



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

B&R	Buildings & Roads
BHU	Basic Health Unit
CA	Conveyance Allowance
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (MEE)	District Education Officer (Male Elementary Education)
DGA	Director General Audit
DOH	District Officer Health
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HRA	House Rent Allowance
HSRA	Health Sector Reforms Allowance
LP	Local Purchase
MS	Medical Superintendent
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administrations
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Public Procurement Regularity Authority
RDA	Regional Director Audit / Regional Directorate Audit
RHC	Rural Health Center
SAP	System Application Product

S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
ZAC	Zila Accounts Committee

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with, Section 8 & 10 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and 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, Sheikhpura for the Financial Year 2016-17. The Directorate General Audit District Governments Punjab (North), Lahore conducted audit during 2017-18 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 significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level.

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 after issuing three reminders for written responses of management and holding of DAC meetings, no response was received till the finalization of this report.

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

Islamabad
Dated:

(Javaid Jehangir)
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 Districts and sixteen Districts. Its Regional Directorate Audit, Lahore has Audit jurisdiction of District Governments, TMAs and UAs of one City District i.e. Lahore and four Districts i.e. Kasur, Sheikhpura, Okara and Nankana Sahib.

The Regional Directorate Audit has a human resource of 20 officers and staff, total 4,980 man-days and the annual budget of Rs 25.107 million for the Financial Year 216-17. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out Audit of accounts of District Government, Sheikhpura for the Financial Year 2016-17.

The District Government, Sheikhpura 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, Sheikhpura 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 / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, resulting in no leakage of revenue.

a) Expenditure Audited

Out of total auditable expenditure of Rs 4,474.339 million of District Government Sheikhpura for the Financial Year 2016-17 covering one PAO and 330 formations, the Directorate General Audit, audited expenditure of Rs 2,908.320 million, which in terms of percentage, was 65% of the auditable

expenditure. The Director General Audit planned and executed audit of 24 formations i.e. 100% achievement against the planned Audit activities.

Total receipts of the District Government Sheikhpura for the Financial Year 2016-17, were Rs 3.676 million, whereas, Directorate General Audit, audited receipts of Rs 8.978 million which was 57.6 % of total receipts

b) Recoveries at the Instance of Audit

Recovery of Rs 176.169 million was pointed, which was not in the notice of executive before audit. However, recovery of Rs 57.031 million was affected till compilation of report.

c) Audit Methodology

The audit year 2017-18 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 well before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d) Audit Impact

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

e) Comments of Internal Controls

Internal control mechanism of District Government Sheikhpura was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f) The key audit findings of the report

- i. Non-production of record of Rs 26.926 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs 416.147 million was noted in 28 cases.²
- iii. Recoveries / overpayment of Rs 176.169 million were pointed out in 18 cases.³

Audit paras for the audit year 2017-18 involving procedural violations including internal controls weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

g) Recommendations

- i. The PAO needs to take appropriate action for non-production of record.
- ii. Inquiries need to be held to fix responsibility for non-production of record, deliberate non-compliance of the rules and wasteful expenditure.
- iii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. Monitoring of Budgeting preparation and expenditure should be strengthen through better internal controls

¹ Para 1.2.1.1

² Para 1.2.2.5-11, 1.2.2.13, 1.2.2.15-21, 1.2.2.23, 1.2.2.29-30, 1.2.2.36, 1.2.2.38-46

³ Para 1.2.2.1-4, 1.2.2.12, 1.2.2.14, 1.2.2.22, 1.2.2.24-28, 1.2.2.31-35, 1.2.2.37

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in Million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	9550.346
2	Total formations under Audit Jurisdiction	330	9550.346
3	Total Entities (PAOs) audited	01	9550.346
4	Total formations audited	25	4474.339
5	Audit & Inspection Reports	25	4474.339
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit Observations Classified by Categories

Rs in Million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	
2	Financial management	176.513
3	Internal controls	416.147
4	Others	26.926
Total:-		619.586

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	29.220	602.049	11.497	4583.29	5,226.056	5803.205
2	Amount placed under audit observation / Irregularities of audit	29.052	106.76	4.102	479.672	619.586	4935.537
3	Recoveries pointed out at the instance of audit	-	106.76	4.102	42.065	152.927	478.750
4	Recoveries accepted / established at the instance of audit	-	106.760	4.102	42.065	152.927	2.5
5	Recoveries realized at the instance of audit	-	-	-	57.031	57.031	0.458

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 5,214.559 million.

Table 4: Irregularities Pointed Out

Rs in Million		
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	416.147
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0.344
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	0
4	Quantification of weaknesses of internal controls systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	155.536
6	Non-production of record	47.559
7	Others, including cases of accidents, negligence etc.	0
Total:-		619.586

Table 5: Cost Benefit

Rs in Million		
Sr. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	5,226.056
2	Expenditure on Audit	25.106
3	Recoveries realized at the instance of Audit	
4	Cost Benefit ratio	

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

CHAPTER-1

1.1 District Government, Sheikhpura

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)

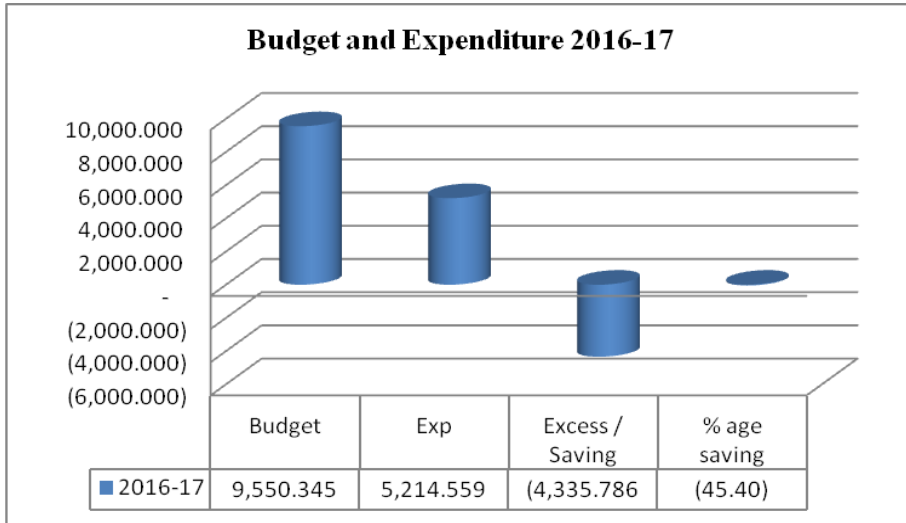
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

During Financial Year 2016-17 budgetary allocation (inclusive of salary, non-salary and development) for District Government Sheikhpura was Rs 9,550.346 million whereas the expenditure incurred (inclusive of salary, non-salary and development) during Financial Year was Rs 5,214.559 million, showing a saving of Rs 4,335.786 million for the period, which in terms of percentage was 44.99 of the final budget as detailed below:

2016-17	Budget (Rs)	Expenditure (Rs)	(+) Excess (-) Saving (Rs)	%age of Saving
Salary	7,831.284	4,268.977	-3,562.307	-45.488
Non Salary	382.014	205.362	-176.652	-46.242
Development	1,337.048	740.220	-596.828	-44.638
Total	9,550.346	5,214.559	-4,335.787	44.990

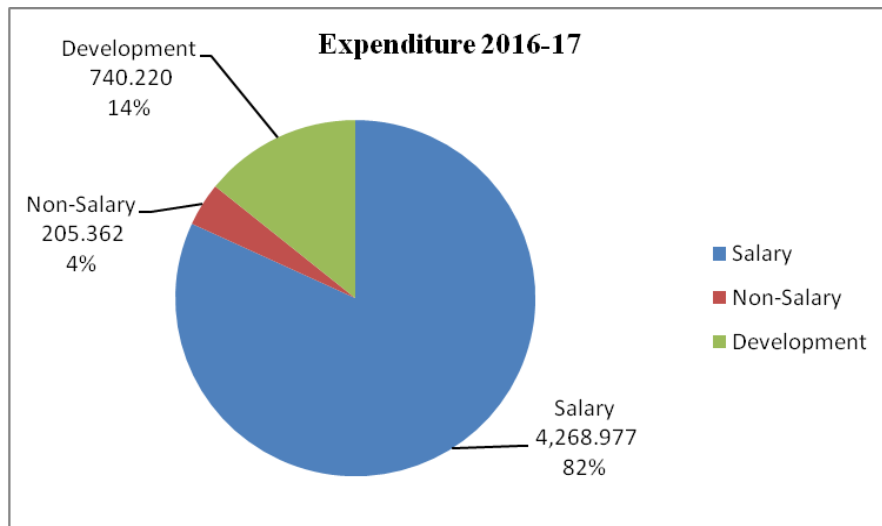
Rs in million



As per Appropriation Accounts 2016-17 of District Government, Sheikhpura the original and final budget was Rs 9,550.346 million. Against the final budget, total expenditure incurred by the District Government during 2016-17 was Rs 5,214.559 million.

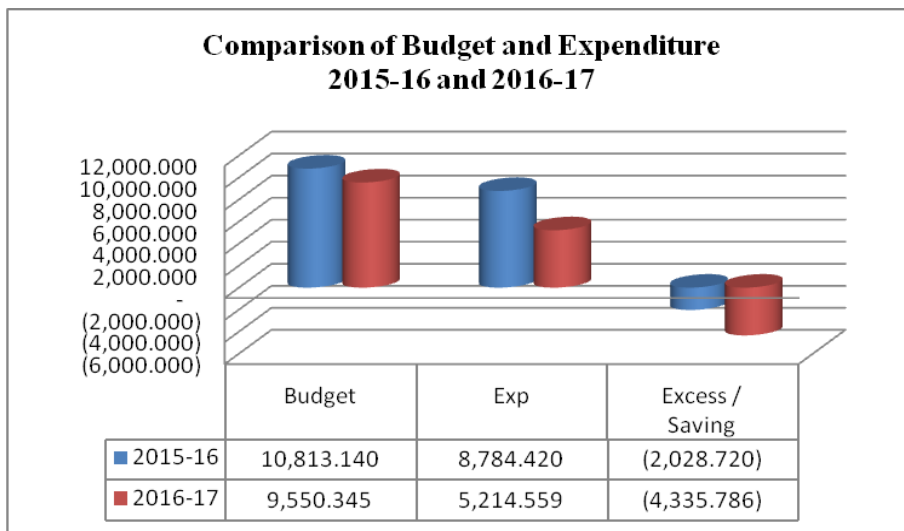
The salary, non-salary and development expenditure comprised 82%, 4% and 14% of the total expenditure respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 11.68% decrease in Budget Allocation and 40.64 % decrease in Expenditure.

Rs in million



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

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	33	Not convened
2	2003-04	18	Not convened
3	2004-05	24	Not convened
4	2008-2009 period (01/07/2005 to 31/03/2008)	139	Not convened
5	2009-10	58	Not convened
6	2010-11	43	Not convened
7	2011-12	38	Not convened
8	2012-13	17	Not convened
9	2013-14	22	Not convened
10	2014-15	39	Not convened
11	2015-16	35	Not convened

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non production of record – Rs 47.559 million

According to Section 115 (6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, Section 14 (1) (b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, prescribe that 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 did not provide the auditable record amounting to Rs 47.559 million for audit scrutiny. Due to non-availability of the record, the authenticity of the expenditure could not be verified as detailed below;

Sr. No.	Name of Formations	Description of Record	Amount (Rs in million)
1	EDO Health	Receipts record	-
2	DO Accounts	Record of pension contribution	5.000
3	Deaf and Defective School	POL, Uniform, other stores, scholarships, transport etc for F.Y 2014-15 and 2015-16	10.189
4	THQ Hospital Muridke	Receipt record	0
5	Sp. Education center Muridke	Vouched account of transfer payments	11.737
6	DCO office	Funds transferred to Assistant comissioners	9.082
7	MS DHQ Hospital	Detail of inward and outward funds from bank account of DDO	11.551
	Total		47.559

Audit was of the view that record was not provided due to governance failure and weak internal controls.

This resulted in non-verified and unauthentic expenditure amounting to Rs 47.559 million

The matter was reported to the PAO in December, 2017 but neither any reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends production of record besides initiating inquiry and fixing of responsibility against the officers / officials at fault.

[PDP No. 1, 1, 1, 8, 9, 9 & 16]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Payment of pay and allowances without admissibility - Rs 24.163 million

According to the Government of Punjab, Health Department's circular order No SO(N.D)2-26 / 2004(P.II), non-practicing allowance @ Rs 4,000 pm (BS- 17 & 18) and Rs 6,000 pm (BS-19 & 20) w.e.f 1.1.2007 is admissible only for those doctors who do not opt for private practice. As per Government of the Punjab, Health Department, notification No. PO(P&E-I) 19-113/2004 dated 20th June, 2006, HSRA is admissible only to the staff working at RHCs and BHUs. 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. In case Govt. Servant is allotted below entitlement residence, he will not be allowed to draw HRA and will have to pay house rent at the rate of 5% of maximum scale of the category for which residence is meant. Further, According to revised pay scales notification, the Adhoc Allowance 2011,2012 were discontinued w.e.f. 01-07-2015 and Adhoc Allowance 2013, 2014, 2015 were discontinued w.e.f 1-7-2016.

During compliance audit of following formations for the Financial Year 2016-17, it was observed that management made payment on account of allowances amounting to Rs 24.163 million without admissibility.

Sr. No.	Name of Formation	PDP No.	Nature of Allowance	Amount (Rs)
1	DHQ Hospital Sheikhpura	4	HSRA	0.136
		5	HRA and CA	0.199
2	THQ Hospital Muridke	10	Adhoc Allowance, 2011, 2012, 2013 and 2014	0.197
		4	HRA, CA and Maintenance charges	4.988
3	DO Building	24	Fixed TA/DA, Washing allowance,	0.128
4	RHC Manawala	2	HRA and CA	2.865
		4	HSRA	0.043
5	THQ Hospital Sharqpur shareef	6	Practice Compensatory Allowance	0.130
		7	Health Sector Reform Allowance	0.845
		4, 5	HRA and CA	0.210
6	DO Health	10	Adhoc Allowance 2012, 2013 and 2014	0.250
		7	Health Sector Reform Allowance	0.261
		9	Adhoc Allowance, 2013 and 2014	0.305
		8	HRA and CA	6.007

7	THQ Safdarabad	13	Adhoc Allowance 2012 and 2014	3.242
		6	Health Sector Reform Allowance	2.273
		10	HRA and CA	0.811
8	Sp. Education center Muridke	7	Adhoc Allowance 2011 and 2012	0.056
9	RHC Jandiala Sher Khan	2	House rent allowance	0.132
10	DO Buildings	19	Adhoc Allowance 2012, 2013 and 2014	0.197
Total				24.163

Audit was of the view that payment of inadmissible allowances was made due to weak internal controls.

This resulted in overpayment of Rs 24.163 million.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery of the overpaid allowances from the concerned officers / officials besides fixing of responsibility against the officers / officials at fault.

1.2.2.2 Irregular payment of allowance during leave period – Rs 1.366 million

According to Rule 1.15 (2) of Punjab Travelling Allowance Rules, conveyance / mobility allowance is not admissible during LFP (Leave with Full Pay) and in any other form of leave. Further According to Rule 1.15 (2) of Punjab Travelling Allowance Rules, conveyance / mobility allowance is not admissible during summer & winter vacations.

During compliance audit of the following formations for the Financial Year 2016-17, it was observed that Management of the following formations did not deduct conveyance allowance amounting to Rs 1.366 million from the salaries of employees during leave period and during winter & summer vacations.

Sr. No.	Name of Formation	PDP No.	Nature of Allowance	Amount (Rs)
1	THQ Hospital Muridke	7	CA, HSRA, Dress allowance and mess allowance	0.265
2	Govt. Institute slow learners, Sheikhpura	6	Conveyance Allowance	0.037
3	Sp. Education center sharqpur sharif	1	-do-	0.175
4	DO Health	16	-do-	0.075

	Sheikhupura			
5	RHC Kharianwala	3	CA, HSR, Dress allowance and mess allowance	0.056
6	Sp. Education center Muridke	6	-do-	0.563
		8	-do-	0.180
7	RHC Jandiala Sher Khan	5	-do-	0.015
	Total			1.366

Audit was of the view that deduction of conveyance allowance during leave period was not made due weak internal controls.

