



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Buildings & Roads
BHU	Basic Health Unit
C&W	Communication & Works
CCB	Citizen Community Board
CD	Community Development
CM	Chief Minister
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
DOH	District Officer Health
DO	District Officer
DHQ	District Headquarters
DOL	District Officer Livestock
DTL	Drug Testing Laboratory
EDO	Executive District Officer
E&T	Excise & Taxation
FD	Finance Department
F&P	Finance & 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 & Development
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PRSP	Punjab Rural Support Program
PPRA	Punjab Procurement Regulatory Authority
PLG	Punjab Local Government
PVMS	Product Vocabulary of Medical Store
PWD	Public Works Department
RHC	Rural Health Center
SAP	System Application Product
S&GAD	Services & 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 & 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 2015-16. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2016-17 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 Rs 1.00 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:

(Rana Assad Amin)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 21 officers and staff, total 5,271 man-days and the annual budget of Rs 28.982 million for the financial year 2016-17. It has mandate to conduct Financial Attest, Regularity & Compliance with Authority Audit and Performance Audit of Programmes/ Projects & activities. Accordingly, Regional Directorate Lahore carried out audit of accounts of District Government, Kasur for the financial year 2015-16.

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 8,965.381 million of the District Government, Kasur for the financial year 2015-16 covering one PAO and 231 formations, the Directorate General Audit, audited an expenditure of Rs 3,210.230 million which in terms of percentage was 35.81% of auditable expenditure. The Directorate General Audit planned and executed audit of 27 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Kasur for the financial year 2015-16, were Rs 31.328 million whereas Directorate General Audit, audited receipts of Rs 21.930 million which was 70% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 88.237 million was pointed out whereas recovery of Rs 0.822 million was effected during the year 2016-17 at the time of compilation of report.

c. Audit Methodology

The audit year 2016-17 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 the shape of change in rules has been less materialized due to non-convening of PAC meetings. Had PAC meetings been regularly convened, audit impact would have been manifold.

e. Comments on Internal Control and Internal Audit Department

Internal Control mechanism of District Government 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 / Administrator 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. Misappropriation of Rs 2.100 was noted in one case.¹
- ii. Non-production of record of Rs 443.551 million was noted in two cases.²
- iii. Unauthorized / irregular payment of Rs 811.459 million was noted in 35 cases.³
- iv. Recovery of Rs 88.237 million was pointed out in six cases.⁴

g. Recommendations

Head of the District Government needs:

- i. To take appropriate action for non-production of record.
- ii. To hold inquiries to fix responsibility for non-recovery of overpayment, unauthorized and irregular expenditure.
- iii. To strengthen the internal controls systems in the departments.
- iv. To make efforts for expediting the realization of various Government receipts.

¹Para 1.2.1.1

²Para 1.2.2.1, 1.2.2.2

³Para 1.2.3.1, 1.2.3.3-6, 1.2.3.8-12, 1.2.3.14-17, 1.2.3.19-27, 1.2.3.30-39, 1.2.4.1-2

⁴Para 1.2.3.2, 1.2.3.7, 1.2.3.13, 1.2.3.18, 1.2.3.28-29

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	1	9,771.219
2	Total Formations in Audit Jurisdiction	231	9,771.219
3	Total Entities (PAOs) Audited	1	3,648.818
4	Total Formations Audited	27	3,648.818
5	Audit & Inspection Reports	27	3,648.818
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	7.250
2	Weak financial management	88.237
3	Weak internal controls relating to financial management	11.859
4	Others	1,238.001
Total		1,345.347

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	22.061	978.194	21.930	2,209.975	*3,232.160	1,117.005
2	Amount Placed under Audit Observation/ Irregularities of audit	18.176	157.262	11.859	1,158.050	1,345.347	461.269
3	Recoveries Pointed Out at the instance of audit	-	41.631	11.859	34.747	88.237	55.164
4	Recoveries Accepted/ Established at the instance of audit	-	41.631	11.859	34.747	88.237	55.164
5	Recoveries Realized at the instance of audit	-	0.296	0.416	0.110	0.822	0.745

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure audited for the current year was Rs 3,210.230 million.

Table 4: Table of Irregularities Pointed Out

		Rs in million
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	753.989
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	2.600
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.	21.689
4	Quantification of weaknesses of internal controls systems	35.281
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	88.237
6	Non-production of record.	443.551
7	Others, including cases of accidents, negligence etc.	0
Total		1,345.347

Table 5 Cost-Benefit Ratio

		Rs in million
Sr. No	Description	Amount
1	Outlays audited (Items 1 of Table 3)	3,232.160
2	Expenditure on Audit	1.260
3	Recoveries realized at the instance of Audit	0.822
4	Cost Benefit Ratio	1:0.65

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

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

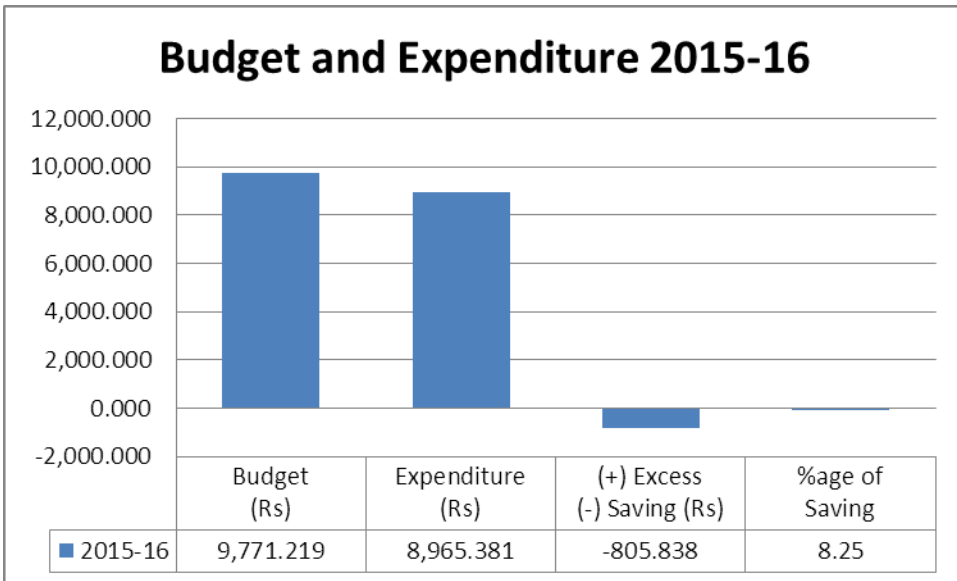
1.1.2 Comments on Budget & Accounts (Variance Analysis)

During financial year 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government Kasur was Rs 9,771.219 million whereas the expenditure incurred (inclusive of salary, non-salary and development components) during the financial year was Rs 8,965.381 million, showing a saving of Rs 805.838 million for the period, which in terms of percentage was 8.25% of final budget for which the Management ought to render an explanation against the break-up as detailed below:

Rs in million

2015-16	Budget	Expenditure	(+) Excess (-) Saving	%age of Savings
Salary	6,186.263	5,948.971	-237.292	3.84
Non Salary	1,243.106	1,081.772	-161.334	12.98
Development	2,341.850	1,934.638	-407.212	17.39
Total	9,771.219	8,965.381	-805.838	8.25

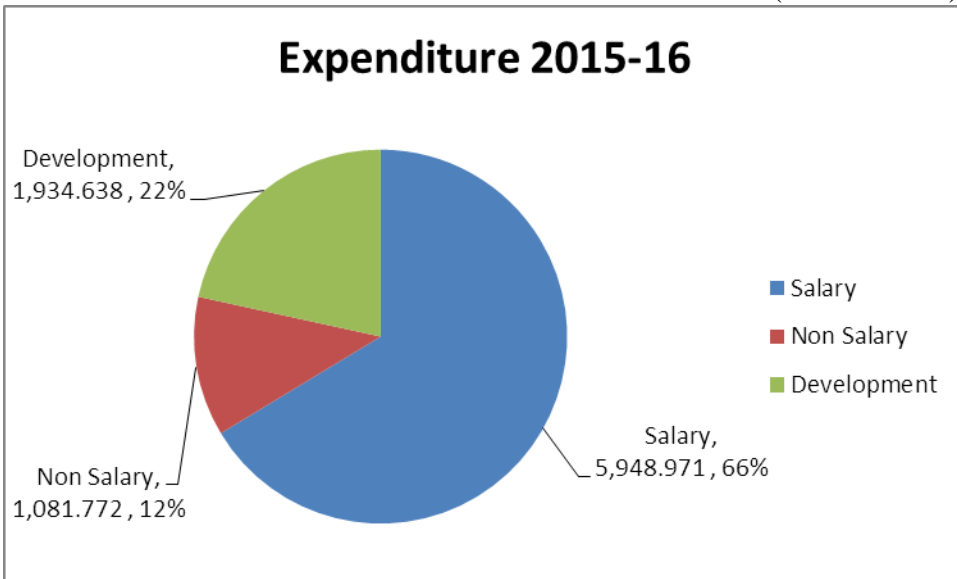
Rs in million



As per Appropriation Accounts 2015-16 of District Government Kasur, the original budget was Rs 8,362.991 million, supplementary grant Rs 1,408.228 million and the final budget was Rs 9,771.219 million. Against the final budget, total expenditure incurred by the District Government Kasur during Financial Year 2015-16 was Rs 8,965.381 million as detailed at Annex-B.

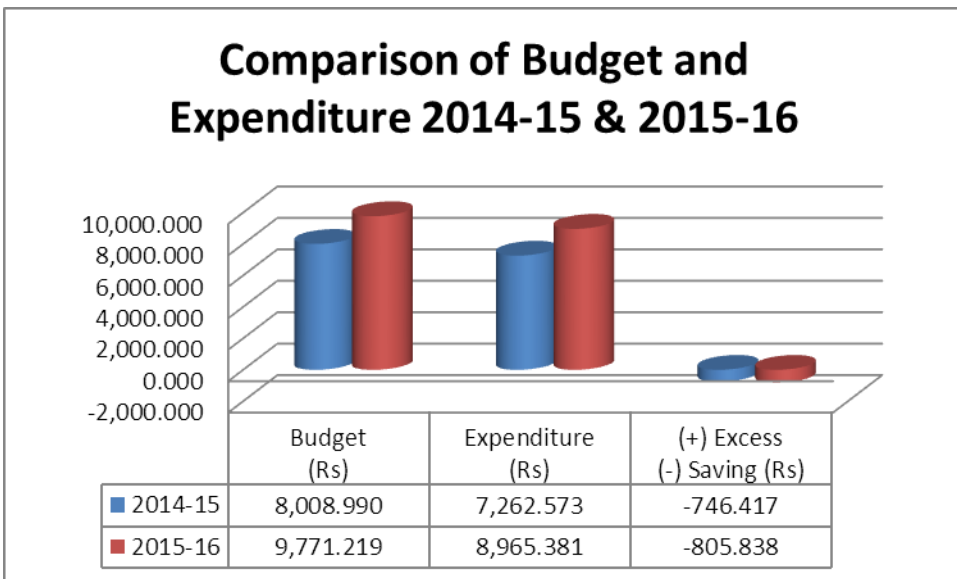
The Salary, Non-salary and Development Expenditure comprised 66%, 12% and 22% of the total expenditure, respectively.

(Rs in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 22% increase in Budget Allocation and 23% 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 2015-16

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	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
10	2014-15	17	Not convened
11	2015-16	25	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 Misappropriation

1.2.1.1 Misappropriation of Repair & Maintenance Funds - Rs 2.100 million

As per para 127 (6) and 129 (i) of PWD Code, payment for all work done should be made on the basis of measurements recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for general correctness of the bill as a whole. 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.

District Officer Health (Kasur) released funds of Rs 2.100 million to the PRSP Kasur for repair and maintenance of BHU's buildings during financial year 2015-16. On physical inspection, on test check basis, it was noticed that the below mentioned BHUs were without roof and boundary walls. This indicates that the funds issued for repair and maintenance of buildings were misappropriated.

Sr. No.	Name of BHU	Name of Tehsil	Remarks
1	Hunjrai Kalan	Pattoki	Single Room
2	Jodh Singh Wala	Chunnia	Running in UC (single room)
3	Baghair Mar	Kot Radha Kishn	Running at Dera
4	Kot Sandres	Chunnia	Roofless
5	Munde Key	Chunnia	Roofless
6	Shaikhum	Pattoki	Roofless

The detail of funds released to PRSP is given below:

Release No. & Date	Period of Release	Amount (Rs)
202/18-08-15	Jul to Sept 2015	525,000
279/07-11-15	Oct to Dec 2015	525,000
42/08-02-16	Jan to Mar 2016	525,000
101/30-04-16	Apr to Jun 2016	525,000
Total		2,100,000

Audit holds that due to lack of supervisory controls and absence of adherence to canons of financial propriety, funds worth Rs 2.100 million were misappropriated as repair and maintenance stood abandoned. Moreover, vouched accounts for the payments made to the PRSP had not been retrieved, counterchecked and verified with corresponding record of MBs and completion of civil works certified by the end users.

The matter was reported to the DCO / PAO in October, 2016. Department replied that final progress will be intimated after the receipt of

reply from PRSP. The reply was not satisfactory because funds were released without ensuring proper enforcement of checks and balances.

DAC in its meeting held on 16-11-2016 showed great concern for absence of requisite supervisory and enforcement checks and directed for detailed enquiry of consumption of funds expended on repair & maintenance of BHUs.

Audit recommends institution of detailed investigation at appropriate level for fixing responsibility against the officers/ officials at fault under intimation to Audit.

[PDP No.7]

1.2.2 Non-Production of Record

1.2.2.1 Non-production of Record – Rs 293.551 million

Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

Management of the following formations of District Government Kasur did not provide the auditable record relating to expenditure and receipts for audit scrutiny.

Formations	Financial Year	PDP No.	Description	Amount (Rs in million)
District Officer (Budget & Finance)	2015-16	5	List of assets of District Kasur, detail of newly purchased Assets of District Kasur, Detail of Development Expenditure Distribution of District Kasur, Sanction of Vehicles from Finance Division of Total District Kasur	-
District Officer Livestock Kasur	2015-16	1	Medicines and Encashment vouched account, Receipt record of fines and penalties, Motor cycle transfer record, Leave record of employees, Service books, TA appropriation registers, Building maintenance register, GP Fund registers, Broad sheet register, Building Maintenance Register, Telephone Register, Budget Appropriation Register, List of permanent assets of office, Auction record, all stock registers of dispensaries	8.101
DCO	2015-16	5	Log books of vehicle of PS to DCO, Record of domicile receipt, Arm license, Record pertaining to Pay & allowances, Rs 494,990 was distributed as honorarium to the staff of DCO staff sanctioned order for grant of honorarium was not on record, Schedule of establishment, Record pertaining to allotment of government residences	-

Formations	Financial Year	PDP No.	Description	Amount (Rs in million)
DCO Kasur	2015-16	15	Vouched Account relating to SDA Funds for Roads schemes, Buildings / EDO Education and TO (I&S) TMA Kasur	180.559
Deputy District Education Officer Male Elementary Pattoki	2014-16	8	Record relating to NSB, FTF and SMC funds for the year 2014-15 and 2015-16 for seven Elementary schools and two primary schools	6.817
DO (Buildings) Kasur	2015-16	2	Enlistment and Renewal Fee Record	2.850
DO (Building) Kasur	2015-16	5	Vouched account of funds transferred to PHA Lahore for beautification (Horticulture work) of DHQ Kasur	5.214
Secretary DRTA Kasur	2002-2016	1	Budget upto the year 2013-14, Expenditure along with vouched account upto the year 2015-16, Payrolls, Service Books, Sanctioned and working strength	-
EDO (Edu) Kasur	2014-16	2	Vouched account of development schemes	7.154
EDO (Edu) Kasur	2014-16	3	vouched account of Non Salary Budget	82.856
Total				293.551

Audit is of the view that the relevant record of the expenditure and receipt was not maintained and, hence, not produced to Audit for verification which may lead to likely misappropriation and misuse of public resources. In the absence of record, authenticity, validity and accuracy of expenditure and receipts worth Rs 293.551 million could not be verified.

The matter was reported to the DCO / PAO in October, 2016. Departments replied that record was available which may be got verified. Reply was not accepted because the record was not got verified at the time of audit as well as at the time of record verification ahead of the holding of DAC meeting.

DAC in its meeting held on 16-11-2016 directed the Departments to produce the record to Audit. DO Livestock and Secretary DRTA neither attended DAC meeting nor furnished any reply. No compliance was made till finalization of the report.

Audit recommends fixing of responsibility against the officers / officials at fault besides prompt production of record to Audit.

1.2.2.2 Non-production of Vouched Accounts of the Funds Released to PRSP – Rs 150 million

Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Moreover, according to clause D(3) of agreement between District Government Kasur and management of PRSP dated 01-01-2005, the management of PRSP was required to render the accounts of the management operation under the aegis of PRSP to the District Government.

District Officer Health Kasur released Rs 150 million to management of PRSP during financial year 2015-16 but did not provide vouched accounts for audit scrutiny. It is important to mention here that the said NGO had taken over the charge of the BHUs in the said District in lieu of Rs 150 million per year and it was spending the amount without following any rules and regulations. There was no inventory list of buildings, equipments, supplies and furniture at the time of transfer of control of assets. No officer of the District Government Kasur inspected the BHUs. In this scenario, it could safely be concluded that the expenditure was unjustified and doubtful. Detail of amount is given as under;

Release No. & Date	Period of Release	Amount (Rs in million)
202/18-08-15	Jul to Sept 2015	37.500
279/07-11-15	Oct to Dec 2015	37.500
42/08-02-16	Jan to Mar 2016	37.500
101/30-04-16	Apr to Jun 2016	37.500
Total		150.000

Audit holds that the amount expended attracted the denomination of breach of canons of financial propriety with a likelihood of partial misappropriation and in the absence of vouched accounts, authenticity, validity, accuracy and genuineness of expenditure worth Rs 150 million could not be verified. Moreover, pilferage, deterioration and misuse of fixed assets under the use of PRSP were also subject to aspersions cost on them.

The matter was reported to the DCO / PAO in October, 2016. No reply was submitted by the Department.

DAC in its meeting held on 16-11-2016 showed great concern for non-compliance by the PRSP and directed the department to take strict action against the PRSP and to produce the requisite record to Audit for scrutiny without further loss of time.

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

[PDP No. 5]

1.2.3 Irregularities / Non-compliance

1.2.3.1 Unauthorized Payment against Expired Contract - Rs 450 million

In the light of terms & conditions of contract solemnized between District Government Kasur and PRSP, the contract between PRSP and District Government was further extended for three years. Moreover, as per condition bearing No. D(03) of the afore said contract, the PRSP shall render accounts of the management operation to the District Government Kasur within the period of three months; failure whereof would evidently bar further disbursement of funds after the consumption of each quarterly payment installment. Further, according to Rule 59(c)(iv) of Punjab Procurement Rules 2014, a procuring agency shall engage in direct contracting if repeat orders are not exceeding fifteen percent of the original procurement.

Scrutiny of record of District Officer Health (Kasur) for the financial year 2015-16, revealed that approved duration of the contract initially entered between District Government Kasur and PRSP for management of BHUs lapsed in June 2013 after 08 years of duration of the date of taking over of the BHUs by the said service provider, However, disbursement continued unabated and the receipts of funds by the PRSP as mentioned in clause 1,2 and 3 of Section A of above contract thus turned out to be without legal sanctity. The District Government Kasur transferred these funds to the tune of Rs 450 million @ Rs 150 million per year from June 2013 to June 2016. The operation of contract even consequent upon expiry thereof on June 3, 2013, was devoid of sanctity on the part of District Government. The latter disregarded termination of obligation to pay opting to collude with the beneficiary NGO to allow unchecked breach of its terms & conditions. Consequently, Management failed to take over control of BHUs despite lapsing of the date of contract expiry.

Audit is of the view that due to weak administrative controls and poor contract management, unauthorized payments were made to a service provided.

The matter was reported to the DCO / PAO in October, 2016. Department replied that the funds had been released by the District Government on the extension of the contract by the Government of Punjab. Reply was not accepted because no documentary evidence was provided for extension of contract period which would attract fresh

advertisement and competitive bidding. NO repeat order was lawfully permissible in above case under the rules.

DAC in its meeting held on 16-11-2016 showed great concern for unabated transfer of funds without any operative contractual agreement in the absence of extension of contract. Signing of agreement between both parties was not secured either. Handing / taking over of the health care facilities to retrieve the management operations of BHUs ought to have materialized.

Audit recommends prompt remedial action was well as seeking regularization besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 16]

1.2.3.2 Non-imposition of Penalty – Rs 38.239 million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to 1% of the amount of the contract subject to the maximum of 10% or such smaller amount as the Engineer in-charge may decide, for delay in completion of work.

Management of the following formations awarded different works to various contractors during the financial year 2015-16. The contractors neither completed the works within stipulated time nor applied for any time extension.

Sr. No.	Name of Formation	PDP No.	Amount of Penalty (Rs in million)
1	DO Roads	16	15.331
2	DO Roads	34	2.501
3	DO Buildings	6	20.407
Total			38.239

Audit is of the view that non-imposition of penalty was due to weak monitoring system and defective financial discipline. Non-completion of schemes within the stipulated time deprived the community from the desired benefits. Similarly, non-imposition of penalty resulted in loss of revenue amounting to Rs 38.239 million (**Annex-C**).

The matter was reported to the DCO / PAO in October, 2016. DO Roads replied that time extensions were granted on the basis of actual reasons. Reply was not accepted as no documentary evidence was provided by the Department. DO Buildings replied that when reason quoted by the contractor is genuine and there is no fault of contractor then extension in time limit can be granted without imposing penalty. Reply

was not accepted as during verification of record department did not provide the reasons recorded against extension in completion period delaying completion of works.

DAC in its meeting held on 16-11-2016 directed for either provision of justified time extension without conceding financial implications of escalations claims or promptly affect the recovery of penalty. No further progress was intimated till the finalization of this report.

Audit recommends imposition of recovery of Rs 38.239 million besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.3 Irregular Expenditure on Sub Base and Base Course – Rs 34.132 million

According to condition No.3 of Chapter 18 of MRS, the rates of items of sub base and base course include the provision and maintenance of field test laboratory, pay of laboratory staff and cost of material for testing.

Scrutiny of the development schemes executed by DO (Roads) Kasur revealed that expenditure of Rs 34.132 million was incurred on sub base and base course. The expenditure was held irregular because compaction tests were not conducted in violation of the instructions. Detail of payments made is as under;

Vr. No.	Name of Scheme	Description	Qty	Amount (Rs)
81/30-06-16	W/I of Road from Habibabad Multan road to Sher Garh Road via bye pass	Sub Base	59140 cft	4,369,139
81/30-06-16	W/I of Road from Habibabad Multan road to Sher Garh Road via bye pass	Base Course	73377 cft	6,801,776
66/29-06-16	Reh of road from Circular Road Town End Committee Gate to Town Committee	Base Course	45300	4,983,000
65/29-06-16	Reh of road from Landa Phattik Multan road to Theing Chak No. 07 Via Dholan Chak No.	Base Course	141987	12,546,553
05/18-08-15	Reh of road from Khuddian Grid Station to Mandi Usman wala Mor Along Canal	Base Course	36846	1,546,725
10/22-09-15	Special Repair of road from Daftoo to Mustafabad	Base Course	12000	1,173,192
11/07-12-15	Reh of road from Chunnian to Habibabad road starting from Habibabad	Base Course	34133	2,711,856
Total				34,132,241

Audit holds that due to non-compliance of Rules and negligence on the part of the management, payment was made without obtaining lab test reports. In the absence of lab test reports quality of work could not be ensured.

The matter was reported to the DCO / PAO in October, 2016. Department replied that nature of work and amount was very small and the Field Lab was established by department at its own level. The reply was not accepted as test reports were not provided by the department.

DAC in its meeting held on 16-11-2016 directed for provision of test reports.

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

[PDP No. 2]

1.2.3.4 Unauthorized Re-appropriation of Funds – Rs 28.224 million

As per Rule 9 (1) of Punjab Delegation of Financial Power Rules, 2006, no re-appropriation will be made from One Grant to another. Further according to Rule 9 (8), Re-appropriation will not be made out from Lum Sum provision. Further, Rule 17.20 of P.F.R Vol-1 requires that anticipated savings in the budget should be surrendered in the 2nd excess and surrendered statements. Further, Rule 20 (iii) read with 58 (5) of PDG & TMA Budget Rules 2003, prescribe in unambiguous terms that each department shall develop most realistic and sound estimates and no lum sum provisions shall be made in the budget the details of which cannot be explained.

Scrutiny of record of District Officer (Budget & Finance) Kasur for the financial year 2015-16 Kasur revealed that an amount of Rs 28.224 million as detailed in **Annex-D** was re-appropriated out of block allocation of Rs 20.000 million for “Unforeseen / emergent expenditure under Grant No.10” in violation of above instructions.

