



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

AUDIT YEAR 2016-17

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R Code	Buildings and Roads Code
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
CPW	Central Public Works
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarter
DNIT	Demand Notice for Invitation of Tender
DTL	Drug Testing Laboratory
DZC	Defunct Zila Council
EDO	Executive District Officer
FBR	Federal Board of Revenue
F&P	Finance and Planning
HSRP	Health Sector Reforms Programme
ICR	First Completion Report
FCR	Final Completion Report
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
MSD	Medical Store Depot
NAM	New Accounting Model
NSB	Non Salary Budget
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
PPRA	Punjab Procurement Regulatory Authority
RHC	Rural Health Centre
SAP	System Application Product
SDO	Sub Divisional Officer
THQ	Tehsil Headquarter

PREFACE

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

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

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

The observations included in this Report have been finalized after discussion of Audit paras with the management. However, no Departmental Accounts Committee meeting by PAO was convened despite repeated requests.

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (North), Lahore, is responsible to carry out the Audit of District Governments, Tehsil / Town Municipal Administrations and Union Administrations of three (03) City District Governments and sixteen (16) District Governments. Its Regional Directorate of Audit, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four District Governments i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 11 officers and staff, total 3,109 man days and the annual budget of Rs.14.220 million for the financial year 2016-17. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Sargodha carried out Audit of accounts of District Government Sargodha for the financial year 2015-16.

The District Government, Sargodha 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, Sargodha was carried out with a view to ascertaining whether the expenditure was incurred with proper authorization, 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 in no leakage of revenue.

a. Scope of Audit

Out of total auditable expenditure of Rs.11,941.209 million of the District Government, Sargodha for the financial year 2015-16 covering one PAO and 341 formations, the Directorate General Audit, audited an expenditure of Rs.3,712.851 million which, in terms of percentage, was 31% of auditable expenditure. The Directorate General Audit planned and executed audit of 38 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Sargodha for the financial year 2015-16, were Rs.18 million, whereas, Directorate General Audit, audited receipts of Rs.4.5 million which was 25% of total receipts.

b. Recoveries at the Instance of Audit

Recovery of Rs.71.932 million was pointed out, out of which no recovery was effected during the year 2016-17 at the time of compilation of report. Recovery pointed out by Audit was not in the notice of the executive.

c. Audit Methodology

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

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures have been initiated by the concerned departments, however, audit impact in shape of change in rules has been less materialized due to non-convening of regular 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, Sargodha 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 e.g. withdrawal of public funds admissible to the 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, Sargodha.

f. The Key Audit Findings of the Report

- i. Non production of record of Rs.2,130.860 million was noted in different departments¹.
- ii. Irregularity and Non-compliance of rules amounting to Rs.463.567 million was noted in fifteen cases².
- iii. Weaknesses in internal controls have been noted in five cases involving an amount of Rs.58.035 million³.
- iv. Recovery of Rs.71.932 million was pointed out in seven cases.⁴

¹ Para: 1.2.1.1

²Paras: 1.2.2.1 to 1.2.2.15

³Paras: 1.2.3.2, 1.2.3.3, 1.2.3.5, 1.2.3.8 & 1.2.3.11

⁴ Paras:1.2.3.1, 1.2.3.4, 1.2.3.6-1.2.2.3.7, 1.2.3.9-1.2.3.10, 1.2.3.12

g. Recommendations

Head of the District Government needs:

- i. To take appropriate action for non-production of record.
- ii. To adhere Public Procurement Rules for economical and rational purchases of goods and services in transparent manner.
- iii. To hold inquiries to fix responsibility for non-recovery of overpayment, misappropriation of public funds, unauthorized and irregular expenditure.
- iv. To conduct physical stock taking of fixed and current assets on regular basis.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	13,931.472
2	Total Formations in Audit Jurisdiction	341	13,931.472
3	Total Entities (PAOs) Audited	01	4,204.322
4	Total Formations Audited	38	4,204.322
5	Audit & Inspection Reports	38	4,204.322
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	71.932
3	Weak internal controls relating to financial management	58.035
4	Violation of rules	463.567
5	Others	2,130.860
TOTAL		2,724.394

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	3.617	842.151	18.000	2867.083	3,730.851*	3,889.053
2	Amount placed under audit observation / irregularities	3.617	224.196	-	2,496.581	2,724.394	1,213.074
3	Recoveries pointed out at the instance of audit	-	19.384	-	52.548	71.932	41.948

Sr. No	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
4	Recoveries accepted / established at the instance of audit	-	-	-	-	-	41.948
5	Recoveries realized at the instance of audit	-	-	-	-	-	1.620

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs.3,712.851 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of rules and regulations and principles of propriety and probity in public operations.	463.567
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ⁵ , 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.	-
4	Quantification of weaknesses of internal control system.	58.035
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriation of public money.	71.932
6	Non-production of record	2,130.860
7	Others, including cases of accidents, negligence etc.	-
TOTAL		2,724.394

Table 5: Cost-Benefit

Rs in million

Sr. No	Description	Amount
1	Outlays Audited (Item 1 of Table 3)	3,730.851
2	Expenditure on Audit	1.777
3	Recoveries realized at the instance of Audit	-
4	Cost Benefit Ratio	-

⁵ The Accounting Policies and Procedures Prescribed by the Auditor General.

CHAPTER-1

1.1 District Government, Sargodha

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

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

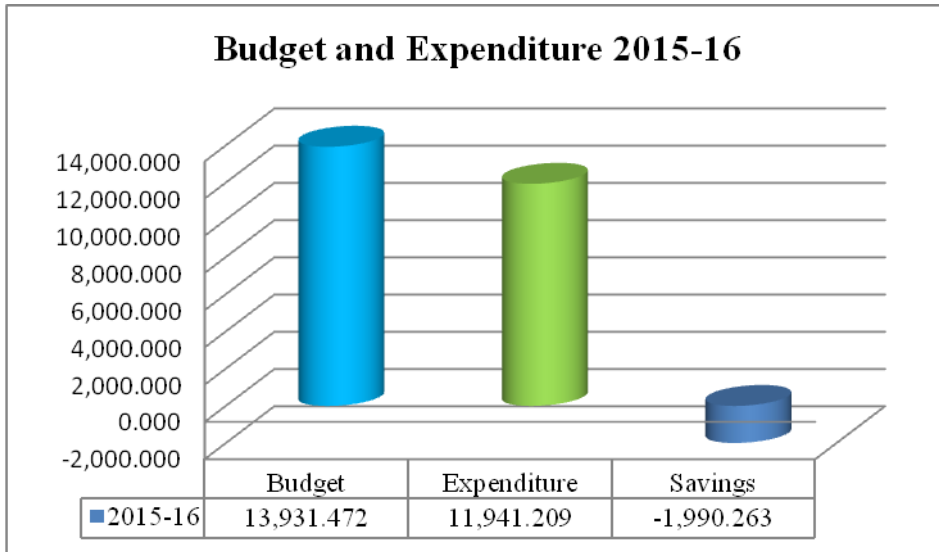
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2015-16 budgetary allocation (inclusive salary, non-salary and development) for District Government Sargodha was Rs.13,931.472 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs.11,941.209 million, showing a saving of Rs.1,990.263 million for the period, which in terms of percentage was 14% of final budget as detailed below:

Rs in million

FY: 2015-16	Budget	Expenditure	(-) Saving	%age of Saving
Salary	9,645.482	9,225.521	(-) 419.961	4%
Non Salary	1,045.329	836.203	(-) 209.126	20%
Development	3,240.661	1,879.485	(-) 1,361.176	42%
Total	13,931.472	11,941.209	(-) 1,990.263	14%

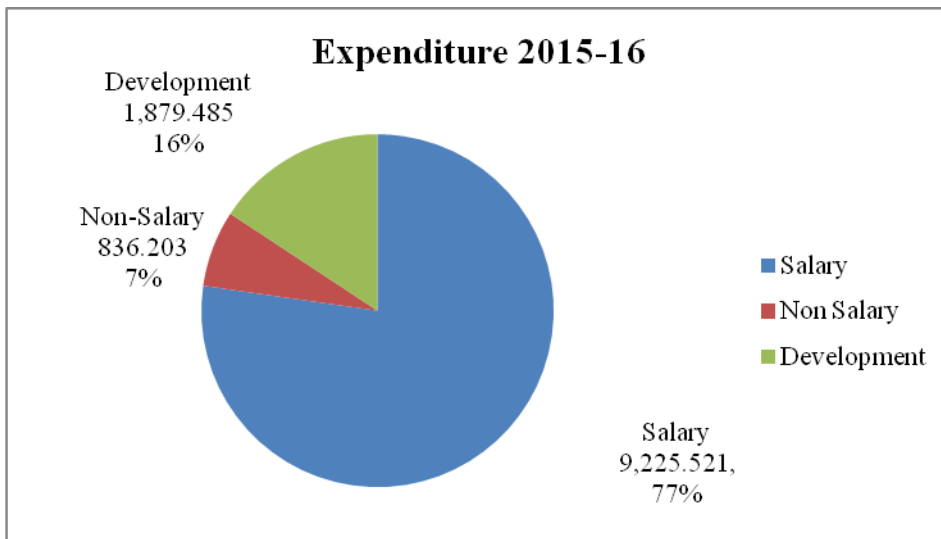
Rs in million



As per Appropriation Accounts 2015-16 of District Sargodha, the original budget was Rs.12,004.513 million, Supplementary Grant was Rs1,926.959 million and final budget was Rs.13,931.472 million. Against the final budget, District Government, Sargodha incurred total expenditures of Rs.11,931.472 million during 2015-16. **Annex-B**

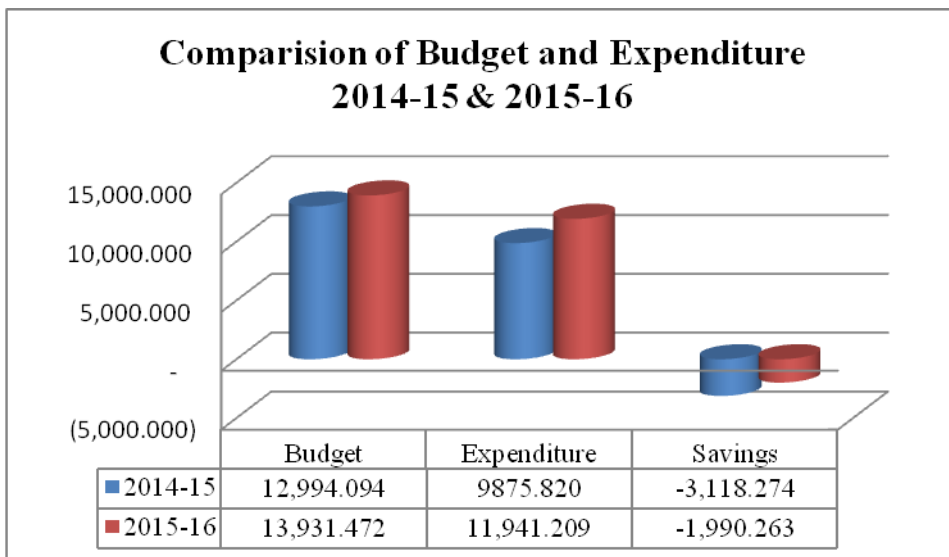
The Salary, Non-salary and Development Expenditure comprised - 77%, 7% and 16% of the total expenditure, respectively.

Rs in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 7% increase in Budget Allocation and 21% increase in expenditure respectively as compared to previous Financial Year.

Rs in million



1.1.3 Brief Comments on the Status of MFDAC Audit Paras of Audit Report 2015-16

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	25	Not convened
2	2003-04	28	Not convened
3	2004-05	20	Not convened
4	*Special Audit Report	155	Not convened
5	2009-10	32	Not convened
6	2010-11	20	Not convened

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
7	2011-12	24	Not convened
8	2012-13	17	Not convened
9	2013-14	16	Not convened
10	2014-15	14	Not convened
11	2015-16	22	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non Production of Record – Rs.2,130.860 million

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

Drawing and Disbursing Officers of the various formations did not produce record for audit verification pertaining to the financial year 2015-16. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure of Rs.2,130.860 million could not be verified.

Annex-C

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

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends fixing of responsibility against the officers / officials for non-production of record under intimation to Audit.

1.2.2 Irregularities / Non compliance

1.2.2.1 Irregular Expenditure in Violation of PPRA Rule – Rs.218.980 million

According to Rule 12 (1) of Punjab Procurement Rules 2009, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

DCO incurred an expenditure of Rs.4.626 million under the Object Code “Unforeseen” for the rent of CCTV Cameras and Walk through Gates on the occasions of Muharram, Eid-e-milad, Local Bodies Election without floating advertisement on PPRA’s website and National Newspapers. Further, detail of installation points of the Walk Through Gates and CCTV Cameras were also not available in the record. **Annex-D**

Similarly, DO (Roads) incurred an expenditure of Rs.214.354 million on various schemes / repair work without uploading advertisement on PPRA’s website in violation of the rule *ibid*.

Audit holds that rent of CCTV cameras and award of contract on account of development work without advertising on the PPRA website was made to avoid fair competition.

This resulted in irregular expenditure of Rs.218.980 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

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

(PDP No.305, 357)

1.2.2.2 Unauthorized Payment of Bitumen – Rs.90.042 million

According to Government of the Punjab, Communication & Works (C&W) Department, letter No.PA/SECY(C&W)26.05/2009 dated 25.05.2009, the bitumen to be used should be tested from the Road Research & Material Testing Institute (RR&MTI) to ensure that it meets the American Association of State Highway and Transportation Officials (AASHTO) Standards. Further, according to Government of the Punjab,

C&W Department Notification No. SOH-I(C&W)1-49/2012(G) dated 13.06.2014, approval was accorded for use of “Parco Biturox” produced by Pak Arab Refinery Limited (PARCO), Mehmood Kot District Muzaffargarh, in projects to be executed by C&W Department, having grade 60/70 & grade 80/100 in addition to bitumen of National Refinery Karachi.

DO (Roads) Sargodha made payments to the contractors for the execution of an item SST/ DST / TST. However, documentary evidence regarding use of bitumen of National Refinery Ltd. Karachi was not available on record. **Annex-E**

Audit holds that due to weak internal controls, payments were made to the contractors without obtaining the necessary documentary evidence.

This resulted in un-authorized expenditure of Rs.90.042 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends justification of the matter besides fixing of responsibility against the person(s) at fault.

(PDP No.330)

1.2.2.3 Unauthorized Expenditure without DTL Reports – Rs.57.033 million

According to Government of the Punjab, Health Department letter No.SO(P-I)H/Rc 2001-2002/01 dated 29-09-2001, no drug/medicine shall be accepted and used without obtaining DTL report from the Drug Testing Laboratory.

Drawing & Disbursing officers of the following formations paid an amount of Rs.57.033 million on account of purchase of medicines during 2015-16 without obtaining positive reports from Drugs Testing Laboratory in violation of the rule *ibid*.

(Rs in million)

Sr. No.	Name of formation	PDP No.	Amount
1	DO (Health)	53	27.284
2	DO (Health)	79	7.895
3	SMO RHC Chak 46/SB	123	0.689
4	MS THQ Hospital Sahiwal	150	6.636
5	SMO RHC Bhabhra	206	0.199

Sr. No.	Name of formation	PDP No.	Amount
6	MS THQ Hospital Sillanwali	137	4.309
7	MS THQ Hospital Bhalwal	243	0.420
8	SMO RHC Moazzamabad	252	0.303
9	MS THQ Hospital Chak 90/SB	264	1.574
10	MA THQ Hospital Bhagtanwala	384	4.425
11	MS THQ Hospital Bhera	323	3.299
Total			57.033

Audit holds that payment was made without obtaining DTL Reports due to defective financial discipline and administrative controls.

This resulted in unauthorized payment of Rs.57.033 million besides putting human lives in risk.

The matter was reported to the DCO/PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

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

1.2.2.4 Irregular Expenditure Beyond Competency – Rs.33.230 million

As per section 2(b) (ii) Punjab Delegation of financial powers Rules 2006 as amended upto 26th March, 2010 Technical Sanction - Original Works Sr. No. Name of powers to whom delegated. Powers delegated. 1. Technical sanction in case of original works. S.E. Highway / Works and EDO (W&S) Upto Rs.200 lacs XEN Highway / Works and DO (Roads/ Buildings) Upto Rs.50 lacs Acceptance of Tenders S.E. Highway / Works and EDO (W&S) Upto Rs.200 lacs XEN Highway / Works and DO (Roads/ Buildings) Upto Rs.50 lacs.