This resulted in irregular and unjustified payment of allowances amounting to Rs 1.366 million during leave period.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery of the overpayment besides fixing of responsibility against the officers / officials at fault.

1.2.2.3 Non-recovery of penal rent - Rs 7.709 million

Government of the Punjab, S&GAD (Estate office) Lahore, prescribed imposition of Penal Rent @ 60% of basic pay, required to be charged from unauthorized and illegal occupant of Government accommodation according to Serial No. 36 (e) (rent matter) vide letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009.

During compliance audit of the following formations for the Financial Year 2016-17, it was observed that officers / officials were residing in official residence without admissibility. Scrutiny of record revealed that penal rent was not recovered from unauthorized occupants to the tune of Rs 7.709 million.

Sr. No.	Name of Formation	Amount (Rs in million)
1	DCO	6.793
2	RHC manawala	0.778
3	THQ Hospital Sharqpur Sharif	0.138
	Total	7.709

Audit was of the view that non-imposition and non recovery of Penal Rent was due to defective financial discipline and weak internal controls.

This resulted in loss of Rs 7.709 million to the public exchequer.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition recovery of the overpayment besides fixing responsibility against the officers / officials at fault.

[PDP No. 4, 1 & 3]

1.2.2.4 Irregular payment of conveyance allowance - Rs 8.827 million

According to Govt. of Punjab FD's Letter No. FD-SR.I.9-4/86(P)(PR) dated 21st April 2014, the officers who are availing Govt. vehicles including bikes (sanctioned / pool) are not entitled to the facility of conveyance allowance w.e.f. 01-03-2014. Finance Department's instructions whereby Conveyance Allowance was allowed on a certificate of not using vehicle from house to office and vice versa were also withdrawn accordingly.

During compliance audit of the two formations for the Financial Year 2016-17, it was observed that payment of conveyance allowance amounting to Rs 8.827 million was made to the employees. Payment was held irregular because official vehicles had been allotted to the employees.

Sr. No.	Name of Formation	PDP No.	Amount (Rs)
1	DO Health Sheikupura	2	1.761
2	DO Livestock Sheikupura	2, 3	7.066
	Total		8.827

Audit was of the view that due to weak internal and administrative controls conveyance allowance was not deducted.

This resulted in irregular payment of conveyance allowance and loss to public exchequer amounting to Rs 8.827 million.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery of the overpayment besides fixing responsibility against the officers / officials at fault.

1.2.2.5 Irregular payment of pay and allowances – Rs 3.857 million

As per Government of the Punjab Finance Department’s letter No. FD. SR 4-8-1/76 (Prov.) dated 16-03-1988, shifting of head quarter of a government servant for the period exceeding three months is a financial irregularity.

During compliance audit of following formations, it was observed that officials / officers of these formations were drawing pay and allowances amounting to Rs 3.857 million. Payment was held irregular because employees were not performing their duties in their offices.

Sr. No.	Name of Formation	Amount (Rs in million)
1	RHC Farooqabad	2.154
2	RHC Manawala	0.953
3	RHC Kharianwala	0.199
4	DOH	0.551
5	Dy. DO Health Sharqpur	0.295
	Total	3.857

Audit was of the view that irregular payment of pay and allowances had been made due to weak internal controls and poor financial discipline.

This resulted in irregular payment on account of pay and allowances amounting to Rs 3.857 million.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter, followed by fixing of responsibility against the officers / officials at fault.

[PDP No. 3, 3, 1, 1 & 17]

1.2.2.6 Irregular payment of pay and allowances without sanctioned posts – Rs 1.112 million

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

During compliance audit of the Dy. DO Health Muridke, it was observed that salary amounting to Rs 1.112 million was paid to two employees in whose case, payment was held irregular because posts had not been sanctioned by the competent authority.

Sr. No.	Name of employee	PDP No.	Month	Amount Rs
1	Dr. Muhammad Nawaz Ex. DDO(H)	18	Oct-2016 to June 2017 Rs 88,555 per month	796,995
2	Mr. Bilal Yaseen, Drug Inspector	19	June-2017 Pay and arrears	314,613
	Total			1,111,608

Audit was of the view that payment of pay and allowances without sanctioned post from finance department was due to poor financial discipline and weak internal controls.

This resulted in irregular payment of salaries amounting to Rs 1.112 million.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

1.2.2.7 Irregular purchase without tender – Rs 24.886 million

According to Rule 59(b) of Punjab Procurement Rules 2014, For purchases through quotation, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedures; the procuring agency shall, however, ensure that such procurement is in conformity with the principles of procurement.

During compliance audit of the office of DCO Sheikhpura for the Financial Year 2016-17, it was observed that an expenditure of Rs 24.886 million was incurred on procurement without subscribing to the bidding procedure. Purchase was held irregular because no tender was called for purchase. Indents were splitted in to small orders to avoid adherence to open tender.

Sr. No.	Name of Formation	PDP No.	Description of items	Amount (Rs)
1	DCO Sheikhpura	6	Stationery, repair of transport, printing and publication, furniture, computers, UPS etc	3,501,684
		7	-do-	2,284,654
2	DO Livestock	6	Spray pumps	198,666

3	THQ Hospital Safdarabad	1	Wall paper mate finish, window blinders, steel railing etc	3,669,325
		11	Expenditure incurred out of health council funds	5,847,099
4	DOH	6	Blanket, bed sheets and general store items	2,395,696
5	Deaf and Defective High School Sheikhpura	6, 7	Purchase of tires, etc	237,140
6	THQ Hospital Muridke	5	Medicines, bed sheets, x-ray films etc	4,059,278
		6	Medicines, bed sheets, x-ray films, cost of other stores, lab items, machinery and equipment, furniture etc	2,692,827
			Total	24,886,369

Audit was of the view that due to weak internal controls and poor procurement planning deliberate violations of provisions of Procurement rules.

This resulted in irregular purchase amounting to Rs 24.886 million.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

1.2.2.8 Irregular and misclassified expenditure – Rs 1.880 million

As per Article 30 of Audit Code, all financial transactions are required to be recorded and allocated to proper heads of account. Further 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 expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction the expenditure.

During compliance audit of following formations of District Government Sheikhpura it was observed that an expenditure of Rs 1.879 million was incurred on different items. Expenditure was held irregular because expenditure was booked under the wrong object code resulting in misclassification of expenditure.

Annexure-B

Sr.	Name of Formation	Description of items	Amount (Rs)
1	DCO Sheikhpura	Entertainment, flexes and banners, purchase of UPS and batteries, repair of machinery etc	1,695,217
2	DOH	Dengure forms, computer paper, etc	184,374
3	Principal Sp. Education center sharqpur	CCTV cameras, changeover switch	118,813
		Total	1,879,591

Audit was of the view that due to weak financial management and poor budgeting irregular expenditure was occasioned.

This resulted in irregular and mis-classified expenditure worth Rs 1.880 million.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No. 8, 5 & 5]

1.2.2.9 Irregular payment of remuneration – Rs 70.695 million

Rule 4 of Punjab Quami Razakar ordinance 1965, Quami Razakars shall perform such duties in connection with the maintenance of law and order, public security and natural calamities as may be prescribed.

An audit scrutiny of accounts record of auditee formations under the purview of the DCO / Principal Accounting Officer Sheikhpura revealed that 21 volunteers / razakars were appointed for deployment at DHQ Hospital Sheikhpura and (59) un-manned railway crossings at District Sheikhpura during 2014-17. Remuneration amounting to Rs 70.695 was paid as stipend to the said volunteers / razakars. Payment was held irregular because the deployment of staff at un-manned railway crossing was the responsibility of railway department. Similarly, DHQ Hospital had their own sanctioned strength to distinctly perform the duties security guards. The breakup of the expenditure is given as follows.

Sr. No.	Description	No. of Razakar at DHQ	No. of razakar at Railway crossing	Expenditure (Rs)
1	Incentive award to razakars 2014-15	36	177	24,731,300
2	Incentive award to razakars 2015-16	36	177	31,994,300
3	Incentive award to razakars 2016-17	36	177	13,970,100
	Total:-			70,695,700

Audit was of the view that due to weak internal controls, payment was made for formations for which jurisdiction of the District Government was not extendable.

This resulted in irregular payment of salary for the purpose outside the ambit of district government.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP No. 1]

1.2.2.10 Unjustified procurement of incinerator –Rs 20.045 million

According to Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, as per Rule 3 of Punjab Delegation of Financial Powers Rules 2006, sanctioning of expenditure for purchase and replacement of machinery, tools, plants would be subject to the condition that the vehicle, machinery etc. to be replaced has been condemned \ declared surplus by the competent authority.

During the audit of EDO Health Sheikhpura for the period 2016-17, it was noticed that expenditure amounting to Rs 20.045 million was incurred on account of purchase of “Incinerator” for DHQ Hospital Sheikhpura. For the period prior thereto existing incinerator at DHQ Hospital was not declared condemned. Scrutiny of record revealed that as per the report of MS DHQ Hospital existing incinerator was repairable with the cost of Rs 1.275 million. Report of the user was ignored and new incinerator was procured for Rs 20.045 million disregarding the canons of financial propriety.

Audit was of the view that due to weak internal control and financial management, purchase was made without any agent justification.

This resulted in unjustified purchase of medical equipment amounting to Rs 20.045 million without devoid of prudential option.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor convened DAC meeting convened till finalization of this report.

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

[PDP No. 3]

1.2.2.11 Loss due to less deduction of liquidated damages - Rs 2.148 million

According to para 9 (iii) of the bidding document, in case of late delivery of goods beyond the periods specified in the schedule of requirements and subsequent purchase order penalty @ 0.067% per day of the cost of late delivered supply shall be imposed upon the supplier.

During audit of EDO health for the Financial Year 2016-17, it was observed supply order for the purchase of incinerator was issued in December, 2015 with delivery time of 105 days. However, the company supplied the equipment in December 2016 resulting in delay of 260 days. Management imposed late charges amounting to Rs 3.492 million out of which only Rs 1.343 were recovered resulting in less realization of liquidated charges amounting to Rs 2.148 million.

Audit was of the view that less recovery of liquidated charges was due to poor financial discipline and weak internal controls.

This resulted in loss due to less recovery of liquidated damages.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition and recovery of residual liquidated charges besides fixing of responsibility against the officers / officials at fault.

[PDP No. 5]

1.2.2.12 Unjustified purchase of generator –Rs 9.007 million

According to Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and

economical. Further, As per Rule 3 of Punjab Delegation of Financial Powers Rules 2006, sanctioning of expenditure for purchase and replacement of machinery, tools, plants would be subject to the condition that the vehicle, machinery etc. to be replaced has been condemned \ declared surplus by the competent authority.

During the audit of EDO Health Sheikhpura for the period 2016-17, it was noticed that expenditure amounting to Rs 9.007 million was incurred on account of purchase of 350 KVA Generator for DHQ Hospital Sheikhpura. No documentary evidence was provided for status of on ground functioning of the existing generator at DHQ Hospital. The purchase was held unjustified due to fact that no specification / capacity of generator were mentioned on the advertisement to attract wide and fair competition. Single bidder participated in the bidding process and the contract was awarded to the same supplier instead of re-advertisement or market based assessment of competitive prices.

Audit is of the view that due to weak internal control generator was purchased without bringing value for the money spent..

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP No. 6]

1.2.2.13 Overpayment an account of bricks, cement and sand - Rs 3.798 million

According to Sr.1 of Chapter "Mortar" of Market Rate System, 0.25 cubic meter of wet material (cement, sand) was required for construction of 1 cubic meter brick masonry. According to chapter "Mortar" of MRS, 6.49 bags of cement was required for preparing I cubic meter of wet (ready) mortar and 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of brick masonry (1.6225 (6.49 X 25/100) bags of cement for construction of 1 cubic meter of brick masonry. According to chapter "Mortor" of MRS, 0.9 cubic meter of sand was required for preparing cubic meter of wet (ready) mortar. And 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of brick masonry (0.225 (0.9x25/100) cubic meter of sand was required for construction of 1 cubic meter of brick masonry.

DO (OFWM) Sheikhpura made overpayment amounting to Rs 1.89 million. Scrutiny of record revealed that payment was made for 500 bricks for construction of 1 cubic meter of water course instead of 375 bricks. Similarly payment for 1.89 bags of cement was made instead of 1.6225 bags per cubic meter construction. Annexure-C

Audit was of the view that excess payment was made due to poor internal controls.

This resulted in overpayment of Rs 3.798 million to contractors and loss to the public exchequer.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends recovery of overpayment and regularization of the matter in a manner prescribed besides fixing responsibility against the officers / officials at fault.

[PDP No. 3, 4, 5]

1.2.2.14 Irregular installation of nakkas without approval of Irrigation Department - Rs 1.153 million

As per clause 6 of technical sanction, Nakkas should be placed at the places sanctioned by the Irrigation Department.

During scrutiny of record of DO (OFWM) Sheikhpura for period from 01-07-2016 to 31-12-2016, it was observed that nakkas were installed without approval of Irrigation Department. Annexure-D

Audit was of the view that due to poor internal controls payment for excess installation of Nakkas was made without approval of irrigation department.

This resulted in irregular payment worth Rs 1.153 million.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP No. 6]

1.2.2.15 Non Completion of water courses in time - Rs 30.950 million

According to Clause 5.1 of Annual Development Program (ADP) participation Agreement “ The works shall be completed by the Second Party within 120 days. The second party (Water User Association) shall be responsible for timely completion. In exceptional circumstances, the time period may be extended in writing by mutual consent of both the parties and approval of the Director General Agriculture (Water Management), Punjab, Lahore / The Director (OFWM).

During scrutiny of record of DO (OFWM) for period from 01-07-2016 to 31-12-2016, it was observed that the construction work was started on water courses but these were not completed in time resulting is useless expenditure of Rs 30.950 million. Annexure-E

Audit was of the view, that delay in completion of water course and non-recovery of late completion charges was due to poor monitoring of projects and weak internal controls.

This resulted in wastage of public money due to non-completion of water courses.

The matter was reported to the PAO in December, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends holding of a detailed enquiry into the matter besides fixing responsibility against the officers / officials at fault.

[PDP No. 8]

1.2.2.16 Unauthorized upgradation of posts – Rs 7.450

According to Sr. No. 5 clause (l) Schedule-II of Punjab District Government Rules of Business 2001, service and administrative matters, having financial implications, of employees of the district governments in accordance with the rules and policies of the government and creation/up-gradation of posts, either permanently or temporarily with the approval of the Finance Department falls within the allocated business of Finance & Planning Wing of the District Government. Further, Rule 13(1) of Punjab District Government Rules of Business 2001 states that no district office shall, without previous consultation with the District Finance and Budget Office, authorize any order which in particular involves expenditure for which no provision exists. As per Government of the Punjab, Finance Department letter No.FD. SO (GOODS)44-4/2011 dated

6th August 2013, there shall be complete ban on up-gradation in all the departments.

During compliance audit of the following formations for the year 2016-17, it was observed that management up-graded the posts of LVs, vaccinators, mid-wives, nurses etc. Upgradation of posts and payment of salaries was held irregular because approval of the finance department was not obtained. Detailed at Annexure-F

Sr. No.	Name of Formation	Amount (Rs in million)
1	RHC Farooqabad	7.450
2	General Nursing School	4.670
3	RHC Khairanwala	7.729
	Total	19.849

Audit was of the view that unauthorized upgradation of posts was due to poor financial discipline and weak internal controls.

This resulted in irregular payment of pay and allowances amounting to Rs 19.849 million.

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officials at fault.

[PDP No. 02, 05 & 02]

1.2.2.17 Payment of medicine without obtaining DTL reports - Rs 11.794 million

“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” according to Health Department’s policy letter No. SO(P-I)H/RC 2001-2002/01 dated 29.9.2001.

