



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
NANKANA SAHIB**

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

B&R	Building & Road
BHU	Basic Health Unit
CCB	Citizen Community Board
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
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
RHC	Rural Health Center
SAP	System Application Product
THQ	Tehsil Headquarter
TS	Technical Sanction

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with, Sections 8 & 10 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 as well as 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 2016-17. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted compliance audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level 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 after issuing three reminders for written responses of management and holding of DAC meetings, no response was received till the finalization of this report.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three City 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 2017-18. 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 2016-17.

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 2,645.579 million of the District Government, Nankana Sahib for the financial year 2016-17 covering one PAO and 246 formations, the Directorate General Audit, audited an expenditure of Rs 1,390.828 million

which in terms of percentage was 52% of auditable expenditure. The Directorate General Audit planned and executed audit of 23 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Nankana Sahib for the financial year 2016-17, were Rs 16.90 million, whereas Directorate General Audit conducted audit of receipts of Rs 9.50 million which was 56% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 68.269 million was pointed out, which was not in the name of executive before audit. However, recovery of Rs 53.481 million was affected till the compilation of this report.

c. Audit Methodology

The audit year 2017-18 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity 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 0.801 million was reported in one case.¹
- ii. Irregularity and non-compliance of Rs 1730.646 million was noted in 27 cases.²
- iii. Recovery was pointed in six cases involving an amount of Rs 68.269 million.³
- iv. Non performance of duties was noticed in two cases involving an amount of Rs 72.769 million.⁴

g. Recommendations

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

¹ Para 1.2.1.1

² Para 1.2.2.1-10, 1.2.2.12-17, 1.2.2.19-20, 1.2.2.22-23, 1.2.2.26-27, 1.2.2.29-31

³ Para 1.2.2.11, 1.2.2.18, 1.2.2.21, 1.2.2.24, 1.2.2.25, 1.2.2.28

⁴ Para 1.2.3.1, 1.2.3.2

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	4185.183
2	Total Formations in Audit Jurisdiction	246	4185.183
3	Total Entities (PAOs) Audited	01	1142.581
4	Total Formations Audited	24	1142.581
5	Audit & Inspection Reports	24	1142.581
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	68.269
3	Weak internal controls relating to financial management	1,795.372
4	Others	8.844
TOTAL		1,872.485

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	38.55	455.278	9.5	860.25	1,363.58	2426.305
2	Amount placed under audit observation / Irregularities of audit	3.8	389.203	38.814	914.86	1346.681	1,323.484
3	Recoveries pointed out at the instance of audit	-	1.645	2.541	7.392	11.576	31.093
4	Recoveries accepted / established at the instance of audit	-	-	2.815	1.428	4.243	4.892
5	Recoveries realized at the instance of audit	-	-	-	53.481	53.481	0.459

* 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 Rs1346.676 million.

Table 4: Table of Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	1,795.372
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	0
4	Quantification of weaknesses of internal controls systems	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	68.269
6	Non-production of record	0.801
7	Others, including cases of accidents, negligence etc.	0
TOTAL		1,864.442

Table 5 Cost-Benefit

(Rs in million)

Sr. No	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	1,363.58
2	Expenditure on Audit	1.260
3	Recoveries realized at the instance of Audit	0
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.

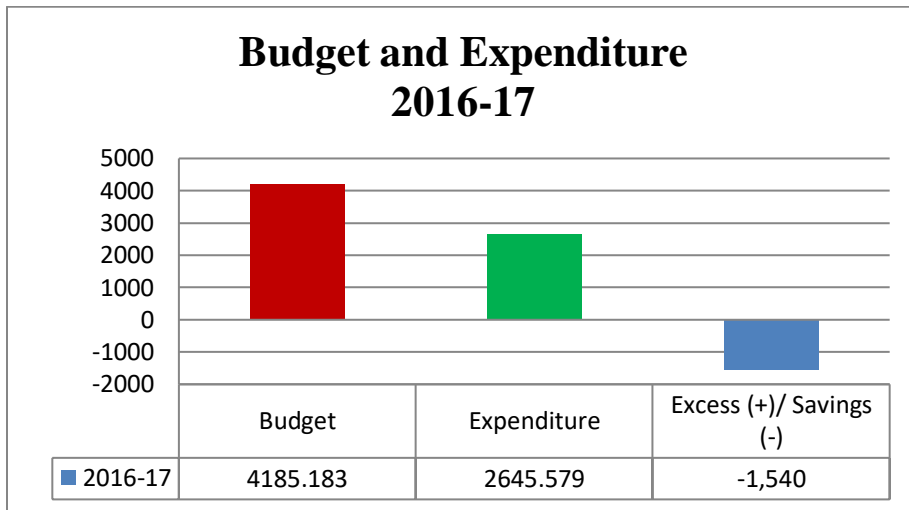
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2016-17 budgetary allocation (inclusive salary, non-salary and development) for District Government Nankana Sahib was Rs 4185.183 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs 2645.579 million, showing a saving of Rs 1539.604 million for the period, which in terms of percentage was 36% of final budget as detailed below:

(Rs in million)

Financial Year 2016-17	Budget	Expenditure	(+) Excess (-) Saving	%age of Savings
Salary	2168.109	1416.947	771	35%
Non Salary	1773.908	1142.957	631	32%
Development	243.164	105.675	137	56%
Total	4185.183	2645.579	1,540	36%
Supplementary Grant	-	-	-	-
Surrender/withdrawal	253.183	-	-1,540	-
Total	3931.497	2647.579	-1,540	36%

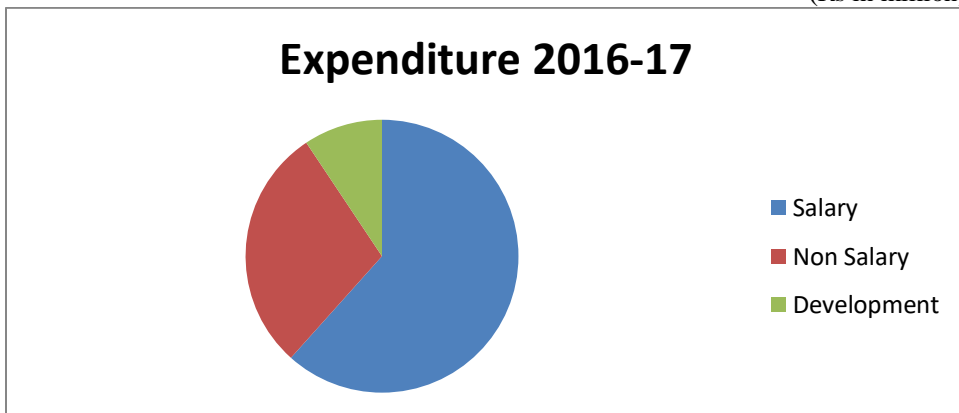
(Rs in million)



As per the Appropriation Accounts 2016-17 of District Government, Nankana Sahib the original budget was Rs 4185.183 million, followed by surrender of Rs 253.685 million and the final budget was Rs 3,931.497million. Against the final budget, total expenditure incurred by the District Government Nankana Sahib during financial year 2016-17 was worth Rs 2645.579 million.

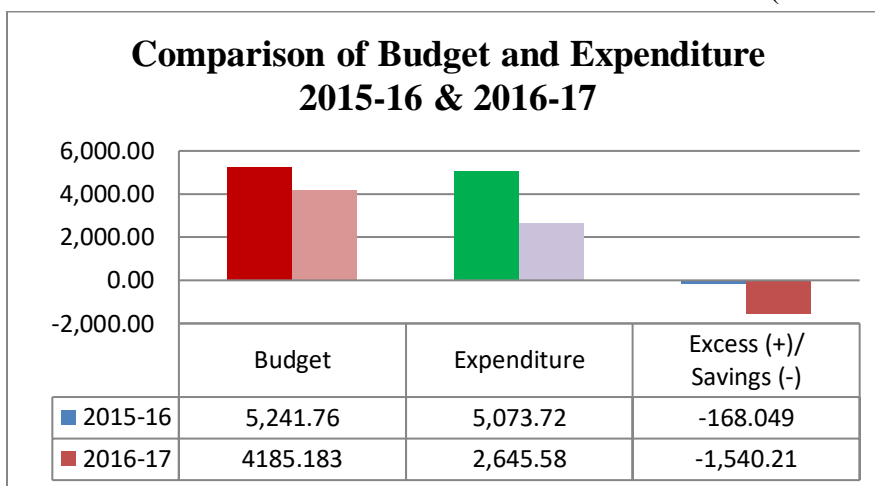
The Salary, Non-salary and Development Expenditure comprised 35%, 32% and 33% of the total expenditure, respectively.

(Rs in million)



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 21% decrease in Budget Allocation and 2% increase in Expenditure during six months.

(Rs in million)



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2016-17

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 Annexure-A.

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2008-09 (Period 01/07/2005 to 31/03/2008)	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
8	2015-16	38	Not convened

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.1.1 Non-production of record—Rs 801,691

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.

MS THQ Hospital Shahkot incurred an expenditure of Rs 0.802 million on salary and non-salary during the financial period from 01-07-2016 to 31-12-2016 but requisite record was not provided to audit for verification.

Audit was of the view that the relevant record of the expenditure was not maintained and, hence, not produced to audit for verification.

This resulted in non-verification and un-authentic expenditure amounting to Rs 0.802 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

[PDP No. 14]

1.2.2 Irregularity / Non-compliance

1.2.2.1 Irregular expenditure on the land without its transfer of title - Rs 536.417 million

As per para 2.85 of Buildings & Roads Department Code, no work should be commenced on the land not acquired for the work.

An audit scrutiny of accounts record of DO (Buildings), Nankana Sahib revealed that different schemes pertaining to schools buildings were executed at a cost of Rs 536.417 million at Nankana Sahib. The land of District Nankana Sahib measuring 17,500 acre has its title declared as evacuee trust property. The expenditure incurred by District Government Nankana on the land without seeking transfer of title thereof was irregular and unlawful.

Expenditure was held irregular due to the fact that evidence of transfer of land to District Government was not provided to audit. Annexure-B

Audit was of the view that due to defective financial discipline and weak internal controls irregular expenditure was incurred.

This resulted in irregular expenditure in violation of government instructions.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

1.2.2.2 Irregular expenditure without Post audit - Rs 453.892 million

As per SDA policy 2007, para No. 2.3(a) the drawing authority will submit monthly accounts of expenditure supported with copies of paid vouchers to the concerned AG / DAO / TO for post audit purpose by 15th of each month. Para (b) states that DAOs will carry out 100% post audit themselves whereas TOs will submit this account to the concerned AG for complete post audit.

During audit of DCO Nankana Sahib for the financial year 2016-17, it was observed that expenditure to the tune of Rs 453.892 million was incurred out of SDA, ADLG Rs 40.664 million, ADC Finance & Planning

Rs 29.515 million and Director Development Rs 162.377 million. Expenditure was held irregular because post audit of the expenditure was not carried out in contravention to the SDA policy.

Audit was of the view that post audit of SDA funds was not carried out due to weak internal and poor financial discipline.

This resulted in non-compliance of the rules and irregular expenditure to the tune of Rs 40.664 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 25]

1.2.2.3 No-preparation of PC-I of development schemes – Rs 189.622 million

According to para 5 sub para (h) of footnote of P&D Guidelines for the financial year, Sectoral 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.

Management of the two offices executed development schemes worth Rs 189.622 million. Scrutiny of record revealed that in violation of the rules PC-I of the projects were neither prepared nor approved by the competent authority in violation of above referred rules. In the absence of document indicating a detail history of project, estimated cost, justification of execution, the reasonableness and rationality of the decision for execution of development scheme could not be relied upon.

Sr. No.	Department	No. of schemes	PDP No.	Total cost (Rs in million)
1	DCO Nankana Sahib	11	20	125.0
2.	DO (Buildings)	03	13	64.622
Total		14		189.622

Audit was of the view that execution of schemes without preparation of PC-I was due to defective financial discipline and weak internal controls.

This resulted in non-compliance of rules and unjustified selection of projects for development works worth Rs 189.622 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

1.2.2.4 Unjustified expenditure without re-appropriation of funds – Rs 128.283 million

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

Audit of following formations revealed that funds to the tune of Rs 133.684 million was placed in the SDA account under the object head A05270 by Finance Department with a direction to re-appropriate the funds to relevant object code as mentioned in NAM. Scrutiny of record revealed that an expenditure of Rs 128.283 million was incurred without re-appropriation of funds and expenditure was incurred under object head A05270. Instead the whole expenditure was incurred from the object code “A05270- Others.”