District Officer (Roads) accorded Technical Sanction worth Rs.33.230 to various schemes during 2015-16 beyond its delegated financial powers as detailed below:

(Rs in million)			
Sr.#	Name of Scheme	T.S accorded	T.S
1	Rehabilitation and repair of road from Ghughiat village upto western feeder	D.O (Roads) (Limit 5 M)	6.800
2	Rehabilitation new construction of road from Phalia Ahmad Nagar road at Stop Bherth Chowk to Bucha Kalan Via Kot Mumrana and merray Length 10.40	EDO (W & S) (Limit 20 M)	26.430
Total			33.230

Audit holds that expenditure was sanctioned and paid beyond delegated financial powers willfully to avoid sanction of higher authority.

This resulted in unauthorized expenditure of Rs.33.230 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till finalization of this Report.

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

(PDP No.362)

1.2.2.5 Unauthorized Expenditure on Account of Purchase of Medicines - Rs.10.176 million

According to Rule 2.32 (a) of PFR Vol-1, all details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may be made into the particulars of any case.

According to answer of PPRAs Frequently Asked Questions No. 15, “which type of record is to be maintained for audit”.

XV: Delivery challan of suppliers / contractors. Delivery challan is necessary for audit purpose.

MS THQ Hospital (Sahiwal) incurred an expenditure of Rs.10.176 million for the purchase of medicines during 2015-16. **Annex-F** During scrutiny of the record certain discrepancies were pointed out as detailed below:

- i. No delivery challan was found attached from which the date of delivery could be verified. In the absence of delivery challan, supply of the medicines and actual remaining Shelf Life of the medicines at the time of delivery could not be ascertained.
- ii. During test check it was noticed that 50,000 tablets of Atromin-50 mg (Atenolol 50 mg) were purchased but only 27,000 tablets were actually found in stock whereas nothing was issued and consumed as per stock register. On the contrary, as per Physical Verification Report 100% medicine was received.
- iii. Physical Verification Reports were found without date.

Audit holds that due to weak financial discipline procurement process was not followed.

This resulted in doubtful purchase of medicine Rs.10.176 million.

The matter was reported to the DC/PAOO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that matter be inquired to fix responsibility against the person(s) at fault.

(PDP No.156)

1.2.2.6 Unauthorized Drawl of Public Money– Rs.9.868 million

According to Rule 2.10 (b) 5 read with Rule 15.4 (a)(b) of PFR Vol-I, no money shall be withdrawn from the Treasury unless it is required for immediate disbursement.

Drawing and Disbursing Officers of various formations drew an amount of Rs.9.868 million for the payment to suppliers of medicine during 2015-16. The amount was not paid to vendors / suppliers till the closure of Audit. **Annex-G**

Audit holds that money was drawn to prevent lapse of funds at the end of closure of financial year.

This resulted in undue retention of local fund money.

The matter was reported to the DCO/PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

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

1.2.2.7 Irregular Payment on Account of Steel – Rs.9.734 million

As per Generic specification that quality test report and receipt of the steel for Re-enforcement shall be procured by M/s Pakistan Steel mills Karachi and Metropolitan Steel Corporation limited Karachi.

Scrutiny of the record of DO (Roads) Sargodha for the year 2015-16, it was observed that payment of Rs.1.864 million was made on account of re-enforcement of mild steel against different works but the invoices and receipts of purchase were not made available to ascertain the “Origin” of the material i.e. M/s Pakistan Steel Mills Karachi. **Annex-H**

Similarly, DO (Buildings) Sargodha incurred an expenditure of Rs.7.870 million on the item “P/L MS Deformed Bars” in respect of different schemes but Steel Test Reports were not found on record. **Annex-I**

Audit holds that due to weak internal controls irregular payment was made in violation of rules.

This resulted in irregular payment of Rs.9.734 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit requires that matter be inquired under intimation to audit.

(PDP No.338, 227)

1.2.2.8 Unauthorized Execution of Development Scheme - Rs.8.283 million

According to Section 109(3) of the PLGO, 2001, no Local Government shall transfer moneys to a higher level of Government except by way of repayment of debts contracted before the coming into force of the ordinance or for carrying out deposit works. Further, according to Government of the Punjab, LG&RD Department letter No.SO-III(LG)2-26/2000 dated 25.03.2003, it has come to the notice of the Government that state land owned by the Board of Revenue is being used by the Local Government for construction of commercial buildings and other structures. It is to be intimated that all such unauthorized construction cannot be acquiesced by the Provincial Government. Therefore, all such activities should immediately be stopped and in all such cases necessary permission may be obtained from Government of the Punjab (Board of Revenue) which is the absolute owner of such state land.

DO (Buildings) Sargodha executed the Work i.e. "Construction of Building of Girls Intermediate College at block No 23/A Sargodha" costing Rs.8.283 million. The subject work was not in the purview of District Government.

Audit holds that due to weak administrative and financial discipline expenditure was incurred in violation of the government instructions.

This resulted in un-authorized execution of development scheme Rs.8.283 million.

The matter was reported to the DCO/PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of the expenditure besides action against person(s) at fault.

(PDP No.216)

1.2.2.9 Irregular Expenditure on Development Schemes – Rs.6.780 million

According to paragraph 2.7 of B&R Code, the procedure of the foregoing rule will also apply to modifications of the proposals originally approved, if likely to necessitate the eventual submission of a revised estimate, to material deviations from the original proposals even though the cost of the same may possibly be covered by savings on other items, and to cases where the detailed estimates, when prepared, exceed the amount administratively approved by more than 5%. In these cases, as also in cases in which it becomes apparent during the execution of the work, that the amount administratively approved will be exceeded by more than 10 – 25 %, or the amount of the technical sanction will be exceeded by more than 5%, owing to increase of rates or other causes, the revised administrative approval of competent authority must be obtained to the increased expenditure without delay; and in the case of modifications during construction, without awaiting the preparation of a detailed supplementary or revised estimate. In the case, however, of expenditure from Central Revenues, the rules laid down by the Central Government must be followed.

DO (Roads) executed scheme “Rehabilitation and repair of road from Ghughiat Village up to western feeder length 2.25 km” costing Rs.4.962 million. Later on, length of the road was enhanced from 2.25km to 2.38km at the cost of Rs.6.780 million. Revised Administrative Approval was not obtained despite the fact that the scope of work was changed by more than 4.5%.

Audit holds that work was executed without obtaining revised Admin Approval due to defective financial discipline and weak internal controls.

This resulted in un-authorized execution of scheme Rs.6.780 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure besides fixing responsibility against person (s) at fault for un-authorized execution of schemes.

(PDP No.364)

1.2.2.10 Irregular Drawl of Salary without Performing Duty - Rs.6.00 million

According to Section 29(a) of the Punjab Local Government Ordinance, 2001, the functions and powers of the EDO shall be to ensure that the business of the group of offices under his administrative control is carried out in accordance with law and the rules and the human and material resources placed at his disposal are optimally utilized to improve governance. Further, according to Rule 2.10(a) of the Punjab Financial Rules, Volume-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

District Officer (Roads) Sargodha made payment on account of Pay & Allowances to the staff that remained idle during the subject period in the absence of machinery and M&R work.

Audit holds that due to weak internal controls pay & allowances were paid to staff without performing duties.

This resulted in irregular drawl of Rs.6.000 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of the expenditure besides action against person(s) at fault.

(PDP No.336)

1.2.2.11 Unauthorized Retention of Public Money - Rs.5.835 million

According to Rule 2.10 (b) 5 read with Rule 15.4 (a)(b) of PFR Vol-I, no money shall be withdrawn from the Treasury unless it is required for immediate disbursement.

EDO (Education) retained Rs.4.110 million since long in A/c No.PLS000030-000-7 at NBP main branch. The amount was neither utilized nor deposited into treasury.

Audit holds that money was retained unlawfully in violation of government instructions.

This resulted in undue retention of local fund money.

The matter was reported to the DCO/PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

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

[PDP No.393]

1.2.2.12 Irregular Payment on Account TS Estimate - Rs.3.272 million

According to Para 2.7 of the West Pakistan Buildings and Roads Department Code, cases where the detailed estimates exceed the amount of administrative approval by more than 5 percent and also in cases in which it becomes apparent during the execution of the work, that the amount administratively approved will be exceeded by more than 10 percent or the amount of the technical sanction will be exceeded owing to increase of rates or other causes, the revised administrative approval of the Competent Authority must be obtained. Further, according to Para 1.59 of *ibid*, Divisional Officers are strictly prohibited from making or permitting any material deviations from any sanctioned design in the course of execution without specific authority. According to Para 1(iii) of Finance Department letter No. FD(R) 11-2/89, dated 24.06.1996 read with paras 1.59 & 2.89 of B&R Code, neither the specification nor the quantity of different items / any additional items Scheduled/Non-Schedule approved in the TS Estimate may be changed during the Execution of work, without prior approval of the competent authority, such authority will record reason if any.

DO (Buildings) made payment of Rs.3.272 million over and above the amount approved in TS Estimates. **Annex-J**

Audit holds that due to weak financial discipline payment in excess of TS Estimates was paid in violation of the government instructions.

This resulted in excess payment of Rs.3.272 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of expenditure besides fixing of responsibility against the person(s) at fault.

(PDP No.224)

1.2.2.13 Doubtful Consumption of Medicines – Rs.3.119 million

According to Rule 15.4(a) of PFR Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock register Moreover, Rule 15.17(b) of PFR Vol-I states that all discrepancies noticed must properly investigated and brought to the account immediately, so that the stores account may represent the true state of store.

District Officer (Health) made payment of Rs.3.119 million on account of purchase of LP medicines for the financial year 2015-16. Medicines were neither taken on stock nor its issuance to BHUs was available on record. Further, consumption was also not shown in Expense Book of the concerned BHUs. **Annex-K**

Audit holds that record of medicines and its consumption was not maintained to hide discrepancies in procurement process.

This resulted in doubtful expenditure of Rs.3.119 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends probe in the matter to fix responsibility against the person (s) at fault under intimation to Audit.

(PDP No.61)

1.2.2.14 Irregular Expenditure by Violating PPRA - Rs.1.538 million

According to Rule 13 of PPRA 2014, any procurement exceeding Rs.100,000 shall be published at PPRA website and any procurement exceeding two million rupees shall be least two national daily newspapers of wide circulation, one in English and one in Urdu.

During audit of NSB record of Dy. DEO (W-EE) Bhalwal maintained by the schools, the following schools incurred expenditure on repair of building whereas tender was not floated at the PPRA Website.

Name of School	Date	Amount (Rs)
GGES 6 ML	June,16	187,000
GGPS Nabi Shah Bala		189,804
GMPS Chak No 24 NB	June,16	132,330
GMPS Chak NO 8 Shumali	June,16	243,819
GGES Salam	Feb, 16	205,000
GGES Salam	June,16	119,000
GGES 15 NB	June,16	260,000
GGPS Noor Hayat Colony	June, 16	200,818
	Total	1,537,771

Audit holds that due to weak financial control expenditure was incurred in violation of the government instructions.

This resulted in irregular expenditure of Rs.1.538 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends regularization of the expenditure under intimation to Audit.

(PDP No.260)

1.2.2.15 Doubtful Expenditure on Purchase of Medicines - Rs.1.402 million

As per letter No.AAC/HD/1-42/94 (P) dated 14-4-1998 of Health Deptt. Para No.09, the discount rate for drugs for national firms is 8-12 % & for imported items 5- 8%. This rate is for standard supply.

MS THQ Hospital Shahpur incurred an expenditure of Rs.1.402 million for the purchase of LP medicines during 2015-16, but neither purchases were made on daily bases nor the Open Tender procedure was adopted in violation of the rule ibid.

Audit holds that due to weak financial control, expenditure was incurred in violation to the government instructions.

This resulted in doubtful expenditure of Rs.1.402 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that propriety of the expenditure be inquired to fix responsibility against the person(s) at fault under intimation to Audit.

(PDP No.22)

1.2.3 Internal Control Weaknesses

1.2.3.1 Unauthorized Drawl of HRA, CA and HSRA – Rs.36.092 million

As per Government of the Punjab Finance Department clarification issued vide No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 the officers who are availing government vehicles including bikes (sanctioned/Pool) are not entitled the facility of Conveyance Allowance w.e.f. 01.3.2014. As per clarification issued by Government of the Punjab, Finance Department letter No.FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. Moreover, Conveyance Allowance is also not admissible during earned leave. As per clarification of Government of the Punjab Health Department vide letter No S.O. (A.III-MCW) 9-17/84 12-01-1987, Dress/ Uniform Allowance and Mess Allowance is not admissible during leave.

DDOs of various formations made unauthorized payment of Rs.36.092 million on account of House Rent, Conveyance Allowance, HSRA etc. **Annex-L**

Audit is of the view that due to weak internal controls allowances not admissible were authorized.

This resulted in an unauthorized drawl of allowances Rs.36.092 million

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses on recovery under intimation to audit.

1.2.3.2 Loss to Local Fund by Applying Incorrect MRS Rates – Rs.22.269 million

As per general instructions the rates based on MRS of the period in which Administration Approval falls will apply while executing the work.

Scrutiny of the record of District Officer (Roads) Sargodha revealed that incorrect MRS Rates (bi-annual) were applied in violation of the rule *ibid*. Detail is as under;

(Rs in million)

Sr. No.	Name of scheme	Contractor	Date of AA	MRS Applied	MRS Admissible	Amount
1	Rehabilitation of road from Pull Miani to Van Rest House Tehsil Kot Moman Distt. Sargodha length 4.00 Km	M/s Mughal Construction & Co.	No.DOP-sgd/2-5/403 dated 16.03.2015	Aug 2014 -Jan 2015	Feb. 2015 -July 2015	13.551
2	Const. of road from Sargodha Lahore Road to Lakisian Jalla Makhdom road via khalilabad & Jan Muhammad wala L-6075km Phase-I 0.00km to 1.50km	M/s Shahid Nazir Lak & Co.	No.DOP-sgd/2-5/403 dated 16.03.2015	Aug. 2014 -Jan. 2015	Feb.2015 -July 15	8.718
Total						22.269

Audit holds that incorrect MRS Rates were applied to extend undue favor to contractors.

This resulted in loss to local fund Rs.22.269 million.

The matter was reported to the DCO/PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends making good of the loss to local fund besides action against person(s) at fault.

(PDP No.327)

1.2.3.3 Loss Due to Non adjustment of Dismantled Material - Rs19.371 million

According to Additional Contract Agreement Clause No-22 “the cost of material received from dismantling, if any, will be deducted from the bill of the contractor at market rate. And according to Rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

DO (Buildings) Sargodha made payment of Rs.19.371 million for construction of various school buildings during 2015-16 but no adjustment on account of sale / auction of old material was made in the TS Estimate.
Annex-M

Audit holds that due to weak internal control sale proceeds of old material was not accounted for in violation of government instructions.

This resulted in loss to Local Fund Rs.19.371 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was given. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends inquiry of the subject issue besides recovery thereof under intimation to Audit.

(PDP No.226)

1.2.3.4 Non-Imposition of Liquidity Damages – Rs.12.621 million

The clause 7 of Tender Document lays down that before entering into Tendering, the contractor will visit and examine the site and aware himself about the availability of labour, material, water, electric power, access of material as well as local scenario for his execution of work as department will not assume any responsibility subsequently. According to clause 39 of Contract, a penalty @ 1% to 10% is required to be imposed for delayed completion of work. Detail is as under;

District Officer (Roads) and (Buildings) Sargodha did not impose penalty/liquidity damages upon contractors on account of schemes which were not completed within stipulated time.

(Rs in million)

Sr. No.	Name of formation	Penalty
1.	DO (Roads) Annex-N	11.318
2.	DO (Buildings) Annex-O	1.303
Total		12.621

Audit holds that liquidity damages were not imposed willfully to extend favour to contractors.

This resulted in loss to government Rs.12.621 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that amount be recovered from contractors besides fixing responsibility against the person(s) at fault under intimation to Audit.

(PDP No.361, 223)

1.2.3.5 Non Surrendering of Savings - Rs.6.947 million

Anticipated savings in the budget should be surrendered in the 2nd excess and surrendered statements as required under Rule 17.20 of P.F.R Vol-1 and Para 14 of Punjab Budget Manual. Furthermore Rule 20(iii) of PDG and TMA (Budget) Rules, 2003 also requires that each Drawing and Disbursing officer shall develop the most realistic and sound budget estimates.

