Audit recommends making recovery of the Income Tax /GST.¹

¹ [AIR Para No: 2]

1.2.3.9 Excess payment - Rs1.699 million

As per Para 1.59, 1.63, 2.86, 2.88, 2.89, 2.109, 2.113 of B&R Code read with Finance Department vide letter No. F(FR)II-2/89 dated 27.3.1990, no change in the design, specification and scope of work without the prior sanction of the competent authority.

DO (Buildings) Sargodha made payment of Rs1.699 million during 2012-13 of the item “New earth & barrow bit” over and above the quantities approved in the technically sanctioned estimate of the scheme “Establishment of GGDC at Miani, Bhalwal” without obtaining prior approval of the competent authority. Detail is as under:

Item	Qty in TS estimate	Qty. paid	Difference (Rs)	Rate paid (Rs)	Amount (Rs)
New earth	39,382	69,080	29,698	5,819.55	172,829
Barrow pit	Nil	312411 cft	312,411	4,887.85	1,527,018
Total					1,699,847

Audit holds that due to weak internal controls quantities above TS estimates were paid.

This resulted in excess payment of Rs1.699 million to contractors. Management did not offer comments.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013. The para was not discussed in DAC meeting due to non-submission of working papers by the department.

Audit recommends early recovery of excess payment.¹

1.2.3.10 Irregular purchase - Rs1.050 million

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

DO Forest Sargodha placed an order of Rs1.050 million during 2012-13 for purchase of 70 Victorian Model benches @ Rs15,000 each. Contractor supplied substandard ordinary benches. No inspection was made at the time of delivery as detailed below:

Total Bench purchased	Rate charged (Rs)	Amount (Rs)
70	15,000	1,050,000

¹ [AIR Para No: 5]

Audit holds that inferior benches were purchased due to weak internal controls.

This resulted in loss of Rs1.050 million to the public exchequer.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to recover the amount. No compliance of DAC directives was shown till finalization of this report.

Audit recommends making recovery of the amount besides fixing responsibility.¹

1.2.3.11 Non recovery of Conveyance Allowance and Mess/ dress allowance-Rs1.011 million

As per clarification of Government of the Punjab Health Department vide letter No S.O. (A.III-MCW) 9-17/84 12-01-1987, Uniform Allowance and Mess Allowance is not admissible during leave. Furthermore, conveyance allowance is not admissible during earned leave.

MS DHQ Hospital Sargodha made payment of Rs1.011 million during 2012-13 without submitting any change form with respect of staff nurses for stoppage of Mess /Dress allowance as well as conveyance allowance of doctors during earned leave availed by them as detailed in **Annexure-H**.

Audit holds that due to weak internal controls the allowances were paid.

This resulted in loss to Government amounting to Rs1.011 million.

Management admitted the fact and stated that the recovery would be effected.

The matter was reported to the DCO in September, 2013. DAC in its meeting dated 07-11-2013 directed the department to recover the amount of conveyance / mess allowance. No compliance of DAC directives was shown till finalization of this report.

Audit recommends recovery of the stated amount.²

¹ [AIR Para No: 6]

² [AIR Para No: 9]

ANNEXURES

MFDAC PARAS

Sr. No	Name of Formation	AP No	Description of Para	Nature of para	Amount (Rs)
1	EDO Agriculture	1	Non execution of water courses – Irregular enhancement	Internal Control weakness	5,527,252
2		1	Defective award of Technical Sanction	Internal Control weakness	50,176,903
3		2	Non realization of Income Tax	Recovery	1,456,237
4		3	Unauthentic and irregular sanction of expenditure	Irregularity	94,308
5		4	Pending liability	Irregularity	65,868
6		5	Excess payment of TA/DA transfer grant	Recovery	36,775
7		6	Non observance of austerity measures – high expenditure on POL	Internal Control weakness	212,089
8		7	Irregular repair of vehicle	Irregularity	88,055
9	DO Buildings	10	Unjustified payment of price variation	Internal Control weakness	387,804
10		11	Payment of non schedule items without sanction of the competent authority	Internal Control weakness	615,458
11		13	Excess payment due to applying wrong rates	Recovery	139,837
12		14	Doubtful payment of GST	Recovery	109,000
13		15	Over payment due to allowing excessive rate RCC work	Recovery	226,824
14		16	Over payment on account of distempering / white wash / painting	Recovery	102,125
15		17	Non imposition of penalty for delay in completion of woks	Recovery	4,158,000
16		18	Excess payment	Recovery	90,264
17		19	Recovery	Recovery	89,223

