



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
NANKANA SAHIB  
AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DGA	Director General Audit
DHQ	District Headquarters
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
LP	Local Purchase
MB	Measurement Book
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rates System
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PW	Public Works
RHC	Rural Health Center
SAP	System Application Product
SDO	Sub Division Officer
SE	Superintendent Engineer
SMC	School Management Council
SMO	Senior Medical Officer

THQ	Tehsil Headquarter
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association

## **PREFACE**

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, require the Auditor General of Pakistan to audit the accounts of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Provincial Government. Accordingly, the audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Nankana Sahib for the financial year 2015-16. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted compliance audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

**Islamabad**  
**Dated:**

**(Rana Assad Amin)**  
**Auditor-General of Pakistan**

## **EXECUTIVE SUMMARY**

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

The Regional Directorate has a human resource of 20 officers and staff having 5271 man-days and the annual budget of Rs 28.982 million for the Financial Year 2016-17. It has mandate to conduct Financial Attest, Regularity 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, Nankana Sahib for the Financial Year 2015-16.

The District Government, Nankana Sahib 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, Nankana Sahib was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization and in conformity with laws / rules / regulations for economical procurement of assets and hiring of services etc.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws / rules, resulting into leakage of revenue.

### **a. Scope of Audit**

Out of total auditable expenditure of Rs 5,073.715 million of the District Government, Nankana Sahib for the financial year 2015-16 covering one PAO and 246 formations, the Directorate

General Audit, audited an expenditure of Rs 2,390.876 million which in terms of percentage was 47.123% of auditable expenditure. The Directorate General Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Nankana Sahib for the financial year 2015-16, were Rs 50.613 million, whereas Directorate General Audit conducted audit of receipts of Rs 35.429 million which was 70% of total receipts.

**b. Recoveries at the instance of audit**

Recovery of Rs 31.093 million was pointed out, whereas recovery of Rs 0.459 million was affected during the year 2015-16 at the time of compilation of report. Out of total recoveries, Rs 28.229 million was not in the notice of the executive before audit.

**c. Audit Methodology**

The audit year 2016-17 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

**d. Audit Impact**

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

**e. Comments on Internal Control and Internal Audit Department**

Internal control mechanism of District Government Nankana Sahib 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, Nankana Sahib.

**f. The key Audit findings of the report**

- i. Non production of record amounting to Rs 944.492 million was reported in one case<sup>1</sup>
- ii. Irregularity and non-compliance of Rs 987.169 million was noted in 26 cases.<sup>2</sup>
- iii. Recovery was pointed in 11 cases involving an amount of Rs 103.954 million.<sup>3</sup>

**g. Recommendations**

Head of the District Government needs:

- i. To comply with the Government Financial Rules for economical, effective and legitimate expenditure on goods and services.
- ii. To take appropriate measures to strengthen internal controls / monitoring system.
- iii. To make efforts for expediting the realization of various Government receipts.

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1-6, 1.2.2.9-12, 1.2.2.14-20, 1.2.2.24-26, 1.2.2.29, 1.2.2.33-35, 1.2.3.1

<sup>3</sup> Para 1.2.2.7-8, 1.2.2.13, 1.2.2.21-23, 1.2.2.27, 1.2.2.28, 1.2.2.30-32



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	5,241.764
2	Total Formations in Audit Jurisdiction	246	5,241.764
3	Total Entities (PAOs) Audited	01	2,530.768
4	Total Formations Audited	25	2,530.768
5	Audit & Inspection Reports	25	2,530.768
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

**Table 2: Audit observation regarding Financial Management**

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	
2	Weak financial management	103.954
3	Weak internal controls relating to financial management	917.615
4	Others	645.589
<b>TOTAL</b>		<b>1,667.158</b>

**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	115.376	664.604	35.429	1,610.896	2,426.305	1,551.362
2	Amount placed under audit observation / Irregularities of audit	1.305	270.634	20.779	1,030.766	1,323.484	323.629
3	Recoveries pointed out at the instance of audit	-	23.777	2.864	4.452	31.093	114.555
4	Recoveries accepted / established at the instance of audit	-	-	2.864	2.028	4.892	18.731
5	Recoveries realized at the instance of audit				0.459	0.459	1.699

\* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the expenditure audited for the current year was Rs 2,390.876 million.

**Table 4: Table of Irregularities Pointed Out**

(Rs in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operations	917.615
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM <sup>1</sup> , 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	103.954
6	Non-production of record	645.589
7	Others, including cases of accidents, negligence etc.	0
<b>TOTAL</b>		<b>1,667.158</b>

**Table 5 Cost-Benefit**

(Rs in million)

<b>Sr. No</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items1 of Table 3)	2426.305
2	Expenditure on Audit	1.260
3	Recoveries realized at the instance of Audit	0.459
4	Cost Benefit Ratio	1:0.4

# CHAPTER-1

## 1.1 District Government, Nankana Sahib

### 1.1.1 Introduction of Departments

As per Punjab Local Government Ordinance 2001, the activities of District Government are managed under the administrative control of a DCO who acts as a PAO assisted by EDOs distributing the work among the officers, branches and / or sections of each District Office. Following is the list of Departments which manage the activities of District Government:

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

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

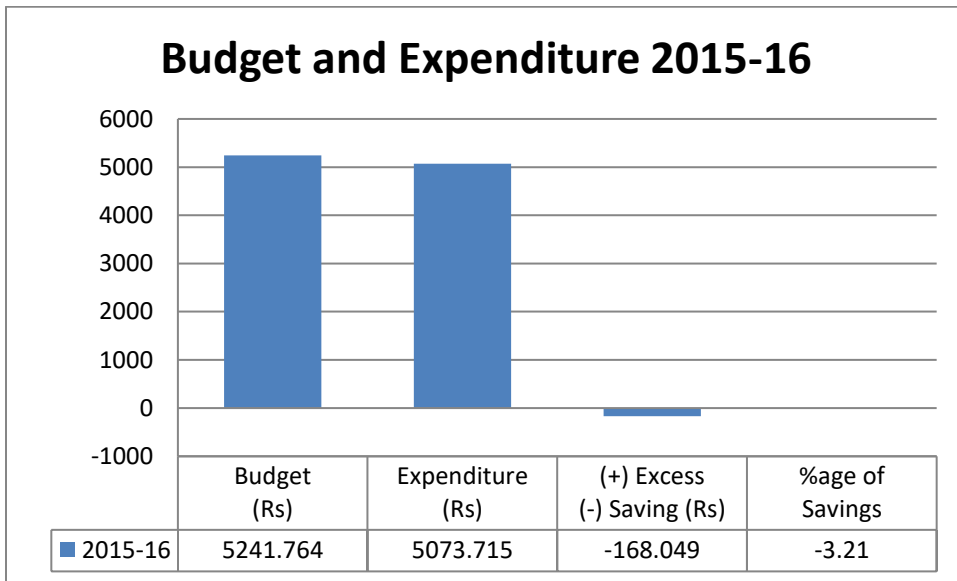
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government Nankana Sahib was Rs 5,241.764 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs 5,073.715 million, showing a saving of Rs 168.049 million for the period, which in terms of percentage was 3.21% of final budget as detailed below:

(Rs in million)

Financial Year 2015-16	Budget	Expenditure	(+) Excess (-) Saving	%age of Savings
Salary	3,378.092	3,321.702	-56.39	1.7%
Non Salary	455.223	447.624	-7.599	1.7%
Development	1470.035	1304.389	-165.646	11.268%
<b>Total</b>	<b>5303.350</b>	<b>5073.715</b>	<b>-229.635</b>	<b>4.33%</b>
Supplementary Grant	-	-	-	-
Surrender/withdrawal	-61.586	-	-61.586	-
<b>Total</b>	<b>5241.764</b>	<b>5073.715</b>	<b>-168.049</b>	<b>3.2%</b>

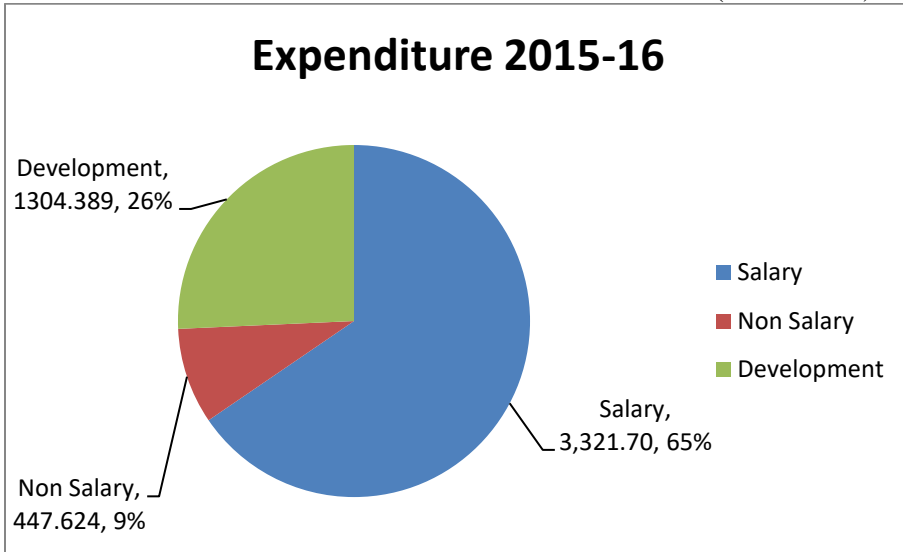
(Rs in million)



As per the Appropriation Accounts 2015-16 of District Government, Nankana Sahib the original budget was Rs 5,155.104 million, supplementary grant was Rs 148.246 million, followed by surrender of Rs 61.586 million and the final budget was Rs 5,241.764 million. Against the final budget, total expenditure incurred by the District Government Nankana Sahib during financial year 2015-16 was worth Rs 5,073.715 million as detailed at Annex-B.

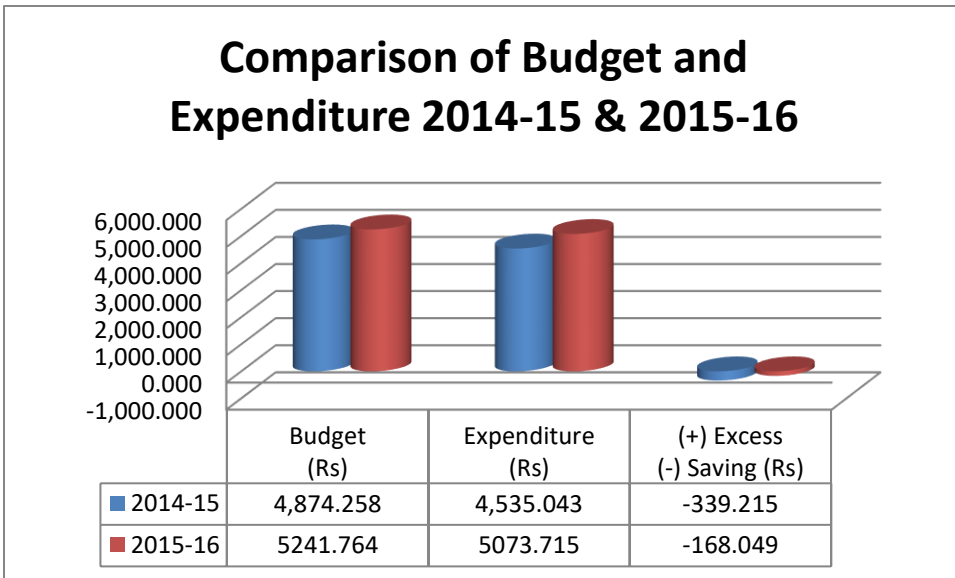
The Salary, Non-salary and Development Expenditure comprised 65%, 09% and 26% of the total expenditure, respectively.

(Rs in million)



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 7.54% increase in Budget Allocation and 11.88% increase in Expenditure.

(Rs in million)



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

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

### **1.1.4 Brief Comments on the Status of Compliance with PAC Directives**

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

#### **Status of Previous Audit Reports**

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	Special Audit Report*	110	Not convened
2	2009-10	23	Not convened
3	2010-11	39	Not convened
4	2011-12	28	Not convened
5	2012-13	16	Not convened
6	2013-14	12	Not convened
7	2014-15	7	Not convened

\*It is Special Audit Report for the period 01/07/2005 to 31/03/2008 and also the title of the Audit Report reflects the Financial Year instead of the Audit Year which was 2008-2009.

## **1.2            AUDIT PARAS**



## **1.2.1 Non Production of Record**

### 1.2.1.1 Non Production of Record– Rs 944.492 million

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

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

Sr. No.	Name of Formation	Description of Record	PDP No.	Amount (Rs)
1	RHC Warburton	Purchase of Drugs and medicines	1	1.192
		IT Equipment		0.095
2	DO (Community Organizer)	Exp. Statements, cash book, cash vouchers, Stock Registers, Log Books, Repair & Maintenance Registers etc for the year 2007-14	1	0
3	DCO	Vouched Accounts of Funds Transferred to Bar Association	15	1.000
4	DO Excise and Taxation	Rent of Shops, Rent of Agricultural Land, License Fee & godown Rent	1	0
5	Dy. DEO (MEE) Shakhkot	Vouched Account	12	0.420
6	Secretary RTA	Vouched accounts for 2014-16	1	1.644
	-do-	Vouched Accounts for repair of transport, telephone, POL, Stationary, Cost of other Store etc for the period 2015-16	3	0.333
7	Special Education Center Sangla Hill	Vouched account for repair of transport	5	0.153
8	EDO Education	Funds transferred to DO (Buildings) and Schools under NSB	9	639.429
		Moitoring reports of Literacy mobilizers, certificates of school working closed, enrollment of students, result of examination transfer of salary	15	26.432
9	DO Sports	Exhibitions, Fairs and other	3	0.786

		national celebrations		
10	THQ Hospital Shahkot	Purchase of medicines	3	1.824
11	DO buildings	Survey Report of schools, flood affected buildings etc	10	218.544
12		Completion of reports of schemes	2	52.640
		<b>Total</b>		<b>944.492</b>

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

In the absence of record, authenticity, validity and accuracy of expenditure worth Rs 645.589 million could not be verified.

The matter was reported to the DCO / PAO in December 2016. Management of DO (Community Organization), DO Excise & Taxation, Dy. DEO (MEE) Shahkot, Secretary RTA, Special Education Center Sangla Hill, EDO Education, DO Sports and THQ Hospital Shahkot did not submit any reply whereas management of RHC Warburton and DCO office replied that record was available and would be produced at the time of next Audit. The reply was not accepted as documentary evidence was not provided during the verification of record ahead of DAC.

DAC in its meeting held on 05-01-2017 directed the departments to produce the record to Audit besides conducting inquiry of the matter. No progress was made till finalization of this report.

Audit recommends probe of the matter at appropriate level besides fixing responsibly against the officers / officials at fault and prompt production of record for implementation of DAC directives under intimation to Audit.

## **1.2.2 Irregularity / Non-compliance**

### 1.2.2.1 Irregular Expenditure Due to Misclassification – Rs 273.823 million

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

DO Roads Nankana Sahib, during the financial year, incurred an expenditure of Rs 273.823 million on account of different development schemes of civil works through wrong booking under the head A-13602 Repair & Maintenance instead of A-12102- for Civil works under Grant 41 and 36. **Annex-C**

Audit is of the view that misclassification of expenditure was due to non compliance of rules and negligence on the part of management, resulting in irregular expenditure to the tune of Rs 273.823 million.

The matter was reported to DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and regularization of the matter. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure in the manner prescribed and implementation of the DAC directives under intimation to Audit.

[PDP No. 5]

### 1.2.2.2 Expenditure beyond Delegation of Financial Power – Rs 222.776 million

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

Management of the following formations incurred an expenditure of Rs 222.776 million on refreshment, gifts and lunch boxes on different events during the financial year 2015-16, as detailed in **Annex-D**.

Sr. No	Name of Formation	PDP No.	Amount (Rs in million)
1	DCO	6	1.017
2	DO Sports	5	0.633
3	EDO (Education)	18	26.432
4	DO Roads	10	189.639
5	DHQ Hospital	10	4.685
6	Special Education center Sangla Hill	3	0.370
	<b>Total</b>		<b>222.776</b>

Audit is of the view that payment of Rs 222.776 million on account of refreshment, gift and lunch boxes was due to non-compliance of rules and negligence on the part of management.

This resulted into irregular expenditure of Rs 222.76 million

The matter was reported to the DCO / PAO in December 2016. Management of DO sports, EDO Education, DO Roads and Special Education Center Sangla Hill did not submit any reply whereas management of DCO office and DHQ Hospital replied that expenditure was incurred in accordance with the delegation of financial powers. The reply was not accepted since expenditure incurred was in violation of prescribed limits set forth under notified financial delegation of power.

DAC in its meeting held on 5<sup>th</sup> January, 2017 directed the departments to obtain sanction from the competent authority and initiate strict action against those who neither submitted any reply nor attended the DAC meeting. No progress was intimated till finalization of this report.

Audit recommends regularization of the matter besides fixing responsibility against the persons at fault and implementation of DAC directives under intimation to Audit.

### **1.2.2.3 Revision of Scheme without Approval of Finance Department -Rs 85.820 million**

According to Rule 5.19 of B&R Code, 2<sup>nd</sup> revision of TS estimate was subject to the prior approval of Finance Department.

DO (Buildings) Nankana Sahib revised technical sanction of 62 schemes for seconds time that were originally approved at a cost of Rs 53.004 million on 2.12.2014 from Rs 89.026 million to Rs 85.820 million without seeking prior approval of the Finance Department.

Audit is of the view that second revision of the schemes lacked authorization without approval from Finance Department and the irregularity was occasioned due to poor financial discipline and non-compliance of rules.

This resulted in unauthorized revision of development schemes amounting to Rs 85.820 million.

The matter was reported to DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and regularization of the matter.

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

[PDP No. 1]

#### 1.2.2.4 Non-completion of Ongoing Schemes Rs 51.095 million

According to para 5 sub para (h) of footnote of P&D Guidelines for the financial year, Sectorial allocation for ADP 2015-16 shall preferably be in accordance with the ADP 2013-14 and the budget distribution will be according to formula that is 70% ongoing projects and 30% for reforms initiatives and new program. Further para (b) & (c) of appendix-I ibid states that maximum allocation should be provided to on-going projects that are at fairly advanced stage of implementation, and have a demonstrated multiplier effect on economic growth and full funding should be allocated to projects that are due for completion in 2015-16.

DO (Buildings) Nankana Sahib did not complete the following schemes pertaining to the financial year 2014-15 even after the lapse of considerable period of time. The total cost of these schemes was Rs 77.039 million and an expenditure of Rs 42.416 million was incurred up to 30<sup>th</sup> June, 2015 and Rs 51.095 up to June 2016. Due to non-completion of schemes, their completion could not materialize to achieve value for money.

Name of sector	Rs in million		
	Administrative approval	Exp. Up to 6/2015	Exp. Up to 6/2016
Cosnt. of 20 Nos parks along the both side of canal bank from Degree College to Railway Crossing in Sangla Hill	28.416	12.416	3.999
Establishment of Sangla Hill Park / Quaid-e-Azam Park Sangla Hill	48.623	30.00	47.096
<b>Total:-</b>	<b>77.039</b>	<b>42.416</b>	<b>51.095</b>

Audit is of the view that schemes were not completed due to poor monitoring of development projects and negligence on the part of the management.

This resulted in wasteful expenditure of Rs 51.095 million.

The matter was reported to DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO. No progress was intimated till the finalization of this report.