SMO RHC Moazamabad, Sargodha did not surrender savings of Rs.6.947 million on due time.

Description	Budget (Rs)	Expenditure (Rs)	Balance (Rs)
Contingent Expenditure	17,564,000	14,085,348	3,478,652
Regular Allowances	10,830,000	8,865,220	1,964,780
Pay	6,724,000	5,220,128	1,503,872
Total	35,118,000	28,170,696	6,947,304

Audit is of the view that due to weak internal and financial control funds were not surrendered in time.

This resulted in blockage of public money Rs.6.947 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that the blockage of funds be justified besides fixing of responsibility against the person(s) at fault under intimation to Audit.

(PDP No.255)

1.2.3.6 Overpayment and Non Deduction of GST - Rs.6.862 million

As per Rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

Dy. DEO (M-EE), Bhalwal did not deduct GST Rs.3.431million from the payment made to General Order Supplier. Further scrutiny revealed that GST was paid to FBR from the available funds of Rs.3.431million. **Annex-P**

Audit holds that GST was paid from budget instead of deducting /collecting from the concerned supplier to extend favour to suppliers.

This resulted in loss of Rs.6.862 million to public exchequer.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends that responsibility against the person/s at fault be fixed under intimation to audit.

(PDP No.180)

1.2.3.7 Overpayment on Account of Base Course – Rs.6.763 million

Para 127 (6) and 129 (i) of PWD Code provide that payment for all work done should be made on the basis of measurement recorded in M.B in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

DO (Roads) made payment on account of Base Course where Road Edging was not carried out. Base Course could only be done on the surface where the Road Edging has already been done. **Annex-Q**

Audit holds that unauthorized payment was made willfully to extend undue favour to contractors.

This resulted in loss to Local Fund Rs.6.763 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery besides fixing responsibility against the person/s at fault under intimation to Audit.

(PDP No.341)

1.2.3.8 Award of Work without Performance Security – Rs.5.831 million

According to 26(a) general directions for the guidance of the contract documents, in case the total tendered amount is less than 5% of the approved estimated (DNIT) amount the lowest bidder will have to deposit additional performance security from the schedule bank ranging

from 5% to 10% within 15 days of issuance of notice or within expiry period of bid, whichever is earlier.

DO (Roads) and DO (Buildings) awarded works to various contractors during the financial year 2015-16 without obtaining Performance Security amounting to Rs.5.831 million in violation of the rule *ibid*.

Sr. No.	Name of formation	Performance Security (Rs)
1.	DO (Roads) Annex-R	3.513
2.	DO (Buildings) Annex-S	2.318
Total		5.831

Audit is of the view that due to weak internal and financial control Performance Securities were not obtained.

This resulted in irregular award of work without obtaining Performance Securities of Rs.5.831 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

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

(PDP No.333, 232)

1.2.3.9 Overpayment of SSB - Rs.4.360 million

As per Rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

Services of the teaching staff, appointed on contract basis of following Dy. DEOs, were regularized w.e.f. 19.05.2016 but Social Security Benefit @30% was not deducted from the pay.

Sr. No.	Name of formation	PDP No.	Particulars	Amount (Rs)
1	Dy. DEO (M-EE) Sahiwal	35	SSB allowance	60,450
2.	Dy. DEO (W-EE) Sahiwal	41	SSB allowance	117,000
3.	Dy. DEO (M-EE) Bhalwal	175	SSB allowance	2,005,635
4.	Dy. DEO (W-EE) Shahpur	185	SSB allowance	645,069
5.	Dy. DEO (W-EE) Bhalwal	259	SSB allowance	785,707
6.	Dy. DEO (M-EE) Sillanwali	366	SSB allowance	287,450
7	Dy. DEO (W-EE) Sillanwali	371	SSB allowance	342,440
8.	Dy. DEO (W-EE) Sillanwali	374	SSB allowance	116,747
Total				4,360,498

Audit holds that due to weak pre-audit checks pay & allowances of the employees were not fixed in violation of the government instructions.

This resulted in overpayment of Rs.4.360 million on account of Social Security Benefit allowance to the non-entitled teaching staff.

The matter was reported to the DCO/PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit stresses for recovery besides fixing of responsibility against the person(s) at fault.

1.2.3.10 Excess Payment on Account of Adhoc Relief Allowance - Rs.3.824 million

As per Rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

Drawing & Disbursing Officers of following formations incurred an expenditure of Rs.3.824 million on account of inadmissible allowance i.e. Adhoc Relief Allowance 2011-12 as detailed below:

Sr. No.	Name of formations	PDP No.	Amount (Rs)
1	DO (Roads)	355	68,608
2	Dy. DEO (W-EE) Sahiwal	43	427,110
3	DO (Live Stock)	169	596,242
4	Dy. DEO (W-EE) Shahpur	186	301,005
5	RHC Bhabra	201	31,237
6	Dy. DEO (W-EE) Bhalwal	-	1,519,394
7	Dy. DEO (M-EE) Sillanwali	367	258,717
8	Dy. DEO (W-EE) Sillanwali	372	306,744
9	MS THQ Hospital Bhagtanwala	390	314,729
Total			3,823,786

Audit is of the view that due to weak financial and pre-audit checks allowances not admissible were authorized.

This resulted in overpayment of Rs.3.824 million.

The matter was reported to the DCO/PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends recovery of Adhoc allowance 2011 & 2012 besides fixing of responsibility against the person(s) at fault.

1.2.3.11 Defective Purchase Process on account of Generators - Rs.3.617 million

According to rule 2.10(a) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Rule 2.33 of PFR Vol-I, states that every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government though fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

EDO (Health) Sargodha purchased generators from Mian Corporation. Department floated tenders for 50 KVA generator. Mian Corporation submitted their bid for 60 KVA which was accepted by the department. Documents provided at the time of supply showed that capacity of the Generators were of 32 KVA. Audit pointed out following observations.

1. Difference in price of 32 KVA and 60 KVA was not accounted for at the time of payment.
2. No document was available to ascertain whether generators were imported or used ones.
3. GST was paid against the subject purchase.

Sr. No	Name of Supplier	Document No	Amount (Rs)	Loss @ 60% (Rs)
03	Mian Corporation	5100251405	2,015,966	1,209,579
04	Mian Corporation	5100374234	1,996,076	1,197,645
05	Mian Corporation	5100169500	2,015,966	1,209,579
Total				3,616,803

Audit holds that due to defective process of purchase propriety of the expenditure could not be verified.

This resulted in dubious payment of Rs.3.617 million.

The matter was reported to the DCO / PAO in October, 2016 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till the finalization of this Report.

Audit recommends inquiry of the matter, fixing of responsibility and recovery of amount involve under intimation to Audit.

(PDP No.3)

1.2.3.12 Unauthorized Payment on account of IT and GST to Suppliers – Rs.1.410 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 7.5% respectively on account of supplies and services rendered. Further, according to Central Board of Revenue Standing Instructions read with notification SRO 660 (1)/2007 dated. 30-06-2007 all withholding agents shall make purchases of Taxable goods from a person duly register under Sales Tax Act, 1990, The GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury. In case of non availability of a registered firm, the purchases may be made from unregistered firm. The GST @19% should be deducted at source from the payments of un-registered firm and credited into the receipt head of Sales Tax Department.

During scrutiny of accounts record of Dy. DEO (W-EE) Sahiwal, following irregularities were observed on account of Non Salary (NSB) expenditure:

1. Income Tax was to be deducted at source from supplier and deposited into Government Treasury by the withholding agent. Instead of deduction from the bills of suppliers, Income Tax was paid out of allocated Non Salary Budget.
2. Schools also paid additional GST on account of those items which were purchased from the market at Marginal Retail Price (MRP).

Due to weak internal controls over payment was made to suppliers willfully to extend favour.

This resulted in loss to Local Fund of Rs.1.410 million. **Annex-T**

Audit recommends recovery of amount involved besides fixing of responsibility under intimation to Audit.

(PDP No.45)

ANNEXES

PART-I
Memorandum for Departmental Accounts Committee Paras Pertaining to
Audit Year 2016-17

(Rs in million)

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
1	1	EDO (Health)	Unauthorized payment on account of GST	Internal control weakness	0.318
2	7		Non deduction of income tax	Recovery	0.154
3	10		Non Forfeiting of Performance security	Internal control weakness	0.491
4	11		Non Deposit of Performance Security	Internal control weakness	0.307
5	14	MS THQ Hospital Shahpur	Excess payment on account of X-ray films	Internal control weakness	0.042
6	15		Unauthorized payment of Account of transportation of goods	Irregularity	0.174
7	17		Payment to medicine companies without deducting income tax	Recovery	0.111
8	18		Loss to Govt. due to non-imposition of Liquidated Damages	Recovery	0.100
9	20		Excess payment of electricity bills	Recovery	0.092
10	21		Utilization of MSD Budget on Local Purchase of Medicines	Internal control weakness	0.853
11	23	SMO RHC Jhawrian	Utilization of MSD Budget on Local Purchase of Medicines	Internal control weakness	0.113
12	24		Irregular expenditure on day to day local purchase of medicines	Irregularity	0.189
13	28	SMO RHC Lilliani	Irregular expenditure under Cost of Stores	Irregularity	0.744
14	32		Irregular expenditure under Cost of Stores	Irregularity	0.465
15	33		Irregular expenditure under Cost of Stores	Irregularity	0.149
16	37	Dy. DEO (M-EE) Sahiwal	Double Drawal of GST without rendering GST Invoice	Internal control weakness	0.033
17	38		Irregular payment on account of Inspection Allowance	Irregularity	0.090
18	39		Recovery of Charge Allowance	Recovery	0.390
19	40		Illegal Payment of Income Tax	Recovery	0.633
20	42	Dy. DEO (W-EE) Sahiwal	Loss due to non contribution towards funds	Internal control weakness	0.062
21	44		Irregular Expenditure under cost of Stores	Irregularity	0.273
22	47	HM Govt. Deaf and Defective School Sargodha	Non accountal of items	Internal control weakness	0.258
23	48	DO (Health)	Unauthorized payment of scholarship	Irregularity	0.939
24	49		Unauthorized purchase of uniform	Irregularity	0.631
25	51		Overpayment due to charging of exorbitant rates	Recovery	0.102
26	55		Non deduction of income tax	Recovery	0.342
27	56		Govt. receipts deposited not verified	Internal control weakness	1.052
28	59		Irregular expenditure for	Irregularity	1.500

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			maintenance of buildings		
29	60		Unauthorized drawl of NPA/PCA	Irregularity	2.232
30	64		Non recovery due to non registration of food license	Recovery	14.400
31	65		Non reconciliation with treasury	Internal control weakness	0.468
32	68		Non collection of performance security	Internal control weakness	1.185
33	69		Unjustified drawl of TA/DA	Irregularity	1.024
34	70		Non verification of sales tax	Internal control weakness	0.330
35	71		Unjustified payment	Irregularity	0.834
36	72		Doubtful Expenditure on Repair	Irregularity	0.411
37	74		Unauthorized Expenditure	Irregularity	0.540
38	77		Irregular expenditure on purchase of bedding & clothing	Irregularity	1.055
39	80		Irregular Expenditure on account of Others	Irregularity	0.949
40	81		Unjustified Expenditure on Uniform	Irregularity	0.494
41	82		Unjustified payment on account transportation	Irregularity	0.699
42	83		Loss to Govt. due to sale of plants	Internal control weakness	0.173
43	84		Unauthorized deposit of amount in bank account	Internal control weakness	6.297
44	85		Unauthorized payment of leave encashment	Irregularity	0.810
45	86		Unjustified payment	Irregularity	0.318
46	87		Non Deduction of Income Tax	Recovery	0.630
47	88	DO (Forest)	Unauthorized repair of vehicle	Irregularity	0.053
48	89		Non-recovery due to non auction of tree	Recovery	0.083
49	90		Irregular expenditure	Irregularity	0.299
50	91		Irregular expenditure	Irregularity	0.793
51	92		Unauthorized Expenditure due to Misclassification	Irregularity	0.039
52	93	Dy. DO (OFWM) Sargodha	Unauthorized repair of vehicle	Irregularity	0.087
53	94		Unjustified drawl of TA/DA	Irregularity	0.131
54	95		Unauthorized consumption of POL	Irregularity	0.124
55	96	Dy. DO (OFWM) Sillanwali	Unauthorized repair of vehicle	Irregularity	0.109
56	97		Unjustified drawl of TA/DA	Irregularity	0.054
57	98		Unauthorized consumption of POL	Irregularity	0.125
58	99	Dy. DO (OFWM) Sahiwal	Unauthorized repair of vehicle	Irregularity	0.028
59	100		Unjustified drawl of TA/DA	Irregularity	0.083
60	101	Dy. DO (OFWM) Bhalwal	Unauthorized Repair of Vehicle	Irregularity	0.081
61	102		Unjustified drawl of TA/DA	Irregularity	0.108

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount	
62	103		Unauthorized consumption of POL	Irregularity	0.083	
63	104	Dy. DO (OFWM) Shahpur	Unauthorized repair of vehicle	Irregularity	0.069	
64	105		Unjustified drawl of TA/DA	Irregularity	0.117	
65	106		Unauthorized consumption of POL	Irregularity	0.103	
66	107	DO (OFWM)	Loss to the Govt. due to increase of material rates	Internal control weakness	0.209	
67	108		Excess expenditure	Recovery	0.627	
68	109		Unjustified payment	Irregularity	51.540	
69	110		Loss to the Govt	Internal control weakness	0.208	
70	112		Unauthorized payment on Account of Segments	Irregularity	13.513	
71	113		Unjustified release of funds to the WUAs	Irregularity	0.412	
72	114		Loss to the Govt. due to increase of material rates	Internal control weakness	0.113	
73	115		Loss to the Govt. due to increase of material rates	Internal control weakness	0.195	
74	116		Loss to the Govt.	Internal control weakness	0.319	
75	117		Loss to the Govt. due to increase of material rates	Internal control weakness	0.156	
76	118		Loss to the Govt.	Internal control weakness	0.652	
77	119		Loss due to Non-Completion of Water Courses	Internal control weakness	7.616	
78	120		Non realization of Govt. revenues due to non auctioning of laser units	Internal control weakness	0.222	
79	121		Overpayment to the WUA	Recovery	0.013	
80	124		SMO RHC 46/SB	Govt. receipts deposited not verified	Internal control weakness	0.145
81	128			Non accountal of x-ray films	Internal control weakness	0.243
82	130			Recovery of laboratory and x-ray share	Recovery	0.059
83	131			Non Realization of Admission and Ward Charges	Recovery	0.038
84	132			Non deduction of Health Sector Reform Allowance	Recovery	0.018
85	133	Recovery of pay & allowances		Recovery	0.173	
86	134	Unauthorized expenditure on purchase of LP items		Irregularity	0.336	
87	135	Unauthorized expenditure for maintenance of buildings		Irregularity	0.150	
88	136	Non verification of sales tax		Internal control weakness	0.029	
89	138	MS THQ Hospital Sillanwali	Non deduction of income tax	Recovery	0.094	
90	139		Govt. receipts deposited not verified	Recovery	0.487	
91	140		Non Realization of Operation Charges	Recovery	0.371	
92	141		Unjustified drawl due to	Irregularity	0.070	

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			substandard DTL report		
93	144		Non Realization of Admission and Ward Charges	Recovery	0.216
94	145		Non collection of performance security	Recovery	0.030
95	146		Non accountal of x-ray films	Internal control weakness	0.621
96	147		Non Accountal of general items	Internal control weakness	0.341
97	148		Non verification of sales tax	Internal control weakness	0.181
98	149		Unauthorized expenditure for maintenance of buildings	Irregularity	0.194
99	151		Loss to Govt. due to non-imposition of Liquidated Damages	Recovery	0.089
100	152		Loss to Govt. due non-receipt of Performance Security	Internal control weakness	0.508
101	153		Un-authorized Drawl of NPA allowance	Irregularity	0.240
102	155		Un-Lawful purchase of medicine after the expiry of bid validity period	Irregularity	9.313
103	158		Un-justified payment of DTL Charges	Irregularity	0.077
104	159		Doubtful purchase of I.V Cannulas	Irregularity	0.211
105	160		Doubtful expenditure on account of Transportation of Goods	Irregularity	0.059
106	161		Loss to government	Internal control weakness	0.091
107	163		Un-authorized payment	Irregularity	0.086
108	164		Irregular purchase of medicines due to defective procurement process	Irregularity	0.899
109	165		Non utilization of Development Funds	Internal control weakness	6.275
110	166	DO (Live Stock)	Irregular expenditure out of development funds	Irregularity	0.554
111	168		Un-justified payment on account of pay & allowances	Irregularity	11.041
112	170		Non reconciliation of the income with the treasury	Internal control weakness	0.796
113	171		Irregular payment against misbranded medicines	Irregularity	0.047
114	172		Irregular payment of previous liabilities	Irregularity	0.238
115	174	Dy. DEO (M-EE) Bhalwal	Overpayment of Inspection Allowance	Recovery	1.344
116	179		Doubtful consumption of POL	Irregularity	0.292
117	183		Recovery of Charge Allowance	Recovery	0.444
118	184		Overpayment of Inspection Allowance	Recovery	0.300
119	188	Dy. DEO (W-EE) Shahpur	Non verification of challans of Conveyance Allowance	Internal control weakness	-
120	190		Irregular drawl of TA/DA claims	Irregularity	0.050
121	192		Doubtful consumption of POL	Irregularity	0.157
122	193	EDO (W&S)	Un-authentic expenditure	Irregularity	4.451