Audit is of the view that due to poor financial management and budgeting, funds were re-appropriated from one grant to another in violation of above instructions.

The matter was reported to the DCO / PAO in October, 2016. Department contended that the amount was placed under the head unforeseen expenditure for which detailed object head was provided in

NAM. Reply was not accepted as the funds were re-appropriated from one grant to another grant.

DAC in its meeting held on 16-11-2016 resolved that the para merited de novo consideration. DAC directed the department to present detailed justification to seek allocation against this appropriation at the time of presentation of budgetary proposal before the budget committee / DDC, besides sharing trend of expenses incurred in previous years and record of sanction of the council with reason recorded to accord approval to this item of appropriation.

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

[PDP No. 4]

1.2.3.5 Unauthorized Expenditure due to Invalid Technical Sanction – Rs 27.132 million

As per Rule 5.19 of B & R code, no work will be re-revised without the concurrence of Finance Department.

Scrutiny of record of office of DO (Roads) Kasur for the financial year 2015-16 revealed that revised estimates upon 2nd revision of the following scheme were enforced without concurrence of the Finance Department as required under above rules.

Name of Scheme	Rs in million		
	Original TS	Revised TS	Re-Revised TS
Reh of road from Allama Iqbal Road via Kachehri Chowk to Mohallah Ahmed Nagar Pattoki	9.903	10.427	10.286
Const of road from Pial chowk to Mandi Usman Wala Phattik including side Drain	16.8	17.22	16.846
Total			27.132

Audit holds that it was a case of grave violation of rules on the part of management and resulted in unauthorized payment amounting to Rs 27.132 million

The matter was reported to the DCO / PAO in October, 2016. Department replied that all the codal formalities have been observed.

Reply was not accepted as Department had paid excess quantities without approval of Finance Department for revised estimates.

DAC in its meeting held on 16-11-2016 directed for provision of approval from Finance Department.

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

[PDP No. 23]

1.2.3.6 Purchase of Medicines without DTL Reports— Rs 25.452 million

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

Management of the nine formations made payments of Rs 25.452 million (**Annex-E**) to suppliers on account of purchase of medicines without obtaining DTL reports. Acceptance, payment, and use of medicines without positive lab reports were in contravention of above instructions. The detail is given below:

Sr. No.	Name of formation	PDP No.	Amount (Rs in million)
1	District Officer Health Kasur	2	0.919
2	District Officer Livestock Kasur	2	13.715
3	Cardiac Centre Chunian	1	1.838
4	Cardiac Centre Chunian	5	0.291
5	RHC Habib Abad	2	2.146
6	THQ Hospital Chunian	4	0.391
7	THQ Hospital Pattoki	7	4.875
8	RHC Changa Manga	5	0.429
9	RHC Kanganpur	2	0.848
Total			25.452

Audit is of the view that payment without positive lab reports was due to weak financial discipline and was also against the professional ethics governing delivery of medicines which resulted in irregular expenditure of Rs 25.452 million besides putting the lives of patients at stake.

The matter was reported to the DCO / PAO in October, 2016. Management of the formations except at Sr. No. 2 above replied that due to closing of financial year, the bills were drawn but the payment in shape of Demand Draft remained held up until the positive DTL reports were delivered.

DAC in its meeting held on 16-11-2016 showed great concern about drawl of medicine bills with disbursement withheld even after charging the amount to Account-IV to retain the funds in irregular bank accounts. DAC directed the department for stoppage of this practice in future and directed for provision of positive DTL reports and suppliers bills of medicines. DO Livestock neither attended DAC meeting nor furnished any reply.

Audit recommends recovery besides fixing responsibility against the officers / officials for payment without DTL reports under intimation to Audit.

1.2.3.7 Unauthorized Payment on account of Allowances – Rs 22.182 million

According to Government of the Punjab, Finance Department letter No. FD (M-1) 1-15/82P-I dated 15.01.2000, in case of designated residences, the officer / officials cannot draw HRA even if he does not avail the facility and residence remains vacant during the period. Penal rent @ 60% of basic pay is to be deducted from the pay of the unauthorized occupants of the government residences”. Further according to Government of the Punjab, Health Department letter No. PO(D-III)9-8/2008 date 22th November, 2008 “Health Sector Reform Allowance is only drawn by the officers and officials who are actually working at their place of posting. The officers / officials on long leave will not be entitled to draw the Health Sector Reform Allowance during leave period

Twelve formations under the control of District Government Kasur did not recover government dues on account of pay and allowances amounting to Rs 22.182 million during 2015-16. Scrutiny of record revealed that departments allowed House Rent allowance to the employees residing in the government residences, Conveyance allowance, Mess and Dress allowance were not deducted during the period of earned leave, Health Sector Reform Allowance was allowed during inadmissible period / station. In few cases, penal rent was not recovered from the unauthorized occupants of government residences, Adhoc Relief Allowance 2010, 2011 and 2012 were allowed to the employees who were not entitled for the allowance. The detail of amount is given in **Annex-F**.

Audit holds that due to non-compliance of Rules and negligence on part of the management, amount was not recovered resulting in loss of Rs 22.182 million to the public exchequer.

The matter was reported to the DCO / PAO in October, 2016. The departments admitted the recovery.

DAC in its meeting held on 16-11-2016 directed the departments for recovery of inadmissible allowances.

Audit recommends affecting of recovery of Rs 22.182 million besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.8 Irregular Expenditure due to Misclassification – Rs 21.689 million

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

Management of the following formations incurred expenditure of Rs 21.689 million during financial year 2015-16. The expenditure was held irregular as the same was not charged to proper / relevant head of account (**Annex-G**).

Sr. No.	Name of Formation	PDP No.	Amount (Rs in million)
1	DHQ Hospital Kasur	10	19.594
2	DO (Sports) Kasur	4	0.777
3	DO (Sports) Kasur	5	1.318
Total			21.689

Audit is of the view that wrong classification of expenditure was due to defective financial discipline and poor budgeting resulted in irregular expenditure of Rs 21.689 million.

The matter was reported to the DCO / PAO in October, 2016. Management of DHQ Hospital replied that laboratory kits and medical gasses were required to be purchased from the Head of A/C purchase of drugs. Reply was not satisfactory as the procured items did not attract denomination of medicines and as such these were required to be purchased from Cost of Other Stores. DO Sports opted not to furnish any reply.

DAC in its meeting held on 16-11-2016 directed the department for regularization of expenditure from competent authority. DO Sports neither attended DAC meeting nor furnished any reply.

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

1.2.3.9 Drawl of Cheques in the Name of DDO Instead of Supplier- Rs 21.322 million

According to Para No.4.49 of Sub Treasury Rules, Payments of Rs 100,000 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers.

During audit of following formations, scrutiny of cash books for the period 2015-16 revealed that funds of Rs 21.322 million were drawn on account of different heads. The drawl was held unauthorized as the funds were drawn through DDO cheques instead of Payees' cheques in the name of suppliers. Further, payment over Rs 100,000 was made in cash instead of cross cheque.

Sr. No.	Formation	PDP No.	Total Amount (Rs in million)
1	THQ Hospital Chunian	9	7.007
2	RHC Kangpur	1	1.405
3	RHC Habibabad	5	9.785
4	District Officer (Excise & Taxation)	2	2.688
5	District Officer (Budget & Finance)	2	0.437
Total			21.322

Audit holds that due to non-compliance of Rules, and evasion of legal restrictions, on the part of the Management, payment was made in cash instead of through cross cheques resulting in unauthorized payment of Rs 21.322 million as detailed at **Annex-H**.

The matter was reported to the DCO / PAO in October, 2016. The departments replied that amount was drawn from bank by preparing draft in the name of vendors. Reply was not accepted because Health Departments of District Kasur drew bills of medicines from treasury and DAO issued cheques in favor of DDOs instead of vendors / suppliers. It also reflected deficiency of non-obtaining of DTL. In fact, as DTL reports were not received, delivery of medicines could not be accepted.

DAC in its meeting held on 16-11-2016 directed for provision of DTL reports to determine shelf life of the medicines and directed the DAO not to issue cheques in favor of DDO besides seeking regularization of the lapses from the competent authority under intimation to Audit.

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

1.2.3.10 Unauthorized Appointment of Dispensers - Rs 20.850 million

According to Government of the Punjab, Health Department, Notification No. PO(P&E-I) 19-113/2004 dated 10-04-2007, one Dispenser shall be appointed at every Basic Health Unit.

Scrutiny of record of District Officer Health (Kasur) for the financial year 2015-16, revealed that PRSP appointed two Dispensers at most of the Basic Health Units as evident from attendance register. The appointment of one Dispenser was made over and above the sanctioned strength of Dispensers in violation of the above orders and additional dispensers were paid Rs 20,849,976 (Rs 21,189*12*82 BHUs) on account of pay and allowances. Further, post of Health Technician was not used and instead of that post, an extra Dispenser was recruited at almost all BHUs i.e eighty two numbers.

Audit is of the view that due to weak administrative controls and non-implementation of contract provisions, unauthorized appointments were made resulting in addition of undue burden on the public exchequer.

The matter was reported to the DCO / PAO in October, 2016. Department replied that final progress would be intimated after the receipt of reply from PRSP.

DAC in its meeting held on 16-11-2016 showed great concern for non-compliance of contractual preconditions by the PRSP and directed the department to take strict action against the PRSP. DAC directed for a detailed enquiry into unilateral addition of financial burden for unauthorized appointment of dispensers, whereas abolition of the vacancy entitled the District Government to hold back the salary expenses for the retrenched staff. No progress was intimated to audit till finalization of this Report.

Audit recommends that the matter may be got regularized from the competent authority also enforcing contract condition in letter and spirit besides fixing responsibility on the defaulter under intimation to Audit.

[PDP No. 12]

1.2.3.11 Non-supply of Medicines - Rs 20.711 million

As per Government of the Punjab, Health Department, Rate contract, provided that the suppliers were required to supply the medicines within 60 days from the date of supply order. Further as per Clause 21.2(iv) of General conditions of Rate Contract for procurement of medicines, non execution of work as per terms & conditions of contract would lead to initiate action under Rule 21 of PPRA Rules 2014 for Blacklisting / Debarment process.

Following formations of Health Department, District Government Kasur placed orders for the purchase of medicine costing Rs 20.711 million (**Annex-I**) to contractors. Scrutiny of record revealed that the contractors did not supply medicines and no action was taken against the suppliers. The detail of amount is as under:

Sr. No	Name of Office	PDP No.	Non supply of Medicines (Rs in million)
1	RHC Habib Abad	1	1.474
2	DHQ Hospital Kasur	20	17.287
3	THQ Hospital Chunian	7	1.950
Total			20.711

Audit holds that due to weak administrative controls, no action was taken against the defaulting firms. Non-supply of medicine deprived the public of benefit of medical facility.

The matter was reported to the DCO / PAO in October, 2016. Department replied that despite repeated requests, firms did not supply the medicines. Reply was not satisfactory because no action was initiated against the defaulting firms.

DAC in its meeting held on 16-11-2016 directed the Department for taking appropriate action against the defaulting firms. No progress was intimated to audit till finalization of this Report.

Audit recommends that action may be initiated against the defaulting firms under intimation to Audit.

1.2.3.12 Unauthorized Payment of Non-scheduled Items- Rs 17.868 million

According to Government of the Punjab, Finance Department Notification No. RO(TECH)FD 18-23/2004 dated 21-09-2004, the rate analysis for the item rates (non-standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

DO (Buildings) and DO (Roads) incurred an expenditure of Rs 17.868 million on Non-scheduled items under different schemes during financial year 2015-16 while the rates were not got approved by the competent authority. The detail is given at **Annex-J**.

Sr. No.	Formation Name	PDP No.	Amount (Rs in million)
1	DO Buildings	7	17.666
2	DO Roads	20	0.202
Total			17.868

Audit is of the view that expenditure incurred without approval of the competent authority was due to non-compliance of rules, resulting in unauthorized expenditure of Rs 17.868 million.

The matter was reported to the DCO / PAO in October, 2016. DO Buildings replied that non standardized item had been got approved from competent authority. During verification of record, Department provided the copy of analysis mentioned at Sr. No. 1,2,4 and 10 out of 11 enlisted schemes i.e., RCC 1000 Gallon capacity, ½ cusec turbine and granite tiles duly approved by the EDO(W&S) but did not provide the copies of supporting documents / quotations etc. for the preparation of rate analysis. DO Roads replied that items were scheduled items. Only item of bars plate is non-schedule yet to be approved by competent authority.

In case of DO Buildings, DAC in its meeting held on 16-11-2016 directed for production of supporting evidence and verification of remaining 7 non-schedule items. In case of DO Road, DAC directed for provision of approval of Non-scheduled items pertaining to period (Financial Year 2015-16) from the competent authority. No progress was intimated to audit till finalization of this Report.

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

1.2.3.13 Non-recovery of Government Dues – Rs 11.859 million

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

Management of following formations did not recover government receipts of Rs 11.859 million during 2015-16 as detailed below:

Sr. No.	Formation Name	Description of Receipt	PDP No.	Amount (Rs in million)
1	District Officer Health (Kasur)	Parchee fee collected in different BHUs	6	1.643
2	EDO (Education) Kasur	Non realization of Saving Bank Profit	5	1.203
3	EDO (Education) Kasur	Fine from private schools	1	1.606
4	EDO (Education) Kasur	Registration fee and annual inspection fee from private schools	12	7.407
			Total	11.859

Audit is of the view that non-recovery of Government receipts was due to weak administrative and financial discipline. Non-recovery of government receipts resulted in loss of Rs 11.859 million to the public exchequer.

The matter was reported to the DCO / PAO in October, 2016. DO Health replied that Purchee Fee had been collected by PRSP and the PRSP was requested many times to provide the evidence but no response was received. For S. No.2 EDO Education replied that the case regarding realization of profit is in process with Post Master General. For Sr. No.4, Department replied that as per policy registration / renewal of privately managed school is made for 5/10 year. All the registration / renewal have been made not without depositing of money into government treasury. Reply was not accepted because Department did not provide evidence in support of the contention.

DAC in its meeting held on 16-11-2016 showed great concern for absence of supervisory and enforcement checks and directed DO Health to take strict action against PRSP besides recovery of purchee fee. DAC directed EDO Education for early realization of profit and provide the evidence in support of the contention for S. No. 3 & 4.

Audit recommends early recovery of Government dues of Rs 11.859 million besides fixing responsibility against the delinquent officers / officials under intimation to Audit.

1.2.3.14 Overpayment on Work Executed Over and Above TS Estimates– Rs 10.155 million

According to Para Nos. 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 may 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.

Management of following formations measured and paid quantities over and above the admissible quantity in Technical Sanction Estimates worth Rs 10.155 million without prior approval of competent authority.

Sr. No.	Formation Name	PDP No.	Amount (Rs in million)
1	DO Roads	22	3.078
2	DO Roads	25	1.020
3	DO Roads	31	4.751
4	DO Roads	35	0.525
5	DO Buildings	16	0.781
Total			10.155

Audit is of the view that quantities paid over and above TS estimates was due to defective financial discipline and poor planning resulting in overpayment of Rs10.155 million as detailed at **Annex-K**.

The matter was reported to the DCO / PAO in October, 2016. DO Roads replied that all quantities were measured within the approved TS estimate. Reply was not accepted because no documentary evidence was provided in support of the reply. DO Buildings replied that works were executed as per site requirement but schemes were still in progress. Provision for excess quantity will be made in revised technical sanction estimate and will be verified from Audit.

DAC in its meeting held on 16-11-2016 directed the departments for regularization of expenditure.

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

1.2.3.15 Un-authorized Payments for Steel without Quality Tests – Rs 9.972 million

According to Finance Department's Notification No. RO (Tech) FD.2-3/2004 dated 2nd August, 2004, the quality tests of M.S steel bars as per specification are mandatory.

DO (Buildings) Kasur made payment amounting to Rs 9.972 million (**Annex-L**) for the item "fabrication of steel" in connection with the development works during financial year 2015-16. The expenditure was held unauthorized because Steel Test Reports were not found in record.

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

The matter was reported to the DCO / PAO in October, 2016. Department replied that the steel is used after getting test reports from steel test laboratories. During verification of record department provided the copies of steel test reports of the schemes mentioned at Sr. No. 1,7,8,10 & 11. The test reports of remaining 6 schemes were not provided for audit verification.

DAC in its meeting held on 16-11-2016 directed for the production of record of remaining 6 schemes.

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

[PDP No. 12]

1.2.3.16 Expenditure beyond Delegated Financial Powers–Rs 9.718 million

According to the Punjab Delegation of Financial Powers Rules 2006, different categories of officers have different sanctioning powers.

Management of the following formations sanctioned certain expenditure amounting to Rs 9.718 million under different heads of accounts during 2015-16 beyond their delegated financial powers.

Sr. No.	Sanction accorded by	PDP No.	Description of Purchase	Sr. No. of PDFPR 2006	Delegated Financial Power (Rs)	Amount (Rs)
1	EDO Education	18	Stationery	2(b)(i)iii	400,000	7,725,102
2	District Officer Health (Kasur)	9	Stationery	2(b)(i)iii	300,000	799,317
3	DO (Sports) Kasur	7	Hiring of tentage	2(b)(xix)ii	50,000	976,450
4	THQ Hospital Pattoki	8	Medicine	According to Finance Department's Notification No. FD (FR) 11-2/89; dated 1 st November, 2001,	150,000	217,000
Total						9,717,869

Audit holds that expenditure incurred beyond delegated financial powers was due to defective financial discipline on part of the management resulting in unauthorized expenditure of Rs 9.718 million.

The matter was reported to the DCO / PAO in October, 2016. EDO Education stated that EDO has full powers to accord sanction. Reply was not accepted in the light of Punjab Delegation of Financial Powers Rules 2006. DO Health Kasur replied that stationery was used under different section of DOH. Reply was not satisfactory because as per prescribed delegated financial powers, the DO could only purchase stationery of Rs 300,000 during the currency of the Financial Year.

DAC in its meeting held on 16-11-2016 directed the departments for seeking regularization from the competent authority. DO Sports neither attended the DAC meeting nor furnished any reply.

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

1.2.3.17 Unauthorized Payments in Advance Prior to Completion of Schemes – Rs 9.160 million

In accordance with clause 52 of agreement, the final bill is required to be submitted within one month from the date of completion of work. Further a certificate is required to be endorsed on the bill mentioning the date of recording the entry on the bill by the engineer in-charge.

Scrutiny of record of DO (Roads) Kasur, revealed that final bills for “Nil” amounts were submitted for payment after lapse of 3-6 months of completion date mentioned in the MBs. There is no reason for delay in presentation of bills except the fact that actually the work was not completed in time. Not only undue benefit was granted to contractors on account of payments of Rs 9.160 million but imposition of penalty was also avoided.

Name of work	Date of start	Date of completion	Date of Billing	Delay in submission of bill (months)	Work order cost (Rs)
Special Repair of Road from Kani Wala to Muhalam Khurd	13-03-15	05-05-15	18-08-15	3	2.750
Special Repair of Road from Pattoki to Shamsabad road at Krani Wala Village	25-02-15	25-04-15	18-08-15	4	2.990
Reh of road from Khuddian Grid Station to Mandi Usman Wala Mor along Canal	26-12-14	20-02-15	18-08-15	6	3.420
Total					9.160

Audit holds that due to non-compliance of rules and favoritism undue benefit was given to the contractor.

The matter was reported to the DCO / PAO in October, 2016. Department replied that final bills are prepared at the request of the contractor as soon as the contractor requested for closing of his account. Reply was not satisfactory because no reason for delay as compared to inscribed date of completion borne on record entry was adduced.

DAC in its meeting held on 16-11-2016 directed for provision of documentation regarding late submission of final bills on the part of contractors of their own will.

Audit recommends remedial action to rectify the anomaly besides investigating the matter for fixing responsibility on account of payments in advance under intimation to Audit.

[PDP No. 28]

1.2.3.18 Less deduction of Income Tax- Rs 9.121 million

According to Section 153 (1) 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:

- (a) for the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer.
- (b) for the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;
- (c) on the execution of a contract shall deduct tax @ 7.5% of the gross amount payable, if the person is a filer and 10% if the person is a non-filer.

Scrutiny of record of following formations for the period 2015-16, revealed that income tax amounting to Rs 9.121 million was less deducted from the bills of the suppliers / contractors, being non-filers. This resulted in less deduction of income tax of Rs 9.121 million. **Annex-M.**

Sr. No.	Name of Office	PDP No.	Amount (Rs in million)
1	DHQ Hospital Kasur	1	0.598
2	EDO Education Kasur	13	0.154
3	DO (Roads) Kasur	26	7.805
4	District Officer Livestock Kasur	10	0.564
Total			9.121

Audit holds that due to non-compliance of Rules income tax was less deducted resulting in loss of Rs 9.121 million to the public exchequer.

The matter was reported to the DCO / PAO in October, 2016. Departments replied that all the contractors / suppliers were tax filers. Reply was not accepted because no documentary evidence was provided by the departments in support of their contention mentioned above.

DAC in its meeting held on 16-11-2016 directed the departments for recovery of income tax keeping in view the status of filer / non filer. DO Livestock neither attended DAC meeting nor furnished any reply.

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

1.2.3.19 Irregular Purchase of Machinery & Equipment - Rs 8.849 million

According to Rule 31 of PPRA 2014 captioned as “Evaluation criteria”, a procuring agency shall formulate an appropriate evaluation criterion listing all the relevant information against which a bid is to be evaluated and such evaluation criteria shall form an integral part of the bidding documents.” Further according to Rule 28(2)(h) of PPRA 2014, Procuring agency must prepare bidding document mentioning therein delivery time and complete schedule for supply of goods.

EDO Health Kasur paid Rs 8.849 million for purchase of plant and machinery for THQ Hospital Kot Radha Kishan. The purchase was held irregular due to the following irregularities:

- No performance guarantee was received from the suppliers as mentioned in the condition 15 of the bid document.
- Bid evaluation was not made on technical terms.
- No comparative analysis of the technical bids was made. Simple comparative sheets were attached.
- The results of technical evaluation were not circulated to the bidders.
- Detailed specifications and criteria were not mentioned at the technical evaluation level.
- Technical evaluation of the machinery and equipment received were not made by the technical officers.

- No time of supply and schedule was determined at the bid level which is a clear favor of the suppliers and the violation of PPRA. Late delivery charges were also not determined.

Audit holds that due to non-compliance of the PPRA rules, irregular purchases were made. This resulted in uneconomic purchase and value of money was thus not achieved.

The matter was reported to the DCO / PAO in October, 2016. Department replied that requisite record as pointed out by Audit was available. Reply was not accepted because department failed to provide the said record to audit for verification and authentication.

DAC in its meeting held on 16-11-2016 directed the department to provide the requisite record for verification. No progress was intimated to Audit till finalization of this Report

Audit recommends regularization of the matter in the manner prescribed besides fixing responsibility for non-compliance under intimation to Audit.

[PDP No. 01]

1.2.3.20 Irregular Expenditure to Avoid Sanction of Higher Authority on account of LP Medicine – Rs 7.819 million

According to Sr. No. 2 of Special Powers of Health Department under Punjab Delegation of Financial Powers Rules 2006, Category II Officer is competent to accord sanction up to Rs 0.200 million at a time on purchase of pharmaceuticals for Local Purchase (LP). Further, according to Rule 9 of PPRA, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

MS DHQ Hospital Kasur incurred expenditure of Rs 7.819 million during 2015-16 on account of purchase of LP medicines by splitting the bills to avoid sanction of higher authority.

Audit holds that due to non-compliance of Rules on part of the management, bills were split to avoid sanction of higher authority resulting in irregular expenditure of Rs 7.819 million as detailed at **Annex-N**.

The matter was reported to the DCO / PAO in October, 2016. Department replied that as per Notification No. FD (FR) 11-2/89 (P) dated 11-10-2000, each DDO has full competency to sanction expenditure on

account of purchases made on the basis of rate contract. The reply was not accepted in the light of delegation of powers referred above.

DAC in its meeting held on 16-11-2016 directed the department for regularization of expenditure.

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

[PDP No. 3]

1.2.3.21 Doubtful Payment of TA/DA - Rs 7.537 million

According to TA Rules 1.10 (b), the Controlling Officer has duty to scrutinize carefully the distances entered in traveling allowance bills and satisfy himself, by maintaining proper check registers of bills signed or countersigned by him, that a double payment for one and the same journey is not passed. Further, according to TA Rules 1.10 (d), it was for the officers to exercise care that there is no evasion or breach of the fundamental principle of traveling allowance, viz., that the allowance is not to be a source of profit. Further according to TA General Rule 2.2 in the note given that "When power is exercised under this rule a copy of the sanction briefly giving the grounds of sanction should be sent to the audit officer concerned. Further, according to Rule TA 1.7, function of controlling officers is to ensure that traveling allowance is not turned into a source of profit and that traveling is resorted to only when it is necessary in the interest of public service.