During compliance audit of THQ Hospital Safdarabad it was observed that payment of Rs 11.794 million was made on the purchase of medicines. Payment was held irregular because DTL reports were not obtained before drawl of amount from government treasury. Annexure-G

Audit was of the view that payment was drawn due to poor financial discipline and weak internal controls.

This resulted in irregular payment on account of purchase of medicines amounting to Rs 11.794 million

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of the matter in a manner prescribed besides fixing responsibility against the officials at fault.

[PDP No. 7]

1.2.2.18 Non-deposit of Lapsed Deposits into government revenue - Rs 10.364 million

According to rule 12.7 of PFR vol-I, all the balances, unclaimed for more than three years, be credited to Government by means of transfer entries in the Accountant-General's office.

During the compliance audit of DO Roads Sheikhpura for the year 2016-17, it was observed from the security register that a sum of Rs 10.364 million was unclaimed since 1975 but was not credited to the Govt. Accounts until December 2016.

Audit was of the view that due to poor financial discipline and weak internal controls, the unclaimed security amount beyond three years was not credited to government revenue.

This resulted in loss of Rs 10.364 million to the public exchequer.

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends deposit of the unclaimed amount into government treasury besides fixing of responsibility against the officials at fault.

[PDP No. 2]

1.2.2.19 Unauthorized payment for carpeting - Rs 4.253 million

As per the directions issued by the Finance Department on 02.08.2004, no payment was made for "Plant premix carpeting" without obtaining Job Mix Formula from RR&MT Institute, Lahore to ascertain the actual use of bitumen.

During audit of the accounts of DO Roads Sheikhpura for the Financial Year 2016-17, it was observed from the record that payment amounting to Rs 4.253 million was made for plant premix carpeting. Payment was held unauthorized because the rate of Job Mix formula was not approved by the chief

engineer. Laboratory test reports to ascertain the ratio of use of bitumen was not available with paid vouchers i.e:-

Vr.No. & Date	Name of Work	Description	Qty	Rate % sft	Amount
06. dt. 21.11.16	Rehab./Repair of Salah-ud-Din Road from Bhikhi road to Ali Masjid Sheikhpura	2" thick Plant premixed bitumen carpet by using 4.50% bitumen	27,748	6,550	1,817,494
31. 15.10.16	Rehab. Of Tufial Shaheed road from Pehalvi road to judicial colony via Aysha park Sheikhpura	2" thick Plant premixed bitumen carpet by using 4.50% bitumen	38,934	6,255.69	2,435,590
	Total				4253,084

Audit was of the view that payment without fulfillment of condition of requisite lab test was made due to weak internal controls.

This resulted in irregular payment amounting to Rs 4.253 million without approval of rate by the competent authority.

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed and fixing of responsibility against the officials at fault.

[PDP No. 4]

1.2.2.20 Pre-mature Payment of Premium – Rs 1.040 million

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

During expenditure audit of DO Roads, Sheikhpura for the period 2016-17, it was observed that amounting to Rs 1.040 million was made on account of premium on the items over and above the TS estimate. Payment was held irregular and pre-mature because it was mandatory to withhold the amount of premium, till completion of work in following cases:

Vr / MB No & Date/Pg	Name of Work	Name of Contractor	% above	Work done	Amount to be withheld
86 dt. 28.06.16	Rehab. Of metalled road from Muridke narowal road chak Bhula stop to ahadian	Sahara construction	1.50	12595743	188936

	road in the Muridke				
34. 15.10.16	Rehab. Of metalled road from Junua to Pakhala village in tehsil Muridke Sheikhupura	Liaqat Ali	1.50	13514544	202718
8. 14.09.15	Const. of bye pass road Ghazi Minara from Sargodha road Ghazi Phattak to Hafizab road along railway line.	Muhammad Yaqoob Gujjar	1.48	10908547	161446
50. 24.06.16	Const. of metalled road from kala khatai road to dhup sari in tehsil Muridke	Muhammad Siddique	2	10790390	215808
606/9901 pg 47 to 70	Construction of Carpet roads, Tuff Tiles, Monument and beautification of city Sharaqpur.	Atta Mohay-ud-din	0.99	27373414	270997
	Total				1039905

Audit was of the view that due to weak internal controls, amount of premium was unduly paid to the contractor in the running bills.

This resulted in pre-mature payment of Premium Rs 1.040 million.

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed and fixing of responsibility against the officials at fault.

[PDP No. 6]

1.2.2.21 Loss to Government due to non-imposing of Penalty - Rs 10.634 million

As per instructions in clause 7 read with 39 of Contract Agreement, the contractor shall at his own expense inspect and examine the site and surroundings and collect all information and satisfy himself about the nature of ground and climatic condition, availability of labour, material and water as well as electric power, transportation facility etc. and subsequent department will not assume the responsibility and if contractor did not complete the work he would be penalized up to 10% of the estimated cost and copy of the same be sent to secretary Communication & Works Department and Chief Engineer concerned.

During audit of DO Roads and DO buildings Sheikhupura for the Financial Year 2016-17, it was observed that development works were allotted to

the contractors within an agreed time limit. Scrutiny of record revealed that contractors neither completed works within stipulated time nor applied for time extension but no penalty was imposed on the defaulting contractors.

Sr. No.	Name of formations	PDP No.	Total Cost (Rs in million)	Late completion charges (Rs in million)
1	DO Roads	10	35.953	3.595
2	DO Buildings	9	70.390	7.039
	Total			10.634

Audit was of the view that penalty was not imposed due to poor financial discipline and weak internal controls.

This resulted in loss to the Government amounting to Rs 10.634 million due to non-imposition of penalty.

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends imposition of penalty besides fixing responsibility against the officers / officials at fault.

1.2.2.22 Un-authorized release of securities – 1.211 million

As per notification No.SOH-II/(C&W)3-37/2013-Vol.-1 dated 14.1.2014 before releasing the security deposit of the contractors for work done. A committee should be constituted comprising SE, XEN & two SDO of both division Highway and Building. The committee will visit the site & examine the work and report/before releasing the security. No security would be released without prior approval of security release committee i.e SE, XEN, SDO Highway and SDO Building.

During compliance audit of DO Roads Sheikhpura for the year 2016-17, it was observed that securities amounting to Rs 1.211 million were released to different contractors without approval of security release committee. The detail is given as under:

Vr.No. & Date	Name of contractor	Amount (Rs)
5. 23.12.16	M/S Green Star and co.	196,748
4. 21.12.16	M/S Anjum traders	530,271
38. 27.10.16	M/S Trend Setter	154,762
37. 27.10.16	M/S Trend Setter	30,051
12. 06.10.16	M/s Liaqat Ali & Co	299,446
		1,211,278

Audit was of the view that due to poor financial discipline and weak internal controls securities were released without application of prescribed condition.

This resulted in unauthorized and unauthentic release of securities worth Rs 1.211 million.

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till finalization of this report.

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

[PDP No. 11]

1.2.2.23 Non-realization of receipts due to non-auction of empty drums - Rs 1.00 million

According to Rule 2.33 of PFR Volume-I, every Government servant must realize that he will be held responsible for any loss caused to Government through negligence / fraud on his part.

Scrutiny of record of DO (Roads) Sheikhpura for the Financial year 2016-17, revealed that 250 empty bitumen drums were not auctioned. Minimum price of drums had been estimated to the tune of Rs 1.000 million @ Rs 4,000 each.

Audit was of the view that due to poor internal controls and weak management empty drums were not auctioned.

This resulted in non-realization of government receipts to the tune of Rs 1.0 million

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, holding of auction of the empty drum and other dead stock to deposit the amount into government treasury besides fixing responsibility against the officers / officials at fault.

[PDP No. 17]

1.2.2.24 Loss to government due to theft of Electricity - Rs 1.428 million

According to Rule-2.33 of Punjab Financial Rules Volume-I, provided that every Government servant must realize that he will be held responsible for any loss caused to Government through negligence / fraud on his part.

During compliance audit of THQ Hospital Safdarabad for the Financial Year 2016-17, it was observed that officials / officers residing in government accommodation were using electricity from the meter of Hospital. The management did not make any efforts to install separate meters for residences nor collected electricity charges from residents. Annexure-H

Audit was of the view that non-collection of electricity charges was due to poor financial discipline and weak internal controls.

This resulted in loss of Rs 1.428 million to the public exchequer.

The matter was reported to the PAO in December, 2017 but neither reply was submitted no DAC meeting convened till the finalization of this report.

Audit recommends, imposition of recovery of electricity charges besides fixing of responsibility against the officers / officials at fault under intimation of Audit.

[PDP No. 1]

1.2.2.25 Non-Recovery of government receipts - Rs 0.843 million

As per Rule 4.7(1) of Punjab Financial Rules (Volume-I), it is the primary responsibility of the departmental authorities to see that all government revenue / dues were correctly and promptly assessed, realized and credited to the proper account.

During compliance audit of District Sheikhpura for the Financial Year 2016-17, it was observed that management of the following formations did not collect receipts amounting to Rs 842,639.

Sr. No.	Name of Formation	PDP No.	Type of receipt	Amount (Rs)
1	DO Excise and Taxation	1	Shop rent	812,615
2	RHC Manawala	8	Ambulance charges	30,024
	Total			842,639

Audit was of the view that non-collection of shop rent was due to poor financial discipline and weak internal controls.

This resulted in loss of Rs 0.843 million to the public exchequer.

The matter was reported to the PAO in December, 2017 but neither reply was submitted by the department nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery of rent besides fixing of responsibility against the officers / officials at fault.

1.2.2.26 Less Recovery of Targets - Rs 3.259 million

As per Rule 4.7(1) of Punjab Financial Rules (Volume-I), it is the primary responsibility of the departmental authorities to see that all government revenue / dues were correctly and promptly assessed, realized and credited to the proper account.

During compliance audit of DO Excise and taxation, it was observed that receipt amounting to Rs 7.760 million was collected on account of rent of shops, agricultural land and license / registration fee against the target of Rs 11.019 million resulting in less recovery of receipt amounting to Rs 3.259 million.

Audit was of the view that due to poor financial discipline and weak internal controls receipts was realized with shortfall against assessed value of sent.

This resulted in loss of Rs 3.259 million to the public exchequer due to less realization of receipts.

The matter was reported to the PAO in December, 2017 but neither reply was submitted by the department nor DAC meeting convened till the finalization of this report.

Audit recommends imposition of recovery of the amount besides fixing responsibility against the officers / officials at fault.

[PDP No. 4]

1.2.2.27 Non deduction of provincial sales tax – Rs 34.554 million

As per Section 3(1) of Punjab Sales Tax Act 2012, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in the Punjab in the course of an economic activity, including the commencement or termination of the activity. Punjab Revenue Authority vide para 13 of the notification NO. PRA/Orders.06/2012 dated 20.02.2015 states that subject to sub-rule (2) all amounts of the sales tax on services deducted or withheld under the rules shall be paid or deposited with the Government under head of account B-02385-Punjab Sales Tax on Services (withholding) in the

prescribed form and manner, further section 14 of the ibid Punjab Sales Tax Act stated that construction services and services provided by contractors of building (including water supply, gas supply and sanitary works) roads & bridges, electrical and mechanical work (including air conditioning), horticulture works, multi discipline work and similar other work.

During compliance audit of DO buildings for the Financial Year 2016-17, it was observed that an expenditure of Rs 215.968 million was incurred on development works through contracting. Scrutiny of record revealed that provincial sales tax amounting to Rs 34.554 million was not deducted from the payments of contractors.

Audit was of the view that deduction of PST was not made due to poor financial discipline and weak internal controls.

This resulted in loss of Rs 34.554 million to the public exchequer.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery besides fixing of responsibility against the officers / officials at fault.

[PDP No. 3]

1.2.2.28 Pre-mature releases of securities for – Rs 34.553 million

As per clause 50 of contract Agreement the amount retained as security deposit shall not be refunded to the contractors before the expiry of six months in the case of original works valuing upto Rs 5 million and twelve months or even more may be determined by the engineer in-charge with the prior approval of the Chief Engineer in case of works valuing above Rs 5 million, after the issue of the certificates of completion of the work under clause 40 thereof by the engineer incharge provided that in case the contractor is required by the engineer incharge to rectify any imperfection, damage, defects or other faults in work etc during the period of maintenance the security deposit shall not be refunded till the contractor has fulfilled his obligations under clause 43 and 44 thereof to the satisfaction of the engineer incharge.

During audit of office of District Officer Building Sheikhpura for the period 1.7.2016-31.12.2016, it was observed that securities amounting to Rs 34.553 million were released to the contractors. Release of securities was held irregular because these were released prior to completion of prescribed time and without certificate of the competent authority.

Audit was of the view that release of securities before the completion of time was due to poor financial discipline and weak internal controls.

This resulted in irregular release of securities amounting to Rs 34.553 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the officers / officials at fault.

[PDP No. 4]

1.2.2.29 Non-forfeiture of 2% earnest money for – Rs 4.943 million

As per Para 2.64 of B&R code, the amount of earnest money to be deposited should be sufficiently large to be a security against loss in case of the contractor failing to start work within the appointed time after the acceptance of his tender, or until the sums due to him from a sufficient guarantee, as the case may be.

Scrutiny of record in the office of District Officer Building Sheikhpura for the period 1.7.2016-31.12.2016, revealed that after acceptance of tender contractors delayed the start of work but earnest money @ 2% of total cost of project was not forfeited.

Audit was of the view that due to poor financial discipline and weak internal controls, earnest money was not forfeited.

This resulted in loss of Rs 4.943 million to the public exchequer due to non-forfeiture of earnest money.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the matter in a prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 10]

1.2.2.30 Overpayment to contractor – Rs 4.706 million

According to para 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items / any additional item scheduled approved in the Technical Sanction be changed and

executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any.

DO Buildings Sheikhpura made overpayment amounting of Rs 4.706 million to contractor during the financial period 1.7.2016 to 31.12.2016. Scrutiny of record revealed that payment was made for the quantities of items over and above the approved quantities in technical sanction estimates. Annexure-I

Audit was of the view that excess payment was due to weak internal controls

This resulted in overpayment of Rs 4.706 million to contractors and loss to public exchequer.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing of responsibility against the officers / officials at fault.

[PDP No. 11]

1.2.2.31 Overpayment due to non-recovery from price of Bricks - 3.718 million

As per remarks column of the MRS chapter 7 Brick Work “The composite rate were to be reduced 7% and 14% if 2nd or 3rd class bricks are used”. Further, as per additional condition of agreement department will provide before installation of the test reports of concrete, steel, and brick.

During audit of office of DO Buildings Sheikhpura for the period 1.7.2016 to 31.12.2016, it was observed that payment was made for the item pacca brick work in connection with the development works. Scrutiny of record revealed that there was no test report to prove that 1st class bricks were used. In the absence of test reports it is clear that 2nd class bricks were used but rate of brick work was not reduced by 7%.

Audit was of the view that rates were not reduced due to poor financial discipline and weak internal controls.

This resulted in overpayment amounting to Rs 3.178 million due to non-reduction in rate.

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends recovery besides fixing of responsibility against the officers / officials at fault.

[PDP No. 12]

1.2.2.32 Overpayment to contractors due to payment at higher rates – Rs 1.488 million

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

DO Buildings Sheikhpura made overpayment amounting to Rs 1.488 million to contractors during the period 1.7.2016 to 31.12.2016. scrutiny of record revealed that payments were made at higher rates, items rates had been agreed with the contractors at the time of agreement but payments were made in excess of accepted rates. Detailed at Annexure-J

Audit was of the view that excess payment was due to weak internal controls

This resulted in overpayment amounting to Rs 1.488 million to contractors and loss to public exchequer.

The matter was reported to the PAO in December, 2017 but neither reply was submitted nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery of the overpaid amount besides fixing of responsibility against the officers / officials at fault.

[PDP No. 14]

1.2.2.33 Overpayment to contractor – Rs 1.469 million

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

DO Buildings made overpayment amounting to Rs 1.469 million to contractors during financial year 2016-17. Scrutiny of record revealed that

payments were made to contractors for the items which were not approved in the TS estimate. Detailed at Annexure-K

Audit was of the view that payment for quantities not approved in TS estimates was made due to poor financial discipline and weak internal controls.