18		19	Non deduction of income tax from the cost of old material	Recovery	45,836
19		19	Over payment	Recovery	43,387
20		20	Irregular Unjustified Expenditure on Advertisement	Irregularity	417,077
21		21	Expenditure incurred for other buildings not under the jurisdiction of the District	Internal Control weakness	61,648
22		22	Non recovery/(NOC) of Professional Tax	Recovery	242,500
23	DO Roads	23	Excess payment of Rs 400,748	Recovery	
24		24	M&R of road by splitting	Internal Control weakness	593,682
25		25	Expenditure without revised administrative approval	Internal Control weakness	614,532
26		26	Expenditure without DDWP's approval	Irregularity	5,685,000
27		27	Excess payment on account of quantity executed over and above of TS Estimates	Recovery	665,375
28		29	Non imposition of penalty for delay in completion of works	Recovery	2,319,000
29		32	Recovery	Recovery	55,686
30		32	Excess payment	Recovery	26,051
31		32	Loss to government due to non deduction of cost of old material	Recovery	29,635
32		32	Over payment	Recovery	20,356
33		32	Unjustified payment of price variation	Irregularity	45,010
34		33	Payment without entry in the MB	Internal Control weakness	100,000
35		34	Irregular transfer of funds from Account-IV to Account-I	Irregularity	35,000,000
36		35	Over payment due to allowing excessive rate RCC work	Recovery	49,932

37	DO (OFWM)	38	Deviation from the laid down procedure in the PC-I form	Internal Control weakness	2,875,129
38		42	Overpayment on account of sand	Recovery	577,390
39		44	Irregular payment	Irregularity	543,186
40		44	Unlawful shifting of headquarter without the concurrence of Finance Department	Internal Control weakness	522,731
41	DO (Sports)	46	Irregular expenditure on purchase of sports material	Irregularity	312,600
42		47	Irregular expenditure on the eve of Jashnay-e-Baharan	Irregularity	355,000
43		48	Excess payment of daily allowance	Recovery	54,450
44	DO (Forest)	52	Doubtful Expenditure of purchase of Dust bin	Internal Control weakness	180,000
45		54	Placement of Pots on roads without any suitability	Internal Control weakness	480,000
46		55	Unauthorized/ unjustified expenditure without revision of PC-1	Internal Control weakness	2,383,000
47		57	Wasteful expenditure on plant which needs to be maintained by contractor recovery thereof	Recovery	6,450,080
48		59	Irregular/ Un justified expenditure	Irregularity	737,868
49		61	Non recovery of government dues	Recovery	1626,008
50	RHC Kot Momin	63	Payment of medicine without obtaining DTL reports	Internal Control weakness	210,455
51		64	Irregular drawl of HRA & CA	Recovery	183,642
52	RHC Phullerwan	65	Non-Surrender Of Saving In Budget	Internal Control weakness	5,810,905
53		66	Payment of medicine without obtaining DTL reports	Internal Control weakness	342,631
54		67	Recovery of Irregular drawl of HRSP	Recovery	110,754

55	RHC Sillanwali	68	Non accountal of govt. receipt in cash book	Recovery	335,363
56		69	Non-Surrender of Saving In Budget	Internal Control weakness	605,500
57		70	Payment of medicine without obtaining DTL reports	Internal Control weakness	332,172
58	THQ Hospital Bhalwal	72	Recovery on account of unauthorized drawl of HSRP allowance	Recovery	1,395,480
59		75	Expenditure over & above budget allocation	Irregularity	652,273
60		78	Recovery of Pay	Recovery	105,028
61	Dy. DEO (M-EE) Shahpur	79	Non deduction of Income Tax	Recovery	578,350
62		80	Recovery of Conveyance Allowance during winter leaves	Recovery	220,675
63		81	Recovery of Charge Allowance	Recovery	492,000
64		94	Non Recovery of Room Rent for Nursing Hostel	Recovery	378,000
65		95	Irregular ^{excess} consumption of POL	Recovery	272,850
66		96	Non deduction of liquidated damages	Recovery	84,714
67		97	Illegal appointment as Junior Clerk	Internal Control weakness	0
68	DO Health	100	Irregular drawl of house rent/ conveyance allowance	Recovery	5,518,000
69		101	Irregular drawl of pay and allowances	Recovery	7,110,000
70		102	Irregular drawl of conveyance allowance	Recovery	2,892,000
71		104	Irregular expenditure due to illegal appointments of computer operators against prescribed qualifications	Internal Control weakness	2,796,000
72		105	Unauthorized taking over of vehicle X-68-AF valuing	Internal Control weakness	2,000,000