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
123	194		Defective / improper maintenance of Cash Book	Internal control weakness	-
124	195		Doubtful expenditure	Irregularity	0.091
125	196		Likely misappropriation	Irregularity	0.098
126	197		Loss to government due to non-imposition of penalty	Internal control weakness	72.222
127	200	SMO RHC Bhabra	Blockage of Govt. money	Internal control weakness	3.616
128	202		Non verification of receipts from Government treasury	Internal control weakness	0.120
129	203		Non-accountal of Government Receipt in Cash Book	Internal control weakness	0.120
130	205		Loss to Govt. due non-receipt of Performance Security	Internal control weakness	0.041
131	207		Un-Lawful purchase of medicine after the expiry of bid validity period	Irregularity	0.828
132	208		Doubtful purchase of medicines	Irregularity	0.828
133	209	DO (Agriculture)	Irregular expenditure on account of TA/DA	Irregularity	0.229
134	210		Irregular expenditure on account of POL	Irregularity	0.430
135	211		Doubt-full expenditure on account of Gas charges Rs94,080 resulting in loss	Irregularity	0.045
136	212		Loss to the Govt. due to non deduction of 5% of Basic Pay	Recovery	0.048
137	214		Non execution of repair work of Agriculture Building Office	Internal control weakness	0.400
138	215	DO (Buildings)	Un-justified payment for third party validation	Irregularity	1.838
139	217		Non Recovery of Professional Tax	Recovery	0.510
140	218		Loss to the Govt. due to less deduction of Income Tax	Recovery	0.190
141	219		Loss to the Govt. due to less deduction of income tax	Internal control weakness	18.320
142	220		Non utilization and non reconciliation of deposit work account	Internal control weakness	0.452
143	222		Non-deduction of price variation on account of Steal	Recovery	0.285
144	225		Non-deduction of price variation on account of Diesel – Rs371,480	Recovery	0.371
145	228		Unauthorized payment for weather shield paint	Irregularity	0.252
146	229		Overpayment due to allowing excessive rate for RCC work	Recovery	0.465
147	230		Irregular release of premature securities	Irregularity	3.177
148	231		Un-authorized execution of repair work	Irregularity	1.447
149	233		Un-authorized execution of repair work of different residences and offices	Irregularity	0.378
150	235		Irregular and Uneconomical purchase of fans	Irregularity	4.077
151	236		Irregular expenditure on earth filling	Irregularity	1.263

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
152	238	MS THQ Hospital Bhalwal	Irregular Expenditure	Irregularity	0.571
153	239		Un-authorized payment on account of POL of Generator	Irregularity	0.280
154	241		Irregular Expenditure	Irregularity	0.195
155	244		Loss to the Govt. due to non imposition of penalty on defaulter contractors	Internal control weakness	0.311
156	245		Loss to the Govt. due to acceptance of below shelf life medicine	Internal control weakness	0.101
157	246		Loss to the Govt. due to non deduction of LD charges	Recovery	0.175
158	248		Irregular payment of NPA	Irregularity	0.114
159	250		Un-authorized purchase of Sub-standard medicine	Irregularity	0.023
160	251		SMO RHC Moazzamabad	Non utilization of budget under head of Medicine	Internal control weakness
161	253	Loss to the Govt. due to non imposition of penalty on defaulter contractors		Recovery	0.028
162	257	Dy. DEO (W-EE) Bhalwal	Recovery of Charge Allowance	Recovery	0.652
163	260		Irregular expenditure	Irregularity	1.537
164	263		Non utilization of NSB funds	Internal control weakness	1.525
165	265	MS THQ Hospital Chak 90/SB	Loss to the Govt. due to non deduction of LD charges	Recovery	0.056
166	266		Loss to the Govt. due to non imposition of penalty on defaulter contractors	Recovery	0.034
167	269		Irregular purchase of LP Medicine	Irregularity	0.802
168	271		Irregular payment of NPA	Irregularity	0.288
169	272		Non utilization of building repair budget	Internal control weakness	0.450
170	273		Irregular Expenditure	Irregularity	0.604
171	274		Un-authorized occupation of Hospital Quarter by Police Staff	Irregularity	-
172	275	MS THQ Hospital Kot Momin	Non deposit of receipt	Internal control weakness	0.146
173	276		Unauthorized purchase of X-Ray films	Irregularity	0.175
174	278		Loss to the government	Internal control weakness	2.124
175	279		Non Utilization of Medicines Budget	Internal control weakness	1.984
176	282		Non imposition of Liquidated damages	Recovery	0.031
177	283		Non-forfeiture of securities	Internal control weakness	0.138
178	285		Loss due to un-used govt. residence	Internal control weakness	0.620
179	286		Overpayment of Conveyance Allowance and Health Sector Reform Allowance	Recovery	0.019
180	287		SMO RHC Phullar wan	Non deposit of receipt	Recovery
181	289	Loss to the government		Internal control weakness	0.313

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
182	290		Unauthorized drawl of money without DTL reports	Irregularity	0.193
183	291		Unauthorized expenditure. (involving recovery of Rs53,956)	Irregularity	0.371
184	292		Non-supply of medicines by the contractors (non-forfeiture of securities-Rs14,243)	Internal control weakness	0.284
185	293		Loss to Government	Internal control weakness	0.240
186	294		Loss to Government due to unused ambulances	Internal control weakness	1.072
187	296	DO (Budget)	Unauthorized use of Government Vehicle	Irregularity	0.215
188	299	General Nursing School	Irregular repair of Government Vehicle	Irregularity	0.181
189	300		Payment of stipend through cash	Internal control weakness	15.256
190	301		Unauthorized payment of pay & allowances	Irregularity	0.078
191	303	DCO	Irregular purchase of stationery	Irregularity	0.396
192	304		Unauthorized use of Government Vehicle	Irregularity	0.735
193	306		Irregular expenditure on walk through gates	Irregularity	0.278
194	307		Recovery due to High Rental Charges	Internal control weakness	0.737
195	308		Excess payment of GST	Recovery	0.153
196	309		Mis-classification Expenditure	Internal control weakness	2.066
197	310		Unjustified expenditure on printing of domicile paper	Internal control weakness	1.100
198	311		Blockage of Government Funds	Internal control weakness	13.900
199	312		Uneconomical expenditure on Rent of CCTV cameras	Internal control weakness	2.858
200	313		Unjustified expenditure on Elections	Irregularity	1.498
201	314		Abnormal Flow of expenditure during the month of Jan 2015	Internal control weakness	1.000
202	315		Irregular expenditure	Irregularity	0.139
203	317		MS THQ Hospital Bhera	Non deduction of GST	Recovery
204	319	Unauthorized expenditure involving (overpayment of Rs51,475)		Irregularity	0.354
205	320	Misclassification of Expenditure		Internal control weakness	0.128
206	321	Non imposition of Liquidated damages		Recovery	0.038
207	322	Non-forfeiture of performance security		Internal control weakness	0.139
208	324	Non-utilization of government Assets		Internal control weakness	2.000
209	325	Non deposit of Government receipt		Recovery	0.296
210	329	DO (Roads)	Irregular payment	Irregularity	63.865
211	331		Irregular expenditure on information/sign board	Irregularity	0.125
212	332		Irregular Execution of Schemes	Irregularity	90.519
213	334		Unjustified payment to Pakistan Railway on account Railway	Internal control weakness	5.020

Sr. No	PDP No.	Name of formation	Subject of the Para	Nature of Para	Amount
			crossing		
214	339		Wastage of public property	Internal control weakness	3.000
215	348		overpayment to contractor due to Incorrect Application of Rates	Recovery	0.062
216	351		Non-recovery of lease rent of petrol pumps	Recovery	0.500
217	356		Irregular payment of pay and allowance of contract staff	Irregularity	0.008
218	358		Irregular expenditure without PC-1 approval	Irregularity	79.179
219	359		Concealment of Expenditure	Internal control weakness	95.416
220	365		Overpayment on Account of Earth Work 95% to 100% compaction	Recovery	0.022
221	368	Dy. DEO (M-EE) Sillanwali	Overpayment of Inspection Allowance	Recovery	0.480
222	376	Dy. DEO (W-EE) Sillanwali	Overpayment on Account of inspection allowance during Leave	Recovery	0.135
223	378		Non disposal of funds	Internal control weakness	0.200
224	379	EDO (Agri)	Irregular expenditure on account of POL	Irregularity	0.157
225	380		Doubtful expenditure on repair of vehicle	Irregularity	0.079
226	381		Irregular drawl of allowances	Irregularity	0.002
227	382		Non-Acceptance of performance security	Internal control weakness	0.221
228	385		Non deposit of receipt	Recovery	0.046
229	386		Irregular expenditure on account of transportation charges	Irregularity	0.048
230	387	THQHospital Bhagtanwala	Non deduction of liquidity charges and forfeit of security	Recovery	0.328
231	388		Irregular expenditure on account of repair of Machinery & equipment	Irregularity	0.495
232	389		Un-Lawful Purchase Of Medicine After the Expiry of Bid Validity Period	Irregularity	-
233	392		Overpayment on Account of Charge Allowance	Recovery	0.023
234	397		Non use/disposal of vehicle	Internal control weakness	0.500
235	399		Irregular purchase recovery on account of security and liquidation charges	Irregularity	0.450
236	402	EDO (Edu)	Wasteful expenditure on account of purchase of sewing machines and embroidery machines (623,040+420,000)	Irregularity	1.043
237	403		Undue deduction of GST	Irregularity	0.077
238	404		Imposition of penalties beyond Administrative powers	Irregularity	-
239	406		Loss to government due to irrational procurement of mats	Internal control weakness	0.453
240	407		Non observance of market rates while making procurement	Internal control weakness	0.161

PART-II

[Para 1.1.3]

Memorandum for Departmental Accounts Committee Paras Pertaining to Last Audit Year 2015-16

(Rs in million)

Sr. No.	PDP No.	Name of Formation	Description of Para	Nature of Para	Amount
1	7	DO (Health)	Irregular payment of printing material of time barred claim	Irregularity	603,988
2	16		Irregular payment of time barred claims of pay & allowances	Irregularity	5,456,301
3	17		Unauthorized payment of GST to the non register suppliers	Irregularity	134,108
4			Loss Due to Non Consumption of Medicines	Weak Internal Control	794,000
5	26	DO Roads	Loss to the Government Due to Non Construction Of 4' Span Culvert	Weak Internal Control	6,348,058
6	42	THQ Hospital Shahpur	Irregular expenditure on day to day local purchase of medicines	Irregularity	405,000
7	44	THQ Hospital Sahiwal	Doubtful expenditure on account of purchase of medicines	Irregularity	546,325
8	48	RHC Bhera	Irregular utilization of 10% budget on local purchase of medicines	Irregularity	239,330
9	55	RHC 46-SB	Irregular expenditure out of budget allocated for bulk purchase of medicines	Irregularity	245,280
10	57	-do-	Un-economical expenditure on the purchase of L.P medicine	Weak Internal Control	165,320
11	58	-do-	Irregular expenditure on purchase of laboratory items	Irregularity	162,400
12	60	RHC Jhawarian	Utilization of MSD Budget on Local Purchase of Medicines	Weak Internal Control	160,280
13	61	-do-	Irregular expenditure on day to day local purchase of medicines	Irregularity	209,675
14	68	RHC Phullarwan	Doubtful payments of bank drafts	Irregularity	387,311
15	72	DO (Forests)	Loss to Govt. due to non accountal of trees	Weak Internal Control	0
16	74		Irregular drawl of funds by preparing bill instead of muster roll	Irregularity	487,433
17	82	DO (Live Stock)	Irregular/Doubtful drawl of TA/DA	Irregularity	1,450,819
18	85		Physical Verification of Stores & Stock	Weak Internal Control	0
19	86		Non utilization of MVDs MFDAC	Weak Internal Control	0
20	90	DO (OFWM)	Defective award of Technical Sanction worth Rs.167.480 million – Non realization of Income Tax	Irregularity	4,366,198
21	93		Non utilization of funds Development funds	Weak Internal Control	75,086,000
22	94	Dy. DEO (EE-M) Sahiwal	Difference between cash book balance and bank account	Weak Internal Control	180,433
23	98		Doubtful drawl of POL	Irregularity	169,956
24	100		Irregular drawl of TA/DA	Irregularity	196,967
25	111	Dy. DEO (EE-W) Bhalwal	Difference in expenditure as per FI data and expenditure statement	Weak Internal Control	2,393,670,926
26	119	THQ Hospital	Unauthorized Withdrawal and	Irregularity	2,680,033

Sr. No.	PDP No.	Name of Formation	Description of Para	Nature of Para	Amount
		Bhalwal	Disbursement Prior to DTL Reports		
27	121		Ambulance fee not deposited into Government treasury	Weak Internal Control	75,302
28	126		Non utilization of funds for purchase of medicines	Weak Internal Control	501,832
29	129	THQ Hospital Kotmomin	Acceptance of Medicines Without any delivery challan and inspection report	Weak Internal Control	662,333
30	133		Undue encroachment of hospital/recovery of penal rent	Weak Internal Control	0
31	134		Loss to government due to purchase of 15% medicine without discount rate	Weak Internal Control	257,502
32	135	DO Agriculture	Irregular retention of funds	Irregularity	7,525,358
33	138	DO Budget	Irregular retention of funds	Irregularity	1,979,050
34	140	DO Environment	Irregular retention of funds	Irregularity	882,794
35	144	Dy. DO Agri Ext. Shahpur	Irregular retention of funds	Irregularity	2,836,000
36	150	Dy. DEO (EE-M)	Non recovery of Overpayment	Weak Internal Control	85,560
37	151		Irregular payment	Irregularity	2,511,000
38	152	Bhalwal	Non utilization of Fund	Weak Internal Control	1,491,000
39	154	EDO Agri	Cash payment instead of cheque	Weak Internal Control	419,520
40	181	DO Buildings	Overpayment	Recovery	52,200
41	182		Doubtful / Irregular expenditure	Irregularity	3,119,000
42	192	DO Civil	Doubtful / Irregular Expenditure	Irregularity	170,402
43	193	Defence	Overpayment of GST	Recovery	98,651
44	206	Dy. DEO (W-EE) Sillanwali	Non deduction of Sales Tax	Recovery	6,822,000
45	207		Irregular Drawl of T.A D.A Claim	Irregularity	142,870
46	211	EDO (CD)	Non-recovery of Income Tax	Recovery	218,030
47	212		Loss due to blockage of Govt. Money	Weak Internal Control	500,000
48	215	Deaf School Sargodha	Unauthorized / irregular expenditure	Weak Internal Control	1,143,000
49	216		Overpayment of GST	Recovery	55,025
50	217		Non-deduction of GST	Recovery	58,085
51	218	THQ Hospital 90/SB	Irregular Drawl of NPA allowance	Irregularity	1,080,000
52	219		Excess payment of Adhoc Relief allowance	Weak Internal Control	414,492
53	222		Fraudulent Procurement of LP Medicines	Weak Internal Control	184,19
54	223		Non-deposit / non-verification of deposit of Govt. receipts	Weak Internal Control	257,133
55	224		Loss to government due to inefficiency of management	Weak Internal Control	350,000
56	229	EDO (F&P)	Overpayment of GST	Recovery	83,889
57		Dy. DEO (EE-M) Sillanwali	Recovery of Charge Allowance	Recovery	258,000
58		Dy. DEO (EE-W) Sillanwali	Recovery of Charge Allowance	Recovery	366,000
59		Dy. DEO (EE-M) Sahiwal	Recovery of Charge Allowance	Recovery	306,000