Department	Total funds received (Rs in million)	Funds expended (Rs in million)
DHQ Hospital	130.777	125.466
THQ Hospital Sangla Hill	2.907	2.817
Total:-	133.684	128.283

Audit holds that due to weak internal and administrative control funds were expended without allocating appropriation of expenditure with relevant object heads.

This resulted in non-compliance of government instruction, weak monitoring and control over the budget and irregular expenditure to the tune of Rs 128.283 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 3, 1]

1.2.2.5 Irregular expenditure without pre-audit - Rs 78.603 million

According to Para No. 2.5 & 2.6 of Guidelines of for Elementary & Primary Schools, Each bill of NSB should be routed through District Accounts Office and Every School shall prepare Head Wise Budget in accordance with the requirements of the school at the time of preparation of Budget. According to para 4.2.7.1 and 4.2.8.1 of APPM, every claim voucher (bill) must be certified by an officer in the relevant District Account Office/Accountant General Office/Accountant General Pakistan Revenue Office and who shall be deemed to be the certifying officer and Once certified (pre-audited), the claim voucher (bill) may then be authorized for payment, by an officer in the District Account office / Accountant General office/Accountant General Pakistan Revenue office and who shall be deemed to be the certifying officer.

During audit of two formations of Nankana Sahib, it was observed that funds on account of Non Salary Budget (NSB) to the tune of Rs 78.603 million were transferred to the schools and THQ Hospital Shahkot during 2016-17. Expenditure was held irregular because it was made without any pre audit of the vouched account of expenditure out of NSB was not submitted for post audit to District Accounts Office.

Sr. No.	Department	Expenditure of NSB (Rs)
1	DDEO (M-EE) Nankana Sahib	12,694,186
2	DDEO (W-EE) Nankana Sahib	50,989,197
3	DDEO (MEE) Shahkot	8,880,109
4	THQ Shahkot	6,040,354
	Total	78,603,846

Audit was of the view that transfer of funds without pre-audit was due to poor financial discipline and weak internal controls.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

[PDP No. 02, 01, 20 & 06]

1.2.2.6 Irregular payment of expenditure for sub base and base course material - Rs 56.43 million

According to additional clauses of contract agreement, the contractor is bound to set up field control laboratory at site of work along with necessary equipments 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.

During scrutiny of record of District Officer Roads Nankana for the period from 01-07-2016 to 31-12-2016, it was observed that department made payment of Rs 56.43 million on account of sub-base course and base course for execution of schemes. The payment was held irregular due to the fact that payment voucher was not supported by compaction test and Gradation Control Test reports of sub base and base course. Moreover, Sample of Bajri (Stone) used as Sub Base Course and Base Course was not got approved from the concerned authority as required under contract agreement as per details at Annexure-C and the source of query was not got verified either

Audit was of the view that laying of stone without certain test mentioned above was due to weak internal control and poor financial discipline.

This resulted in incurrence of irregular expenditure of Rs 56.430 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No.12]

1.2.2.7 Purchase of medicines without DTL reports - Rs 48.881 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 purchased MSD medicine valuing Rs 48.881 million during 2016-17. Payment was released to the firms without satisfactory DTL report. Acceptance, payment and use of medicines without positive lab reports were against the above instructions. **Annexure-D**

Sr. No.	Department	PDP No.	Expenditure (Rs in million)
1	EDOH	02	2.568
2	DHQ Hospital	07	45.175
3	RHC Baragar	02	0.796
4	RHC Rehanwala	01	0.342
Total			48.881

Audit was of the view that payment without DTL reports was made due to weak internal controls and poor financial discipline.

This resulted in un-authorized payment of Rs 48.881 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

1.2.2.8 Use of sub-standard bitumen - Rs 34.65 million

According to additional clause of work order of different schemes, bitumen will be arranged himself by contractor from National Refinery Limited, Karachi and documentary proof to the engineer in-charge before release of payment against the work done was thus required to be obtained..

During scrutiny of record of District Officer Roads Nankana for the period from 01-07-2016 to 31-12-2016, it was observed that payment amounting to Rs 34.650 million was made on account of Triple Surface Treatment. Bill/ Invoice for purchase of bitumen were not available in the record. Annexure-E

Audit was of the view that due to weak internal control and poor financial discipline sub-standard bitumen was used in TST and management did not ensure the use of use of best quality product.

This resulted in unjustified payment amounting to Rs 34.650 million on account of bitumen.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

[PDP No. 2]

1.2.2.9 Irregular closing of account without payment of securities - Rs 31.23 million

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

During scrutiny of record of District Officer Roads Nankana for the period from 01-07-2016 to 31-12-2016, it was observed that the securities worth Rs 31.234 million were deducted out of the bills of contractors. Account IV was closed on 31-12-2016 but the liability for re-payment/release of securities was not transferred. The detail of payable securities is as under:

Date	Description	Amount (Rs)
31-12-016	Contractors' securities	20,683,797
31-12-016	PW Deposit Work	10,550,659
	Total	31,234,456

Audit was of the view that due to weak internal control and poor financial discipline no decision was made for payables.

This resulted in irregular closing of account IV without decision on liabilities and wiping out of the Public account.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends that the matter may be enquired at higher level and responsibility may be fixed against person at fault besides ensuring arrangements for redemption of contractor securities.

[PDP No. 15]

1.2.2.10 Unauthorized payment without approval of the rate of JMF - Rs 26.74 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 21st September, 2004.

During scrutiny of record of District Officer Roads Nankana Sahib for the period from 01-07-2016 to 31-12-2016, it was observed that while executing the scheme titled "W/I and dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) to Railway crossing Chhoor Sikhawala via Railay crossing Ghullay Bajwa Road Sangla Hill" payment of Rs 26.741 million was made for item of plant premix bituminous carpeting to the contractors. Payment was held irregular because it was made without approval of rate from the Chief Engineer (Highways).

Audit was of the view that due to weak internal controls and poor monitoring of development project payment was made without approval of rate.

This resulted in irregular expenditure worth Rs 26.741 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No.13]

1.2.2.11 Non-imposition of penalty for delay in completion of work – Rs 25.707 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 did not impose penalty amounting to Rs 25.707 million on the contractors who did not complete the awarded civil works within time limit. Scrutiny of record revealed that the contractors neither completed the works within stipulated time nor applied for any time extension but no action was taken against them.
Annexure-F

Sr. No.	Name of Formation	PDP No.	No. of schemes	Penalty (Rs in million)
1	DCO	18	05	5.563
2	DO Buildings	07	02	7.514
3	DO Roads	03	06	12.630
	Total			25.707

Audit was of the view that non-imposition of penalty was due to weak monitoring system and defective financial discipline.

This resulted in non-completion of schemes within the stipulated time and deprived the community from the desired benefits and caused a loss of revenue amounting to Rs 25.707 million to the Government.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends imposition of recovery besides fixing responsibility against the person(s) at fault.

1.2.2.12 Irregular payment without approval of lead chart - Rs 20.23 million

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

During scrutiny of record of District Officer Roads Nankana for the period from 01-07-2016 to 31-12-2016, it was observed that the department made payment of Rs 20.230 million for earth work to the

contractors for various development schemes without approval of lead chart from the competent authority by violating the above rule. Moreover, the record did not exhibit Kassra and Khatuni numbers of land from where the earth was carried to the site. Annexure-G

Audit was of the view that payment without approval of lead chart was due to weak internal control and poor financial discipline.

This resulted in incurrence of irregular expenditure amounting to Rs 20.230 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

1.2.2.13 Wasteful expenditure - Rs 20.311 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 scheme titled “Cosnt. of 20 Nos parks along the both side of canal bank from Degree College to Railway Crossing in Sangla Hill” pertaining to the financial year 2014-15 even after the lapse of three years. The total cost of the scheme was Rs 28.416 million and an expenditure of Rs 20.311 million was incurred up to 31st December, 2016.

Audit was of the view that scheme 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 20.311 million and the value for money was not achieved.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

[PDP No. 5]

1.2.2.14 Irregular payment against part supply of medicine - Rs 15.424 million

According to para V(b) of the rate contract for the supply of medicine approved by Secretary, P&SH “part supply is allowed but part payment is not allowed. The payment will only be made after the receipt of complete supply within due time.

An audit scrutiny of accounts record of THQ Hospital Shahkot revealed that MS THQ Hospital Shahkot made partial payment of Rs 4.208 million in violation of terms and conditions of the contract against supply orders of Rs 5.966 million to the following suppliers.

Sr. No.	Name of Firm	Amount of supply orders (Rs)	Payment made (Rs)
1	Abbott Laboratories (Private) Limited	1,311,850	984,225
2	Barrett Hodgson (Pvt.) Ltd.	122,820	120,486
3	Bosch Pharma	1,270,965	1,214,115
4	Novartis Pharma (Pakistan) Ltd.	2,234,500	1,249,000
5	Pfizer Pharma	1,025,800	640,686
	Total	5,965,935	4,208,512

Audit was of the view that due to weak internal control payment of medicine bills were made against part supply.

This resulted in irregular expenditure in violation of the government rules worth Rs 4.209 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

[PDP No. 8]

1.2.2.15 Unjustified payments for steel without mandatory quality tests – Rs 14.465 million

As per contract agreement, the quality tests of M.S steel bars as per specification are however, mandatory. According to the FD's Letter No. RO(Tech) FD-2-3/2004 dated 2nd August 2004, the quality test of MS Steel Bars as per specifications are mandatory.

Scrutiny of record of DO (Buildings) and DO (Roads), Nankana Sahib for the period 01-07-2016 to 31-12-16, revealed that payment of Rs 14.465 million was made on account of steel but quality test reports of steel bars used in the works were not provided to audit in support of paid vouchers. Annexure-H

Sr. No.	Department	No. of scheme	Amount (Rs in million)
1	DO (Roads)	06	1.310
2	DO (Buildings)	07	13.155
	Total		14.465

Audit was of the view that payment without lab test report was due to weak monitoring of development work and improper internal controls.

This resulted in irregular payment of Rs 14.465 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

[PDP No. 3, 4]

1.2.2.16 Irregular purchases without advertisement on PPRA website - Rs 16.513 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 eight formations incurred an expenditure of Rs 16.513 million on purchase of different items either by splitting the indent or through quotations rather than publishing advertisement on the PPRA website.

Sr. No.	Name of Formation	Description	PDP No.	Amount (Rs in million)
1	DCO	COS	4	0.180
2	DHQ Hospital	Civil works	8	3.211
3	DO (Planning)	Stationery, Others, COS	4	1.472
4	Govt. Slow Learner School	Furniture	3	0.249
5	Govt. Spl. Education center NNS	Bus and furniture	5	7.172
6.	DO (Sports)	Sports items	02	0.827
7.	RHC Baragar	Purchase of medicine	09	1.693
8.	RHC Syedwala	Various heads	04	1.709
Total				16.513

Audit was of the view that purchase of items without advertisement on PPRA website was due to poor weak internal controls and negligence on the part of management.

This resulted in uneconomical expenditure amounting to Rs 16.513 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

1.2.2.17 Irregular payment for bricks - Rs 11.868 million

According to the Executive Engineer, Provincial Buildings Division, Jhang/Toba Tek Singh, vide letter No.178-S/C, dated 16.02.2001 and No. 9371/St, dated 08.03.2001 respectively, use of best available bricks having crushing strength above 1700 PSI is allowed.

During scrutiny of record of DCO and DO (Buildings) Nankana Sahib for the period from 01-07-2016 to 31-12-2016, it was observed that the department paid an amount of Rs 11.868 million on account brick used in development work. The bricks were not got tested from the concerned laboratory in order to know its strength. **Annexure-I**

Sr. No.	Department	PDP No.	Amount (Rs in million)
1	DO (Buildings)	08	9.982
2	DCO	19	1.886
Total			11.868

Audit was of the view that use of bricks without testing their strength was due to weak internal controls.

This resulted in irregular payment on account of bricks worth Rs 11.868 million

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

1.2.2.18 Unauthorized Payment on account of pay & allowances – Rs 24.515 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 dated 22nd 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 28 formations were made payments on account of allowances amounting to Rs 24.515 million during financial year 2016-17 without their admissibility / entitlement. Annexure-J

Audit was 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 unauthorized payment of Rs 24.515 million to public exchequer.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of inadmissible allowances besides fixing responsibility against the persons at fault.