73		106	Expenditure on purchase of medicines without carrying DTL	Internal Control weakness	1,539,000
74		107	Irregular issue of medicines without consumption record	Irregularity	700,040
75		109	Recovery due to irregular drawl of HSRP allowance during General Duty	Recovery	734,380
76		110	Irregular posting against erratic post	Internal Control weakness	540,223
77		111	Irregular drawl of HRSP allowance	Recovery	465,972
78		112	Non recovery of Conveyance /HSRP Allowance	Recovery	325,956
79		113	Non accountal / consumption of medicines	Internal Control weakness	231,485
80		DO Health-111 (ZC)	114	Non clearance of pension contribution in respect of LCS officers	Internal Control weakness
81	115		Expenditure without DTL	Internal Control weakness	634,767
82	116		Expenditure without stock entries	Irregularity	185,851
83	117		Irregular utilization of MSD budget in LP	Irregularity	185,851
84	118		Irregular acceptance of misbranded medicine	Irregularity	157,500
85	SMO RHC Farooka	119	Irregular drawl of pay and allowances during general duty	Recovery	1,644,000
86		123	Irregular expenditure on purchase of X-Ray Films in violation of PPRA	Irregularity	149,408
87		124	Non recovery of Conveyance Allowance and Mess/ dress allowance	Recovery	140,759
88		125	Irregular expenditure on purchase of L P. Medicines	Irregularity	132,798

89	SMO RHC Bhera	126	Irregular expenditure on purchase of L P. Medicines	Irregularity	300,575
90		128	Excess consumption of POL. Recovery	Recovery	144,000
91		129	Irregular utilization of budget under object 03942-Bedding &Clothing	Irregularity	107,936
92		130	Non recovery of Conveyance Allowance and Mess/ dress allowance	Recovery	79,321
93		131	Likely misappropriation of medicine	Internal Control weakness	48,695
94	MS TB Hospital	134	Expenditure without DTL	Internal Control weakness	524,490
95	DCO	135	Wastage of Public Funds	Internal Control weakness	3,566,200
96	EDO (F&P)	139	Release and consequently overpayment of HRSP allowance	Recovery	10,000,000
97	RHC Miani	143	Loss due to overpayment of pay & allowance	Recovery	675,864
98	THQ Sahiwal	146	Unauthorized expenditure on local purchase of medicines	Irregularity	296,300
99		147	Wastage of Government Money (Truma Centre)	Internal Control weakness	0
100		148	Un-authorized payment on account of Non Practicing Allowance	Recovery	240,000
101		149	Unauthorized payment of Health Sector Reforms Allowance	Recovery	1,225,764
102		150	Loss due to overpayment of pay and Allowances	Recovery	1,048,098
103		151	Unauthorized expenditure on pay and allowances of cooks and bearer	Recovery	783,324

104		152	Un-authorized payment on account of Non Practicing Allowance	Recovery	216,000
105		153	Unauthorized payment of Health Sector Reforms Allowance	Recovery	1,356,000
106	RHC 104/NB	155	Un-authorized payment on account of Non Practicing Allowance	Recovery	248,000
107	EDO Health	156	Non deduction of liquidated damages	Recovery	172,131
108	Dy. DEO (W-EE) Shahpur	164	Non Provision of salary record	Recovery	247,425,527
109	RHC Jhawrian	165	Irregular drawl of 35% share of Radiologist and Pathologist by the MS	Irregularity	65,608
110		166	Irregular payment of arrear of salaries and recovery	Recovery	150,810
111	RHC 46/SB	169	Unauthorized purchase without DTL report	Internal Control weakness	946,521
112		171	Expenditure without budget/in excess of budget allocation	Internal Control weakness	2,105,808
113	EDO Education	172	Undue retention of Public Money	Internal Control weakness	9,657,954
114		174	Irregular drawl of inspection allowance	Irregularity	835,300
115		176	Loss due to non deposit of school registration fee	Recovery	100,000
116		177	Undue encroachment of school and non imposition of Rent	Recovery	720,000
117		178	Non production of record	Internal Control weakness	660,000
118	EDO (CD)	179	Loss due to less deduction of Income Tax	Recovery	996,255
119		180	Non imposition of penalty for late completion of CCB Schemes	Recovery	4,182,225
120		183	Irregular execution of schemes	Internal Control weakness	10,685,000

121		186	Irregular construction of CCB scheme	Internal Control weakness	2,726,000
122		187	Unauthorized cash withdrawal	Recovery	753,916
123		188	Undue retention of Govt. money	Internal Control weakness	562,555
124		189	Loss due to accident of Vehicle No SGG-1027	Internal Control weakness	1,879,000
125	DO Live Stock	190	Inefficiency on the part of the management	Internal Control weakness	600,000
126		192	Undue encroachment of CVH centre	Internal Control weakness	0

Annexure-B

Summary of Appropriation Accounts by Grants District Government, Sargodha For the financial year 2012-2013