Scrutiny of record of District Officer Livestock Kasur for the Financial Year 2015-16, it was observed that expenditure of Rs 7.537 million was incurred on account of TA/DA. The said expenditure was held doubtful due to the following grounds:

- Copy of office orders for field duties were not attached with vouchers.
- Particulars of journey like outcome, progress, targets / achievements were not supported by documentary evidence in the TA/DA claims.
- In some cases, no dates and designations had been mentioned on the TA/DA bills.
- TA/DA has been given without any progress report.
- Half dailies were claimed on Sundays.

- TA/DA was paid to Sweeper, Water Carrier, Junior Clerks, Senior Clerks, Assistants, Naib Qasid who had no field duty.
- In few cases actual claims were paid after reduction in original claim without any cogent reasons.
- Pending liabilities of TA/DA had been paid from current Budget.
- Excess mileage and excess dailies had been claimed in most of the cases which warranted recovery after detailed verification.
- Motor Cycle with POL had been given to the Field Staff for field duties whereas they had also claimed the TA including the cost of transportation.
- TA/DA was given to the Employees for touring in other cities whereas in every City District Officer Livestock exists with their Field staff.
- No request / certificate from concerned DO(L) of others cities was found on record.
- Fixed TA/DA was also being paid to field staff.
- Only in June, the expenditure of Rs 3.00 million was incurred just to avoid surrender of the unspent amount.

Audit is of the view that due to financial indiscipline, doubtful payment was made.

The matter was reported to the DCO / PAO in October, 2016 but remained un-responded.

DO Livestock neither submitted reply nor attended the DAC meeting held on 16-11-2016.

Audit recommends that matter needs to be investigated at an appropriate level also imposing recovery against overpaid claims under intimation to Audit.

[PDP No. 3]

1.2.3.22 Splitting of Job Orders to Avoid Advertisement on PPRA Website –Rs 6.290 million

According to Rule 12(1) read with Rule 9 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. A

procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of following formations incurred expenditure of Rs 6.290 million on account of procurement of different items during the financial year 2015-16. Indents were split to keep the job order below Rs 100,000 in order to avoid advertisement at PPRA website. (**Annex-O**)

Formations	PDP No.	Description	Amount (Rs in million)
District Officer (Excise & Taxation)	4	Printing	1.660
Cardiac Centre Chunian	8	Purchase of machinery & equipment	0.330
DCO Kasur	10	Stationery	0.649
DCO Kasur	12	Printing	0.199
RHC Habibabad	4	X-ray films	0.523
RHC Habibabad	7	Purchase of Furniture	0.343
DO Sports	3	Sports Items	2.043
THQ Hospital Pattoki	10	Purchase of machinery & equipment	0.543
Total			6.290

Audit holds that splitting of indents to avoid advertisement on PPRA website was due to non-compliance of Rules on the part of the management resulting in non-transparent expenditure of Rs 12.622 million out of public exchequer.

The matter was reported to the DCO / PAO in October, 2016. Departments replied that different items at different times were purchased. Reply was not accepted because departments failed to advertise annual requirement in advance on PPRA website and announce in an appropriate manner all proposed procurements for the financial year. DO Sports neither attended DAC meeting nor furnished any reply.

DAC in its meeting held on 16-11-2016 directed the department to implement the PPRA in letter and spirit besides seeking regularization of the matter from competent authority.

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

1.2.3.23 Irregular Expenditure on account of Contingent Paid Staff –Rs 5.885 million

According to Finance Department letter No. FD. SO (GOODS)44-4/2011 dated 28th August, 2015, no contingent paid staff shall be appointed without obtaining prior approval of Finance Department to keep the expenditure strictly within the budgetary allocation.

DO (Sports), Kasur made payment of Rs 5.885 million to 105 contingent paid staff during financial year 2014-16. Payment was held unauthorized because the prior approval of Finance Department was not obtained as detailed below.

Period	Date of payment	No of employees	Amount (Rs)
2014-15	Ch2777389 dt.30-06-15	15	1,978,373
	Ch. 2809440 dt. 06-10-15	21	1,082,145
01-10-16 to 31-12-16	Ch. 2908617 dt 08-07-16	23	909,182
01-01-16 to 31-03-16	Ch.911181 dt31-03-16	23	952,998
01-04-16 to 30-06-16	Ch.2118373 dt25-06-16	23	962,648
Total		105	5,885,346

Audit is of the view that due to weak administrative controls and financial indiscipline, payment to contingent paid staff was made without authorization.

The matter was reported to the DCO / PAO in October, 2016. DO Sports neither submitted reply nor attended the DAC held on 16-11-2016.

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

[PDP No. 1]

1.2.3.24 Unjustified Expenditure from Account-IV – Rs 4.895 million

According to Section 109(3) of PLG Ordinance 2001, no local government shall transfer monies to higher level of government except by way of re-payment of debts contracted before the coming into force of this Ordinance or for carrying out deposit work.

Scrutiny of record of DCO Kasur revealed that an expenditure of Rs 4.895 million was incurred out of Budget Grant of DCO on “Hiring of transport, tentage / seating arrangement and entertainments” on the visit of Prime Minister of Pakistan for the Ground Breaking Ceremony & Inauguration ceremony of double track at Railway Station, visit of Chief Minister of Punjab for the Inauguration Ceremony of Chunian Industrial

Estate and Investigation of JIT (Joint Investigation Team) regarding criminal offences at District Kasur”. The expenditure of Rs 4.895 million (**Annex-P**) from the budget grant of DCO was held irregular because this was the responsibility of Federal / Provincial Government to incur expenditure for arrangement of such events instead of District Government.

Audit holds that due to negligence on part of the management, funds were not got reimbursed from the concerned Government resulting in adding undue financial burden on the District Government.

The matter was reported to the DCO / PAO in October, 2016. Department replied that expenditures were incurred on the direction of the Provincial Government. However, demand would be raised against the provincial government.

DAC in its meeting held on 16-11-2016 directed the department for pursuing transfer of the funds involved from quarter concerned under intimation to Audit.

Audit recommends that the expenditure incurred may be got reimbursed from the quarter concerned.

[PDP No. 5]

1.2.3.25 Final Payment without Completion of the Scheme – Rs 4.700 million

Para 2.7.2.12 and 2.86 of B & R code laid down that design, drawing, specifications and scope of work of a scheme once approved cannot be allowed to be changed without prior written approval by the competent Authority as well as saving from one head of Account cannot be utilized toward execution of additional work not contemplated in the original scheme.

Scrutiny of record of DO (Roads) Kasur for the financial year 2015-16 revealed that the Rehabilitation of road from Dingh Shah to Guhar Jageer was awarded to M/S Sindhu Enterprises with an item “Construction of Gali grating with chamber 2’*2’ and 6” thick RCC Pipe (08 Nos) in the scope of the scheme. Further probe revealed that payment of Rs 4.700 million was made to the contractor vide 3rd & Final Bill recorded in MB No. 1282/6434 but the aforesaid item was not executed on site. Engineer In-charge should not have made final payment till completion of development work. This resulted in final payment without completion of the scheme.

Audit holds that due to non-compliance of Rules and financial indiscipline, unjustified payment was made.

The matter was reported to the DCO / PAO in October, 2016. Department replied that item was not actually executed at site and not paid to contractor because PHE department started construction of drain along the road. No documentary evidence regarding revised TS estimate and Revised Administrative Approval against curtailed scope of work was provided by the department.

DAC in its meeting held on 16-11-2016 directed for furnishing of revised / approved estimates and contract closure without financial repercussions to either side of the contract.

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

[PDP No. 27]

1.2.3.26 Unauthorized and Doubtful Purchase of Uniform - Rs 4.090 million

According to Rule 10(1)(2) of PPRA 2014 “A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favor any single contractor nor put others at a disadvantage. The specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar other classifications but if the procuring agency is satisfied that the use of, or a reference to, a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words “or equivalent”. Further, according to Rule 34 of PPRA, 2014, no procuring agency shall introduce any condition, which discriminates between bidders or which is difficult to meet. In ascertaining the discriminatory or difficult nature of any condition, reference shall be made to the ordinary practices of that trade, manufacturing, construction business or service to which that particular procurement is related.

Headmaster Govt. Deaf and Defective Hearing School Kasur and Headmistress Govt. Special Education Center Chunian made payment amounting to Rs 2.362 million and Rs 1.728 million respectively for the purchase of uniform during financial year 2014-16. The payment was held unauthorized and doubtful because the specifications were not predetermined. The samples were made part of process for verification

and comparison but the samples of each bidder could not be segregated. No quantity and value of purchase was mentioned in the tender call notice. CDR was not received from the bidders according to the provisions of the PPRA. No performance guarantee was received from the supplier at the time of supply order. No report of purchase committee regarding supply of items according to samples and specifications was available. Detail of amount drawn from treasury is as under:

Name of Formation	Document No	Posting Date	Amount (Rs)
Govt. Deaf and Defective Hearing School Kasur	1904942833	28.01.2016	228,208
	1905157676	29.04.2016	891,359
	1904811747	14.11.2015	452,064
	1904362258	09.01.2015	354,357
	1904554741	05.06.2015	435,691
Govt. Special Education Center Chunian	1904930342	08.12.2015	16,846
	1905177812	28.05.2016	12,049
	1904951758	26.01.2016	467,773
	1905238885	15.06.2016	552,758
	1904546988	09.06.2015	9,112
	1904644708	10.06.2015	5,878
	1904285506	09.12.2014	294,046
	1904644710	10.06.2015	303,069
	1904644711	10.06.2015	67,194
Total			4,090,404

Audit holds that due to non compliance of the PPRA rules, doubtful purchases were made. This resulted in mis-procurement and the value for money was not achieved.

The matter was reported to the DCO / PAO in October, 2016. Departments stated that uniform was purchased after observing codal formalities. Reply was not accepted because no documentary evidence was provided in support of the reply.

DAC in its meeting held on 16-11-2016 directed for provision of bid documents in fulfillment of other codal formalities.

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

[PDP No. 2, 1]

1.2.3.27 Doubtful / Unjustified Purchase of Medicines - Rs 3.523 million

According to Rule 15(4) and Rule 15.5 of PFR Vol-I, all material received should be examined, counted, measured and weighted as the case

may be, when delivery is taken and same should be kept in charge of a reasonable Government servant, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

During scrutiny of record District Officer Livestock Kasur for the Financial Year 2015-16, it was observed that expenditure of Rs 3.523 million was incurred on account of purchase of medicines as detailed below:

Name of Medicine	Name of Supplier	Batch No.	Date of Receive	Manuf . Date	Supply Rate	Qty	Stamped "Not for Sale"	Amount (Rs)
Dettol 1ltr	Public Scientific Supply	6094	28.5.16	1.16	380	500	No	190,000
Pred Gold 50ml	Rayvet International	4581	24.5.16	5.16	184	500	No	92,000
Benzene Compound 450ml	Public Scientific Supply	B-2495	28.5.16		90	1,499	No	134,910
Oxycort Spray 150ml	Star Laboratories	VB439	25.5.16	5.16	236	1,000	No	236,000
Nylon Syringes 20CC	Toor Industries	Nil	26.5.16		240	500	No	120,000
Cresol Phenyl solution 1ltr	Pakistan Scientific Store	Nil	27.5.16	10.15	42	1,000	No	42,000
Alvenax Drench 1ltr	Star Laboratories	VB703	25.5.16	6.16	453	500	Yes	226,500
Alfen-Plus 50 Bolus	Leads Pharma	003	28.5.16	6.16	650	3,000	Yes	1,950,000
Atrostar Inj 25ml	Star Laboratories	VB694	25.5.16	6.16	22	5,001	Yes	110,022
Diclostar Super Inj 50ml (Meloxicam)	Star Laboratories	VB533	25.5.16	6.16	22	5,000	Yes	110,000
Trisolizin Inj 50ml	Star Laboratories	VB695	25.5.16	6.16	104	3,000	Yes	312,000
Total								3,523,432

The expenditure was held doubtful / unjustified due to following reasons:

- Medicines were shown to have been supplied in May 2016 but manufactured after June 2016 (snapshot of medicines retained).
- Purchase of Oxycort Spray reflected 1000 Nos. bottles but stock entry showed 600 Nos. bottles, 400 bottles were not found.
- Stamp of Government "Not for Sale" was not printed on items.
- Physical verification report was not found on record.

Audit is of the view that due to poor financial discipline doubtful / unjustified purchase of medicine was made for Rs 3.523 million.

The matter was reported to the DCO / PAO in October, 2016. DO Livestock neither submitted reply nor attended the DAC held on 16-11-2016.

Audit recommends institution of investigation into the matter at appropriate level for fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 5]

1.2.3.28 Loss due to Less Recovery of Electricity Charges from Employees Residing in Hospital Residences - Rs 3.444 million

According to Government of the Punjab, Finance Department letter No. FD.SO (Goods)44-4/2011(A) dated 28th August 2015, all departments shall prepare special plan to save un-necessary expenditure on account of utilities and POL charges in view of existing energy crisis.

During the audit of DHQ Hospital Kasur for the period 2015-16, it was observed that different employees were provided residences in the hospital premises. Sub meters for electricity were installed at the residences but recovery on account of Electricity Charges was not made. This resulted in loss of Rs 3.444 million to the Govt. due to non-recovery of electricity charges from the employees. Further, recovery of Rs 9.900 million was pointed out by CMIT till June 2016

Audit holds that due to poor financial discipline and administrative controls, Government dues were not recovered on the basis of actual consumption of electricity resulting in loss of Rs 3.444 million to the public exchequer as detailed at **Annex-Q**.

The matter was reported to the DCO / PAO in October, 2016. Department replied that inquiry is under process.

DAC in its meeting held on 16-11-2016 directed the department to pursue the case vigorously regarding recovery of Rs 9.900 million as pointed out by CMIT till June 2016 and affect the recovery under intimation to Audit.

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

[PDP No. 17]

1.2.3.29 Non-deduction of Price Variation on account of Diesel & Steel – Rs 3.407 million

As per clause 55 (8) of contract agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of

any of the item takes place after the acceptance of tender and before the completion of contract the amount payable / recoverable shall be adjusted to the actual variation in the cost of item concerned according to clause 55(I) of contract agreement. No escalation shall be allowed to the contractor in respect of the period extended for the completion of the work due to his own fault.

During audit of DO Buildings Kasur, scrutiny of contract agreements of the various schemes revealed that rates of diesel and steel were decreased below 5% but price variation of Rs 3.407 million (**Annex-R**) was not deducted from the contractor's claims as detailed below:

Sr. No.	Formation Name	Price variation on account of	PDP No.	Amount (Rs in million)
1	DO Buildings	Diesel	20	0.502
2	DO Buildings	Steel	21	2.905
Total				3.407

Audit is of the view that deduction of price variation was not made due to non-compliance of rules and favor conferred on the contractors resulting in loss of Rs3.407 million to the Government.

The matter was reported to the DCO / PAO in October, 2016. Department replied that compliance would be made.

DAC in its meeting held on 16-11-2016 directed the department for affecting recovery of price variation.

Audit recommends recovery of Rs 3.407 million besides fixing of responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.30 Purchase of Medicines Below the Required Shelf Life – Rs 2.382 million

According to Government of Punjab Health Department Notification No.S.O (P-I) H/3-64/2008 dated 18.10.2008, the shelf life in case of locally manufactured / packed drugs must not be less than 85% and in case of imported items 75% at the time of delivery. However, subject to 1 % penalty charges for the actual short fall, in case of locally manufactured / packed drugs, the stores may be accepted up to 80 % shelf life and in case of imported medicines up to 70 % at the time of delivery.

Scrutiny of record of DHQ Hospital Kasur for the year 2015-16, it was revealed that medicines valuing Rs 2.382 million were accepted at the shelf life below 85 % in violation of above instructions. The detail is given as under:

Chq No. /Date	Supplier	Medicine	B No.	Supply Date	Manufacturing date	Expiry Date	%	Amount (Rs)
2972597 / 12-4-16	MS Enterprises	Inf. Ringer solution 100 ml with IV set	401476 , 401477 , 401481 , 401482	29-6-15	7-2013	6-2017	50 %	2,382,225

Audit holds that due to non-compliance of Rules / instruction, on part of the management, medicine was accepted below the required shelf life. This resulted in unauthorized expenditure of Rs 2.382 million besides wastage of government resources depriving the community of desired health facilities.

The matter was reported to the DCO / PAO in October, 2016. Department replied that the medicines had been replaced. The reply was not accepted because no documentary evidence was provided in support of the contention of the management.

DAC in its meeting held on 16-11-2016 directed the department to collect the invoice from the supplier in respect of the afresh batches' supply and ensure de novo verification by Audit.

Audit recommends compliance with DAC's directives besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 9]

1.2.3.31 Irregular Expenditure due to Change in Scope of Scheme – Rs 1.95 million

Para 2.7.2.12 and 2.86 of B & R code laid down that design, drawing, specifications and scope of work of a scheme once approved cannot be allowed to be changed without prior written approval by the competent Authority as well as saving from one head of Account cannot be utilized toward execution of additional work not contemplated in the original scheme.

Scrutiny of record of DO (Roads) Kasur for the financial year 2015-16, revealed that scope of the scheme "Rehabilitation of road from Changa Manga to Chokoki" was changed by adding items "Dismantling of RCC, dismantling of brick work, P/L RCC, use of steel for construction of culverts" during execution of the above scheme. The payment was made to contractor vide MB No. 1233/2718. Due to above changes, revised Administrative Approval was required to be obtained from the

competent authority which was not obtained in violations of above instructions.

The matter was reported to the DCO / PAO in October, 2016. Department replied that estimate has been approved. The reply was not accepted because no documentary evidence was provided in support of the reply.

DAC in its meeting held on 16-11-2016 directed for provision of Revised Estimate and Revised Administrative approval.

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

[PDP No. 33]

1.2.3.32 Expenditure without Advertisement on PPRA Website and Newspapers—Rs 1.769 million

According to Rule 12(1) & (2) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

Management of following formations incurred expenditure of Rs 1.769 million on account of procurement of different items during the financial year 2015-16. Each job order cost was over one hundred thousand but the purchases were made without advertisement at PPRA website or in the newspapers. **(Annex-S)**

Formations	PDP No.	Description	Amount (Rs)
DCO Kasur	6	Purchase of Gift Hampers	945,384
District Officer Forest Kasur	4	Purchase of Machinery & Equipment	823,797
Total			1,769,181

Audit holds that incurring expenditure without advertisement on PPRA website was due to defective financial discipline and willful

violation of PPRA. This resulted in non-transparent expenditure of Rs 1.769 million out of Government exchequer.

The matter was reported to the DCO / PAO in October, 2016. DCO replied that gift hampers were given to heirs of Army Shuhadaa on order of the Provincial Government and due to time constraints; advertisement at PPRA could not be floated. Reply was not accepted because order of the competent authority to invoke urgency clause of the PPRA was not provided.

DAC in its meeting held on 16-11-2016 directed the department either to provide the order of the competent authority to invoke urgency clause of the PPRA as envisaged in PPRA Rules or have the matter regularized from the competent authority under intimation to Audit. DO Forest neither attended DAC meeting nor furnished any reply.

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

1.2.3.33 Non-transparent Purchase of Vehicle – Rs 1.661 million

As per provisions under serial No. 3 of Punjab Delegation of Financial Powers Rules, 2006, sanctioned strength of vehicles as approved by the Finance Department should be maintained in the department and no purchase of new vehicle should be made unless the strength of vehicles in the Department has been sanctioned by the Financial Department or the purchase / replacement is required for keeping up the sanctioned strength and the vehicle to be replaced has been condemned by the competent authority.

DCO, Kasur incurred expenditure of Rs 1.660 million for the purchase of Toyota Corolla during 2015-16. It was noticed that two Toyota Corolla Vehicles bearing registration no. LZP-7777 and KSC-1001 were being used by DCO Kasur. The purchase of another vehicle in the presence of two vehicles was an undue burden on public exchequer as the existing vehicles had not been declared condemned.

Audit holds that due to non-compliance of Rules, on the part of the management, third vehicle was purchased in the presence of existing two vehicles.

The matter was reported to the DCO / PAO in October, 2016. Department contended that the approval of CM was received on 23-06-16 for purchase of new vehicle, keeping in view the approval of the Austerity

Committee .As far as condemnation of the old vehicle was concerned, the Department admitted the lapse.

DAC in its meeting held on 16-11-2016 directed for maintaining the sanctioned strength of vehicles and ensure disposal of vehicle replaced besides regularization of the matter.

Audit recommends prompt remedial action as well as regularization of expenditure besides fixing of responsibility against the person(s) at fault under intimation to the audit.

[PDP No. 3]

1.2.3.34 Unjustified Payment of Consultancy Charges– Rs 1.550 million

According to Rule 2(m) of Punjab Procurement Rules 2014, ‘consultancy services’ means services requiring adequate technical expertise and financial capability in undertaking specific assignment or project and may be of an intellectual nature and differ from the other types of services directly connected with the procurement of goods and works in which the physical component of the activity is the main function and often involves equipment intensive assignments. Further, as per Rule 2.11 of B&R Codes, the preparation of designs for buildings should be left to the officers of the buildings and Roads Department who in special cases may obtain the services and advice of the Consulting Architect.

Scrutiny of record of DO (Roads) Kasur, revealed that payment of Rs 1.550 million was made to M/S SAMPAK on account of consultancy fee for different development schemes during 2015-16. The payment was held unjustified as the consultancy was required in mega projects where complex and diversified nature of work was involved whereas the charges were paid for routine work.

Vr. No. & Date	Name of Payee	Period	Amount (Rs)
47/25-06-16	SAMPAK International (Pvt) Ltd.	June 2016	516,651
24/16-06-16	SAMPAK International (Pvt) Ltd.	May 2016	516,651
21/21-05-16	SAMPAK International (Pvt) Ltd.	April 2016	516,651
Total			1,549,953

Audit is of the view that payment was made due to defective planning resulting in unjustified payment of Rs 1.550 million to the consultants.

The matter was reported to the DCO / PAO in October, 2016. Department replied that the consultants were hired on the direction of

Government. Audit was of the view that consultancy was required as per stipulated conditions set forth for major and minor consultancies under the ambit of PPRA rules and SOPs. Further the monitoring & inspection reports were not on the record.

DAC in its meeting held on 16-11-2016 directed for a detailed justification by the department.

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

[PDP No. 11]

1.2.3.35 Unauthorized Expenditure beyond Delegated Financial Powers for Printing– Rs 1.372 million

According to Sr. No. 2(b)(vii) of Punjab Delegation of Financial Powers Rules 2006, Category II officer is competent to accord sanction up to Rs 0.300 million in each case on account of Charges for Printing at Private Presses other than Government Press. Further, according to Rule 15.21(2)(iv) of PFR Vol-I, Purchase orders should not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

During audit of DHQ Hospital Kasur for the year 2015-16, it was noticed that expenditure of Rs 1.372 million was incurred on account of printing. The expenditure was held unauthorized because indents were split to avoid sanction of higher authority as detailed below:

Date of Drawl	Sanction No. & Date	Name of Private Press	Amount (Rs)
09.03.2016	1899/6-2-16	Khyber International Printers	299,976
09.03.2016	1333/25-1-16	Khyber International Printers	299,550
12.05.2016	5732/5-4-16	Khyber International Printers	299,985
11.05.2016	7291/26-4-16	Khyber International Printers	172,250
12.05.2016	6867/20-4-16	Khyber International Printers	299,750
Total			1,371,511

Audit holds that due to non-compliance of Rules, on the part of the management, bills were split to avoid sanction of higher authority resulting in irregular expenditure of Rs 1.372 million.

The matter was reported to the DCO / PAO in October, 2016. The department replied that each DDO had full competency to sanction expenditure on rate contract vide letter No. No. FD (FR) 11-2/89 (P) dated 11-10-2000 and the work of printing was got done from M/s Khyber

International on the basis of rate contract. The reply was not satisfactory because ;

- Govt. Printing Press instead of undertaking job order on its own concluded rate contract in relation to only the first requisition from the auditee based on urgency and the same was not advertised on the PPRA website on the same plea
- . However defeating the very justification of urgency, Medical Superintendent issued supply order of printing to the supplier nominated by Printing Press after lapse of one month of the rate contract finalization in the case of transactions at Sr. No. 2 and 5.
- It was self evident that at the outset, there was no urgency in the hospital regarding procurement of printed material.

DAC in its meeting held on 16-11-2016 directed for regularization as ground of urgency was unfounded for purchase order given the fact that sufficient time for making purchases through advertisement at PPRA website was available to the department.

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

[PDP No. 4]

1.2.3.36 Unauthorized Payment without Approval of the Rates – Rs 1.256 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 for bitumen used in the work.