1.2.2.19 Irregular payments without Post Audit - Rs 10.076 million

According to revised procedure for operation of SDAs circulated by the office of the Controller General of Account letter No.AC-II/1-39/08-Vol-V/632 Dated: September 24, 2008 applicable w.e.f.01-10-2008 “The drawing authorities will submit monthly account of expenditure with copies of paid vouchers to the concerned AG/DAO for post audit purpose by 15th of each month who will carry out 100% post audit. Further Government of the Punjab Finance Department vide its letter No. SO(TT)6-1/2007 dated 16-09-2007 has since decided to adopt the policy for the operation of SDAs circulated by CGA vide letter No.AC-II/6-23/99/Vol-XIV/160 dated 14-07-2007 “to overcome the existing accounting problems relating to SDAs the provisions contained in chapter 10 and 17 of the APPM will be implemented”. Guideline for utilization of SDA of issued and circulated by Government of the Punjab, Primary & Secondary Health Care Department vide letter No. PSO/SECY-P&SH/05/2016 dated 2nd September, 2016 sets forth that expenditure shall be against pre-audited bills from District Accounts Office.

During audit of MS DHQ Hospital it was observed that payment amounting to Rs 10.076 million was drawn out of SDA (Health Council) during financial years 2016-17, payments were held irregular because vouched account of the payments was not submitted for post audit. Payments were not shown in the financial statement of the District government NNS. Due to non accountal of the payments, the actual additions in the assets and liabilities of the respective government could not be ascertained in realistic terms.

Audit was of the view that payment without post audit was due to weak internal and poor financial discipline.

This resulted in irregular expenditure without post audit worth Rs 10.076 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 01]

1.2.2.20 **Doubtful payment to contingent employees - Rs 10.510 million**

As per preface of Schedule of Wage Rates ,2017 issued by the Government of the Punjab Finance Department, the appointment of contingent staff may be made by competent authority subject to the following conditions;

- a) The posts shall be advertised properly in leading newspapers.
- b) The recruitment to all posts in the Schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004

Management of four formation appointed contingent paid staff during financial year 2016-17. Appointment was held irregular because the requisite record to corroborate adherence to merit due to conspicuous absence of advertisement like application for appointment, appointment letter, procedure for appointment, joining reports, posting order, attendance etc was not provided to audit for verification and authentication. It is significant to mention here that adjudicating a similar case, the Supreme court of Pakistan has decided that in the public interest and also to enforce Fundamental Rights, appointments must be made on merit, lest it should cause damage to the institutions responsible for running different affairs of the Government.

Sr. No.	Department	PDP No.	Description	Amount (Rs in million)
1	DHQ	02	Daily wages employee	1.624
2	DO (Forest)	05		8.886
3	THQ Hospital Sangla Hill	02	-do-	0.549
4	DO (Sports)	01	-do-	0.137
Total				11.059

Audit was of the view that due to weak internal and administrative control, contingent paid staff was appointed without adopting codal formalities and open merit.

This resulted in irregular payment of salary amounting to Rs 11.059 million to the work charge / daily wage employees.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 02, 05, 02 & 01]

1.2.2.21 Less / non-deduction of income and sales tax – Rs 8.863 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 different formations made payment of Rs 85.223 million on purchase of different items but income tax, general sales tax and provincial sales tax amounting to Rs 8.863 million were either not deducted or less deducted as detailed at Annexure-K.

Audit was 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 8.863 million to the public exchequer

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the income tax and sales tax besides fixing responsibility against the persons at fault.

1.2.2.22 Irregular payment of electricity bills of DCO residence - Rs 0.788 million

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

While conducting audit of the accounts record pertaining to the office of DCO Nankana Sahib for the period 07-2016 to 12-2016, it was observed that an amount of Rs 0.788 million was paid on account of electricity charges against the residence of the District Coordination officer, Nankana Sahib which was not allowed. Annexure-L

Audit was of the view that payment of electricity bill was made due to weak internal control.

This resulted in undue burden on public exchequer amounting to Rs 0.788 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

1.2.2.23 Non maintenance of the measurement book of civil works –Rs 6.311 million

Para 4.5(5) of B&R Department Code states that every officer making or ordering payment on behalf of Government should satisfy himself that the work has been actually done in accordance with the bill submitted for payment. He should inspect personally all the important works before authorizing final payment and should check the measurements made by his subordinates.

During scrutiny of accounts record DO (OFWM) Nankana Sahib it was observed that expenditure was incurred for the construction of water courses schemes valuing Rs 6.311 million but measurement Book was not maintained as required under the rule. Without the maintenance of the measurement book expenditure cannot be justified.

Audit was of the view that non maintenance of measurement book made due to defective financial discipline and poor record keeping of the development project.

This resulted in irregular expenditure without account of material used worth Rs 6.311 million

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

1.2.2.24 Overpayment payment by allowing higher rates – Rs 1.792 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. According to the instruction issued by the Standing Rates Committee recorded in the remarks column of market rates notified by the Finance Department against item NO. 6(a) chapter construction for RCC work. The composite rate shall be reduced by Rs 5.50 per Cft to Rs 12 per Cft if chanab sand and local sand respectively is used.

Management of following formations incurred an expenditure of Rs 1.791 million by making payments for quantities, allowing higher rates over & above TS estimates and reuse of surplus earth. **Annexure-M**

Sr. No.	Department	Description	Excess payment (Rs)
1.	DO(Buildings)	Invoice regarding purchase from Pakistan Steel Mills was neither produced nor the rate was reduced by Rs 4,500 per Ton	425,655
2.	DO(Buildings)	Overpayment due to non reducing rate of RCC Slab	218,532
3.	DO Roads	Reuse of surplus earth	437,160
4.	DO(Buildings)	Overpayment of earth work	710,347
Total:-			1,791,694

Audit was of the view that overpayment was made due to weak internal controls and negligence on the part of the management.

This resulted in loss of Rs 1.791 million to public exchequer.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the excess payment besides fixing responsibility against the persons at fault.

[PDP No. 1, 9, 10, 10]

1.2.2.25 Overpayment due to non-deduction of mortar – Rs 3.645 million

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

DO (OFWM) Nankana Sahib made payment of Rs 3.127 million for using 500 bricks for construction of 1 cubic meter of water course without deducting the 25% cement sand ratio. It was further observed that payment of Rs 0.416 million for excess cement bags was made for construction of watercourse as 1.89 bags instead of admissible 1.6225 bags and similarly payment of Rs 0.101 million for excess use of sand than admissible was made by violating the above instructions. Detail is given at Annexure-N

Audit was of the view that overpayment was made due to non-compliance of instructions of the Finance Department, which resulted in overpayment on account of bricks, cement and sand.

This resulted in a loss of Rs 3.645 million to the public exchequer.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends imposition of recovery of the overpayment besides fixing responsibility against the persons at fault.

1.2.2.26 Premature release of securities - Rs 5.76 million

As per clause 50 of contract agreement the amount retained as security deposit shall not be refunded to the contractors before the expiry of six months in the case of original works valuing up to Rs 5 million and twelve months or even more may be determined by the engineer in charge with the prior approval of the chief engineer in case of works valuing

above Rs 5 million, after the issue of the certificate of completion of the work under clause 40 thereof. During the period of maintenance the security deposit shall not be refunded till the contractor has fulfilled his obligations under clauses 43 and 44 thereof to the satisfaction of the engineer in charge.

During scrutiny of record of District Officer Roads Nankana for the period from 01-07-2016 to 31-12-2016, it was observed that securities valuing Rs 5.760 million were released in violation of the above rules as detailed at Annexure-O.

Audit holds that premature release of securities was due to weak internal control and poor financial discipline.

This resulted in irregular and premature release of securities worth Rs 5.760 million

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure for release of securities from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 5, 6 & 7]

1.2.2.27 Irregular payment for purchase of pre-cast parabolic segments - Rs 6.311 million

According to Rule (16) of PPRA 2014, 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.

An audit scrutiny of vouched accounts of the following Water User Associations working under the supervision of DO (OFWM), Nankana Sahib revealed that water courses were prepared by using “Pre-cast Parabolic Segments (PCPS)” during 2016-17. Director General Agreement

(Water Management) Punjab, Lahore pre-qualified firms for the supply of PCPS. Scrutiny of record revealed that DO (OFWM) purchased segments from non-approved firms. DO (OFWM), DDO (OFWMs) and NESPAK Engineers being the supervisory authorities did not object the purchase of sub-standard segments from un-approved firms which were not prequalified by DGA (WM), Punjab, Lahore. An amount of Rs 6.311 million was paid to the non-approved firm for the supply of segments during 2016-17. Due to this reason the preparation of water courses was held sub-standard.

Tehsil	W/C #	No. of segments	Rate of segment (Rs)	Total Amount (Rs)
NNS	36000R	197	1,290	254,130
NNS	42900R	370	1,645	608,650
Sangla Hill	118048R	84	935	78,540
NNS	21800R	825	1,670	1,377,750
NNS	10396L	264	1,675	442,200
Shahkot	75980L	1428	1,290	1,842,120
Shahkot	23620L	765	1,700	1,300,500
NNS	73300R	48	770	36,960
Shahkot	7900R	286	1,295	370,370
Total				6,311,220

Audit was 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 worth Rs 6.311 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 2]

1.2.2.28 Non deduction of price variation - Rs 3.747 million

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

During scrutiny of record of District Officer Roads Nankana for the period from 01-07-2016 to 31-12-2016, it was observed that the rates of Diesel were decreased more than 5% but deduction of price variation on account of steel, bitumen, diesel was not made from the contractor which resulted in excess payment of Rs 3.747 million. Annexure-P

Sr. No.	Work	Item	Price (Rs in million)
1	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Diesel	1.035
2	Const of road from Dhaban Singh Sucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala	Diesel	1.282
3	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Diesel	1.430
Total			3.747

Audit was of the view that non recovery on account of price variation was due to weak internal control and poor financial discipline.

This resulted loss of Rs 3.747 million to the public exchequer.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends recovery besides fixing responsibility against the persons at fault.

[PDP No. 6, 7, 8]

1.2.2.29 Irregular payment of demand notice - Rs 4.146 million

Secretary P&SH, Government of the Punjab vide letter No. 4-PMU/P&SHD/DIR(INFRA)12/2016 dated 22.11.2016 requested all the DCOs for preparation of demand notices of WAPDA for DHQ Hospital under Revamping program of Primary Healthcare Department so that the cost may be included in the revised PC-I of the scheme.

An audit scrutiny of accounts record of DHQ Hospital Nankana Sahib revealed that payment of Rs 4.146 million was made during the financial year 2016-17 on account of demand notice of WAPDA for consolidation of load out of the funds of SDA. Payment was held irregular because payment was required to be made from the cost of the scheme "Up-gradation of DHQ Hospital Nankana Sahib" wherein allocation was made.

Audit was of the view that due to weak internal and administrative control payment was made out of the funds of SDA.

This resulted in irregular payment worth Rs 4.146 million.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

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

[PDP No. 10]

1.2.2.30 Unauthorized payment - Rs 1.649 million

According to Clause 47-A of Contract Agreement, the payment of item whose rates are higher shall be made at the rates depicted in technically sanctioned estimate, on the execution of the items, the balance payment shall be withheld by the Engineer-in-charge till the completion of the work.

During scrutiny of record of DO (Buildings) Nankana Sahib for the period 01-07-2016 to 31-12-16, it was observed that development works were awarded on over and above TS estimate to different contractors but payment of premium amounting Rs 1.649 million was made to contractors in running bills. The schemes are detailed below;

Bill No. & Date	Name of Scheme	above	Amount (Rs)
06/05-12-16	Const of Auditorium hall at Sangla Hill, Nankana	3.95%	718,165
55/31-12-16	Const of Auditorium hall at Sangla Hill, Nankana	3.95	931,015
Total			1,649,180

Audit was of the view that due to defective financial discipline and weak internal controls irregular payment was made.

This resulted in irregular /unauthorized release of premium worth Rs 1.649 million

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No.11]

1.2.2.31 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 was 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 irregular payment of Rs 1.536 million to the contractor.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends recovery of the additional payment made to the contractor besides fixing responsibility against the persons at fault.