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/ Saving
3	Provincial Excise	16,248,000	0	16,248,000	14,699,146	1,548,854	9.53
5	Forests	19,619,000	20,387,000	40,006,000	39,958,453	47,547	0.12
7	Charges on A/c of Motor Vehicl	6,112,000	669,000	6,781,000	5,810,783	970,217	14.31
8	Other Taxes and duties	11,342,000	5,052,000	16,394,000	15,439,456	954,544	5.82
10	General Administration	108,360,000	2,677,000	111,037,000	102,241,835	8,795,165	7.92
15	Education	5,578,570,000	634,091,000	6,212,661,000	6,062,481,101	150,179,899	2.42
16	Health Services	1,344,071,000	0	1,344,071,000	1,269,310,822	74,760,178	5.56
17	Public Health	2,987,000	531,000	3,518,000	3,134,319	383,681	10.91
18	Agriculture	171,478,000	0	171,478,000	154,485,763	16,992,237	9.91
19	Fisheries	2,435,000	179,000	2,614,000	2,572,307	41,693	1.59
20	Veterinary	135,078,000	9,702,000	144,780,000	143,459,355	1,320,645	0.91
21	Cooperative	34,928,000	2,223,000	37,151,000	36,499,325	651,675	1.75
22	Industries	3,439,000	0	3,439,000	2,972,614	466,386	13.56
23	Miscellaneous Departments	6,689,000	0	6,689,000	6,098,736	590,264	8.82
24	Civil Works	38,782,000	722,000	39,504,000	39,162,354	341,646	0.86
25	Communications	78,743,000	0	78,743,000	70,968,458	7,774,542	9.87
31	Miscellaneous	48,629,000	0	48,629,000	45,017,329	3,611,671	7.43
32	Civil Defence	9,428,000	0	9,428,000	6,869,597	2,558,403	27.14
	Provision for payment of F. Assistance	40,000,000	0	40,000,000	0	40,000,000	100
	Unseen Expenditure	26,500,000	0	26,500,000	0	26,500,000	100
	Pending Liabilities	15,355,000	0	15,355,000	0	15,355,000	100
	Total Non-Development	7,698,793,000	676,233,000	8,375,026,000	8,021,181,753	353,844,247	4.22
36	Development.	706,936,000	0	706,936,000	577,527,941	129,408,059	18.31
	Pay of Livestock	0	2,800,000	2,800,000	0	2,800,000	100
	CCB (Ongoing)	99,878,000	0	99,878,000	0	99,878,000	100
	Total Development	806,814,000	2,800,000	809,614,000	577,527,941	232,086,059	28.67
	Grand Total	8,505,607,000	679,033,000	9,184,640,000	8,598,709,694	585,930,306	6.38

Annexure-C

Voucher # & date	Work	Description / non schedule items	Quantity paid	Rate	Amount (Rs)
08 dt 08.4.2013	Traffic signals at SGD city	P/F of MS JBolt 1" dia to 2.50' long	44 Nos	94281/14	4,148,370
		Supply and erection of 4 Aspect 200 mm traffic signal	45 Nos	75584/88	3,401,320
		Micro processor controlled 4 way signal group	11 Nos	18696/60	2,056,589
		P/F of MS J bolt 1" dia and 2.50 long	216 Nos	390/92	84,439
		Road cutting size 4" wide and 12" deep and back filling with cement concrete 1:2:4	2800 sft	879/82	2,463,496
		P/F straight pole of G.I Pipe 4" dia heavy quality	14	16796/64	235,253
		P/L of poly pipe 1.5"	4712 Rft	79/98	376,866
		S/I of cantilever single arm pole	39 Nos	4529/94	1,766,347
		S/E of cooper conductor cables	4466	185/114	828,488
Total					15,361,168

Annexure-D

Account No.	Months (Rs)	Amount (Rs)
007 PLS-011437-000-1 BOP Shaheen Chowk Sargodha	03/2012	26,000
	04/2012	336,000
	05/2012	27,000
	06/2012	27,000
	07/2012	30,941
	08/2012	27,000
	09/2012	0
	10/2012	65,000
	11/2012	64,000
	12/2012	121,000
	01/2013	60,109
	02/2013	188,000
	03/2013	54,000
	04/2013	59,560
	05/2013	278,000
	06/2013	0
	Total:-	1,363,610
	Less exp.	3,029
Net balance of the account	136,0581	