Audit recommends initiating inquiry for non-completion of schemes after lapse of three years besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 4]

#### **1.2.2.5 Purchases without Advertisement on PPRA Website - Rs 86.179 million**

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

Management of the different formations incurred an expenditure of Rs 86.179 million on different items either by splitting the indent or calling quotations rather than publishing advertisement on the PPRA website. **Annex-E**

Audit is of the view that expenditure incurred without advertisement on PPRA website was due to poor weak internal controls and negligence on the part of management. This resulted in irregular expenditure amounting to Rs 86.179 million.

The matter was reported to DCO / PAO in December 2016. Management of DO sports, Dy. DEO (MEE) Nankana Sahib, EDO Education, Dy. DEO (MEE) Shahkot and THQ hospital Shahkot did not submit any reply whereas management of RHC Warburton and DCO office replied that PPRA applied in the case of transactions over Rs 100,000. EDO Health replied that copy of PPRA advertisement and other relevant record was available. The reply was not satisfactory as no documentary evidence was provided / shown to audit for verification.



DAC in its meeting held on 5<sup>th</sup> January, 2017 directed the department for production of job order and justification of separate orders. No progress was reported till finalization of this report.

Audit recommends seeking regularization of the matter from the competent authority besides fixing responsibility against the persons at fault and implementation of DAC directives under intimation to Audit.

#### **1.2.2.6 Use of substandard Bitumen—Rs 55.710 million**

According to operative clauses of work order of different schemes, bitumen will be arranged by contractor from National Refinery Limited, Karachi and documentary proof shall be provided to the engineer in-charge before release of payment against the work done.

DO (Roads) Nankana Sahib for the financial year made payment of Rs 55.710 million on account of DST / TST while executing the following schemes without obtaining documentary evidence of bitumen used.

#### **Annex-F**

Audit is of the view that documentary evidence of the bitumen used was not obtained due to non-compliance of rules and negligence on the part of management.

This resulted in sub-standard use of bitumen amounting to Rs 55.709 million.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and provision of documentary evidence regarding manufacturing source of bitumen used. No progress was intimated till finalization of this report.

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

[PDP No. 18]

#### **1.2.2.7 Unauthorized Payment on account of Pay & Allowances – Rs 44.106 million**

According to Government of the Punjab, Finance Department's letter No. FD (M-1) 1-15/82P-I dated 15.01.2000, in case of designated residences, the officer / officials cannot draw HRA even if he does not

avail the facility and residence remains vacant during the period. Penal rent @ 60% of basic pay is to be deducted from the pay of the unauthorized occupants of the government residences”. Further according to Government of the Punjab, Health Department letter No. PO(D-III)9-8/2008 date 22th November, 2008 “Health Sector Reform Allowance is only drawn by the officers and officials who are actually working at their place of posting. The officers / officials on long leave will not be entitled to draw the Health Sector Reform Allowance during leave period.

Officers and officials of certain formations were made payments on account of allowances amounting to Rs 44.106 million during financial year 2015-16 without their admissibility / entitlement. **Annex-G**

Audit is of the view that overpayment of pay & allowances were made due to weak internal controls and negligence on the part of management. This resulted in loss of Rs 44.106 million to public exchequer.

The matter was reported to DCO / PAO in December 2016. Management of Dy. DEO (MEE) Shahkot, Dy. DEO (WEE), Dy. DEO (MEE) Nankana Sahib, EDO Education, DO Health, THQ Hospital Sangla Hill, Dy. DEO (MEE) Sangla Hill, Special Education center Shahkot, Special Education center Sangla Hill and THQ Hospital Shahkot did not submit any reply whereas DO Livestock replied that motorbikes were provided for discharge of official duties while regarding payment of disputed allowances, budget was provided by the Finance Department. Dy. DO Agriculture extension admitted the lapse whereas regarding recovery of house rent charges and 5% maintenance charges it was replied that no officials are drawing HRA and also maintenance charges were being deducted from their salaries, MS DHQ Hospital replied that recovery has been made whereas regarding payment of pay & allowances of Rs 6.603 million.

DAC in its meeting held on 5<sup>th</sup> January, 2017 directed the management to recover the amount from the employees besides obtaining clarification of the matter from the Finance Department in certain cases and expedite recovery of the amount where it had been accepted by the department. With regard to the case of bogus documents based recruitments in the office of DO Livestock, the matter was pending in court. DAC also directed to take strict action against the DDOs who did not attend the DAC meeting. No progress was intimated till finalization of this report.

Audit recommends strict compliance of DAC's directives in letter and spirit besides imposition of recovery of the overpaid allowances in addition to fixing responsibility against the persons at fault and ensures implementation of DAC directives under intimation to Audit.

### **1.2.2.8 Non-imposition of Penalty due to Delay in Completion of Work – Rs 34.483 million**

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

Management of the following formations awarded different works to various contractors. The contractors neither completed the works within stipulated time nor applied for any time extension but the liquidated damages amounting to Rs 34.483 million were not imposed on the defaulter contractors in violation of the contract agreement. **Annex-H**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>PDP No.</b>	<b>Cost of Contract (Rs in million)</b>	<b>Penalty (Rs in million)</b>
1	ADLG	19	120.033	12.003
2	DO Buildings	19	89.529	8.953
3	DO Roads	15	135.270	13.527
	<b>Total</b>		<b>344.832</b>	<b>34.483</b>

Audit is of the view that non-imposition of penalty was due to weak monitoring system and defective financial discipline. Non-completion of schemes within the stipulated time deprived the community from the desired benefits and caused a loss of revenue amounting to Rs 34.483 million to the Government.

The matter was reported to DCO /PAO in December 2016. Departments did not submit any reply. DAC in its meeting held on 5<sup>th</sup> January, 2017 directed to impose penalty. No progress was intimated till finalization of this report.

Audit recommends imposition of LD charges besides fixing responsibility against the person(s) at fault besides initiating process to recover the amount under intimation to Audit.

### **1.2.2.9 Purchase of Medicines without DTL Reports - Rs 24.201 million**

According to Health Department's policy letter No. SO(P-I)H/RC 2001-2002/01 dated 29.9.2001 "No drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment

on account of drugs / medicines shall be released to the suppliers only on receipt of standard / positive DTL report.”

Management of the following formations made payment of Rs 24.021 million for purchase of medicines without obtaining DTL reports.

<b>Sr. No</b>	<b>Name of Formation</b>	<b>PDP No.</b>	<b>Amount Paid (Rs in million)</b>
1	RHC Warburton	10	0.045
1	RHC Warburton	5	0.662
2	DO Health	8	23.359
	<b>Total</b>		<b>24.021</b>

Audit is of the view that payment without DTL reports was made due to non-compliance of rules and casual approach towards purchase of medicines by the management that may result in purchase of expired / defective medicines.

The matter was reported to the DCO / PAO in December 2016. Department replied that DTL reports were available. The reply was not acceptable as no documentary evidence was provided for verification in support of contention of the management.

DAC in its meeting held on 05-01-2017 directed the departments to produce DTL reports and prepare a case of rejected medicines. The supplier at fault for delivering medicines with negative DTL reports must face legal action under the contract for their blacklisting and finalization of legal proceeding against them. No progress was made till finalization of the report.

Audit recommends fixing responsibility against the person(s) responsible for authorizing payment without positive DTL reports under intimation to Audit.

#### **1.2.2.10 Unauthorized Payment of Bitumen –Rs 20.454 million**

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

DO (Roads) Nankana Sahib made payment worth Rs 20.454 million for the item plant premix bituminous carpeting while executing the scheme titled as “Construction of Dual carriage way college road

Shahkot”, without obtaining approval of rate for the item from the Chief Engineer (Highways).

Audit is of the view that payment without approval from chief engineer was due to non compliance of rules and negligence on the part of management. This resulted in an unauthorized payment of Rs 20.454 million.

The matter was reported to DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and regularization of the audit observation. No progress was intimated till the finalization of this report.

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

[PDP No. 11]

#### **1.2.2.11 Unauthorized Enhancement of Development Work- Rs 14.651 million**

According to Rule 59 (C) (IV) of PPRA, A procuring agency may utilize the alternative method of direct contracting for procurement of goods, services and works if repeat orders are not exceeding fifteen percent of the original procurement. Moreover according to clause 25 of the contract agreement, if the work was got executed from the same contractor, the work could be carried forwarded up to 20% in case of original work and 25% in case of annual / special repair.

DO Building Nankana Sahib enhanced the following schemes from Rs 34.108 million to Rs 48.759 million in violation of above contract agreement clause. The work of enhanced amount was awarded to the same contractors without open competition as detailed below;

Rs in million

<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>Original TS Cost</b>	<b>Revised TS Cost</b>	<b>Enhanced amount</b>	<b>% age of Enhancement</b>
1	Const of multipurpose storey block for offices in DCO complex Nankana	21.500	29.862	8.362	39%
2.	Provision of missing facilities in GGES	5.100	7.163	2.063	40%

	Mirzapur Nankana Sahib (Phase-II)				
3	Establishment of Rural Dispensary at Village Sheikh Bilawal Nankana Sahib	2.971	4.133	1.162	40%
4.	Rehabilitation of Flood / Rain Damages at GGES BahariPur Nankana Sahib	1.637	3.394	1.757	107%
5.	Rehabilitation of Flood / Rain Damages at GPS Lurka Nankana Sahib	2.900	4.207	1.307	45%
	Total	<b>34.108</b>	<b>48.759</b>	<b>14.651</b>	

Audit is of the view that schemes were enhanced due to poor monitoring of the development projects which resulted into unauthorized enhancement of development schemes amounting to Rs 14.651 million.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and compliance of the audit objection. No progress was reported till finalization of this report.

Audit recommends the Management to seek regularization of the matter besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 7]

#### **1.2.2.12 Un-authorized Expenditure on Account of Non-schedule Item- Rs 15.656 million**

According to Punjab Government Finance Department Notification No RO(TECH) FD2-3/2004 dated:02-08-2004, Composite schedule rate (CSR) 1998 has been replaced with Market Rate System w.e.f. 01-07-2004, any item not found in MRS, its rate analysis be prepared on the basis of input rates and communicate to FD for inclusion in MRS.

DO (Buildings) and DO (Roads) Nankana Sahib made payment of Rs 15.737 million on account of non schedule items during financial year 2015-16. Neither copies of the rates analysis nor approval of composite rates obtained from SE and sent to Secretary Standing Rates Committee in violation of above directions. **Annex-I**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>PDP No.</b>	<b>Amount (Rs in million)</b>
1	DO Buildings	15	13.090
2	DO Roads	16	2.647
	<b>Total</b>		<b>15.656</b>

Audit is of the view that payment for non-scheduled items without approval of SE was due to weak internal controls. This resulted in unauthorized expenditure of Rs 15.656 million.

The matter was reported to DCO / PAO in December 2016. Departments neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against DDO and compliance of audit objection. No progress was reported till finalization of this report.

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

#### **1.2.2.13 Overpayment on Account of Quantity and Rates Over and Above TS estimate – Rs 9.741 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 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 incurred an expenditure of Rs 9.741 million by making payments for quantities and allowing higher rates over and above and TS estimates as detailed in **Annex-J**

Audit is of the view that overpayment was made due to weak internal controls and negligence on the part of the management, resulting in loss of Rs 9.741 million to public exchequer.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and compliance of audit objection. No progress was reported till finalization of this report.

Audit recommends recovery of the overpayment from the quarter concerned besides initiating disciplinary action against the persons at fault under intimation to Audit.

[PDP No. 11, 12]

**1.2.2.14 Acceptance of Tenders Beyond Delegated Powers – Rs 8.878 million**

According to Sr. No.2 of special powers of C&W department of Punjab Delegation of Financial Powers Rules 2006, Executive Engineer is competent to accept tenders up to Rs 7.500 million.

During audit of DO (Roads) Nankana Sahib for the period 2015-16, scrutiny of record for scheme titled “Rehabilitation of road from Nankana Bucheki road” revealed that tender for the scheme costing Rs 8.878 million was accepted by Executive Engineer on 27-09-2014 beyond the delegated powers.

Audit is of the view that acceptance of tender beyond delegation of financial power was due to non-compliance of rules and improper monitoring of development projects. This resulted in exercise of competence beyond conferred delegation to the extent of expenditure to the tune of Rs 8.878 million.

The matter was reported to DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against DDO and compliance of audit observation. No progress was intimated till finalization of this report.

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

[PDP No. 21]

**1.2.2.15 Non-Accountal of Stock / Doubtful Expenditure - Rs 8.016million**

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. Moreover, Rule 15.17(b)



of PFR Vol-I states that all discrepancies noticed must properly investigated and brought to the account immediately, so that the stores account may represent the true state of store. According to Rule 15.5 of PFR Vol, when materials are issued from stock for departmental use the government servant in charge of the stores should see that the person authorized has issued an indent.

EDO Education incurred an expenditure of Rs 8.016 million on the purchase of following items during the financial year 2015-16 for different schools without any demand from the concerned quarters. It was further observed that stock entries and its issuance along with acknowledgement from the end user were not on record.

Sr. No.	Description	Item purchased	Billing date	Amount (Rs)
1.	M/S Meeran Traders	Centre kit	20.04.2016	4,927,654
2.	Jamil& Son	Chalk	06.06.2016	20,400
3.	Jamil& Son	Chalk	06.06.2016	1,700
4.	Kashif Associate	Lerner kit	05.04.2016	2,073,509
5.	Meeran Traders	Centre kit	19.04.2016	308,760
6.	Kashif Associate	Centre kit	05.04.2016	185,312
7.	M/S Kashif Associate NNS	Slate	30.10.2014	99,684
8.	M/S Kashif Associate NNS	Slate & N.B	24.12.2014	99,824
9.	M/S Kashif Associate NNS	Note book	22.11.2014	99,743
10.	M/S Kashif Associate NNS	Note book	04.05.2015	99,941
11.	M/S Kashif Associate NNS	Slate	30.03.2015	99,961
<b>Total:-</b>				<b>8,016,488</b>

Audit is of the view that administrative lapse was occasioned due to non-compliance of rules. This resulted into irregular purchase of above mentioned items amounting to Rs 8.016 million as well as likely pilferage of stocks.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and compliance of audit objection. No progress was intimated till finalization of this report.

Audit recommends early regularization of the matter, early finalization of stock taking besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 20]

### **1.2.2.16 Irregular Payment of Expenditure for Earthwork, Sub Base and Base Course Material - Rs 6.269 million**

According to clause 7 of work order, the contractor was bound to set up field control laboratory at site of work along with necessary equipment and logistics to carry out compaction tests for earthwork, sub base and base course and other tests like Gradation Control Tests for sub base and surfacing.

While examining the record of scheme “Rehabilitation of the road from Chack Haidrabad to Dhoni” executed by Assistant engineer LG&CD Nankana Sahib, it was observed that payment of Rs 6.269 million was made for the work earthwork, sub-base course and base course without compaction test and gradation control test reports.

Audit is of the view that payment for the said work without lab test report was due to weak monitoring of development work and improper internal controls. This resulted in irregular payment of Rs 6.269 million.

The matter was reported to DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for compliance of audit objection. No progress was intimated till finalization of this report.

Audit recommends fixing responsibility against the person(s) at fault besides regularization of the matter under intimation to Audit.

[PDP No. 20]

### **1.2.2.17 Irregular Execution of Civil Works -Rs 6.014 million**

According to Rule 44(1) of the PDG and TMA(Budget) Rules, 2003, Expenditure can be incurred only on development projects for which administrative approval and technical sanction (for works) has been accorded and the development project has been included in the budget and has been approved by the council. Further, according to Para 4.8 of Buildings & Roads Code, the payments made to the contractor should be based on actual measurements and checked by the Sub-Divisional Officer to safeguard against risk of double / overpayment.

Audit of Dy. DEO (MEE) Nankana sahib revealed that certain schools incurred expenditure of Rs 6.014 million on civil work without preparation of school based action plan. Further, the work was executed without detailed estimate of work, record entry in the MB, stock entry of

material used, tendering process, Quotations work, approval of the competent authority and verification of the SMC. **Annex-K**

Audit is of the view that irregularity was incurred due to defective financial management and weak internal controls. This resulted in irregular expenditure of Rs 6.014 million.

The matter was reported to DCO / PAO in December 2016. Department did not submit any reply.

DAC in its meeting held on 5<sup>th</sup> January, 2017 directed to get the matter regularized. No progress was intimated till finalization of this report.

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

[PDP No. 6]

#### **1.2.2.18 Irregular Payment of Secured Advance Rs 5.615 million**

According clause 45 of the contract agreement, should the contractor, whose contract is for finished work require an advance on the security of material of imperishable nature brought by him to the site, the engineer in-charge shall assess the value of such materials and the contractors may be paid an advance up to an amount not exceeding 75% of the value of the material assessed by the engineer in-charge.

DO (Buildings) Nankana Sahib made payment of Rs 5.615 million as secured advance to the contractor of the scheme titled “Construction of Auditorium Hall at Sangla Hill” in June 2016 against the item Mild steel deformed bar 60 grade and brick. The examination of TS estimate revealed that there was admissible provision of 40 grade steel rather than 60 grade.

Audit is of the view that payment of secured advance against the item not mentioned in the TS estimate was due to weak financial discipline and weak internal control. This resulted in unjustified payment of secured advance amounting to Rs 5.615 million.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and compliance of audit objection. No compliance was reported till finalization of this report.

Audit recommends regularization of the matter besides initiating disciplinary action against the persons at fault under intimation to Audit.

[PDP No. 8]

### **1.2.2.19 Irregular Payment for Pre-cast Parabolic Segments from Unapproved Firms Rs 4.461 million**

According to Rule (16) of PPRA subject to sub-rule (2), a procuring agency may, prior to floating the tenders or invitation to proposals or offers, engage in prequalification of bidders in case of services, civil works, turnkey projects and also in case of procurement of expensive and technically complex equipment to ensure that only technically and financially capable firms or persons having adequate managerial capacity are invited to submit bids. Moreover, according to Director General Agriculture (WM) Punjab, Lahore notification No. 37835/DGA/OFWM /DA/1-43 dated 13.10.2015 pre-qualified contractors stood enlisted for the supply of Precast Concrete Parabolic Segments for water course improvement / lining.

DO OFWM incurred an expenditure of Rs 4.461 million on the purchase of pre-cast parabolic segments used for the construction of water courses from the unapproved suppliers and without requisite invoices and strength test reports as detailed below:

<b>Sr. No</b>	<b>Watercourse No</b>	<b>Type</b>	<b>No of Segments</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	42900/R	Segment	272	1680	456,960
2	21800/R	Segment	638	1670	1,065,460
3	36000/R	Segment	147	1315	193,305
4	11658/TF	Segment	670	1591	1,065,970
			500	1645	822,500
5	1000/R	Segment	515	1665	857,475
		Total	2742		<b>4,461,670</b>

Audit is of the view that purchase of pre-cast parabolic segments without the proper invoices and test reports was due to mal-governance.

This resulted in mis-procurement of pre-cast parabolic segments for construction of water courses.

The matter was reported to the DCO / PAO in December 2016. Department replied that pre-casted parabolic segments firms were registered with sales tax Department. The reply was not satisfactory since no evidence was provided for verification in support of management contention.

DAC directed to provide the bills of the suppliers. No compliance was reported till finalization of this report.

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

[PDP No. 2]

#### **1.2.2.20 Expenditure without Revised Administrative Approval Rs 4.261 million**

According to para 2.7 of B&R Code for every work proposed to be carried out, in case it becomes apparent during execution of work that the amount administratively approved will be exceeded by more than 10%, or in case of change in scope of original work, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay.

DO (Buildings) Nankana Sahib revised the TS estimate of the scheme titled “provision of missing facilities i.e Additional Class Rooms at GMC GHS Nankana Sahib” from Rs 3.469 million to 4.261 million by changing the scope of work without concurrence of DDC and without securing the issuance of the revised administrative approval.