Scrutiny of record of scheme titled "Special Repair to the road from Depalpur road to BHU Fateh Pur" executed by DO Roads Kasur revealed that an item of plant premix bituminous carpeting measuring 17,092 cft was executed and payment was made to the contractor for Rs 1.256 million without obtaining approval of rate for the item from the Chief Engineer in violation of the rule *ibid*.

Audit is of the view that approval of plant premix bituminous carpeting was not obtained due to negligence on part of the management resulting in unauthorized payment of Rs 1.256 million.

The matter was reported to the DCO / PAO in October, 2016. Department replied that payment was made after the approval of rate on the basis of already approved job mix formula. Reply was not accepted because no documentary evidence was provided in support of the reply.

DAC in its meeting held on 16-11-2016 directed for the provision of job mix formula of the road in question followed by test reports complementing on ground adherence to the approved job mix formula during execution.

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

[PDP No. 14]

1.2.3.37 Unauthorized Payment of RCC Slab – Rs 1.148 million

Providing and Laying of Re-enforced Cement and Concrete (RCC) in raft / strip foundation is not allowed in Lahore Division as per instructions issued by CE North Division C&W Lahore. Soil within the jurisdiction of North Zone is capable to bear extra ordinary weight of the brick masonry therefore, raft and strip foundation be avoided. Even if the same raft strip civil works had been recommended by Building & Roads Research Laboratory, the permission in advance may be sought from the CE North.

Scrutiny of different schemes revealed that DO Buildings Kasur paid an amount of Rs 1.148 million for the item RCC in Raft / Strip Foundation and Fabrication of MS Deformed Bars. The expenditure was held unauthorized because payment was made in violation of above instructions for which details are given below:

Sr. No.	Name of Scheme	V. No. / Date	Qty and rate	Amount paid (Rs)
1	Dangerous School Building GBPS NarokeThatha (Reconstruction of 4-Nos. class rooms) Pattoki.	227 dt 23-06-16	483*225.85	109,086
2	Re-construction of dangerous class rooms 8-Nos. GGHS Pattoki.	331 dt 25-06-16	120*324.45	38,934
3	Up-gradation of Govt. Girls E/School DholanChak No.7 to High Level.	44 dt 07-06-16	56*214.05	11,987

4	Dangerous School building Govt. Boys High School Lakhney Key (Reconstruction of 5-Nos. class rooms).	64 dt 10-06-16	40*225.85	9,034
5	Provision of missing infrastructure in DHQ Hospital, Kasur. Provision of shed for staff parking / public parking generator room i/c sign board.	26 dt 08-02-16	112*225.95	25,306
6	Up-gradation of GGES Sattoki to High level.	5322/8887 26-01-16	2939*237.85	699,041
7	Dangerous school building GES Gid Pur (reconstruction of 5-Nos. C/R)	61 dt 17-02-16	42*237.85	9,990
8	Dangerous school building in GHS Burj Mahalam Chak No.35 (Reconstruction of 5-Nos. C/Rooms).	62 dt 17-02-16	43*225.85	9,712
9	Construction of 2-Nos. additional class rooms in GPS Barki Chak No.16	12 dt 05-01-16	770*305.05	234,889
Total				1,147,979

Audit holds that due to non-compliance of Rules / instruction, on the part of the management, approval was not obtained from CE North resulting in unauthorized expenditure of Rs 1.148 million.

The matter was reported to the DCO / PAO in October, 2016. Department replied that raft strip in foundation was used as per recommendation of Building Research Station in the scheme “upgradation of GGES Sattoki to High Level”. Bed plates were used in other schemes which were necessary for load bearing beam of roof slab. Raft strip for generator was necessary for heavy load of generator to control vibration of the generator. The provision of raft strip had been made in technical sanction estimates as per site requirement. Reply was not accepted because no evidence in support of reply was provided.

DAC in its meeting held on 16-11-2016 directed for provision of approval of Chief Engineer.

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

[PDP No. 8]

1.2.3.38 Irregular Purchase of Furniture & Fixtures –Rs 915,600

According to Government of the Punjab, Finance Department letter No. FD.SO(Goods)44-4/2011(A) dated 28th August 2015, purchases of Furniture & Fixtures shall not be allowed except with the prior concurrence of the Austerity Committee.

MS DHQ Hospital Kasur incurred expenditure of Rs 915,600 during 2015-16 on account of purchase of furniture & fixture. The purchases were held irregular as the same were made without concurrence of the Austerity Committee. The detail is given as under:

Date of Drawl	S. No. & Date	Object Head	Object Description	Amount (Rs)
18.04.2016	6421/15-4-16	A09701	Purchase of Furniture and Fixture	420,000
23.04.2016	6092/11-4-16	A09701	Purchase of Furniture and Fixture	495,600
Total				915,600

Audit holds that due to non-compliance of Rules, and dereliction on the part of the management, purchases were made without approval of competent authority resulting in irregular expenditure of Rs 915,600.

The matter was reported to the DCO / PAO in October, 2016. The department contended that as per austerity letter, there is no ban on purchase of necessary goods / items i.e. furniture & fixture, fan, heaters, fax machine, photocopier etc. up to value of Rs 0.500 million. Medical Equipment and Medical Machinery as required to be purchased by the Health Department were not covered under the ban / austerity restriction. Reply was not accepted because both the transactions of purchase of furniture were drawn from the head furniture & fixture and the indents were split to keep each transaction amount below Rs 0.500 million.

DAC in its meeting held on 16-11-2016 directed the department for regularization of both the cases under intimation to Audit.

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

[PDP No. 5]

1.2.3.39 Loss to Government due to Theft of Official Vehicle Rs 500,000

As per Rule 18.4 of PFR Vol-I, a competent authority may write off finally the irrecoverable value of stores or public money lost by fraud or negligence of individuals of other causes. All sanctions to write off of

losses should be communicated to the Director Audit for scrutiny and for bringing to notice any defects of the system which appear to require attention. Further according to Section 126 of the PLGO 2001, in case of any loss of property of the local government, the responsibility for such loss shall be fixed by the concerned local government and the amount of the loss shall be recovered from the defaulting person and a report to this effect shall forthwith be submitted to the concerned Council in the meeting next following.

Scrutiny of record of District Officer (MEE) Kasur for the financial year 2014-16 revealed that official vehicle No. KSG 22 was stolen on 7-09-15. FIR was lodged but Government loss was not made good after the lapse of one year. No further outcome was on the office record. The prescribed procedure to lay the matter before designated authorities was not adhered to either.

Audit holds that no follow up was ensured to formalize recovery or write off against the loss occasioned by the theft of vehicle due to poor administrative controls.

The matter was reported to the DCO / PAO in October, 2016. Department replied that FIR had been lodged for theft of vehicle. Reply was not satisfactory as the case was not pursued to make the loss good.

DAC in its meeting held on 16-11-2016 directed the department to pursue the case vigorously also conducting a holistic appraisal of apportionment of responsibility at appropriate forum in order to pursue the case.

Audit recommends institution of proper investigation to fix responsibility on person(s) at fault under intimation to Audit.

[PDP No.3]

1.2.4 Performance

1.2.4.1 Non / Less Realization of Government Receipts – Rs 30.231 million

According to Rule 76 (1) of the PDG and TMA (Budget) Rules 2003, the primary obligation of the Collecting Officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

Scrutiny of record of District Officer (Excise & Taxation) for the Financial Year 2015-16 Kasur, revealed that government receipts amounting to Rs 30.231 million were less collected against the targeted amount. Against the total budgeted receipt under different receipt heads amounting to Rs 182.112 million, they were able to collect Rs 151.88 million only, which resulted in less recovery of Rs 30.231 million as detailed below:

Financial Year	Description	Target of Receipt (Rs)	Achievement (Rs)	Loss (Rs)
2015-16	Property Tax	124,059,562	108,301,058	15,758,504
2015-16	Motor Tax	32,332,748	25,453,755	6,878,993
2015-16	Entertainment Duty	436,337	388,918	47,419
2015-16	Professional Tax	11,541,062	7,825,843	3,715,219
2015-16	Cotton Fee	985,594	517,246	468,348
2015-16	Property Rent Taxation	2,125,000	1,687,048	437,952
2015-16	License Fee Kasur	5,400,000	3,741,400	1,658,600
2015-16	License Fee Pattoki	3,336,000	2,468,070	867,930
2015-16	License Fee Chunian	1,896,000	1,497,800	398,200
Total		182,112,303	151,881,138	30,231,165

Audit is of the view that less realization of receipt was due to weak financial management and poor performance.

The matter was reported to the DCO / PAO in October, 2016. Department in its reply only presented the actual recovery against targets but did not provide the justification for non-achievement of targets.

DAC in its meeting held on 16-11-2016 directed for recovery of licensing fee worth Rs 2.925 million whereas in other cases DAC directed for provision of reasons / justification for non-achievement of financial targets.

Audit recommends expediting realization of established recoverable besides fixing responsibility for less realization under intimation to Audit.

[PDP No. 1]

1.2.4.2 Wasteful Expenditure – Rs 6.750 million

According to Rule 8 of Punjab Procurement Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with

the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

Scrutiny of record of Cardiac Centre Chunion for the financial year 2015-16 revealed that different medical machinery & equipment were purchased at different times as mentioned against each but the same were lying idle since long. It connotes that whole expenditure on the purchase of below mentioned items were wasteful.

Sr. No.	Name of Machine	Brand	Make	Date of Installation	Qty	Value (Rs)	Remarks
1.	ETT Machine	Cardioline	China	09-05-2012	01	2,000,000	It will start in 10 days as a trained Doctor has joined.
2.	Chemistry Analyzer	Merck	Netherland	31-07-2015	01	4,000,000	Not in use as expensive and not needed at this centre
3.	Blood Gasses & Electrolyte Analyzer	Medicare	USA	-	01	350,000	Not in Use: expensive and also expensive / un-economical
4.	Ventilator	Drager	Germany Poland	15-06-2012	02	400,000	Functional but not in use, trained staff is not available
Total						6,750,000	

Audit holds that due to poor planning and unsound assets management government resources were wasted. This resulted in loss to public exchequer due deterioration of assets besides depriving the local community of desired benefits.

The matter was reported to the DCO / PAO in October, 2016. Department replied that EDO Health was requested to provide trained staff for utilization of machinery. Reply was not accepted because due to non utilization, the machinery & equipment deteriorated and its warranty cover lapsed.

DAC in its meeting held on 16-11-2016 directed that EDO (Health) should make serious efforts regarding apportionment of responsibility to take cognizance of lapses of the person at fault that stood implicated not bringing the value of money against the transactions worth Rs 6.750 million.

Audit recommends prompt remedial measures to take stock of the situation besides fixing responsibility against the officers/ officials at fault under intimation to Audit.

[PDP No. 12]

ANNEXES

Annex-A

Part-I
Audit Year 2016-17 Memorandum for Departmental Accounts
Committee

(Rs in million)

Sr. No.	Formation Name	Description	Nature of Para	Amount
1	DO Road	Irregular Payment of Bitumen without obtaining documentary evidence	Irregularity	-
2	-do-	Excess Payment on account of Sand Filling	Recovery	0.495
3	-do-	Overpayment on account of Tuff Tile	Recovery	0.301
4	-do-	Unauthorized payment for Inauguration Pillars	Irregularity	0.185
5	-do-	Non Approval of Lead Chart by the Competent Authority for Earth work	Irregularity	11.99
6	-do-	Over payment of earth work	Recovery	0.205
7	-do-	Premature Release of Securities	Irregularity	2.360
8	-do-	Irregular Payment to LESCO	Irregularity	21.080
9	-do-	Irregular Payment to Pakistan Railways	Irregularity	3.570
10	-do-	Non Sale of Bitumen Empty Drums and loss to government	Recovery	0.175
11	-do-	Use of Sub-Standard Brick	Irregularity	1.004
12	-do-	Non-recovery on account of Petrol Pumps	Recovery	0.220
13	-do-	Loss to government	Recovery	0.069
14	-do-	Non-credit of lapse deposits to Government revenue	Irregularity	2.430
15	DO Health	Abnormal billing of electrify charges	Irregularity	5.240
16	-do-	Excess Expenditure than released Funds	Irregularity	37.500
17	-do-	Non disposal of Bikes	Irregularity	2.340
18	-do-	Loss to government due to non registration of motor cycles	Recovery	0.241
19	DO Excise & Taxation	Irregular Expenditure on account of POL Rs.1.066 million	Irregularity	1.066
20	DO Livestock	Irregular Expenditure on account of POL	Irregularity	3.718
21	-do-	Unjustified Expenditure due to pending liability	Irregularity	1.726
22	-do-	Non-recovery of outstanding Government Dues from Staff	Recovery	0.454
23	-do-	Overpayment of TA/DA	Recovery	0.406
24	-do-	Overpayment of TA/DA	Recovery	0.295
25	Cardiac Center Chunian	Irregular Drawl	Irregularity	0.100
26	-do-	Non verification of Deposits	Irregularity	0.662
27	-do-	Unauthorized Expenditure due to Payment of Pending Liabilities	Irregularity	0.331

Sr. No.	Formation Name	Description	Nature of Para	Amount
28	-do-	Loss due to non-imposition of liquidated damages on account of late delivery of medicine	Recovery	0.270
29	-do-	Non-Deposit of Ambulance Charges	Irregularity	0.083
30	-do-	Purchase of Medicine more than the requirement	Irregularity	0.295
31	DCO, Kasur	Expenditure over and above the budget	Irregularity	1.309
32	-do-	Irregular Payment of Electricity Bills of DCO House	Irregularity	0.086
33	-do-	Non accountal of POL Expenditure	Irregularity	3.406
34	-do-	Late Credit of SDA Funds in Pass Book	Irregularity	64.984
35	-do-	Non-verification of GST	Irregularity	0.987
36	-do-	Unjustified Expenditure on Serving Lunch	Irregularity	0.714
37	-do-	Doubtful Expenditure on tentage on the Ceremony of Ground Breaking Ceremony	Irregularity	0.734
38	-do-	Lapse of funds	Irregularity	39.250
39	DO (OFWM) Kasur	Wasteful expenditure on pay and allowances to the Tractor Operators	Irregularity	0.899
40	RHC Habibabad	Irregular HPA and HSRP allowances	Irregularity	0.437
41	-do-	Loss to the Government due to Purchase of LP Medicine without Discount	Irregularity	0.219
42	-do-	Non posting of SMO, Medical Officer and WMO at RHC Habibabad	Performance	-
43	DO Accounts	Non-verification of GST	Irregularity	0.111
44	-do-	Irregular lumpsum Transfer of Pension Contribution into Pension Contribution Fund Account	Irregularity	-
45	-do-	Irregular Retention of Pension Fund in National Bank of Pakistan	Irregularity	8.056
46	-do-	Payment of monthly pension without certificate of life	Irregularity	-
47	-do-	Non realization of Pension Contribution of Erstwhile Zila Council of the Employees posted at TMAs and UAs.	Irregularity	-
48	Deputy District Education Officer (M-EE) Pattoki	Non Recovery of Conveyance Allowance Paid during Winter Vacations	Recovery	1.890
49	-do-	Irregular payment on account of Charge Allowance	Irregularity	1.906
50	-do-	Irregular drawl of Qualification Allowance	Irregularity	3.307
51	-do-	Non-deduction of GST & I. Tax	Irregularity	0.491

Sr. No.	Formation Name	Description	Nature of Para	Amount
52	-do-	Non deduction of Income tax	Recovery	0.278
53	-do-	Doubtful Expenditure on Civil Works	Irregularity	0.630
54	-do-	Non utilization of Balance of SMC and NSB Grant	Irregularity	1.432
55	District Officer (MEE) Kasur	Irregular payment of pay & allowance	Irregularity	0.688
56	-do-	Non-Transparent Recruitment of Teachers During 2015 & 2014	Irregularity	-
57	DHQ Hospital Kasur	Non-auction of Unserviceable Vehicle	Irregularity	1.000
58	-do-e	Irregular payment of pay and allowances	Irregularity	1.693
59	DO (Building) Kasur	Temporary embezzlement due to less deposit of government Receipt	Irregularity	0.186
60	-do-	Unjustified Expenditure on Consultancy	Irregularity	2.849
61	-do-	Overpayment for RCC	Recovery	0.916
62	-do-	Overpayment for steel	Recovery	0.362
63	-do-	Non Deduction of Income Tax from the Cost of Old Material	Irregularity	1.697
64	-do-	Non-credit of lapse deposits to Government revenue	Irregularity	-
65	-do-	Sub-standard construction of building	Irregularity	4.437
66	DO Forest	Doubtful consumption and drawl of POL	Irregularity	0.421
67	-do-	Non-Recovery of Government Dues	Recovery	0.299
68	-do-	Irregular & Unjustified Payment of wages	Irregularity	0.946
69	-do-	Doubtful payment of Daily wages employees	Irregularity	0.288
70	-do-	Doubtful Payment of Electricity Charges	Irregularity	2.496
71	DO (Sports)	Non Maintenance of 2% of District Budget for Sports Activities	Irregularity	-
72	-do-	Irregular Expenditure on Flex	Irregularity	0.127
73	-do-	Unjustified Expenditure	Irregularity	0.231
74	-do-	Unauthentic Disbursement of Daily Allowance	Irregularity	1.816
75	-do-	Non handing over/Taken over the stadium	Irregularity	6.783
76	-do-	Non surrender/utilization of amounts	Irregularity	0.590
77	-do-	Irregular expenditure on account of Exhibition and celebration	Irregularity	-
78	-do-	Unjustified expenditure without approved action plan	Irregularity	2.850
79	-do-	Irregular expenditure without authority	Irregularity	0.297
80	-do-	Non compliance of the Government orders	Irregularity	-
81	Special Education	Irregular drawl of POL	Irregularity	2.634

Sr. No.	Formation Name	Description	Nature of Para	Amount
	Center Pattoki			
82	-do-	Irregular payment of Pay and Allowances	Irregularity	0.481
83	-do-	Non-Transparent purchases of Uniform for Students	Irregularity	1.273
84	THQ Hospital Chunian	Non-obtaining of Performance Guarantee	Irregularity	0.403
85	-do-	Uneconomical purchase of LP medicine without discount	Irregularity	0.053
86	THQ Hospital Pattoki	Non-auction of Unserviceable Vehicle and other material	Irregularity	1.200
87	-do-	Payment without having 5% security	Irregularity	0.244
88	-do-	Non surrender/utilization of amounts	Irregularity	4.569
89	-do-	Irregular expenditure and non-recovery of discount	Irregularity	0.134
90	EDO Education	Non availability of vouched account of incidental charges	Irregularity	1.544
91	-do-	Non-achievement of targets resulting in Non-utilization of Funds	Performance	12.481
92	-do-	Non-verification of General Sales Tax	Irregularity	1.115
93	-do-	Purchase of Items in Excess of the Requirement	Irregularity	0.396
94	-do-	Overpayment of Stipend to Girl Students	Irregularity	-
95	EDO Health	Irregular Payment on account of POL and Repair of vehicle	Irregularity	1.962
96	-do-	Non auction of un-serviceable vehicles	Irregularity	1.500
97	-do-	Improper maintenance of logbooks	Irregularity	0.355
98	-do-	Unauthorized and doubtful expenditure on repair of transport	Irregularity	0.259
99	-do-	Unauthorized expenditure on repair	Irregularity	0.160
100	-do-	Deficiencies Found in Recruitment Process	Irregularity	-
101	Govt. Deaf and Defective Hearing School Kasur	Wastage of public money due to payment of salary without any duties	Irregularity	2.426
102	-do-	Unauthorized expenditure on repair of transport	Irregularity	0.902
103	DO Soil Fertility	Unauthorized expenditure on TA/DA	Irregularity	0.579
104	RHC Changa Manga	Unjustified purchase of Mobile from Temporary Advance	Irregularity	0.060
105	-do-	Imprudent purchase of Disposable Syringes	Irregularity	0.128
106	-do-	Doubtful drawls of Funds	Irregularity	0.758

Sr. No.	Formation Name	Description	Nature of Para	Amount
107	-do-	Unjustified drawl of Funds	Irregularity	0.779
108	-do-	Un-authorized payment of Salaries to the Official working in other Office	Irregularity	0.122
109	RHC Kanganpur	Irregular purchase of L.p medicine for stock	Irregularity	1.281
110	-do-	Unjustified purchase of mobile phones	Irregularity	0.077
111	-do-	Wastage of Public Money / Procurement of Medicines	Irregularity	5.823

Part-II
Audit year 2015-16 Memorandum for Departmental Accounts Committee

(Rs in million)

Sr. No.	Formation Name	Description	Nature of Para	Amount
1	DCO Office Kasur	Un-authorized payment of GST	Irregularity	0.020
2		Non disposal of off road vehicles	Irregularity	0.700
3		Non-Reconciliation of domicile fee with treasury	Irregularity	5.326
4		Non maintenance of Pass book / reconciliation of statement of SDA	Irregularity	30.00
5		Unjustified Payment of TA / DA	Irregularity	0.431
6		Un-authorized Payment	Irregularity	0.434
7		Non-reimbursement of Expenditure	Irregularity	39.50
8		Unauthorized expenditure for award of Honoraria	Irregularity	0.909
9	EDO Health	Non auction of un-serviceable vehicles	Irregularity	10.0
10		Unauthorized expenditure of Rs.1088309 beyond sanctioned strength of the post.	Irregularity	1.088
11		Un-authorized payment of previous year liability	Irregularity	2.164
12		Advertisement without involvement of DGPR-	Irregularity	0.107
13		Unauthorized expenditure on account of purchase of medicines without DDO Power	Irregularity	2.164
14		Overpayment and non recovery	Recovery	0.056
15		Irregular Purchases	Irregularity	30.918
16		Non-deduction of income tax at source – 79200	Recovery	0.079
17	DO Health	Unauthorized payment of sales tax Rs1614645 and un authorized payment on account of fabrication charges Rs1513397	Irregularity	1.615
18		Unauthorized payment of Salaries	irregularity	184.45
19		Non preparation of cash book separately	irregularity	143.85
20		Unauthorized Expenditure on POL Without	irregularity	-

Sr. No.	Formation Name	Description	Nature of Para	Amount
		Sanctioned Strength of Vehicles		
21		Non deposit of Purchee Fe	Recovery	1.525
22	DHQ Hospital	Risky storage of the Vaccine and life saving drugs	Irregularity	10.00
23		Loss of government due to non auction of Pharmacy Room	Irregularity	0.720
24		Wastage of government property	Irregularity	1.310
25		Irregular POL due to non Registration of the Vehicle	Irregularity	0.224
26		Non-obtaining of Performance Guarantee - Rs 405378	Irregularity	0.405
27		Wastage of government property Rs.11.500 million approximate	Irregularity	11.500
28		Non deduction of conveyance allowance for leave period	Recovery	0.093
29		Irregular award cafeteria contract	Irregularity	0.365
30	THQ Hospital Chunian	Unauthorized drawl of Pay & Allowance – Rs192,213 involving overpayment	Recovery	0.012
31		Unauthorized payment of GST	Irregularity	0.115
32		Irregular expenditure	Irregularity	0.169
33		Loss due to non utilization of Assets	Irregularity	4.0
34	THQ Hospital Pattoki	Non Recovery of Penal Rent	Recovery	0.336
35		Doubtful Consumption of Medicines	Irregularity	0.622
36		Loss of Ambulance	Recovery	0.900
37		Non Provision of Facilities due to Blockage of Public Funds	Irregularity	1.147
38		Likely Purchase of Medical Equipment and Machinery of Poor Quality	Irregularity	0.687
39		Deterioration of Medical Equipment Valuing	Irregularity	2.000
40		Non Production of Record	Irregularity	
41		Non Transparent Expenditure	Irregularity	4.245
42		Advance Drawl without receipt of Medicines	Irregularity	1.116
43		Irregular Clearing Pending Liability	Irregularity	0.439
44		Loss Due to Non Auction of Condemned Equipments and Ambulance	Irregularity	0.465
45		Non Provision of Health Facility	Irregularity	50.00
46		Weak Internal Financial Controls	Irregularity	1.745
47		Purchase of Medicines Having Less Shelf Life	Irregularity	0.755
48	RHC Ganda Singh	Non-obtaining of Performance Guarantee	Irregularity	0.220
49		Unjustified purchase of Stationery	Irregularity	0.372
50		Un-authorized payment of pay and allowances due to shifting of headquarter	Irregularity	0.896