Annexure-E

Sr.#	Name of CCB	Project	Funds released	Under jurisdiction
1	New Shaheen CCB	Widening /improvement of Circular road around Bhera City (L=3.57 KM).	3.000	6.048
2	Chanab Dhal CCB	Construction of road from Bhera Shahpur road to Shahpur Canal via Darbar Shahabal Shah (length 2.73 KM)	4.752	0
3	Saiban CCB	Construction of road Chak No. 52/NB L= 2.14 KM	8.643	0.104
4	Souch CCB	Construction of road Chak No. 50/NB L=2.44 KM	3.592	0.322
5	Bakka CCB	Construction of road from Chak No. 19/NB to Jinnah Colony (L= KM)	2.726	0.238
6	New Ujala CCB	Construction of road from Malik Wala to Sargodha Khushab Road viaWegowal Mona Drain	3.040	0
7	Dastan CCB	Construction of road from Chungi No. 4 Shahpur Saddar to Propi Wala	1.270	0.410
8	New Ujala CCB	Construction of link road from Massar road K.M.No. 3 to Sardarpur roadand K.M.No. 4 Massar road Govt. Middle School Massar to Abadi SoniMaken (L=1.82 KM).	2.948	0
9	New Ujala CCB	Construction of road from Malik Wala to Sargodha Khushab Road ViaWegowal Mona Drain. From K.M 1.70 to 2.86 (L=1.18 KM).	1.788	0
10	New Ujala CCB	Construction of road from Jahanabad road to Girls Primary School, Waghanwala and Construction of road from Jahanabad road to Bilalanwala.	4.873	0
11	Doha CCB	Construction of internal roads in Bazar Chak No. 122/SB.	3.522	0
12	Baz CCB	Establishment of MCH centre at Chak No. 93/NB Tehsil Sargodha.	0.898	0.297
Total			36.052	7.419

Annexure-F

Date	Amount of the bill	Mouza	W/C No.	Total Volume (M ³)	Total Bricks paid (@ 500 / m ³)	Admissible Bricks	Excess Bricks paid	Rate per Brick	Amount of recovery (Rs)
						(375 / m ³)			(7)
			1	2	3 (2X500)	4 (2X375)	5 (3-4)	6	7 (5X6)
23.5.13	417,657	Bhakkar bar	3600/R	323.286	161500	121125	40375	5.6	226,100
23.5.13	472308	30 SB	19283/L	443.31	220000	165000	55000	5.5	308,000
23.5.13	354163	59 SB	144531/L	550.65	275325	206493	68832	5.6	385,459
23.5.13	260706	30 SB	24040/L	128.01	63000	47250	15750	5.5	88,200
23.5.13	252599	27 SB	9250/L	276.94	136000	102000	34000	5.5	190,400
23.5.13	98449	56 SB	2020 R	180.19	86000	64500	21500	5.5	120,400
23.5.13	153236	33 SB	32835 L	322.91	161000	120750	40250	5.5	225,400
23.5.13	602718	29 SB	13445 R	322.68	161340	121005	40335	5.6	225,876
23.5.13	490334	34 NB	5850 R	442.99	221495	166121	55374	5.6	310,094
43895 24.5.13	377315	Awan	5085 R	433.83	216000	162000	54000	5.4	302,400
43894 24.5.13	639823	Chuba purana	24185 R	800.00	400,000	300,000	100000	5.4	560,000
444773 28.5.13	476807	Kot Gul	6200 L	429.84	214920	161190	53730	5.6	300,888
44472 28.5.13	864648	Rehmin pur	6750 L	581.59	290798	218098	72699	5.6	407,120
44471 28.5.13	417550	130 SB	13440 TR	213.12	106500	79875	26625	5.4	149,100
44731 28.5.13	1045296	Maray	13316 TR	950.91	475455	356592	118863	5.6	665,633
444733 28.5.13	621360	Shahpur sadar	62660 TR	550.06	275030	206272	68758	5.6	385,045
47961 7.6.13	566717	Islamata-wala	9825 R	540.73	270365	202773	67592	5.5	378,515
47960 7.6.13	339435	Sahiwal Jasik	8180 L		227000	170250	56750	5.6	317,800
47962 7.6.13	571642	136 SB	197385 L	520.65	260325	195244	65081	5.6	364,454
49954 13.6.13	594867	Chak chaju	46232 R	698.19	329095	246822	82273	5.6	460,729
51741 17.6.13	1046789	60 SB	167456 L	711.83	355915	266936	88979	5.6	498,282
51740 17.6.13	1154274	Chak chohal	6150 R	785.59	392795	294596	98198	5.5	549,914
51739 17.6.13	1252162	Dhool	14200 R	853.35	426675	320006	106669	5.5	597,346
51738 17.6.13	1028608	Rathana	24220 L	698.60	349300	26195	323105	5.5	1809,388
51735 17.6.13	1199875	18 SB	10385 R	1084.14	542070	406552	135518	5.6	758,901
51734 17.6.13	428909	Jahampur	625 L	289.58	194790	146092	48698	5.6	272,709
51733 17.6.13	820643	80 SB	63470 L	552.31	276155	207116	69039	5.6	386,618
51732 17.6.13	407565	Bucha	17820 L	273.77	136885	102664	34221	5.6	191,638
51731 17.6.13	677699	68 SB	14800 TL	455.64	227820	170865	56955	5.6	318,948
51730 17.6.13	911163	Karekot	33314 TL	613.22	306610	229957	76653	5.6	429,257
51729 17.6.13	161321	Korakot	33314 TF	1095.65	547828	410871	136957	5.6	766,959
51743 17.6.13	152045	Turtipur	5 R	497.46	248500	186375	62125	5.4	347,900
51744	594260	Lilliani	73400 R	398.643	199321	149490	49831	5.5	279,054