Audit is of the view that for the said scheme, change in scope of work without concurrence of DDC and revision of revised administrative approval was due to poor monitoring of development projects and non compliance of rules. This resulted in irregular expenditure of Rs 4.261 million.

The matter was reported to DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017. DAC directed for strict action against the DDO.

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

[PDP No. 5]

#### **1.2.2.21 Non-Deduction of Price Variation – Rs 3.960 million**

According to clause 55 of the contract agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract, the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned.

DO Roads Nankana Sahib did not deduct price variation amounting to Rs 3.960 million on account of diesel and bitumen from the bills of the contractors in spite of the fact that prices decreased by more than 5%. **Annex-L**

Audit is of the view that overpayment due to non-deduction of price variation was due to weak monitoring of development project and undue favoritism to the contractors. This resulted in overpayment of Rs 3.960 million to contractors and loss to public exchequer.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and compliance of audit objection. No progress was intimated till finalization of this report.

Audit recommends recovery of the overpayment from the contractors besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 12, 13]

#### **1.2.2.22 Unjustified Payment of Consultancy Charges – Rs 3.801 million**

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

DO Roads Nankana Sahib made Payment of Rs 3.801 million to Engineering Services Consultants on account of consultancy fee for different development schemes relating to rehabilitation and construction of roads. The payment was held unjustified as the consultancy is required in mega projects where complex and diversified nature of work is involved whereas the charges were paid for routine civil work schemes. The detail is given in **Annex-M**.

Audit is of the view that due to non compliance of rules and negligence on part of the management, consultancy charges were paid for routine civil work schemes resulting in unjustified payment of Rs 3.801 million from the public exchequer.

The matter was reported to the DCO / PAO December, 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO as well as compliance of the audit objection. No progress was intimated till finalization of this report.

Audit recommends regularization of the matter besides recovery of unjustified payment of consultancy charges and fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 23]

### **1.2.2.23 Less / Non-Deduction of Income / Sales Tax – Rs 2.333 million**

Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment to other than a company, deduct tax from the gross amount @ 4.5%, 10% and 7.5% on account of supplies, services and execution of contract respectively, in case of filer and 6.5%, 15% and 10% on account of supplies, services rendered and execution of contract respectively, in case of non-filer, other than company according to Section 153 of Income Tax Ordinance, 2001 duly amended vide Finance Act 2014.

Management of the following formations made payment of Rs 305.750 million on purchase of different items but income tax and sales amounting to Rs 2.333 million were either not deducted or less deducted. It was further observed that items purchased by Dy. DEO (MEE) Shahkot were also not got entered in stock registers of respective schools.

#### **Annex-N**

Rs in million

Sr. No	Name of Formations	Items Purchased	PDP No.	Total Exp.	Income Tax	Sales Tax
1	Dy. DEO (MEE) Shahkot	Ceiling fans, chairs, desks, weather shield paint, furniture, doors, bricks	5	0.782	0.035	-
2	Dy. DEO Nankana	Purchase and repair of	14	13.189	0.570	

	Sahib	different items during F.Y 2014-15 and 2015-16				
3	DO Buildings	Execution of different development schemes	9		0.192	
4	EDO Education	IT Equipment, furniture	10	19.849	0.397	
5		Purchase of center and leaner kits	26	8.016	0.160	
6	DO Roads	Deduction of income tax from the bills of contractors	22	306.343	7.659	
7	DHQ Hospital		8	-	3.237	
8	Special Education Center Shahkot		16	2.636	0.119	
9	Dy. DEO (WEE) Shahkot	Iron gate, water dispenser, LCD, carpet etc	9	6.014	-	1.203
10		Uniform, furniture, gun, tab, etc	10	14.509	1.025	
11	Special Education Center Sangla Hill	-	7	3.043	0.105	
		<b>Total</b>		<b>26.202</b>	<b>1.13</b>	<b>1.203</b>
		<b>Grant Total</b>				<b>2.333</b>

Audit is of the view that less / non deduction of income tax / sales tax was due to weak internal controls and negligence on the part of administration.

This resulted in loss of Rs 2.333 million to the public exchequer

The matter was reported to the DCO / PAO in December 2016. On behalf of Management, Dy. DEO MEE Shahkot, DO Roads, Buildings EDO Education, Special Education Center Shahkot, Dy. DEO WEE Shahkot, and Special Education Center Sangla Hill neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017 whereas MS DHQ Hospital admitted the lapse.

DAC directed for strict action against those DDOs who did not attend the DAC meeting and recovery of income tax. No progress was reported till finalization of this report.

Audit recommends strict compliance of DAC directives as well as recovery of income / sales tax from the quarter concerned besides fixing responsibility against the persons at fault under intimation to Audit.

#### **1.2.2.24 Irregular expenditure on Fireworks Display Rs 1.5 million**

According to Section 16(3) of PLGO 2001, the District Government shall be responsible to the people and the Government for



improvement of governance and delivery of services within the ambit of the authority decentralized to it under this Ordinance.

DCO Nankana Sahib incurred an expenditure of Rs 1.5 million on the arrangement of “Fireworks show in connection with birthday celebrations Baba Guru Nanak Dev Jee on 24 & 25.11.15.” The expenditure was incurred without advertisement on the PPRA website and on the behalf of provincial government and without obtaining funding from the provincial government.

Audit is of the view that expenditure on behalf of provincial government was due to non compliance of rules and negligence on the part of management resulting in irregular expenditure of Rs 1.5 million.

The matter was reported to the DCO / PAO in December 2016. Department replied that expenditure was incurred on the directions of Commissioner Lahore division. The reply was not accepted since it was not the devolved the function of the District Government, as management of celebrations were coordinated by the Evacuee Trust Property Board under the supervision of Ministry of Religious Affairs and Interfaith Harmony, Government of Pakistan.

DAC in its meeting held on 5<sup>th</sup> January, 2017 directed the Management to obtain additional funds from the Provincial government. No progress was intimated till the finalization of this report.

Audit recommends seeking regularization of this matter and implementation of the DAC directives under intimation to Audit.

[PDP No. 4]

#### **1.2.2.25 Unauthorized diversion of material without approval – Rs 1.536 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 incorporated and 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.

The examination of TS Estimate and running bill of the scheme “Const. of Auditorium Hall Sangla Hill” executed by DO (Buildings) revealed that payment of Rs 1.536 million was made for de-water and disposal of surface water whereas no provision of these items had been made in the TS Estimate.

Audit is of the view that payment for item not included in the TS estimate was due to negligence on the part of management.

This resulted in additional payment of Rs 1.536 million to the contractor.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO for not attending the DAC meeting. No progress was intimated till finalization of this report.

Audit recommends fixing responsibility against the persons at fault besides recovery of additional amount under intimation to Audit.

[PDP No. 6]

#### **1.2.2.26 Un-authorized Release of Securities – Rs 1.510 million**

According to 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/recommend for releasing the security. No security would be released without prior approval of security release committee i.e SE, XEN, SDO Highway and SDO Building.

DO Roads Nankana Sahib during the financial year 2015-16 released securities amounting to Rs 1.510 million to following contractors without approval of the security release committee.

<b>Vr. No. &amp; Date</b>	<b>Name of scheme</b>	<b>Name of contractor</b>	<b>Amount (Rs)</b>
16/23-6-16	Rehabilitation & Const. of road in kachery Nankana Sahib	M/s Muhammad Afzal	649,895
7/29-3-16	Construction/ Rehabilitation of road from Kot Akbar to Chak 52/2	M/S ANB Construction Co.	500,000
16/22-2-16	Rehabilitation of road from Mamuwali to Warburtan	M/S S&H Associates	110,000
2/8-1-16	Rehabilitation of road from Manawala Nankana Sahib road to DhoopSare	M/s Muhammad Afzal	250,109
	<b>Total</b>		<b>1,510,004</b>

Audit is of the view that release of security without approval of security release committee was due to non compliance of rules.

This resulted in unauthorized release of securities to the contractors.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and regularization of the matter. No progress was intimated till finalization of this report.

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

[PDP No. 20]

### **1.2.2.27 Unjustified Payment of Consultancy Charges – Rs 1.507 million**

DO (Buildings) Nankana Sahib in the award letter for hiring consultancy services for dangerous schools buildings vide No. 8882 dated 16.11.2015 notified the condition that consultancy firm will be responsible to get the testing report from recognized Laboratory of all the material and test report shall be submitted along with each bill of contractor.

DO (Buildings), Nankana Sahib made payment of Rs 1.507 million, on account of consultancy charges to M/S Pakistan Engineering Services (Ltd), Lahore during financial year 2015-16. Dangerous school buildings were re-constructed whereas the material testing reports before and after use was neither obtained nor available in the bills of the contractors. Due to this reason the quality of material used cannot be authenticated. The payment to the consultancy firms was held irregular as detailed below;

<b>Sr. No.</b>	<b>Voucher # &amp; date</b>	<b>Work</b>	<b>Contractor</b>	<b>Amount (Rs)</b>
1.	55 dt 22.02.2016	Consultancy fee	Pakistan Engineering Services	338,888
2.	104 dt 22.06.2016	-do-	-do-	389,536
3.	74 dt 25.01.2016	-do-	-do-	389,550
4.	04 dt 06.04.2015	-do-	-do-	389,552
<b>Total:-</b>				<b>1,507,526</b>

Audit is of the view that unjustified consultancy charges were paid due to non compliance of rules.

This resulted in unjustified payment of consultancy charges amounting to Rs 1.507 million.

The matter was reported to DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and compliance of audit objection. No progress was intimated till finalization of this report.

Audit recommends seeking regularization / recovery from the quarter concerned besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 17]

### 1.2.2.28 Non-recovery of Advance Tax – Rs 1.414 million

According to Rule 236(A) of Income Tax Ordinance 2001, any person making sale by public auction or auction by tender of any property or goods shall collect advance tax @ 10% of gross value of such property or goods.

Management of the following formations did not recover Rs 1.414 million on account of advance income tax @ 10% for auction of collecting rights amounting to Rs 14.146 million for the period 2015-16.

Sr. No.	Name of Formation	PDP No.	Amount of Collection Rights (Rs in million)	Amount of Advance Tax (Rs in million)
1	DO Roads	6	12.450	1.245
2	DHQ Hospital	7	1.696	0.169
	<b>Total</b>		<b>14.146</b>	<b>1.414</b>

Audit is of the view that advance tax was not recovered due to poor financial management and non compliance of rules.

This resulted in loss of Rs 1.414 million to public exchequer.

The matter was reported to DCO / PAO in December 2016. Management of DO Roads neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017. MS DHQ hospital admitted the lapse.

DAC directed for strict action against the DDO of DO Roads and recovery of the advance tax from the contractor. No progress was intimated till the finalization of this report.

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

### **1.2.2.29 Unauthorized Payment for weather shield paint – Rs 2.755 million**

According to instructions issued vide Finance Department letter No. RO (Tech) FD-2-8/98 dated 5<sup>th</sup> June 2000, the weather shield paint will be applied on historical buildings like Governor House, Chamber of Commerce etc.

Different schools under the management of the following formations incurred an expenditure of Rs 2.755 million on the item weather shield paint to school buildings during the period from FY 2014-16 in violation of above instructions. **Annex-O**

<b>Sr. No</b>	<b>Name of Formation</b>	<b>PDP No.</b>	<b>Amount (Rs)</b>
1	Dy. DEO (MEE) Sangla Hill	5	1.404
2	Dy. DEO (WEE) Shahkot	8	1.351
	<b>Total</b>		<b>2.755</b>

Audit is of the view that payment for weather shield paint on school buildings was due to non-compliance of rules and poor financial discipline.

This resulted in irregular expenditure of Rs 2.755 million on account of weather shield paint.

The matter was reported to DCO /PAO in December 2016. Both departments neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO. No progress was intimated till the finalization of this report.

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

### **1.2.2.30 Overpayment on account of bricks, Cement and Sand – Rs 1.542 million**

According to Sr. 1 of Chapter “Mortor” of Market Rate Schedule, 0.25 cubic meter of wet material (cement, sand) was required for construction of 1 cubic meter brick masonry.

DO (OFWM) Nankana Sahib made overpayment amounting to Rs 1.542 million during financial year 2015-16 due to payment of excess bricks, sand and cement in construction of watercourses. Scrutiny of record revealed that 500 bricks were used for construction of 1 cubic

meter of water course instead of 375 bricks without deducting the 25% cement, sand ratio. Similarly 1.89 bags were used for construction of one cubic meter work instead of admissible 1.6225 bags and 0.26m<sup>3</sup> sand was used instead of 0.225 m<sup>3</sup> for construction of one cubic meter watercourse.

#### **Annex-P**

Audit is of the view that overpayment to the contractors was occasioned due to excess usage of bricks because of the improper monitoring and non compliance of rules.

Excess usage of bricks than admissible resulted in overpayment to the contractors amounting to Rs 1.542 million.

The matter was reported to the DCO /PAO in December 2016. Department replied that work was done according to PC-I. Reply was not acceptable because in the same district Communication & Works Department use lesser material for the construction of brick work whereas payment is admissible only against actual work.

DAC directed the Management to affect recovery or ensure referral of the case for clarification from the Finance Department. No progress was intimated till finalization of this report.

Audit recommends fixing responsibility for this lapse and negligence against the person (s) at fault besides imposition of recovery under intimation to Audit.

[PDP No. 3, 4, 5]

#### **1.2.2.31 Unauthorized Payment on Account of Rates above TS Estimates – Rs 1.289 million**

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

DO (Roads) Nankana Sahib for the period 2015-16, made payment of Rs 1.289 million for different items of work whose rates were higher than the rates depicted in the TS Estimates was not withheld by the Engineer in charges till the completion of work. **Annex-Q**

Audit is of the view that payment was made due to weak financial discipline.

This resulted in unauthorized payment of Rs 1.289 million.

The matter was reported to DCO / PAO January, 2017. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> July, 2017.

DAC directed for strict action against the DDO and compliance of audit objection. No progress was intimated till the finalization of this report.

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

[PDP No. 14]

### **1.2.2.32 Non-Collection of Registration & Annual Inspection Fee - Rs 1.182 million**

According to the Punjab Private Education Institutions(Promotion & Regulation) Rules 1984, Inspection Fee Rs 1000/- and Rs 500/- per annum respectively shall be collected on account of High /Higher Secondary Schools and Elementary Schools in private Sector. Further an amount of Rs 10,000, 7,000 and Rs 5,000 required to be collected from the privately managed Institutions of Higher Secondary, High Schools and Elementary & Primary Schools.

EDO (Education) Nankana Sahib during financial year 2015-16 had failed to realize the registration and annual inspection fee for five years amounting to Rs 1.182 million from 31 schools resulting in loss to the government as detailed below;

<b>Sr. No.</b>	<b>Status of Schools</b>	<b>No. of Schools</b>	<b>Registration +Annual Inspection Fee</b>	<b>Amount (Rs)</b>
1	Unregistered schools	02	10000+1000*5 year	110,000
2	High Schools	22	7000+1000*5	880,000
3	Elementary Schools	07	5000+500*5	192,500
<b>Total</b>				<b>1,182,500</b>

Audit is of the view that non-realization of registration and inspection fee from schools was due to poor financial discipline and non compliance of rules.

This is resulted in loss of Rs 1.182 million to the public exchequer.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDO and compliance of the audit objection. No progress was intimated till the finalization of this report.

Audit recommends collection of registration and inspection fee from the private schools besides initiating inquiry for the lapse detected against the persons at fault under intimation to Audit.

[PDP No. 8]

### **1.2.2.33 Non verification of GST Rs 8.662 million**

According to CBR letter No.4(47) STC/98(Vol. I) dated 4.8.2001, purchasing department / organization is required to forward intimation regarding recovery/deposit of GST to the concerned GST collectorate for verification.

EDO Education made payment of Rs 8.662 million during the period 2014-16 on account of GST after deduction of 1/5<sup>th</sup> of total amount of GST on the purchase of certain items for schools amounting to Rs 34.410 million without verification of residual GST to be credited in sales tax treasury by the suppliers. **Annex-R**

Audit is of the view that verification of GST was not made due to defective financial management and non compliance of rules.

This resulted in likely pilferage of unaccounted for GST worth of Rs 8.662 million.

The matter was reported to the DCO / PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed to take strict action against DDO and verification of GST from the sales tax department.

Audit recommends a detailed inquiry into the matter besides fixing responsibility against the persons at fault under intimation to Audit.

[PDP No. 22]



### 1.2.2.34 Irregular Bulk Purchase of medicines – Rs 1.140 million

According to Finance Division's letter No. F.D (FR) 11-2/89 dated 10.09.2001, 75% of the total budget should be consumed for bulk purchase and 15% on local purchases of day to day and 10% for emergency/ natural Calamities.

SMO RHC Warburton incurred an expenditure of Rs 4.478 million on the bulk purchase of medicines rather than spending Rs 3.418 million as 75% share allocated for said purpose.

Audit is of the view that payment of more than the share allocated for bulk purchase of medicines was due to poor financial management. This resulted in excess purchase of bulk medicines amounting to Rs 1.140 million

The matter was reported to the DCO / PAO in December 2016. SMO, RHC Warburton replied that medicines were purchased according to the instructions issued by Finance Department. The reply was not satisfactory as medicines were purchased in violation of above mentioned government rule.

DAC in its meeting held on 5<sup>th</sup> January, 2017 directed for regularization of the matter. No progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives under intimation to Audit.

[PDP No. 7]

### 1.2.2.35 Expenditure without Approval of SMC Rs 7.434 million

According to rule 3.4 of Non Salary Budget Guide Lines, every school will prepare School Based Action Plan for the utilization of funds.

As per NSB Guideline, any expenditure out of the funds of NSB were subject to the approval of SMC.

One hundred and four (104) schools under the jurisdiction of Dy. DEO (Nankana Sahib) incurred an expenditure of Rs 7.434 million out of the funds of NSB without having approval of the school based action plan by respective SMCs. **Annex-T**

Sr. No.	Year	No. of schools	Expenditure (Rs)
1	2015-16	54	4,632,886
2	2014-15	50	2,801,507
<b>Total</b>			<b>7,434,393</b>

Audit is of the view that irregularity was conceded due to non-compliance of rules and negligence on the part of management resulting in irregular expenditure of Rs 7.434 million.

The matter was reported to DCO / PAO in December 2016. No reply was submitted by the department.

DAC in its meeting held on 5<sup>th</sup> January, 2017 directed for regularization of the matter. No progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives besides fixing responsibility against the person(s) at fault under intimation to Audit.

### **1.2.2.36 Unjustified expenditure on sub base and base course – Rs 55.688 million**

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

DO (Roads) Nankana Sahib incurred an expenditure of Rs 55.688 million on sub base and base course without carrying out compaction tests in violation of the instructions as detailed below:

<b>Vr. No. &amp; Date</b>	<b>Name of Scheme</b>	<b>Description</b>	<b>Qty (cft)</b>	<b>Rate (Rs)</b>	<b>Total amount (Rs)</b>
23/26-6-16	Const. of road (missing link) from Bucheki Bye Pass to Warraich via Chak No. 1 Ahata Jevan Singh Jangli Khanpur	Sub base	162,209	6,704.08	10,874,621
		Base course	113,656	8,525.16	9,689,356
22/25-6-16	Rehabilitation of road from Mandi Faizabad to Pir Da Kot road via Nazar Pacca Bhutto Colony	Base course	68,458	9,349.87	6,400,734
7/15-6-16	Const. of metalled road from Fateh derya to Mundi Dogran Via Pir Da Kot Harya	Sub base	150,000	7,324.78	10,987,170
		Base	99,421	9,225.22	9,171,806
24/26-6-16	Rehabilitation of road from Jaranwala Syed wala road Chak No. 17 to Chak No. 22/75 Cheemy Ki Sahi KM No. 4 to 7.	Base course	48,216	9,116.10	4,395,419
11/21-6-16	Const. of road from Lahore Jaranwala Road at Noor Mandi to Saleempur Pacca at Canal -do-	Sub Base	24,897	6,873.36	1,711,260
		Base course	27,750	8,857.29	2,457,898
<b>Total</b>					<b>55,688,264</b>

Audit is of the view that payment without compaction test was due to non-compliance of rules resulting in unjustified expenditure of Rs 55.688 million.