This resulted in overpayment amounting to Rs 1.469 million to the contractors and loss to the public exchequer.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery of the overpaid amount besides fixing responsibility against the officers / officials at fault.

[PDP No. 15]

1.2.2.34 Overpayment for steel and sand – Rs 1.838 million

According to the standard specification quantity of steel to be used in RCC will be calculated as per following formula. Quantity of RCC x 6.75 x 0.454. Further, According to Remarks No.4 against Sr. No. 6 of chapter “Concrete” of MRS, Composite rate shall be reduced by Rs 12 per cft if Chenab sand and local sand is used.

DO Buildings made overpayment amounting to Rs 1.838 million to the contractors during financial year 2016-17. Scrutiny of record revealed that in connection with the works quantities of steel was paid to the contractors in excess of standardized quantity. Contractors used local sand but the rate of RCC was not reduced by Rs 12 / cft. Similarly tuff pavers were paid at higher rates and payment as detailed at Annexure-L

Audit was of the view that due to weak internal controls payments were made to contractors.

This resulted in overpayment to the tune of Rs 1.838 million

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends recovery of the overpaid amount besides fixing of responsibility against the officers / officials at fault.

[PDP No. 19, 20, 23]

1.2.2.35 Irregular payment of pending liability Rs 16.612 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next Financial Year or years

During audit of THQ hospital Muridke, scrutiny of record revealed that DDO discharged liabilities of Rs 16.612 million for the previous Financial Years without sanction of a competent authority. It was also observed that management discharged the pending liability without maintaining a register of liabilities as set forth in the Rule *ibid*.

Head of Account	Period of liability	Amount (Rs)
MSD Bulk Medicines	2014-15	15.654
Lab Equipments / chemicals	2010-11	0.958
		16.612

Audit was of the view that due to defective financial discipline payment was drawn from local fund without corroboration of expense account and indent warranting procurements.

This resulted in discharging of pending liabilities without sanction of a higher authority and maintaining Register of liability for expenditure incurred worth Rs 16.612 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the mater in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 3]

1.2.2.36 Less / non-deduction of income tax and sales tax – Rs 63.221 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; (b) for the rendering of services.

During compliance audit of the following formations for the Financial Year 2016-17, it was observed that income tax and sales tax amounting to Rs 63.221 million was not deducted from the bills of the suppliers. Scrutiny of record

revealed that taxes were not deducted at prescribed rates, either the taxes were not deducted or deducted at lesser rate. Detailed at Annexure-M

Sr. No.	Name for formation	PDP No.	Tax Deducted (Rs)	Tax Due (Rs)	Less Deduction (Rs)
1	THQ Hospital Muridke	9	500,825	708,925	208,100
2	EDO Health Sheikhpura	8	0	697,355	697,355
3	Sp. Education center Muridke	5	0	125,404	125,404
4	Different BHU under DO Health	21	0	1,936,925	1,936,925
5	DO Buildings	16	0	1292868	1,292,868
6	EDO Education	1	0	0	59,568,000
	Total				63,620,760.1

Audit was of the view that less / non-deduction of government taxes was due to poor financial discipline and weak internal controls.

This resulted in less recovery of government revenue to the tune of Rs 63.621 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends recovery of taxes at prescribed rates besides fixing of responsibility against the officers / officials at fault.

1.2.2.37 Irregular award of contract for purchase of LP medicines – Rs 4.813 million

According to Rule 4 of PPRA, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

MS DHQ hospital awarded the contract for local purchase of medicine during financial year 2016-17. Contract was held irregular and uneconomical because scrutiny of record revealed that two suppliers offered the same discount rates of but negotiations were not made with the firms to increase the discount rate in order to make the economical purchase of medicines.

Sr. No.	Date of Bill	Amount (Rs)
1	20-Jun-17	2,166,883
2	-	375,263
3	20-Jun-17	546,029
4	25-May-17	115,563

5	25-May-17	345,836
6	-	617,478
7	-	334,347
8	-	311,666
	Total	4,813,065

Audit was of the view that award of contract to two different suppliers at the same rate was due to poor financial discipline and weak internal controls.

This resulted in irregular award of contract and uneconomical purchase of medicines amounting to Rs 4.813 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the mater in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 1]

1.2.2.38 Unjustified payment of Sales tax – Rs 1.107 million

According to Sr. No. 52-A of Table-1 of Sixth Schedule of Sales Tax Act 1990, Goods supplied to Hospitals run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more are exempt from tax.

During compliance audit of District Headquarter Hospital Sheikhpura it was observed that payment of Rs 1.107 million was made on account of general sales tax on electricity bills during the Financial Year 2016-17. Payment was held unjustified because hospitals with 50 or more beds are exempt from the levy of sales tax. The detail tax burdened on the DHQ is given below.

Sr. No.	Reference No.	Amount paid (Rs)	GST (Rs)
1	12116441096600U	73,207	15,955
2	12116441097100U	842,884	153,945
3	12116441096800U	822,717	155,905
4	12116441097100U	812,369	153,945
5	12116441096900U	1,027,805	194,570
6	46116440010802U	590,476	66,927
7	12116441097000U	1,491,950	282,403
8	46116440010802U	304,185	34,478
9	24116430000203U	339,284	48,996
	Total		1,107,124

Audit was of the view that payment of sales tax on utility bills was due to poor financial discipline and weak internal controls.

This resulted in unjustified payment of Rs 1.107 million on account of sales tax from utility bills.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends recovery of amount paid besides fixing of responsibility against the officers / officials at fault.

[PDP No. 3]

1.2.2.39 Purchase of Medicines at higher rates – Rs 26.760 million

According to Rule 4 of PPR, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, so that the object of procurement brings value for money to the procuring agency and the procurement process remains efficient and economical.

During compliance audit of DHQ Hospital Sheikhpura, it was observed that rates of the medicines were significantly higher in 2016-17. Scrutiny of record revealed that similar salts of medicine were purchased at very high rates without any justification. Medicines purchased in 2015-16 were also cleared from DTL, therefore the rise in prices being drastically higher was not justified, Detailed at Annexure-M

Audit was of the view that payment of medicines at higher rates was due to weak internal controls.

This resulted in loss of Rs 26.759 million to the public exchequer.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the mater in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 7]

1.2.2.40 Irregular clearance of pending liability – Rs 3.172 million

According to Rule 17.18 of PFR Vol-I, under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means.

During audit of DHQ hospital Sheikhpura, scrutiny of record revealed that DDO discharged liabilities of Rs 3.172 million for the previous Financial Years without sanction of a competent authority. It was also observed that management discharged the pending liability without maintaining a register of liabilities as set forth in the Rule ibid.

Sr. No.	Invoice Date	Payment date	Description of exp	Amount (Rs)
1	31-05-2016	27-09-2016	POL	992,355
2	08-04-2016	26-08-2016	chargeable battery	49,000
3	08-04-2016	27-08-2016	chargeable battery	49,500
4	08-04-2016	26-08-2016	energy saver	46,500
5	26-05-2016	26-08-2016	Printing	97,000
6	-	21-06-2017	Printing	1,937,432
			Total	3,171,787

Audit was of the view that due to financial is discipline, payment was drawn from local fund without corroboration of expense account and indent warranting procurements.

This resulted in discharging of pending liabilities without sanction of a higher authority and without maintaining Register of liability for expenditure incurred worth Rs 3.172 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner besides fixing of responsibility against the persons at fault.

[PDP No .8]

1.2.2.41 Irregular expenditure due to mis-classification – Rs 13.683 million

As per Article 30 of Audit Code, all financial transactions are required to be properly recorded and allocated to proper heads of account.

MS DHQ hospital incurred expenditure to the tune of Rs 13.683 million during financial year 2016-17. Expenditure was held irregular because expenditure was accounted for in wrong head of account. The detail of expenditure is as under;

Sr. No.	Description of item	Cost Center	Object Code charged	Object Code to be charged	Amount (Rs)
1	LP medinces	SA5270	A05270	A03927	2,069,373
2	LP medinces	SA5270	A05270	A03927	110,363

3	Janitorial services	SA5270	A03970	A03919	3,781,080
4	Janitorial services	SA5270	A03970	A03919	1,875,793
5	Security services	SA5270	A05270	A03919	3,275,169
6	Printing	SA5270	A05270	A03902	2,570,920
	Total				13,682,698

Audit was of the view that booking of expenditure under incorrect object code was due to weak internal controls.

This resulted in irregular and mis-classified expenditure amounting to Rs 13.683 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the mater in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 9]

1.2.2.42 Expenditure without re-appropriation of funds – 57.458 million

According to guideline for utilization of SDA of issued and circulated by Government of the Punjab, Primary & Secondary Health Care Department vide letter No. PSO/SECY-P&SH/05/2016 dated 2nd September, 2016 sets forth that distribution of released funds shall be done into finalized object codes list. Re-appropriation of funds shall be made from A05270-Others to relevant object code. Re-appropriation order shall be prepared by the concerned MS DHQ/THQ and copy of the same shall be submitted to Additional Secretary (Development), Primary and Secondary Healthcare Department. The concerned person in P&SHD shall get the funds online in SAP system from Finance Department as per re-appropriation order and intimate the same to the concerned MS of DHQ/THQ.

During compliance audit of DHQ hospital Sheikhpura it was observed that funds amounting to 57.458 million were placed into SDA account of DHQ Hospital under the object A05270 by Finance Department with a direction to re-appropriate the funds to relevant object code as mentioned in NAM. However, scrutiny of the sample vouchers, as detailed below revealed that the funds were spent without re-appropriation of funds and the whole expenditure was incurred /booked under the object code A05270.

Sr. No.	Document No.	Object code	Object Code Description	Description of Expenditure	Amount (Rs)
1	1800998898	A05270	To Others		7,794,432.00
2	1801007940	A05270	To Others		5,708,779.00

3	1800960217	A05270	To Others		4,871,050.00
4	1800997037	A05270	To Others	Purchase of medicines	4,785,049.00
5	1801023533	A05270	To Others		4,677,395.00
6	1801002065	A05270	To Others	Purchase of medicines	4,255,507.00
7	1801032673	A05270	To Others		4,005,699.00
8	1800695399	A05270	To Others	Hataf Security services	3,275,169.00
9	1801042523	A05270	To Others	Printing	2,570,920.00
10	1800920378	A05270	To Others		2,353,474.00
11	1800920380	A05270	To Others		2,297,161.00
12	1801007938	A05270	To Others		2,279,939.00
13	1800920379	A05270	To Others		2,268,492.00
14	1801007937	A05270	To Others		2,174,600.00
15	1800982977	A05270	To Others		2,071,311.00
16	1801002064	A05270	To Others	Purchase of medicines	2,069,373.00
		Total			57,458,350

Audit was of the view that expenditure without re-appropriation of funds was due to poor financial discipline and weak internal controls of the part of the hospital management.

This resulted in irregular budgeting and accounting of expenditure amounting to Rs 57.548 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the mater in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 10]

1.2.2.43 Unauthorized expenditure from Account-IV – Rs 16.501 million

According to Primary and Secondary Health Care Department of Government of Punjab letter No. PSO/Secy P&SH/05/016 dated 2nd September 2016 Finance Department released non-salary budget into SDA account of MS DHQ Hospital Sheikhpura against equal surrender from the block allocation of equal amount of Rs 245,000 million.

During compliance audit of DHQ hospital Sheikhpura, scrutiny of the sample vouchers revealed that expenditure of Rs 16.501 million was incurred from account –IV (District Government) in spite of the fact that SDA account was opened for incurring expenditure on contingency. Besides this irregularity the chances of double drawl of vouchers cannot be ruled out.

Document No.	Cost Center	G/L Acc	G/L Acc Description	Posting Date	Amount (Rs in million)
1905505829	SA6193	A03303	Electricity	21.09.2016	3.429
1905431911		A03919	Payments to Others for Service Rendered	07.09.2016	1.961
5100375191		A03927	Purchase of drug and medicines	22.10.2016	0.895
1905536756		A03927	Purchase of drug and medicines	05.09.2016	0.391
1905589049		A03927	Purchase of drug and medicines	06.09.2016	0.136
1905607424		A03927	Purchase of drug and medicines	20.10.2016	0.109
1905578276		A03970	Others	07.09.2016	1.327
1905573683	SA6191	A03807	POL	20-10-2016	0.733
5100336278	SA6191	A03927	Purchase of drug and medicines	26-12-2016	7.133
1905619875	SA8687	A03807	POL	14-12-2016	0.387
			Total		16.501

Audit was of the view that expenditure from account after the opening of SDA account was due to poor financial discipline and weak internal controls.

This resulted in unauthorized use of funds amounting to Rs 16.501 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends fixing of responsibility against the officers / officials at fault.

[PDP No. 11]

1.2.2.44 Wasteful expenditure on civil works - Rs 16.035 million

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

During compliance audit of District Headquarter Hospital, Sheikhpura it was observed that an expenditure of Rs 16.035 million on repair and maintenance of hospital building as detailed below during the Financial Year 2015-16 and 2016-17. The expenditure is held wasteful as the revamping of government hospitals was assigned to IDAP (Infrastructure Development Authority Punjab) work was started during the Financial Year 2016-17 by demolishing the work already done.

Sr. No.	Financial Year	Nature of Work	Amount (Rs in million)
1	2015-16	Expenditure incurred by Building Department	15.294
2	2016-17	Expenditure incurred out of Health Council Funds	0.741
		Total	16.035

Audit was of the view that wasteful expenditure on civil works was due to poor financial discipline and weak internal controls.

This resulted in wasteful expenditure of Rs 16.035 million.

The matter was reported to the PAO in December, 2017 but neither reply nor DAC meeting convened till finalization of this report.

Audit recommends regularization of the mater in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 15]

ANNEXURES

Annexure-A

**Current audit year 2017-18
Memorandum for Departmental Accounts Committee**

(Rs in million)

Sr. No.	Name of formation	Subject	Nature of Para	Amount
1	DCO	Non reconciliation of statement of SDA	Irregularity	12.035
2		Irregular Expenditure	Irregularity	9.082
3		Irregular & Unjustified expenditure on Financial Assistance	Irregularity	3.735
4		Loss of Revenue due to Purchases from Unregistered Firm and without obtaining Sales Tax Invoices	Irregularity	1.453
5		Loss due to Non-deduction of Income Tax	Irregularity	1.053
6		Non production of Receipt Record	Irregularity	
7	DO Livestock	Non-purchase of medicines, resulted in unnecessary retention of public money and non-surrender of savings	Recovery	10.255
8		Non-realization of government receipts	Recovery	0.122
9		Loss to government due to non-auction of old building material of Veterinary Hospital Muridkey	Irregularity	
10	DO Civil Defence	Non-reconciliation of bank account	Irregularity	2.629
11		Non accountal of stock and store	Irregularity	0.375
12		Non verification of Deposits	Irregularity	1.172
13		Cash payment instead of payment through bank account	Irregularity	11.544
14	EDO Health	Non-Verification of Payment of GST	Irregularity	0.071
16		Irregular payment of incentives to the CMW (Community Midwives) from the budget grant of EDOH	Recovery	24.436
17		Advance drawl	Irregularity	18.702
18		Purchase of incinerator at an exorbitant rates	Irregularity	20.000
19	Sp. Edu. Center Ferozewala	Non supply of uniform	Irregularity	0.358
20		Purchase of uniform at the end of the Financial Year	Irregularity	1.152
21		Payment of Rent of Building	Irregularity	0.525
22		Irregular expenditure on POL without sanctioned strength	Irregularity	2.781
23	RHC Jandiala Sher Khan	Expenditure in excessof budget allocation	Irregularity	2.427
24		Purchase of LP medicine	Irregularity	0.032
25		Non deposit of Income Tax and GST	Irregularity	0.017
26		Doubtful expenditure on account of purchase of diesel	Irregularity	0.115