**Summary of Appropriation Accounts by Grants
District Government, Sargodha
for the Financial Year 2015-16**

Grant No.	Name of the Grant	Original Grant (Rs)	Supplementary Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(+)Excess (-)Saving (Rs)	% age Excess/ Saving
3	Provincial Excise	27089,000	1,543,000	28,632,000	24,030,001	(-) 4,601,999	16
5	Forests	29400,000	0	29,400,000	24,122,033	(-) 5,277,967	18
7	Charges on A/c of Motor Vehicle	9063,000	0	9,063,000	7,938,916	(-) 1,124,084	12
8	Other Taxes and duties	24701,000	0	24,701,000	19,244,359	(-) 5,456,641	22
10	General Administration	175,429,000	3,758,000	179,187,000	146,390,951	(-) 32,796,049	18
15	Education	7,547,968,000	62,437,300	7,610,405,300	7,571,908,646	(-) 38,496,654	01
16	Health Services	1,549,143,000	158,157,000	1,707,300,000	1,522,029,266	(-) 185,270,734	11
17	Public Health	4,769,000	0	4,769,000	3,601,633	(-) 1,167,367	24
18	Agriculture	204,941,000	69,041,000	273,982,000	253,156,520	(-) 20,825,480	8
19	Fisheries	3,329,000	0	3,329,000	3,051,394	(-) 277,606	8
20	Veterinary	211,913,000	20,562,000	232,475,000	225,327,988	(-) 7,147,012	3
21	Cooperative	42,859,000	1,176,000	44,035,000	43,717,416	(-) 317,584	1
22	Industries	6,140,000	135,000	6,275,000	3,698,420	(-) 2,576,580	41
23	Miscellaneous Departments	8,180,000	0	8,180,000	7,293,498	(-) 886,502	11
24	Civil Works	56,295,000	7,542,000	63,837,000	55,173,472	(-) 8,663,528	14
25	Communications	98,736,000	1,611,000	100,347,000	83,099,889	(-) 17,247,111	17
31	Miscellaneous	61,508,000	0	61,508,000	57,030,851	(-) 4,477,149	7
32	Civil Defence	12,881,000	0	12,881,000	10,908,480	(-) 1,972,520	15
	Provision for payment of Leave Encashment	90,000,000	0	90,000,000	0	(-) 90,000,000	100
	Provision for payment of F. Assistance	40,000,000	0	40,000,000	0	(-) 40,000,000	100
	Pay of Livestock Staff (SSLF)	15,000,000	0	15,000,000	0	(-) 15,000,000	100
	Unseen Expenditure	50,500,000	0	50,500,000	0	(-) 50,500,000	100
	Pending Liabilities	25,000,000	0	25,000,000	0	(-) 25,000,000	100
	Establish of PHA, Sargodha	70,005,000	0	70,005,000	0	(-) 70,005,000	100
	Total Non-Development	10,364,849,000	325,962,300	10,690,811,300	10,061,723,733	(-) 629,087,567	06
36	Development.	1,525,099,000	1,600,997,000	3,126,096,000	1,879,485,377	(-) 1,246,610,623	40
	DADP	29,287,000	0	29,287,000	0	(-) 29,287,000	100
	Dev. of PHA	1,000,000	0	1,000,000	0	(-) 1,000,000	100
	CCB (Ongoing)	84,278,000	0	84,278,000	0	(-) 84,278,000	100
	Total Development	1,639,664,000	1,600,997,000	3,240,661,000	1,879,485,377	(-) 1,361,175,623	42
	Grand Total	12,004,513,000	1,926,959,300	13,931,472,300	11,941,209,110	(-) 1,990,263,190	14

Source: Appropriation Account 2015-16.

Annex-C

Non Production of record

(Rs in million)

Sr. No.	Formation	PDP No.	Nature	Amount
1.	EDO (W&S)	198	Vouched A/C of Cost Centre SO 6004	1,633.370
2.	EDO (Education)	394	Vouched A/C of Election process	1.724
		396	Record of amount disbursed for examination cell	2.004
		401	Record pertaining to posting & transfer	0
		4.	DCO	302
Funds Transferred to Market Committee	6.250			
Funds transferred for Flood Relief Work	2.4			
Record pertaining to Pay & Allowances	12.155			
5	Dy. DEO (M-EE) Sillanwali	370	Record pertaining to Pay & Allowances and FTF	370.414
6	DO (RTA)	316	Record pertaining to expenditure w.e.f. 2009-10 to 2013-14 and Receipt w.e.f. 2009-10 to 2015-16	100.000
7	RHC Miani	31	Record pertaining to allotment of residences and personal files of Officers	0
8	Dy. DEO (M-EE) Bhalwal	181	Record pertaining to various primary schools	0
9	Dy. DEO (M-EE) Shahpur	189	Record pertaining to various primary schools	0
		191	Record pertaining to TA / DA	0.069
10	SMO RHC Bhabra	204	Record pertaining to M&R	0.100
11	THQ Hospital Kotmomin	277	Record pertaining to M&R	0.250
12	SMO RHC Phullarwan	288	Record pertaining to M&R	0.150
13	GNS	298	Record pertaining to M&R	0.550
14	THQ Hospital Bhera	318	Record pertaining to M&R	0.950
15	DO (Roads)	352	Record pertaining to Professional tax	0
		353	Record pertaining to enlistment and renewal fee	0
16	Dy. DEO (W-EE) Sillanwali	377	Record pertaining to FTF and pay & allowances	0
Total				2,130.860

Annex-D**Irregular Expenditure in Violation of PPRA Rule**

Name of Supplier	Description of Item	Invoice No.	Date	Amount (Rs)
Sage-Tech International	Installation of Walk through Gates on rent	SRB-044/1-16	26-10-2015	325,000
SA Technology	Installation of Security cameras on rent	Nil	10-12-2015	147,500
-do-	Repair of walk through gate		19-12-2015	42,000
-do-	Installation of city Still CCTV cameras		19-12-2015	55,000
-do-	Installation of Security cameras on rent		19-12-2015	147,500
Sage-Tech International	Installation of work Through gates	007/15-16	24-11-2015	348,000
Punjab Traders	Installation of Walk through gates	PT1-10-1	26-10-15	1,053,000
SA Technology	Installation of CCTV cameras		26-10-2015	1,062,000
-do-	-do-		23-11-2015	1,150,000
-do-	-do-		31-12-2015	296,000
Total				4,626,000

Unauthorized Payment of Bitumen

Vr. No. & Date	Name of Scheme	Amount (Rs)		
		SST	DST	TST
04/15.07.15	Rehabilitation /repair of link road from G H/S Khawajabad to Sakasar bar L-7.35	315,455	2,490,789	0
20/20.10.15	-do-	315455	2,931,471	2,602,309
02/10.08.15	Construction of link road from shahpur jhawarian road baqra to bhabhrana road via abadi maher sher L-4.00km	0	0	3,096,063
03/11.08.15	Restoration/ rehabilitation of road from bhera shahpur road to link syed pur kotli utman L-1.00km	0	0	359,341
09/13.08.15	Restoration/ rehabilitation of road from tankiwala to kachi Jageer L-1.00km	0	0	366,584
10/13.08.15	Rehabilitation of road from Chak No.22/SB to Sargodha-Lahore road via chak No.24/SB L-5.20	70,092	930,274	66,617
12/13.08.15	Construction of missin link between pull miana to abadi budhuana along canal L-1.30km	0	0	1,974,028
18/21.08.15	Construction of road from Mouza Rahimpur (Jhal) to Midh Minor Pull L-2.50km	0	0	2,156,035
16/05.09.15	Rehabilitation of road from sahiwal to Dinpur (section Thatti Shahani to Din pur) L-2.00km	0	0	2,953,478
01/05.09.15	Construction of missin link between pull miana to abadi budhuana along canal L-1.30km	0	0	1,974,028
03/05.09.15	Rehabilitation /repair of link road from G H/S Khajabad to Sakasar bar L-7.35	315,455	2,910,999	0
09/09.09.15	Construction of road from ghugani to dinpur (remaining portion) L-1.65km	0	0	2,093,030
12/12.09.15	Rehabilitation of road from Pull Miana to Van Rest House Tehsil Kot Momin Distt. Sargodha Length 4.00 Km	0	0	2,619,151
16/19.09.15	-do-	0	0	4,206,515
04/2.1.16	-do	47,622	619,233	5,015,594
		0	0	0
13/16.09.15	Restoration/ rehabilitation of road from Sial More to Lahore road rehnwala i/c kot shabal L-3.80	0	0	1,061,149
29/29.02.16	-do-	0	0	1,061,894
14/17.09.15	Construction of road from rajbah khuda bakhsh to allah bakshswala L-2360 rft PP_28	0	0	0
19/21.09.15	Rehabilitation and repair of road from bhera malikwal road to gondpur L-1.02km PP-28	29,870	559,180	0
24/30.10.15	-do-	29,870	559,180	125,978
21/21.09.15	Construction of link road from Sargodha Faisalabad road at abadi ahli rawan to link chak No.106/SB via dera jatt zafar iqbal wagha L-1.5km	0	0	2,830,989
22/21.09.15	Construction of road from kot mumina to khan Muhammad wala (remaining portion) L-2.70	0	0	1,940,475

Vr. No. & Date	Name of Scheme	Amount (Rs)		
		SST	DST	TST
24/22.09.15	Rehabilitation / repair of link road from village Tatri to Khawajabad road, L-3.80km	1,083	1,435,200	0
23/29.10.15	-do-	2,435	2,511,600	1,380,000
14/09.12.15	-do-	02,435	2,585,499	1,690,806
01/1.10.15	Construction of link missin between chak No.77/SB to 76/SB L-2.45km	0	0	2,157,540
3/01.10.15	Rehabilitation / repair of link road from G H/S Khawajabad to Sakesar Bar Length 7.35 kms	315,455	2,910,999	2,247,300
04/1.10.15	Construction of road from ghughiat L-2146rft	0	0	0
16/27.11.15	-do-	0	0	0
14/18.01.16	-do-	0	0	600,020
07/5.10.15	Const. of missin link from jalpana village to masar bakery road Phase I L-0.58km	0	0	0
02/06.11.15	-do-	0	0	915,206
08/06.10.15	Construction of road from abadi ahli rawan chak No.110/SB to Hadda drain chak No. 98/SB L-1030rft	0	0	581,044
09/06.10.15	Construction /rehabilitation of road from Jhawarian megha road to chak qazi L-4.80km (affected L-0.42km)	47,006	249,233	51,761
13/07.10.15	Rehabilitation/repair of road from Alipur syedian to Thatti wala L-0.25 PP-28	0	0	313,550
15/12.10.15	Restoration /rehabilitation of road from colony chak khana to ghurna L-3.30km (affected L-370rft	0	0	147,037
16/17.10.15	Restoration/rehabilitation of road from chak saida to kalas sharif L-300km (affected reach 1640 rft)	0	0	518,000
03/05.12.15	-do-	0	0	758,868
19/20.10.15	Construction and repair of road from Sargodha Lahore road to Laksian Jalla Makhdoom road via Khalilabad and Jan Muhammad Wala L-6.75km (Phase-I) 0.00 km to 1.50km	0	0	2,809,841
06/07.01.16	-do-	0	0	2,809,841
21/28.10.15	Const. of road from shahpur bakhar bar road to old sahiwal canal L-1.00km sugar cess	0	0	1,887,012
25/30.10.15	Construction of road from Pull Kot Mumiana to Khan Muhammad Wala (Remaining Portion length 2.69 Km	0	0	3,389,183
05/10.11.15	Restoration/rehabilitation of road from JSS road jahanian shah to shahpur kanjoo L-5.57 (effected reach 3275rft	0	0	113,255
03/3.2.16	-do-	0	0	1,416,066
07/11.11.15	Restoration/rehabilitation of road from banglow hussain shah abadi Gujranwala to	0	557,918	0

Vr. No. & Date	Name of Scheme	Amount (Rs)		
		SST	DST	TST
	sabowal L-5.00 (affected reach 2013rft)			
08/11.11.15	Restoration/rehabilitation o road from thatti ubhi to jhugian mian Muhammad L-2.5km (affected reach 5530rft)	0	1,054,873	0
12/16.11.15	Const. of road from tatrian more saim nala to abadi chandy wala L-1.4km sugarcess	0	0	2,714,750
21/28.11.15	Restoration /rehabilitation of road from bonga jhamat to bonga balocha L-2.5km (affected reach 285rft)	0	0	112,948
02/4.12.15	Const. of link road from chabba purana to abadi sahu chak, L-2.58km sugarcess	0	0	4,837,727
04/5.12.15	Restoration/rehabilitation of road from Sargodha Lahore to talibwala, L-1.80 (affected reach 480rft)	0	0	190,756
06/07.12.15	Restoration/rehabilitation of road from sial more interchange to midh road darbar peer aahri shah muradwala L-2.65km (affected reach 1.61km)	0	1,005,259	0
09.07.12.15	Restoration/rehabilitation of road from midh ranjha chowk to ubble mohriwal L-2.10km (affected reach 1450rft)	0		419,033
10/7.12.15	Restoration/rehabilitation of road from midh ranjha ring road L-3.80 (affected reach 2050rft)	0	0	818,112
16/12.12.15	Restoration/rehabilitation of road from nehang to havali majooka L-6.75 (affected reach 3699rft)	0	553,411	0
20/14.12.15	Const. of road from existing link road to abadi mian Muhammad ashraf makhdoom mouza jala makhdoom Phase II remaining L-1.00km	0	0	1,246,400
23/16.12.15	Const. of road from mouza rahim pur (jhal) to midh minor pull L-2.50km Phase-I	0	0	2,156,035
24/16.12.15	Restoration/rehabilitation of road from bhera malikwal road to kalianpur and dheelay L-2.00km (affected reach 1.00km)	0	634,700	0
26/16.12.15	Restoration/rehabilitation of road from bhera malikwal road to achran L-2.30km (affected reach 200rft)	41,416	38,611	0
28/23.12.15	Restoration/rehabilitation of road from bhera malikwal road to nimtas via kot ahmad khan L-2.40km (affected reach 1.00km)	0	0	1,322,581
30/23.12.15	Restoration /rehabilitation of road from shahpur bhera road to ghangwal bherat L-4.60km (affected L-1.46km)	178,325	1,275,591	112,806
32/23.12.15	Repair/maintenance of road from Sargodha shaheenabad sillanwali road L-6.5km	0	1,209,273	0
34/23.12.15	Restoration rehabilitation of road from Shahpur city to jalalpur jageer L-2.5km (affected reach 1.30km)	0	311,123	978,017
36/23.12.15	Repair /rehabilitation of road from kotmomin midh to kotmoman bhabra bye pass to link abadi allah bakhsh gara L-0.67km	0	0	892,467
38/26.12.15	Const. of road from rajbah khuda bakhsh to allah bakhshwal 2360rft (PP-28)	0	0	901,744
39/2612.15	Repair/emergent work in highway subdivision Sargodha judicial mella Mandi	0	327,289	0

Vr. No. & Date	Name of Scheme	Amount (Rs)		
		SST	DST	TST
	more colony			
43/26.12.15	Restoration /rehabilitation of road from Phalia ahmed nagar road to abadi naseerpur khurd L-1.80km (affected reach 0.75km)	0	0	980,544
15/18.01.16	Repar/rehabilitation of main approach road in the office of D.C. Zilla Katchery	0	0	0
01/3.2.16	Restoration/rehabilitation of road from thatti muzlam road nizamabd bys school to bonga jhamat L-2.00km	0	0	1,266,588
17/27.02.16	Restoration/rehabilitation of road from jhawarian graveyard to sadeeqe abad L-5.00km (affected L-2.50km)	0	0	3,333,196
04/10.03.16	Rehabilitation of road from mubarik hospital ahle hadees mosque L2000rft	0	0	0
08/21.04.16	Construction of road from khawaja sallah to umbra along mona drain L-1.10km	0	0	1,407,228
	Total	1,711,974	4,349,998	83,980,520
	G.Total			90,042,492