The matter was reported to DCO /PAO in December, 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed to take strict action against the DDO besides seeking regularization of the matter. No progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives under intimation to Audit.

### **1.2.3 Performance**

### **1.2.3.1 Non-utilization of NSB Grant - Rs 11.565 million**

According to Rule 4(3) (v) of PDG and TMA (Budget) Rules 2003, the head of offices is responsible for ensuring that the funds allotted are spent on the activities for which the money was provided. Furthermore condition no. 9 at page 16 of booklet of school management committee prescribe that the released funds were required to be utilized during the particular financial year for which these were sanctioned and un-spent balance was to be refunded on 30<sup>th</sup> June being lapsable.

In the case of Deputy District Education Officer Female Elementary Shahkot District Nankana for the Financial Year 2014-15 and 2015-16, balance of NSB Grant amounting to Rs 11.565 million was not utilized by the concerned school council and this un-spent balance was not refunded as per details at **Annex-S**

Audit is view that due to non-compliance of rules and poor financial management NSB grant was not utilized by school during the financial year.

Non-utilization funds resulted in blockage of government resources and depriving the students of benefits of development projects.

The matter was reported to the DCO /PAO in December 2016. Department neither submitted any reply nor attended the DAC meeting held on 5<sup>th</sup> January, 2017.

DAC directed for strict action against the DDOs. No further progress was intimated till the finalization of this report.

Audit recommends that matter may be investigated immediately for non-utilization of NSB grant with determination of apportionment of responsibility for persons at fault under intimation to Audit.

[PDP No. 2]

## **ANNEXES**

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

(Rs in million)

Sr. No.	Formation Name	Description	Nature of Observation	Amount
1	DCO	Unauthorized and doubtful Payment for POL charges	Irregularity	3.275
2		Irregular Expenditure on hiring of tentage / sitting arrangements	Irregularity	1.389
3		Irregular Expenditure on account of Refreshment	Irregularity	0.890
4		Unauthorized and doubtful expenditure on repair	Irregularity	0.523
5		Irregular and doubtful expenditure for Provincial Government Function	Irregularity	0.418
6		Irregular Expenditure due to Misclassification	Irregularity	0.415
7		Unauthorized and doubtful expenditure on repair of transport	Irregularity	0.261
8		Unauthorized and doubtful Payment for POL charges	Irregularity	0.165
9		Non-conducting of annual physical verification	Irregularity	
10		Loss to the Government due to irregular utilization of government Residences	Irregularity	
11		Unauthorized running of petrol pumps and CNG stations in Nankana Sahib	Irregularity	
12		Loss to government due to non vacation of evacuee property in Nankana Sahib	Irregularity	
13		Irregular and Doubtful payment for earth filling	Irregularity	17.287
14		Unauthorized and doubtful payment to contactors	Irregularity	1.809
15		Irregular and Doubtful payment for earth filling		1.279
16		Irregular payment to contractor without steel test	Irregularity	0.694
17		Overpayment to contractor due to payment of overhead charges	Recovery	0.080
18	THQ Hospital	Unauthorized and doubtful	Irregularity	1.394

	Shahkot	Payment for POL charges		
19		Overpayment for purchase of medicine at higher rates	Recovery	0.224
20		Doubtful expenditure on Transportation of goods	Irregularity	0.050
21	DO Health NNS	Non obtaining of performance guarantee	Irregularity	1.308
22		Expenditure in excess of budget allocation	Irregularity	1.081
23		Irregular purchase of medicine made EDO Health instead of DO Health	Irregularity	26.164
24		Irregular payment on account of pay & allowances	Recovery	6.629
25		Wasteful expenditure due to stop usage of medicine	Irregularity	0.846
26		Irregular expenditure due to illegal posting on general duty	Irregularity	11.124
27		Non forfeiting of performance guarantee for non supply of medicine	Irregularity	0.322
28	DO Buildings	Irregular expenditure on the land of Auqaf Department	Irregularity	481.297
29		Un-authorized Payments for Steel without Mandatory Quality Tests	Irregularity	26.187
30		Non recovery/(NOC) of Professional Tax	Recovery	0.425
31		Payment of GST without GST invoice	Irregularity	0.247
32		Unauthorized payment of RCC in Raft Strip Foundation		1.721
33	EDO Education	Non verification of academic qualification	Irregularity	
34		Ranking position of District Education Sector	Irregularity	
35		Non recovery of fine on account of illegal running of schools without registration	Recovery	0.803
36		Non transparent, doubtful and un reconciled expenditure on stipends of students	Irregularity	1.689
37		Non disposal of pending court cases	Irregularity	
38		Non observance of selection criteria for the establishment of NFBES	Irregularity	
39		Non-Achievement of Targets Resulting in Funds	Irregularity	



40		Purchase of NFBES Kits over and above the rates mentioned in PC-I	Recovery	0.299
41		Non-accountal of stock / Doubtful Expenditure	Irregularity	0.790
42		Non obtaining of performance guarantee	Irregularity	0.376
43		Poor performance of the teaching staff – Wasteful expenditure	Irregularity	26.432
44		Excess payment of salary to NFBE Teachers	Recovery	0.100
45	Dy. DEO MEE NNS	Non production of Record	Irregularity	
46		Irregular Expenditure	Irregularity	0.529
47		Loss of Revenue due to Purchases from Unregistered Firm and without Obtaining Sales Tax Invoices	Irregularity	0.565
48	DO Environment	Unjustified expenditure on POL	Irregularity	0.737
49		Hospital waste management	Irregularity	
50		Non-implementation of PEPA	Irregularity	
51		Environmental Impact Assessment (EIA)	Irregularity	
52		Illegal refilling of LPG in residential locality	Irregularity	
53		Illegal business and polluting the locality by rice mills and non recovery of NOC Fee and fine imposed	Irregularity	
54		Illegal business of shopping Bag and polluting the locality	Irregularity	
55		Illegal business of marble factories	Irregularity	
56		Illegal business of textile unit	Irregularity	
57		Illegal business of private hospital	Irregularity	
58		Illegal business of Ice Factory	Irregularity	
59	Illegal business of sugar Factory	Irregularity		
60	RHC Warburton	Irregular Purchase of Medicine	Irregularity	4.478
61		Non recovery of liquidated damages	Recovery	0.131
62		Irregular Purchase/receiving of dental Unit	Irregularity	-
63		Irregular Drawl of Pay Due To Shifting Headquarter	Irregularity	1.227
64		Non obtaining of performance guarantee	Irregularity	0.147
65	DO (CO)	Payment of rent of office building without assessment Of rent from excise and taxation department	Irregularity	0.354
66	Dy. DEO MEE	Expenditure in excess of budget	Irregularity	1.618

	Shahkot	allocation		
67		Non utilization of NSB Grants	Irregularity	3.381
68		Non Utilization of Farog-e-Taleem Fund		0.475
69		Non-Accountal of Material	Irregularity	0.782
70		Non-Verification of GST Invoices	Irregularity	0.056
71		Improper maintenance Of NSB Record By Schools	Irregularity	
72	EDO (CD)	Irregular creation of liability on account of CCB	Irregularity	1.084
73		Irregular Expenditure on account of Refreshment	Irregularity	0.637
74		Unauthorized and doubtful payment of Cash Prizes	Irregularity	0.526
75	DO Sports	Unauthorized payment of TA/DA	Irregularity	0.501
76		Unauthorized and doubtful expenditure on repair	Irregularity	0.335
77		Unauthorized and doubtful expenditure on repair of transport	Irregularity	0.189
78		Irregular Expenditure	Irregularity	0.327
79		Non recovery of liquidated damages	Recovery	0.218
80		Stop usage of medicine amounting	Irregularity	0.135
81	THQ hospital Sangla Hill	Irregular purchase of medicine	Irregularity	7.121
82		Non obtaining of performance guarantee	Irregularity	0.356
83		Irregular expenditure due to illegal posting on general duty	Irregularity	0.237
84	DO Excise & Taxation	Unjustified expenditure on POL & ROT	Irregularity	0.169
85		Non-verification of GST	Irregularity	0.016
86	DDO Agri. Ext Shahkot	Unjustified Expenditure on pay & allowances	Irregularity	0.407
87		Irregular drawl of cash	Irregularity	1.686
88		Non obtaining of performance guarantee	Irregularity	0.325
89		Non verification of GST	Irregularity	0.317
90		Non-recovery of installments from Staff	Recovery	0.678
91		Expenditure Beyond Budget	Irregularity	7.064
92		Irregular payment on account of pay & allowances	Irregularity	16.031
93		Irregular payment on account of pay & allowances	Irregularity	16.031
94	DO (OFWM)	Non Utilization of Funds	Irregularity	20.357
95		Excess payment on account of	Irregularity	0.221

		Nacca		
96		Non recovery of overpayment from WUAs	Recovery	0.099
97	EDO Health	Irregular Purchase of Equipment	Irregularity	3.005
98		Irregular Purchase of UPS	Irregularity	4.140
99		Purchase of Machinery and Equipment without immediate requirement	Irregularity	4.144
100		Irregular purchase of different Items of M&E	Irregularity	3.851
101		Irregular and unjustified Purchase of Baby Warmer	Irregularity	24.300
102		Irregular and unjustified Purchase of Ultra Sound Machines	Irregularity	29.20
103		Non obtaining of performance guarantee	Irregularity	0.811
104		Unauthorized Purchase of Medicine	Irregularity	1.000
105		Non Achievement of Service Delivery Standards	Performance	
106		Doubtful purchase of Oxygen Regulator	Irregularity	0.094
107		Irregular purchase of BP apparatus	Irregularity	0.660
108	DHQ Hospital NNS	Non supply of Medicines	Irregularity	6.444
109		Non deposit of Government Money	Irregularity	0.133
110		Non preparation of cash book Separately	Irregularity	-
111		Non obtaining of performance guarantee	Irregularity	8.838
112		Irregular Expenditure on POL	Irregularity	11.999
113		Non-Observing of Austerity Measures	Irregularity	6.003
114		Non-maintenance of consumption account of other items	Irregularity	10.214
115		Non-verification of GST	Irregularity	1.260
116	Dy. DEO (MEE) Sangla Hill	Doubtful Expenditure on Civil Works	Irregularity	3.305
117		Non /Less deduction of income tax	Recovery	0.660
118		Non-verification of GST	Irregularity	0.079
119		Unjustified Expenditure on Purchases	Irregularity	0.273
120	DO Roads	Unjustified Advertisement without mentioning the TS No. of the schemes	Irregularity	53.131
121		Non completion of scheme	Irregularity	9.019
122		Non-utilization of funds resulting in non-completion of scheme	Irregularity	11.376

123		Expenditure in Excess of Budget Allocation	Irregularity	1.646
124		Irregular payment	Irregularity	118.224
125		Unauthorized expenditure on fabrication of MS Bars	Irregularity	1.998
126		Overpayment due to allowing excessive rate for RCC work	Recovery	0.087
127		Late deposit of Contract amount	Irregularity	12.450
128	Special Edu. Center Shahkot	Irregular Cash Payments	Irregularity	1.780
129		Unauthorized retention of closing balance	Irregularity	0.493
130		Un-authorized payment on account of POL charges	Irregularity	1.276
131		Irregular repair of transport	Irregularity	0.227
132		Irregular Payment of Travelling Allowance	Irregularity	0.267
133		Irregular payment under various head of accounts	Irregularity	0.328
134		Irregular issuance of bearer cheque	Irregularity	0.046
135		Unjustified purchase of Uniform without inspection of Technical Committee	Irregularity	1.345
136		Payment of stipend without opening Bank account	Irregularity	1.321
137		Non-verification of GST	Irregularity	0.211
138		Irregular payment under various head of accounts	Irregularity	0.260
139	Unauthorized payment of pending liabilities	Irregularity	0.083	
140	Special education center Sangla Hill	Doubtful consumption of POL	Irregularity	1.080
141		Irregular expenditure on repair	Irregularity	0.626
142		Doubtful Payment of TA/DA	Irregularity	0.199
143		Unjustified expenditure due to pending liabilities	Irregularity	0.103
144		Overpayment of TA/DA	Recovery	0.040
145		Unauthorized Expenditure due to Misclassification	Irregularity	0.034
146		Overpayment of TA/DA	Recovery	0.028
147	Secretary RTA	Irregular Expenditure on account of POL	Irregularity	0.660
148		Irregular expenditure on repair	Irregularity	0.342
149	Dy. DEO (WEE) Shahkot	Irregular Expenditure	Irregularity	22.199
150		Irregular Expenditure	Irregularity	4.381
151		Irregular Cash Payments	Irregularity	2.930
152		Irregular and Un-economical expenditure	Irregularity	1.589
153		Unjustified Expenditure on Purchases	Irregularity	1.421

**Part-II**  
**[para 1.1.3]**  
**Memorandum for Departmental Accounts Committee paras for the**  
**previous Audit Year**

<b>Sr. No.</b>	<b>Formation Name</b>	<b>Description</b>	<b>Nature of Observation</b>	<b>Amount (Rs in million)</b>
1	DO Civil Defense	Payment of office rent	Irregularity	0.204
2	-do-	Doubtful payment of Honoraria	Irregularity	0.800
3	-do-	Non Collection / Non verification of fines	Irregularity	0.051
4	Dy. DO Agriculture Nankana Sahib	Doubtful consumption of POL	Irregularity	0.205
5	-do-	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.031
6	DO Agri. NNS	Irregular expenditure on account of Workshops	Irregularity	0.264
7	THQ Hospital Sangla Hill	Misappropriation of X-Ray Fixing & Developing Solution	Recovery	0.010
8	-do-	Loss to Govt. Due To Non-Deposit of Ambulance Charges	Recovery	0.015
9	-do-	Unlawful Retention of Govt. Receipt	Irregularity	0.222
10	-do-	Doubtful consumption of POL	Irregularity	0.502
11	-do-	Irregular Procurement of Medicines	Irregularity	16.000
12	-do-	Non-utilization of funds	Irregularity	0.746
13	-do-	Non- deduction of 5% of Basic Pay	Irregularity	0.169
14	-do-	Un-authorized Payment of Non Practicing Allowance	Recovery	0.144
15	-do-	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.192
16	-do-	Irregular Procurement of Medicines	Irregularity	16.000
17	DO E&T	Doubtful consumption of POL	Irregularity	0.144
18	-do-	Weak internal financial controls resulting in Misc. Observations	Irregularity	-
19	-do-	Grant of Advance without allied documents	Irregularity	0.134
20	-do-	Doubtful Expenditure	Irregularity	0.219
21	-do-	Non recovery of Property Tax	Recovery	0.621
22	DO Forest	Non-accounting of Store items in Stock Registers	Irregularity	0.597
23	-do-	Unjustified Expenditure due to	Irregularity	0.086

		Misclassification		
24	-do-	Non- deduction of 5% of Basic Pay	Irregularity	0.020
25	-do-	Payment of office rent without the assessment by the Excise Department	Irregularity	0.120
26	-do-	Non maintenance of nursery / tree registers	Irregularity	-
27	EDO Agri.	Expenditure in excess of budget allocation	Irregularity	0.192
28	-do-	Un justified payment on account of Sui Gas Charges	Irregularity	0.051
29	-do-	Non verification of deposits from government treasury	Irregularity	1.049
30	-do-	Excess Expenditure incurred over and above budget allocation	Irregularity	0.192
31	-do-	Un justified payment on account of Sui Gas Charges	Irregularity	0.051
32	Dy. DO Agri Ext. Shah-Kot	Blockage of public money due to non auction of off road vehicle	Irregularity	0.200
33	-do-	Excess Expenditure incurred over and above budget allocation	Irregularity	0.168
34	-do-	Doubtful payment of Honoraria	Irregularity	0.800
35	-do-	Blockage of public money due to non auction of off road vehicle	Irregularity	0.200
36	-do-	Expenditure in excess of budget allocation	Irregularity	0.168
37	DO Health including Dy. DOs	Expenditure in excess of budget allocation	Irregularity	1.082
38	-do-	Misclassified expenditure	Irregularity	0.160
39	-do-	Depriving the patients from utility of medicines	Irregularity	1.815
40	-do-	Non recovery of LD Charges	Recovery	0.117
41	-do-	Purchase of Medicines having below shelf life	Irregularity	0.410
42	-do-	Non Recovery of GST		0.021
43	-do-	Non Transparent Expenditure	Irregularity	0.160
44	-do-	Unauthorized expenditure for irrelevant office	Irregularity	0.117
45	THQ Shahkot	Non utilization of fund	Irregularity	1.664
46	-do-	Non- deduction of 5% of Basic Pay	Irregularity	0.196
47	-do-	Unauthorized payment of arrears of pay and allowance	Irregularity	0.096

48	-do-	Expenditure in excess of budget allocation	Irregularity	0.041
49	RHC Rehanwala	Unlawful Retention of Govt. Receipt	Irregularity	0.112
50	-do-	Doubtful consumption of POL	Irregularity	0.351
51	-do-	Non-imposition of Penalty for Delay	Recovery	0.023
52	RHC More Khunda	Non auction of unserviceable goods and scrap	Irregularity	0.025
53	-do-	Non-imposition of Penalty for Delay	Recovery	0.045
54	-do-	Overpayment of Travelling Allowance	Recovery	0.007
55	-do-	Overpayment due to drawing inadmissible allowance	Recovery	0.018
56	RHC Bucheki	Non recovery of Social Security Benefits	Recovery	0.042
57	-do-	Unjustified expenditure on Repair and Maintenance	Irregularity	0.498
58	-do-	Non deposit of Govt. money	Recovery	0.017
59	RHC Warburton	Purchase of medicines without rate contract	Irregularity	4.206
60	RHC Syedwala	Non reconciliation of receipts	Irregularity	0.135
61	-do-	Unjustified payment of Electricity bill	Irregularity	0.150
62	-do-	Expenditure in excess of budget allocation	Irregularity	0.680
63	DHQ Hospital NNS	Overpayment of electricity bill	Recovery	0.032
64	-do-	Irregular purchase of LP medicines	Irregularity	1.253
65	-do-	Irregular expenditure on POL	Irregularity	1.980
66	-do-	Loss to the govt due to unnecessary purchase of Mattress Covers and Daries	Irregularity	0.250
67	-do-	Unauthorized expenditure on account of repair of Generator	Irregularity	0.649
68	-do-	Irregular use of POL for Generator	Irregularity	8.40
69	-do-	Less deposit of Govt. Receipt	Recovery	0.019
70	EDO F&P	Less retention of closing balance	Irregularity	240.692
71	-do-	Non Reconciliation and non-maintenance of record of SDA	Irregularity	44.905
72	-do-	Non-receipt of Pension Contribution	Irregularity	1.008
73	EDO Health	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.413
74	-do-	Non Registration of the	Irregularity	0.200