Sr. No.	Formation Name	Description	Nature of Para	Amount
51	RHC Jura	Wasteful expenditure involving loss to the District government	Irregularity	1.00
52	RHC Ellahabad	Un authorized payment of pay and allowances to the official shifted at a place other than his headquarter involving recovery	Irregularity	0.021
53		Un authorized payment of pay and allowances to the official shifted at a place other than his headquarter involving recovery	Recovery	0.021
54	RHC Phool Nagar	Doubtful expenditure on TA/DA and recovery thereof	recovery	0.080
55		08 Un authorized payment of pay and allowances to the official shifted at a place other than his headquarter	Irregularity	0.544
56	RHC Changa Manga	Unauthorized expenditure due to extension of rate contract	irregularity	1.94
57	RHC Changa Manga	Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter	irregularity	1.41
58		Less deposit of ambulance charges	Recovery	0.092
59	RHC Habibabad	Unauthorized expenditure due to extension of rate contract	Irregularity	4.057
60		Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter	Irregularity	0.918
61	RHC Mustafaabad	Non-surrender of savings	Irregularity	0.967
62		Un authorized expenditure Rs.324072 due to shifting of Head Quarter	Irregularity	0.324
63		Unauthorized expenditure on account of Pay and allowances	Irregularity	0.217
64		Loss due to less deduction of income tax / security	Recovery	0.023
65	RHC Khudian	An Expenditure of Non Salary Beyond Budget	Irregularity	1.227
66		Doubtful Consumption of Material	Irregularity	0.976
67		Wasteful Expenditure	Irregularity	0.451
68		In fructuous Expenditure	Recovery	0.146
69		Misclassification of Expenditure	Irregularity	0.352
70		Advance Drawl Without Purchase of Medicines		0.573
71		Non Transparent Expenditure-Rs976,205	Irregularity	0.976
72	RHC Kot Radha Kishan	Irregular payment of previous year liability	Irregularity	2.450
73		Non transparent expenditure due to non availability of rate contract Rs369850	Irregularity	0.370
74		Wastage of machinery and equipments	Irregularity	12.0
75	RHC Kanganpur	Misclassification expenditure	Irregularity	0.165
76		Irregular creation of pending liability	Irregularity	0.826
77		Irregular Salary without performance of duty Rs.1767708 and recovery of	Irregularity	1.77

Sr. No.	Formation Name	Description	Nature of Para	Amount
78	RHC Halla	Unauthorized payment of pay and allowances to the official shifted at a other than his headquarter Rs1,653,816 involving overpayment	Irregularity	1.65
79		Irregular expenditure	Irregularity	0.149
80		Loss due to non utilization of Assets	Irregularity	0.500
81	RHC jura	Loss to the government	Irregularity	5.0
82	Government Aziz Bibi Hospital	Doubtful Consumption of Medicines	Irregularity	0.704
83		Non Recovery of LD Charges	Irregularity	0.073
84		Advance payment without receipt of medicines Rs (5% forfeiture security)	Irregularity	-
85		Improper Medical Treatment with the medicines valuing	Irregularity	7.942
86		Non Provision of Health Facility	Irregularity	60.00
87		Depriving the Public from immediate Utility of Medicines	Irregularity	3.047
88		Weak Internal Financial Controls resulting in irregularities	Irregularity	14.532
89		Excess Purchase of Medicines	Irregularity	1.311
90	Cardiac centre Chunian	Unauthorized usage of LP budget	Irregularity	0.809
91		Wasteful expenditure	Irregularity	17.00
92		Irregular expenditure	Irregularity	1.085
93		Loss due to non utilization of Assets	Irregularity	1.0
94	General Nursing School	Irregular Drawl of Pay Due To Shifting of Headquarter	Irregularity	0.970
95		Irregular payment of stipend due to selection nursing candidate without observing quota	irregularity	1.065
96		Irregular payment of salaries and recovery	irregularity	0.149
97		Unauthorized Payment of Mess Allowance	Irregularity	0.192
98	Trauma Centre Phool Nagar	Irregular Salary without performance duty	Irregularity	0.218
99		Irregular Purchase of equipments	Irregularity	0.341
100		Unjustified expenditure on construction of Trauma Center	Irregularity	73.0
101		Wastage of Government Property/residences	Irregularity	33.0
102		Wastage of machinery and equipments	Irregularity	11.5
103	DO Roads	Less realization of Tender Fee	Recovery	0.038
104		Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	0.045
105		Overpayment due to allowing higher rates instead of quoted rates	Irregularity	0.284
106		Non-credit of lapse deposits to Government revenue	Recovery	0.150
107			Excess payment on account of Non deduction of	Recovery

Sr. No.	Formation Name	Description	Nature of Para	Amount
		culverts from sub base		
108		Non-deduction of price variation on account of Diesel	Recovery	0.109
109		Non deduction on account of price variation on bitumen	Recovery	0.806
110		Non-recovery on account of Petrol Pumps	Recovery	0.220
111	DO Buildings	Advance Payment to Supplier	Irregularity	3.122
112		Irregular Award of Contract	Irregularity	0.400
113		Non Recoupment of Funds	Irregularity	0.659
114		Wasteful Expenditure due to Wrong Selection of Site- Rs821,000	Irregularity	0.821
115		Loss Due to non Reduction of Rates of RCC – Rs134,568	Irregularity	0.135
116		Non Recovery of Professional Tax	Irregularity	0.204
117		Likely Defective Execution of Schemes Costing	Irregularity	21.098
118		Excess Expenditure than TS	Irregularity	0.561
119		Likely Unnecessary M&R Works	Irregularity	29.952
120		Non Recovery of Tax	Recovery	0.222
121		Payment of Salary against un approved Scale	Irregularity	1.636
122		Execution of Schemes without Maintenance of Field Control Lab involving Cost	Irregularity	12.829
123		Non Recovery on Account of Mosaic Flooring	Recovery	0.147
124		Non Employment of Engineers at the Cost of Contractors involving an Expenditure	Irregularity	35.972
125		Doubtful Measurement of the Schemes	Irregularity	34.047
126		Non Recovery of Conveyance Allowance	Recovery	0.070
127		Non Production of Record	Irregularity	0
128		Irregular payment due to non certification of schemes	Irregularity	35.537
129		Non Testing of Concrete Used in Civil Works	Irregularity	8.140
130		Over payment of earth work	Recovery	0.333
131	DO Live Stock	Loss to the Govt. due to non obtaining of GST invoices	Irregularity	0.068
132	DO Excise & Taxation	Non production of Demand & Collection Register	Irregularity	-
133		Non achievement of financial years income targets	Irregularity	22.039
134		Unauthorized Expenditure	Irregularity	1.537
135		Non recovery arrear of license fee	Irregularity	2.397
136		Non transfer to District Government Share 15% and 5% collection charges	Irregularity	
137		Doubtful consumption of POL	Irregularity	0.971
138	DO OFWM	Wasteful expenditure on pay and allowances to the Tractor Operators	Irregularity	1.764

Annex-B

**Summary of Appropriation Accounts by Grants
District Government, Kasur
For the financial year 2015-16**

Rs in million

Grant No.	Name of the Grant	Original Grant	Supplementa ry Grant	Final Grant	Actual Expenditure	Variation	
						(+) Excess	(-) Saving
3	Provincial Excise.	10.134	0.423	10.557	8.772	(-)	1.785
5	Forest.	18.077	7.370	25.447	25.235	(-)	0.212
7	Charges on A/c of Motor Vehicles Act.	5.055	-	5.055	4.353	(-)	0.702
8	Other Taxes & Duties.	28.406	1.784	30.190	29.477	(-)	0.713
10	General Administration.	123.402	-	123.402	99.158	(-)	24.244
15	Education.	5,099.887	-	5,099.887	4,970.688	(-)	129.199
16	Health Services.	1,497.540	39.355	1,536.895	1,365.712	(-)	171.183
17	Public Health.	9.465	-	9.465	8.517	(-)	0.948
18	Agriculture.	127.223	2.590	129.813	124.003	(-)	5.810
19	Fisheries.	3.163	-	3.163	2.732	(-)	0.431
20	Veterinary.	175.686	10.125	185.811	157.645	(-)	28.166
21	Co-operative.	38.577	-	38.577	34.249	(-)	4.328
22	Industries.	6.498	-	6.498	4.388	(-)	2.110
23	Miscellaneous Departments.	9.155	-	9.155	6.824	(-)	2.331
24	Civil Works.	59.000	12.380	71.380	70.153	(-)	1.227
25	Communications.	89.900	-	89.900	75.293	(-)	14.607
31	Miscellaneous.	38.820	-	38.820	30.329	(-)	8.491
32	Civil Defence.	11.278	4.076	15.354	13.216	(-)	2.138
	Total Non Development	7,351.266	78.103	7,429.369	7,030.743	(-)	398.626
36	Development.	1,011.725	1,188.203	2,199.928	1,810.793	(-)	389.134
41	Highways, Roads & Bridges.	-	68.755	68.755	63.063	(-)	5.691
42	Government Buildings.	-	73.167	73.167	60.782	(-)	12.384
	Total Development	1,011.725	1,330.125	2,341.850	1,934.638	(-)	407.209
	Grand Total :	8,362.991	1,408.228	9,771.219	8,965.381	(-)	805.835

Annex-C

DO Roads

Rs in million

MB No.	Name of Schemes	Date of com	Time Allowed	Status	Estimated Cost	Amount
1281/6433	Const of road from Rasool Pur to Nand Ka Takiya	.11-03-16	4	WIP	15.89	1.589
1284/6436	Reh of Road from Mokal to Kangan Pur	.23-04-16	3	WIP	28.97	2.897
1282/6434	Rehabilitation of road from Dingh Shah to Guhar Jageer	.30-03-16	2	WIP	4.79	0.479
1279/6431	Const of new adda to circular road	.22-03-16	3	WIP	5.097	0.5097
1291/6443	Const of road from Town Committee Gate to Police Station More	.09-03-16	3	WIP	4.92	0.492
1288/6440	Const of road from Himmat Pura to Phatik Marali Road	.04-04-16	2	WIP	12.64	1.264
1232/2717	Reh of road from Allama Iqbal Road via Kachehri Chowk to Mohallah Ahmed Nagar Pattoki	.19-01-15	NA	WIP	10.28	1.028
876/9007	Reh of road from Railway Phattak Habibabad to Govt High School Habibabad	.01-01-15	NA	WIP	14.96	1.496
1272/6424	Const of road from Pial chowk to Mandi Usman Wala Phattik including side Drain	.28-05-15	2	WIP	16.84	1.684
1082/2528	Reh of road from Kangan Pur road to Depalpur Road via Mandi and RHC at Elahabad	14-04-16	2	WIP	4.90	0.49
1195/2680	Const of road from Village Mega road to Dera Haji Mumtaz Abadi	16-04-16	2	WIP	3.97	0.397
1249/2734	Reh of road from phool nagar to Changa Manga road Chak No. 32	14-04-16	2	WIP	4.89	0.489
1289/6441	Reh of road from Circular Road Town Committee (Tuff Tile on Shoulder & Street Light)	14-04-16	4	WIP	19.79	1.97
996/6907	Reh of Road from Halla Chowk Multan Road to Shakra-e-Quaid-e-Azam, Station Chowk	29-12-14	3	22-06-15	5.46	0.546
Total					153.397	15.3307

DO Roads

Name of scheme	Time schedule	Status	Cost of scheme	Penalty (Rs in million)
Khudian Chunnian Road to Mouza Khody	29-12-14 to 29-06-15	WIP	25.010	2.501

DO Buildings
Rs in million

Sr. No.	Name of Scheme	T.S. Cost	Date of start Time Limit	Date of compliionn	Late (months)	Penalty 10%	Remarks
1	<u>(VOCATIONAL TRAINING CENTRE)</u> Re-Construction of Dangerous Govt. Vocational Centre (for Women) Syed Chiragh Shah Town, City Kasur PP-177	7.489	Rezhfo Engineers No.8412/C20-10-15 08-Months	20-06-06	1	0.7489	Finishing in Progress
2	Construction of 2-Nos. Medical Officers Residences (G-17 at D.H.Q Hospital, Kasur.	7.268	Rezhfo Engineers No.707/C 27-02-16 04-Months	27-06-16	1	0.7268	w.i.p
3	Provision of 1-Cusic turbine & OHR 20000-Gallon at D.H.Q Hospital, Kasur. PP-177	12.509	M Arif Ali & Co No.8786/C27-11-15 06-Months	27-05-16	1	1.2509	
4	Construction of Sports Stadium at Mustafabad Tehsil & District Kasur	34.941	M.Shafique No.1821/C 17-06-13 6-Months	13-12-14	40	3.4941	WIP
5	Govt. High School Orara (3-C/Rooms) Tehsil Kasur. PP-175	3.715	Ch. Enterprises No.554031-03-15 3-Months	10-06-154	6	0.3715	
6	Govt. Primary School Gohar Chak No.8 (5-C/Rooms) Tehsil Chunian. PP-181	6.231	Al-Azeem Builders No.5596/C31-03-2015 3-Months	16/07/15	12	0.6231	completed
7	Re-Construction of Boundary Wall. PP-177	3.550	Muhammad Rafique No.7800/C08-09-15 3-Month	16/07/15	6	0.355	completed
8	Improvement / Renovation of Main Building	6.645	Afnan Builders No.7543/C08-08-15 4-Month	15-12-15	6	0.6645	
9	Provision of vertical Turbine ½ cusic i/c boring etc.	5.345	Muhammad Ali Sindhu No.8128/C 30-09-152-Month	30-11-15	6	0.5345	
10	GGHS Kangan Pur Tehsil Chunian (5-Nos.	7.316	Afnan Builders N o.7856/C08-09-15	28-01-16	3	0.7316	

	C/Rooms). PP-180.		6-Months				
11	GES Gid Pur Tehsil Chunian (5-Nos. C/Rooms) PP-181.	7.292	Shabbir Ahmadi N o.8024/C15-09-15 4-Months	28-01-16	5	0.7292	
12	GHS Burj Mahalam Chak 35 Tehsil Pattoki (5-Nos. C/Rooms) PP-182.	6.736	Liaqat Ali & Co.N o.8094/C 28-09-15 4-Months	28-01-16	5	0.6736	
13	GGHS Bhoee Asal Tehsil Pattoki (5-Nos. C/Rooms) PP-184.	7.216	Nazim Ali N o.8098/C 28-09-15 4-Months	28-01-16	5	0.7216	
14	Up-gradation of Govt. Girls Elementary School to Theh Sheikhum to High level. PP-178.	9.320	Shabbir Ahmad No.5730/C 3-04-15 3-Months	31-06-15	12	0.932	
15	Construction of Building of Government Special Education Centre, Pattoki, Kasur. (PP-182)	57.298	Arshad contruction company No.2032C 28-04-14 18-Months	28-10-15	8	5.7298	
16	Up-Gradation of Govt. Girls Middle School to High Level Nathay Jagir, Tehsil Pattoki PP-184	7.145	Dogar Const. No.4610/C 21-01-15 7-Months	21/08/15	9	0.7145	
17	GCMS Rakh Shah Inayat (Re-Construction of dangerous building) Tehsil KRK PP-176.	8.579	Karmanwala No.5189/C 06-03-15 7-Months	6/10/2015	8	0.8579	
18	Up-Gradation of GMCPS No.1, Pattoki to Middle	5.483	Geo Const. Co. No.4591/C 20-01-2015 4-Months	20/05/15		0.5483	
	Total					20.4078	

Annex-D**1.2.3.4****Unauthorized Re-appropriation of Funds**

Name of Office	Object / Code	Funds Released	To Grant / Head of Account
Cardiac Centre Chunian	A09601 Machinery & Equipment	1.000	Grant -16 Health
District Officer Live Stock Kasur	A03805 Travelling Allowance	0.500	Grant -20 Live Stock
District Officer Live Stock Kasur	A03807 POL Charges	0.500	Grant -20 Live Stock
District Officer Live Stock Kasur	A13001 Repair of Transport	0.500	Grant -20 Live Stock
District Officer Forest Kasur	A03942 Cost of Other Stores	3.500	Grant -18 Agriculture
District Officer Forest Kasur	A03807 POL Charges	1.000	Grant -18 Agriculture
Tehsil Head Quarter Hospital Chunian	A13001 Repair of Transport	0.200	Grant -16 Health
District Head Quarter Hospital Kasur	A03970-189 Other (Hospital Waste Management)	0.500	Grant -16 Health
Executive District Officer Health Kasur	A09501 Purchase of Transport	0.717	Grant -16 Health
District Coordination Officer	A03904 – Hire of Vehicles	0.500	Grant – 10
District Head Quarter Hospital Kasur	A09601 Machinery & Equipment	2.500	Grant -16 Health
District Head Quarter Hospital Kasur	A03970 -08-Bedding & Clothing	0.600	Grant -16 Health
Tehsil Head Quarter Hospital Pattoki	A09601 Machinery & Equipment	0.160	Grant -16 Health
Executive District Officer CD Kasur	A03904 – Hire of Vehicles	0.250	
Executive District Officer CD Kasur	A03904 – Hire of Vehicles	1.000	
District Officer Forest Kasur	A03942 Cost of Other Stores	0.450	Grant -18 Agriculture
District Officer Forest Kasur	A09601 Machinery & Equipment	0.900	Grant -18 Agriculture
District Officer Building	Raising / Re-construction of B.wall/razor wire in Biodiversity Park Kasur	2.784	Grant – 42 Development
District Officer Building	Supply of 11 KV auto Changoover switch in DHQ Hospital Kasur	5.531	Grant – 42 Development
District Officer Building	Beautification (Horticulture Work) of DHQ Hospital Kasur (Transfer to PHA , Lahore as deposit work)	4.644	Grant – 42 Development
District Officer Civil Defense	A03959 – Incentive	0.408	Grant – 32 Civil Defense
District Officer Civil Defense	A03959 – Incentive	0.080	Grant – 32 Civil Defense
Total		28.224	

Purchase of Medicines without DTL Reports

District Officer Health (Kasur)

Sr. No.	Draft No.	Date of Draft	Name of Firms	Amount (Rs)
1	720978	.30-06-08	Star Lab	130,000
2	720971	.30-06-08	Siza International	1,695
3	97588	.30-06-09	Pharma Rawalpindi	170,226
4	97579	.30-06-09	Geofman Pharma	24,318
5	394089	.29-06-16	Rock Pharma Lab	123,195
6	394090	.29-06-16	Gulf Pharma	70,049
7	394091	.29-06-16	Rasco Pharma	209,050
8	394095	.29-06-16	Sharooq Pharma	19,100
9	394097	.29-06-16	Glitz Islamabad	9,024
10	394098	.29-06-16	Gulf Pharma	70,049
11	394141	.29-06-16	Rasco Pharma	83,202
12	394142	.29-06-16	Glitz Islamabad	9,024
Total				918,932

Cardiac Centre Chunian

Demand Draft No. & Date	Name of Firm	Amount (Rs)
394262/04-07-16	HOFF Mann Human	58,000
394375/04-07-16	Al-Hamad	20,705
394365/04-07-16	HOFF Mann Human	107,000
394378/04-07-16	Medisave Pharma	21,285
394379/04-07-16	Brooks Pharma	8,000
394380/04-07-16	Miracle Pharma	92,813
394378/04-07-16	Axis Pharma	37,620
394261/04-07-16	Amson Vaceines Pharma	300,050
394377/04-07-16	Amson Vaceines Pharma	177,517
394371/04-07-16	Haji Medicine Co.	295,000
394372/04-07-16	Benson Pharma	173,000
394373/04-07-16	Lisko Pakistan	90,000
394368/04-07-16	Helix Pharma	220,000

394370/04-07-16	Synchro Pharma	197,406
394367/04-07-16	Ali Pharma	39,885
Total		1,838,281

Cardiac Centre Chunian

Invoice No & Date	Name of Supplier	Name of Medicine	Batch #	Qty	Rate	Amount (Rs)
3877/29-04-16	Amson Pharma	Hyzonat	318	2000	91.77	183,540
0079/02-06-16	Hoff Man Human	Inj Sorbid	E16005	1000	107	107,000
Total						290,540

RHC Habibabad

Sr.#	Firm	Description	Amount (Rs)
1.	Bosh Pharma	Medicine	749,500
2.	M/S Stallian	Medicine	77,800
3.	M/S Giltaz	Medicine	127,051
4.	M/S Amson	Medicine	18,354
5.	M/S Silver Surgical	Medicine	79,410
6.	M/S Geofman	Medicine	30,082
7.	M/S Geofman	Medicine	29,814
8.	M/S Genix	Medicine	18,145
9.	M/S Valor	Medicine	27,050
10.	M/S Sind Medical Store	Medicine	264,700
11.	M/S English Pharma	Medicine	285,450
12.	M/S Rock Pharma	Medicine	263,580
13.	M/S Karim Indust	Medicine	35,335
14.	M/S Gauj Pharma	Medicine	140,098
Total:-			2,146,369

THQ Hospital Chunian

Date	Nam of pharm	Name of Medicines	Bach no	Amount (Rs)
24-03-2016	Genix ph	Tab Mite200mg	H325	324,054
14-07-2016	Sharooq ph	Tab Oxitro 20mg	26	66,850
Total				390,904

THQ Hospital Pattoki

Bill No. and Date	Name of Firm	purchase order Date	Description	BATCH NO	Amount (Rs)
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2375-dt 26/01/2016	Valor	13-06-2016	Creamazole+Vagizole	483 D,485 D	51,000
2691 dt 25/04/16	Valor	13-06-2016	Creamazole+Vagizole	626 D,619 D	175,000
16052786 dt 21/05/2016	Bosch Pharmaaceuticals	21-05-2016	Calamox 1000MG	c16679	749,500
9040dt 16/05/16	Polyfine	24/03/16	syp clarithromycine	296,299	977,200
537dt 18/05/16	lahore pharma	24/03/16	soda glycerine+plasodine	203, 1434	385,000
2015175 dt13/01/15	novamed	6/11/2015	dianic inj	8676	295,000
873 dt 07/05/16	cotton craft	24/03/16	plaster of paris bandage	2320	135,000
0-2406/15 dt 26/03/16	semos pharma	6/11/2015	tab pyrol	16gv13	164,700
0-2423/15 dt 14/03/16	semos pharma	24/03/16	tab pyrol	16gv25	109,800
1811 dt 26/05/16	rock pharma	24/3/16	salbutamol syp	6948	258,000
1111 dt 06/1/16	nisa impex	6/11/2015	d/syringe 5ml	sfn1245	427,000
inv003037 dt 14/4/16	rasco pharma	24/3/16	metronidazole susp	6b216	109,450
AR/1016 dt 11/2/16	arsons pharma	6/11/2015	tab ciproval 500mg	10516	369,000
12/1/16 dt 4/2/16	ophth pharma	6/11/2015	silk no 1	256	105,000
2 dt 05/02/16	miracle pharma	23/11/15	cap omeprazole	20,082,009	348,000
22 dt 18/6/16	glitz pharma	24/3/16	gradyn tab	2965	217,000
Total					4875,650

RHC Changa Manga

Name of Supplier	Name of medicine	Batch	QTY	Rate	Amount (Rs)
Lahore Pharma	Plasodine Solution	1435	300	165	49,500
Lahore Pharma	Plasodine Solution	1435	200	165	33,000
Lahore Pharma	Benzyl Benzoate Lotion 25%	2132	2,000	20	40,000
Shrooq Pharma	piroxicam tab 20 mg	26	10,000	1.4	14,000
Shrooq Pharma	piroxicam tab 20 mg	26	10,000	1.4	14,000
Siza International Pvt Ltd	Nalbuphine HCL 20 mg Inj	2-16	50	465	23,250
	Dubutamine Inj 250 mg	2-16	5	900	4,500
Star Lab	Infadox cap	HA 363	40000	1.7	68,000

Cotton craft pvt ltd	Cotton Bandage	36816	3000	14.85	44,550
Lisko Pharma	Histagic	128	3000	18	54,000
SEMOS	Paracetamol 500mg	16GV13	100000	0.549	54,900
Nova Med Pharma	Dianic Inj 3ml 75 mg	8730	5000	5.9	29,500
Total					429,200

RHC Kanganpur

Name of Supplier	Name of Medicine	Batch No	QTY	Rate	Amount (Rs)
Asian Continental	Tranexamic Acid	J135	2000	6.75	13,500
Barret Hodgson	Sensicon Tab 10 mg	A8751	500	30	15,000
Barret Hodgson	Sensicon Tab 10 mg	A9342	500	30	15,000
Benson Pharma	Tab Atenolol 50 mg	2429	20000	0.75	15,000
English Pharma	Zolat 40 mg	ZOI-039	500	24.24	12,120
English Pharma	Chroncef 1gm Inj	Ch-278	1000	29.89	29,890
English Pharma	Chroncef 1gm Inj	Ch-278	1000	29.8	29,800
Genix pharma	Sitagliptin 50 mg	oo4T051	4004	4.94	19,780
Gulf Pharma	Syp Paracetamol	630 & 593	15000	14.67	220,050
Hansel pharma	Meloxisel tab 15 mg	4922	5000	23	115,000
Hansel pharma	Meloxisel tab 15 mg	4868	5000	23	115,000
Hoover Pharma	Sentob cream 1%	829	100	51.9	5,190
Karim Industries	Crepe Bandage	o160	200	37	7,400
ROCK Pharma	Salbutamol syp	6948	5000	12.9	64,500
ROCK Pharma	Salbutamol syp	6948	5000	12.9	64,500
shrooq pharma	Tab proxicam 20 mg	26	50000	1.4	70,000
Star Lab	Montel 10 mg	HB 143	5000	2.5	12,500
Unisa pharma	Infusion Normal Saline	6033190	500	39.2	19,600
Volar Pharma	Vagizole V cream	619-D	200	19	3,800
Total					847,630