Unauthorized Expenditure on Account of Purchase of Medicines

Sr. No	Name of Medicines	Name of Company	No & date of supply order	Quantity	Amount (Rs)
1	Syrup Metronidazole	Rasco Pharma	667 & 26-12-2015	5000	109,450
2	ORS	Valor Pharmaceutical	33 & 5-1-2016	5000	29,500
3	Cannula No.18	Silver Surgical complex	672 & 26-12-2015	3000	79,410
4	Cannula No.20	Silver Surgical complex	672 & 26-12-2015	5000	132,350
5	Disposable Syringes 5cc	NISA Impex	13 & 5-1-2016	70000	298,900
6	Tablet Metronidazole 200mg	IRZA Pharma	213 & 13-02-2016	60000	45,000
7	Tablet Metronidazole 400mg	IRZA Pharma	213 & 13-02-2016	40000	46,240
8	Injection Hyzonate 250mg	AMSON Vaccines & Pharma	126 & 4-2-2016	2000	183,540
9	Injection 5 % Dextrose Water 1000ml	UNISA Pharmaceutical Industries	662 & 26-12-2015	3000	132,000
10	Injection 5% Normal Saline 1000ml	UNISA Pharmaceutical Industries	662 & 26-12-2015	3000	117,600
11	Injection D/saline 1000ml	UNISA Pharmaceutical Industries	662 & 26-12-2015	2000	88,000
12	Injection Ringer Lectate 1000ml	UNISA Pharmaceutical Industries	662 & 26-12-2015	5000	204,150
13	Injection Chronocef (Ceftriaxone Sodium) 1G	English Pharmaceutical Industries	218 & 13-02-2016	15000	448,350
14	Injection Metomide 2ml	News pharma	102 & 29-1-2016	5000	23,500
15	Silver Sulphadiazine 10mg Cream	HOOVER Pharmaceutical	107 & 29-1-2016	1000	51,900
16	IV Canullah No.24	Al-Hamd Pharma	178 & 13-2-2016	3000	124,230
17	Tab. Atenolol 50mg	NOA Hemis	198 & 20-02-2016	50000	37,500
18	Cotton Roll	Karim Industries	87 & 29-1-2016	1000	163,000
19	Creap Bandage	Karim Industries	87 & 29-1-2016	300	11,100
20	Syp Paracetamol	Gulf Pharma	228 & 13-2-2016	10000	146,700
21	Syp Chlorpheniramine Maleate 60ml	Lisko Pharmaceutical	151 & 10-02-2016	25000	450,000
22	Syp Amoxicilline Trihydrate + Co-amoxiclave	Lisko Pharmaceutical	151 & 10-02-2016	2500	181,875
23	Tablet Fefolic	Hansel Pharamaceuticals	97 & 29-1-2016	200000	80,000
24	Syp Amoxicilline 250mg/5ml	Mactor international	223 & 13-2-2016	2000	111,499
25	Syp Amoxicilline 125mg/5ml	Mactor international	223 & 13-2-2016	3000	128,250
26	Adhesavie tape 2.5cmx1010yard	K.M interprises	173 & 13-2-2016	5000	119,950
27	Inj. Phermirmaine	Safe Pharmaceutical	92 & 29-1-2016	5000	16,900
28	Inj. Tranxmic acid	Genix pharma	38 & 5-1-2016	5000	61,950
29	Susp Brufen	Sharooq Pharmaceuticals Lahore	18 & 5-1-2016	5000	100,000
30	Inj Lignocaine 2% 10ml	Surge Laboratories	152 & 13-2-2016	5000	50,900
31	Inj Oxytocin	Geofman	131 & 4-2-2016	10000	63,000

		Pharmaceutical			
32	Tab. Paracetamol	Semos Pharmaceutical pvt	82 & 29-1-2016	100000	54,900
33	Teta Vax	Hospital Services	193 & 13-2-2016	5000	157,350
34	Susp. Cefuroxim 125mg/5ml	Medisave Pharmaceutical	277 & 25-2-2016	10000	791,000
35	Amoxiclave +cavolanic acid 15625mg Syp	Lisko Pharma	151 & 10-02-2016	5000	272,500
36	Disposable Syring 10cc	K.M Enterprises	173 & 13-2-2016	1000	6,819
37	Cap Amoxil 500mg	Stallion Pharmaceutical	23 & 5-1-2016	100000	389000
38	Tablet Amoxicilline+ Clavulanic acid 625mg	Lisko Pharma	151 & 10-02-2016	40000	360,000
39	Injection Dexamethsone	Geofman Pharmaceutical	131 & 4-2-2016	20000	130,000
40	Tab. Amoxicilline+Clavolanic Acid 1G	Bosch	156 & 13-2-2016	20000	299,000
41	Tab. Montilukast 4mg	Trigon Pharmaceutical	493 & 25-5-2016	280000	784,000
42	Cat Gut 1 no	Linkers Asia	158 & 13-2-2016	1020	67,320
43	Cap Amoxil 500mg	Stallion Pharmaceutical	490 & 25-5-2016	300000	1,167,000
44	Isosorbid infusion	Hoffman Human	203 & 13-2-2016	100	10,700
45	Cap Amoxicilline 250mg	Stallion Pharmaceutical	491 & 25-5-2016	400000	1,060,000
46	Tab. Tramadol (Tymil) 50mg	Unison Chemical	492 & 25-5-2016	200000	774,000
47	Cat Gut 2/0 No	Linkers Asia	158 & 13-2-2016	240	15,840
				Total	10,176,173

Unauthorized Drawal of Public Money

Sr. No.	Name of formation	PDP No.	Description	Value (Rs)
1	MS THQ Hospital Shahpur	19	Repair of generator and ambulance etc	500,000
2	HM Govt. Deaf and Defective School Sargodha	46	Supplier's Bills and Sanction Orders	227,362
3	MS THQ Hospital Bhalwal	242	Purchase of medicine	2,793,142
4	SMO RHC Moazzamabad	254	Purchase of medicine	488,902
5	MS THQ Hospital 90/SB	270	Purchase of medicine	1,703,004
6	MS THQ Hospital Kotmomin	284	Repair of Transport and Machinery & Equipment	500,000
7	MS THQ Hospital Bhagtanwala	383	Purchase of medicine	3,655,445
Total				9,867,855

Annex-H

Irregular Payment on Account of Steel

Vr. No. & Date	Name of Scheme	Contractor	Steel used in fabrication (kg)	Rate (Rs)	Amount paid without quality tests (Rs)
04/2.1.16	Construction of road from Ghugani to Dinpur (remaining portion) L-1.65km	S.K Const. Co.	866.55	11307.30	118,392
29/29.02.16	Restoration/ rehabilitation of road from Sial More to Lahore road rehnwala i/c kot shabal L-3.80				57,614
21/21.09.15	Construction of link road from Sargodha Faisalabad road at abadi ahli rawan to link chak No.106/SB via dera jatt zafar iqbal wagha L-1.5km				53,825
01/1.10.15	Construction of link missing between Chak No.77/SB to 76/SB L-2.45km	Malik Const. & Co.	178.87	9637.28	17,238
14/18.01.16	Construction of road from ghughiat L-2146rft	Shahzad Dilshad	4001	1130.30	452,405
07/5.10.15	Const. of missin link from jalpana village to masar bakery road Phase I L-0.58km	Muhammad Ashraf	364	9865.74	35,915
19/20.10.15	Construction and repair of road from Sargodha Lahore road to Laksian Jalla Makhdoom road via Khalilabad and Jan Muhammad Wala L-6.75km (Phase-I) 0.00 km to 1.50km	Shahid Nazir Lak & Co.	429.43	11472.95	49,268
21/28.10.15	Const. of road from Shahpur Bakhar bar road to old Sahiwal canal L-1.00km sugar cess				79,935
12/16.11.15	Const. of road from Tatrian more Saim Nala to Abadi Chandy Wala L-1.4km sugarcess				99,951
21/28.11.15	Restoration /rehabilitation of road from Bonga Jhamat to Bonga Balocha L-2.5km (affected reach 285rft)				55,936
26/16.12.15	Restoration/rehabilitation of road from Bhera Malikwal road to Achran L-2.30km (affected reach 200rft)				57,135
15/18.01.16	Repar/rehabilitation of main approach road in the office of D.C. Zilla Katchery				132,069
03/23.06.16	Rehabilitation of road from Mubarik Hospital Ahle Hadees Mosque L2000rft	Rai Nazim Din	5708kg	11472.95	654,876
Total					1,864,559

Irregular Payment on Account of Steel

Sr. No	Vr. No	Vr. Date	Name of work	Contractor Name	Total Qty Paid	Rate	Amount (Rs)
1	285	24.06.16	Up-gradation GBPS to High Level at Ghous Muhammad Wala	MianManzoorahmad	3045	11,035.25	336,023
2	347	28.06.16	Re. const of Dangerous Building of School in gGES at Chak No 99 SB	TanveerHussain	6290	11,472.95	721,649
3	256	26.05.16	Provision of Missing Basic Infrastructure at THQ Hospital 90 SB	Engineer Irshad Ahmad	5764	11,472.95	661,301
4	258	26.05.15	Establishment of Sattelite Station of Punjab Forensic Science Lab at Sargodha	Rana Abdul Qayum	18875	11,307.30	2,134,253
5	25	06.04.16	Re-const of 02 Rooms at GHs Buchan Khan	Imtiazhama dRanjha	2428	11,307.30	274,541
6	82	12.04.16	Provision of Missing basic infrasructure in THQ Bhalwal	Shakeel Ahmad	5538	11,472.95	635,372
7	127	20.04.16	Construction of 07-CR with Ver in GHS at IslamiaBhera	RaiNazam Din	9633	11,472.95	1,105,189
8	149	22.04.16	Const. of 02 CR in GHS Mari Sargodha	Galaxy Builders	3101	11,307.30	350,639
9	162	26.04.16	Const. of GGHSS at Chak No 82 NB	Ahmad Hassan Warraich	3417	11,307.30	386,370
10	177	30.04.16	Const. of 02 class Room at GGHS at Chak No 4/ SB Tehsil Bhalwal	Malik GhulaMurtaza	2859	11,472.00	327,984
11	14	02.03.16	Const. of 02 Add CR GBHS Chak Mubarak Bhalwal	Al-MadinaKhamrurrah Abbas	3277	11,307.30	320,301
12	44	08.03.16	Const. of 02- CR a GHS Hujjan	RanaMushtaq Builders	2585	11,472.95	296,576
13	70	10.03.16	Re-Const of 02-CR GGPS Fazal Town Sargodha	Azad Eng.	2721	11,307.30	320,301
Total							7,870,499

Annex-J

Irregular Payment on Account TS Estimate

Sr. No	Name of Scheme	Original TS	Amount Expended	Excess Payment (Rs)
1	Construction of 880 Rft Boundary Wall with Gate & Gate Pillars in GBHS at Khan Muhammad Wala Tehsil Bhalwal District Sargodha (D.O.S. 04-02-2015. D.O.C. 19-03-2015. Abdullah Traders, Govt: Contractor) (Category "A" Emergency Work)	1,684,000	2,108,000	424,000
2	Construction of 05 Additional C/Rooms (24'x16') with Verandah in GBHS at Chak No.71/SB Tehsil & District Sargodha Scope of work:- (D.O.S. 20-03-2015. D.O.C. 19-07-2015. Mr. Rahat Riaz Khan, Govt. Contractor)	2,331,000	3,971,000	1,640,000
3	Construction of 1885 Rft Boundary Wall with Gate & Gate Pillars in GBHS at Salam Tehsil Bhalwal District Sargodha. (D.O.S. 15-01-2015 D.O.C. 14-04-2015. M/S Rai Nizam Din & Son, Govt: Contractor)	3,489,000	4,083,000	594,000
4	Construction of 1850 Rft Boundary with Gate & Gate Pillars in GBHS at Dhakwan Tehsil Shahpur District Sargodha. (D.O.S. 26-01-2015 D.O.C. 25-04-2015. Waqar Ahmad, Govt: Contractor)	3,426,000	4,040,000	614,000
Total		10,930,000	14,202,000	3,272,000

Doubtful Consumption of Medicines

No. & Date	Name of Supplier	Name of Medicines	Amount (Rs)
134/27.04.2016	New Albadar Traders	ParacetamolAlband Sup	97,800
135/27.04.2016	, -do-	ParacetamolAlband Sup	87,613
122/27.04.2016	, -do-	Gentamicine	97,800
127/27.04.2016	, -do-	Cotrimax tab	67,645
126/27.04.2016	, -do-	Cotrimax tab	67,645
120/27.04.2016	, -do-	Salbotamol Syp	92,095
135/27.04.2016	, -do-	Albandazole Syp	89,650
121/27.04.2016	, -do-	Salbotamol Syp	61,125
123/27.04.2016	, -do-	Gentamicine	97,800
130/28.04.2016	, -do-	Diclofenic	48,900
125/27.04.2016	, -do-	Cotrimax tab	67,645
137/27.04.2016	, -do-	Diclofenic	97,800
139/27.04.2016	, -do-	Diclofenic	48,900
116/27.04.2016	, -do-	Chloroqin	95,355
133/26.04.2016	, -do-	Gentamicine	48,900
131/26.04.2016	, -do-	Gentamicine	97,800
129/28.04.2016	, -do-	Diclofenic	97,800
132/26.04.2016	, -do-	Gentamicine	97,800
128/28.04.2016	, -do-	Diclofenic	97,800
138/28.04.2016	, -do-	Diclofenic	97,800
42/26.04.2016	Arshad Traders	Diclofenic	94,980
177/14.06.2016	, -do-	Diclofenic	97,800
178/14.06.2016	, -do-	, -do-	97,800
162/20.06.2016	, -do-	, -do-	97,800
163/2.06.2016	, -do-	, -do-	97,800
164/3.06.2016	, -do-	, -do-	97,800
165/3.06.2016	, -do-	, -do-	97,800
166/6.06.2016	, -do-	, -do-	97,800
168/7.06.2016	, -do-	, -do-	97,800
173/11.06.2016	, -do-	, -do-	97,800
172/10.06.2016	, -do-	Gentamicine	97,800
171/10.06.2016	, -do-	Gentamicine	97,800
167/07.06.2016	, -do-	Diclofenic	97,800
154/24.05.2016	, -do-	, -do-	48,900
156/21.05.2016	, -do-	, -do-	48,900
161/27.05.2016	, -do-	, -do-	48,900
159/24.05.2016	, -do-	, -do-	48,900
Total			3,119,853

Unauthorized Drawl of HRA, CA and HSRA

Sr. No.	Formation	PDP No.	Description	Amount (Rs)	
1	DO (Health)	54	HRA of designated residences	7,835,484	
			CA of designated residences	14,919,936	
		78	76	HSRA of absent period	850,047
			78	HSRA during leave	9,133
			78	CA during leave	11,720
2	DO (Health)	57	HSRA during leave	438,022	
			Conveyance during leave	343,989	
3	DO (Health)	63	CA having bikes	4,205,904	
4	DO (Buildings)	221	CA of designated residences	611,400	
5	THQ Hospital Shahpur	12	CA during leave	60,687	
			Mess allowance during leave	51,732	
			Dress allowance during leave	20,048	
			HSRA allowance during leave	49,567	
		13	CA of designated residences	516,996	
			5% maintenance charges	219,240	
16	10% maintenance charges (above entitlement)	122,475			
6	RHC Jhawrian	25	CA during leave	20,254	
			Mess allowance during leave	23,733	
			Dress allowance during leave	9,197	
7	RHC Lilliani	26	Mess allowance during leave	35,200	
			Uniform allowance during leave	13,600	
		27	Mess allowance during leave	24,000	
			Dress allowance during leave	9,300	
			CA during leave	15,000	
		29	HRA during leave	2,673	
CA during leave	28,539				
8	RHC Miani	30	CA during leave	3,570	
9	Dy.DEO (M-EE) Sahiwal	34	CA having vehicle	60,000	
		36	CA having bikes	120,000	
10	HM Deaf & Defective Sgd	52	CA during leave	18,823	
11	DO (OFWM)	122	CA during leave	22,302	
12	RHC 46/SB	125	HRA during leave	33,864	
			CA during leave	66,024	