		Ambulance		
75	-do-	Irregular repair / Non preparation of History Sheet of repair work	Irregularity	0.277
76	-do-	Non-obtaining of Performance Guarantee	Irregularity	0.126
77	-do-	Irregular expenditure due to non-obtaining of quotations	Irregularity	0.212
78	-do-	Irregular Advance Drawl on account of purchase of medical equipment	Irregularity	15.24
79	DCO	Unjustified expenditure on entertainment	Irregularity	0.336
80	DO Roads	Less realization of Tender Fee	Recovery	0.137
81	-do-	Overpayment Due to Non-deduction of 6% Shrinkage on Earth Work	Recovery	0.835
82	-do-	Overpayment due to allowing excessive rate for RCC work	Recovery	0.303
83	-do-	Overpayment for steel	Recovery	0.252
84	-do-	Use of substandard Bitumen without obtaining documentary evidence	Irregularity	30.677
85	-do-	Unverifiable expenditure on account of non-maintenance of consumption account of road materials	Irregularity	4.497
86	-do-	Un-authorized release of securities	Irregularity	2.989
87	-do-	Unauthorized expenditure	Irregularity	9.743
88	-do-	Excess payment on account of Non deduction of culverts from sub base	Recovery	0.019
89	DO Building	Recovery on account of non-utilization of excavated earth	Recovery	0.124
90	-do-	Doubtful condition of MBs	Irregularity	
91	-do-	Un justified payment on account of purchase of tuff tiles	Irregularity	0.428
92	-do-	Un authorized execution of flooring	Irregularity	0.462
93	-do-	Non Production of Enlistment and Renewal Fee Record of Contractor	Recovery	2.100
94	-do-	Non Payment of Professional Tax Paid Record of Contractor	Recovery	0.700
95	-do-	Overpayment	Recovery	0.125
96	-do-	Unauthorized execution of development schemes	Irregularity	418.587
97	-do-	Un justified expenditure on	Irregularity	0.555



		advertising		
98	-do-	Non production of Property Register	Irregularity	
99	-do-	Un-authorized deviation from Technically Sanctioned Estimates	Irregularity	0.534
100	-do-	Non-deposit of Performance Security	Recovery	2.072
101	-do-	Overpayment due to allowing excessive rate for RCC work	Recovery	1.527
102	-do-	Non recovery for use of Local Steel	Recovery	0.882
103	-do-	Doubtful claim of bills		0.551
104	-do-	Overpayment for Window Grill	Recovery	0.102
105	-do-	Doubtful consumption of POL		0.712
106	-do-	Loss due to payment in excess of approved rate	Recovery	0.163
107	-do-	Non production of record		0.801
108	-do-	Loss due to less deduction of income tax	Recovery	0.018
109	-do-	Non-deduction of price variation on account of Diesel	Recovery	0.189
110	-do-	Non reconciliation of Expenditure / receipts with District Accounts Officer / treasury	Irregularity	-
111	-do-	Doubtful Tendering due to non - approval of schemes by District Tender Board	Irregularity	418.587

## Annex-B

### Summary of Appropriation Accounts by Grants District Government, Nankana Sahib For the financial year 2014-15 (Amount in Rs)

Grant No.	Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Savings
<b>Non-Development</b>						
3	Provincial Excise.	3,166,000	0	3,166,000	2,483,108	682,892
5	Forests.	19,968,000	0	19,968,000	15,471,816	4,496,184
7	Charges on A/c of M. V. Act.	2,076,000	23,321	2,099,321	2,099,164	157
8	Other Taxes & Duties	3,575,000	677,614	4,252,614	4,252,156	458
10	General Administration	101,405,000	0	101,405,000	74,160,188	27,244,812
15	Education	2,528,648,000	84,795,099	2,613,443,099	2,611,141,066	2,302,033
16	Health Services	706,498,000	62,059,111	768,557,111	765,878,601	2,678,510
17	Public Health	3,702,000	0	3,702,000	3,012,369	689,631
18	Agriculture	76,962,000	0	76,962,000	70,152,568	6,809,432
19	Fisheries	3,699,000	115,571	3,814,571	3,793,558	21,013
20	Veterinary	106,475,000	575,599	107,050,599	107,030,162	20,437
21	Co-operative	22,789,000	0	22,789,000	22,579,177	209,823
22	Industries	4,344,000	0	4,344,000	3,279,778	1,064,222
23	Miscellaneous Departments	4,420,000	0	4,420,000	3,434,590	985,410
24	Civil Works	26,531,000	0	26,531,000	21,503,614	5,027,386
25	Communications	49,033,000	0	49,033,000	39,681,226	9,351,774
31	Miscellaneous	14,392,000	0	14,392,000	13,135,048	1,256,952
32	Civil Defense	7,386,000	0	7,386,000	6,237,917	1,148,083
	<b>Total non-development</b>	<b>3,685,069,000</b>	<b>148,246,315</b>	<b>3,833,315,315</b>	<b>3,769,326,106</b>	<b>63,989,209</b>
<b>Development</b>						
36	Development.	1,305,757,348	0	1,305,757,348	1,151,636,511	154,120,837
41	Roads & Bridges	122,215,899	0	122,215,899	122,190,899	25,000
42	Govt: Buildings	30,561,695	0	30,561,695	30,561,695	0
	CCB Funds carried forward	11,500,000	0	11,500,000	0	0
	<b>Total development</b>	<b>1,470,034,942</b>	<b>0</b>	<b>1,470,034,942</b>	<b>1,304,389,105</b>	<b>154,145,837</b>
	<b>Grand Total</b>	<b>5155103942</b>	<b>148,246,315</b>	<b>5303350257</b>	<b>5073715211</b>	<b>218135046</b>
	<b>Surrender/withdrawal</b>		<b>0</b>	<b>-615862910</b>		
	<b>Net Total</b>	<b>5155103942</b>	<b>148,246,315</b>	<b>5241763966</b>	<b>5073715211</b>	<b>218135046</b>

## Annex-C

Object Head	Object Head Description	Date	Cost Center	Grant No.	Amount (Rs)
A13602	Other roads	27.08.2015	NA6001	41	6,915,823
A13602	Other roads	03.09.2015	NA6001	41	1,714,996
A13602	Other roads	11.09.2015	NA6001	41	4,232,511
A13602	Other roads	11.09.2015	NA6001	41	2,598,907
A13602	Other roads	18.09.2015	NA6001	41	5,740,623
A13602	Other roads	18.09.2015	NA6001	41	4,651,104
A13602	Other roads	19.09.2015	NA6001	41	4,732,816
A13602	Other roads	22.09.2015	NA6001	41	1,487,956
A13602	Other roads	08.10.2015	NA6001	41	4,145,111
A13602	Other roads	14.10.2015	NA6001	41	6,402,365
A13602	Other roads	14.10.2015	NA6001	41	1,283,681
A13602	Other roads	16.10.2015	NA6001	41	9,594,000
A13602	Other roads	28.10.2015	NA6001	41	587,387
A13602	Other roads	05.11.2015	NA6001	41	2,380,541
A13602	Other roads	14.11.2015	NA6001	41	5,112,000
A13602	Other roads	02.12.2015	NA6001	41	108,000
A13602	Other roads	03.12.2015	NA6001	41	156,385
A13602	Other roads	04.12.2015	NA6001	41	1,514,892
A13602	Other roads	16.12.2015	NA6001	41	2,182,687
A13602	Other roads	18.12.2015	NA6001	41	2,416,479
A13602	Other roads	18.12.2015	NA6001	41	1,537,254
A13602	Other roads	18.12.2015	NA6001	41	9,770,954
A13602	Other roads	23.12.2015	NA6001	41	2,138,476
A13602	Other roads	31.12.2015	NA6001	41	878,400
A13602	Other roads	22.01.2016	NA6001	41	2,224,861
A13602	Other roads	22.01.2016	NA6001	41	4,668,738
A13602	Other roads	03.02.2016	NA6001	41	540,531
A13602	Other roads	15.02.2016	NA6001	41	1,808,733
A13602	Other roads	18.02.2016	NA6001	41	3,978,172
A13602	Other roads	03.03.2016	NA6001	41	500,152
A13602	Other roads	16.03.2016	NA6001	41	3,297,173
A13602	Other roads	06.04.2016	NA6001	41	5,452,470
A13602	Other roads	22.04.2016	NA6001	41	1,656,863
A13602	Other roads	05.05.2016	NA6001	41	5,380,163
A13602	Other roads	19.05.2016	NA6001	41	8,716
A13602	Other roads	19.05.2016	NA6001	41	2,806,603
A13602	Other roads	19.05.2016	NA6001	41	21,000
A13602	Other roads	31.05.2016	NA6001	41	2,869,565
A13602	Other roads	13.06.2016	NA6001	41	300,477
A13602	Other roads	21.06.2016	NA6001	41	142,964
A13602	Other roads	23.06.2016	NA6001	41	1,871,213
A13602	Other roads	25.06.2016	NA6001	41	1,792,054
A13602	Other roads	12.10.2015	NA6052	36	8,312,751
A13602	Other roads	16.12.2015	NA6052	36	4,223,493
A13602	Other roads	08.03.2016	NA6052	36	2,747,334
A13602	Other roads	16.03.2016	NA6052	36	1,949,365
A13602	Other roads	13.06.2016	NA6052	36	16,908,424

A13602	Other roads	13.06.2016	NA6052	36	14,904,489
A13602	Other roads	23.06.2016	NA6052	36	5,305,929
A13602	Other roads	23.06.2016	NA6052	36	6,659,050
A13602	Other roads	27.06.2016	NA6052	36	5,058,371
A13602	Other roads	21.09.2015	NA6056	36	4,450,890
A13602	Other roads	21.09.2015	NA6056	36	3,587,850
A13602	Other roads	22.09.2015	NA6056	36	3,812,700
A13602	Other roads	05.11.2015	NA6056	36	3,399,551
A13602	Other roads	26.12.2015	NA6056	36	1,978,952
A13602	Other roads	08.02.2016	NA6056	36	8,585,705
A13602	Other roads	16.03.2016	NA6056	36	1,570,300
A13602	Other roads	04.04.2016	NA6056	36	2,566,642
A13602	Other roads	07.04.2016	NA6056	36	5,096,118
A13602	Other roads	09.04.2016	NA6056	36	3,225,586
A13602	Other roads	12.04.2016	NA6056	36	2,104,032
A13602	Other roads	22.04.2016	NA6056	36	2,731,961
A13602	Other roads	03.05.2016	NA6056	36	2,380,772
A13602	Other roads	05.05.2016	NA6056	36	4,012,223
A13602	Other roads	25.05.2016	NA6056	36	1,817,438
A13602	Other roads	31.05.2016	NA6056	36	6,503,165
A13602	Other roads	31.05.2016	NA6056	36	4,107,260
A13602	Other roads	13.06.2016	NA6056	36	2,572,407
A13602	Other roads	13.06.2016	NA6056	36	2,565,442
A13602	Other roads	15.06.2016	NA6056	36	2,709,149
A13602	Other roads	17.06.2016	NA6056	36	4,562,304
A13602	Other roads	21.06.2016	NA6056	36	2,024,425
A13602	Other roads	26.06.2016	NA6056	36	3,387,702
A13602	Other roads	26.06.2016	NA6056	36	3,447,902
A13602	Other roads	29.06.2016	NA6056	36	126,893
A13602	Other roads	29.06.2016	NA6056	36	168,444
A13602	Other roads	29.06.2016	NA6056	36	1,592,215
A13602	Other roads	29.06.2016	NA6056	36	216,259
A13602	Other roads	29.06.2016	NA6056	36	406,248
A13602	Other roads	29.06.2016	NA6056	36	439,600
<b>Total</b>					<b>273,823,137</b>

## DCO

Document No	Date of Posting	Amount (Rs)	
1904747476	13.08.2015	23,400	425 lunch box @ Rs 200
1903661127	13.08.2015	24,570	425 lunch box @ Rs 200
1904779840	12.09.2015	24,570	212 lunch box @ Rs 200
1904788991	13.10.2015	24,570	70 lunch box @ Rs 200
1904824541	13.10.2015	11,700	150 lunch box @ Rs 200
1904887677	16.11.2015	23,400	150 lunch box @ Rs 200
1904887678	16.11.2015	24,570	150 lunch box @ Rs 200
1904887676	16.11.2015	33,010	135 lunch box @ Rs 200
1904888647	16.11.2015	31,590	130 lunch box @ Rs 200
1904941363	08.12.2015	23,400	130 lunch box @ Rs 200
1904941364	08.12.2015	35,100	110 lunch box @ Rs 200
1904951610	11.01.2016	35,100	105 lunch box @ Rs 200
1904896970	14.01.2016	23,400	105 lunch box @ Rs 200
1904896969	14.01.2016	10,000	105 lunch box @ Rs 200
1904896971	14.01.2016	23,400	105 lunch box @ Rs 200
1905002850	09.02.2016	49,608	105 lunch box @ Rs 200
1905002849	09.02.2016	23,400	100 lunch box @ Rs 200
1905110330	07.03.2016	99,450	100 lunch box @ Rs 200
1905119367	07.03.2016	99,450	100 lunch box @ Rs 200
1905068676	07.03.2016	25,740	100 lunch box @ Rs 200
1905141645	07.04.2016	30,420	100 lunch box @ Rs 200
1905258059	10.05.2016	43,407	100 lunch box @ Rs 200
1905263075	10.05.2016	24,570	85 lunch box @ Rs 200
1905304340	07.06.2016	30,420	50 lunch box @ Rs 200
1905431172	22.06.2016	19,890	50 lunch box @ Rs 200
1905110330	07.03.2016	99,450	425 lunch box @ Rs 200
1905119367	07.03.2016	99,450	425 lunch box @ Rs 200
	<b>Total</b>	<b>1,017,035</b>	

## DO Sports

Sr. No	Document No	Date of Posting	Vendor	Bill No & Date	Amount (Rs)
1	1904881015	10.12.2015	Mughal tent service	27 to 28.11.15	40,000
2	1904881020	10.12.2015	Mughal tent service	30.11.15 to 01.12.15	40,000
3	1904895581	10.12.2015	Mughal tent service	04.12.15 , 05.12.15	40,000
4	1904915677	10.12.2015	Mughal tent service	30.11.15 , 03.12.15	40,000
5	1904881019	10.12.2015	Mughal tent service	26.11.15 , 02.12.15	40,000
6	1904881016	10.12.2015	Mughal tent service	27.11.15 , 28.11.15	40,000
7	1904881022	10.12.2015	Mughal tent service	26.11.15 to 27.11.15	40,000
8	1904881018	10.12.2015	Mughal tent service	27.11.15 , 02.12.15	40,000
9	1904895580	10.12.2015	Mughal tent service	25.11.15 , 26.11.15	40,000
10	1904881021	10.12.2015	Mughal tent service	28.11.15 to 29.11.15	40,000
11	1904978238	10.12.2015	Mughal tent service	30.11.15 to 01.12.15	40,000
12	1904895577	10.12.2015	Mughal tent service	02.12.15	20,000
13	1904793230	18.08.2015	Shabbir Ahmed Rana	3979 dated 15.8.15	99,450
14	1903691084	18.08.2015	Shabbir Ahmed Rana	3977 dated 15.8.15	73,710
					<b>633,160</b>

## EDO Literacy

Year / Doc. #	Object head	Month	Cost center	Description	Amount (Rs)
2014-15	A03970	04/2015	NA6016	CLC Teachers Salary	400,000
2014-15	A03970	11/2014	NA6016	NFBE Teachers salary	850,000
2014-15	A03970	09/2014	NA6016	-do-	850,000
2014-15	A03970	09/2014	NA6016	CLC Teachers salary	400,000
2014-15	A03970	04/2015	NA6016	NFBE Teacher Salary	850,000
2014-15	A03970	10/2014	NA6016	-do-	850,000
2014-15	A03970	10/2015	NA6016	CLC Teachers Salary	400,000
2015-16	A03970	11/2015	NA6125	NFBE Teacher Salary	880,000
2015-16	A03970	06/2015	NA6125	FLC Teacher Salary	1,530,000
2015-16	A03970	09/2015	NA6016	NFBE Teacher Salary	840,000
2015-16	A03970	01/2016	NA6016	ALC Teacher Salary	415,000
2015-16	A03970	07/2015	NA6016	NFBE Teacher Salary	1,690,000
1904893737	A03970	17.12.2015	NA6161	EDO (Education) for Literacy (PNFEP)	1,680,000
1905039571	A03970	19.02.2016	NA6161	-do-	1,525,000
1905187125	A03970	06.04.2016	NA6161	-do-	1,495,000
1905223520	A03970	02.06.2016	NA6161	-do-	1,495,000
1905024001	A03970	09.03.2016	NA6161	-do-	1,490,000
1905262120	A03970	14.05.2016	NA6161	-do-	1,490,000
1905487405	A03970	27.06.2016	NA6161	-do-	1,480,000
1904893736	A03970	17.12.2015	NA6161	-do-	1,020,000
1905002339	A03970	30.12.2015	NA6161	-do-	965,000
1905002340	A03970	30.12.2015	NA6161	-do-	880,000
1905039572	A03970	19.02.2016	NA6161	-do-	415,000
1905024002	A03970	09.03.2016	NA6161	-do-	410,000
1905187123	A03970	06.04.2016	NA6161	-do-	410,000
1904911824	A03970	30.12.2015	NA6161	-do-	300,000
1905487406	A03970	27.06.2016	NA6161	-do-	295,000
100837883	A01299	25.06.2016	NA6161	-do-	72,902
100518990	A01299	26.05.2016	NA6161	-do-	40,000
1905223526	A03919	02.06.2016	NA6162	Payments to Others for Service	132,000
1905483487	A03919	27.06.2016	NA6162	-do-	132,000
1905089873	A03919	06.04.2016	NA6162	-do-	120,000
1905089872	A03919	06.04.2016	NA6162	-do-	116,000
1905262121	A03919	14.05.2016	NA6162	-do-	116,000
1905038656	A03919	22.02.2016	NA6162	-do-	100,000
1905483489	A03919	27.06.2016	NA6162	-do-	80,000
1905003994	A03919	22.02.2016	NA6162	-do-	50,000
1905089877	A03919	06.04.2016	NA6162	-do-	32,000
1905089875	A03919	06.04.2016	NA6162	-do-	32,000
1905088206	A03919	22.02.2016	NA6162	-do-	25,000
1904910916	A03919	22.02.2016	NA6162	-do-	25,000
1905089874	A03919	06.04.2016	NA6162	-do-	20,000
1905089876	A03919	06.04.2016	NA6162	-do-	20,000
1904910915	A03919	22.02.2016	NA6162	-do-	15,000
<b>Total:-</b>					<b>26,432,902</b>

### DO Roads

S. No.	Approval Date	Name of Scheme	Approved Cost (Rs in million)
1	22-8-2015	Const. of metaled road from Dhaban Singh Sucha Soda Road to Dhaban Singh Mananwala via Pacca Dalla	30.000
2	22-8-2015	Construction of metaled road from Mian Ali Furqan to Sheroki	30.000
3	22-8-2015	Const. of metaled road from Chak No. 24 Kalan to Moman via Bernala	29.989
4	10-5-2014	Construction of Dual carriage way college road Shahkot	49.997
5	18-2-2016	Widening / Improvement and Dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) To Railway crossing Chahoor Sikhawala via railway crossing Ghully Bajwa road, Sangla Hill, length 2.00 Km.	49.653
<b>Total</b>			<b>189.639</b>

### DHQ Hospital

DDO code NK-6068 Months of payment	Amount (Rs.)
August 2015	839,449
September 2015	839,449
October 2015	625,790
November 2015	913,302
April 2016	760,672
May 2016	705,836
<b>Total :-</b>	<b>4,684,498</b>

### Special Education center

Description	F.. Rules 2006, Category IV Officer	Vr No. & Date	Expenditure in (Rs)
Furniture	Head Master Special Education Centre up to 10,000 in each Case	3374/29.11.14	42,295
		4302/22.1.15	96,525
		4322/14.5.15	55,868
		4908/30.5.15	21,060
		4909/3.6.15	14,216
Repair of Transport	Upton Rs75,000 in each case Category IV officer	4381/1.6.15	140,400
<b>Total</b>			<b>370,364</b>