27		Residing at Government Residence over and above entitlement		
28	DO (OFWM)	Excess Payment over and above the Final completion Report	Irregularity	1.356
29		Non-deposit of GST	Recovery	11.814
30		Non deduction of Income Tax	Recovery	1.222
31		Irregular purchase of PCPS from un approved firm	Irregularity	45.832
32		Irregular drawl of Qualification Allowance	Irregularity	0.155
33	RHC Farooqabad	Irregular Purchase of LP & Natural calamities Medicine		
34		Unauthorized and doubtful consumption of syringes & Branula	Irregularity	0.238
35	Sp. Edu. Center Muridkey	Payment of office rent without obtaining NAC and assessment by the Excise Department	Recovery	0.806
36		Non-deposit remaining 80% of GST	Irregularity	0.191
37		Unjustified Payment of Allowance	Irregularity	0.706
38		Non receiving of Machinery & Equipment, Furniture & fixture and helping aids items	Irregularity	3.725
39		Unauthentic consumption of POL/ diesel on Vehicle & Generator	Irregularity	2.537
40	General Nursing School Sheikhpura	Un-authorized payment of dress allowance	Recovery	0.749
41		Un-authorized payment on account of POL charges	Irregularity	0.598
42		Irregular payment of Stipend without observing the formalities	Irregularity	11.740
43		Unauthorized Payment of Salary due To Shifting of Headquarter	Irregularity	1.327
44		Irregular Drawn of Pay & Allowances without Verification of Academic Record	Irregularity	5.448
45		Unjustified payment of Pay & allowances	Irregularity	2.948
46		Abnormal pay & Allowances paid to Rehana Kausar	Irregularity	0.396
47	RHC Kharianwala	Irregular Purchase of LP & Natural calamities Medicine	Irregularity	0.337
48		Unauthorized and doubtful consumption of syringes & Branula	Irregularity	0.160
49		Irregular drawl of Qualification Allowance	Irregularity	0.050
50	THQ Safdarabad	Irregular Expenditure of Salary due to Shifting of Head Quarter	Recovery	2.449
51		Irregular expenditure on account of local purchase of medicines	Irregularity	3.801
52		Payment without having 5% security	Irregularity	0.982

53		Non maintenance of stock registers of million rupees material from the start of the hospital since its establishment	Irregularity	
54		Irregular Purchase of Medicines	Irregularity	4.074
55		Unauthorized expenditure beyond delegated financial powers	Irregularity	10.405
56	DO Health	Loss to government due to non maintenance of vehicles	Recovery	1.363
57		Irregular Expenditure on POL	Recovery	0.941
58		Irregular Payment without pre-audit by AG Punjab	Recovery	8.344
59		Non-maintenance of Accounting Record of Assets and Liabilities	Recovery	
60		Payment of POL charges without having consumption record	Irregularity	5.148
61		Irregular expenditure of POL due to non registration of vehicles	Irregularity	0.417
62		Non compliance of government instructions due to non utilization of budget	Irregularity	2.750
63		Irregular expenditure	Irregularity	0.348
64	Sp.Edu. center sharaqpur	Illegal construction of special school on land of TMA without transfer the land	Irregularity	50.000
65		Irregular and defective purchase of Uniform	Irregularity	0.454
66		Irregular payment of stipend	Recovery	0.700
67		Non-surrender of saving in budget	Irregularity	7.302
68	Deaf & Defective High School Shekhupura	Irregular preparation of Expenditure Statement	Irregularity	6.386
69		Irregular preparation of Expenditure Statement	Irregularity	2.596
70		Payment of pending liability	Irregularity	0.191
71		Non deposit of GST out of SMC funds	Irregularity	0.081
72	DO Roads	Wastage of government funds due to non-completion of scheme	Irregularity	10.908
73		Irregular payment due to non-certification by SE and CE	Irregularity	39.546
74		Non-auction of Unserviceable Machinery/Vehicles	Recovery	7.400
75		Delay in finalization of schemes	Recovery	39.546
76		Irregular Sanction of TS by provision of 3% contingency charges instead of admissible 2%	Recovery	0.194
77		Unauthorized Payment without Approval of Lead	Irregularity	0.413
78		Expenditure on repair of roads without mentioning detail of previous repairs	Irregularity	4.84
79		Award of Work without having Additional Performance Security	Irregularity	1.122
80		Overpayment on account of RCC	Irregularity	0.078

81		Overpayment Due to Non-deduction of 6% Shrinkage on Earth Work	Recovery	0.460
82		Unauthorized expenditure on fabrication of MS Bars	Irregularity	1.285
83		Doubtful / payment to work charge / daily wages employees	Irregularity	0.143
84	Sp. Edu. Center Sheikhpura	Non deposit of GST out of SMC funds	Irregularity	0.049
86		Unjustified payment of pending liability	Irregularity	0.294
87		Irregular repair of vehicles	Irregularity	0.136
88		Mis-classification of expenditure	Irregularity	0.099
89	Excise & Taxation Office	Doubtful Expenditure on account of POL	Irregularity	0.075
90		Un Necessary blockage of funds	Irregularity	0.200
91		Non-Recovery of Agricultural Lands	Irregularity	0.058
92		Loss due to Non-Auction of Agricultural Lands	Irregularity	0.238
93		Non Verification of Receipt	Irregularity	7.760
94	RHC Manawala	Irregular Procurement On Account of LP Medicines	Irregularity	0.112
		Misappropriation of material	Irregularity	0.077
95		Non verification of Receipt	Irregularity	0.260
96	Govt. Institute for slow learners	Lapsed of Funds	Irregularity	1.316
97		Excess expenditure incurred over and budget allocation	Recovery	0.055
98		Non-Verification of GST Invoices	Recovery	0.059
99		Non-Accountal of Material		0.639
100		Irregular payment of repair of Machinery and Equipment and Repair of Furniture & Fixture	Irregularity	0.070
101		Irregular Expenditure on Account of R&M of private building	Recovery	0.275
		Misappropriation of school council funds	Irregularity	0.268
102		Physical Verification Not Carried Out	Irregularity	
103	DO Buildings	Non preparation of completion certificate report	Irregularity	122.185
104		Irregular award of work	Irregularity	30.594
105		Change in scope of work without the approval of competent authority	Irregularity	21.014
106		Irregular Payment	Recovery	19.049
107		Irregular Expenditure	Irregularity	0.050
108		Over payment for borrowpit	Irregularity	1.087
109		Overpayment	Irregularity	0.336
110		Irregular Enhancement of work by using saving	Irregularity	0.981
111		Loss to the Government due to non-auciton of Unserviceable Vehicles	Recovery	0.800
112		Over payment	Irregularity	0.544
113		Irregular payment	Irregularity	164.956
114		Irregular payment	Recovery	29.161
115	Overpayment	Recovery	0.511	

116		Irregular Expenditure	Irregularity	1.500
117		Overpayment of Price Variation for	Irregularity	0.460
118		Over payment of Plinth Protection without provision in TS Estimate	Recovery	0.109
119		Recovery on account of non utilization of excavated earth	Recovery	0.270
120	THQ Hospital Muridkey	Wasteful expenditure	Irregularity	46.816
121		Expected Loss to the Government due non functional Dialysis Centre	Irregularity	
122	EDO Educaion Sheikhupura	Poor performance of teaching staff – Wasteful expenditure	Irregularity	16.022
123		Irregular Expenditure on account of POL	Recovery	1.070
124	DHQ Hospital Sheikhupura	Irregular payment to Health Care Commission	Irregularity	0.500
125		Non deduction of 5% of Basic pay for maintenance charges	Irregularity	0.031
126		Less deposit of Government Receipts	Recovery	0.372
127		Unjustified expenditure on purchase of medical equipment	Irregularity	0.298
128	RHC Manawala	Excess payment of HSRA due to absent from duty	Recovery	0.032

Annexure-B
1.2.2.8

Irregular and misclassified Expenditure

Document No.	Date	Description	Head Charged	Actual Head	Amount (Rs)
1905551179	10.08.2016	Entertainment items	Unforeseen Expenditure	Entertainment & Gifts	221,268
1905421866	27.08.2016	Flexes, Steamers & Banners	Printing and publication	Advertising & Publicity	127,100
1905476742	06.10.2016	-do-	-do-	-do-	97,030
1905490024	06.10.2016	-do-	-do-	-do-	99,200
1905496877	17.10.2016	-do-	-do-	-do-	97,200
1905527476	27.08.2016	-do-	-do-	-do-	94,240
1905679631	30.12.2016	-do-	-do-	-do-	97,812
1905695766	27.12.2016	-do-	-do-	-do-	92,947
1905708564	27.12.2016	-do-	-do-	-do-	94,162
1905501612	07.09.2016	Purchase of Batteries for UPS	Repair of M&E	Machinery & Equipment	20,584
1905566168	10.08.2016	Repair of Machinery	Others	Repair of Machinery	24,800
1905635975	27.12.2016	Repair of Machinery	Others	Repair of M&E	5,450
		Air Filter & Service Charges	Others	Repair of Transport	2,800
1905664956	27.12.2016	Oven Repair	Others	Repair of M&E	4,000
1905664956	27.12.2016	Air Filter & Service Charges	Others	Repair of Transport	2,800
1905664956	27.12.2016	Air Filter & Service Charges	Others	Repair of Transport	3,130
1905702249	30.12.2016	Repair of Printer	Others	Repair of M&E	5,500
1905573151	07.09.2016	Refreshment	Exhibitions, Fairs and Other National Celebration	Entertainment & Gifts	353,046
1905551515	25.10.2016	2 Nos. UPS	COS	Purchase of Machinery	23,560
1905642847	30.12.2016	Almirah	COS	Purchase of Furniture	16,965
1905433683	27.08.2016	Repair of Camera's	Computer	Repair of Machinery	42,036
1905551507	25.10.2016	CCTV Camera's	Computer	Purchase of Machinery	49,848
1905598924	29.11.2016	Repair of Printer	Others	Repair of Machinery	6,500
1905598924	29.11.2016	Others	Others	Repair of Machinery	4,700
1905437895	25.10.2016	Electric Cattle & Dispenser	Other	Purchase of Machinery	16,120
1905437895	25.10.2016	Repair of Computer & Printer	Others	Repair of Machinery	10,000
1905484493	27.08.2016	Microwave Oven	Other s	Purchase of Machinery	19,220
1905484493	27.08.2016	Steno Set	Others	COS	10,540
1905466562	27.08.2016	Repair of Computer & Printer	Others	Repair of Machinery	11,700
1905586646	07.11.2016	Electric Water cooler with Water Filter`	COS	Purchase of Machinery	40,959
		Total			1,695,217

Vr. No. & date	Name of Firm	Name of item	Head of	Required	Amount
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			purchase	Head	(Rs)
571/ 2016 16-11-16	Faqir Muhammad	Dengue Farm	A03970	A03906	46,800
52/ 2016 09-11-16	Faqir Muhammad	Dengue estikar	A03970	A03906	48,262
51/ 2016 17-11-16	Faqir Muhammad	Dengue Farm	A03970	A03906	40,950
76/ 2016 25-11-16	Faqir Muhammad	Computer paper	A03970	A03906	48,362
		Total			184,374

Annexure-C**1.2.2.13****Overpayment an account of bricks, cement and sand**

W/C No.	Village	Field Team	Total Length	Bricks	Amount (Rs)	Excess Amount (Rs)
29700/L	5 UCC	Sharaqpur	2772	9500	74100	18525
12588/TL	Misson	Ferozewala	1056	7900	62410	15603
36000/L	29 UCC	Muridke	1914	5000	38750	9688
63500/L	MuhgalWala	Muridke	3960	19000	148200	37050
46514/L	Chora+5 UCC	Sheikhupura	2330	10500	79800	19950
40138/R	10 UCC	Sheikhupura	5500	151500	1151400	287850
12490/R	Babuwala	Sharaqpur	2200	4400	33440	8360
3777/R	Muhammadpura		3960	22000	171600	42900
55300/L	Herdu Schol Hind	Muridke	4554	17000	128350	32088
41765/TL	Jatrike	Muridke	1760	8000	60400	15100
104480/R	Shamke	Ferozewala	3520	6200	47740	11935
9120/R	Hameedpur	Muridke	2838	12500	94375	23594
41736/R	Kalsian	Safdarabad	2904	7600	55100	13775
19718/L	Kot M.Zaman	Muridke	2640	108000	937626	234407
95100/R	Rangian Jangian	Ferozewala	3300	14000	107800	26950
9820/R	Khairpur Millian	Sharaqpur	2508	7700	58520	14630
130180/L	Goal	Ferozewala	3336	17500	138250	34563
17500/TL	Kadlathi	Safdarabad	2230	12700	92075	23019
26178/R	Jiwan Goriya	Muridke	2640	8500	66300	16575
58310/TF	30 RB	Safdarabad	8844	22000	160336	40084
42980/R	Dharor	Ferozewala	3300	10500	82950	20738
30310/R	Jiwan Goriya	Muridke	2530	2300	17940	4485
30900/TL	Mughalwala	Muridke	2442	13000	100750	25188
26178/R	Jiwan Goriya	Muridke	2640	9000	69750	17438
65/7	Toti	Muridke	54 acr	3400	27608	6902
3450/L	Gharial Kalan	Muridke	660	3900	30420	7605
10935/L	Akbarian	Muridke	360	1200	9360	2340
11420/R	DoopSari	Safdarabad	666	2200	16033	4008
6842/R	Sultanpur	Sharaqpur	1650	6500	50771	12693
24490/R	578GB	Safdarabad	660	1700	12389	3097
9727/R	Ajanianwala	Safdarabad	3300	123625	916143	229036
13900/R	Danger Bath	Safdarabad	528	1950	14137	3534
108422/TR	5 UCC	Sheikhupura	4422	21500	165550	41388
115575/L	Ayya Nagar	Ferozewala	2310	95000	804500	201125
43000/TL	Goal	Ferozewala	2938	17700	146910	36728
11875/R	Bera Virkan	Muridke	2310	8000	61600	15400
26700/L	5 UCC	Sharaqpur	3300	12000	94732	23683
64515/L	Chadar Chohan	Sharaqpur	2838	8700	66120	16530
32000/L	Chak Pawar	Sharaqpur	3420	11000	85800	21450
32000/R	Chak Pawar	Sharaqpur	4092	9000	68400	17100
600/R	11 UCC	Sharaqpur	4400	12200	95970	23993
43000/L	Kalsian	Safdarabad	7788	47400	3902821	975705
81000/TF	Keelay	Sheikhupura	5214	20000	147860	36965

	Total					2,673,772
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W/C No.	Village	Field Team	Total Length	Cement (in bags)	Amount (Rs)	Excess payment (Rs)
29700/L	5 UCC	Sharaqpur	2772	38	20406	5102
12588/TL	Misson	Ferozewala	1056	30	16350	4088
36000/L	29 UCC	Muridke	1914	20	10900	2725
63500/L	MuhgalWala	Muridke	3960	78	42510	10628
46514/L	Chora+5 UCC	Sheikhupura	2330	43	23435	5859
40138/R	10 UCC	Sheikhupura	5500	555	302475	75619
12490/R	Babuwala	Sharaqpur	2200	20	10900	2725
3777/R	Muhammadpura		3960	83	45235	11309
55300/L	Herdu Sehol Hind	Muridke	4554	66	35970	8993
41765/TL	Jatrike	Muridke	1760	30	16350	4088
104480/R	Shamke	Ferozewala	3520	28	15260	3815
9120/R	Hameedpur	Muridke	2838	48	26160	6540
41736/R	Kalsian	Safdarabad	2904	30	16350	4088
19718/L	Kot M.Zaman	Muridke	2640	365	197325	49331
95100/R	Rangian Jangian	Ferozewala	3300	55	29975	7494
9820/R	Khairpur Millian	Sharaqpur	2508	32	17440	4360
130180/L	Goal	Ferozewala	3336	66	35970	8993
17500/TL	Kadlathi	Safdarabad	2230	50	27250	6813
26178/R	Jiwan Goriya	Muridke	2640	36	19620	4905
58310/TF	30 RB	Safdarabad	8844	90	49050	12263
42980/R	Dharor	Ferozewala	3300	44	23980	5995
30310/R	Jiwan Goriya	Muridke	2530	10	5450	1363
30900/TL	Mughalwala	Muridke	2442	48	26160	6540
26178/R	Jiwan Goriya	Muridke	2640	35	19075	4769
65/7	Toti	Muridke	54 acr	12	6444	1611
3450/L	Gharial Kalan	Muridke	660	14	7630	1908
10935/L	Akbarian	Muridke	360	4	2180	545
11420/R	DoopSari	Safdarabad	666	8	4352	1088
6842/R	Sultanpur	Sharaqpur	1650	25	13625	3406
24490/R	578GB	Safdarabad	660	6	3270	818
9727/R	Ajanianwala	Safdarabad	3300	445	238965	59741
13900/R	Danger Bath	Safdarabad	528	8	4360	1090
108422/TR	5 UCC	Sheikhupura	4422	89	48505	12126
115575/L	Ayya Nagar	Ferozewala	2310	350	187950	46988
43000/TL	Goal	Ferozewala	2938	70	37590	9398
11875/R	Bera Virkan	Muridke	2310	30	16110	4028
26700/L	5 UCC	Sharaqpur	3300	50	26850	6713
64515/L	Chadar Chohan	Sharaqpur	2838	33	17721	4430
32000/L	Chak Pawar	Sharaqpur	3420	48	25774	6444
32000/R	Chak Pawar	Sharaqpur	4092	40	21480	5370
600/R	11 UCC	Sharaqpur	4400	52	27924	6981
43000/L	Kalsian	Safdarabad	7788	1706	912710	228178
81000/TF	Keelay	Sheikhupura	5214	85	45645	11411
		Total				670,670