[PDP No. 2]

1.2.2.32 Irregular transfer of dialysis unit to NGO

According to section 2(XVII)(b) of PLGO 2001 “mal-administration means and includes delay, inaction, incompetence, inefficiency, ineptitude or neglect in the administration or discharge of duties and responsibilities or avoidance of disciplinary action against an officer or official whose action is held by a competent authority to be biased, capricious, patently illegal or vindictive”.

During audit of DHQ Hospital Nankana Sahib it was observed that Dialysis Unit of DHQ Hospital Nankana Sahib was transferred to an NGO

without any agreement. The NGO was running the affairs of the dialysis unit without any authorization and legally enforceable contractual arrangement. The payment of salaries to the temporary staff engaged for maintenance of accounts and operational expenditure was held irregular. The record pertaining to 2007 to 2017 was not prepared. No record in respect of this transfer was available with the DHQ Hospital. The Dialysis Unit was being run within the hospital premises and by the hospital staff. The details of fee charges from the patient was not available with the hospital authorities. The voluntary contribution of the NGO was not available on record in tangible terms.

Audit holds that due to weak internal and administrative control NGO was allowed to run the business without any lawful authority.

This resulted in irregular transfer of government assets to a non-government institute.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

The matter being of serious nature is reported for necessary administrative / legal action in respect of the person/s responsible.

[PDP No. 6]

1.2.2.33 Non incorporation of SDA funds in budget book

As per para 2.3(a) of Punjab Treasury Rules 1988, whenever a Government servant receives money on behalf of Government, he must give the payer a receipt in proper form. Form S.T.R. 3 has been prescribed for use in departments other than Public Works and Commercial Departments and Treasury and other offices which are governed by special rules. The receipt should be signed only by a responsible Government servant who should satisfy himself at the time of signing the receipt and initialing its Counterfoil that the amount has been entered in the Cash Book (See Financial Rules), and initial (with date) the connected receipt entry in the Cash Book. All Receipt Books, including bankbooks, should be kept in the personal custody of the Government servant using them.

During audit of DCO Nankana Sahib, it was noticed that DCO being PAO did not place the funds of SDA in the budget book and did not ensure the post audit of vouched account prior to disbursement of new releases as warranted for such payments.

Audit was of the view that due to weak internal and administrative controls, SDA funds were not reflected in the budget book.

This resulted in concealment of actual flow of money in the district.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 26]

1.2.2.34 Non preparation of register of fixed assets

As per Para 13.4.1.1 of APPM, all departments/entities will maintain a "Fixed Assets Register" (form 13A) for the categories of assets, for which they are responsible. Section 2.2.7 of the Financial Reporting Manual states that a statement of fixed assets should be prepared for each reporting period;

During certification audit of DAO Nankana Sahib, it was noticed that the "Fixed Assets Register" for the financial year 2016-17 was neither prepared by DAO nor by PAO in violation of para ibid. In the absence, the chance of theft and misuse of government property cannot be eliminated.

The statement of fixed assets was required to show the cost at the beginning and end of the reporting period and any additions or disposals thereof. In the absence of this statement proper valuation and control over fixed assets is doubtful.

Audit holds that due to weak administrative control fixed assets register was not prepared.

This resulted in non-preparation of government assets

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 23]

1.2.3 Performance

1.2.3.1 Non-utilization of funds – Rs 60.108 million

According to Rule 19 & 20 of the PDG &TMA (budget) Rule 2003, the Drawing and Disbursing officer is responsible to make budget estimates in accordance with the budget guidelines and that he should develop the most realistic and sound estimates ensuring that each provision is restricted to the absolute minimum necessity.

Management of three formations were allocated budget valuing Rs 75.425 million for the purpose mentioned against each during 2016.17. The examination of record revealed that only Rs 15.316 million was used and the remaining funds amounting to Rs 60.108 million remained unutilized. DO Health and Livestock did not utilize the budget allocated for purchase of medicines resultantly the funds lapsed and the BHUs, RD, GRD and veterinary Centers under the jurisdiction of DOH and DLO were deprived from the facility of MSD medicine due to negligence on the part of those responsible as detailed below;

Sr. No.	Deptt	Description	Budget (Rs)	Exp. (Rs)	Balance (Rs)
1	DOH	Purchase of MSD	20,000,000	Nil	20,000,000
2	DLO	Purchase of veterinary medicine	2,000,000	Nil	2,000,000
3	DO (OFWM)	Salary and Non-salary	53,425,237	15,316,712	38,108,525
Total			75,425,237		60,108,525

Audit was of the view that due to weak internal control medicine was not purchased.

This resulted in lapse of funds without its use.

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 1, 1, 1]

1.2.3.2 Irregular expenditure due to non-issuance of notification of School Council - Rs 12.661 million

According to para 3.3.1 of the School Council Policy 2007, The Assistant Education Officer (AEO) shall record the proceedings of the

General Body Meeting. The AEO shall notify the School Council on the prescribed 'Form No.1'. The notification is to be issued on the spot in the general body meeting in the same date. Para 3.3.2 states that the School Council shall be constituted for a period of two years from the date of above mentioned notification

An audit scrutiny of accounts record of Dy. DEO (MEE) Nankana Sahib revealed that the AEOs of Tehsil Nankana Sahib did not comply with the provision of para 3.3.1, 3.3.2 and 3.3.3 of the School Council Policy 2007. The heads of the schools incurred expenditure without fulfillment of 2/3rd quorum of the members of the School Management Council and incurred an expenditure of Rs 12.661 million on the purchase of different items which was held irregular.

Audit was of the view that due to weak internal compliance of rules was not ensured.

This resulted in irregular expenditure to the tune of Rs 12.661 million

The matter was reported to the PAO in January, 2018. Neither reply was submitted nor DAC meeting convened till the finalization of this report.

Audit recommends, seeking regularization of expenditure from the competent authority besides fixing responsibility against the persons at fault.

[PDP No. 1]

ANNEXURES

Annexure-A

Part-I
Memorandum for Departmental Accounts Committee
(Audit Year 2017-18)

(Rs in million)

Sr. No.	Formation Name	Description	Nature of Observation	Amount
1	DCO	Unauthorized and doubtful Payment grant	Irregularity	0.150
2		Unauthorized and doubtful Payment of POL charges	Irregularity	0.356
3		Misuse of POL	Irregularity	0.191
4		Expenditure Beyond Delegation of Financial Powers	Irregularity	0196
5		Irregular Expenditure on account of Refreshment	Irregularity	0.196
6		Unauthorized and doubtful expenditure on repair	Irregularity	0.381
7		Unauthorized and doubtful Payment for POL charges	Irregularity	0.142
8		Loss to the Government due to irregular utilization of government Residence	Recovery	
9		Funds Transferred but Vouched Accounts were not Received	Irregularity	4.160
10		Unauthorized running of petrol pumps and CNG stations in Nankana Sahib	Irregularity	
11		Loss to government due to non vacation of evacuee property in Nankana Sahib	Irregularity	
12		Irregular drawl of cash	Irregularity	1.124
13		Un-necessary retention of public money.	Irregularity	2.00
14		Un-necessary retention of public money.	Irregularity	3.750
15		Use of Sub standard Steel	Irregularity	0.074
16		Lying security deposit without having details.	Irregularity	6.74
17		Non-conducting of annual physical verification	Irregularity	
18	DDEO (EEM) NNS	Non utilization of Balance of NSB	Irregularity	7.594
19		Non preparation of school council / documents	Irregularity	
20		Irregular payment of Adhoc relief allowances 2011 and 2012	Irregularity	0.687
21		Non recovery of fine from the	Irregularity	0.117

		teachers		
22	DO Buildings	Non recovery of Professional Tax	Recovery	0.289
23		Unauthorized Payment without Approval of Lead	Irregularity	0.666
24		Unauthorized expenditure on account of non-schedule items		0.724
25	DDEO(EE W) NNS	Unauthorized payment of adhoc allowance	Irregularity	96785
26		Irregular expenditure on NSB without action plan	Irregularity	
27	DOH	Unjustified payment of Rent of Building	Irregularity	0.240
28		Doubtful payment of electricity bills	Irregularity	0.155
29		Irregular payment without having claims	Irregularity	0.222
30	DDOH NNS	Doubtful expenditure	Irregularity	0.095
31		Expenditure by way of fake bills	Irregularity	0.177
32		Payment of Pending Liabilities without approval of the competent authority	Irregularity	0.261
33		Doubtful expenditure on repair of vehicle	Irregularity	0.120
34		Drawl of claims in the name of DDO Instead of vender	Irregularity	0.624
35		Irregular expenditure on TA/DA and POL	Irregularity	0.849
36		DHQ	Non supply of medicine	Irregularity
37	DLO	Cash Payment Instead of Cross Cheque	Irregularity	0.656
38		Irregular expenditure due to Non function of Support Services Farmers	Irregularity	14.193
39		Misuse of vehicle	Irregularity	0.595
40		Irregular allotment of Govt vehicke	Irregularity	5.676
41		Non-recovery of Penal Rent	Recovery	0.0183
42		Abnormal pay & Allowances	Irregularity	0.300
43	DOP	Doubtful purchase	Irregularity	3.640
44		Irregular approval of the Development Schemes.	Irregularity	
45		Non-verification of GST	Irregularity	0.113
46	DO OFWM	Excess payment	Irregularity	0.078
47		Non constitution of District Implementation Committee	Irregularity	
48		Technical Sanction without inclusive Farmer share	Irregularity	2.524
49		Non-maintenance of Accounting Record of Assets and Liabilities	Irregularity	
50		Irregular payment of Building rent	Irregularity	0.314

51		Doubtful expenditure on the repair of vehicle	Irregularity	.005
52	DDO (OFWM) NNS	Non-maintenance of Accounting Record of Assets and Liabilities	Irregularity	
53		Physical verification of stores/stocks	Irregularity	
54		Excess payment on account of Nakkas	Irregularity	0.226
55	DO Forest	Non entry of payment in Cash book and vouched account not produced	Irregularity	1.190
56		Non surrender of Saving	Irregularity	6.446
57		Loss to Government due to non auction of Canteen & Boating Lake	Irregularity	
58		irregular Expenditure on Purchase of Diesel/Petrol	Irregularity	4.533
59		Non accountal of plants	Irregularity	0.550
60	Slow Learner School	Non transparent purchase of uniform for the special students	Irregularity	2.028
61		Non-transparent purchase of computers	Irregularity	0.249
62		Non transparent purchase of store items	Irregularity	0.212
63		Non-verification of GST invoices	Irregularity	0.152
64		Irregular expenditure on POL without sanctioned strength	Irregularity	0.838
65	RHC More Khunda	Irregular placement of supply orders for the purchase of MSD medicine by EDO Health	Irregularity	3.062
66		Purchase of LP medicine	Irregularity	0.042
67		Doubtful exp.	Irregularity	0.095
68		Defective purchase of misc. store items	Irregularity	0.353
69		Irregular repair of vehicle from general order supplier	Irregularity	0.191
70		Unauthentic consumption of diesel on generator	Irregularity	0.147
71		Use of ambulance without written request from patients	Irregularity	0.098
72	Govt.Spl School NNS	Irregular and defective purchase of Uniform	Irregularity	4.245
73		Irregular expenditure	Irregularity	0.674
74		Irregular purchase of furniture	Irregularity	0.447
75	RHC Wan Bachran	Unauthorized and doubtful consumption of syringes & cannula	Irregularity	1.067
76		Irregular Purchase of LP Medicine	Irregularity	0.135
77		Unjustified payment of allowances	Irregularity	0.985
78		Irregular Drawn of Pay & Allowances without Verification of Academic Record.	Irregularity	