**Annex-E**

<b>Sr. No.</b>	<b>Name of Formation</b>	<b>Description</b>	<b>PDP No.</b>	<b>Amount (Rs in million)</b>
1	RHC Warburton	Irregular Procurement On Account of LP Medicines	9	0.119
2	DCO	Sitting arrangement for family festival, Sitting arrangement for APS, Lighting for family festival, arrangement of lunch boxes	3	2.864
3	DO Sports	Cricket kits, helmets, hard balls, sports items etc	1	3.372
		Refreshment for different events in August and December 2015	2	0.962
4	Dy. DEO (MEE) Nankana Sahib	Purchase of Furniture	7	0.755
5	EDO Education	Purchase of IT Equipment	1	9.523
		-do-	2	30.660
		Purchase of furniture	3	11.205
6	EDO Health	Centrifuge Machine	6	1.490
		Purchahse of CR system, x-ray, dental machine, ceiling light, chemistry analyzer	2	21.063
7	Dy. DEO (MEE) Shahkot	Furniture, exp. On civil work etc	4	3.530
8	THQ Hospital Shahkot	Purchase of x-ray films	5	0.636
<b>Total</b>				<b>86.179</b>



**Annex-F**

<b>Vr. No. &amp; Date</b>	<b>Name of Scheme</b>		<b>Amount (Rs)</b>
26/29-6-16	Widening / Rehabilitation of road from Nankana Warburton road to Jhangar Hakamwala	TST	1,427,237
24/26-6-16	Rehabilitation of road from Jaranwala Syed wala road Chak No. 17 to Chak No. 22/75 Cheemy Ki Sahi KM No. 4 to 7.	TST	3,387,702
23/26-6-16	Const. of road (missing link) from Bucheki Bye Pass to Warraich via Chak No. 1 Ahata Jevan Singh Jangli Khanpur	TST	13,719,786
-do-	-do-	DST	2,276,644
22/25-6-16	Rehabilitation of road from Mandi Faizabad to Pir Da Kot road via Nazar Pacca Bhutto Colony	TST	8,404,886
21/23-6-16	Const. of metaled road from Chak No. 24 Kalan to Moman via Bernala	TST	6,177,600
20/23-6-16	Construction of road from Dhaban Singh Sucha Soda Road to Dhaban Singh Manawala road via Pacca Salla Mujawaranwala	TST	5,121,600
11/21-6-16	Const. of road from Lahore Jaranwala Road at Noor Mandi to Saleem pur Pacca at Canal	TST	2,057,157
7/15-6-16	Const. of metalled road from Fatehderya to Mundi Dogran Via Pir Da KotHarya	TST	13,137,330
<b>Total</b>			<b>55,709,942</b>

**Annex-G**

<b>Sr. No</b>	<b>Name of Formation</b>	<b>Nature of Allowance</b>	<b>PDP No.</b>	<b>Amount (Rs in million)</b>
1	Dy. DEO MEE Shahkot	SSB	1	0.133
		Adhoc Allowances	9	0.017
		qualification allowances	10	0.443
	Dy. DEO WEE Shahkot	qualification allowances	11	0.551
2	Dy. DEO MEE NNS	CA	3	0.763
		charge allowance	4	3.071
3	EDO Education NNS	inspection allowance	11	2.16
		CA	14	0.165
4	DO Livestock	CA	2	2.040
		Others	5	2.237
		Pay & allowances	7	6.603
		HRA &CA	10	0.227
5	DO Health	HRA	5	1.089
		CA	12	1.136
		CA, HSRA &FTA	15	0.109
		HSRA	17	0.661
6	THQ Sangla Hill	CA	13	0.126
		Adhoc allowance, incentive allowance etc	18	6.486
		penal rent	2	1.009
7	Dy. DEO (MEE) Sangla Hill	CA	2	4.832
		inspection allowance	4	0.08
8	Sp. Education center Shahkot	CA	1	0.24
		Pay & allowances due to overage	3	3.258
		sp. Education allowance and sp. Allowance	7	1.605
		CA	17	0.055
9	Dy DO Agri. Ext. Shahkot	house rent charges	2	0.557
		5% maintenance charges	3	0.405
		CA	5	0.24
		CA	1	1.538
10	DHQ NNS	HR & 5% maintenance. Charges	14	2.002
11	Sp. Education center Sangla hill	CA	6	0.107
12	THQ Hospital Shahkot	CA, Mess, Dress	8	0.161
<b>Total:</b>				<b>44.106</b>

## Annex-H

### Assistant Director Local Government

Scheme Name	Contract Cost	Date Of Award of Contract	Approved date of Completion	Penalty @ 10%
Establishment of play ground at Rorriwala Chack No 41 Sangla	5,649,040	28-12-15	28-05-16	564,924
Establishment of play ground at Tara kot Shahkot	5,171,579	16-05-15	16-11-15	517,158
Improvement / rehabilitation of road from chak haidrabad to Dhoni	12,388,358	14-12-15	14-06-14	1,238,835
PCC soling Nullah Drain UC BadhoMalhi (Gill ChackTitranwali, Ali AbadChahoorKotly) Sangla	29,338,470	21-01-15	21-11-15	2,933,847
Construction of streets PCC sling Islam purasangla	29,338,470	21-01-15	21-11-15	2,933,847
Construction of streets PCC sling Ahmad Abad Sangla	28,374,637	21-01-15	21-11-15	2,837,464
Construction of drain soling PCC Village rattitibbi	9,772,627	26-08-15	26-02-16	977,263
<b>Total</b>				<b>12,003,338</b>

### DO Buildings

Rs in million

Name of Scheme	Date of Award of Contract	Time limit for completion (months)	Target Date of completion	Physical Progress	Contract Cost	Last payment	Penalty @ 10%	Further audit comments
Upg. Of GGES to high level at ShadBagh	04.10.2014	13 months	03.11.2015	WIP	14.016	8 <sup>th</sup> & RB 138 dt 24.06.16	1.401	The scheme was enhance from Rs14.030 million to Rs15.481 without any justification.
Establishment of 20 Nos parks along the both side of canal bank from Degree College to Railway Crossing Sangla hill	28.05.2015	6 months	27.11.2015	WIP	28.416	4 <sup>th</sup> & RB voucher No. nil dated 21.06.2016	2.805	
Establishment of sangla hill park / Quaid-e-Azam park Sangla Hill (Phase-III)	14.04.2015	12 months	13.03.2016	WIP	47.097	4 <sup>th</sup> & RB dated 24.06.2016	4.709	
					<b>89.529</b>		<b>8.915</b>	

## DO Roads

**Rs in million**

S. No.	Name of work	Date of award of contract	Required Date of completion	Physical Progress up to June 2016	Cost of the Schemes (Rs in million)	Amount of penalty (10%) (Rs in million)
1	Widening/ improvement of road from Shakhkot Jaranwala road to Nakodar village	12-6-15	14-10-15	90%	17.371	1.737
2	Widening / Improvement and Dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) To Railway crossing Chahoor Sikhanwala via railway crossing Ghully Bajwa road, Sangla Hill, length 2.00 Km.	31-12-14	30-12-15	97%	49.653	4.965
3	Construction of Dual carriage way College road Shakhkot	19-7-14	20-7-15	88%	49.997	4.999
4	Construction of metaled road from Hamaroki to Marh Gharbi	22-5-15	21-1-16	65%	18.260	1.826
<b>Total</b>						<b>13.527</b>

## Annex-I

Sr. No.	Voucher # & date	Work	Contractor	Items	Qty	Rate (Rs)	Amount (Rs)	
1	79 dt 21.06.16	Const. of multi story block for officer in DCO complex	Rana Jaffar Hussain	Overhead reservoir	100000 p. gallon	175	1,750,000	
2	122 dt 22.06.2016	Missing facility in DHQ Hospital	Miraj Khalid & Co	Reverse Osmosis plant	01	1600000	1,600,000	
			-do-	P/F Main Panel board	01	280000	280,000	
4	67 dt 21.09.2015	Missing facilities in THQ Shahkot	Mohammad ShakeelAsghar	Water treatment plant	01	1000000	1,000,000	
					Sludge pump	01	300000	300,000
Total:								4,930,000

Sr. No.	Voucher # & date	Work	Contractor	Items	Qty	Rate (Rs)	Amount (Rs)
1	4 <sup>th</sup> RB dt 24.06.2016	Establishment of sangla hill park /Quaid-e-Azam Park Sangla Hill	Hamadraza	P/L Polyurthino two parts	5208	255	1,328,040
				P/L M.S Jungla 5/8" with 8" dia	400 rft	3351	1,340,400
				P/L Jungla 5/8" of 5" internal distance	336	1207	405,552
				Entique engine	01	300,000	300,000
				Pole 20' hight	18	78,700	1,416,600
				P/L 10' hgiht allay redia	14	30,000	420,000
				Fiber peddle boat	04	90,000	360,000
				Fiber motor boat	1	780,000	780,000
				RCC table bench	05	37,600	188,000
				Dust bin	08	15,600	1,248,000
				RCC bench	14	13,400	187,600
		Sanitary fugal pump	02	93,000	186,000		
Total:-							8,160,192

### DO Roads

Sr. No.	Name of Work	Item Description	Quantity	Unit	Rate (Rs)	Amount (Rs)
1	Construction of Dual carriage way College road Shahkot	Kerb stone	6,486	P.Rft	146	946,956
2	-do-	Tuff paver 50mm	20,040	p.sft	56	1,122,240
3	Widening / Improvement and	Kerb stone	2,154	P.Rft	143.40	308,884

	Dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) To Railway crossing ChahoorSikhanwala via railway crossing GhullyBajwa road, Sangla Hill, length 2.00 Km.					
4	-do-	Tuff paver 50mm	4,200	p.sft	64	268,800
<b>Total</b>						<b>2,646,880</b>

## Annex-J

### Overpayment of rates

V No. & date	Work	Contractor	Description	Rate paid (Rs)	Rate as per TS (Rs)	Excess rate (Rs)	Qty	Amount (Rs)
54 dt 15.06.2016	Prov. Of missing facilities at GGMS High School	HamadRaza& Co.	RCC	310	294	16	792	12,672
			RCC	328	307.1	21	2713	56,702
			Single layer of tile	6,650	5965.55	684	4456	30,499
			3/8 Cement plaster	1,689.8	1476.85	213	6040	12,862
			½ cement plaster	141,3.35	1218.35	195	10978	21,407
			½”(13 mm) mosaic dado	7,800	6957.05	843	3939	33,204
<b>Total:</b>								<b>167,346</b>

### Overpayment on account of Quantity Executed Over and Above of TS Estimates

V. No. & date	Work	Contractor	Description	Qty paid % cft	Qty as per TS %cft	Excess qty	Rate (Rs)	Amount (Rs)
138 dt 24.06.16	Upp. Of GGES to High level at Shadbag Colony	RanaJaffar Hussain	Pacca Brick work 1:6 in GF	10545	9443	1102	16259.1	179,175
113 dt 22.06.2016	Upp. Of GGES to High level in MangtanwalaGoan	Ch. Abdul Gahfoor	-do-	15042	6941	8101	15477	1,253,792
<b>Total:-</b>								<b>1,432,967</b>

V. No. # & date	Work	Contractor	Description	Qty paid	Qty as per TS %cft	Excess qty	Rate (Rs)	Amount (Rs)
113 dt 22.06.2016	Upp. Of GGES to High level in MangtanwalaGoan	Ch. Abdul Gahfoor	Excavation in foundation	14715	5565	9150	3833.3	350747
			P/L cement concrete	4211	1997	2214	8803.75	194915
			P/L 1-1/2 thick damp proof course	1333	868	465	4000	18600
54 dt	Prov. Of missing	HamadRaza	3/8”	6040	273	3304	1689	55804

15.06.2016	facilities at GGMS High School	& Co.	plaster		6			
			½ thick plaster	10978	6187	4791	1413.35	67714
			P/F steel door leaves	471	84	387	368	142416
			½”(13 mm) thick mosaic dado	3939	247	3692	7800	287976
Total:-							1,118,172	

v.# & date	Work	Contractor	Description	Qty of tile paid p / kg	Qty as per TS %cft	Excess qty	Rate (Rs)	Amount (Rs)
138 dt 24.06.16	Upg. Of GGES to High level at Shadbag Colony	RanaJaffar Hussain	Tiles	7767	7085	682	6103	41,622
79 dt 21.06.16	Const. of multi story block for officer in DCO complex	RanaJaffar Hussain	Tile	8902	7876	1026	260	2,668
54 dt 15.06.2016	Prov. Of missing facilities at GGMS High School	HamadRaza& Co.	<b>Tile</b>	<b>4456</b>	<b>1848</b>	<b>2608</b>	<b>6650</b>	<b>173,432</b>
Total:-								217,722

v.# & date	Work	Contractor	Description	Qty of steel paid p / kg	Qty as per TS %cft	Excess qty	Rate (Rs)	Amount (Rs)
138 dt 24.06.16	Upg. Of GGES to High level at Shadbag Colony	RanaJaffar Hussain	Steel	16769	12864	3905	11391.75	444848
79 dt 21.06.16	Const. of multi story block for officer in DCO complex	RanaJaffar Hussain	Steel	29545	17435	12110	11391.75	1379541
	Const. of Auditorium hall at Sangla Hill	Madad Const. Co.	Steel	69397	58147	11250	11600	1305000
54 dt 15.06.2016	Prov. Of missing facilities at GGMS High School	HamadRaza& Co.	Steel	9638	5149	4489	11261.8	505542
4 <sup>th</sup> & RB	Establishment of	HamadRaza	Fabricati	87329	70999	16330	11651.55	1902698



24.06.2016	sangla hill park / Quaid-e- Azam park Sangla Hill		on of mild steel 60- grade						
									5537629

v.# & date	Work	Contractor	Description	Qty paid	Qty as per TS %cft	Excess qty	Rate (Rs)	Amount (Rs)
79 dt 21.06.16	Const. of multi story block for officr in DCO complex	RanaJaffar Hussain	Gutka	11237	8194	3043	130	395,590

v.# & date	Work	Contractor	Description	Qty paid	Qty as per TS	Excess qty	Rate (Rs)	Amount (Rs)
79 dt 21.06.16	Const. of multi story block for officr in DCO complex	RanaJaffar Hussain	Resorvior	10000	5000	5000	175	875000

## Annex-K

Sr. No.	Name of school	Development	Amount (Rs)	Repair	Amount (Rs)	Grand Total
		No. of Bills	Total	No. of Bills	Total	
1	E/S BaggaChak No.2	8-Jan	273,331	4	35,391	308,722
3	P/S Youngson Abad			2	10,400	10,400
4	P/S Chak No.10	10	178,055	1	81,000	259,055
5	P/S Chak No.5 Kalan			3	12,903	12,903
8	E/S Kala Naur			3	20,000	20,000
9	E/S Chak No.6	17	275,983	19	166,595	442,578
10	P/S Kalsoke	7	305,504	10	66,405	371,909
11	P/S ThathaNaul	1	9,000	5	151,445	160,445
12	P/S Chak 7/59 Sharqi			4	40,000	40,000
13	P/S Chak No.55/29	5	88,000		91,970	179,970
14	P/S Bath	6	76,240	6	45,910	122,150
15	P/S BothanGarh	12	53,050	4	55,542	108,592
17	P/S ThathaMangera	7	48,220			48,220
18	P/S Khan PurSahwan	9	160,000			160,000
19	P/S QilaBhaman Singh	3	82,000	3	29,000	111,000
20	P/S 10/63 Munshi Wala			2	50,000	50,000
21	P/S Khan PurSahwan	9	160,000			160,000
22	P/S MachoraSarang	6	144,147	4	38,375	182,522
23	P/S ThathaKamboke	1	52,800			52,800
24	P/S LodhaGhar	4	118,000			118,000
25	E/S Chak No.9/62	1	35,040	3	80,000	115,040
26	P/S Warraich	6	37,230	6	49,930	87,160
27	P/S HallahSyedian	6	129,410	1	2,790	132,200
28	E/S HallahKhichian	3	146,000	2	52,000	198,000
29	P/S Bara Ghar	7	143,300	4	44,400	187,700
30	P/S Towri	4	188,495			188,495
31	P/S Handoki	2	33,300	4	109,118	142,418
32	P/S Mudhanwali	8	86,075			86,075
33	E/S VakilWala			2	60,300	60,300
34	P/S Sanghianwala			2	74000	74,000
35	P/S Shah Habib	9	97,672	3	8460	106,132
36	P/S KotRaiAmeer Al	1	13,800	1	10600	24,400
37	P/S PuraniAbadi	2	46,120	3	28880	75,000
38	P/S JaniWala	2	55,600	2	5900	61,500
39	P/S Rattu Ana				21000	21,000
40	P/S WaraLahib Singh	2	12,090	2	2100	14,190
41	P/S VandalaGhulam	4	93,690	1	15700	109,390
42	P/S ThathaDhilwan	7	179,739	2	17645	197,384
43	P/S ThathaSatti	5	88,465	1	5000	93,465
44	E/S NabiPurPiran	10	487,199	1	25000	512,199
45	P/S DhariBhattian	5	49,500	2	14000	63,500
46	P/S KotliLal			4	44100	44,100
47	P/S Buddey	6	57,949	4	7789	65,738
48	P/S Kot Boora			1	8000	8,000
49	P/S Kot Boota Singh				25370	25,370
50	P/S KotLahib Das				42896	42,896
52	P/S Jhangar Hakim Wala	5	234,951	1	9000	243,951
53	P/S Chamruti	6	65,140	2	33510	98,650
54	E/S Qila Noor Pur			1	16978	16,978
<b>Total:-</b>			4,305,095		1709402	6,014,497

## Annex-L

### Price variation of diesel

Name of Scheme	Bill No. V. No. /Date	Tender/ Work done	Calculation	Amount (Rs)
Const. of road (missing link) from Bucheki Bye Pass to Warraich via Chak No. 1 AhataJevan Singh JangliKhanpur	12R 23/26-6-16	3-2015/6-2016	$\frac{3,447,902 \times 0.15 \times 8.09}{80.61}$	51,905
-do-	11R 13/26-6-16	3-2015/6-2016	$\frac{2,572,407 \times 0.15 \times 8.09}{80.61}$	38,725
-do-	10R 13/31-5-16	3-2015/5-2016	$\frac{4,107,260 \times 0.15 \times 8.09}{80.61}$	61,831
-do-	9R 6/9-4-16	3-2015/4-2016	$\frac{3,225,586 \times 0.15 \times 8.09}{80.61}$	48,558
-do-	8R 6/16-3-16	3-2015/3-2016	$\frac{1,570,300 \times 0.15 \times 9.49}{80.61}$	27,730
Rehabilitation of road from MandiFaizabad to Pir Da Kot road via NazarPacca Bhutto Colony	7R 22/25-6-16	6-2015/6-2016	$\frac{1,792,054 \times 0.15 \times 14.60}{87.12}$	45,048
-do-	6R 11/19-5-16	6-2015/5-2016	$\frac{2,806,603 \times 0.15 \times 14.60}{87.12}$	70,552
-do-	5R 2/5-5-16	6-2015/4-2016	$\frac{5,380,163 \times 0.15 \times 14.60}{87.12}$	135,245

-do-	4R 5/22-1-16	6-2015/1-2016	$\frac{2,224,861 \times 0.15 \times 6.33}{87.12}$	24,248
Widening/ improvement of road from ShahkotJaranwala road to Nakodar village	3R 4/6-4-16	6-2015/3-2016	$\frac{5,452,470 \times 0.15 \times 16}{87.12}$	150,206
Widening improvement of road from ShahkotSheikhupura road to DallahNangal	4R 4/16-3-16	6-2015/10-2015	$\frac{3,297,173 \times 0.15 \times 5.08}{87.12}$	28,839
Const. of metaled road from Chak No. 24 Kalan to Moman via Bernala	2R 21/23-6-16	11-2015/6-2016	$\frac{6,659,050 \times 0.15 \times 11.27}{83.79}$	134,349
-do-	1R /9-6-16	11-2015/6-2016	$\frac{14,904,489 \times 0.15 \times 11.27}{83.79}$	300,705
<b>Total</b>				<b>1,117,941</b>