W/C No.	Village	Field Team	Total Length	Sand	Amount (Rs)	Excess paid (Rs)
29700/L	5 UCC	Sharaqpur	2772	41	34440	8610
12588/TL	Misson	Ferozewala	1056	18	15120	3780
36000/L	29 UCC	Muridke	1914	27	22680	5670
63500/L	MuhgalWala	Muridke	3960	65	54600	13650
46514/L	Chora+5 UCC	Sheikhupura	2330	31	26040	6510
40138/R	10 UCC	Sheikhupura	5500	125	10500	2625
12490/R	Babuwala	Sharaqpur	2200	6	5040	1260
3777/R	Muhammadpura		3960	51	42840	10710
55300/L	Herdu Sehol Hind	Muridke	4554	40	33600	8400
41765/TL	Jatrike	Muridke	1760	17	14280	3570
104480/R	Shamke	Ferozewala	3520	41	34440	8610
9120/R	Hameedpur	Muridke	2838	30	25200	6300
41736/R	Kalsian	Safdarabad	2904	26	21840	5460
19718/L	Kot M.Zaman	Muridke	2640	56	460580	115145
95100/R	Rangian Jangian	Ferozewala	3300	33	27720	6930
9820/R	Khairpur Millian	Sharaqpur	2508	20	16800	4200
130180/L	Goal	Ferozewala	3336	37	31080	7770
17500/TL	Kadlathi	Safdarabad	2230	35	29400	7350
26178/R	Jiwan Goriya	Muridke	2640	45	37800	9450
58310/TF	30 RB	Safdarabad	8844	70	58800	14700
42980/R	Dharor	Ferozewala	3300	34	28560	7140
30310/R	Jiwan Goriya	Muridke	2530	11	9240	2310
30900/TL	Mughalwala	Muridke	2442	35	29400	7350
26178/R	Jiwan Goriya	Muridke	2640	32	26880	6720
65/7	Toti	Muridke	54 acr	1.77	1494	374
3450/L	Gharial Kalan	Muridke	660	10	8400	2100
10935/L	Akbarian	Muridke	360	4	3360	840
11420/R	DoopSari	Safdarabad	666	1014	962	241
6842/R	Sultanpur	Sharaqpur	1650	3.5	2940	735
24490/R	578GB	Safdarabad	660	0.98	827	207
9727/R	Ajanianwala	Safdarabad	3300	64	54016	13504
13900/R	Danger Bath	Safdarabad	528	9	7596	1899
108422/TR	5 UCC	Sheikhupura	4422	70	58800	14700
115575/L	Ayya Nagar	Ferozewala	2310	49.5	41778	10445
43000/TL	Goal	Ferozewala	2938	41.5	35026	8757
11875/R	Bera Virkan	Muridke	2310	36	30384	7596
26700/L	5 UCC	Sharaqpur	3300	51	43044	10761
64515/L	Chadar Chohan	Sharaqpur	2838	32	26880	6720
32000/L	Chak Pawar	Sharaqpur	3420	56	47264	11816
32000/R	Chak Pawar	Sharaqpur	4092	64	53760	13440
600/R	11 UCC	Sharaqpur	4400	61	51484	12871
43000/L	Kalsian	Safdarabad	7788	246	204394	51099
81000/TF	Keelay	Sheikhupura	5214	58	48952	12238
		Total				454,560

Annexure-D**1.2.2.14****Irregular installation of Nakkas without approval of Irrigation Department**

Sr. No.	W/C No.	Village	Field Team	Total Length	Nakkas	Amount (Rs)
1	29700/L	5 UCC	Sharaqpur	2772	41	32,595
2	12588/TL	Misson	Ferozewala	1056	15	11,925
3	36000/L	29 UCC	Muridke	1914	25	19,875
4	63500/L	MuhgalWala	Muridke	3960	47	37,365
5	46514/L	Chora+5 UCC	Sheikhupura	2330	36	28,620
6	40138/R	10 UCC	Sheikhupura	5500	55	53,625
7	12490/R	Babuwala	Sharaqpur	2200	21	16,695
8	3777/R	Muhammadpura		3960	68	54,060
9	55300/L	Herdu Sehol Hind	Muridke	4554	52	41,340
10	41765/TL	Jatrike	Muridke	1760	22	17,490
11	104480/R	Shamke	Ferozewala	3520	19	15,105
12	9120/R	Hameedpur	Muridke	2838	28	22,260
13	41736/R	Kalsian	Safdarabad	2904	23	18,285
14	19718/L	Kot M.Zaman	Muridke	2640	13	12,350
15	95100/R	Rangian Jangian	Ferozewala	3300	37	29,415
16	9820/R	Khairpur Millian	Sharaqpur	2508	22	17,490
17	130180/L	Goal	Ferozewala	3336	69	54,855
18	17500/TL	Kadlathi	Safdarabad	2230	32	25,440
19	26178/R	Jiwan Goriya	Muridke	2640	28	22,260
20	58310/TF	30 RB	Safdarabad	8844	31	26,625
21	42980/R	Dharor	Ferozewala	3300	28	22,260
22	30310/R	Jiwan Goriya	Muridke	2530	9	7,155
23	30900/TL	Mughalwala	Muridke	2442	35	27,825
24	26178/R	Jiwan Goriya	Muridke	2640	30	23,850
26	3450/L	Gharial Kalan	Muridke	660	12	9,540
27	10935/L	Akbarian	Muridke	360	5	3,975
28	11420/R	DoopSari	Safdarabad	666	10	7,950
29	6842/R	Sultanpur	Sharaqpur	1650	33	26,235
30	24490/R	578GB	Safdarabad	660	6	4,770
31	9727/R	Ajanianwala	Safdarabad	3300	25	19,500
32	13900/R	Danger Bath	Safdarabad	528	9	7,155
33	108422/TR	5 UCC	Sheikhupura	4422	55	43,725
34	115575/L	Ayya Nagar	Ferozewala	2310	36	29,520
35	43000/TL	Goal	Ferozewala	2938	49	38,220
36	11875/R	Bera Virkan	Muridke	2310	34	26,520
37	26700/L	5 UCC	Sharaqpur	3300	44	36,080
38	64515/L	Chadar Chohan	Sharaqpur	2838	32	24,960
39	32000/L	Chak Pawar	Sharaqpur	3420	54	42,120
40	32000/R	Chak Pawar	Sharaqpur	4092	52	40,560
41	600/R	11 UCC	Sharaqpur	4400	45	36,900
42	43000/L	Kalsian	Safdarabad	7788	100	78,000
43	81000/TF	Keelay	Sheikhupura	5214	50	39,000
		Total				1,153,495

Annexure-E
1.2.2.15

Non Completion of Water Courses in Time

Sr. No.	Watercourse	Village	Field Team	ICR-I	ICR-II	ICR-III	Total	penalty 10%
1	20850/L	Easan	Sharaqpur	688078	516058	51450	1255586	125559
2	21042/L	Cheena	Safdarabad	994382	745786	616192	2356360	235636
3	5124/R	170-RB	Safdarabad	2437001	1827751	1624467	5889219	588922
4	1000/L	Dilawrian	Muridke	538341	403755	260203	1202299	120230
5	14644/L	79-RB	Safdarabad	747193	560395	356678	1664266	166427
6	3617/L	A-R-Farm	Sheikhupura	279677	209758	223482	712917	71292
7	105549/R	Lahorianwala	Ferozewala	250759	188069	144907	583735	58374
8	92250/R	37-UCC	Ferozewala	567151	992514	311536	1871201	187120
9	81000/TF	Keeley	Sheikhupura	860992	645743	258560	1765295	176530
10	251766/TL	Ghazipur	Sharaqpur	194808	60998	0	255806	25581
11	54979/L	Shadman	Sheikhupura	44142	33106	29186	106434	10643
12	1038/R	Mehmonwali	Sheikhupura	200546	150409	72001	422956	42296
13	13100/R	Mammun Gujjar	Sharaqpur	614974	461230	338178	1414382	141438
14	67112/R	Jhar	Sheikhupura	878380	658785	485155	2022320	202232
15	35470/R	14-UCC	Sheikhupura	462189	346641	154515	963345	96335
16	43200/L	Khanna	Muridke	35600	26700	501	62801	6280
17	37700/R	Khanna Labana	Muridke	215532	161650	0	377182	37718
18	5880/L	Missan	Ferozewala	649724	487293	440000	1577017	157702
19	78020/L	Kakkar Gill	Sheikhupura	169923	127442	84195	381560	38156
20	41872/R	Sheroki	Safdarabad	1790944	1343209	1213357	4347510	434751
21	21593/R	11-RB	Safdarabad	466190	349643	165777	981610	98161
22	15600/L	Jandiala Sher Khan	Sharaqpur	86366	64774	40096	191236	19124
Total							30405037	3040504

Annexure-F
1.2.2.16

Unauthorized upgradation of posts

Sr. No.	Post Name	Name of Employee	Scale after up gradation	Scale before up gradation	Pay / month	Pay / year
1	C/Operator	Furqan Ali Shah	15	12	34,129	409,548
2	D/T	Umar Hayyat	12	9	24,413	292,956
3	L/T	M.Hayyat	12	9	24,253	291,036
4	L/A	Akif Tanzeel	12	5	26,761	321,132
5	OTA	Anwar-ul-Mujhtaba	12	6	25,113	301,356
6	Dispenser	Naveed-ul-Hussain	12	6	38,894	466,728
7		Abdul Sttar	12	6	40,398	484,776
8		M.Khalid Sharif	9	6	24,481	293,772
9		Jacob Mansha	9	6	19,045	228,540
10	Dresser	M.Akmal	9	6	22,322	267,864
11	R/G	M.Nawaz	12	6	38,894	466,728
12	LHV	Sobia Yaseen	12	9	25,902	310,824
13		Kirn Saleem		9	27,477	329,724
14	Vaccinator	Muhammad Saleem	12	6	41,126	493,512
15		Tariq Mehmood	12	6	38,806	465,672
16		Abdul Rouf	9	6	32,732	392,784
17		M.Safeel Ullah	12	6	42,181	506,172
18		M.Matloob	9	6	31,022	372,264
19		Mid Wife	Saman Arooj	12	4	26,257
20	Mehnaz Manawar		9	4	0	0
21	Imtiaz Kousar		14	4	36,750	441,000
22	Shakeela Sabar		9	4	0	0
		Total				7,451,472

Sr. No.	Employee Name	Designation	Scale mentioned in the Budget book	Scale /pay drawn as per pay slips	Salary per month	Salary for the Year
1	Zia Ullah	Steno Grapher	12	16	65,190	782,280
2	Ahmed Ali Khan	Head Clerk	11	16	45,419	545,028
3	Muzaffar Ali	SeniorClark	09	14	32,921	395,052
4	Nusrat Idress	Charge Nurse	16	17	79,675	956,100
5	Shakeela Muhammad Ashraf	Charge Nurse	16	17	49,304	591,648
6	Ruqia Bibi	Charge Nurse	16	17	69,244	830,928
7	Huda Gulfam	Charge Nurse	16	17	47,496	569,952
				Total		4,670,988

Sr. No.	Name of officer/officials	Designation	Scale after up graduation	Scale before up graduation	Salary per month	Salary per year (salary per month*12)
1	Fareed Sultani	Chief Technician	16	09	65256	783072

2	Najeeb Ur Rehman	Chief Technician	16	09	69439	833268
3	Ayesha Naseer	LHV	12	09		N/A
4	Rubina Kouser	LHV	12	09	41050	492600
5	Muhammad Saeed	Dental Terchnician	12	09	28244	338928
6	Rana Sajjad Naseem	RHI(DISPENSE R)	12	07	35320	423840
7	Abdul Malik	RHI(DISPENSE R)	9	07	24547	294564
8	Muhammad Rizwan	RHI(DISPENSE R)	9	07	23450	281400
9	Azmat Ali	RHI(DISPENSE R)	12	07	42950	515400
10	Muhammad Anwar	RHI(DISPENSE R)	12	07	45287	543444
11	Muhammad Siraj	Dispencer	9	06	51371	616452
12	Muhammad Furqan	Dispencer	9	06		N/A
13	Muhammad Sarfraz	Dispencer	9	06	34063	408756
14	Muhammad Yaqoob	Dispencer	9	06	27391	328692
15	Nargus Banoo	Dresser	9	06	39479	473748
16	Umair Bin Umer	OTA	9	06	27508	330096
17	Muhammad Aslam Pervaiz	Anesthesia Asst.	9	06		N/A
18	Abdul Sattar	Radiographer	12	06	28985	347820
19	Sofia Ibbad	Mid wife/Dia	14	04	31783	381396
20	Najma Akthar	Mid wife/Dia	12	04	28001	336012
					total	7729488

Annexure-G

1.2.2.17

Payment of medicine without obtaining DTL reports

Bill No	Date	name of Supplier	Name of Item	Purchase order No. & Date	Amount
175103217MA	15-03-2017	Bosch Pharmaceuticals (pvt) Ltd	Calamox 375 mg	75/MS/THQ/SFD/06-01-2017	675000
GOP-004-16-17	02-01-2017	Novo Nordisk Pharma (pvt) Ltd	Actrapid 100 IU	882/MS/THQ/SFD/06-10-2016	400000
INV/S04503/0217	02-03-2017	Sami Pharmaceuticals (pvt) Ltd	Arceva 20/120mg Tab	67/MS/THQ/SFD/06-01-2017	459000
17004120	04-02-2017	GlaxosMithline Pakistan Ltd.	Fefol Spansule Cap	73/MS/THQ/SFD/06-01-2017	465057
17004118	04-02-2017	GlaxosMithline Pakistan Ltd.	Zyrtec Oral 60 ml	881/MS/THQ/SFD/06-10-2016	532223
272-02-70	22-02-2017	Platinum Pharamaceutical (pvt) Ltd.	Dononap Tab 500mg	70/MS/THQ/SFD/06-01-2017	260500
INV/S04501/0217	23-02-2017	Sami Pharmaceuticals (pvt) Ltd	Mabil 500 mg	67/MS/THQ/SFD/06-01-2017	229000
INV/S04502/0217	23-02-2017	Sami Pharmaceuticals (pvt) Ltd	Mofest 400 mg tab	67/MS/THQ/SFD/06-01-2017	535500
17011995	25-03-2017	GlaxosMithline Pakistan Ltd.	Ceftriaxone (Sodium) 500mg	881/MS/THQ/SFD/06-10-2016	110120 0
INV/S06239/0217	28-02-2017	Sami Pharmaceuticals (pvt) Ltd	TEpH 20 Cap	67/MS/THQ/SFD/06-01-2017	929000
80846	31-01-2017	Medipak Ltd	Dextrose + Saline inf(s 1000ml)	887/MS/THQ/SFD 28-10-2016	207180
16689	12-Jan-2015	Hansel Pharma	Fefolic Tab	410 27-10-2015	298850
1594	16-Dec-2015	Rasco Pharma	Metronidazole	440 27-10-2015	110116 0
ms-0001	7-Jan-2016	medisave pharma	artemether	402 26-10-2015	331280
16011375	15-Apr-2016	Nabi Qasim Industries	Sodium Biphosphate	411 27-10-2015	622040
4	14-Jan-2016	English Pharama	Chroncef	432 27-10-2015	397050
1092000598	05-12-2016	Novartis Pharma Pakistan Ltd	Axcin 500 mg	892/MS/THQ/SFD/06-12-2016	100000 0
1092000497	23-12-2016	Novartis Pharma Pakistan Ltd	Voltral 50mg t-20		375000
12388	26-12-2016	Abbott Laboratories Pakistan Ltd.	Brufen Suspension 90ml	958/MS/THQ/SFD 28-10-2016	145000
16036260	27-12-2016	Reckitt Benckiser Pakistan Ltd	Disprol Suspension 60ml		222500
INV/S08189/1116	29-11-2016	Sami Pharmaceuticals (pvt) Ltd	Montika 4 mg	885/MS/THQ/SFD/06-10-2016	373650
INV/S08183/01116	29-11-2016	Sami Pharmaceuticals (pvt) Ltd	Arceva 20/120mg Tab	884/MS/THQ/SFD/06-10-2016	113410 0
		Total			117942 90

