



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

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

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

SE	Superintendent Engineer
SMC	School Management Council
SMO	Senior Medical Officer
THQ	Tehsil Headquarter
TS	Technical Sanction
W&S	Works and Services
WUA	Water Users Association

PREFACE

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

The report is based on audit of the accounts of various offices of the District Government, Nankana Sahib for the financial year 2014-15. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2015-16 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 Rs1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

Islamabad

Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 20 officers and staff having 5706 man-days and the annual budget of Rs25.020 million for the Financial Year 2015-16. It has mandate to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out audit of accounts of District Government, Nankana Sahib for the Financial Year 2014-15.

The District Government, Nankana Sahib conducts its operations under Punjab Local Government Ordinance, 2001. It comprises one Principal Accounting Officer (PAO) i.e. the District Coordination Officer (DCO) covering six groups of offices i.e. Agriculture, Community Development, Education, Finance & Planning, Health and Works & Services. The financial provisions of the Punjab Local Government Ordinance, 2001 require the establishment of District Government fund comprising Local Government Fund and Public Account for which Annual Budget Statement is authorized by the Nazim / Council / Administrator in the form of budgetary grants.

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

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

a. Scope of Audit

Out of total auditable expenditure of Rs4,535.043 million of the District Government, Nankana Sahib for the financial year 2014-15 covering one PAO and 246 formations, the Directorate

General Audit, audited an expenditure of Rs1,519.922 million which in terms of percentage was 34% of auditable expenditure. The Directorate General Audit planned and executed audit of 23 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Nankana Sahib for the financial year 2014-15, were Rs92.487 million, whereas Directorate General Audit conducted audit of receipts of Rs31.440 million which was 34% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs31.093 million was pointed out, whereas recovery of Rs0.329 million was affected during the year 2015-16 at the time of compilation of report. Out of total recoveries Rs28.229 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2015-16 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, and environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

d. Audit Impact

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

e. Comments on Internal Controls and Internal Audit Department

Internal control mechanism of District Government Nankana Sahib was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of employees. Negligence on the part of

District Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The key Audit findings of the report

- i. Irregularity and non-compliance of Rs1,292.391 million was noted in 14 cases.¹
- ii. Recovery was pointed in 5 cases involving an amount of Rs31.093 million.²

g. Recommendations

Head of the District Government needs:

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

¹Para 1.2.1.1-4,1.2.1.6,1.2.1.8-10, 1.2.1.13, 1.2.1.15-18, 1.2.2.1

²Para 1.2.1.5,1.2.1.7, 1.2.1.11-12,1.2.1.14

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	4,874.258
2	Total Formations in Audit Jurisdiction	246	4,874.258
3	Total Entities (PAOs) Audited	01	1,360.525
4	Total Formations Audited	23	1,360.525
5	Audit & Inspection Reports	23	1,360.525
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	11.065
2	Weak financial management	31.093
3	Weak internal controls relating to financial management	44.252
4	Others	1,237.074
TOTAL		1,323.484

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	26.277	673.211	31.440	820.439	1,551.362*	1,338.665
2	Amount placed under audit observation / Irregularities of audit	1.305	270.634	20.779	1,030.766	1,323.484	323.629
3	Recoveries pointed out at the instance of audit	-	23.777	2.864	4.452	31.093	114.555
4	Recoveries accepted / established at	-	-	2.864	2.028	4.892	18.731

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total Last year
	the instance of audit						
5	Recoveries realized at the instance of audit			0.154	0.175	0.329	1.699

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the expenditure audited for the current year was Rs1,519.922 million.

Table 4: Table of Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	1,274.340
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of Audit opinions on the financial statements	0
4	Quantification of weaknesses of internal controls systems	44.252
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	4.892
6	Non-production of record	0
7	Others, including cases of accidents, negligence etc.	0
TOTAL		1,323.484

Table 5 Cost-Benefit

(Rs in million)

Sr. No	Description	Amount
1	Outlays Audited (Items1 of Table 3)	1,551.362
2	Expenditure on Audit	1,472
3	Recoveries realized at the instance of Audit	0.329
4	Cost Benefit Ratio	1:0.22

¹ The Accounting Policies and Procedures prescribed by the Auditor General.