79		Unauthentic consumption of diesel on generator	Irregularity	0.0703
80	DDEO(EE M) Shahkot	Unauthorized payment of Adhoc Allowances	Irregularity	0.018
81		Irregular Expenditure of on NSB without action plan	Irregularity	
82		Non utilization of Balance of NSB Grant	Irregularity	2.571
83		Non deduction of the G.S.T	Irregularity	0.023
84		Irregular Drawl of POL.	Irregularity	
85		Un-justified retention of FTF cash in Hand.	Irregularity	
86		Irregular expenditure on purchase of furniture	Irregularity	0.458
87		THQ Hospital Shahkot	Un-authorized payment of Non-Practice Allowance	Irregularity
88	Non-imposition and Non-recovery of Penal Rent		Recovery	0.886
89	Splitting of Purchase of Iron Racks Medicine to avoid Sanction of Higher Authority		Irregularity	0.190
90	Loss due to non disposal of X-Ray Machine		Recovery	0.500
91	Loss due to the theft of Medicines		Irregularity	
92	DO Roads	Overpayment due to allowing excessive rate for RCC	Irregularity	0.043
93		Execution of PCC Work without having Strength Quality Test Reports	Irregularity	3.190
94	EDOH	PDP 01 Doubtful Drawl of Government Funds amounting Rs 54,400	Irregularity	0.054
95		Irregular / Doubtful Expenditure on POL	Irregularity	1.13
96		Irregular repair of transport	Irregularity	0.219
97		Irregular Payment of Travelling Allowance	Irregularity	0.301
98		Non Deposit of Earnest Money & Performance Security into Government Account	Irregularity	0.237
99		Non deduction of Sales Tax on supply of Petroleum Products	Recovery	0.012
100		Non Reconciliation of Expenditure	Irregularity	8.73
101		RHC Buckey	Non Deposit of Earnest Money & Performance Security into Government Account	Irregularity
102	Irregular / Doubtful Expenditure on POL		Irregularity	0.461
103	Non deduction of Sales Tax on		Irregularity	0.046

		supply of Petroleum Products		
104		Irregular repair of Machinery & Equipment	Irregularity	0.047
105		Irregular repair of transport	Irregularity	0.254
106		Non-transparent Expenditure due to Non-advertisement on PPRA Website	Irregularity	0.190
107		Non Verification of Deposits amounting Rs 29,910	Irregularity	0.029
108		Irregular Payment of Arrear Salaries	Irregularity	0.200
109		Irregular Expenditure	Irregularity	0.357
110		Unauthorized Expenditure	Irregularity	0.062
111		Abnormal billing of electricity	Irregularity	0.574
112		Unauthorized payment of Other Allowance	Irregularity	1.910
113		Irregular Payment of POL	Irregularity	0.171
114		Irregular Expenditure on Purchase of Local Purchase	Irregularity	0.60
115	THQ Sangla Hill	Non-recovery of Auction fee on account of Vehicle stand and canteen	Recovery	0.321
116		Unauthorized payment on account of Non Practicing Allowance	Irregularity	0.168
117		Non Recovery of ultrasound Fee	Irregularity	0.641
118		Irregular purchase of LP	Irregularity	0.592
119		Irregular expenditure of Generator	Irregularity	1.122
120		Fraudulent drawl from government treasury	Irregularity	0.372
121		Unauthorized purchase of medicine	Irregularity	1.184
122		Drawl of Adhoc Allowance 2010 without admissibility	Irregularity	0.118
123		Irregular expenditure	Irregularity	0.150
124			Irregular and doubtful	Irregularity
125	DO (Sports)	Unauthorized and doubtful payment of Cash Prizes and TA/DA	Irregularity	0.184
126		Unauthorized and doubtful Payment for POL charges	Irregularity	0.0662
127		Irregular purchase of computer item	Irregularity	0.140
128		Non recovery of Gem fee.	Irregularity	
129		Non-conducting of annual physical verification	Irregularity	
130		Non-maintenance of stock register of stationery items	Irregularity	0.342
131	RHC Baragar	Drawal of Public Money without Vouched Account and Sporting Evidences	Irregularity	2.407
132		Unauthorized payment on account of Non Practicing Allowance	Irregularity	0.216

133		Unjustified expenditure due to splitting of indents of purchases	Irregularity	0.116
134		Doubtful and Irregular Purchase of LP Medicine	Irregularity	0.096
135		Non deduction of income tax	Irregularity	0.019
136	RHC Rehanwala	Unauthorized payment on account of Non Practicing Allowance	Irregularity	0.216
137		Irregular expenditure of Generator	Irregularity	0.328
138		Irregular expenditure	Irregularity	0.253
139		Irregular purchase of LP	Irregularity	0.438
140	RHC Syedwala	Unauthorized payment of Adhoc Allowances		0.112
141		Payment of POL		0.633
142		Irregular payment of MSD		2.235
143		Unauthentic consumption of diesel on generator		0.344

Part-II
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 Shahkot	Unauthorized and doubtful Payment for POL charges	Irregularity	1.394
19		Overpayment for purchase of	Recovery	0.224

		medicine at higher rates		
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	Irregularity	0.790

		Expenditure		
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		Non production of Record	Irregularity	
46		Irregular Expenditure	Irregularity	0.529
47	Dy. DEO MEE NNS	Loss of Revenue due to Purchases from Unregistered Firm and without Obtaining Sales Tax Invoices	Irregularity	0.565
48		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	DO Environment	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		Irregular Purchase of Medicine	Irregularity	4.478
61		Non recovery of liquidated damages	Recovery	0.131
62	RHC Warburton	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 Shahkot	Expenditure in excess of budget allocation	Irregularity	1.618
67		Non utilization of NSB Grants	Irregularity	3.381
68		Non Utilization of Farog-e-		0.475

		Taleem Fund		
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 (Cummunity Development)	Irregular creation of liability on account of CCB	Irregularity	1.084
73	DO Sports	Irregular Expenditure on account of Refreshment	Irregularity	0.637
74		Unauthorized and doubtful payment of Cash Prizes	Irregularity	0.526
75		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	THQ hospital Sangla Hill	Irregular Expenditure	Irregularity	0.327
79		Non recovery of liquidated damages	Recovery	0.218
80		Stop usage of medicine amounting	Irregularity	0.135
81		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	DO Livestock	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 Nacca	Irregularity	0.221
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
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	Irregularity	1.998

		fabrication of MS Bars		
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

Annexure-B**1.2.2.1****Irregular expenditure on the land without its transfer of title
(Rs in million)**

Name of sector	Year	Total schemes	No. of schemes in progress	Administrative approval (AA)	Exp. Up to 6/2016	Funds demanded during 2016-17	Status of schemes
District ADP (Building Sectors)	2014-15	03	03	37.316	15.952	21.364	Completed
DADP (Education Sector) Phase-I	2014-15	62	62	85.820	64.266	21.571	Completed
DADP (Education Sector) Phase-II	2014-15	04	04	4.674	3.108	1.566	Completed
DADP Special Education	2014-15	02	02	4.541	2.177	2.364	Completed
DADP dangerous school buildings	2014-15	22	22	148.980	132.451	16.53	Completed
Missing facilities tied grant for the year	2013-14	17	17	50.932	39.521	9.64	Completed
Provincial of missing facilities District Nankana	2013-14	01	01	5.120	3.833	1.287	Completed
Public grave yards	2014-15	09	09	15.890	13.374	2.516	Completed
Rehabilitation of flood / rain damages Group-I)	2014-15	32	32	63.553	42.841	20.712	Completed
Rehabilitation of flood / rain damages (Group-II)	2014-15	15	15	69.591	46.048	23.543	Completed
Special Education Center NNS				50.00		50.00	
Total		166	166	536.417	359.738	171.093	Completed

Annexure-C
1.2.2.6

**Irregular payment of expenditure for
sub base and base course material**

Vr. No. & Date	Name of Scheme	Description	Qty	Rate (Rs)	Amount (Rs)
6/10-09-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Sub Base Course	58200	5981.75	3,481,378
6/10-09-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Base Course	55149	7700	4,246,473
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Sub Base Course	51043	5912.41	3,017,871
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Base Course	105250	7864.12	8,276,986
8/10-09-016	Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala	Sub Base Course	79725	6259.1	4,990,067
8/10-09-016	Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala	Sub Base Course	87501	8216.6	7,189,607
1/05-11-016	W / I Reh of road from Nankana Warburton Road to Jhangar Hakam Wala Nankana	Sub Base Course	4838	7451.34	360,496
1/05-11-016	W / I Reh of road from Nankana Warburton Road to Jhangar Hakam Wala Nankana	Base Course	39219	9850.92	3,863,432
2/16-11-016	Reh of road from Ghandran to Shahkot-Jaranwala Road Via Meepur Nankana	Base Course	47415	8947.17	4,242,301
2/16-11-016	Reh of road from Ghandran to Shahkot-Jaranwala Road Via Meepur Nankana	Base Course	115224	3400	3,917,616
3/17-11-016	W/I of road from Shahkot Jaranwala road to Nakodar Village District Boundary Nankana	Sub Base Course	6216	5818.57	361,683
3/17-11-016	W/I of road from Shahkot Jaranwala road to Nakodar Village District Boundary Nankana	Base Course	56438	7783	4,392,637
4/17-11-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Sub Base Course	58200	5981.75	3,481,378
4/17-11-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Base Course	58149	7934.63	4,613,908
Total					56,435,833

Annexure-D**1.2.2.7****Purchase of Medicines without DTL Reports**

EDO Health						
Bill No. & Date	Name of Supplier	Name of Medicine	Batch No.	Amount	Date of DTL	Distribution of Medicine
514 / 19-02-016	Arsons Pharma	Tab Ciprofloxacin 500 mg	15316 / 17316	2,568,240	31-03-016 / 04-04-016	05-03-016 to 31-03-016

DHQ Hospital					
Sr. No	Name of Medicine	Vendor Name	Order Place	Amount (Rs)	Receiving Date
1	Dobutamine (hydrochloride) - 250 mg - Injection	3H Hoffman Human Health Pakistan Ltd	200	38800	19/12/16
2	Dopamine (hydrochloride) - 40 mg/ml - Injection	3H Hoffman Human Health Pakistan Ltd	600	34650	19/12/16
3	Isosorbidedinitrate - 10 mg - Infusion	3H Hoffman Human Health Pakistan Ltd	1000	119500	19/12/16
4	Modified Fluid Gelatin 4% - 0.04 0.04 - Infusion	B Braun Pakistan (Pvt) Ltd	100	27975	10/11/2016
5	Zinc Sulphate - 20 mg/5ml - Syrup	Barrett Hodgson (Pvt.) Ltd.	5000	111150	22/12/16
6	Chloramphenicol - 0.005 0.005 - Eye Drops	Barrett Hodgson (Pvt.) Ltd.	500	11670	22/12/16
7	Amikacin (Sulfate) - 250 mg/ml - Injection	Bosch Pharma	2000	55000	17/01/17
8	Amoxicillin (trihydrate) - 500 mg - Injection	Bosch Pharma	2000	65700	17/01/17
9	Amoxicillin + Clavulanic Acid - 250/125 mg - Tablet	Bosch Pharma	5000	39500	17/01/17
10	Ciprofloxacin (hydrochloride) - 500 mg - Injection	Bosch Pharma	4000	268000	20/01/17
11	Clarithromycin - 125 mg/5ml - Suspension	Bosch Pharma	1500	187500	1/12/2016
12	Omeprazole - 40 mg/ml - Injection	Bosch Pharma	6000	285000	17/01/17
13	Vancomycin (HCl) - 500 mg - Injection	Bosch Pharma	100	21400	17/01/17
14	Lactulose Syp - 3.35 g/5ml - Syrup	Brookes Pharma Private Limited	5000	465000	18/11/16
15	Povidone – Iodine - 0.075 0.075 - Scrub	Brookes Pharma Private Limited	250	74075	25/12/16
16	Povidone – Iodine - 0.1 0.1 - Solution	Brookes Pharma Private Limited	1500	430275	18/11/16
17	Streptokinase - 1.5 miu - Powder for injection	Gene Tech Laboratories	100	380000	29/10/16
18	Amoxicillin + Clavulanic Acid - 125/31.25 mg – Syrup	GSK Pakistan LTD	1000	68000	13/02/17
19	Cetirizine - 5 mg/5ml - Syrup	GSK Pakistan LTD	1000	30000	13/02/16
20	Cotrimoxazole - 400 mg - Tablet	GSK Pakistan	5000	7900	13/02/16