Annexure-H
1.2.2.24

Loss to government due to theft of Electricity

Name & designation	Type of Accommodation	Date of Allotment	Average consumption PM	Total amount at the rate of Rs 14 per Unit
Shahzia Hanif C/N	B-4(2 Bed)	7-08-15	400-Unit 400*17=6800	Rs 95200/- (6800*14)
Shabnum Aara C/N	B-6-(2 Bed)	7-08-15	400-Unit 400*17=6800	Rs 95200/- (6800*14)
Affra/Umaid WMO	A-2	7-08-15	800-Unit 800*17=13600	Rs 190400/- (13600*14)
Saima Arshad Consultant	A-1	7-8-15	800-Unit 800*17=13600	Rs 190400/- (13600*14)
Shahid Abdullah RD	C-2	7-8-15	400-Unit 400*17=6800	Rs 95200/- (6800*14)
RoofaShahzia C/N	B-1	7-8-15	400-Unit 400*17=6800	Rs 95200/- (6800*14)
Sumara Tufail C/N	B-3	7-8-18	400-Unit 400*17=6800	Rs 95200/- (6800*14)
Saima Batool C/N	B-5	18-6-16	400-Unit 400*6=2400	Rs 95200/- (6800*14)
Shazia Riaz C/N	B-7	7-8-15	400-Unit 400*17=6800	Rs 95200/- (6800*14)
M.Shafiq Lab/Tech	B-9	7-8-15	400-Unit 400*17=6800	Rs 95200/- (6800*14)
Faiz Meeraan Ch/Tech	B-11	7-8-15	400-Unit 400*17=6800	Rs 95200/- (6800*14)
M.Irfan MO	B-12	7-8-15	400-Unit 400*17=6800	Rs 95200/- (6800*14)

Annexure-I
1.2.2.30

Overpayment to contractor

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Excess Qty	Rate	Rate Unit	Excess amount
404 /3223 P- 74	Construction of 2 CR at GPS Sarai Khan Ferozwala	Pacca Brick Work F:P 1: 6	1349	1724	375	16050.45	Cft	60190
75-76		Filling watering and ramming of new earth	1417	3198	1781	7326.20	0/0 sft	13048
76-77		Pacca Brick Work GF 1: 6	1148	1655	507	17037.80	Cft	86382
77		P/L RCC 1:2:4	538	718	180	316.65		110457
77		Fabrication of Mild Steel	1647	2151	504	11260.65	Kg	56754
80		Single layer of tile	1002	1014	12	7378.30	Sft	885
83		Mosaic Dado Skirting	347	373	26	7824.30	Sft	2034
317/6552 Page – 95	Construction of 5 CR at GGPCMS Dunga MDK	PCC Brick ballast	835	859	24	8600.00	Cft	2064
95		Pacca Brick Work F:P 1: 6	2057	2745	688	16050.45	Sft	110427
96		DPC	486	557	71	4201.50	Sft	2983
97		New Earth filling	2958	9993	7035	7326.50	Cft	51542
97-98		Fabrication of Mild Steel	3089	3314	225	11260.65	Kg	25337
98		RCC 1:2:4	1009	1082	73	316.65		23115
62/5027 P-171	Up-gradation Elementary to High GBES Sahjowal Sharaqpur	Fabrication of mild steel	8559	9334	775	10611		82235
172		RCC 1:2:4	2793	3131	338	294.10		99406
338/8378 at P-65	Upgradation of primary to elementary level GPS Fatowala Sharaqpur	Fabrication of Mild Steel	5442	6342	900	10988.60		98898
70		MS Angle iron including chowkat iic sheet door leave	193	444	251	520		130520
316/6551 at P-17	Construction of 2 CR GGPS Fatehpuri Muridke	Pacca Brick Work F:P 1: 6	1349	1779	430	16050.45		69017
19		Pacca Brick Work GF 1: 6	1148	1659	511	17037.80		870641
20		Fabrication of mild steel	1647	1811	164	11260.65		18468
20		RCC 1:2:4	538	634	96	316.55		30389
316/6551	Construction of 2 CR	MS chowkat	68	120	52	425		22100

at P-22	GGPS Fatehpuri Muridke	and sheed loor leave						
316/6565 P-75	Construction of 4 CR GPS Bokan wall Tehsil Ferozwala	CC Brick ballast	562	834	272	8824.10		24002
75		Pacca Brick Work F:P 1: 6	1349	3645	2296	16050.45		368518
76		Filliwng watering ramming with new earth	1417	11813	10396	7326.70		76169
77		Pacca Brick Work GF 1: 6	1148	2581	1433	17037.80		244152
77-78		Fabrication of mild steel	1647	3837	2190	11260.65		246608
78		RCC 1:2:4	538	1269	732	316.65		231471
80		Steel window	240	480	240	566		135840
79		MS Chowkat	68	136	68	145		9860
79		MS Sheet door	53	103	50	450		22500
81		Single layer of tiles	1002	2026	1024	6378		65311
84		Dry rammed brick ballast	367	879	512	3852.10		19723
89-90		Tube rod	8	15	7	622.35		4357
90		Street light	2	3	1	6051.06		6051
90-91		Distemper	3865	6754	2889	341.35		9862
353/1359 P-77	Upgradation of GSE Centre HC Sheikhpura from high to higer secondary level	CC Brick ballast 1:6:18	2442	2951	509	8827.80		44934
80		Fabrication of mild steel	18200	20650	2450	10468.90		256488
81		RCC 1:2:4 F/F	2583	2796	213	324.65		69150
85-86		Single layer of tiles	4139	4550	411	6117.40		25143
86-87		½" Cement plaster 1:4 upto 20'	16883	19015	2132	1489.25		31751
89		Sand filling under floor	1525	4019	2494	1338		33370
89-90		Dry brick ballast 1-1/2 to 2"	2680	4310	1630	3927.10		64012
91		1-1/2" mosaic flooring	3855	8279	4424	8264.30		365613
92		3/8" thick mosaic dado skirting	322	615	293	8788.80		25752
92		Terrace railing	124	127	03	554.30		1663
93		steel railing	65	75	10	1390		13900
		Marble slab	716	907	191	244.30		44662
98		PVC Pipe ¾" dia	205	1958	1753	34		59602
99-100		Single core	1050	10076	9026	10.60		95676

		pvc calbe 3/0.029"						
104		Panelled board	3	4	1	13960		13960
103-104		Tube rod	8	67	69	635.75		43867
113		Pole street light	2	10	08	5288.70		42310
95		Pacca B. work 1:5 OTB	107	350	243	17551.10		42649
								4705818

Annexure-J
1.2.2.32

Overpayment to contractors due to payment at higher rates

Sr. No.	Name of Scheme	Item description	Rate app.	Actual Rate	Diff.	Qty	Amount
46/22.12.16	Reconstruction of Building and B.wall office Residence Field Asisstant	Fabrication of mild steel deformed bar	11390.55	11331.50	59.05	775	458
45/22.12.16	Construction of 3 CR at GPS Dhari Gujran skp	P/O MS Box section window	394.70	400.00	5.30	360	1908
44/22.12.16	Construction of B.Wall at GGHS Kharianwala	Pacca Brick Work 1:6 F&P	18886.35	17181.30	1705.05	248 4	42354
22/16.12.16	Construction of 3 CR GGMSPS MDK	RCC in Roof Slab 1:2:4	316.55	306.65	10	871	8710
15/3.12.15	Construction of 2 CR GGPS Fateh Puri MDK	RCC in Roof Slab 1:2:4	316.55	306.65	10	634	6340
353/1359 at page 103-04	Upgradation of Govt Special Education Centre Sheikhpura from High to Higher Secondary	Tube Rod	635.75	622.35	13.40	67	898
101		MS Box with fan hook	504	30.00	474	68	32232
60/26.12.16	Up-gradation Elementary to High GBES Sahjowal Sharqpur	MS Box with fan hook	192.15	30.00	162.15	47	7621
338/8378 P-133	Upgradation of Primary to Elementary level GPS fatowala	MS Box with fan hook	209	30	179	22	3938
134-135		Tube light	635.75	622.35	13.40	13	174
126		Steel window	560	450	110	384	42240
316/6565 P-86	Construction of 4 CR GPS Bokan wall Tehsil Ferozwala	Steel window	566	450	116	480	55680
317/6552 Page – 95	Construction of 5 CR at GGPCMS Dunga MDK	Steel window	566	450	116	432	50112
51/23.12.16	Rehabilitation and Improvement of EDO (F&P) Home Sheikhpura	Fan Hooks	150.55	30	120.55	18	2170
		Energy saver	850	650	200	16	3200
82/29.12.16	MR to DCO Complex	Energy Saver 23	250	175	75	40	3000
		Energy Saver 45	750	650	100	4	400
2/3.11.2016	Construction of 3 CR GPS Keerian Wali Sheikhpura	Fan Hooks	192.15	30	162.15	15	2432
50/29.11.16	Consturciton of 2 CR at GMCHS Old Sheikhpura	Fan Hooks	444	30	396	10	3960
49/28.11.16	Raising of B.Wall and construction of Toilet Block at GGPS Awan Muslim Sheikhpura	MS Steel Door with MS Sheet	800	500	300	165	49500
48/28.11.16	Construction of Emergency Ward	Fan Hook	209	30	179	8	1432

	Waiting area in THQ Hospital Ferozwala						
37/17.11.16	Provision of M/F GPS Muslim League Constructin of Building	Steel Door	713.35	450	163.35	65	10748
36/17.11.16	Construction of 2 Nos. C/R at GPS Akhtarabad Safdarabad	Fan Hook	192.15	30	162.15	8	1297
		MS Window	554.30	400	154.30	240	37032
34/17.11.16	Construction of 2 Nos. C/R at GPS Noor Pur Virkan Tehsil Sheikhpura	Fan Hook	200	30	170	8	1360
31.17.11.16	Provision of m/f Construction of 3 CR at GPS Shine	Fan Hook	227.75	30	197.75	06	1187
		Earthing complete	0	3926.35	3926.35	1	3926
30/17.11.16	Upgradation Primary to elementary GGPS Khair Mandi / Saeed Nagar Safdarabad	Fan Hook	217.75	30	187.75	11	2065
		MS Window	540	400	140	600	84000
26/17.11.16	Construction of 2 CR GHS Madar	Earthing complete	0	3538	3538	1	3538
		Steel window	574.10	400	174.10	240	41784
15/15.11.16	Up-gradation Primary to Elementary GBPS Javaid Nagar Ferozwala	Fan hook	192	30	162	31	5022
		Steel window	550	400	150	672	100800
		MS Sheet door	450	350	100	148	14800
45/27.10.16	Construction of Additional CR at GPS Chak no.47 Mdk	Fan Hook	209	30	179	4	716
45/27.10.16	Construction of Additional CR at GPS Chak no.47 Mdk	Pacca Brick Work 1:6 F/P	16726.10	16050.45	675.65	2178	14716
		Pacca Brick Work 1:6 G/F	17713.50	17037.80	675.70	1019	6886
38/31.8.16	Construction of B. Wall Bhu Kot Pindi Das Ferozwala	Pacca Brick Work 1:6 F/P	16726.10	16050.45	675.65	3649	24654.469
29/30.8.16	Construction of 2 CR at GGPS Model Mahay MDK	Pacca Brick Work 1:6 G/F	17037.80	17037.80	675.70	1617	10926.069
68/8.9.16	Provision of M/F Repair of 2 CR Construction of Toilet Block & B Wall at GPS Chadar Chak Safdarabad	Pacca Brick Work 1:6 G/F	17713.50	17037.80	675.70	1439	9723.323
110/31.12.16	Construction of Yellow Room for Waste Management , construction of Procurement of incinerator at RHC Kharianwala for DHQ Hospital at Sheikhpura	Pacca Brick Work 1:6 F/P	16726.10	16050.45	675.65	2883	19478.99
		Pacca Brick Work 1:6 G/F	17713.50	17037.80	675.70	2155	14561.335
96/30.12.16	Provision of M/F Repair	Pacca Brick	17713.5	17037.80	675.70	143	9723.323

	of 2 CR Construction of Toilet Block and B.wall At GPS Chadar Chak Safdarbad	Work 1:6 G/F				9	
93/30.12.16	Construction of 1 CR B.wall Toilet block at GPS Choorian Wala MDK	Pacca Brick Work 1:6 F/P	16726.10	16050.45		618	
					675.65		4175.517
88/29.12.16	Construction of Mosque Faisalabad Road Sheikhpura	Pacca Brick Work 1:6 F/P	16726.10	16050.45		1160	
					675.65		7837.54
		Pacca Brick Work 1:6 G/F	17713.5	17037.80		788	
					675.70		5324.516
79/29.12.16	Provision of MF , B.wall at GGHS Noon MDK	Pacca Brick Work 1:6 F/P	16726.10	16050.45		2916	
					675.65		19701.954
		Pacca Brick Work 1:6 G/F	17713.50	17037.80		262	
					675.70		1770.334
59/26.12.16	Construction of 2CR at GMCHS Old City Sheikhpura	Pacca Brick Work 1:6 F/P	16726.10	16050.45		2289	
					675.65		15465.629
		Pacca Brick Work 1:6 G/F	17713.50	17037.80		1716	
					675.70		11595.012
45/22.12.16	Construction of 3 CR at GPS Dhari Gujran skp	Pacca Brick Work 1:6 F/P	16726.10	16050.45		2496	
					675.65		16864.224
		Pacca Brick Work 1:6 G/F	17713.15	17037.80		1849	
					675.70		12493.693
45/22.12.16	Construction of 3 CR at GPS Dhari Gujran skp	Pacca Brick Work 1:6 F/P	16726.10	16050.45		2496	
					675.65		16864.224
		Pacca Brick Work 1:6 G/F	17713.15	17037.80		1849	
					675.70		12493.693
353/1359 at page 78-79	Upgradation of Govt Special Education Centre Sheikhpura from High to Higher Secondary	Pacca Brick Work 1:6 F/P	16726.10	16050.45		6328	
					675.65		42755.132
		Pacca Brick Work 1:6 G/F	17713.50	17037.80		5614	
					675.70		37933.798
338/8378 P-119	Upgradation of Primary to Elementary level GPS fatowala	Pacca Brick Work 1:6 F/P	11726.10	16050.45		1922	
					675.65		12985.993
		Pacca Brick Work 1:6 G/F	17713.50	17037.80		2362	
					675.70		15960.034
50/29.11.16	Consturcition of 2 CR at GMCHS Old Sheikhpura	Pacca Brick Work 1:6 F/P	16726.10	16050.45		2289	
					675.65		15465.629
		Pacca Brick Work 1:6 G/F	17713.50	17037.80		1716	
					675.70		11595.012
48/28.11.16	Construction of Emergency Ward Waiting area in THQ Hospital Ferozwala	Pacca Brick Work 1:6 F/P	16726.10	16050.45		1136	
					675.65		7675.384
		Pacca Brick Work 1:6 G/F	17713.50	17037.80		1439	
					675.70		9723.323
32/17.11.16	Provision of M/F Construction of B. wall of GHS Chak No.10	Pacca Brick Work 1:6 F/P	16726.10	16050.45		2447	
					675.65		16533.156
31.17.11.16	Provision of m/f Construction of 3 CR at GPS Shine	Pacca Brick Work 1:6 F/P	16726.10	16050.45		1963	
					675.65		13263.01
		Pacca Brick Work 1:6 G/F	17713.50	17037.80		1731	
					675.70		11696.367
01/6.10.16	Construction of 2 Class	Fan Hook	209.80	30	179.80	4	719