Annex-F

1.2.3.7

Unauthorized Payment on account of Allowances

Sr. No	Name of Office	Description of recovery	PDP No.	Amount (Rs in million)
1	DO Health	Non deduction of Conveyance Allowance	3	4.860
2	DCO	Non deduction of 5% maintenance Charges	4	1.680
3	DO Livestock	Drawl of Conveyance Allowance without admissibility	6	2.952
4	DO Livestock	House Rent Allowance & Conveyance Allowance for government residences	7	2.858
5	DO Livestock	drawing conveyance allowance despite availing facility of Government vehicles	9	1.236
6	Cardiac Centre Chunnia	Conveyance allowance during leave period	3	0.030
7	Deputy District Education Officer Male Elementary Pattoki	social security benefit	9	0.331
8	Deputy District Education Officer Male Elementary Pattoki	Adhoc Allowance 2011 and Adhoc Relief Allowance 2012	11	0.596
9	DHQ Hospital Kasur	conveyance allowance for leave period	12	0.201
10	DHQ Hospital Kasur	Adhoc Allowance 2011 and Adhoc Relief Allowance 2012	13	0.399
11	DHQ Hospital Kasur	Non deduction of 5% of Basic pay for maintenance charges	15	0.526
12	DHQ Hospital Kasur	non-recovery of penal rent	16	0.902
13	THQ Hospital Pattoki	non-recovery of penal rent	1	0.411
14	THQ Hospital Pattoki	conveyance allowance for leave period	1	0.060
15	EDO Education Kasur	Adhoc Allowance 2011 and Adhoc Relief Allowance 2012	15	0.018
16	EDO Health Kasur	Adhoc Allowance – 2010	3	1.876
17	EDO Health Kasur	conveyance allowance for leave period	5	0.999
18	EDO Health Kasur	Social Security Benefit	6	0.823
19	EDO Health Kasur	recovery of dues from CMWs	8	0.437
20	EDO Health Kasur	Mess and Dress Allowance	11	0.206
21	Government Deaf and Defective School Kasur	Non deduction of CA and special allowance during LFP	5	0.211
22	DO Soil Fertility Kasur	conveyance allowance and SSB	4	0.118
23	Govt. Special Education Center Chunian	CA and special allowance during LFP	4	0.319
24	EDO Health Kasur	Recovery of Pay, HSRA, NPA and Mess allowance	13	0.133
Total				22.182

Misclassification

DHQ Hospital Kasur

Date of drawl	Items purchased	Head of Account Charged	Head of Account to be Charged	Amount (Rs)
09.03.2016	Lab items	Purchase of drug and medicines	Cost of Other Stores	99,000
09.03.2016	Lab items	Purchase of drug and medicines	Cost of Other Stores	99,981
09.03.2016	Lab items	Purchase of drug and medicines	Cost of Other Stores	99,860
06.04.2016	Lab items	Purchase of drug and medicines	Cost of Other Stores	99,000
13.04.2016	Surgical sponges	Purchase of drug and medicines	Cost of Other Stores	99,960
13.04.2016	Gas cylinder filling	Purchase of drug and medicines	Cost of Other Stores	172,258
13.04.2016	Gas cylinder filling	Purchase of drug and medicines	Cost of Other Stores	198,458
13.04.2016	Lab items	Purchase of drug and medicines	Cost of Other Stores	93,000
13.04.2016	Lab items	Purchase of drug and medicines	Cost of Other Stores	95,500
13.04.2016	Lab items	Purchase of drug and medicines	Cost of Other Stores	98,250
13.04.2016	Gas cylinder filling	Purchase of drug and medicines	Cost of Other Stores	49,610
13.04.2016	Gas cylinder filling	Purchase of drug and medicines	Cost of Other Stores	159,256
23.04.2016	Lab items	Purchase of drug and medicines	Cost of Other Stores	95,500
23.04.2016	medical gases	Purchase of drug and medicines	Cost of Other Stores	99,000
19.05.2016	Abdominal sponges	Others	Cost of Other Stores	700,000
22.06.2016	Medicines	Others	Purchase of drug and medicines	2,900,000
22.06.2016	Medicines	Others	Purchase of drug and medicines	7,495,000
22.06.2016	Medicines	Others	Purchase of drug and medicines	4,497,000
22.06.2016	Medicines	Others	Purchase of drug and medicines	2,443,000
Total				19,593,633

DO Sports

Sr.#	Description	Venue	Date			Amount (Rs)
1	Boys competition Dangal	Disrict Sports Complex College Ground, Kasur	7/8/2015	A03918	A06103	64,500
2	Boys Competition Kabaddi	Ganj-e-Sohda Eid Ghah Mustafabad.	6/9/2015	A03918	A06103	52,000
3	Boys Competition Hockey	Sports Complex Tehsil Chunian	14-08-15	A03918	A06103	10,000
4	Boys Competition Kabaddi	Sports Complex Tehsil Chunian	14-08-15	A03918	A06103	10,000
5	Misc. functios	DCO office	28-09-15	A03918	A06103	46,000
6	Kabaddi Match	Urs Baba Panay shah	28-10-15	A03918	A06103	50,000
7	3rd Lahore Divisional Tournament	Sports Complex Kasur	24-10-15	A03918	A06103	25,000
8	Mr. & Junior Mr. Kasur Body Building`	Gymnasium Hall	24-03-2016	A03918	A06103	200,000
	Aluminium Door	Shafique Shesha	10/3/2016	A03918	A09701	24490
	Motor 2000W Fitting	maheer Imran Sentery Store	8/3/2016	A03918	A09601	49855
	2 Nos of Cricket Net Pools	Bhatti Steels Works	20-02-16	A03918	A09601	49000
	Cricket Screeen 10*12	Cricket Screeen 10*12 Al-Farooq	25-1-16	A03918	A09601	97000
	Cricket Pools	Bhatti Steels Works	16-2-16	A03918	A09601	49600
	Cricket Pools	Bhatti Steels Works	16-2-16	A03918	A09601	49600
Total						777,045

DO Sports

Firm name	Bill Number	Items			Billing date	Amount of bill (Rs)
KASUR Sports & General Store	63	Kits	A03918	A03906 (Uniform)	16-11-15	98,753
KASUR Sports & General Store	7	Kits	A03918	-do-	14-11-15	98,753
KASUR Sports & General Store	11	Kits	A03918	-do-	19-11-15	98,753
KASUR Sports & General Store	14	Kits	A03918	-do-	25-11-15	98,753
KASUR Sports & General Store	56	Kits	A03918	-do-	23-11-15	21,945
Al-Farooq Traders	4426	Uniforms	A03918	-do-	30-11-15	94,320
Al-Farooq Traders	4429	Uniforms	A03918	-do-	1/12/2015	94,320
Al-Farooq Traders	4434	Uniforms	A03918	-do-	4/12/2015	94,320
Al-Farooq Traders	4431	Uniforms	A03918	-do-	3/12/2015	94,320
Al-Farooq Traders	4442	Uniforms	A03918	-do-	7/12/2015	94,320
Al-Farooq Traders	4404	Uniforms	A03918	-do-	29-11-15	94,320
Al-Farooq Traders	4421	Uniforms	A03918	-do-	28-11-15	94,320
Al-Farooq Traders	4413	Uniforms	A03918	-do-	24-11-15	31,440
Al-Farooq Traders	4437	Uniforms	A03918	-do-	5/12/2015	94,320
Al-Farooq Traders	4418	Uniforms	A03918	-do-	27-11-15	94,320
Al-Farooq Traders	4447	Uniforms	A03918	-do-	8/12/2015	20,960
Al-Farooq Traders	4495	Uniforms	A03918	-do-	20-12-15	94,320
Total						1,318,237

Annex-H
1.2.3.9

Drawl of Cheques in the name of DDO instead of Supplier
THQ Hospital Chunian

DD No. /Date	Name of Supplier	Amount (Rs)
89/27-6-16	Lisko Pakistan	495,062
90/27-6-16	Silver surgical	438,058
91/27-6-16	Polyfine pharma	466,613
92/27-6-16	Al-Ahmad Enterprises	207,050
93/27-6-16	Hospital Services	300,538
94/27-6-16	Arsons Pharma	242,092
95/27-6-16	Amson Pharma	377,082
96/27-6-16	Stallion Pharma	126,537
97/27-6-16	Cotton Craft	187,657
98/27-6-16	Novamid Pharma	169,035
99/27-6-16	Star Laboratories	162,350
100/27-6-16	Semos Pharma	104,859
101/27-6-16	Getz Pharma	100,275
102/27-6-16	Unisa Pharma	590,858
103/27-6-16	Lahore Pharma	116,987
106/27-6-16	Geofman Pharma	124,150
104/27-6-16	Genix Pharma	324,054
105/27-6-16	Macter International	784,250
108/27-6-16	Stallion Pharma	778,000
109/27-6-16	English Pharma	285,450
110/27-6-16	KM Enterprises	239,900
112/27-6-16	Karim Industries	108,966
113/27-6-16	Life Pharma	137,520
115/27-6-16	Gulf Pharma	140,098
Total		7,007,441

RHC Kanganpur

Document No	Posting Date	Name of Supplier	Name of Medicine	QTY	Rate	Amount (Rs)
1905346784	28.06.2016	Axis Pharma	Tab Cetirizine 10 mg	60000	0.38	22,800
1905507364	29.06.2016	Axis Pharma	Tab Cetirizine 10 mg	60000	0.38	22,800
1905470544	29.06.2016	Hansel pharma	Fefolic tab	1667	12	20,004
1905518588	29.06.2016	Hansel pharma	Meloxisel tab 15 mg	5000	23	115,000
1905462952	28.06.2016	Hansel pharma	Fefolic tab	1667	12	20,004
1905476505	29.06.2016	Hansel pharma	Meloxisel tab 15 mg	5000	23	115,000
1905532204	29.06.2016	Hoover Pharma	Sentob cream 1%	100	51.9	5,190

1905462950	28.06.2016	Irza Pharma	Metronidazole 400mg tab	10000	1.156	11,560
5100365242	29.06.2016	Polyfine Chem pharma	Susp Clarithromycin	10000	97.72	977,200
1905462949	28.06.2016	Silver Surgical	IV Cannula 22	3000	26.47	79,410
1905506579	29.06.2016	Volar Pharma	Vagizole V cream	200	19	3,800
1905462946	28.06.2016	Volar Pharma	Sachet Valosal ORS	2000	5.9	11,800
Total						1,404,568

RHC Habibabad

Cheque No.	Date	Amount (Rs.)
3067323	30-06-2016	321,585
2804004	18-08-2015	164,890
3035905	27-06-2016	263,580
3035742	26-06-2016	1,422,826
3035722	25-06-2016	1,999,758
3035729	26-06-2016	1,510,514
3035439	30-06-2016	224,496
3035039	20-06-2016	608,455
3035205	21-06-2016	119,624
3035247	21-06-2016	246,003
3006493	7/6/2016	721,740
2976226	17-05-2016	120,451
2975972	9/5/2016	316,243
2975601	26-04-2016	265,266
2975541	25-04-2016	267,894
2972830	19-04-2016	656,207
2909482	2/4/2016	100,000
2909327	8/3/2016	456,329
Total		9,785,861

DO Excise & Taxation

Date of Payment	Description	Amount (Rs)
11.4.16	Payment to Landlord on account of Rent	164,500
21.4.16 ON GR-3	Payment to M. Yousaf Khan on his Encashment.	323,160
21.4.16 ON GR-3	M. Aslam Jr. Clerk on his Encashment	223,860

29.4.16 on GR-8	Payment to MST Ghulam Fatima w/o Rana M. Aslam AETO	321,600
14.1.16 on GR-8	Payment on account of Rent 5 Months	205,625
31.3.16	GP fund final payment to MST. Ghulam Fatima w/o Rana M. Aslam AETO	449,295
14.1.16 on GR-8	Payment to MST. Ghulam Fatima w/o Rana M. Aslam AETO	1,000,000
Total		2,688,040

DO (B&F)

Cheque No. & Date of Payment	Description	Amount (Rs)
13.8.15/2777464/12.8.15	Printing of Budget Books	184,128
4.9.15/2804169/3.9.15	POL to M/S Zaib Petroleum	113,719
10.12.15/2884323/9.12.15	Purchase of Misc. Items	139,192
Total		437,039

Annex-I
1.2.3.11

Non-supply of Medicines
RHC Habibabad

Amount in Rs

Sr.#	Firm	Medicine	Total cost of medicine	5% performance guarantee
1	Gulf Pharmaceuticals	Tab diclofinace sodium	36,000	1,800
2	Arson Pharmaceutical Indus	Tab Naprozen, Ciprofloxacin, Mecobalamine	261,700	13,085
3	Shrooq Pharmaceuticals	Suspension ibuprofen	200,000	10,000
4	Safe Pharmaceutical	Inj. pheniramine maleat	33,800	1,690
5	Gets (Pvt) Limited	Inj. insulin 70/30 W/V	210,000	10,500
6	Miracle Pharmaceutical	Cap Omeprazole	174,000	8,700
7	Nawarus pharma	Inj rabies Vaccine	530,000	26,500
8	Trigon Pharmaceutical	Tab Motelukastas	28,000	1,400
Total:-			1,473,500	73,675

DHQ Hospital

Sr. #	Name of Medicines	Name of Firms	Amount (Rs)
1	Inj. Atracurium	Abbott labortiers Karachi	410,000
2	Tab. Ibuprofen 400Mg	Abbott labortiers Karachi	750,000
3	Tab. Metformin 500Mg	Abbott labortiers Karachi	107,700
4	Syp. Multivitamin	Abbott Laboratories, Karachi	1,249,500
5	Tab. Naproxen Sodium 250mg	Abbott Laboratories, Karachi	2,050,000
6	Black Silk No.2/0	Saru International \karachi	93,350
7	Tab. Diclofenac Sodium 50 Mg	Gulf pharma Islamabad	570,000
8	Tab. Ciprofloxacin 500 Mg	Arson pharma, Lahore	1,107,000
9	Tablet Neproxen Sodium 550mg	Arson Pharmacuticle, Lahore	730,000
10	Droop. Nystatin	Wyth Pakistan	363,600

11	Inj. Bupivacain Spinal	Brooks Pharma, Karachi	78,000
12	Tab. Alprazolam 0.5mg	M/S Glitz pharma, Islamabad	480,000
13	Syp. Lactulose	M/S Glitz pharma, Islamabad	990,000
14	Tab. Asprine75mg	M/S Pacific pharmacuticle, Lahore	120,000
15	Inj. Anti Rabies	M/S Novartis Pharama Karachi	5,300,000
16	Micro Burret	M/S intra Health Karachi	467,000
17	Tab. Ciprofloxacin 250 Mg	M/S Al Kemy Pharama Haiderabad	960,000
18	Tab. Methyl Dopa 250mg	M/s OBS paksitan Karachi	271,000
19	Inj. Streptokinase 1.5	M/S Gene Tech Pharma Karachi	355,000
20	Tab. Glyceryl Trinitrate 2.6 mg	M/s Valor Pharmaceuticals, Islamabad	415,000
21	Dispersible Tab. Zinc Sulphat	M/S VALOR PHARMA ISLAMABAD	420,000
Grand Total			17,287,150

THQ Chunian

Sr. No.	Name of Medicines	Name of Firm.	Quantity	Rate	Amount (Rs)
1	Tab. Metformin 500mg	M/S Abbot Lab.	3000 Tab.	1.07 each.	32,100
2	Inj. Atracurium 10mg.	-do-	100 Amp.	82/-	8,200
3	Inj. Bupivacaime HCL	-do-	300 Amp.	26/- each	7,800
4	Tab. Ibuprofen 400mg.	-do-	100000	1.5 each	150,000
5	Syp. Multivitamin	-do-	5000	41.65 each	208,250
6	Inj. Rabies Vaccine.	Novartis Pharma.	1000	530 each.	530,000
7	Tab. Albendazole 200mg.	Glitz Pharma.	2000	4.7 each.	9,400

8	Black Silk 2/0	Saru International	1000	18.67 each	18,670
9	Inj. Ceftriaxone 250 mg.	Alkemy Pharma.	5000	16.88 eacg	130,900
10	Inj. Ceftriaxone 250 mg.	Alkemy Pharma.	5000	21.48 each	107,400
11	Isoflurane Liquid.	Getz Pharma.	100	1700 each.	170,000
12	Inj. Nketorolac	Friends Pharma.	1000	11.97each.	11,970
13	Drops Nilstat.	Wythe Pharma.	1000	36.36 each.	36,360
14	Syp. Ibuprofen 90ml	Sharooq Pharma.	20000	20 each.	400,000
15	Tab. Diclofenic Sodium	Gulf Pharma.	100000	0.38 each	38,000
16	Cap. Omeprazole 20mg	-do-	100000	0.91	91,000
Total					1,950,050

DO Roads Kasur

Vr. No. & Date	Name of Scheme	Description	Amount (Rs)
1232/2717	Reh of road from Allama Iqbal Road via Kachehri Chowk to Mohallah Ahmed Nagar Pattoki	Gully Grating	83,928
60/29-06-16	Const of road from Himat Pura to Phaitk	Inaugration Pillars	25,000
48/27-06-16	Reh of road Phool Nagar to Kot Radha Kishan	Inaugration Pillars	23,283
44/25-06-16	Reh of road from Kangan Pur to Depalpur road via Mandi and RHC at Elahabad	Inaugration Pillars	23,285
41/23-06-16	Const of road from Jamber Thatti	Inaugration Pillars	23,283
35/21-06-16	Reh of road form Chunian Hujra Raoad at Behar Wal to	Inaugration Pillars	23,287
Total			202,066

DO Buildings

Sr. No.	Voucher # & date	Work	Contractor	Items	Qty	Rate (Rs)	Amount (Rs)
1	12 dt 01-06-16	Const: of OHR 10000 gallon capacity & water storage in THQ Hospital, Pattoki.	Ch. Muhammad Ali Sindhue	Design Const. of RCC 1000 gallon capacity	10000 Gln	165	1,650,000
2	181 dt 20-06-16	Const: of OHR 10000 gallon capacity & water storage in THQ Hospital, Pattoki.	-do-	Design Const. of RCC 1000 gallon capacity	10000 Gln	165	1,650,000
3	170 dt 18-06-16	M/R to DCO Complex kasur (Provision of steel rack in Judicial Record Room).	Muhammad Anwar	N/E of steel racks M.S angle iron	960 Sft	570	547,200
4	404 dt 26-06-16	Replacement of ½ cusec vertical turbine in existing bore hole at District complex, Kasur.	Ch. Muhammad Shafique	P/F ½ cusec vertical turbine (KSB type locale made).	1-Jop	600,000	600,000
5				Fare Face brick Guttka size	3075 Sft	1,37.6	423,120
				9"x2-1/4"x2-1/4" (from 10' to 20' height)			
				Fare Face brick	3740	143.85	537,999

				Guttka size	Sft		
				9"x2-1/4"x2-1/4"			
				(from 20' to 30' height)			
				Master granite tile (PNM-112) for dado	545 Sft	242	131,890
				Master granite tile (PNM-112) for dado	6939 Sft	199	1,380,861
				All type glazed aluminum window anodized bronze	1802 Sft	578.55	1,042,547
6	5204/3254 16-06-16	Const. of sports complex Mustfa abad Kaasur	-do-	Steel Fense	817 RFT	1891	1,544,947
7	5204/3254 16-06-16	Const. of sports complex Mustfa abad Kaasur	-do-	Paver 60 mm 7000 PSI	20085	60	1,205,100
8	5204/3254 16-06-16	Const. of sports complex Mustfa abad Kaasur	-do-	Canal Silt in lawn	206727	600/100 Cft	1,240,362
9	442 dated 28-06-16	Dangerous school building GBHS Raja Jang (Reconstruction of 10-Nos. class rooms).	Muhammad Asif	Structural pad made of sled granulas fill material 65% gravel as 35% sand properly	18216 Cft	4665.4	849,849
				Steel windows with openable glazed panel	1218 Sft	320	389,760
10	19 dt 10-09-15	Provision of missing infrastructure in DHQ Hospital Improvement / Reno: of Medicine Store & Wards.	Mehar Muhammad Allam	P/L Master Granite Tile. For Floor	8157 Sft	195	1,590,615
				P/L Master Granite Tile. For Dado	3983 Sft	199	792,617
11	18 dated 08-10-15	Provision of missing infrastructure in THQ Hospital Pattoki (Improvement / Renovation of main building).	Liaqat Ali & Co.	Pre-polished granite tile for Floor.	5491 Sft	200	1,098,200
				Pre-polished granite tile for Dado.	4959 Sft	200	991,800
						TOTAL	17,666,867

Annex-K

1.2.3.14

Overpayment on Work Executed Over and Above TS Estimates
DO Roads

MB No.	Name of Scheme	Description	Qty Executed	Qty Admissible	Excess Qty	Rate	Excess Payment (Rs)
1288/6440	Const of road from Himmat Pura to Phatik Marali Road	Earth Work	288000	59523	228477	6,000	1,370,862
1288/6440	Const of road from Himmat Pura to Phatik Marali Road	Sub Base Course	32407	26300	6107	9,000	549,630
1288/6440	Const of road from Himmat Pura to Phatik Marali Road	Road Edging	11100	8630	2470	30	74,100
1288/6440	Const of road from Himmat Pura to Phatik Marali Road	Base Course	36967	26133	10834	10,000	1,083,400
Total							3,077,992

DO Roads

MB. No.	Name of Scheme	Description	Qty Executed	Qty Admissible	Excess Qty	Rate (Rs)	Excess Payment (Rs)
876/9007	Reh of road from Railway Phattak Habibabad to Govt High School Habibabad	Base Course	42102	37806	4296	10,217	438,922
876/9007	Reh of road from Railway Phattak Habibabad to Govt High School Habibabad	TST 67 lbs	34604	20947	13657	4,257.57	581,456
Total							1,020,379

DO Roads

MB. No.	Name of Scheme	Description	Qty Executed	Qty Admissible	Excess Qty	Rate	Excess Payment (Rs)
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1289/6441	Reh of road from Circular Road Town Committee (Tuff Tile on Shoulder & Street Light)	Dismantling of road pavement	22534	9000	13534	1313.08	1,777,12.2
		Earth work	56025	16275	39750	7188.57	2,857,457
		Relaying of Road crust	22534	9000	13534	2297.79	310,982
		Sub Base	3431	2424	1007	8782.82	88,443
		Regular Excavation Dressed	47940	9450	38490	2222.19	855,321
		Sand filling	47940	2785	45155	1020.64	460,870
Total							4,750,786

DO Roads

Vr. No. & Date	Name of Scheme	Description	Qty Executed	Qty Admissible	Excess Qty	Rate	Excess Payment (Rs)
66/29-06-16	Reh of road from Circular road Town Committee (Tuff Tile on Shoulders)	Dismantling of Road pavement	22534	9000	13534	1313.08	177,712
66/29-06-16	Reh of road from Circular road Town Committee (Tuff Tile on Shoulders)	Relaying of dismantled material	22534	9000	13534	2297.79	310,983
66/29-06-16	Reh of road from Circular road Town Committee (Tuff Tile on Shoulders)	P/L Sub Base Course	2841	2424	417	8782.82	36,624
Total							525,320

DO Buildings

Sr.#	MB No.	Name of work	Contractor	Name of item	Quantity as per TS	Quantity paid	Excess quantity	Rate	Excess payment (Rs)
1	5204/3254	Const. of Sports Stadium Mustafabad.	Ch. Muhammad Shafique	Earth work from barrow pet upto 1 mile	418622	442352	23730	5086.55	120,705
2	5204/3254	Const. of Sports Stadium Mustafabad.	Ch. Muhammad Shafique	Sand filling under floor	8521	16294	7773	1231.80	95,748
3	5204/3254	Const. of Sports Stadium Mustafabad.	Ch. Muhammad Shafique	P/C power 60 mm thick 7000 PSI	17376	20085	2709	70	189,630

4	5490/6076	Re-const. of Dangerous C/R Govt. Community Model School Rakh Shah Inayat KRK.	M/S Karma Wala Builders	Fabrication of mild steel deformed bars	9763	11356	1593	11390.95	181,458
5	5490/6076	Re-const. of Dangerous C/R Govt. Community Model School Rakh Shah Inayat KRK.	M/S Karma Wala Builders	Steel window openabl	713	933	220	365.55	80,421
6	5490/6076	Re-const. of Dangerous C/R Govt. Community Model School Rakh Shah Inayat KRK.	M/S Karma Wala Builders	M.S grill flat	713	944	231	178.60	41,256
7	5490/6076	Re-const. of Dangerous C/R Govt. Community Model School Rakh Shah Inayat KRK.	M/S Karma Wala Builders	Cost of old material	323900	214934	71375	---	71,375
Total									780,593