		LTD			
21	Metoclopramide (hydrochloride) - 10 mg - Tablet	GSK Pakistan LTD	40000	30400	Pending
22	Paracetamol - 500 mg - Tablet	GSK Pakistan LTD	150000	112125	18/03/17
23	(sulfamethoxazole + trimethoprim) - 400 mg/80mg - Syrup	GSK Pakistan LTD	2000	62000	13/02/17
24	Heparin (Sodium) - 5000 iu - Injection	Haji Medicines company	2000	529800	28/10/16
25	Anti D immunoglobulin (human) - 300 mcg - Single dosage vial	Hakimsons Impex Private Limited	20	89740	3/2/2017
26	Salbutamol (Sulfate) - 50 mcg - Inhaler	Macter International Limited	50	6900	17/12/16
27	Ciprofloxacin - 0.005 0.005 - Eye Drops	Medipak Limited	300	6210	25/02/17
28	Timolol (hydrogen maleate) - 0.005 0.005 - Eye Drops	Medipak Limited	70	3775	17/01/17
29	Normal Saline 1000ml	Medipak Limited	25000	1124750	3/1/2017
30	Ringer Lctatae 1000ml	Medipak Limited	20000	948600	6/12/2016
31	Amlodipine - 5 mg - Tablet	Novartis Pharma (Pakistan) Ltd.	12000	41040	2/12/2016
32	Diclofenac (Sodium) - 50 mg - Tablet	Novartis Pharma (Pakistan) Ltd.	300000	1125000	24/11/16
33	Insulin comp - 100 u/ml - Injection	Novo Nordisk Pharma Pvt Ltd	4500	897705	2/1/2017
34	Insulin NPH - 100 u/ml - Injection	Novo Nordisk Pharma Pvt Ltd	200	40000	2/1/2017
35	Insulin Regular - 100 u/ml - Injection	Novo Nordisk Pharma Pvt Ltd	200	40000	2/1/2017
36	Azithromycin - 250 mg/5ml - Suspension	Platinum Pharmaceuticals Pvt Ltd	2000	196360	21/11/16
37	Naproxen Sodium - 500 mg - Tablet	Platinum Pharmaceuticals Pvt Ltd	20000	104200	23/11/16
38	Paracetamol - 120 mg/5ml - Syrup	Reckitt Benckiser Pakistan Ltd.	10000	222500	13/12/16
39	Blood Transfusion set (sterile) pack of 20 or less. - - Piece	S Ejaz ud din and company	1500	171000	10/11/2016
40	Micro burette 100ml (sterilized) - 100 ml - Piece	S Ejaz ud din and company	5000	792500	10/11/2016
41	Misoprostol - - Tablet	Saffron Pharmaceuticals (Pvt.) Ltd.	5000	24250	17/12/16
42	Vitamin D3 - - Injection	Saffron Pharmaceuticals (Pvt.) Ltd.	500	17650	15/12/16
43	Artemether + Lumefantrine - 20 mg+120mg - Tablet	Sami Pharmaceuticals (Pvt) Ltd	1000	15300	7/12/2016
44	Diclofenac (Sodium) - 75 mg/3ml - Injection	Sami Pharmaceuticals (Pvt) Ltd	50000	861000	7/12/2016
45	Iron Polymaltose - - Syrup	Sami Pharmaceuticals (Pvt) Ltd	5000	324450	7/12/2016

46	Mecobalamine - - Tablet	Sami Pharmaceuticals (Pvt) Ltd	50000	229000	7/12/2016
47	Montelukast - 4 mg - Tablet	Sami Pharmaceuticals (Pvt) Ltd	20000	196800	7/12/2016
48	Moxifloxacin - 400 mg - Tablet	Sami Pharmaceuticals (Pvt) Ltd	2000	107100	7/12/2016
49	Tramadol Hcl - 50 mg/ml - Injection	Sami Pharmaceuticals (Pvt) Ltd	5000	136800	7/12/2016
50	Tranexamic Acid - 500 mg - Capsule	Sami Pharmaceuticals (Pvt) Ltd	15000	153000	7/12/2016
51	Hydrocortisone (Sodium succinate) - 250 mg - Injection	Amson Vaccines & Pharma Pvt Ltd	6000	488820	17/01/17
52	Ibuprofen - 400 mg - Tablet	Abbott Laboratories (Private) Limited	45000	83250	28/02/17
53	Ascorbic Acid - 5 mg - Tablet	Abbott Laboratories (Private) Limited	5000	9750	28/02/17
54	Inj Hydrocortisone 250mg	Amson Pharma	5,000	407,350	
55	Clarithromycin - 500 mg - Tablet	Bosch Pharma	1400	35000	5/3/2017
56	Erythropoietin - 2000 IU/0.5ml - Injection	Bf Biosciences	500	69500	31/01/17
57	Amlodipine - 5 mg - Tablet	Novartis Pharma (Pakistan) Ltd.	7000	23940	6/3/2017
58	Paracetamol - 120 mg/5ml - Syp	Reckitt Benckiser Pakistan Ltd.	35000	778750	9/2/2017
59	Micro burette 100ml (sterilized) - 100 ml -piece	S Ejaz ud din and company	500	79250	10/4/2017
60	Vitamin D3 - - Injection	Saffron Pharmaceuticals (Pvt.) Ltd.	2000	70600	13/04/17
61	Mecobalamine - - Tablet	Sami Pharmaceuticals (Pvt) Ltd	15000	68700	27/02/17
62	Tranexamic Acid 250 mg/ml Inj	Sami Pharmaceuticals (Pvt) Ltd	3000	98940	8/3/2017
63	Iron Polymaltose - - Syrup	Sami Pharmaceuticals (Pvt) Ltd	5000	324450	14/03/17
64	Omeprazole - 20 mg - Capsule	Sami Pharmaceuticals (Pvt) Ltd	200,000	1,858,000	4/3/2017
65	Moxifloxacin - 400 mg - Tablet	Sami Pharmaceuticals (Pvt) Ltd	2000	107100	27/02/17
66	Surgical Hypoallergenic Latex Free Breatheable Paper Tape 5cm X 5 m - 5 cmx5m - Piece	Usman Enterprises	1200	78000	21/03/17
67	Surgical Hypoallergenic Latex Free Breatheable Paper Tape 2.5 cm X 5 m - 2.5	Usman Enterprises	1200	40800	21/03/17

	cmx5m - Piece				
68	Enalapril (maleate) - 10 mg - Tablet	Nabi Qasim Industries (Pvt.) Ltd.	6000	14640	27/03/17
69	Atracurium (besylate) - 10 mg/ml - Inj	Abbott Laboratories (Private) Limited	200	16400	30/03/17
70	Artemether + Lumefantrine - 20 mg+120mg -tablet	Sami Pharmaceuticals (Pvt) Ltd	2000	30600	27/02/17
71	Diclofenac (Sodium) - 75 mg/3ml - Injection	Sami Pharmaceuticals (Pvt) Ltd	10000	172200	11/4/2017
72	AmiodaroneHcl - 200 mg - Tablet	Sanofi Aventis	1000	15120	28/03/17
73	Diclofenac (Sodium) - 50 mg -Tab	Novartis Pharma (Pakistan) Ltd.	500,000	187,500	6/3/2017
74	Citrizine Oral Soln	GSK Pakistan LTD	2000	60000	22/04/17
75	Salbutamol (Sulfate) - 100 mcg - Inhale	Macter International Limited	150	20700	28/04/17
76	Clotrimazole - 0.1 0.1 - Vaginal Cream	Nabi Qasim Industries (Pvt.) Ltd.	1000	37850	27/03/17
77	Allopurinol - 300 mg - Tablet	GSK Pakistan LTD	2000	7680	29-03-17
78	Cotton Bandage BPC 10cmx6m Dozen Pack. - 10 cm/6m - Piece	Cotton Craft (Pvt.) Ltd	10000	229000	22/04/17
79	Clarithromycin - 125 mg/5ml susp	Bosch Pharma	1000	125000	8/3/2017
80	Ibuprofen - 100 ml - Syrup	Abbott Laboratories (Private) Limited	2000	58000	2/1/2017
81	Omeprazole - 20 mg - Capsule	Sami Pharmaceuticals (Pvt) Ltd	50000	464500	7/12/2016
82	Glibenclamide - 5 mg - Tablet	Sanofi Aventis	20000	23000	21/01/17
83	Isosorbidedinitrate - 10 mg - Inf	3H Hoffman Human	1000	119500	11/2/2017
84	Omeprazole - 40 mg/ml - Inj	Bosch Pharma	10,000	475,000	
85	Tab Allupurinil	GSK Pakistan LTD	500	1920	22/04/17
86	Insulin Regular - 100 u/ml - Inj	Novo Nordisk Pharma Pvt Ltd	250	50000	18/4/2017
87	Naproxen Sodium - 500 mg - Tab	Platinum Pharmaceuticals Pvt Ltd	20000	104200	9/3/2017
88	Ceftriaxone Sodium Inj 500mg	GSK Pakistan LTD	50000	3950000	28/04/17
89	Ctrizine Syp	GSK Pakistan LTD	2000	60000	7/5/2017
90	Adhesive Plaster B.P.C. Spool of 7.5cm x 5 to 9 meter. The firms will quote rates @ per meter & stores received will be analyzed as per BPC. - 7.5 cmx5 - 9m - Piece	BSN Medical (Pvt) Ltd	1000	40000	21/03/17
91	Cotton Bandage BPC 6.5cmx6m.		10000	155000	28/04/17

	Dozen Pack. - 6.5 m/6m - Piece				
92	Surgical Gauze BPC cloth 100cmx30m. (30 meter Pack) - 100 cmx30m Piece	Cotton Craft	12000	136680	28/04/17
93	Anti-Snake venom Serum - Vial	Amson Vaccine	300	382500	
94	Tab Sofiget 400mg	Getz	700 Patients	6400000	
95	Inj Ceftriaxone Sodfium	GSK Pakistan LTD	80000	6,320,000	20/02/17
96	Salbutamol (Sulfate) - 5 mg/ml - Solution for nebulizer	GSK Pakistan LTD	500	14580	22/04/17
97	Salbutamol (Sulfate) - 5 mg/ml - Solution for nebulizer	GSK Pakistan LTD	1000	29160	22/04/17
98	Silver Sulphadiazine - - Cream	Novartis Pharma (Pakistan) Ltd.	1000	135500	18/4/2017
99	Polyglactin, Antibacterial, size 1,1/2 Circle Round Body needle, Box of 36 Foil or less. - 1/0 1/0 - FoilPolyglactin, Antibacterial, size 1,1/2 Circle Round Body needle, Box of 36 Foil or less. -1/0 1/0 - Foil	Muller & Phipps	1200	222936	28/4/2017
100	Ciprofloxacin (Hydrochloride) - 500 mg - Tablet	Novartis Pharma (Pakistan) Ltd.	100,00 0	1,000,000	18/04/17
101	Metoclopramide (hydrochloride) - 5 mg/5ml - Syrup	GSK Pakistan LTD	2000	44380	20/02/17
102	Clarithromycin - 500 mg - Tablet	Bosch Pharma	5000	125000	17/01/17
103	Insulin comp - 100 u/ml - Inj	Novo Nordisk Pharma Pvt Ltd	500	99745	18/4/2017
104	Total			37,281,541	

RHC Baragar				
SR. No.	Vr. No.	Date	Description	Amount (Rs)
1	Nil	19-02-2016	Medicine MSD	110700
2	Nil	3/3/2016	Medicine MSD	231442
3	Nil	15-06-2016	Medicine MSD	194000
4	4009	13-05-2016	Medicine MSD	122521
5	Nil	27-04-2016	Medicine MSD	137655
		Total		796318

RHC Rehanwala						
Sr. No.	Bill No.	Date	Committee	Gross payment	Income Tax	Net Payment
1	87	17-02-2016	Medicine MSD	117600	5292	11238
2	16020099	19-01-2016	Medicine MSD	224850	-	224850
				342450		

Annexure-E
1.2.2.8

Use of sub-standard Bitumen

Vr. No. & Date	Name of Scheme	Description	Qty	Rate	Amount (Rs)
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	TST	210660	4,600.00	9,690,360
8/10-09-016	Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala	TST	175200	4,719.62	8,268,774
2/13-10-016	W/I and dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) to Railway crossing Chhoor Sikhanwala via Railay crossing Ghullay Bajwa Road Sangla Hill	Tack Coat	275000	584.80	1,608,200
1/05-11-016	W / I Reh of road from Nankana Warburton Road to Jhangar Hakam Wala Nankana	TST	78720	3,626.11	2,854,474
3/17-11-016	W/I of road from Shahkot Jaranwala road to Nakodar Village District Boundary Nankana	TST	148400	4,717.00	6,999,360
4/17-11-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	TST	116400	4,500.00	5,238,000
Total					34,659,168