### Price variation on bitumen

Name of Work	Bill No. V. No. /Date	Tender/ Work done		Diff of Rate/ MT	Calculation	Price Variation (Rs.)
Widening / Rehabilitation of road from Nankana Warburton road to JhangarHakamwala	3R 26/29-6-16	01-2016/ 06-2016	TST	Rs10681 (75628- 64947)	$39,360 \times 67/2204 \times 100 =$ $11.965 \text{MT} \times \text{Rs}10,681 =$ $\text{Rs}127,798$	127,798
Rehabilitaion of road from Jaranwala Syed wala road Chak No. 17 to Chak No. 22/75 Cheemy Ki Sahi KM No. 4 to 7.	3R 24/26-6-16	3-2016/ 06-2016	TST	Rs5500 (70447- 64947)	$96,430 \times 67/2204 \times 100 =$ $29.314 \text{MT} \times \text{Rs}5500 =$ $\text{Rs}161,227$	161,227
Const. of road	12R	3-2015/6-	TST	Rs22693	$68,185 \times 67/2204 \times 100 =$	470,381

(missing link) from Bucheki Bye Pass to Warraich via Chak No. 1 AhataJevan Singh JangliKhanpur	23/26-6-16	2016		(87640-64947)	20.728MTx Rs22,693= Rs 470,381	
-do-	11R 13/26-6-16	3-2015/6-2016	TST	Rs22693 (87640-64947)	64,308 X67/2204X100= 19.549MTx Rs22,693= Rs 443625	443,625
-do-	10R 13/31-5-16	3-2015/5-2016	TST	Rs22693 (87640-64947)	95,000 X67/2204X100= 28.879MTx Rs22,693= Rs655,351	655,351
Const. of metaled road from Chak No. 24 Kalan to Moman via Bernala	2R 21/23-6-16	11-2015/6-2016	TST	Rs10681 (75628-64947)	140,400 X79/2204X100= 50.325MTx Rs10681= Rs537,521	537,521
Const. of metaled road from Dhaban Singh Sucha Soda Road to Dhaban Singh Mananwala via PaccaDalla	2R 20/23-6-16	11-2015/6-2016	TST	Rs10681 (75628-64947)	116,400 X79/2204X100= 41.722MTx Rs10681= Rs 445,633	445,633
<b>Total</b>						<b>2,841,536</b>

**Annex-M**

<b>Vr.No. Date</b>	<b>Name of schemes</b>	<b>Consultancy Charges (Rs)</b>
34/29-6-16	Rehabilitaion of road from Jaranwala Syed wala road Chak No. 17 to Chak No. 22/75 Cheemy Ki Sahi KM No. 4 to 7.	216,259
33/29-6-16	Rehabilitation of road from Nankana Warburton Road to KhudyanaNankana Sahib 3.10 KM	63,909
32/29-6-16	Rehabilitation of road from Nankana Warburton Road to KhudyanaNankana Sahib 3.10 KM	168,445
31/29-6-16	Rehabilitation of road from Ghandran to Shahkot-Jaranwala Road via Mirpur Nankana Sahib Length 3.40 KM	126,893
30/29-6-16	Construction of Road Bucheki By Pass Nankana Sahib	990,358
29/29-6-16	Construction of Road Bucheki By Pass Nankana Sahib	791,617
28/29-6-16	Construction of mettaled road from Fateh Darya to Mundi Dogran via Pir Da KotHarya length 9.50 KM	855,799
27/29-6-16	Construction of mettaled road from Fateh Darya to Mundi Dogran via Pir Da KotHarya length 9.50 KM	587,972
<b>Total</b>		<b>3,801,252</b>

## Annex-N

Sr. No.	Voucher # & date	Name of work	Cost of old material	Income Tax Deducted @ 7.5%	Income Tax Not Deducted @ 2.5%
2	10 dt 02.6.2016	Reconstruction of Dangerous School Buildings of GPS HakoWara, District Nankana Sahib.	59291	4447	1482
4	25 dt 06.06.2016	Reconstruction of Dangerous School Buildings of GPS Talwandi, District Nankana Sahib.	84241	6318	2106
5	118 dt 22.06.2016	Reconstruction of Dangerous School Buildings of GPS Kali Bair, District Nankana Sahib.	47823	3587	1196
6	15 dt 05.05.2016	Reconstruction of Dangerous School Buildings of GGES Jhoke Ghandowall, District Nankana Sahib.	64215	4816	1605
8	18 dt 09.05.2016	Reconstruction of Dangerous School Buildings of GPS Wara Narain Singh, District Nankana Sahib.	104563	7842	2614
10	55 dt 26.05.2016	Reconstruction of Dangerous School Buildings of GPS NaiAbadiChahoor Muslim, District Nankana Sahib.	28265	2120	707
12	40 dt 19.05.2016	Reconstruction of Dangerous School Buildings of GES GunnianChak 17, District Nankana Sahib.	64133	4810	1603
13	131 dt 22.06.2016	Reconstruction of Dangerous School Buildings of GPS SaithWala, District Nankana Sahib.	62936	4720	1573
15	40 dt 15.06.2016	Reconstruction of Dangerous School Buildings of GPS RamoanaChak No.290, District Nankana Sahib.	100705	7553	2518
16	16 dt 09.5.2016	Reconstruction of Dangerous School Buildings of GGPS Raza Abad, District Nankana Sahib.	11422	857	286
17	29 dt 19.05.2016	Reconstruction of Dangerous School Buildings of GGES Kari Wala, District Nankana Sahib.	88031	6602	2201
19	31 dt 19.05.2016	Reconstruction of Dangerous School Buildings of GGPS Kot Tara, District Nankana Sahib.	50584	3794	1265
20	24 dt 04.06.2016	Reconstruction of Dangerous School Buildings of GGES DHAROWALI, District Nankana Sahib.	82710	6203	2068
22	133 dt 22.06.2016	Reconstruction of Dangerous School Buildings of GGES Chialian, District Nankana Sahib.	7488	562	187

23	12 05.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Daffar Langer, District Nankana Sahib.	28873	2165	722
24	36 19.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Baghtaira, District Nankana Sahib.	38094	2857	952
25	132 22.06.2016	dt	Reconstruction of Dangerous School Buildings of GGPS DhoorKot, District Nankana Sahib.	110469	8285	2762
27	14 02.06.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Chak No. 6/58, District Nankana Sahib.	94438	7083	2361
28	52 25.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Chak No. 9/62, District Nankana Sahib.	101282	7596	2532
29	13 05.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Chak No. 4/54, District Nankana Sahib.	12828	962	321
30	19 09.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS KotNehal Singh, District Nankana Sahib.	36696	2752	917
31	120 22.06.2016	dt	Reconstruction of Dangerous School Buildings of GHS Sani Bar Chak 7, District Nankana Sahib.	60339	4525	1508
32	54 25.05.2016	dt	Reconstruction of Dangerous School Buildings of GHS Chandar Nagar, District Nankana Sahib.	91721	6879	2293
34	117 22.06.2016	dt	Reconstruction of Dangerous School Buildings of GHS MarhBalochan, District Nankana Sahib.	129763	9732	3244
35	29 10.06.2016	dt	Reconstruction of Dangerous School Buildings of GHS Dharowali, District Nankana Sahib.	301104	22583	7528
36	124 22.06.2016	dt	Reconstruction of Dangerous School Buildings of GHS Karkan, District Nankana Sahib.	285914	21444	7148
37	53 15.06.2016	dt	Reconstruction of Dangerous School Buildings of GHS Panwam, District Nankana Sahib.	46000	3450	1150
38	78 21.06.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Ali Abad, District Nankana Sahib.	112028	8402	2801
39	33 19.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Muhammad Wali, District Nankana Sahib.	101023	7577	2526
40	46 15.06.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Basti Sharif Pura, District Nankana Sahib.	98824	7412	2471
42	16		Reconstruction of Dangerous	57952	4346	1449



	dt04.06.2016		School Buildings of GGES DeraBagail Singh, District Nankana Sahib.			
44	49 15.06.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Maddo, District Nankana Sahib.	108297	8122	2707
45	03 02.06.2016	dt	Reconstruction of Dangerous School Buildings of GES Chak No. 15/67, District Nankana Sahib.	44504	3338	1113
46	34 19.05.2016	dt	Reconstruction of Dangerous School Buildings of GGCMS Chak No. 17/70, District Nankana Sahib.	105482	7911	2637
47	23 19.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Lachman Das, District Nankana Sahib.	90091	6757	2252
48	21 19.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS AddaMangtanwala, District Nankana Sahib.	98901	7418	2473
49	53 25.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS KotSadu Ram, District Nankana Sahib.	53568	4018	1339
50	19 04.06.2016	dt	Reconstruction of Dangerous School Buildings of GGPS JalarBalaka Singh, District Nankana Sahib.	101482	7611	2537
51	129 22.06.2016	dt	Reconstruction of Dangerous School Buildings of GGPS KotGhulamRasool, District Nankana Sahib.	135971	10198	3399
52	42 19.05.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Adam Pura, District Nankana Sahib.	66046	4953	1651
53	80 21.06.2016	dt	Reconstruction of Dangerous School Buildings of GPS No. 2 Warburton, District Nankana Sahib.	159946	11996	3999
55	20 19.05.2016	dt	Reconstruction of Dangerous School Buildings of GPS DalankeBawary, District Nankana Sahib.	89949	6746	2249
56	1 dt 02.06.2016		Reconstruction of Dangerous School Buildings of GGPS Bawray, District Nankana Sahib.	129654	9724	3241
58	134 22.06.2016	dt	Reconstruction of Dangerous School Buildings of GGPS Chak No. 16, District Nankana Sahib.	59740	4481	1494
60	37 19.05.2016	dt	Reconstruction of Dangerous School Buildings of GPS Youngsonabad, District Nankana Sahib.	57048	4279	1426
61	56 26.05.2016	dt	Reconstruction of Dangerous School Buildings of GHS	84437	6333	2111

			Warburton City, District Nankana Sahib.			
62	51 25.05.2016	dt	Reconstruction of Dangerous School Buildings of GHS Warburton Gaon, District Nankana Sahib.	59875	4491	1497
64	52 15.06.2016	dt	Reconstruction of Dangerous School Buildings of GGHS KotNizam Din Chak No. 184 Shahkot, District Nankana Sahib.	246574	18493	6164
65	17dt 09.05.2016		Reconstruction of Dangerous School Buildings of GGMPs NaliWala District Nankana Sahib.	208177	15613	5204
67	20 04.06.2016	dt	GHS ChakWattowanChak 638 Nankana	78310	5873	1958
68	14 05.05.2016	dt	Reconst. Of dangerous buildings of GPS Jahdkay	118686	8901	2967
	50 15.06.2016	dt	Reconst of dangerous buidligns of GPS Bightera	156231	11717	3906
	54 15.06.2016	dt	GGMC HS Nankana	59523	4464	1488
	25 19.05.2016	dt	Reconst. Of dangerous school buidings of GPS Chattachak 46 sangla hill	254417	19081	6360
	68 18.06.2016	dt	Recnst. Of dangerous school Buidling of GPS Talwindi	84241	6318	2106
	116 22.06.2016	dt	Rehabilitation of flood / rain damages of following BHU MithranPur	103228	7742	2581
	128dt 22.06.2016		Reconst. Od dangerous buildings of GGPS 6-58 chak	94438	7083	2361
	139 24.06.2016	dt	Reconst. Of dangerous school buildings of GHS Bharoochak No. 18 shahkot	60216	4516	1505
	10 10.09.2015	dt	Reh. Of flood rain damages at GGPS Miraj colony	104854	7864	2621
	13 10.09.2015	dt	Pro. Of missing facilities at GGHS Chak No 17 GB Karil	247412	18556	6185
	15 14.09.2015	dt	Prov. Of missing facilities at GGES BurooChak 18 Shahkot	118698	8902	2967
	64 21.09.2015	dt	Upg. Of Government GES to high level at Shadbag Colony	425042	31878	10626
	89 23.09.2015	dt	Reh. Of flood rain damages at GGES BehariPur	109311	8198	2733
	105 30.09.2015	dt	Prov. Of missing facilities at GGHS martonpurnankana	110195	8265	2755
	108 30.09.2015	dt	Const. / raising of B/W provision of razor wire and jersey barriers at GGES Panwan	64700	4853	1618
	110 30.09.2015	dt	Cosnt / raising of B/W provision of razor wire GHS BhurooChak 18/RB	66937	5020	1673
	33 27.08.2015	dt	Reh. Of flood / rain damage of following BHU ithranpur	97228	7292	2431

	35	dt	Prov. Of razor wire and B/W at GHS Marrarchak No. 42 /RB	81522	6114	2038
	44	dt	Reh. Of flood rain damages at GGPS Miraj Colony	104854	7864	2621
	49	dt	Prov. Of missing facilities at GGES ahmadabadsangla hill	183250	13744	4581
	33	dt	Prov. Of missing facilities at GGHS chak 17 GB Karial	247412	18556	6185
	78	dt	Prov.of missing facilities at GMC Boys HS Nankana	244824	18362	6121
	Total:-			7679026	575926	191976

Sr. #	Description	Item purchased	Billing date	Amount (Rs)	Income Tax 4.5%(Rs)	Income Tax 6.5% (Rs)	Less deduction of Income Tax (Rs)
1	M/S Meeran Traders	Centre kit	20.04.2016	4,927,654	221,744	320,298	98,553
2	Jamil& Son	Chalk	06.06.2016	20,400	918	1,326	408
3	Jamil& Son	Chalk	06.06.2016	1,700	77	111	34
4	Kashif Associate	Lerner kit	05.04.2016	2,073,509	93,308	134,778	41,470
5	Meeran Traders	Centre kit	19.04.2016	308,760	13,894	20,069	6,175
6	Kashif Associate	Centre kit	05.04.2016	185,312	8,339	12,045	3,706
7	M/S Kashif Associate NNS	Slate	30.10.2014	99,684	4,486	6,479	1,994
8	-do-	Slate & N.B	24.12.2014	99,824	4,492	6,489	1,996
9	-do-	Note book	22.11.2014	99,743	4,488	6,483	1,995
10	-do-	Note book	04.05.2015	99,941	4,497	6,496	1,999
11	-do-	Slate	30.03.2015	99,961	4,498	6,497	1,999
<b>Total:-</b>				<b>8,016,488</b>	<b>360,742</b>	<b>521,072</b>	<b>160,330</b>

### DO Raods

Sr. No.	Name of Schemes	Gross Amount (Rs)	Income Tax to be deducted @ 10%	Income Tax deducted @ 7.5%	Less deduction (Rs)
1	Construction of metalled road from Kawanwali road to ChakChoor Shah road, Nankana Sahib length 0.49 Km.	1,868,000	186,800	140,100	46,700
2	Rehabilitation / Costruction of road Sangla Hill Safdarabat road to Sangla Hill Shahkot road via DeranOddan length 3.85 km	550,971	55,097	41,323	13,774

3	Rehabilitation of road from MandiFaizabad to Nawankot via Kot Hayat length 6.30 Km District Nankana Sahib.	10,562,127	1,056,213	792,160	264,053
4	Rehabilitation of road from MandiFaizabad to Pir Da Kot via Bhutto Colony and NazarPacca (Km No. 3 to Km No. 9)	17,066,160	1,706,616	1,279,962	426,654
5	Widening / Improvement of road from ShahkotSheikhupura road to DallahNangal District Nankana Sahib length 4.75 Km.	13,120,227	1,312,023	984,017	328,006
6	Widening / Improvement of road from ShahkotJaranwala road to Nakodar village District Boundary Nankana Sahib length 3.75 Km.	7,384,549	738,455	553,841	184,614
7	Widening / Improvement / Construction of road from ChowkRangherNangal to BorianWalaMarhBalochan road length 5.50 Km.	19,119,154	1,911,915	1,433,937	477,979
8	Widening / Improvement of road from Chak No. 50 TawanaDera Rana Aslam to Circle road around the village, District Nankana Sahib length 3.00 Km.	18,226,505	1,822,651	1,366,988	455,663
9	Widening / Improvement of road from ShahkotNankana Sahib road to Shahkot city, MeharAfzalWala road District Nankana Sahib length 1.75 Km.	13,785,545	1,378,555	1,033,916	344,639
10	Rehabilitation of road from NankanaBuchekei road Buchekei Town, Nankana Sahib length 1300 Rft	6,389,246	638,925	479,193	159,731
11	Construction of road from Lahore Jaranwala road at Noor Mandi to Saleem Pure Paccaupto Canal.	8,424,331	842,433	631,825	210,608
12	Rehabilitation/Construction of road from Sangla Hill road to Main Bazar Chak No. 49 Kariwala Length 0.70 km	5,689,084	568,908	426,681	142,227
13	W/I and Dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian Road) to Railway Crossing ChahoorSikhan via Railway Crossing GhullayBajwa length 2.00 km	3,587,850	358,785	269,089	89,696
14	Construction of metalled road from FatehDerya to Mundi Dogran Via PirdaKotHarya, length 9.50 km.	26,796,564	2,679,656	2,009,742	669,914
15	Construction of road (Missing links) from Buchekei Bye Pass to Waraich via Chak No. 1 AhataJivan Sing (Jangli Khan Pur Bath) length 14.80 km.	24,611,974	2,461,197	1,845,898	615,299
16	Rehabilitation of road from Ghandran to ShahkotJaranwala road via Meerpur length 3.40 Km	9,884,615	988,462	741,346	247,115
17	Widening/Rehabilitation of road	5,788,672	578,867	434,150	144,717

	from NankanaWarburton road to JhangarHakimwala length 2.00 Km.				
18	Rehabilitation/Construction of road form NankanaWarburton road to Khudyana length 3.10 Km.	7,010,125	701,013	525,759	175,253
19	Rehabilitation of road from JaranwalwalaSyedwala road Chak No. 17 otChak No. 22/75 CheemakiSahi KM No.4 length 3 KM.	8,982,886	898,289	673,716	224,572
20	Construction of Muhammad TahirShaheed Road from Lahore-Jaranwala road km No. 76 (Near Bucheki Town) to Kot Abdullah Nankana Sahib length 2.40 km.	11,054,706	1,105,471	829,103	276,368
21	Construction of road Sangla Hill Tawana road to KartarpurChak No. 51/RB via NandpurShahkot length 2.70 km.	7,873,029	787,303	590,477	196,826
22	Widening / Improvement of road from DakKhanaChowk city Shahkot to Faisalabad road via 90 Chitti road, Tara kot length 4.20 Km	12,259,313	1,225,931	919,448	306,483
23	Construction / Widening Improvement of road formSafdarabad to Tarlianwali (Remaining Road) length 4.75 Km	8,332,751	833,275	624,956	208,319
24	Construction of metalled road from Hamaroki to MarhGharbi length 3.00 Km	1,988,460	198,846	149,135	49,712
25	Construction of road form Safdarabadmanawala road to BaghatwalaChak No. 35 RB length 2.00Km	7,001,844	700,184	525,138	175,046
26	Construction of road from Dhaban Singh Sucha Soda Road to Dhaban Singh Manawala road via PaccaSallaMujawranwala length 4.40 km.	22,280,353	2,228,035	1,671,026	557,009
27	Construction of road from Mian Ali Faqueeran to Sheroki length 3.00 km.	5,058,371	505,837	379,378	126,459
28	W/I/ Construction of road from Chak No. 24 Kalan to Moman via Bernaia length 5.50 km.	21,646,039	2,164,604	1,623,453	541,151
<b>Total</b>		<b>306,343,451</b>	<b>30,634,345</b>	<b>22,975,759</b>	<b>7,658,586</b>