Annex-L**1.2.3.15****Un-authorized Payments for Steel without Quality Tests**

Sr. No.	Name of Scheme	V.No./ Date	Date of Commencement	Qty (Kg)	Rate Per Kg	Amount (Rs)
1	Reconstruction of dangerous class room in Govt. Community Model School Rakh Shah Inayat.	29 dated:06-06-16	03-06-15	11,299	80,750	912,394
2	Up-gradation of Govt. Girls E/school Rasool Pur Chak No.5 to High Level Chunian.	39 dated 07-06-16	14-04-15	10,544	78,039	822,843
3	Provision of missing facilities Infrastructure in THQ Hospital, Chunian. Construction of Mortuary.	48 dated 07-06-16	7/12/2015	1,137	77,500	88,118
4	Construction of dangerous class rooms at GGHS Green Kot.	382 dated 25-06-16	09-04-15	8,414	78,039	656,620
5	Reconstruction of dangerous class room 7-Nos. in GGHS Mokhal.	114 dated 17-06-16	18-04-16	11,298	71,500	807,807
6	Reconstruction of dangerous class room 8-Nos. in GGHS Pattoki.	112 dated 17-06-16	15-04-15	10,078	78,039	786,477
7	Construction of 10-Nos. class rooms in Govt. Boys High School Raja Jang.	513 dated 29-06-16	26-10-15	18,638	78,000	1,453,764
8	Reconstruction of dangerous class room (5-Nos.) G.G.H.S at Ram Thaman.	449 dated 28-06-16	19-03-15	10,446	80,289	838,699
9	Dangerous school building GBHS Raja Jang (Reconstruction of 10-Nos. class rooms).	442 dated 28-06-16	10-10-15	18,609	78,000	1,451,502
10	Up-gradation of GGES to High level one at Theh Sheikhum.	434 dated 28-06-16	03-04-15	9,370	78,039	731,225
11	Dangerous School building GBHS Raja Jang (Re-construction of 10-Nos. C/Rooms).	99 dated 19-05-16	10-10-15	18,244	78,000	1,423,032
Total						9,972,481

Annex-M**1.2.3.18****Less deduction of income tax****DHQ Hospital Kasur**

Posting Date	G/L Acc Description	Supplier	Amount of Bill (Rs)	Income tax deducted	Income tax to be deducted	Less deduction of Income Tax (Rs)
14.10.2015	Printing and publication	Khyber International Printers	299,880	13,495	17,993	4,498
11.01.2016	Printing and publication	Khyber International Printers	155,000	6,975	9,300	2,325
09.03.2016	Printing and publication	Khyber International Printers	299,976	13,499	17,999	4,500
09.03.2016	Printing and publication	Khyber International Printers	299,550	13,480	17,973	4,493
18.02.2016	Printing and publication	Khyber International Printers	271,900	12,236	16,314	4,079
12.05.2016	Printing and publication	Khyber International Printers	299,985	13,499	17,999	4,500
11.05.2016	Printing and publication	Khyber International Printers	172,250	7,751	10,335	2,584
12.05.2016	Printing and publication	Khyber International Printers	299,750	13,489	17,985	4,496
24.06.2016	Printing and publication	Khyber International Printers	300,000	13,500	18,000	4,500
09.03.2016	Purchase of drug and medicines	Umair Traders	99,000	4,455	5,940	1,485
09.03.2016	Purchase of drug and medicines	Umair Traders	99,981	4,499	5,999	1,500
09.03.2016	Purchase of drug and medicines	Umair Traders	99,860	4,494	5,992	1,498
06.04.2016	Purchase of drug and medicines	Umair Traders	99,000	4,455	5,940	1,485
13.04.2016	Purchase of drug and	Umair Traders	99,960	4,498	5,998	1,499

	medicines					
13.04.2016	Purchase of drug and medicines	Chodhary Brothers	172,258	7,752	10,335	2,584
13.04.2016	Purchase of drug and medicines	Chodhary Brothers	198,458	8,931	11,907	2,977
13.04.2016	Purchase of drug and medicines	Umair Traders	93,000	4,185	5,580	1,395
13.04.2016	Purchase of drug and medicines	Madina Pharma Links	95,500	4,298	5,730	1,433
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	150,030	1,500	9,002	7,502
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	193,035	1,930	11,582	9,652
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	169,385	1,694	10,163	8,469
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	182,578	1,826	10,955	9,129
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	143,575	1,436	8,615	7,179
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	186,555	1,866	11,193	9,328
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	199,975	2,000	11,999	9,999
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	177,655	1,777	10,659	8,883
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	193,213	1,932	11,593	9,661
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	177,752	1,778	10,665	8,888
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	136,609	1,366	8,197	6,830
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	168,853	1,689	10,131	8,443
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	192,346	1,923	11,541	9,617

06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	164,828	1,648	9,890	8,241
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	161,994	1,620	9,720	8,100
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	198,225	1,982	11,894	9,911
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	176,254	1,763	10,575	8,813
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	137,334	1,373	8,240	6,867
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	190,939	1,909	11,456	9,547
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	199,990	2,000	11,999	10,000
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	195,921	1,959	11,755	9,796
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	196,753	1,968	11,805	9,838
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	188,251	1,883	11,295	9,413
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	76,073	761	4,564	3,804
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	98,383	984	5,903	4,919
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	179,679	1,797	10,781	8,984
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	198,585	1,986	11,915	9,929
13.04.2016	Purchase of drug and medicines	Umair Traders	98,250	4,421	5,895	1,474
13.04.2016	Purchase of drug and medicines	Chodhary Brothers	49,610	2,232	2,977	744
13.04.2016	Purchase of drug and medicines	Chodhary Brothers	159,256	7,167	9,555	2,389
23.04.2016	Purchase of drug and	Madina Pharma Links	95,500	4,298	5,730	1,433

	medicines					
23.04.2016	Purchase of drug and medicines	Madina Pharma Links	99,000	4,455	5,940	1,485
04.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	125,475	1,255	7,529	6,274
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	197,383	1,974	11,843	9,869
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	152,250	1,523	9,135	7,613
06.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	198,552	1,986	11,913	9,928
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	190,899	1,909	11,454	9,545
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	171,766	1,718	10,306	8,588
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	175,866	1,759	10,552	8,793
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	191,805	1,918	11,508	9,590
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	180,711	1,807	10,843	9,036
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	199,104	1,991	11,946	9,955
28.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	157,832	1,578	9,470	7,892
28.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	190,060	1,901	11,404	9,503
28.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	199,900	1,999	11,994	9,995
24.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	191,233	1,912	11,474	9,562
28.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	155,646	1,556	9,339	7,782
28.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	191,192	1,912	11,472	9,560

28.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	120,853	1,209	7,251	6,043
28.06.2016	Purchase of drug and medicines	The Fazal Din & Sons	193,952	1,940	11,637	9,698
11.05.2016	Cost of Other Stores	Madina Pharma Links	793,510	35,708	47,611	11,903
11.05.2016	Cost of Other Stores	Madina Pharma Links	799,971	35,999	47,998	12,000
11.05.2016	Cost of Other Stores	Madina Pharma Links	799,980	35,999	47,999	12,000
11.05.2016	Cost of Other Stores	Madina Pharma Links	799,488	35,977	47,969	11,992
19.05.2016	Cost of Other Stores	Madina Pharma Links	792,000	35,640	47,520	11,880
25.02.2016	Others	Adnan Traders	95,000	4,275	5,700	1,425
06.04.2016	Others	A.K Irfan & Company	99,978	4,499	5,999	1,500
18.04.2016	Others	Umair Traders	419,000	18,855	25,140	6,285
03.05.2016	Others	Umair Traders	650,000	29,250	39,000	9,750
03.05.2016	Others	Adnan Traders	456,000	20,520	27,360	6,840
25.05.2016	Others	Adnan Traders	567,500	25,538	34,050	8,513
06.04.2016	Others	Adnan Traders	99,940	4,497	5,996	1,499
13.04.2016	Others	Umair Traders	576,000	25,920	34,560	8,640
04.05.2016	Others	Adnan Traders	499,966	22,498	29,998	7,499
19.05.2016	Others	Umair Traders	702,100	31,595	42,126	10,532
19.05.2016	Others	Umair Traders	700,000	31,500	42,000	10,500
17.03.2016	Medical and Laboratory Equipment	Imperial Dental Supply co.	99,800	4,491	5,988	1,497
18.04.2016	Purchase of Furniture and Fixture	Light Engineering Service Centre Gujranwala	420,000	18,900	25,200	6,300
23.04.2016	Purchase of Furniture and Fixture	Adnan Traders	495,600	22,302	29,736	7,434
Total				700,217	1,298,520	598,304

EDO Education

Posting Date	G/L Acc Description	C.center	Supplier	Amount of Bill (Rs)	Income tax to be deducted	Income tax deducted	Less deduction of Income Tax (Rs)
16.06.2016	Stationery	KO6059	Ali scientific store	2,562,931	166,591	115,332	51,259
16.06.2016	Stationery	KO6059	Khadim Trading Company	1,278,482	83,101	57,532	25,570
16.06.2016	Stationery	KO6059	Amir Enterprises	445,343	28,947	20,040	8,907
16.06.2016	Stationery	KO6059	Smith & Company	3,029,960	196,947	136,348	60,599
16.06.2016	Stationery	KO6062	Ali scientific store	125,717	8,172	5,657	2,514
16.06.2016	Stationery	KO6062	Khadim Trading Company	103,143	6,704	4,641	2,063
16.06.2016	Stationery	KO6062	Al-Farooq Traders	129,537	8,420	5,829	2,591
Total				7,675,113	498,882	345,380	153,502

DO Roads Kasur

Description	Expenditure incurred upto June 2016	Income Tax to be deducted @ 10%	Income Tax actually deducted @7.50%	Less Recovery of Income Tax
Grant 41	63.060	6.306	4.729	1.577
Grant 25	18.370	1.837	1.378	0.459
Grant 36	215.500	21.550	16.163	5.388
Sugar Cess	15.250	1.525	1.144	0.381
Total	312.180	31.218	23.414	7.805

DO Livestock

Object Head	Supplier	Bill No./Date	Amount	IT Due	IT Deducted	Difference
Purchase of drug & medicines	Star Laboratories	193/ 25.5.16	1,999,994	90,000	20,000	70,000
Purchase of drug & medicines	Ali Traders	74/ 17.1.16	999,960	44,998	10,000	34,998
Purchase of drug & medicines	Bangash Traders	16/ 28.5.16	164,082	7,384	1,641	5,743
Purchase of drug & medicines	Star Laboratories	193-A/ 25.5.16	39,722	1,787	397	1,390
Purchase of drug & medicines	Rayvet Intl	1700/ 14.6.16	706,672	31,800	7,066	24,734

Purchase of drug & medicines			1,089,500	49028	0	49028
Purchase of drug & medicines	Vetcon Pharma	562/Nil	191,386	8,612	1,914	6,698
Purchase of drug & medicines	Leads Pharma	2059/ 30.5.16	1,999,920	89,996	19,999	69,997
Purchase of drug & medicines	Leads Pharma	1096/ 14.1.16	463,200	20,844	4,632	16,212
Purchase of drug & medicines	Selmore Pharma	2072/ 13.1.16	88,000	3,960	880	3,080
Purchase of drug & medicines	Scherzo Agencies	42/ 12.2.16	257,400	11,583	10,296	1,287
Purchase of drug & medicines	Moreno Iglisias	59/ 20.1.16	336,000	15,120	3,360	11,760
Purchase of drug & medicines	Bangash Traders	1/ 20.1.16	23,800	1,071	238	833
Purchase of drug & medicines	Ali Traders	79/ 17.1.16	533,166	23,992	5,332	18,660
Purchase of drug & medicines	Public Scientific	611/nil	2,000,000	90,000	20,000	70,000
Purchase of drug & medicines	Star Laboratories	113-A/ 30.1.16	32,000	1,440	320	1,120
Purchase of drug & medicines	Rayvet Intl	1637-A/ 15.1.16	75,000	3,375	750	2,625
Purchase of drug & medicines	Public Scientific	128/Nil	101,450	4,565	1,015	3,550
Purchase of drug & medicines	Star Laboratories	113/ 30.1.16	468,020	21,061	4,680	16,381
Purchase of drug & medicines	Rifco Internl	106/Nil	356,250	16,031	3,563	12,468
Purchase of drug & medicines	Scherzo Agencies	41/ 18.2.16	74,250	3,341	2,970	371
Purchase of drug & medicines	Bangash Traders	17/ 28.5.16	110,814	4,987	1,108	3,879
Purchase of drug & medicines	Public Scientific	612/nil	380,796	17,136	3,808	13,328
Purchase of drug & medicines	Leads Pharma	2058/ 30.5.16	705,880	31,765	7,058	24,707
Purchase of drug & medicines	Ali Traders	78/ 17.1.16	14,574	656	146	510
Purchase of drug & medicines	Al-Habib Agen	2157/ 21.1.16	745,400	33,543	7,454	26,089
Purchase of drug & medicines			240,011	10801	0	10801
Purchase of drug & medicines			34,500	1553	0	1553
Purchase of drug & medicines	Bangash Traders	18/ 28.5.16	804,070	36,183	8,041	28,142
Purchase of drug & medicines	Pakistan Scientific	117/ 31.5.16	984,000	44,280	9,840	34,440
Total			16,019,817			564,384

Annex-N**1.2.3.20****Irregular expenditure to avoid Sanction of Higher Authority on account of LP Medicine**

Posting Date	Description	S.No. & Date	Amount (Rs)
04.06.2016	LP Medicines	10159/31-5-16	150,030
04.06.2016	LP Medicines	10163/31-5-16	193,035
04.06.2016	LP Medicines	10162/31-5-16	169,385
04.06.2016	LP Medicines	10158/31-5-16	182,578
04.06.2016	LP Medicines	10151/31-5-16	143,575
04.06.2016	LP Medicines	10157/31-5-16	186,555
04.06.2016	LP Medicines	10160/31-5-16	199,975
04.06.2016	LP Medicines	10161/31-5-16	177,655
06.06.2016	LP Medicines	10165/31-5-16	177,752
06.06.2016	LP Medicines	10170/31-5-16	136,609
06.06.2016	LP Medicines	10164/31-5-16	192,346
06.06.2016	LP Medicines	10172/31-5-16	164,828
06.06.2016	LP Medicines	10171/31-5-16	161,994
06.06.2016	LP Medicines	10168/31-5-16	198,225
06.06.2016	LP Medicines	10169/31-5-16	176,254
04.06.2016	LP Medicines	10156/31-5-16	125,475
06.06.2016	LP Medicines	10167/31-5-16	197,383
06.06.2016	LP Medicines	10166/31-5-16	152,250
06.06.2016	LP Medicines	10420/2-6-16	193,213
06.06.2016	LP Medicines	10424/2-6-16	168,853
06.06.2016	LP Medicines	10423/2-6-16	137,334
06.06.2016	LP Medicines	10421/2-6-16	190,939
06.06.2016	LP Medicines	10419/2-6-16	199,990
06.06.2016	LP Medicines	10422/2-6-16	195,921
06.06.2016	LP Medicines	10418/2-6-16	198,552
24.06.2016	LP Medicines	11558/22-6-16	196,753

24.06.2016	LP Medicines	11557/22-6-16	188,251
24.06.2016	LP Medicines	11553/22-6-16	76,073
24.06.2016	LP Medicines	11559/22-6-16	98,383
24.06.2016	LP Medicines	11556/22-6-16	179,679
24.06.2016	LP Medicines	11555/22-6-16	198,585
24.06.2016	LP Medicines	11550/22-6-16	190,899
24.06.2016	LP Medicines	11549/22-6-16	171,766
24.06.2016	LP Medicines	11546/22-6-16	175,866
24.06.2016	LP Medicines	11547/22-6-16	191,805
24.06.2016	LP Medicines	11548/22-6-16	180,711
24.06.2016	LP Medicines	11551/22-6-16	199,104
28.06.2016	LP Medicines	11867/22-6-16	190,060
24.06.2016	LP Medicines	11554/22-6-16	191,233
28.06.2016	LP Medicines	11869/22-6-16	155,646
28.06.2016	LP Medicines	11870/22-6-16	120,853
28.06.2016	LP Medicines	11872/25-6-16	157,832
28.06.2016	LP Medicines	11873/25-6-16	199,900
28.06.2016	LP Medicines	11868/25-6-16	191,192
28.06.2016	LP Medicines	11871/25-6-16	193,952
Total			7,819,249

**Splitting of Job Orders to avoid Advertisement on PPRA Website
District Officer (Excise & Taxation)**

Vr. No. & date	Head Description	Supplier	Amount (Rs)
3829/10.8.15	Printing of Fine Paper	Al- Farooq	49140
3838/12.8.15	Printing of Fine Paper	Al- Farooq	49140
3822/18.8.15	Printing of Fine Paper	Al- Farooq	49140
4026/5.10.15	Printing of Fine Paper	Al- Farooq	49140
4030/5.10.15	Printing for Dengue Awareness	Al- Farooq	49140
4036/27.10.15	Printing for Dengue Awareness	Al- Farooq	49140
4048/27.10.15	Printing of Fine Paper	Al- Farooq	46800
4259/11.11.15	Printing for Dengue Awareness	Al- Farooq	49140
4267/11.11.15	Printing for Dengue Awareness	Al- Farooq	49140
4275/11.11.15	Printing for Dengue Awareness	Al- Farooq	49140
4427/10.12.15	Printing for Dengue Awareness	Al- Farooq	42998
4438/16.12.15	Printing for Dengue Awareness	Al- Farooq	49140
4540/02.1.16	Printing for Dengue Awareness	Al- Farooq	42120
4550/04.1.16	File Covers printed	Al- Farooq	49140
4510/02.1.16	Printing of Fine Paper	Al- Farooq	44226
4530/04.1.16	File Covers printed	Al- Farooq	42120
4521/2.1.16	Printing for Dengue Awareness	Al- Farooq	42998
4715/4.2.16	Printing for Dengue Awareness	Al- Farooq	23342
4702/6.2.16	Forms Printed	Al- Farooq	28080
4803/26.2.16	Printing of File covers	Al- Farooq	49725
4838/27.2.16	Printing for Dengue Awareness	Al- Farooq	49140
4830/26.2.16	Printing for Dengue Awareness	Al- Farooq	47736
4821/26.2.16	Printing for Dengue Awareness	Al- Farooq	45747
4821/2.3.16	Printing of File covers	Al- Farooq	49140
4850/2.3.16	Printing for Dengue Awareness	Al- Farooq	42998
4978/28.3.16	Printing of File covers	Al- Farooq	49140
4976/28.3.16	Printing of Fine Paper	Al- Farooq	49140
4983/29.3.16	Printing of Fine Paper	Al- Farooq	44226
5008/7.4.16	Printing for Dengue Awareness	Al- Farooq	44226
4991/3.4.16	Printing for Dengue Awareness	Al- Farooq	46683
4995/5.4.16	Printing of Fine Paper	Al- Farooq	47912
5000/5.4.16	Printing for Dengue Awareness	Al- Farooq	47912
5018/6.4.2016	Printing of Fine Paper	Al- Farooq	45455
5024/7.4.16	File covers printed	Al- Farooq	49725
5189/23.4.16	Printing of Fine Paper	Al- Farooq	49140
5195/25.4.16	Printing of Fine Paper	Al- Farooq	49140
Total			1,660,409

Cardiac Center Chunian

Invoice No. & Date	Name of Supplier	Description	Amount (Rs)
534/03-06-16	Subhan Electronics	Purchase of Air Conditioners.	82,500
Nil/20-06-16	ZamZam Tech	Purchase of Camera	82,500
533/June-16	Subhan Electronics	Purchase of Air Conditioners.	82,500
531/16-06-16	Subhan Electronics	Purchase of Air Conditioners.	82,500
Total			330,000

DCO Kasur

Document #	Description	Posting date	Expenditure (Rs)
1904995613	Computer Stationery	12.02.2016	99,099
1905034556	Computer Stationery	12.02.2016	99,099
1905189248	Computer Stationery	26.04.2016	99,099
1905132654	Computer Stationery	06.04.2016	90,090
1905136955	Computer Stationery	23.04.2016	99,450
1904823329	Computer Stationery	13.10.2015	90,090
1903661750	Computer Stationery	26.10.2015	45,045
1905367008	Computer Stationery	22.06.2016	27,027
Total:-			648,999

DCO Kasur

Description	Firm	Billing date	Amount (Rs)
Printing of book on history of Kasur	Al-Farood Traders	14.12.2015	99,450
-do-	-do-	09.12.2015	99,450
Total:-			198,900

RHC Habibabad

Sr.#	Description	Firm	Billing date	Billing amount (Rs)
1.	X-ray film	Adman Traders	10.03.2016	100,000
2.	X-ray film	Adman Traders	24.05.2016	100,000
3.	X-ray film	Adman Traders	30.05.2016	49100
4.	X-ray film	Adman Traders	10.11.2015	100,000
5.	X-ray film	Adman Traders	15.04.2016	98400
6.	X-ray film	Adman Traders	29.12.2015	37500
7.	X-ray film	Adman Traders	20.02.2016	37500
Total:				522,500

RHC Habibabad

Sr.	Description	Firm	Billing date	Billing amount (Rs)
1.	Three seater desk	Umair Traders, Lahore	06.06.2016	99960
2.	Three seater desk	Umair Traders, Lahore	10.05.2016	99960
3.	Executive chairs & sofa seat	Mater Furniture House Hall Road, Lahore	12.06.2016	45800
4.	Office table and	Mater Furniture House Hall	18.06.2016	49000

	side rack	Road, Lahore		
5.	Office table and side rack	Mater Furniture House Hall Road, Lahore	31.05.2016	49000
Total:-				343720

DO Sports

Firm name	Bill Number	Items	Billing date	Amount of bill (Rs)
New Bajwa Sports	Nil	Sports items	25-10-14	99,600
New Bajwa Sports	Nil	Sports items	20-09-14	97,200
New Bajwa Sports	Nil	Sports items	16-03-15	48,000
New Bajwa Sports	Nil	Sports items	16-03-15	38,700
New Bajwa Sports	Nil	Sports items	5/3/2015	20,000
New Bajwa Sports	Nil	Sports Material	09-08-15	14,500
Ch. Sports	49	Sports Material	14-10-15	43,300
Ch. Sports	47	Sports Material	15-10-15	47,100
Ch. Sports	37	Sports Material	15-10-15	42,200
Ch. Sports	39	Sports Material	15-10-15	40,100
Ch. Sports	48	Sports Material	15-10-15	48,000
Ch. Sports	45	Sports Material	15-10-15	45,500
Roshi Sports	Nil	Sports Material	11/11/2015	92,000
Roshi Sports	Nil	Sports Material	13-11-15	92,000
Roshi Sports	Nil	Sports Material	13-11-15	92,000
Roshi Sports	Nil	Sports Material	16-11-15	44,200
Roshi Sports	Nil	Sports Material	16-11-15	43,300
Roshi Sports	Nil	Sports Material	16-11-15	44,200
Roshi Sports	Nil	Sports Material	16-11-15	47,100
Roshi Sports	Nil	Sports Material	16-11-15	40,100
Roshi Sports	Nil	Sports Material	16-11-15	45,500
Roshi Sports	Nil	Sports Material	16-11-15	42,200
KASUR Sports & General Store	34	Kits	17-11-15	98,753
KASUR Sports & General Store	32	Kits	17-11-15	98,753
KASUR Sports & General Store	27	Kits	19-11-15	98,753
KASUR Sports &	42	Sports Material	17-11-15	97,561

General Store				
KASUR Sports & General Store	25	Sports Material	10/11/2015	97,561
KASUR Sports & General Store	39	Sports Material	15-11-15	97,561
KASUR Sports & General Store	63	Kits	16-11-15	98,753
KASUR Sports & General Store	7	Kits	14-11-15	98,753
KASUR Sports & General Store	11	Kits	19-11-15	98,753
KASUR Sports & General Store	14	Kits	25-11-15	98,753
KASUR Sports & General Store	56	Kits	23-11-15	21,945
Al- Farooq Traders	4426	Uniforms	30-11-15	94,320
Al- Farooq Traders	4429	Uniforms	1/12/2015	94,320
Al- Farooq Traders	4434	Uniforms	4/12/2015	94,320
Al- Farooq Traders	4431	Uniforms	3/12/2015	94,320
Al- Farooq Traders	4442	Uniforms	7/12/2015	94,320
Al- Farooq Traders	4404	Uniforms	29-11-15	94,320
Al- Farooq Traders	4421	Uniforms	28-11-15	94,320
Al- Farooq Traders	4413	Uniforms	24-11-15	31,440
Al- Farooq Traders	4437	Uniforms	5/12/2015	94,320
Al- Farooq Traders	4418	Uniforms	27-11-15	94,320
Al- Farooq Traders	4447	Uniforms	8/12/2015	20,960
Adress Sports	Nil	Sports Material	3/12/2015	30,300
FNF Enterprises	1411	Sports Material	14-12-15	42,300
FNF Enterprises	1437	Sports Material	15-12-15	42,800
FNF Enterprises	1415	Sports Material	15-12-15	42,800
FNF Enterprises	1421	Sports Material	16-12-15	42,250
FNF Enterprises	1428	Sports Material	17-12-15	42,800
FNF Enterprises	1416	Sports Material	18-12-15	46,600
FNF Enterprises	1410	Sports Material	18-12-15	45,550
Al- Farooq Traders	4484	Sports Material	14-12-15	92,000
Al- Farooq Traders	4475	Sports Material	19-12-15	92,000
FNF Enterprises	1433	Sports Material	13-12-15	42,400
FNF Enterprises	1403	Sports Material	13-12-15	44,600
Al- Farooq Traders	4495	Uniforms	20-12-15	94,320