17.6.13									
51745 17.6.13	776488	Bhera	32400 TL	520.23	260115	195,086	65029	5.6	364,162
51746 dt 17.6.13	633864	7-ASB	20785 TL	423229	211614	158710	52904	5.6	296,262
51747 dt 17.6.13	614638	7-ASB	20785 TF	410.07	205035	153776	51259	5.6	287,050
51748 17.6.13	454025	K. Momin	7225L	477.52	236500	177375	59125	5.4	331,100
51549 17613	255040	11 NB	30658 R	381.09	190000	142500	47500	5.4	266,000
51750 17.6.13	39335	Abdal	15291 R	395.96	197000	147750	49250	5.5	275,800
51736 17.6.13	322294	Dada	9850 L	321.06	160530	120397	40133	5.6	224,745
51737 17.6.13	662852	31 SB	73658 R	602.05	301025	225768	75257	5.6	421,439
51742 17.6.13	1000650	128 NB	291200 RI	672.10	336050	252037	84013	5.6	470,473
51728 17.6.13	702389	Massar	93040L	667.00	233500	175125	58375	5.6	326,900
51727 17.6.13	821827	Khanpur	70425 R	551.79	275895	206921	68974	5.6	386,254
51726 17.6.13	939683	Rakh dhreema	30740 R	627.51	313755	235316	78439	5.6	439,258
52512 18.6.13	841649	Khalpur	7422 L	754.24	377250	282937	94313	5.6	528,153
52513 18.6.13	267682	Langer wala	72090 R	565.46	280000	210000	70000	5.5	392,000
52514 18.6.13	518233	Rakh dhreem	31420 R	565.34	282000	211500	70500	5.6	394,800
52515 18.6.13	291397	34 NB	5850 R	400.34	199000	149250	49750	5.6	278,600
52508 18.6.13	739687	Salam	25651 R	662.12	331060	248295	82765	5.4	463,484
52359 20.6.13	728102	Kot magrib	8900 R	487.3487	243674	182755	60919	5.6	341,146
53360 20.6.13	753970	Kot pehlwal	231015 R	505.1372	252569	189426	63143	5.6	353,601
53361 20.6.13	565519	Nonkunu	8719 R	380.882	190440	142830	47610	5.6	266,616
53362 20.6.13	630700	59 shamali	56900 L	422.37	211185	158388	52797	5.6	295,663
53363 20.6.13	1105272	30 SB	68536 R	746.71	373355	280016	93339	5.6	522,698
53364 20.6.13	987512	169 NB	18943 L		333755	250316	83439	5.6	467,258
53365 20.6.13	705967	Sial dolka	4515 TR	477.46	238730	179047	59683	5.6	334,225
53366 20.6.13	353600	Pindi dera	16000 R	239.40	119700	89775	29925	5.5	167,580
55953 21.6.13	129955	Skindar pur	35038 L	207.605	103000	77250	25750	5.6	144,200
21.6.13	105789	Jalpana	10400 L	177.46	88000	66000	22000	5.6	123,200
21.6.13	771454	Rathana	24220 L	698.60	349300	261975	87325	5.5	489,020
21.6.13	1187471	173 NB	41442 R	803.12	401610	301207	100403	5.6	562,257
21.6.13	120757	Jhula	7610 R	239.62	119000	89250	29750	5.3	166,600
21.6.13	508586	68 SB	14800 TL	455.64	227820	170865	56955	5.6	318,948
21.6.13	615483	80 SB	63470 L	552.31	276155	207116	69039	5.6	386,618
21.6.13	829782	Gulbana	54390 L	759.61	379805	284853	94952	5.6	531,731
Total									25,196,368