CHAPTER-1

1.1 District Government, Nankana Sahib

1.1.1 Introduction of Departments

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

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

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

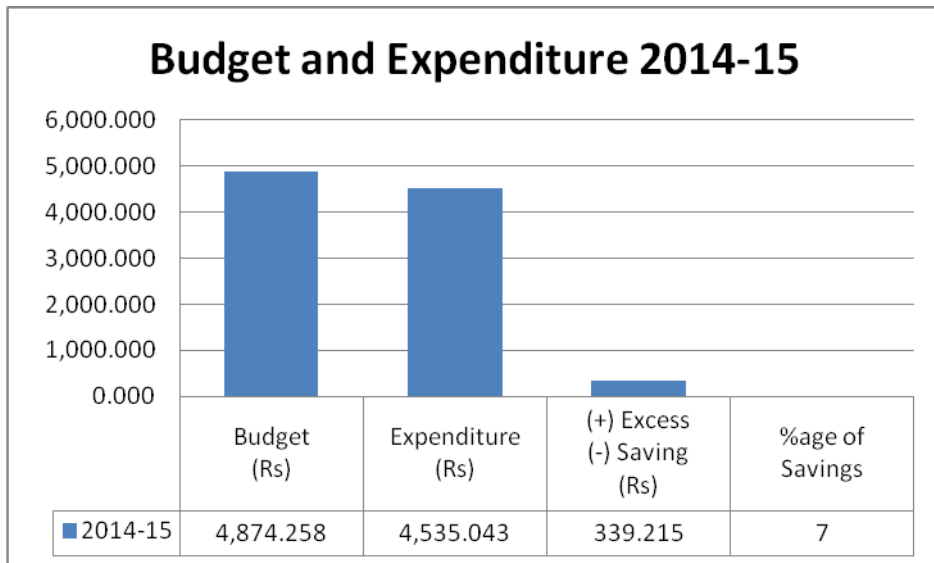
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2014-15 budgetary allocation (inclusive salary, non-salary and development) for District Government Nankana Sahib was Rs4,874.258 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs4,535.043 million, showing a saving of Rs339.215 million for the period, which in terms of percentage was 7% of final budget as detailed below:

(Rs in million)

F.Y: 2014-15	Budget	Expenditure	(+) Excess (-) Saving	%age of Savings
Salary	3,131.266	2,980.253	-151.013	5%
Non Salary	534.285	457.399	-76.886	14%
Development	1,360.466	1,097.391	-263.075	19%
Total	5,026.017	4,535.043	-490.974	10%
Supplementary Grant	85.802	-	-85.802	-
Surrender/withdrawal	-237.561	-	237.561	-
Total	4,874.258	4,535.043	-339.215	7%

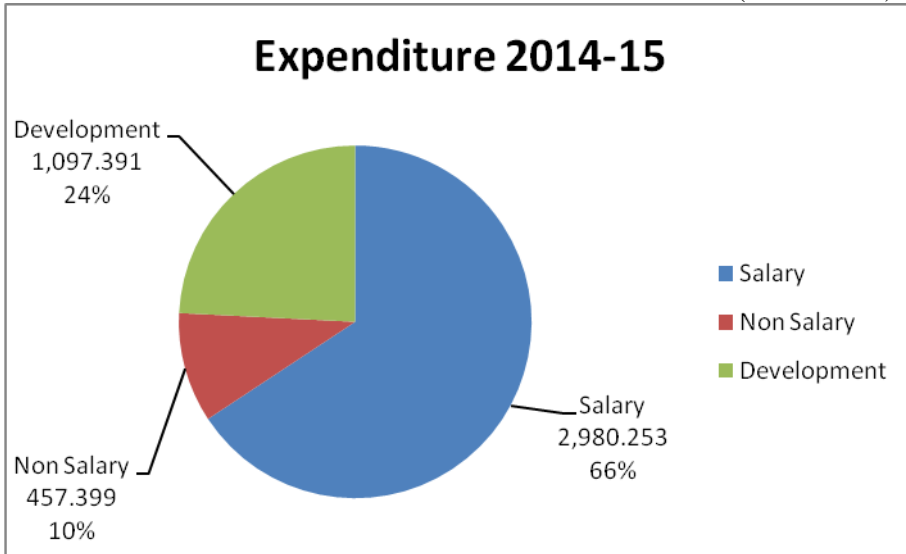
(Rs in million)



As per the Appropriation Accounts 2014-15 of District Government, Nankana Sahib the original budget was Rs5,026.017 million, supplementary grant was Rs85.802 million, surrender of Rs237.561 million and the final budget was Rs4,874.258 million. Against the final budget total expenditure incurred by the District Government Nankana Sahib during 2014-15 was Rs4,535.043 million as detailed at Annex-B.

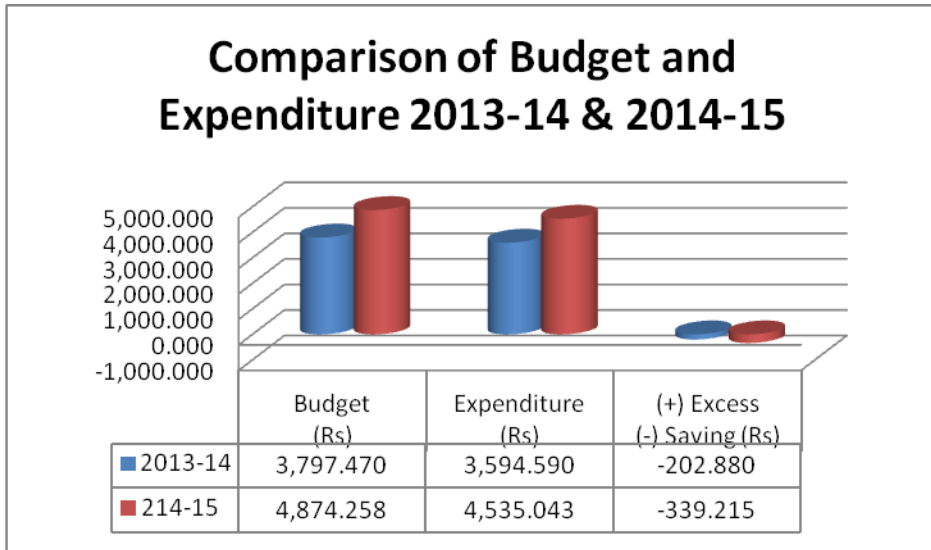
The Salary, Non-salary and Development Expenditure comprised 66%, 10% and 24% of the total expenditure, respectively.