Sr. No.	Formation	PDP No.	Description	Amount (Rs)
		126	HRA of designated residences	65,448
			CA of designated residences	180,000
		127	HSRA during absent period	113,790
13	MS THQ Sahiwal	154	HSRA without entitlement	420,000
14	DO (Health)	58	HSRA during General duty	570,792
15	DO (Live Stock)	162	HRA of designated residences	44,460
			CA of designated residences	234,108
			5% maintenance charges	30,768
		167	CA having vehicle	120,000
16	Dy. DEO (M-EE) Bhalwal	177	CA having vehicle	270,000
		178	CA having vehicle	60,000
17	RHC Bhabra	179	HRA of designated residences	69,588
			CA of designated residences	147,444
			5% maintenance charges	32,508
18	DO (Agriculture)	213	Qualification allowance inadmissible	120,000
19	MS THQ Hospital Bhalwal	240	5% maintenance charges	97,452
		247	CA during leave	32,550
			HSRA during leave	31,500
20	RHC Moazzamabad	256	5% maintenance charges	77,928
21	Dy. DEO (M-EE) Sillanwali	369	CA having bikes	18,000
22	MS THQ Hospital 90/SB	267	HRA of designated residences	71,568
			CA of designated residences	126,024
		268	Mess allowance during leave	71,200
			HRA during leave	34,090
			CA during leave	61,230
23	MS THQ Hospital Kotmomin	280	CA of designated residences	95,172
HRA of designated residences			56,664	
5% maintenance charges			50,964	
24	MS THQ Hospital Bhera	326	HRA of designated residences	468,000
			CA of designated residences	468,000
25	MS THQ Hospital Bhagtanwala	391	HSRP without prescribed qualification	1,080,000
Total				36,091,707

Annex-M

Loss Due to Non adjustment of Dismantled Material

Sr. No	Name of work	Bricks				
		Pakka Brick Work	Good Bricks	Amount Good Bricks @ Rs5000 %	Brick Blast	Brick Balst cost @ Rs1500 %Cft (Rs)
1	construction of BW and GP At GBHS Chak No 71/SB	6,273	59,280	2,963,993	3,137	47,048
2	Re. Const of 04 CR and Verandah in GGPS at Hussainabad	1,097	10,367	518,333	549	8,228
3	Dang Building of 06- Nos CR in GHS at Turtipur Tehsil Bhalwal	1,826	17,256	862,785	913	13,695
4	Dang Building GHS at Chak NO 156	7,936	74,995	3,749,760	3,968	59,520
5	Re-const. of 04 Nos CR at GGHS Pullarwan	3,213	30,363	1,518,143	1,607	24,098
6	Const. of 02 Class Rooms with ver at GGHS at Chak No 109/SB	1,978	18,692	934,605	989	14,835
7	Const. of 02 Class Rooms with ver at GGHS at Chak No 82/NB	2,775	26,224	1,311,188	1,388	20,813
8	Const. of Dangerous building at GGHS at Chak No 82/NB	3,579	33,822	1,691,078	1,790	26,843
9	Const. of Dangerous building at GGHS at Chak No 115/NB	3,815	36,052	1,802,588	1,908	28,613
10	Reconst. Of 02 CR ver at chak no 10 Tehsil Bhalwal	1,422	13,438	671,895	711	10,665
11	Const. of 03- Add CR and Ver at GGHS at Chak NO 46SB	2,178	20,582	1,029,105	1,089	16,335
12	Const. of 03 CR with Ver in GBHSS at Chak No 126SB Tehsil Silanwali	2,722	25,723	1,286,145	1,361	20,415
Total				18,339,615		291,105
					Grand Total-1	18,630,720

Sr. No	Name of work	Doors with Chokhat			Windows			Tiles		
		Qty	Rate	Amount	Qty	Rate	Amount	Qty	Rate	Amount
1	construction of BW and GP At GBHS Chak No 71/SB	2	6,000	12,000	-	2,000	-		5,000	-
2	Re. Const of 04 CR and Verandah in GGPS at Hussainabad	7	6,000	42,000	6	2,000	12,000		5,000	-
3	Dang Building of 06- Nos CR in GHS at	8	6,000	48,000	10	2,000	20,000	1,300	5,000	65,000

	Turtipur Tehsil Bhalwal									
4	Dang Building GHS at Chak NO 156	5	6,000	30,000	10	2,000	20,000		5,000	-
5	Re-const. of 04 Nos CR at GGHS Pullarwan	2	6,000	12,000	6	2,000	12,000		5,000	-
6	Const. of 02 Class Rooms with ver at GGHS at Chak No 109/SB	2	6,000	12,000	11	2,000	22,000		5,000	-
7	Const. of 02 Class Rooms with ver at GGHS at Chak No 82/NB	2	6,000	12,000	10	2,000	20,000	540	5,000	27,000
8	Const. of Dangerous building at GGHS at Chak No 82/NB	3	6,000	18,000	10	2,000	20,000	1,423	5,000	71,150
9	Const. of Dangerous building at GGHS at Chak No 115/NB	-	6,000	-	-	2,000	-		5,000	-
10	Reconst. Of 02 CR ver at chak no 10 Tehsil Bhalwal	1	6,000	6,000	3	2,000	6,000		5,000	-
11	Const. of 03-Add CR and Ver at GGHS at Chak NO 46SB	4	6,000	24,000	7	2,000	14,000	1,436	5,000	71,800
12	Const. of 03 CR with Ver in GBHSS at Chak No 126SB Tehsil Silanwali	5	6,000	30,000	10	2,000	20,000	1,874	5,000	93,700
Total				246,000			166,000			328,650
Grand Total										19,371,370

Annex-N

Non-Imposition of Liquidity Damages

(Rs in million)

Description	Contractor	Date of start	Date of completion	Amount	10% Liquidity
Const. of Road Ghughiat L-2146	Rana Shehzad Dilshad	18.05.2015	14.06.2015	3.97	0.397
Construction of road from khawaja sallah to umbra along mona drain L-1.10km	J.R. Builders	12.08.2015	11.10.2015	4	0.4
Rehabilitation and repair of road from link road from Wijhi stop to village nimitas, Tehsil Bhera L-3.07km	Rana Shehzad Dilshad	21.05.2016	20.10.2016	13.933	1.3933
Const. of missing link from jalpana village to masar bakhery road Phase I L-0.58km	Muhammad Ashraf Gondal	06.04.15	25.09.15	2.857	0.2857
Const. of road from Sargodha Lahore Road to Lakisian Jalla Makhdom road via khalilabad & Jan Muhammad wala L-6075km Phase-I 0.00km to 1.50km Construction of road from ghugani to dippur (remaining portion) L-1.65km	M/s Shahid Nazir Lak & Co.	07.04.15		7.97	0.797
	S.K. Const. Co.	14.05.2015	11.09.2015	6.532	0.6532
Rehabilitation /repair of link road from G H/S Khawajabad to Sakasar bar L-7.35	Muhammad Amir Lak	06.04.2015	30.09.2015	8.611	0.8611
Construction of road from Mouza Rahimpur (Jhal) to Midh Minor Pull L-2.50km	Bilal Aslam Ranjha	26.03.15		7.49	0.749
Construction of missing link between Pull Miana to Abadi Budhuana along canal L-1.30km	S.A. Lak Enterprises	20.04.15		5.735	0.5735
Improvement /re-construction of road from Sargodha-Gujrat road sakesar to livestock farm and dera sada lak L-7.20km				30.248	0.8611
Rehabilitation /repair of road from takhat hazara halalpur noon chowk to Pull Kasian via Pull Miani Nehr L-15.10km (PP-31)	Sulahria Construction Co.	23.05.15		10.75	0.749
Rehabilitation /repair of road from Jasowal to Kotmoman through Bhabra L-21.90km (PP-31)	Qurban Ali Gujjar	23.05.15		17.685	0.5735
Rehabilitation /improvement of road from Ahmad Nagar Midh Ranjha road to Link Bucha Kalan via chowk Thatha Beera L-16.60km (PP-31)	Gondal Engineer & Builders.	29.05.2015	28.10.2015	26.291	3.0248
Total				146.072	11.3182

Non-Imposition of Liquidity Damages

Sr. No	Scheme detail	Contractor	AA	Amount (Rs)	Penalty (Rs)
1	Construction of 01-C/Room (24'x16') with Verandah in GBPS at Hazoor Pur Bala Tehsil Bhalwal District Sargodha Scope of work:- (D.O.S. 04-06-2015. D.O.C. 03-08-2015. Muhammad Akram Harral, Govt. Contractor)	Bhalwal / Nouman S/E	Rs.0.868 (M) DCO/Chairman DDC Sgd No./DOP- SGD/2014/2-5/104 dated 21-01-2015.	868,000	86,800
2	Re-Construction of 07-C/Rooms (28'x18') with Verandah in GHS at Islamia Bhera Tehsil Bhalwal District Sargodha Scope of work:- (D.O.S. 20-03-2015. D.O.C. 19-09-2015. M/S Rai Nizam Din & Sons, Construction Company, Govt. Contractor, R/O House No.296, Gulshan Abad, Rawalpindi.)	Bhalwal / Ghulam Mustafa S/E	Rs.7.485 (M) DCO/Chairman DDC Sgd No./DOP- SGD/2014/2-5/104 dated 21-01-2015.	7,485,000	748,500
4	Rehabilitation of Flood Damage School at Govt. Model Primary School Mohriwal (Girls Portion) Tehsil Kotmoman (D.O.S. 28-05-2014. D.O.C. 25-06-2014 Muhammad Sarwar Chadhar, Govt. Contractor)	Bhalwal / Munir S/E	Rs.1.534 (M) DCO/Chairman DDC Sgd No.P&D/2014-2-5/369 dated 20-03-2014.	1,534,000	153,400
5	Provision of 04-Additonal C/Rooms (28'x18') with Verandah in GMC Boys High School at Istaqlalabad, Sargodha Scope work i) 04-C/Rooms 28'x18' with Ver. (D.O.S. 12-01-2015.D.O.C.11-04-2015 Star Builders & Govt: Contractor)	Sargodha/ Hanif S/E (PP-32)	Rs.3.343 (M) DDC/Chairman No.DOP/2014/AA-2-5/1187. dated 18-09-2014.	3,343,000	334,300
Total				13,030,000	1,303,000

Overpayment and Non Deduction of GST

Sr #	EMIS Code	Name of School	Overpayment (Rs)	Non deduction (Rs)
1	38410052	GES 16 SB	27,603	27,603
2	38410138	GPS SULTAN ABAD	31,817	31,817
3	38410129	GPS AL FAZAL TOWN	30,815	30,815
4	38410174	GPS CHAK 7 SB	35,295	35,295
5	38410171	GPS CHAK 4 SB AHLI	21,760	21,760
6	38410128	GPS NOON SUGAR MILL	48,225	48,225
7	38410180	GPS CHAK 26 NB	19,923	19,923
8	38410142	GPS CHAK 9 NB	31,059	31,059
9	38410141	GPS JINNAH ABADI 22 N.B	24,715	24,715
10	38410149	GES 15 NB	65,012	65,012
11	38410148	GES 18 NB	55,268	55,268
12	38410134	GPS MHC BHALWAL	21,864	21,864
13	38410135	GPS NHC BHALWAL	17,701	17,701
14	38410162	GPS CHAK 16 NB	14,150	14,150
15	38410797	GPS ISLAM PURA 17 NB	16,964	16,964
16	38410136	GPS MUKHTAR COLONY	23,307	23,307
17	38410130	GPS SANGRURIA BHL	15,672	15,672
18	38410139	GPS SULEMAN PURA	20,071	20,071
19	38410131	GPS ISLAMIA BHALWAL	25,573	25,573
20	38410153	GPS FAROOQ ABAD	30,763	30,763
21	38410157	GPS ABADI LAL SHAH	23,316	23,316
22	38410156	GPS NABI SHAH COLONY	34,678	34,678
23	38410152	GPS DERA ASHRAF	20,675	20,675
24	38410150	GPS PURANA BHALWAL	39,317	39,317
25	38410151	GPS SULTAN PUR NOON	29,187	29,187
26	38410149	GPS CHAK 14 NB	22,833	22,833
27	38410163	GPS CHAK NO. 10 ML	65,160	65,160
28	38410167	GPS CHAK 11 ML	48,677	48,677
29	38410050	GES chak no. 10 NB	61,838	61,838
30	38410178	GES CHAK NO. 4 SB	17,462	17,462
31	38410175	GPS DERA DOST MUHAMMAD	17,453	17,453
32	38410177	GPS DERA MISSRI	18,387	18,387
33	38410176	GPS DERA GHULAM HUSSAIN	21,473	21,473
34	38410174	GPS DERA BACHIAAN WALA	16,863	16,863
35	38410354	GPS BHIKHI KHURAD	33,808	33,808
36	38410356	GPS DERA MUHAMMAD YAR	23,289	23,289
37	38410358	GPS DARBAR MIAN MUQEEM	18,683	18,683
38	38410132	GPS HAVELI RAAM DAAS	9,700	9,700
39	38410164	GPS CHAK NO. 6 NB BHALWAL	27,460	27,460
40	38410147	GPS CHAK NO. 3 NB BHALWAL	26,550	26,550

Sr #	EMIS Code	Name of School	Overpayment (Rs)	Non deduction (Rs)
41	38410173	GPS CHAK NO. 2 NB BHALWAL	53,922	53,922
42	38410169	GPS CHAK NO. 5 SB	26,108	26,108
43	38410172	GPS CHAK NO 6 SB	27,307	27,307
44	38410342	GPS CHAK NO. 7 ASB	10,950	10,950
45	38410344	GPS CHAK NO. 3 SB	16,558	16,558
46	38410070	GPS HAVELI NARAIN DAAS	18,597	18,597
47	38410069	GES THATHI NOOR	16,275	16,275
48	38410326	GES PHULARWAN	91,194	91,194
49	38410843	GPS CHAK NO.1 NB GAGHRA	7,938	7,938
50	38410346	GPS CHAK NO.1 NB HAYAT ROAD	14,814	14,814
51	38410353	GPS CHAK NO.2 SB	97,388	97,388
52	38410332	GPS CHAK NO.6 AML	27,758	27,758
53	38410345	GPS CHAK NO.7 ML	17,930	17,930
54	38410350	GPS CHAKIAN PHULARWAN	29,550	29,550
55	38410842	GPS CHANI REHMAT KHAN	12,270	12,270
56	38410349	GPS DERA MAHMAND KHAN	8,395	8,395
57	38410327	GPS DERA NABU	13,625	13,625
58	38410351	GPS PUL NAHAR SALM	23,811	23,811
59	38410330	GPS SIDHOWAL	19,379	19,379
60	38410325	GPS CHAK NO.8 ML	15,899	15,899
61	38410338	GPS WARD NO.3 PHULARWAN	39,741	39,741
62	38470075	GES ALI PUR SAYDIAN	47,397	47,397
63	38470424	GPS HAJKA	24,502	24,502
64	38470425	GPS ZAIN PUR	30,736	30,736
65	38470475	GPS RAKH CHRGA	32,781	32,781
66	38470413	G. MCP/S NO.02 BHERA	16,488	16,488
67	38470412	G. MCP/S NO.01 BHERA	13,570	13,570
68	38470420	GPS SHOKAT ISLAMIA BHERA	25,448	25,448
69	38470417	GPS INJUM ISLIMA BHERA	23,618	23,618
70	38470418	GPS ISLIMA M.G BHERA	20,053	20,053
71	38470458	GPS HATHI WIND	87,469	87,469
72	38470460	GPS ISLAM PUR LOKHRI	96,751	96,751
73	38470465	GPS DAHAR	39,593	39,593
74	38470464	GPS CANAL COLONY	17,874	17,874
75	38470080	GES CHAWA	26,135	26,135
76	38470078	GES DHAL	115,298	115,298
77	38470429	GPS PINDI KOOT	35,583	35,583
78	38470434	GPS KAISOO PUR	36,508	36,508
79	38470482	GPS KOT HAKAM KHAN	39,894	39,894
80	38470453	GPS JHADA	47,464	47,464
81	38470457	GPS CHAH SIALAN	51,605	51,605