	Room GPS Cheena Virkanl Safdarabad						
		Earthing	0	3917	3917	1	3917
113/16.9.16	Construction of 3 CR at GPSMC Qadarabad skp	Fan Hook	209.80	30	179.80	09	1618
		Earthing	0	3917	3917	1	3917
78/27.12.16	Construction of 4 CR Bokan wal Ferozwala	Fan hook	209.00	30	179	12	2148
74/28.12.16	Re-construction of B.wall RHC Narang Mandi BHU Lambray, and Bhu Nangle Bucher MDK	Fan Hook	192.15	30	162.15	12	1946
73/28.12.16	Construction of 6 CR GGPS Bhulay Dasan Wall Ferozwala	Fan Hook	209.00	30	179	14	250619
60/26.12.16	Up-gradation Elementary to High GBES Sahjowal Sharaqpur	Fan Hook	192.15	30	162.15	47	7621
59/26.12.16	Construction of 2CR at GMCHS Old City Sheikhupura	Fan Hook	444	30	414	10	4140
338/8378 at P-70	Upgradation of primary to elementary level GPS Fatowala Sharaqpur	MS Angle Iron including MS Sheet door leave	520	450	70	344	24080
316/6551 at P-22	Construction of 2 CR GGPS Fatehpuri Muridke	Window	510.00	449.45	60.55	240	14532
22		MS chowkat and sheed loor leave	565	450	115	120	13800
316/6565 P- 80	Construction of 4 CR GPS Bokan wall Tehsil Ferozwala	Steel window	566	449.45	116.55	480	55944
75		CC Brick balast	8824.80	8720.40	104.40	834	871
353/1359 P- 92	Upgradation of GSE Centre HC Sheikhupura from high to higer secondary level	Steel railing	1395	776.65	588.35	75	44126
							1487874.68 3

Annexure-K
1.2.2.33

Overpayment to contractor

MB No./ Page No.	Name of Scheme	Item	Qty in Estimate	Qty paid	Rate	Excess amount
338/8378 at P-65	Upgradation of primary to elementary level GPS Fatowala Sharaqpur	Pacca B. work 1:6 F/F	nil	2604	18326.00	477,209
66		RCC 1:2:4 in F/F		937	324.45	320,232
70		Mosaic flooring in F/F		1353	7700	104,181
316/6565 P-84-85	Construction of 4 CR GPS Bokan wall Tehsil Ferozwala	P/F Topping of 1:2:4	nil	2843	3508.85	99,757
		SE Copper conductor cable	nil	140	71.70	10,038
353/1359 P-94	Upgradation of GSE Centre HC Sheikhpura from high to higer secondary level	Tuff paver tile	nil	5186	52.35	271,487
96		Main hole cover	nil	8	2597.10	20,737
96		RCC Sewer pipe line	Nil	307	119.05	36,548
112-13		Fabrication of heavy steel	nil	1014	11245.90	114,033
105		Change over	nil	1	14960	14,960
		Total				1,469,182

Annexure-L
1.2.2.34

Overpayment for steel and sand

Vr. No.	Name of Scheme	Qty of RCC	Required Qty of steel Kg	Steel used	Exc ess steel	Rate of steel %Kg	Amount (Rs)
88/29.12.16	Construction of Mosque Faisalabad Road Sheikhpura	894	2739	3302	563	10468.9	58946
45/22.12.16	Construction of 3 CR at GPS Dhari Gujran skp	1025	3141	3147	06	10468.9	628
353/1359 at Page 80-81	Upgradation of Govt Special Education Centre Sheikhpura from High to Higher Secondary	5821	17838	20650	2812	10468.9 0	29438 6
338/8378 P-120-21	Upgradation of Primary to Elementary level GPS fatowala	1130	3462	6404	2942	10988.6 0	32328 5
37/17.11.16	Provision of M/F GPS Muslim League Constructin of Building	1052	3223	3739	516	9225.20	47602
34/17.11.16	Construction of 2 Nos. C/R at GPS Noor Pur Virkan Tehsil Sheikhpura	718	2200	2490	290	10611	30772
118/19.9.16	Provision of m/f , Reconstruction of 2 Nos CR at GPS Kot Abdul Rehman Narang	550	1685	1717	32	7578.45	2425
108/10.9.16	Construction of 2 CR AT GHEMC Jinnah Model School Sheikhpura	216	661	693	32	10468.9 0	3350
106/10.9.16	Construction of 3 CR at GPS Chak No.48 Muridke				7193		76139 4

V.No./ Date	Name of Scheme	Quantity of RCC cft	Deductable Amount	Over payment (Rs)
35/30.8.16	Construction of 2 CR GGPS Baganwali Karial Safdarabad	639	12	7668
31/30.8.16	Construction of 2 CR at GPS Sarai Kham Tehsil MDK	718	12	8616
29/30.8.16	Construction of 2 CR at GGPS Model Mahay MDK	722	12	8664
19/25.8.16	Provision of M/F Repair of 2 CR Construction of Toilet Block & B Wall at GPS Chadar Chak Safdarabad	688	12	8256
18/24.8.16	Construction of 3 CR at GPS Marl Par Ferozwala	880	12	10560
111/31.12.16	Construction of 6 CR at GGPS Rana Bhatti	1825	12	21900
110/31.12.16	Construction of Yellow Room for Waste Management , construction of Procurement of incinerator at RHC Kharianwala for DHQ Hospital at Sheikhpura	765	12	9180
106/31.12.16	Construction of 5 CR at GGPCMS Dunga Tehsil Mdk	1082	12	12984
96/30.12.16	Provision of M/F Repair of 2 CR Construction of Toilet Block and B.wall At GPS Chadar Chak Safdarabad	688	12	8256
93/30.12.16	Construction of 1 CR B.wall Toilet block at	331	12	3972

	GPS Choorian Wala MDK			
88/29.12.16	Construction of Mosque Faisalabad Road Sheikhpura	894	12	10728
85/29.12.16	Repair of Existing Building CVD Gharyal Kalan	32	12	384
84/29.12.16	Repair of BHU Nangle Bucher Tehsil MDK	49	12	588
83/29.12.16	Construction of 2 CR GPS Chak Warriach MDK	148	12	1776
81/29.12.16	Provision of MF Construction of Toilet Block at GES Narang	174	12	2088
79/29.12.16	Provision of MF , B.wall at GGHS Noon MDK	83	12	996
78/29.12.16	Construction of 4 CR at GPS Bokan Wal Ferozwala	1269	12	15228
77/28.12.16	Construction of 5 CR at GGPCMS Dunga MDK	1082	12	12984
76/28.12.16	Construction of 6 CR at GGES Kala Khatai MDK	1851	12	22212
74/28.12.16	Re-const. of B.wall RHC Narang Mandi BHU Lambray, and Bhu Nangle Bucher MDK	951	12	11412
73/28.12.16	Construction of 6 CR GGPS Bhulay Dasan Wall Ferozwala	2189	12	26268
60/26.12.16	Up-gradation Elementary to High GBES Sahjowal Sharaqpur	3160	12	37920
59/26.12.16	Construction of 2CR at GMCHS Old City Sheikhpura	1107	12	13284
51/23.12.16	Rehabilitation and Improvement of EDO (F&P) Home at skp	1773	12	21276
46/22.12.16	Reconstruction of Building and B.wall office Residence Field Asisstant	242	12	2904
45/22.12.16	Construction of 3 CR at GPS Dhari Gujran skp	1025	12	12300
22/16.12.16	Construction of 3 CR GGMSPS MDK	871	12	10452
15/3.12.15	Construction of 2 CR GGPS Fateh Puri MDK	634	12	7608
353/1359 at Page 80-81	Upgradation of Govt Special Education Centre Sheikhpura from High to Higher Secondary	5821	12	69852
404/3223 P-77	Construction of 2 CR at GPS Sarai Khan Ferozwala	718	12	8616
338/8378 P-120-21	Upgradation of Primary to Elementary level GPS fatowala	1130	12	13560
2/3.11.2016	Construction of 3 CR GPS Keerian Wali Sheikhpura	962	12	11544
50/29.11.16	Consturciton of 2 CR at GMCHS Old Sheikhpura	1107	12	13284
49/28.11.16	Raising of B.Wall and construction of Toilet Block at GGPS Awan Muslim Sheikhpura	67	12	804
48/28.11.16	Construction of Emergency Ward Waiting area in THQ Hospital Ferozwala	780	12	9360
37/17.11.16	Provision of M/F GPS Muslim League Constructin of Building	1052	12	12624
36/17.11.16	Construction of 2 Nos. C/R at GPS Akhtarabad Safdarabad	673	12	8076
35/17.11.16	Reconstruction of Building and B.wall office Residence Field Asisstant	931	12	11172
34/17.11.16	Construction of 2 Nos. C/R at GPS Noor Pur Virkan Tehsil Sheikhpura	718	12	8616
33/17.11.16	Construction of 2 CR at GPS Sarai Kham Muridke	718	12	8616
31.17.11.16	Provision of m/f Construction of 3 CR at GPS Shine	970	12	11640

30/17.11.16	Upgradation Primary to elementary GGPS Khair Mandi / Saeed Nagar Safdarabad	1672	12	20064
29/17.11.16	Construction of 2 CR GGPS Model Mahay Mdk	722	12	8664
28/17.11.16	Prov. of M/F constr of 3 CR Toilet Block and B.wall at GPS Masjid win Wali Sheikhpura	896	12	10752
26/17.11.16	Construction of 2 CR GHS Madar	582	12	6984
15/15.11.16	Up-gradation Primary to Elementary GBPS Javaid Nagar Ferozwala	2287	12	27444
45/27.10.16	Construction of Additional CR at GPS Chak no.47 Mdk	649	12	7788
44/26.10.16	Construction of 1 CR at GGPS Kot Bella Muridke	363	12	4356
35/24.10.16	Construction of 1 CR at GPS Dera Mallian Wala	277	12	3324
19/18.10.16	Construction of 10 Nos CR at GGHS Kot Abdul Malik Tehsil Ferozwala	4265	12	51180
01/6.10.16	Construction of 2 Class Room GPS Cheena Virkanl Safdarabad	664	12	7968
118/19.9.16	Provision of m/f , Reconstruction of 2 Nos CR at GPS Kot Abdul Rehman Narang	550	12	6600
113/16.9.16	Construction of 3 CR at GPSMC Qadarabad skp	845	12	10140
108/10.9.16	Construction of 2 CR AT GHEMC Jinnah Model School Sheikhpura	216	12	2592
106/10.9.16	Construction of 3 CR at GPS Chak No.48 Muridke	974	12	11688
				67772

V.No.	Name of scheme	Items	Qty in sft	Rate(Rs)	amount
51/23.12.16	Rehabilitation and Improvement of EDO (F&P) Home at skp	17 Cement Pointing with Red Oxide	10982	2027.75	222488
		46 Weather Shield Paint	11073	1953.65	216347

Billing month	Work	Contractor	Item	Rate sanctioned	Rate to be sanctioned	Diff.	Qty.	Amount
353/1359 at Page 82	Upgradation of Govt Special Education Centre Sheikhpura from High to Higher Secondary	Hamad Raza & Co.,	Gutka	83.60 p sft	68.00	15.60	9278	144735
94			Tuff Paver Tile	52.35	45.00	7.35	5186	38117
								182852

Annexure-M
1.2.2.36

Less / non-deduction of income tax and sales tax

Sr. No.	Company Name	Medicine Name	Per Unit Rate 2016-17	Per Unit Rate 2015-16	Difference in rate (Rs)	Received Quantity (Rs)	Total Received Amount (Rs)
1	3H Hoffman Human Health Pakistan Ltd	Dobutamine (hydrochloride) - 250 mg – Injection	194.00	90.00	104.00	2,000.0	208,000
2	Abbot Laboratories Private Limited	Ibuprofen - 400 mg – Tablet	1.85	1.50	0.35	300,000.0	105,000
3		Ibuprofen - 90 ml – Syrup	29.00	20.00	9.00	40,000.0	360,000
4	Bosch Pharma	Clarithromycin - 125 mg/5ml – Suspension	125.00	97.72	27.28	5,000.0	136,400
5		Clarithromycin - 500 mg – Tablet	25.00	14.70	10.30	25,000.0	257,500
6		Midazolam - 5 mg/5ml – Injection	41.00	18.50	22.50	1,200.0	27,000
7		Amikacin (Sulfate) - 250 mg/ml – Injection	27.50	22.00	5.50	20,000.0	110,000
8		Omeprazole - 40 mg/ml – Injection	47.50	24.24	23.26	99,400.0	2,312,044
9		Vancomycin (HCl) - 500 mg – Injection	214.00	152.40	61.60	800.0	49,280
10	Gene Tech Laboratories	Streptokinase - 1.5 miu - Powder for injection	3,800.00	3,550.00	250.00	500.0	125,000
11	GSK Pakistan LTD	Amoxicillin (trihydrate) - 250 mg/5ml - Powder for susp	60.00	55.75	4.25	30,000.0	127,500
12		Amoxicillin (trihydrate) - 250 mg/5ml Powder for susp	60.00	55.75	4.25	10,000.0	42,500
13		Amoxicillin + Clavulanic Acid - 125/31.25 mg – Syrup	68.00	54.50	13.50	10,000.0	135,000
14		Ceftriaxone (Sodium) - 500 mg Powder for injection	79.00	21.48	57.52	150,000.0	8,628,000
15		Ceftriaxone (Sodium) 500 mg Powder for injection	79.00	21.48	57.52	100,000.0	5,752,000
16		Clotrimazole -	55.00	16.00	39.00	2,000.0	78,000

		0.01 0.01 - Skin cream					
17		Paracetamol - 500 mg – Tablet	0.75	0.55	0.20	1,000,000.0	198,500
18		Cetirizine - 10 mg – Tablet	2.90	0.38	2.52	50,000.0	126,000
19	Nabi Qasim Industries (Pvt.) Ltd.	Clotrimazole - 0.1 0.1 - Vaginal Cream	37.85	19.00	18.85	1,500.0	28,275
20	Novartis Pharma (Pakistan) Ltd.	Sandostatin Inj. (0.1 mg/0.5 ml) – Injection	890.00	221.00	669.00	300.0	200,700
21		Diclofenac (Sodium) - 50 mg – Tablet	3.75	0.38	3.37	500,000.0	1,685,000
22		Diclofenac (Sodium) - 50 mg – Tablet	3.75	0.38	3.37	100,000.0	337,000
23	Pfizer Pharma	Piroxicam - 20 mg – Capsule	7.70	1.40	6.30	300,000.0	1,890,000
24	Platinum Pharmaceuticals	Naproxen Sodium - 500 mg – Tablet	5.21	3.65	1.56	200,000.0	312,000
25		Azithromycin - 500 mg – Tablet	27.27	9.05	18.22	10,000.0	182,200
26		Azithromycin - 200 mg/5ml – Suspension	98.18	37.49	60.69	10,000.0	606,900
27	Reckitt Benckiser Pakistan Ltd.	Paracetamol - 120 mg/5ml – Syrup	22.25	14.67	7.58	20,000.0	151,600
28		Paracetamol - 120 mg/5ml – Syrup	22.25	14.67	7.58	30,000.0	227,400
29	Sami Pharmaceuticles	Tramadol Hcl - 50 mg/ml – Injection	27.36	8.00	19.36	5,000.0	96,800
30		Diclofenac (Sodium) - 75 mg/3ml – Injection	17.22	5.90	11.32	200,000.0	2,264,000
		Total					26,759,599