Annexure-G

Token # & date	Amount of the bill	Mouza	W/C No.	Total Volume (M ³)	Actual No. of Bags paid (qty)	Admissible bags (2x1.6225)	Excess Cement paid	Rate per bag	Over payment
			1	2	3	4			
043452 23.5.13	417,657	Bhakkar bar	3600/R	323.286	585	525	60	450	27,000
043451 23.5.13	472308	30 SB	19283/L	443.31	790	719	71	450	31,950
043450 23.5.13	354163	59 SB	144531/L	550.65	1029	893	136	450	61,200
43449 dt 23.5.13	260706	30 SB	24040/ L	128.01	220	208	12	450	5,400
43448 dt 23.5.13	252599	27 SB	9250/L	276.94	470	449	21	450	9,450
43447 dt 23.5.13	98449	56 SB	2020 R	180.19	300	292	8	450	3,600
43446 dt 23.5.13	153236	33 SB	32835 L	322.91	530	524	6	450	2,700
43445 dt 23.5.13	602718	29 SB	13445 R	322.68	603	524	79	450	35,550
43895 dt 24.5.13	377315	Awan	5085 R	433.83	780	704	76	450	34,200
43894 dt 24.5.13	639823	Chuba purana	24185 R	800.00	1460	1298	162	450	72,900
444773 28.5.13	476807	Kot Gul	6200 L	429.84	803	697	106	450	47,700
44472 dt 28.5.13	864648	Rehmin pur	6750 L	581.59	1087	944	143	450	64,350
44471 dt 28.5.13	417550	130 SB	13440 TR	213.12	380	346	34	450	15,300
44731 dt 28.5.13	1045296	Maray	13316 TR	950.91	1778	1543	235	450	105,750
444733 28.5.13	621360	Shahpur sadar	62660 TR	550.06	1029	892	137	450	61,650
47961 dt 7.6.13	566717	Islamata-wala	9825 R	540.73	1012	877	135	450	60,750
47960 dt 7.6.13	339435	Sahiwal Jasik	8180 L		830	0	830	450	373,500
47962 dt 7.6.13	571642	136 SB	197385 L	520.65	973	845	128	450	57,600
49954 dt 13.6.13	594867	Chak chaju	46232 R	698.19	1231	1133	98	450	44,100
51741 dt 17.6.13	1046789	60 SB	167456 L	711.83	1331	1155	176	450	79,200
51740 dt 17.6.13	1154274	Chak chohal	6150 R	785.59	1469	1275	194	450	87,300
51739 dt 17.6.13	1252162	Dhool	14200 R	853.35	1596	1385	211	450	94,950
51738 dt 17.6.13	1028608	Rathana	24220 L	698.60	1306	1133	173	450	77,850
51735 dt 17.6.13	1199875	18 SB	10385 R	1084.14	2027	1759	268	450	120,600
51734 dt 17.6.13	428909	Jahalpur	625 L	289.58	541	470	71	450	31,950
51733 dt 17.6.13	820643	80 SB	63470 L	552.31	1033	896	137	450	61,650
51732 dt 17.6.13	407565	Bucha	17820 L	273.77	512	444	68	450	30,600
51731 dt 17.6.13	677699	68 SB	14800 TL	455.64	852	739	113	450	50,850
51730 dt 17.6.13	911163	Karekot	33314 TL	613.22	1147	995	152	450	68,400
51729 dt	161321	Korakot	33314	1095.65	2048	1778	270	450	121,500

17.6.13			TF						
51743 dt 17.6.13	152045	Turtipur	5 R	497.46	890	807	83	450	37,350
51744 dt 17.6.13	594260	Lilliani	73400 R	398.643	745	647	98	450	44,100
51745 dt 17.6.13	776488	Bhera	32400 TL	520.23	974	844	130	450	58,500
51747 dt 17.6.13	614638	7-ASB	20785 TF	410.07	766	665	101	450	45,450
51748 dt 17.6.13	454025	K/Momin	7225L	477.52	830	775	55	450	24,750
51549 dt 17.6.13	255040	11 NB	30658 R	381.09	690	618	72	445	32,040
51750 dt 17.6.13	39335	Abdal	15291 R	395.96	700	642	58	450	26,100
51736 dt 17.6.13	322294	Dada	9850 L	321.06	600	521	79	450	35,550
51737 dt 17.6.13	662852	31 SB	73658 R	602.05	1126	977	149	450	67,050
51742 dt 17.6.13	1000650	128 NB	291200 RI	672.10	1256	1090	166	450	74,700
51727 dt 17.6.13	821827	Khanpur	70425 R	551.79	1032	895	137	450	61,650
51726 dt 17.6.13	939683	Rakh dehreema	30740 R	627.51	1173	1018	155	450	69,750
52512 dt 18.6.13	841649	Khalpur	7422 L	754.24	1411	1224	187	450	84,150
52514 dt 18.6.13	518233	Rakh dhereem	31420 R	565.34	1017	917	100	450	45,000
52515 dt 18.6.13	291397	34 NB	5850 R	400.34	690	650	40	450	18,000
52508 dt 18.6.13	739687	Salam	25651 R	662.12	1238	1074	164	450	73,800
52359 dt 20.6.13	728102	Kot magrib	8900 R	487.3487	911	791	120	450	54,000
53360 dt 20.6.13	753970	Kot pehlwal	231015 R	505.1372	944	820	124	450	55,800
53361 dt 20.6.13	565519	Noonkunu	8719 R	380.882	712	618	94	450	42,300
53362 dt 20.6.13	630700	59 shamali	56900 L	422.37	790	685	105	450	47,250
53363 dt 20.6.13	1105272	30 SB	68536 R	746.71	1396	1212	184	450	82,800
53364 dt 20.6.13	987512	169 NB	18943 L		1248	0	1248	450	561,600
53365 dt 20.6.13	705967	Sial dolka	4515 TR	477.46	892	775	117	450	52,650
53366 dt 20.6.13	353600	Pindi dera	16000 R	239.40	448	388	60	450	27,000
55953 dt 21.6.13	129955	Skindar pur	35038 L	207.605	365	337	28	450	12,600
55952 dt 21.6.13	105789	Jalpana	10400 L	177.46	320	288	32	450	14,400
55951 dt 21.6.13	771454	Rathana	24220 L	698.60	1307	1133	174	450	78,300
55950 dt 21.6.13	1187471	173 NB	41442 R	803.12	1504	1303	201	450	90,450
55949 dt 21.6.13	120757	Jhula	7610 R	239.62	435	389	46	450	20,700
55948 dt 21.6.13	508586	68 SB	14800 TL	455.64	852	739	113	450	50,850
55947 dt 21.6.13	615483	80 SB	63470 L	552.31	1033	896	137	450	61,650
56273 dt 21.6.13	829782	Gulbana	54390 L	759.61	1420	1232	188	450	84,600
Total									4,074,397