### Sepcial eduction center Shahkot

Head of accounts	2014-15 Rs.	2015-16 Rs.	Total Rs.	Rate of tax	Tax to be deducted (Rs)
A03906-uniform & protective clothing	679,875	666,000	1,345,875	4.5%	60,564.38
A03942-cost of other stores	135,978	19,900	155,878	4.5%	7,014.51
A03954-ordance store	0	84,400	84,400	4.5%	3798
A03970- others	209,985	24,999	234,984	4.5%	10,574.28

A09601-purchase of P&M	214,967	0	214,967	4.5%	9,673.515
A09701-purchase of furniture	254,977	0	254,977	4.5%	11,473.97
A013001-transport repair	176,910	49,774	226,684	15%	10,200.78
A013101-machinery	19,912	0	19,912	15%	896.04
A013201- furniture	34,890	0	34,890	15%	1,570.05
A03901-stationery	39,785	0	39,785	4.5%	1,790.325
A03902-printing & publication	24,299	0	24,299	4.5%	1,093.455
<b>Total</b>			<b>2,636,651</b>		<b>118649.305</b>

## Sangla hill

Sr. No.	EMIS Code	Name of School	NSB		SMC
			2014-15	2015-16	2015-16
1	35640159	GES ChathaChak 46	126000		
2	35630155	GES SathialiKalan	27000	56300	
3	35630663	GES ThothianKalan		76340	
4	35640625	GPS Sangla Hill		98900	
5	35640627	GPS Muhammadiwala	30000		
6	35640634	GPS Longowal	40000	55000	
7	35640664	GPS DeraBhattian		20000	
8	35640650	GPS Sultan Abad	16000		
9	35640666	GPS Marrar 45	50000	78779	
10	35641139	GPS Faridon Abad		79000	
11	35640161	GES ChahoorSikhan	129146	49500	7870
12	35640157	GES RattianAraian		105798	
13	35640154	GES Siranwali	78475	83100	
14	35640158	GES Ladhar	18440		
15	35640162	GES GhulleBajway	46560		
16	35640629	GPS Ahmad Abad	44915	79565	
17	35640662	GPS Ramoana		7420	
		Total:-	606536	789702	7870
		Grand Total:-			1404108

## Annex-P

Sr. No	Watercourse No	Volume of Work	No of Bricks used	Bricks should be used	Excess bricks	Rate (Rs)	Amount (Rs)
1	5842/TF	294	147000	110250	36750	7.15	262,763
2	73300/R	13.435	6700	5038	1662	7.15	11,882
3	16450/R	654.8	327000	245550	81450	7.1	578,295
4	11702/TR	447	223000	167625	55375	7.783	430,984
5	148/L	7.11	3550	2666	884	7.1	6,275
<b>Sub-Total</b>							<b>1,290,198</b>
Sr. No	Watercourse No	Volume of Work	No of Cement bags	Cement bags required	excess bags	Rate (Rs)	Amount (Rs)
1	5842/TF	294	550	477	73	538	39,266
2	73300/R	13.435	23	22	1	538	647
3	16450/R	654.8	1220	1062	158	538	84,782
4	11702/TR	447	883	725	158	538	84,865
5	148/L	7.11	13	12	1	538	788
<b>Sub-Total</b>							<b>210,347</b>
Sr. No	Watercourse No	Volume of Work	Sand used	Sand Admissible	Excess Sand	Rate (Rs)	Amount (Rs)
1	5842/TF	294	76	66.15	9.85	850	8,372
2	73300/R	13.435	3.5	3.022875	0.47713	850	406
3	16450/R	654.8	170	147.33	22.67	850	19,270
4	11702/TR	447	116	100.575	15.425	850	13,111
5	148/L	7.11	1.85	1.59975	0.25025	850	213
<b>Sub-Total</b>							<b>41,372</b>
<b>Grand Total</b>							<b>1,541,917</b>



## Annex-Q

<b>Const. of metaled road from Chak No. 24 Kalan to Moman via Bernala</b>						
Item of Work	Quantity	Unit	Rate Paid (Rs)	TS Rate (Rs)	Diff. (Rs)	Excess Payment (Rs)
Dismantling of brick soling	5,287	%cft	416.02	403.90	12.12	641
Regular Excavation	6,703	%0cft	2,512.74	2,439.55	73.19	491
Making Embankment	142,150	%0cft	6,623.62	6,430.70	192.92	27,424
Making Embankment	357,969	%0cft	4,374.72	4,247.30	127.42	45,612
Relaying of sub base of old material	5,287	%cft	4,084.98	3,966.05	118.93	6,288
Sub base	49,513	%cft	5,912.41	5,740.20	172.21	85,266
Base course	103,734	%cft	7,864.12	7,635.07	229.05	237,603
Brick edging	34,600	P-Rft	30.18	29.30	0.88	30,448
<b>Total</b>						<b>433,772</b>
<b>Const. of Mettaled road from MianFaqueeren to SherokiJholke</b>						
Item of Work	Quantity	Unit	Rate Paid (Rs)	TS Rate (Rs)	Diff. (Rs)	Excess Payment (Rs)
Dismantling of brick soling	1,013	%cft	416.02	403.90	12.12	123
Making Embankment	99,813	%0cft	6,623.62	6,430.70	192.92	19,256
Making Embankment	407,680	%0cft	4,374.72	4,247.30	127.42	51,947
Relaying of sub base of old material	1,013	%cft	4,084.98	3,966.05	118.93	1,205
Excavation	4,048	%0cft	5,155.61	5,005.00	150.61	610
Steel	1,524	%kg	11,599.65	11,261.80	337.85	5,149
<b>Total</b>						<b>78,289</b>
<b>Widening improvement of road from ShahkotSheikhupura road to DallahNangal</b>						
Item of Work	Quantity	Unit	Rate Paid (Rs)	TS Rate (Rs)	Diff. (Rs)	Excess Payment (Rs)
Dismantling of brick soling	17,332	%cft	418.88	403.9	14.98	2,596
Dismantling of road pavement	14,751	%cft	1315.67	1268.6	47.07	6,943
Compaction of bed	64,200	%0cft	644.04	621	23.04	1,479
Regular Excavation	85,600	%0cft	2530.06	2439.55	90.51	7,748
Making Embankment	321,756	%0cft	6669.28	6430.7	238.58	76,765
Relaying of sub base of old material	17,332	%cft	4113.14	3966.05	147.09	25,494
Relaying of sub base of crushed stone	7,801	%cft	5860.07	5650.44	209.63	16,353
Brick edging	31,120	p.rft	30.39	29.3	1.09	33,921
Base course	75540	%cft	7823.7	7543.82	279.88	211,421
TST	186960	%sft	4716.23	4547.52	168.71	315,420
Embankment	154000	%0cft	4206.37	4055.9	150.47	23,172
Pacca Brick work	8115	%cft	17511.23	16884.8	626.43	50,835
Steel	1035	%kg	11679.61	11261.8	417.81	4,324
<b>Total</b>						<b>776,472</b>
<b>Grand Total</b>						<b>1,288,533</b>

## Annex-R

Sr. No.	Description	Item purchased	Billing date	Amount (Rs)	GST (Rs)
1.	M/S Meeran Traders	Centre kit	20.04.2016	4,927,654	715,984
2.	Jamil& Son	Chalk	06.06.2016	20,400	2,964
3.	Jamil& Son	Chalk	06.06.2016	1,700	247
4.	Kashif Associate	Lerner kit	05.04.2016	2,073,509	301,279
5.	Meeran Traders	Centre kit	19.04.2016	308,760	44,862
6.	Kashif Associate	Centre kit	05.04.2016	185,312	26,926
7	Kashif Associate NNS	Slate	30.10.2014	99,684	14,484
8	Kashif Associate NNS	Slate & N.B	24.12.2014	99,824	14,504
9	Kashif Associate NNS	Note book	22.11.2014	99,743	14,493
10	Kashif Associate NNS	Note book	04.05.2015	99,941	14,521
11	Kashif Associate NNS	Slate	30.03.2015	99,961	14,524
<b>Total:-</b>				<b>8,016,488</b>	<b>1,164,788</b>

Sr. No.	Description	Item purchased	Billing date	Amount (Rs)	GST (Rs)
1.	ORA Tech System (Pvt) Limited	IT Equipment	06.05.2016	1,441,350	209,426
2	-do-	-do-	06.05.2016	1,441,350	209,426
3	-do-	-do-	06.05.2016	1,441,350	209,426
4	-do-	-do-	06.05.2016	1,441,350	209,426
5	-do-	-do-	06.05.2016	1,441,350	209,426
6	-do-	-do-	06.05.2016	1,441,350	209,426
7	Kashif Associates Nankana	Table & computer chair	11.03.2016	145,932	21,204
8	-do-	-do-	11.03.2016	145,932	21,204
9	-do-	-do-	11.03.2016	145,932	21,204
10	-do-	-do-	11.03.2016	145,932	21,204
11	-do-	-do-	11.03.2016	145,932	21,204
12	-do-	-do-	11.03.2016	145,932	21,204
13	M.S Furniture, Lahore	Furniture	06.06.2015	3,203,250	465,430
14	-do-	-do-	25.05.2015	7,998,350	1,162,153
15	A Bith International Lahore	IT Equipment	03.03.2015	26,394,400	4,487,048
<b>Total:-</b>					<b>7,498,411</b>

## Annex-S

Sr. No.	Name of schools	Year	Balance (Rs)
1	GGCMES Imam Pur	30.6.16	223083
2	GGCMES RasoolPur	30.6.16	177135
3	GGCMES DallaChanda Singh	30.6.16	43000
4	GGCMES Kariwala	30.6.16	158289
5	GGES DallaNangal	30.6.16	116199
6	GGES KotlaKalwan	30.6.16	561078
7	GGES Ghandran	30.6.16	116189
8	<b>GGES Kamal Pur</b>	30.6.16	223554
9	GGES Mirpur Bar	30.6.16	345074
10	GGES Kanwanwali	30.6.16	360416
11	GGES KartarPura 177	30.6.16	458759
12	GGES KiriBhait	30.6.16	126833
13	GGES Ram Ghar	30.6.16	442083
14	GGES BohlaChak 178	30.6.16	191097
15	GGES DharoWali	30.6.16	278229
16	GGES Moor Chak 48	30.6.16	312317
17	GGES Pakhariwal	30.6.16	275397
18	GGES ThothianKalan	30.6.16	330421
19	GGES ThothianKhurd	30.6.16	335270
20	GGES Shahkot NO 2	30.6.16	205390
21	GGES Nizampura38	30.6.16	498745
22	GGES Islam Nagar	30.6.16	576904
23	GGES Saithwala	30.6.16	100315
24	GGES Deputy Wala	30.6.16	337550
25	GGES Chak No 88	30.6.16	79606
26	GGCMS Nathuwala	30.6.16	108508
27	GGCMS Burala	30.6.16	25878
28	GGCMS Chak No 84	30.6.16	576727
29	GGPS Gulistan Colony	30.6.16	200150
30	GGPS PathanChak	30.6.16	100822
31	GGPS Parsram	30.6.16	146417
32	GGPS Chokerian	30.6.16	192433
33	GGPS SathialiKhurd	30.6.16	21888
34	GGPS MailiBurji	30.6.16	0000
35	GGPS Dera Habib Shah	30.6.16	12158
36	GGPS Patherwali	30.6.16	00000
37	<b>GGPS Qadar Abad</b>	<b>30.6.16</b>	<b>00000</b>
38	<b>GGPS JuggianKarnalian</b>	<b>30.6.16</b>	<b>128731</b>
39	GGPS DallaJermian	30.6.16	99085
40	GGPS KotNijabat	30.6.16	114168
41	GGES Nazampura Challian wala chak no.38	30.6.16	97327
42	GGPS PuraniAbadi	30.6.16	156421
43	GGPS Shahkot No 1	30.6.16	792,377
44	GGpSBairwala	30.6.16	91772
45	GGES BhagatWala	30.6.16	9307
46	GGPS Jawalla Singh Wala	30.6.16	170243
47	GGPS Karkan	30.6.16	15387

48	GGPS MacharWali	30.6.16	98728
49	GGPS Majowranwali	30.6.16	133900
50	GGPS Sodiwala	30.6.16	75000
51	GGPS PaccaDalla	30.6.16	8494
52	GGPS UmerpuraKhurd	30.6.16	5975
53	GGES Kattianwala	30.6.16	191278
54	GGCMES BhoruChak no. 18 RB	30.6.16	568680
55	<b>GGES WanotianWali Shahkot</b>	30.6.16	327683
56	GGPS Tara Da Kot	30.6.16	222634
		<b>Total</b>	<b>11,565,104</b>

## Annex-T

### Financial Year 2015-16

Sr. #	Name of school	Dev. (Rs)	Repair (Rs)	Purchase (Rs)	Salary (Rs)	Other (Rs)	Total (Rs)
1	E/S Bagga Chak No.2	273,331	35391	13279		8125	56795
2	P/S Chak No.4					90000	90000
3	P/S Youngson Abad		10400	13200	22700	11695	57995
4	P/S Chak No.10	178,055	81000				81000
5	P/S Chak No.5 Kalan		12903	113035		33629	159567
6	P/S Kot Lal				12000	100392	112392
7	E/S Parey Wali						0
8	E/S Kala Naur		20,000	170		54600	74770
9	E/S Chak No.6	275,983	166,595	10770	6000	20756	204121
10	P/S Kalsoke	305,504	66,405	13662			80067
11	P/S Thatha Naul	9,000	151,445				151445
12	P/S Chak 7/59 Sharqi		40,000			54670	94670
13	P/S Chak No.55/29	88,000	91,970	2030	40000		134000
14	P/S Bath	76,240	45,910			8790	54700
15	P/S Bothan Garh	53,050	55,542	2200		21450	79192
16	P/S Kunney						0
17	P/S Thatha Mangera	48,220			47500	19698	67198
18	P/S Khan Pur Sahwan	160,000			15000		15000
19	P/S Qila Bhaman Singh	82,000	29,000	55000	10000	50000	144000
20	P/S 10/63 Munshi Wala		50,000			95190	145190
21	P/S Khan Pur Sahwan	160,000			15000		15000
22	P/S Machora Sarang	144,147	38,375	23418	77000	6910	145703
23	P/S Thatha Kamboke	52,800		17200		2400	19600
24	P/S Lodha Ghar	118,000		14900	18000	23500	56400
25	E/S Chak No.9/62	35,040	80,000	49000		134040	263040
26	P/S Warraich	37,230	49,930	4300	10000	4720	68950
27	P/S Hallah Syedian	129,410	2,790	80			2870
28	E/S Hallah Khichian	146,000	52,000	20000	3000	30000	105000
29	P/S Bara Ghar	143,300	44,400	122480		56820	223700
30	P/S Towri	188,495				27269	27269
31	P/S Handoki	33,300	109,118	16585	6500	9913	142116
32	P/S Mudhanwali	86,075		9530	42500	51317	103347
33	E/S Vakil Wala		60,300			42932	103232
34	P/S Sanghianwala		74,000	4000		20500	98500
35	P/S Shah Habib	97,672	8,460		877	64075	73412
36	P/S Kot Rai Ameer Al	13,800	10,600	9800			20400
37	P/S Purani Abadi	46,120	28,880	13200		8300	50380
38	P/S Jani Wala	55,600	5,900			39000	44900
39	P/S Rattu Ana		21,000	72400		50900	144300
40	P/S Wara Lahib Singh	12,090	2,100	32500	36000	3000	73600
41	P/S Vandala Ghulam	93,690	15,700				15700
42	P/S Thatha Dhilwan	179,739	17,645		6000		23645
43	P/S Thatha Satti	88,465	5,000			820	5820
44	E/S Nabi Pur Piran	487,199	25,000			67301	92301
45	P/S Dhari Bhattian	49,500	14,000	200	20000	51500	85700
46	P/S Kotli Lal		44,100	3420		3360	50880
47	P/S Buddey	57,949	7,789	19040		2850	29679
48	P/S Kot Boora		8,000	53600		59396	120996
49	P/S Kot Boota Singh		25,370	124080		32010	181460

50	P/S Kot Lahib Das		42,896	113160		24800	180856
51	P/S Mandhiala						0
52	P/S Jhangar Hakim Wala	234,951	9,000	22932		67117	99049
53	P/S Chamruti	65,140	33,510	10393		24628	68531
54	E/S Qila Noor Pur		16,978	65450		12020	94448
			1709402	1045014		1490393	4632886

### Financial Year 2014-15

Sr No	Namre of school	Dev. (Rs)	Repair (Rs)	Purchase (Rs)	Salary (Rs)	Others (Rs)	G/Total (Rs)
2	P/S Chak No.4		10000			4464	14464
3	P/S Youngson Abad		23796	2500	19700	13715	59711
4	P/S Chak Nio.10		10000			4232	14232
5	P/S Chak No.5 Kalan		26065	4412		14611	45088
6	P/S Kot Lal				9000	25061	34061
7	E/S Parey Wali						0
8	E/S Kala Naur		59476		21500	15824	96800
9	E/S Chak No.6	109440	30580	16051		26383	73014
10	P/S Kalsoke	111275					0
11	P/S Thatha Naul			99036			99036
12	P/S Chak 7/59 Sharqi		7081			39625	46706
13	P/S Chak No.55/29						0
14	P/S Bath	52227	19760	318		14650	34728
15	Bothan Garh						0
16	P/S Kunney	42615	192200	1450	18570		212220
17	P/S Thatha Mangera	54935	13500		35750		49250
18	P/S Qila Bhama Singh	241335	17000				17000
19	P/S Chak No.10/63 Munshi Wala			52679		50390	103069
20	P/S Machora Sarang						0
21	P/S Thatha Kamboke	77550	2450			12490	14940
22	P/S Lodha Ghar	35800	18300	16000	18000	2300	54600
23	E/S Chak No.9/62		80000	12000		25000	117000
24	P/S Hallah Syedian	63205	4230	2800	14000	15120	36150
25	E/S Hallah Khichian	200000	50000	33500		49000	132500
26	P/S Bara Ghar	160360	36640				36640
27	P/S Towri	20009	61770	1575	1300	91730	156375
28	P/S Handoki	150798					0
29	P/S Mudhanwali	46703	12957	15549	4000	51280	83786
30	E/S Vakil Wala	6666	27360	1985		73426	102771
31	P/S Sanghianwala		111000				111000
32	P/S Shah Habib	44990	17884			800	18684
33	P/S Kot Rai Ameer Ali	11800	4000			9060	13060
34	P/S Jani Wala	104481	34883				34883
35	P/S Rattu Ana	39100	81500	13900		47821	143221
36	P/S Wara Lahib Singh	80485			11500		11500
37	Vandala Ghulam	94017	26010			35	26045
38	P/S Thatha Dhilwan	43200	29540		3000		32540
39	P/S Thatha Satti	121350	15698	4830			20528
40	E/S Nabi Pur Piran	25425				20222	20222
41	Dhari Bhattian	54240	3440	1120	17500	1450	23510
42	P/S Kotli Lal						0
43	P/S Buddey						0
44	P/S Kot Boora		40035	50000			90035
45	P/S Kot Boota Singh		12520	12790		23830	49140
46	P/S Kot Lahib Das		68287	135800		8492	212579

47	P/S Mandhiala		102068			68791	170859
48	P/S Jhangar Hakim Wala		NIL				0
49	P/S Chamruti		3500	2450		40838	46788
50	E/S Qila Noor Pur	20350	84457	1125		57190	142772
	<b>Total:</b>	<b>2012356</b>	<b>1337987</b>	<b>481870</b>	<b>173820</b>	<b>807830</b>	<b>2801507</b>