Annexure-F

1.2.2.11

Non-imposition of Penalty for delay in completion of work

DCO						
Sr. No.	Name of Work & Contractor	Order No. & Dated	Time Limit Upto	Date of completion	Amount Rs.	10% Liquidated Damages (Rs)
1	Construction of drain soling PCC Naullah Village ratti Tibbi Goband Garh Rangal Nagal Chak No 283-284 Kot Din Muhammad	409 26-08-15	6	WIP	9,772,627	977,262
2	Establishment of play ground at maili Bursi Chak No.17 Shahkot	669 04-01-16	5	WIP	5,859,757	585,975
3	Construction of drain soling PCC&Nala Village pandorian Alianwli Dera Jat 120 Rb dogri Ramuana, Hanjali Ghullay Bajwa Ldher	13-8-15	6	WIP	15,000,000	1500,000
4	Construction of drain soling PCC and Nala village cotla Klain Khurd Chalk 46 RB	13-8-15	6	WIP	15,000,000	1500,000
5	Construction of drain soling PCC Nala at Khankan Dogerain City	13-8-15	6	WIP	10,000,000	1000,000
Total:					55,632,384	5,563,237

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	Penalty @ 10%
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	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	4.709
Total						7.514

DO Roads (Rs in million)						
Sr. No.	Name of Scheme	Date of Start	Time Allowed	Status	Cost of Scheme	Penalty @ 10%
1	W/I Const of Metalled road from Chak No. 24 Kalan to Moman Via Bernala District Nankana Sahib	04-05-016	4 Months	WIP	29.26	2.926
2	Const of metalled road from Mian Ali Faqueeren to Sheroki Jhoke Nankana Sahib	07-05-016	4 Months	WIP	29.2	2.92
3	Const of metalled road from Dhaban Singh Sucha Soda Road to Dhaban Singh Manawala road via Pacca Dalla Mujawaranwala	04-05-016	4 Months	WIP	28.89	2.889
4	W/ Rehabilitation of road from Nankana-Warburton road to Jhangar Hakam Wala District Nankana Sahib	12-02-016	4 Months	WIP	8.28	0.828
5	W/I of road from Shahkot Jaranwala road to Nakodar village District Boundary Nankana Sahib	15-06-015	4 Months	WIP	17.39	1.739
6	Rehabilitation of Road from Ghandran to Shahkot-Jaranwala road via Meerpur Nankana Sahib	12-02-016	4 Months	WIP	13.36	1.336
Total						12.638

Annexure-G
1.2.2.12

Irregular payment without Approval of Lead Chart

Vr. No. & Date	Name of Scheme	Description	Qty	Rate (Rs)	Amount (Rs)
6/10-09-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Embankment	99813	6,623.62	661,123
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Embankment	142150	6,623.62	941,548
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Embankment	357969	4,347.72	1,566,014
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Embankment	44400	5,900.00	261,960
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Embankment	64500	3,600.00	232,200
8/10-09-016	Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala	Embankment	333475	6,623.62	2,208,812
8/10-09-016	Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala	Embankment	420625	4,374.00	1,840,117
1/05-11-016	W / I Reh of road from Nankana Warburton Road to Jhangar Hakam Wala Nankana	Embankment	60481	6,268.35	379,116
1/05-11-016	W / I Reh of road from Nankana Warburton Road to Jhangar Hakam Wala Nankana	Embankment	39700	4,155.63	164,979
2/16-11-016	Reh of road from Ghandran to Shahkot-Jaranwala Road Via Meepur Nankana	Earthwork	81400	6,597.11	537,005
2/16-11-016	Reh of road from Ghandran to Shahkot-Jaranwala Road Via Meepur Nankana	Earthwork	115750	6,000.00	694,500
2/16-11-016	Reh of road from Ghandran to Shahkot-Jaranwala Road Via Meepur Nankana	Earthwork	24780	4,000.00	99,120
3/17-11-016	W/I of road from Shahkot Jaranwala road to Nakodar Village District Boundary Nankana	Making Embankment	145950	6,675.07	974,226
3/17-11-016	W/I of road from Shahkot Jaranwala road to Nakodar Village District Boundary Nankana	Making Embankment	117000	5,900.00	6,999,360
3/17-11-016	W/I of road from Shahkot Jaranwala road to Nakodar Village District Boundary Nankana	Making Embankment	61000	3,700.00	225,700
4/17-11-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Making Embankment	99813	6,623.62	661,123
4/17-11-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Making Embankment	407680	4,374.72	1,783,486
Total					20,230,389

Annexure-H**1.2.2.15****Unjustified Payments for Steel without mandatory quality tests**

DO Roads					
Vr. No. & Date	Name of Scheme	Description	Qty	Rate (Rs)	Amount (Rs)
6/10-09-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Steel	1524	11,599.65	176,779
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Steel	1399	11,599.65	162,279
8/10-09-016	Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala	Steel	1549	11,599.65	179,679
2/13-10-016	W/I and dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) to Railway crossing Chhour Sikhawala via Railay crossing Ghullay Bajwa Road Sangla Hill	Steel	5990	10,586.20	634,113
2/16-11-016	Reh of road from Ghandran to Shahkot-Jaranwala Road Via Meepur Nankana	Steel	465	11,209.55	52,124
3/17-11-016	W/I of road from Shahkot Jaranwala road to Nakodar Village District Boundary Nankana	Steel	943	11,689.75	110,234
Total					1,315,208

DO Buildings				
Bill No. & Date	Name of Scheme	Qty	Rate (Rs)	Amount (Rs)
34 /29-12-16	Reconst of Antam Sanskar At Shamshan Ghat Nankana	2,022	1,0470	211,705
54 /31-12-16	Provision of additional classroom at government Girls MC High School, NNS	9,638	11,261.8	1,085,412
06 /05-12-16	Const of Auditorium hall at Sangla Hill, Nankana	69,397	11,600	8,050,052
40 /30-12-16	Reconst of dangrious school buildings ofGGPS Kali bair NNS	1,169	11,261.8	102,933
07 /14-12-16	Reconstruction of dangrious school buildings GGPS Bawary NNS	2,909	11,261.8	327,606
55 /31-12-16	Constrtuction of Auditorium Hall at Sangla Hill NNS	94,590	11,600	2,922,388
55 /31-12-16	Constrtuction of Auditorium Hall at Sangla Hill NNS	4,137	11,000	455,070
Total				13,155,166

Annexure-I**1.2.2.17****Irregular payment for Bricks**

Bill No. & Date	Name of Scheme	Qty	Rate (Rs)	Amount (Rs)
34 / 29-12-16	Reconst of Antam Sanskar At Shamshan Ghat Nankana	1924	16741.55	322107
34/ 29-12-16	Reconst of Antam Sanskar At Shamshan Ghat Nankana	1657	17728.9	293768
54/ 31-12-16	Provision of additional classroom at government Girls MC High School, NNS	1938	16065.9	311357
54/ 31-12-16	Provision of additional classroom at government Girls MC High School, NNS	1569	17053.25	267575
54/ 31-12-16	Provision of additional classroom at government Girls MC High School, NNS	7417	17665.75	1309739
06/ 05-12-16	Const of Auditorium hall at Sangla Hill, Nankana	14172	16060	2276023
06/ 05-12-16	Const of Auditorium hall at Sangla Hill, Nankana	4300	17053.25	733290
65/ 31-12-16	Const of Auditorium hall at Sangla Hill, Nankana	1387	17196.75	238519
65/ 31-12-16	Const of Auditorium hall at Sangla Hill, Nankana	1935	18283.9	353793
64/ 31-12-16	Dangerious School Buildings GMPS Ganji Piran NNS	2127	17196.75	365775
63/ 31-12-16	Reconst of already demolished dangrious school at GGES Pakharianwal Sangla Hill	1927	17196	331367
62/ 31-12-16	Reconst of already demolished dangrious school at Dalla Jarmanian NNS	1263	17196.75	217195
60/ 31-12-16	Reconst of already demolished dangrious school at GHS Dhallah nagal	1489	17196.75	256060
60/ 31-12-16	Reconst of already demolished dangrious school at GHS Dhallah nagal	1479	18283.9	270419
59/ 31-12-16	Reconstruction of already demolished dangrious school building at GHS Pather wali NNS	3801	17196.75	653648
59/ 31-12-16	Reconstruction of already demolished dangrious school building at GHS Pather wali NNS	1917	18283.9	350502
57/ 31-12-16	Reconstruction of already demolished dangrious school building at GHS Pather wali NNS	8325	17196.75	1431629
	Total			9982766

DCO				
Sr. No.	Name of Work & Contractor	Quantity	Rate	Amount in Rs.
1	Construction of drain soling PCC Naullah Village ratti Tibbi Goband Garh Rangal Nagal Chak No 283-284 Kot Din Muhammad	7365 cft	16417.2 10%	1,209,127
2	Establishment of play ground at maili Bursi Chak No.17 Shahkot	3851 cft	17566.10%	676,471
	Total			1,885,598

Annexure-J
1.2.2.18

Unauthorized Payment on account of Pay & Allowances

Sr. No	Name of Formation	Nature of Allowance	PDP No.	Amount (Rs in million)
1	DDEO(EEW) NNS	Conveyance allowance during winter vocations	04	3.054
2.	DDEO(EEW) NNS	Conveyance allowance during LFP leaves	07	0.480
3.	DOH	HRA and conveyance allowance while residing in government residence within the vacancy of the Health Insitutions	02	5.725
4.	DOH	Upon having conveyance facility	07	0.753
5.	DLO	Upon having conveyance facility	03	2.621
6.	DLO	HRA and conveyance allowance while residing in government residence within the vacancy of the Health Insitutions	12	0.143
7.	RHC More Khunda	Conveyance allowance during leaves	04	0.051
8.	RHC More Khunda	HRA and 5% maintenance charges	01	0.268
8.	Spl. Educ.Center NNS	Conveyance allowance during leaves	18	0.051
9.	DDEO(W-EE) Nankana	Charge allowance	05	2.254
10.	DDEO(W-EE) Nankana	Qualification allowance	06	3.994
11.	DLO	Integrated allowance to sanitary workers	06	0.059
12.	DLO	Different allowances	09	1.569
13.	DLO	Qualification Allowance	10	0.506
14.	DDEO (EEM) Shahkot	Conveyance allowance during vocations	04	0.196
15	DDEO (EEM) Shahkot	Charge allowance	05	0.113
16.	DDEO (EEM) Shahkot	Qualification allowance	06	0.431
17.	DDEO (EEM) Shahkot	Conveyance allowance during LFT	07	0.019
18.	THQ Hospital	HRA and conveyance while residing in government residence	03	0.262
19.	-do-	Non deposit of sale proceed of waste waster of x-ray	05	0.010
20.	SMO RHC Bucheki	HRA and conveyance while residing in government residence	16	0.289
21.	THQ Hospital Sangla Hill	Conveyance allowance during leave period	03	0.117
22.	THQ Sangla Hill	Penal rent	04	0.218
23.	-do-	5% maintenance charges	08	0.131
24.	RHC Baragar	5% maintenance charges	03	0.712
25.	-do-	HRA	10	0.286
26.	RHC Rehanwala	5% maintenance charges	02	0.081
27.	RHC Rehanwala	HRA and conveyance allowance	03	0.122
28.	RHC Syedwala	Others	05	0.718
Total				24.515

Annexure-K**1.2.2.21****Less / Non-Deduction of Income and Sales Tax****Rs in million**

Sr. No	Name of Formations	Items Purchased	PDP No.	Total Exp.	Income Tax	Sales Tax	PST @ 16%	Total
1	Dy. DEO (MEE) Nankana Sahib	Misc. purchses	01	50.989	2.294	0		2.294
2	DHQ Hospital	Hiring of generator	05	8.400	2.184	0		2.184
3	DHQ Hospital	GST and other taxes on electricity bills	9	11.310	0	3.506		3.506
4	THQ Shahkot	Prucashe of medicine	07	2.158	0.140	0		0.140
5.	DDEO(EEM) Shahkot	Misc. purchses	1	8.880	0.399	0		0.399
6	EDOH	Purchase of medicine	05	0.514	0.023	0		0.023
7	DO Sports	Hiring of tentage	04	0.761	0	0	0.227	0.227
8	DO (sports)	Contingent expenditure	07	1.074	0.045	0		0.045
9	RHC Rehanwala	Medicine	08	1.137	0.045	0		0.045
Total:-				85.223	5.13	3.506	0.227	8.863

Annexure-L**1.2.2.22****Irregular payment of electricity bills of DCO residence**