Faisal Traders	454	Kits	5/1/2015	98,400
Faisal Traders	451	Sports Material	Nil	74,000
Faisal Traders	452	Sports Material	Nil	70,000
FNF Enterprises	1408	Sports Material	2/2/2016	43,150
Ch. Sports	41	Sports Material	30-01-2016	40,200
Ch. Sports	42	Sports Material	30-1-16	45,100
Ch. Sports	43	Sports Material	30-01-2016	45,300
Al- Farooq Traders	4811	Sports Material	8/1/2016	99,000
Al- Farooq Traders	4677	Sports Material	8/1/2016	98,000
Al- Farooq Traders	4817	Jogars	2/1/2016	99,200
Al- Farooq Traders	4681	Umpier kit	21-1-16	25,500
Bajwa Sports Shop	Nil	Sports Material	11/3/2016	44,200
Bajwa Sports Shop	Nil	Sports Material	11/3/2016	44,200
Bajwa Sports Shop	Nil	Sports Material	12/3/2016	32,750
Bajwa Sports Shop	Nil	Sports Material	8/3/2016	45,600
Bajwa Sports Shop	Nil	Sports Material	10/3/2016	46,000
Bajwa Sports Shop	Nil	Sports Material	26-02-16	23,400
Bajwa Sports Shop	Nil	Sports Material	28-03-2016	43,200
Bajwa Sports Shop	Nil	Sports Material	23-03-2016	48,300
Bajwa Sports Shop	Nil	Sports Material	27-03-2016	48,950
Bajwa Sports Shop	Nil	Sports Material	30-03-2016	45,300
Bajwa Sports Shop	Nil	Sports material	23-03-2016	45,300
Bajwa Sports Shop	Nil	Sports Material	26-03-2016	47,650
Bajwa Sports Shop	Nil	Sports Material	25-03-2016	49,760
Bajwa Sports Shop	Nil	Sports Material	20-03-2016	49,760
Bajwa Sports Shop	Nil	Sports Material	10/4/2016	44,850
Bajwa Sports Shop	Nil	Sports Material	11/4/2016	49,100
Bajwa Sports Shop	Nil	Sports Material	9/4/2016	40,400
Bajwa Sports Shop	Nil	Sports Material	8/4/2016	43,300
Bajwa Sports Shop	Nil	Sports Material	7/4/2016	46,200
Bajwa Sports Shop	Nil	Sports Material	1/4/2016	41,350
Bajwa Sports Shop	Nil	Sports Material	9/4/2016	43,200
Bajwa Sports Shop	Nil	Sports Material	2/4/2016	35,700
Al- Farooq Traders	5206	Sports Material	8/4/2016	92,000

Al- Farooq Traders	5224	Sports Material	10/3/2016	99,400
Al- Farooq Traders	5250	Sports Material	10/4/2016	92,000
Al- Farooq Traders	5229	Sports Material	10/3/2016	98,250
Al- Farooq Traders	5239	Sports Material	10/3/2016	88,000
Ch. Sports	701	Sports Material	21-04-2016	36,500
Ch. Sports	708	Sports Material	24-04-2016	36,800
Ch. Sports	710	Sports Material	12/4/2016	34,800
Ch. Sports	705	Sports Material	22-04-2016	37,200
Ch. Sports	706	Sports Material	20-04-2016	38,800
Ch. Sports	703	Sports Material	20-04-2016	37,000
Ch. Sports	704	Sports Material	19-04-2016	38,800
Ch. Sports	707	Sports Material	23-04-2016	41,600
Ch. Sports	700	Sports Material	18-06-2016	39,200
Star Sports	Nil	Sports Material	18-03-2016	12,000
Star Sports	Nil	Sports Material	20-03-2016	10,500
Star Sports	Nil	Sports Material	16-03-2016	10,400
Roshi Sports	Nil	Sports Material	26-03-2016	12,800
Roshi Sports	Nil	Sports Material	23-03-2016	10,400
Roshi Sports	Nil	Sports Material	14-03-2016	11,720
Roshi Sports	Nil	Sports Material	19-03-2016	11,200
Ch. Sports	699	Sports Material	17-04-2016	46,300
Ch. Sports	690	Sports Material	19-04-2016	49,400
Ch. Sports	698	Sports Material	18-03-2016	49,900
Total				3,452,970

THQ Hospital Pattoki

Document No	Name of firm	Description	Bill Date	Amount (Rs)
1905159992	Rehmat Surgical	Insrument cabnet No18	18-04-16	99,000
1905427319	A09404	Glucometer 10Nos	11/6/2016	50,000
1905443282	RehmatSurgical	Medical and Laboratory Equipment	10/6/2016	42,400
1905468082	MM Surgical	Nebulizer Machine 04 No	14-06-16	40,000
1905455678	A09404	Weight Machine	16-06-16	36,000
1905443283	Rehmat Surgical	General surgery set	15-06-16	31,200

1905131953	Waqas Electronics	Air condetioner Kenwood	18-06-16	50,000
1905308471	Waqas Electronics	Air condetioner Kenwood	13.06.2016	50,000
1905131954	Rehmat Surgical	I/V stand	26-04-16	49,500
1905105024	Waqas Electronics	Refregerator	15-03-16	48,500
1905471592	Waqas Electronics	Room Cooler	20-06-16	46,500
Total				543,100

Annex-P
1.2.3.24

Unjustified Expenditure from Account-IV

Event	Bill no. & date	Name of supplier	Head of A/c	Description	Amount (Rs)
Visit of P.M of Pakistan at Kasur on Ground Breaking Ceremony of 1223 (MW) at Wan Adhan P.S Sadar Pattoki Kasur	4449/10.11.15	Al-Tarooq Traders, Kasur	A03921	Tentage	734,164
	Nil/ 10.11.15	Shafique Barbe Que, Kasur	A03921	Lunch	264,000
Sub total:-					998,164
Visit of P.M of Pakistan on inauguration ceremony of double track at railway station Prem Nagar	Nil / 09.01.2016	Shafique Barbe Que, Kasur	A03921	Lunch	201,000
	4523 dt 13.01.2016	Al-Farooq Traders	A03921	Tentage	722,680
Sub total:-					923,680
Investigation regarding sex abuse case of village Hussain Khan wala		Pak Petroleum Kasur on account of POL purchased	A03921	Transportation hired to pick and drop the victims	443,237
	340 & 343 dt 12.08.15 to 13.10.15	Ahmed Tent service Kasur	A03921	Tentage / seating	518,400
	380 dt -do-	Hafiz Bakers & Gen. Order Supplier	A03921	Entertainment	1,113,150
Sub total:-					2,074,787
Visit of Chief	1812 dt 12.05.2016	FNF Enterprises,	AO3970- others	Tentage	593,000

Minister on the Inauguration ceremony of Chunian Industrial State	Nil	Lahore			
	dt 12.05.2016	Shafique Bar B.Q,Kasur	AO3970-others	Entertainment	305,500
Sub Total:-					898,500
Grand Total:-					4,895,131

Annex-Q**1.2.3.28****Less recovery of Electricity Charges**

Sr. No.	Name of Officer/Official	Designation	Meter Reading (Units)	Amount (in rupees)
1	Dr. Ghulam Shabbir Yazdani	Senior Cardiologist	600	9,682
2	Dr. Muhammad Arif Azeem	Surgeon	513	7,980
3	Dr. Muhammad Asim Wasim	Ophthalmologist	742	13,674
4	Dr. Saleem ur Rehman	SMO	700	11,638
5	Dr. Hafeez Ullah Memon	Medical Officer	660	10,856
6	Dr. Ali Gohar Mangi	TB Chest Specialist	700	11,638
7	Dr. Habib Ullah Blouch	Child Specialist	700	11,638
8	Dr. Hafiz Muhammad Yasin	APMO	698	11,598
9	Dr. Saadia Nasrullah Cheema	Sr. Dental Surgeon	600	9,682
10	Dr. Fayyaz Ahmed	Medical Officer	580	9,291
11	Mst. Farrah Bashir	Charge Nurse	702	12,796
11	Mst. Najma Sharif	Head Nurse	680	11,246
11	Mst. Razia Inayat	Charge Nurse	660	10,856
11	Mst. Sajida Haider	Charge Nurse	650	10,659
11	Mst. Shaista Majeed	Charge Nurse	602	9,721
11	Mst. Shaheen Jameel	Head Nurse	660	10,856
11	Mr. Muhammad Akram	Dispenser	560	8,900
11	Mr. Muhammad Latif	Eye Technician	570	9,095
11	Mr. Muhammad Farooq	Ward Servant	550	8,704
20	Mst. Razia Ismail	Midwife	630	10,269
21	Mr. Iftkhar Ahmed	Dispenser	500	7,726
21	Mr. Abdul Qadeer	Ward Servant	502	7,765
21	Mr. Muhammad Yasir	Driver	510	7,922
21	Mr. Muhammad Munir Ahmed	X-Ray Assistant	524	8,195
21	Mst. Surraya Bibi,	Naib Qasid	290	3,191
21	Mr. Inayat Masih No.1	Sweeper	230	2,428
21	Muhammad Fayyaz	Dhobi	150	1,260

2	Mr. Tanveer Masih	Sweeper	524	8,195
2	Mr. George Masih	Sweeper	337	4,539
3	Mr. Muhammad Mansha	Ward Servant	369	4,577
3	Mr. Muhammad Ibrahim	Gatekeeper	271	2,950
3	Mr. Muhammad Younis	Tailer	199	1,761
3	Mst. Hameedan Bibi	Sweeper	169	1,454
3	Mr. Muhammad Jaffar	Ward Servant	190	1,669
3	Mr. Muhammad Asif	Chowkidar	240	2,556
3	Mr. Ashiq Masih	Sweeper	165	1,413
3	Mr. Zahoor Ahmed	Chowkidar	150	1,260
3	Mr. Muzaffar	ECG Technician	159	1,352
3	Mr. Inayat Masih No.02	Sweeper	169	1,454
4	Mr. Liaqat Masih	Water Carrier	160	1,362
4	Mr. Muhammad Nawaz	Baildar	165	1,413
4	Mr. Amanat Masih / Waqas Masih	Sweeper-	200	1,771
	Total			286,992
			X 12	3,443,904

Annex-R**1.2.3.29****Price Variation of Diesel**

MB No.	Vr. No & Dated	Name of Scheme	Date of Tender	Date of Payment	Price at the Time of tender	Price at the time of Payment	Type of Payment	Amount of Bill	Price Variation (Rs)
5204/3254	102 19-05-16	Const. of Sports Stadium at Mustafabad.	17-06-13	16-06-16	109.34	72.52	9th & R Bill	2,025,625	47,749
5352/478	17 05-05-16	Dangerous school building Govt. Boys High School Lakhneykey. (Reconstruction 5-Nos. Class Rooms).	23-12-15	02-05-16	83.79	72.12	3rd & R Bill	1,343,300	13,096
5345/471	22 05-05-16	Construction of meeting Hall Guest Room in Camp DCO Office, Kasur.	10-10-15	18-03-16	82.04	71.12	4th & R Bill	1,749,914	16,305
5346/472	40 11-05-16	Provision of 1 Cusec Vertical Turbine OHR 20000 Gallon Capacity in DHQ Hospital, Kasur.	27-11-15	19-04-16	83.79	72.52	4th & R Bill	2,910,799	27,406
5348/474		Dangerous school building Govt. Boys High School Raja jang (Reconstruction of 10-Nos. Class Rooms).	10-10-15	17-05-16	82.04	72.12	3rd & R Bill	2,934,383	24,837
4886/4006	102 19-05-16	Construction of Sports Stadium Mustafabad.	17-06-13	19-05-16	109.34	72.12	8th & R Bill	2,067,489	49,265
5451/5387	198 30-05-16	Provision of missing facilities Infrastructure in DHQ Hospital Kasur (Provision of face lifting main building)	06-10-15	09-05-16	82.04	72.12	4th & R Bill	2,151,241	18,208
3807/2392	434 28-06-16	Up gradation of GES to High level Theh Sheikhum	03-04-15	18-05-16	109.34	72.12	4th & R Bill	2,621,767	62,473
5349/475		Dangerous school Building Govt. High School Raja Jang.	10-10-15	21-06-16	82.04	72.52	4th & R Bill	2,140,817	17,390
5374/2645	13 03-06-16	Construction of additional class room in GBHS Raja jang.	26-10-15	08-04-16	82.04	72.52	3rd & R Bill	2,940,775	23,888

5346/472	176 20-06-16	Provision of 1 Cusec Vertical Turbine OHR 20000 Gallon Capacity in DHQ Hospital, Kasur.	27-11-15	18-05-15	83.79	72.15	5th & R Bill	1,738,502	16,906
4815/6605	175 20-06-16	Construction of dangerous class room at GBPS Miankey More 2-Nos. class rooms.	31-03-15	20-06-16	80.61	72.52	4th & R Bill	2,109,168	14,817
5352/478	445 28-06-16	Dangerous school building GBH Lakhneykey. Recontruction of 5-Nos. class rooms.	23-12-15	18-06-16	94.09	71.12	5th & R Bill	892,751	15,256
5019/3579	191 20-06-16	Up-gradation of GGES Serhali Kaln to High Level.	04-04-15	20-05-16	109.34	71.52	8th R/Bill	668,364	16,183
5247/4765	61 17-02-16	Dangrious school Building GES Gid Pur (reconstruction of 5 Class room)	15-09-15	15-02-16	82.04	75.79	2nd & R Bill	1,861,082	9,925
5192/3242	62 17-02-16	Dangrious school Building GHS Burj Mahalam Ch.35 (reconstruction of 5 Class room)	28-09-15	15-02-16	82.04	75.79	2nd & R Bill	1,773,720	9,459
5262/4780	80 20-02-16	Provision of missing facility infrstructure in THQ Pattoki. Provision of vertical Turbine 1/2 Cusec i/c boring etc.	10-09-15	20-02-16	82.04	72.52	2nd & R Bill	1,758,787	14,286
5295/7085		Reconstruction of dangrious building G Vacational college Women Syed Charge Shah Town Lahore	20-10-15	23-02-16	82.04	75.79	1st & R. Bill	2,204,387	11,755
4886/4006	40 12-04-16	Cont. of sports stadium Mustfsabad	17-06-13	12/4/2016	109.34	72.52	7th & R. Bill	1,272,706	30,001
5348/470		Dangerous school building GBHS Raja Jang (Reconstruction of 10 Class Room	10/10/2015	20-04-16	82.04	72.52	1st & R. Bill	3,010,930	24,457
4886/4006	23 09-04-16	Const. sports Stadiuim Mustfsabad	17-06-13	9/4/2016	109.34	72.52	6th & R. bill	1,627,686	38,368
Total									502,030

Price Variation of Steel

Sr. No.	Name of Scheme	V.No./ Date	Date of Commencement	Qty (Kg)	Price at the Time of tender	Price at the time of Payment	Difference of Rate /Kg	Recoverable
1	Const. of sports complex Mustfa abad Kasur	5204/3254 16-06-16	17-06-13	12,354	77,339	71,000	6.34	78,312
2	Dangerous school building GES Daftooh.	20 dated 04-06-16	15-09-15	2,805	79,000	71,000	8.00	22,440
3	Construction of additional class room in GBHS Raja Jang.	13 dated 03-06-16	26-10-15	10,268	78,000	71,000	7.00	71,876
4	Reconstruction of dangerous class room in Govt. Community Model School Rakh Shah Inayat.	29 dated:06-06-16	03-06-15	11,299	80,750	71,000	9.75	110,165
5	Up-gradation of Govt. Girls E/school Rasool Pur Chak No.5 to High Level Chunian.	39 dated 07-06-16	14-04-15	10,544	78,039	71,000	7.04	74,219
6	Up-gradation of Govt. Girls E/School Dholan Chak No.7 to High Level.	44 dated 07-06-16	21-02-15	8,294	81,639	71,000	10.64	88,240
7	Reconstruction of dangerous class room 3-Nos. GBHS at Orrara.	135 dated 18-06-16	31-03-15	4,857	80,289	71,000	9.29	45,117
8	Dangerous class rooms . Reconstruction of GGHS Usman Wala 4-Nos. class rooms.	282 dated 23-06-16	15-09-15	6,922	79,000	71,000	8.00	55,376

9	Construction of 4-Nos. class room in GGES Kharyper.	288 dated 24-06-16	28-09-15	7,226	79,000	71,000	8.00	57,808
10	Construction of dangerous class rooms at GGHS Green Kot.	382 dated 25-06-16	09-04-15	8,414	78,039	71,000	7.04	59,226
11	Dangerous School building Govt. Boys High School Lakhney Key (Reconstruction of 5-Nos. class rooms).	445 dated 28-06-16	23-12-15	7,275	77,500	71,000	6.50	47,288
12	Reconstruction of dangerous class room 8-Nos. in GGHS Pattoki.	112 dated 17-06-16	15-04-15	10,078	78,039	71,000	7.04	70,939
13	Dangerous school building Govt. High School Burj Mahalam Chak No.35 (Reconstruction of 5-Nos. class rooms)	140 dated 18-06-16	28-09-15	7,334	79,000	71,000	8.00	58,672
14	Construction of dangerous class room at GBPS Gohar Chak No.8 (5-Nos. dangerous class rooms)	186 dated 20-06-16	31-03-15	5,991	80,289	71,000	9.29	55,650
15	Up-gradation of GGES Serhali Kalan to High Level Tehsil Kasur.	191 dated 20-06-16	04-04-15	10,781	78,039	71,000	7.04	75,887
16	Construction of 10-Nos. class rooms in Govt. Boys High School Raja Jang.	513 dated 29-06-16	26-10-15	18,638	78,000	71,000	7.00	130,466

17	Provision of ADP Schemes Up-gradation of Govt. Girls E/S Kot Hakim Ali to High level.	474 dated 29-06-16	03-11-15	8,661	77,500	71,000	6.50	56,297
18	Reconstruction of dangerous class room (3-Nos.) G.E.S at Rao Khan Wala.	472 dated 29-06-16	17-03-15	5,437	80,289	71,000	9.29	50,504
19	Reconstruction of dangerous class room (5-Nos.) G.G.H.S at Ram Thaman.	449 dated 28-06-16	19-03-15	10,446	80,289	71,000	9.29	97,033
20	Dangerous school building Govt. E/S Rakh Butt (Reconstruction of 3-Nos. dangerous class rooms).	446 dated 28-06-16	28-09-15	5,749	79,000	71,000	8.00	45,992
21	Dangerous school building GBHS Raja Jang (Reconstruction of 10-Nos. class rooms).	442 dated 28-06-16	10-10-15	18,609	78,000	71,000	7.00	130,263
22	Up-gradation of Govt. Girls E/S Nathoki to Higher Secondary level.	435 dated 28-06-16	09-04-14	14,236	77,039	71,000	6.04	85,971
23	Up-gradation of GGES to High level one at Theh Sheikhum.	434 dated 28-06-16	03-04-15	9,370	78,039	71,000	7.04	65,955
24	Re-construction of dangerous class rooms GCMS Rakh Shah Inayat Tehsil KRK.	401 dated 26-06-16	06-03-15	11,356	80,389	71,000	9.39	106,621

25	Dangerous School Building GBPS Naroke Thatha (Reconstruction of 4-Nos. class rooms) Pattoki.	227 dated 23-06-16	05-11-15	6,213	77,500	71,000	6.50	40,385
26	Up-gradation of GGPS Noul Hithar to E/level District Kasur.	262 dated 23-06-16	14-04-15	5,736	78,039	71,000	7.04	40,376
27	Dangerous School Building GES Gohar Chak No.8 (Reconstruction of 4-Nos. class rooms).	186 dated 20-06-16	28-09-15	5,688	79,000	71,000	8.00	45,504
28	Dangerous School Buildings Reconstruction of 4-Nos. class rooms in GBHS at Matta.	320 dated 25-06-16	06-10-15	5,744	78,000	71,000	7.00	40,208
29	Dangerous school building GMHS Kasur (1-Nos. Hall & 3-Nos. class rooms).	172 dated 05-05-16	08-10-15	8,548	78,000	71,000	7.00	59,836
30	Re-construction of dangerous class rooms (4-Nos) GGHS Mustfabad.	232 dated 23-06-16	10/9/2015	9,724	79,000	71,000	8.00	77,792
31	Dangerous school building GHS Baghiana Kalan (Reconstruction of 5-Nos. class rooms).	219 dated 22-06-16	15-09-15	7,388	79,000	71,000	8.00	59,104
32	Dangerous school building GHS Jajja Kalan (Reconstruction of 4-Nos. class rooms).	179 dated 20-06-16	15-09-15	6,803	79,000	71,000	8.00	54,424

33	Construction of dangerous class room at G.B.P.S Miankay More 2-class rooms Pattoki.	175 dated 20-06-16	31-03-15	2,116	80,289	71,000	9.29	19,656
34	Dangerous school building in Govt. H/School Lakhneykey (Reconstruction of 5-Nos. class rooms)	17 dated 05-05-16	15-09-15	7,058	79,000	71,000	8.00	56,464
35	Construction of meeting hall / guest room in Camp Office of DCO Residence Kasur.	22 dated 05-05-16	10-10-15	5,090	78,000	71,000	7.00	35,630
36	Dangerous School building GBHS Raja Jang (Reconstruction of 10-Nos. C/Rooms).	99 dated 19-05-16	10-10-15	18,244	78,000	71,000	7.00	127,708
37	Const. of sports complex Mustfa Abad Kaasur	102 dated 19-05-16	17-06-13	9,189	77,339	71,000	6.34	58,249
38	Dangerous school building GES Kot Mehtab Khan Reconstruction of C/Rooms.	154 dated 21-05-16	15-09-15	4,472	79,000	71,000	8.00	35,776
39	Dangerous school building Govt. Model High School (1-No. Hall & 3-Nos. class room).	192 dated 25-05-16	08-10-15	8,548	78,000	71,000	7.00	59,836

40	Dangerous school building GGHS Green Kot (Separate Primary Portion) Reconstruct of 5-Nos. class rooms	174 dated 20-05-16	06-11-15	5,878	77,500	71,000	6.50	38,207
41	Dangerous school building GGES Ibrahim Abad Reconstruct of 2-Nos. class rooms	180 dated 20-05-16	7/12/2015	4,920	77,500	71,000	6.50	31,980
42	Dangerous school building GGES Ibrahim Abad Reconstruct of 2-Nos. class rooms	180 dated 20-05-16	17-12-15	3,118	77,500	71,000	6.50	20,267
43	Dangerous school building GPS Gohar Chak No.8 Reconstruct of 3-Nos. class rooms	181 dated 28-05-16	23-09-15	4,143	79,000	71,000	8.00	33,144
44	Provision of ADP Schemes Up-gradation of Govt. Girls E/S Kot Hakim Ali to High level.	86 dated 13-06-16	03-11-15	8,599	77,500	71,000	6.50	55,894
45	Up-gradation of GGES to High level one at Theh Sheikhum.	25 dated 06-02-16	03-04-15	9,126	78,039	71,000	7.04	64,238
46	Reconstruction of dangerous class room in Govt. Community Model School Rakh Shah Inayat.	29 dated:06-06-16	03-06-15	11,268	80,750	71,000	9.75	109,863
Total								2,904,858

Annex-S
1.2.3.32

Non-advertisement at PPRA website

DCO Kasur

Description	Firm	Qty	Rate	Billing date	Amount (Rs)
Gift hampers	Al-Farooq Traders	52	10000+GST	15.12.2015	608,400
Shield awards	-do-	52	3800+GST	14.12.2015	231,192
Tentage	Ahmed Tent service			15.12.2015	105,792
Total:-					945,384

District Officer Forest Kasur

Sr. No	Document No	DDO Code	Head of A/C	Description of items	Supplier Name	Amount (Rs)
1`	1905260055	6612	A09601	Purchase of walk through Gate	Bit Sol	454,896
2	1905102944	6612	A09601	`purchase of Security Camera etc	Bit Sol	368,901
Total						823,797