Annexure-H

Name of staff Nurse	Period of leave	Days	Mess allowance	Uniform allowance	CA	G. Total
Mst.Siama ijaz	12-01-2013 to 10-04-2013	89	23,733	9,197	14,833	47,763
Mst Fouzia Arshad	25.08-2012 onward	89	23,733	9,197	14,833	47,763
Mst .Saima Bhasir	17-10-2012 onward	89	23,733	9,197	14,833	47,763
Mst.Shafaqat un nisa	06-10-2012 to 19-11-2012	89	23,733	9,197	14,833	47,763
Mst Aneela Ijaz	28-12-2012 to 27-03-2013	89	23,733	9,197	14,833	47,763
Mst. Ghazala Yasmin	01-07-2012 to 30-07-2012	30	8,000	3,100	5,000	16,100
Mst.Farhat Batool	03-11-2012	89	23,733	9,197	14,833	47,763
Mst.Rehana younis	29-10-2012 to 28-11-2012	89	23,733	9,197	14,833	47,763
Mst.Bushara Shaheen	18.10.2012 to 14.01.2013	89	23,733	9,197	14,833	47,763
Mst Farhat Batool	03-11-2012 onward	90	24,000	9,300	15,000	48,300
Mst Memoona shafi	21-12-2012 onward	89	23,733	9,197	14,833	47,763
Mst.Sajjada Sheikh	21.02.2012 to 22.03.2013	30	8,000	3,100	5,000	16,100
Mst.Saima Bashir	06-10-2012	90	24,000	9,300	15,000	48,300
Mst. Balqees Akhtar	25.03.2013 onward	89	23,733	9,197	14,833	47,763
Mst Lubna Rani	17.03.2013 onward	89	23,733	9,197	14,833	47,763
Mst. Jonet rose	15.02.2013 onward	89	23,733	9,197	14,833	47,763
Sadia Batool	16-01-2013 to 13-04-2013	90	24,000	9,300	15,000	48,300
Siama Ijaz	12-01-2013 to 11-04-2013	90	24,000	9,300	15,000	48,300
Bushra Shaheen	18-10-2012 to 11-01-2013	90	24,000	9,300	15,000	48,300
Asmat Bibi	27-11-2012 to 25-03-2013	90	24,000	9,300	15,000	48,300
Farhat Jabeen	06-02-2013 to 06-05-2013	90	24,000	9,300	15,000	48,300
Total						943,456
Person's Name		Period of leave	Days	Rate	Amount	
Dr. Bilal Hassan(M.O)		04.02.2013 to 23.02.2013	20	5,000	3,333	
Dr.Mehvish Masood(W.M.O)		01.03.2013 to 29.04.2013	60	5,000	10,000	
Dr.Muhammad Jaffar Malik(D.S)		24.09.2012 to 08.11.2012	46	5,000	7,667	
Dr.Khalida Sultana(W.M.O)		16.12.2012 to 12.03.2013	89	5,000	14,774	
Dr.Asif Hayat(M.O)		21.05.2012 to 20.06.2012	61	5,000	10,000	
Dr.Waqar Moezam Bhatti(S.Consl)		01.09.2012 to 28.11.2012	89	5,000	14,833	
Dr.Kiran Ikram(W.M.O)		28.06.2012 to 19.07.2012	22	5,000	3,666	
Dr.Sadia Ulmas		01.03.2013 to 21.03.2013	21	5,000	3,500	
Total						67,773
Grand Total						1,011,229