Sr #	EMIS Code	Name of School	Overpayment (Rs)	Non deduction (Rs)
82	38470454	GPS AMIN ABAD	29,946	29,946
83	38470455	GPS FAIZ ABAD	27,394	27,394
84	38470452	GPS FATEH PUR NOON	16,786	16,786
85	38470444	GPS SARDAR PUR NOON	37,364	37,364
86	38470752	GPS ALLAH DAD WALA	23,350	23,350
87	38410478	GES BHOOJI KOOT	34,365	34,365
88	38410470	GES CHANT	35,533	35,533
89	38410396	GES GOND PUR	61,185	61,185
90	38410392	GPS NAZAR HAYAT WALA	32,126	32,126
91	38410875	GPS VEROWAL	16,326	16,326
92	38410397	GPS AWAN	11,502	11,502
93	38410398	GPS CHANNI SAYADIAN	35,450	35,450
94	38410400	GPS CHALIR	22,416	22,416
95	38410403	GPS HAZOOR PUR BALA	21,026	21,026
96	38410421	GPS KHERO KOOT	17,457	17,457
97	38410479	GPS PINDI HATTAR	2,590	2,590
98	38410479	GMPS WADHAN	22,383	22,383
99	38410722	GPS AHLI DHABIANI	1,320	1,320
100	38410407	GPS MELOWAL	16,320	16,320
101	38410411	GPS DERA GONDALAN	17,174	17,174
102	38410073	GES MIANI	149,446	149,446
103	38410372	GPS ISLAM PURA	36,736	36,736
104	38410373	GPS MIDH PARGHANA	7,601	7,601
105	38410864	GPS AZAD NAGIR	12,901	12,901
106	38410375	GPS BOLA BALA	26,468	26,468
107	38410371	GPS CHAL PUR	20,110	20,110
108	38410378	GPS CHAK SAIDA ZAREEN	13,733	13,733
109	38410364	GPS BANA MIAN WALA	18,957	18,957
110	38410379	GPS DERA FAZAL KA	12,927	12,927
111	38410369	GPS KAHANA	25,000	25,000
112	38410363	GPS MATTY KA KHU	18,996	18,996
113	38410365	GMPS CHAK NIZAM NO.2	33,559	33,559
Grand Total			3,430,989	3,430,989
Total	3,430,989+3,430,989=			6,861,978

Overpayment on Account of Base Course

Name of Scheme Const. of Road Ghughiat L-2146 rft B. No.6th& Final Bill Vr.No.13 dated 31.05.16

Description	Qty
Road Edging	4206/2 Rft = 300 Rft
Admissible Base Course	300X10X4/12=1000 Cft
Base Corse Paid	3058 Cft -1000= 2058
Excess Payment	2058 @ Rs7044.65= Rs144,979

Name of Scheme Construction of road from khawaja sallah to umbra along mona drain L-1.10kmB. No.3rd Vr.No.08 dated 21.04.16

Description	Qty
Road Edging	7216/2 Rft = 3608 Rft
Admissible Base Course	3608X10X4/12=12026.67 Cft
Base Corse Paid	12226 Cft -12026.67= 239.33
Excess Payment	239.33 @ Rs5017.50= Rs12008

Name of Scheme Rehabilitation and repair of road from link road from Wijhi stop to village nimtas, Tehsil Bhera L-3.07km B. No.1st Vr.No.18 dated 23.06.16

Description	Qty
Road Edging	9912/2 Rft = 4956 Rft
Admissible Base Course	4956X10X4/12=16520 Cft
Base Corse Paid	16667 Cft -16520= 147
Excess Payment	147 @ Rs6100/Cft= Rs8,967

Name of Scheme Const. of missing link from jalpana village to masar bakery road Phase I L-0.58kmB. No.4th Vr.No.02 dated 12.01.16

Description	Qty
Road Edging	3784/2 Rft = 1892 Rft
Admissible Base Course	1892X10X4/12=6306.67 Cft
Base Corse Paid	11400 Cft -6306.67= 5093.33
Excess Payment	5093.33 @ Rs5588.87/Cft= Rs284,658.06

Name of Scheme Const. of road from Sargodha Lahore Road to Lakisian Jalla Makhdom road via khalilabad & Jan Muhammad wala L-6075km Phase-I 0.00km to 1.50kmB. No.2nd Vr.No.26 dated 21.08.15

Description	Qty
Road Edging	9720/2 Rft = 4860 Rft
Admissible Base Course	4860X10X4/12=16200 Cft

Base Corse Paid 29160 Cft -16200= 12960

Excess Payment 12960 @ Rs6300/Cft= Rs816,480

Name of Scheme Construction of road from Ghugani to Dinpur (remaining portion) L-1.65kmB. No.5th Vr.No.28 dated 27.02.16

Description Qty

Road Edging 10906/2 Rft = 5453 Rft

Admissible Base Course 5453X10X4/12=18176 Cft

Base Corse Paid 18411 Cft -18176= 234

Excess Payment 234 @ Rs6725.10/Cft= Rs15736

Name of Scheme Rehabilitation /repair of link road from G H/S Khawajabad to Sakasar bar L-7.35B. No.4th Vr.No.20 dated 20.10.15

Description Qty

Road Edging 14440/2 Rft = 7220 Rft

Admissible Base Course 7220X10X4/12=24067 Cft

Base Corse Paid 27379 Cft -24067= 3312

Excess Payment 3312 @ Rs5987.15/Cft= Rs198,314

Name of Scheme Construction of road from Mouza Rahimpur (Jhal) to Midh Minor Pull L-2.50kmB. No.3rd Vr.No.18 dated 21.09.15

Description Qty

Road Edging 7544/2 Rft = 3772 Rft

Admissible Base Course 3772X10X4/12=12573 Cft

Base Corse Paid 22835 Cft -12573= 10262

Excess Payment 10262 @ Rs7166.29/Cft= Rs735,381

Name of Scheme Construction of missing link between Pull Miana to Abadi Budhuana along canal L-1.30kmB. No.4th Vr.No.13 dated 31.05.16

Description Qty

Road Edging 8274/2 Rft = 4137 Rft

Admissible Base Course 4137X10X4/12=13790 Cft

Base Corse Paid 25039 Cft -13790= 11249

Excess Payment 11249 @ Rs5851.21/Cft= Rs658,202

Name of Scheme Construction of link missin between Chak No.77/SB to 76/SB L-2.45kmB. No.5th Vr.No.29 dated 27.06.16

Description Qty

Road Edging 16400/2 Rft = 8200 Rft

Admissible Base Course 8200X10X4/12=27333 Cft

Base Corse Paid 27904 Cft -27333= 571

Excess Payment 571 @ Rs5121.96/Cft= Rs29247

Name of Scheme Improvement /re-construction of road from Sargodha-Gujrat road Sakesar to livestock farm and dera sada lak L-7.20km B. No.1st Vr.No.21 dated 23.06.16

Description	Qty
Road Edging	22200/2 Rft = 11100 Rft
Admissible Base Course	11100X10X4/12=37000 Cft
Base Corse Paid	43533 Cft -37000= 6533
Excess Payment	6533 @ Rs6200/Cft= Rs405,046

Name of Scheme Rehabilitation and repair of road from G P/S Sumblanwala via Kot Ahmed Khan LTO village Nimtas Tehsil & Distt. Sargodha L-300km (affected reach 1640 rft)B. No. 19/23.06.16

Description	Qty
Road Edging	6000/2 Rft = 3000 Rft
Admissible Base Course	3000X10X4/12=10000 Cft
Base Corse Paid	15000 Cft -10000= 5000
Excess Payment	5000 @ Rs6100/Cft= Rs305,000

Name of Scheme Rehabilitation /repair of road from takhat hazara halalpur noon chowk to Pull Kasian via Pull Miani Nehr L-15.10km (PP-31) B. No. 6th

Description	Qty
Road Edging	1950/2 Rft = 975 Rft
Admissible Base Course	975X10X4/12=3250 Cft
Base Corse Paid	11938 Cft -3250= 8688
Excess Payment	8688 @ Rs6839.20/Cft= Rs594,190

Name of Scheme Rehabilitation /repair of road from Jasowal to Kotmoman through Bhabra L-21.90km (PP-31) B. No.3rd

Description	Qty
Road Edging	10712/2 Rft = 5356 Rft
Admissible Base Course	5356X10X4/12=17853 Cft
Base Corse Paid	26569 Cft -17853= 8716
Excess Payment	8716 @ Rs6823.29/Cft= Rs594,695

Name of Scheme Rehabilitation /improvement of road from Ahmad Nagar Midh Ranjha road to Link Bucha Kalan via chowk Thatha Beera L-16.60km (PP-31) B. No. 4th

Description	Qty
Road Edging	90/2/2 Rft = 45 Rft
Admissible Base Course	45X10X4/12=150 Cft
Base Corse Paid	3897 Cft -150= 3747

Excess Payment

3747 @ Rs6253.29/Cft= Rs234,311

Name of Scheme Rehabilitation of road from pull Miani to Wan Rest House Tehsil
Kotmoman Length 4.00Km vide Bill No.CC8th and
Final Vr. No.8 dated 10.06.16

Description

Qty

Road Edging

25214/2 Rft = 12607 Rft

Admissible Base Course

12607X10X4/12=42023.33 Cft

Base Corse Paid

64671 Cft -42023.33= 22647.67

Excess Payment

22647.67 @ Rs7166.74= Rs1,623,099

Grand Total

Rs6.763 million

Annex-R**Award of Work without Performance Security**

(Rs in million)

DO (Roads)				
Sr. No.	Name of Scheme	Contract Amount	Below %age	Performance Security
1	Improvement /re-construction of road from Sargodha-Gujrat road sakesar to livestock farm and dera sada lak L-7.20km	29.592	10.788	1.480
2	Rehabilitation and repair of road from link road from Wijhi stop to village nintas, Tehsil Bhera L-3.07km	11.997	11% & 11.25	0.5999
3	Const. of missin link from jalpana village to masar bakery road Phase I L-0.58km	3.312	14	0.165
4	Construction of link missin between chak No.77/SB to 76/SB L-2.45km	5.927	16%	0.296
5	Construction of missing link between pull Miana to Abadi Badhuana along canal L-1.30km	5.546	16.80	0.277
6	Rehabilitation / repair of link road from village Tatri to Khawajabad road, L-3.80km	5.573		0.279
7	Rehabilitation /repair of link road from G H/S Khawajabad to Sakasar bar L-7.35	8.328	11.05	0.416
			Total	3.5129

Award of Work without Performance Security

Sr. No.	Name of scheme	Name of contractor	Rate quoted by the contractor	Amount of performance Security (Rs)
1	Construction of Boundary Wall 1000 Rft in Govt. Boys Higher Secondary School at Shah Nikdar Tehsil Sillanwali District Sargodha	M/S Al-Aziz Enterprises & Govt. Contractor	9.88% Below	236,295
2	Construction of Boundary Wall 1044 Rft in Govt. Boys Primary School at Chak No.51/NB Tehsil & District Sargodha	Galaxy Builders & Govt. Contractor	11.05% Below	271,372
3	Dismantling Cost, Removing of Fencing, Construction of 1350 Rft B/Wall with Gate & Gate Pillars in Govt. High School Chak No.34 SB Tehsil and District Sargodha	Assarr & Co. & Govt. Contractor	17.011% Below	540,099
4	Dismantling Cost, Removing of Fencing, Construction of 880 Rft B/Wall with Gate & Gate Pillars in Govt. Boys High School Chak No. 133/SB Tehsil Sillanwali District Sargodha	Shahid Siddique Sandhu, Govt. Contractor	7.65% Below	158,400
5	Construction of Boundary Wall 1000 Rft with Gate & Gate Pillars in Govt. High School at Chak No.121/SB Tehsil Sillanwali District Sargodha	Asar & Co. & Govt. Contractor	11.015% Below	269,000
6	Dismantling Cost, Construction of 388 Rft B/Wall and Raising of B/Wall 3' Height 286 Rft in Govt. Boys Primary School Shamsheer Town, Sargodha	Malik Zulfaqir Ali, Govt. Contractor	10.10% Below	112,000
7	Dismantling Cost, Removing of Fencing, Construction of 420 Rft B/Wall with Gate & Gate Pillars in Govt. Boys Primary School Dera Shakroo Tehsil (Lalu Wali) District Sargodha	M/S Muhammad Mumtaz Haq Nawaz, Govt. Contractor	10.77% Below	116,000
8	Dismantling Cost, Removing of Fencing, Construction of 932 Rft B/Wall with Gate & Gate Pillars in Govt. High School Chak No.168/171 NB Tehsil Sillanwali District Sargodha	M/S Al-Aziz Enterprises & Govt. Contractor	7.80 % Below	179,406
9	Construction of 421 Rft B/Wall in Govt. Girls High School Chak No.55 NB Tehsil & District Sargodha	Rana Abdul Qayyum, Govt. Contractor	10 % Below	105,000
10	Construction of 1729 Rft B/Wall in Govt. High School Chak No.88 NB Tehsil & District Sargodha	Shahid Saddique Sandhu, Govt. Contractor	8.11 % Below	330,000
Total				2,317,572

Annex-T

Unauthorized Payment on account of IT and GST to Suppliers

Sr. No	Name of School	Tax Paid out of NSB	Tax to be deducted from Supplier	GST Paid out of NSB	Total (Rs)
1	GGPS School No.02 Sahiwal	12,818	12,818		25,636
2	GGPS Pindi Wala	6,455	6,455		12,910
3	GGPS Sheikh Wala	6,440	6,440		12,880
4	GGPS Badar Bhoon	4,385	4,385		8,770
5	GG Community Model School Vjih	5,125	5,125		10,250
6	GMPS Sandrana	11,504	11,504		23,008
7	GGPS Bochra Kohna	5,632	5,632		11,264
8	GGPS 01 Sultan Town Sahiwal	7,202	7,202		14,404
9	GGPS Jahanian Shah	5,516	5,516		11,032
10	GGPS Jaisak Sahiwal	8,185	8,185		16,370
11	GGPS Aheer Surkhru	8,977	8,977	2,465	20,419
12	GGPS Kakrani	12,780	13,780		26,560
13	GGPS Asalat Wala	7,699	7,699		15,398
14	GGPS Kangra kadhi	6,760	6,760		13,520
15	GGPS Chawaika	8,518	8,518		17,036
16	GGPS Chitror	20,656	20,656	9,338	50,650
17	GGPS Mir Ahmed	12,872	12,872		25,744
18	GGPS Nawan Lok	18,980	18,980	6,631	44,591
19	GMPS Azmat Wala	7,280	7,280		14,560
20	GGPS Thatti Gadian			4,500	4,500
21	GGPS Chaway Wala	5,000	5,000	960	10,960
22	GGPS Kot Chughata	8,000	8,000	2,000	18,000
23	Govt Community Model School Pathankot	12,935	12,935		25,870
24	GGPS Dharah	5,186	8,186	4,022	17,394
25	GG Elementry School Dhol Bala	9,990	9,990		19,980
26	GES Poolha Sahiwal	20,805	20,805		41,610
27	GMPS Din Pur Markaz	4,115	4,115	8,653	16,883
28	GMPS Habib Pur Kangra	15,954	15,954	31,288	63,196
29	GMPS Noor Pur Khokhran	17,557	17,557		35,114
30	GMPS Charagh Wala			9,000	9,000
31	GMPS Hindwan	12,305	12,305	3,797	28,407
32	GMPS Chandi	6,792	6,792		13,584
33	GMPS Bagga Blochan	11,980	11,980	16,000	39,960
34	GMPS Mubharay Wala	5,500	5,500	17,500	28,500
35	GMPS Sajoka	7,460	7,460		14,920
36	GMPS Bholri Wala	9,263	9,263		18,526
37	GMPS Wadha Wala	10,580	10,580		21,160
38	GMPS Bagga No.02	9,450	9,450	16,000	34,900
39	GMPS Garowala	9,375	9,375	12,000	30,750
40	GMPS Thatti Sikandri	8,268	8,268		16,536
41	GGES Thatha Muhammad	22,500	22,500	12,025	57,025

Sr. No	Name of School	Tax Paid out of NSB	Tax to be deducted from Supplier	GST Paid out of NSB	Total (Rs)
	Panah				
42	GMPS Chak Banday	14,328	14,328	11,573	40,229
43	GMPS Hyat Wala	8,844	8,844	4,370	22,058
44	GMPS Kamal	10,993	10,993	12,664	34,650
45	GMPS Dera Jadeed	8,460	8,460	5,100	22,020
46	GMPS Dilawar	11,405	11,405		22,810
47	GMPS Jahanay wala	9,880	9,880		19,760
48	GMPS Dinar Sahiwal	8,523	8,523		17,046
49	GMPS Thatti Shahani	9,400	9,400		18,800
50	GMES Megha Ara	12,270	12,270	1,995	26,535
51	GMPS Gul Bibi	10,000	10,000		20,000
52	GMES Chohal	23,909	23,909		47,818
53	GMPS Dhol Kadhi	17,160	17,160		34,320
54	GES Musa Khan	17,259	17,259		34,518
55	GGHS Aahli Kamboh	12,186	12,186		24,372
56	GGES Sahiba Blochan	20,706	20,706		41,412
57	GGES Dherowal	20,998	20,998		41,996
	Total	329,794	329,794		1,410,121