Reference No	Month	Amount (Rs in million)
03116120780800U	Aug-15	78,366
-do-	Sep-15	79,676
-do-	Oct-15	73,245
-do-	Nov-15	23,689
-do-	Dec-15	39,293
-do-	Jan-16	61,378
-do-	Feb-16	39,428
-do-	Mar-16	17,379
-do-	April-16	42,380
-do-	May-16	24,052
-do-	Jun-16	125,888
-do-	Jul-16	66,116
-do-	Dec-16	21,734
-do-	Nov-16	51,030
-do-	Sep-16	44,610
TOTAL		788,264

Annexure-M**1.2.2.24****Overpayment payment by allowing higher rates**

DO Buildings			
Sr.	Name of Scheme	V.No./ Date	Qty (Kg)
1	Construction of building for Auditorium Hall NNS.	55 dt 31-12-16	94590
	Over Payment (94590*4.5= Rs 425655)		425655

DO Buildings					
Bill No. & Date	Name of Scheme	Description	Qty	Rate (Rs)	Amount (Rs)
34 /29-12-16	Reconst of Antam Sanskar At Shamshan Ghat Nankana	RCC	799	306.65	245,013
34 /29-12-16	Reconst of Antam Sanskar At Shamshan Ghat Nankana	RCC	792	310	245,520
34 /29-12-16	Reconst of Antam Sanskar At Shamshan Ghat Nankana	RCC	2713	328	889,864
06 /05-12-16	Const of Auditorium hall at Sangla Hill, Nankana	RCC	6647	259	1,721,573
06 /05-12-16	Const of Auditorium hall at Sangla Hill, Nankana	RCC	4510	360	1,623,780
06 /05-12-16	Const of Auditorium hall at Sangla Hill, Nankana	RCC	2750	311.05	855,388
	Total		18211		5,581,138
	Overpayment of Rs		18211x12		218,532

DO Roads						
Vr. No. & Date	Name of Scheme	Description	Qty	To Be reused	Rate (Rs)	Amount (Rs)
6/10-09-016	Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana	Excavation in Foundation	4048	2698.667	6623.62	17,875
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Regular Excavation	6703	4468.667	6623.62	29,599
7/10-09-016	W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana	Excavation in Foundation	3699	2466	6623.62	16,334
8/10-09-016	Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala	Excavation in Foundation	3807	2538	6623.62	16,811
8/10-09-016	Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road	Excavation in Foundation	5920	3946.667	6623.62	26,141

	via Pacca Dfalla Mujanwaranwala					
3/17-11-016	W/I of road from Shahkot Jaranwala road to Nakodar Village District Boundary Nankana	Regular Excavation	84000	56000	5900	330,400
Total						437,160

DO Buildings						
Bill No. & Date	Name of Scheme	Descriptio n	Qty	Qty to be used	Rate (Rs)	Amount (Rs)
55/31-12-016	Const of Auditorium hall at Sangla Hill, Nankana	Excavatio n in foundation	9105 8	6070 5	7004	425,155
55/31-12-016	Const of Auditorium hall at Sangla Hill, Nankana	Excavatio n in foundation	2565 6	1710 4	8337	142,596
06/05-12-16	Const of Auditorium hall at Sangla Hill, Nankana	Excavatio n in foundation	2565 6	1710 4	8337	142,596
	Total					710,347

Annexure-N
1.2.2.25

Overpayment due to Non-deduction of Mortar

(Amount in Rs)

Bricks							
Tehsil	W/C #	Total volume (M3)	Total bricks paid (@ 500/m3)	Admissible bricks (375/m3)	Excess bricks	Rate per brick	Amount recoverable
NNS	136387/L	10.54	5270	3953	1318	7	9223
NNS	43044/L	13.14	6570	4928	1643	7	11498
NNS	36000/R	10.9	5450	4088	1363	7	9538
Shahkot	16450/R	917.02	458510	343883	114628	7	802393
NNS	61300 /R	17.77	8885	6664	2221	7	15549
Sangla Hill	118600/R	22.26	11130	8348	2783	7	19478
NNS	37000L	10.9	5450	4088	1363	7	9538
Shahkot	56872/L	332.638	166319	124739	41580	7	291058
Sangla Hill	9016/L	376.99	188495	141371	47124	7	329866
Sangla Hill	27660/L	343.7	171850	128888	42963	7	300738
Sangla Hill	12000R	242.372	121186	90890	30297	7	212076
Sangla Hill	6969L	375.59	187795	140846	46949	7	328641
Shahkot	42000R	508.63	254315	190736	63579	7	445051
NNS	57842TF	392	196000	147000	49000	7	343000
			Total				3127644

Cement							
Tehsil	Water course No.	Total Volume (M³)	Actual No. of Bags paid (qty)	Admissible bags (2x1.6225)	Excess Cement paid	Rate per bag	Over payment
NNS	136387/L	10.54	19	17	2	538	1,022
NNS	43044/L	13.14	24	21	3	538	1,442
Shahkot	16450/R	917.02	1700	1488	212	538	114,129
NNS	61300 /R	17.77	30	29	1	538	628
Sangla Hill	118600/R	22.26	43	36	7	538	3,703
NNS	37000L	10.9	20	18	2	538	1,245
Shahkot	56872/L	332.638	615	540	75	541	40,735
Sangla Hill	9016/L	376.99	700	612	88	538	47,524
Sangla Hill	27660/L	343.7	610	558	52	538	28,163
Sangla Hill	12000R	242.372	410	393	17	538	9,012
Sangla Hill	6969L	375.59	680	609	71	538	37,986
Shahkot	42000R	508.63	1005	825	180	538	96,704
NNS	57842TF	392	700	636	64	538	34,421

		Total					416,713
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Sand							
Tehsil	Water course No	Total Volume (M³)	Actual qty of sand paid (m3)	Admissible qty of sand (2x0.225)	Excess sand paid	Rate (m3)	Over payment
NNS	136387/L	10.54	2.74	2	0.4	850	313
NNS	43044/L	13.14	3.41	3	0.5	850	385
Shahkot	16450/R	917.02	238	206	31.7	850	26920
NNS	61300 /R	17.77	4.6	4	0.6	850	511
Sangla Hill	118600/R	22.26					
			5.7	5	0.7	850	588
NNS	37000L	10.9	2.8	2	0.3	850	295
Shahkot	56872/L	332.638	85.5	75	10.7	850	9058
Sangla Hill	9016/L	376.99					
			98	85	13.2	850	11201
Sangla Hill	27660/L	343.7					
			89	77	11.7	850	9917
Sangla Hill	12000R	242.372					
			63	55	8.5	850	7196
Sangla Hill	6969L	375.59					
			96	85	11.5	850	9768
Shahkot	42000R	508.63	136	114	21.6	850	18325
NNS	57842TF	392	96	88	7.8	850	6630
			Total				101109

Annexure-O**1.2.2.26****Premature Release of Securities**

Vr. No. & Date	Name of Work	Name of Contractor	Amount (Rs)
1/11-07-016	Reh / Const of Road from Bara Ghar Bye Pass to Chak No. 27	Muhammad Arif	59,000
2/11-07-016	Const of metalled road from Govt. Boys School Titranwala Amam Bargah via Arshad Ghumam House Sangla Hill	M. Iftikhar Ahmed Bhatt	108,000
4/25-07-016	Const of road from 10 Muraba to Takhtowala Road KM No. 03 to Kot Akbar to Yousaf Naghar to Darbar Baba Masoom Shah	Muhammad Afzal	1,082,941
2/07-09-016	Reh / Const of road from Nankana Bucheki Road to Bhora Koh	Rana Iftikhar Ahmed Khan	61,500
3/07-09-016	Reh of road from Bara Ghar to Village Bara Ghar	Rana Iftikhar Ahmed Khan	135,500
4/07-09-016	Const of road from Kot Akbar to Chak No. 52/2 UC Lurka	ANB Const Co	455,135
5/07-09-016	Const of road from Kawanwali road to Chak Choor Shah road in Nankana	M. Amin & Co	449,708
9/19-09-016	Reh / Const of road from Chak No. 07 to Daik Dulchian	Rana Iftikhar Ahmed Khan	59,000
10/27-09-016	Reh of road from Mandi Faizabad to Nawan Kot	Muhammad Afzal	801,768
13/28-12-016	W / I 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	Nouman Khalid & Co.	2,551,723
Total			5,764,275

Annexure-P
1.2.2.28

Non Deduction of Price Variation

(Amount in Rs)

Const of road from Mian Ali Faqueeren Sheroki Jhoke in Nankana								
Item of work	Qty	Conversion Factor	Qty Consumed in M. Ton	Date of Record Entry	Initial Rate	Rate at the time of RE	Difference of Rate Payable	Amount of Price Variation Recoverable
Steel	1524 KG	1524/1000	1.524	27-05-017	7754 5	7104 5	6500	9,906.00
Diesel	NA	(0.15*5058371*11.27)/83.79	NA	21-06-017	83.79	72.52	11.27	102,054.85
Diesel	NA	(0.15*6513163*11.27)/83.79	NA	31-08-016	83.79	72.52	11.27	131,405.92
Bitumen	116400	(116400*79/2204)/100	41.72232	03-10-016	7562 8	6044 7	15181	633,386.59
Diesel	NA	(0.15*5635615*11.27)/83.79	NA	03-10-016	83.79	72.52	11.27	113,701.00
Steel	232 KG	232/1000	0.232	25-10-016	7754 5	6929 5	8250	1,914.00
Diesel	NA	(0.15*1653912*11.27)/83.79	NA	29-11-016	83.79	72.52	11.27	33,368.40
Bitumen	1880	(1880*79/2204)/100	0.67	05-11-016	7562 8	6044 7	15181	10,171.27
		Total						1,035,908.03

(Amount in Rs)

Const of road from Dhaban SinghSucha Soda road to Dhaban Singh Manawala road via Pacca Dfalla Mujanwaranwala								
Item of work	Qty	Conversion Factor	Qty Consumed in M. Ton	Date of Record Entry	Initial Rate	Rate at the time of RE	Difference of Rate Payable	Amount of Price Variation Recoverable
Diesel	NA	(0.15*16908424*11.27)/83.79	NA	06-016	83.79	72.52	11.27	341,134.87
Bitumen	116400	(116400*79/2204)/100	41.72232	06-016	7562 8	6494 7	10681	445,636.13
Diesel	NA	(0.15*5305929*11.27)/83.79	NA	06-016	83.79	72.52	11.27	107,049.44
Steel	1549 KG	1549/1000	1.549	07-016	7754 5	7029 5	7250	11,230.25
Bitumen	58800	(58800*79/2204)/100	21.07623	08-016	7562 8	6494 7	10681	225,115.16
Diesel	NA	(0.15*4916336*11.27)/83.79	NA	08-016	83.79	72.52	11.27	99,189.24
Steel	587 KG	(587/1000)	0.587	09-016	7754 5	7029 5	7250	4,255.75
Bitumen	2984	(2984*79/2204)/100	1.069583	09-016	7562 8	6251 8	13110	14,022.23
Diesel	NA	(0.15*1713906*11.27)/83.79	NA	09-016	83.79	72.52	11.27	34,578.81
		Total						1,282,211.88

(Amount in Rs)

W/I Const of road from Chak No. 24 Kalan to Moman Via Bernala Nankana								
Item of work	Qty	Conversion Factor	Qty Consumed in M. Ton	Date of Record Entry	Initial Rate	Rate at the time of RE	Difference of Rate Payable	Amount of Price Variation Recoverable
Diesel	NA	$(0.15*14904489*11.27)/83.79$	NA	06-016	83.79	72.52	11.27	300,704.60
Bitumen	140400	$(140400*79/2204)/100$	50.32486	06-016	75628	64947	10681	537,519.87
Diesel	NA	$(0.15*6659050*11.27)/83.79$	NA	06-016	83.79	72.52	11.27	134,349.25
Steel	1399 KG	(1399/1000)	1.399	07-016	77545	70295	7250	10,142.75
Bitumen	70200	$(70200*79/2204)/100$	25.16243	08-016	75628	64947	10681	268,759.94
Diesel	NA	$(0.15*4522224*11.27)/83.79$	NA	08-016	83.79	72.52	11.27	91,237.85
Bitumen	5820	$(5820*79/2204)/100$	2.086116	09-016	75628	62447	13181	27,497.10
Diesel	NA	$(0.15*3060564*11.27)/83.79$	NA	09-016	83.79	72.52	11.27	61,748.22