(Rs in million)



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 28% increase in Budget Allocation and 26% increase in Expenditure.

(Rs in million)



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

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

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

1.2 AUDIT PARAS

1.2.1 Irregularity / Non-compliance

1.2.1.1 Difference in Closing Balance of Cash – Rs1,019.20 million

According to rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through 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.

During audit of EDO (F&P) Nankana Sahib, scrutiny of appropriation accounts and financial statements of District Government Nankana Sahib for the financial year 2014-15 revealed that closing balance of cash as per book was Rs595.234 million (negative balance) whereas closing balance as per bank was Rs423.966 million resulting in difference of Rs1,019.20 million as evident from Note 15.1 of Financial Statement.

Audit holds that due to lack of proper accounting system the difference was not reconciled.

The matter was reported to the DCO in December 2015. Management replied that closing balance was Rs423.972 million and not Rs-595.234 million as evident from bank reconciliation statement. The reply was not accepted as the closing balance as per financial statement was Rs-595.234 million. DAC directed for verification of record. The matter was also raised during certification audit for the year 2014-15. In the Clearing House Meeting held on 13-11-2015, Accountant General Office clarified that the difference was systemic and historic in nature and had been disclosed in the Financial Statement for the financial year 2011-12. It had no accounting effect on cash flow and bank reconciliation for the financial year under review. Audit did not agree with the reply and stated that report would be qualified on the basis of cash balance difference of Rs1,019.20 million.

Audit recommends probe of the matter at appropriate level besides fixing responsibly against the officers / officials at fault under intimation to Audit.

1.2.1.2 Irregular Payment Due to Non-certification of Schemes- Rs114.769 million

As per Government of the Punjab, C& W Department notification No. SOH-II(C&W)/2-15/2007 dated 26-03-2007, before finalization of work, Sub Divisional Officer to Chief Engineer would certify to the extent

as mentioned against each that the work has been executed as per laid down specifications:

SDO	100%
Executive Engineer	75%
Superintending Engineer	50%
Chief Engineer	25%

Following formations made payment of Rs114.769 million on account of different development schemes during 2014-15 without vetting the work from Superintending Engineer and Chief Engineer in violation of above instructions as detailed at (**Annex-C**)

Sr. No.	Formation Name	AIR Para No.	Amount (Rs in million)
1	DO Buildings Nankana Sahib	4	23.201
2	DO Roads Nankana Sahib	2	91.568
Total			114.769

Audit is of the view that due to poor financial discipline and weak internal controls, payment was made without vetting the work from concerned authorities resulting in irregular expenditure of Rs114.769 million.

Matter was reported to DCO in December 2015. Departments neither offered any reply nor attended the DAC meeting held on 23-12-2015.

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

1.2.1.3 Unauthorized Payments in Advance Prior to Completion of Schemes – Rs82.093 million

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

During scrutiny of record of DO (Roads) Nankana Sahib, it was observed that final bills for “Nil” amounts were submitted for payment after lapse of 5-12 months of completion date mentioned in the MBs. There is no reason for delay in presentation of bills having Nil amount except the fact that actually the work was not completed in time. Not only undue benefit was granted to contractors on account of payments of Rs82.093 million in

advance without completion of work but imposition of penalty was also avoided. Detail is given below:

Name of work	Date of start	Date of completion	Date of Billing	Delay in submission of bill (months)	Work order cost (Rs)
Rehabilitation of Sangla hill Safdarabad road to Pandatwala via Chak No. 292/RB (Jhughian)	15-01-14	27-6-14	27-2-15	8	18,570,381
Rehabilitation of GuroBzar to Soneri bank and old Ndra office to housing colony	22-11-12	22-10-13	21-6-14	8	31,519,399
Const of road in new office colony to Quarter to Mosque Nankana Sahib	14-12-13	10-1-14	10-6-14	5	721,343
Const. of road from bus stand Nankana Sahib to bye pass Warburton Nankana Sahib Road	28-2-13	20-4-14	25-2-15	10	5,876,251
Reh.of road from Nankana Sahib to Buchana road Upto District boundary and additional work	22-11-12	20-4-14	25-4-15	12	19,837,272
Rehabilitation of road from More KhundaBalloke road to Baseederpur	20-10-14	20-11-14	15-5-15	6	5,568,510
Total					82,093,156

Audit holds that due to weak internal controls undue benefit was given to the contractors.

The matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting held on 23-12-2015.

Audit recommends investigating the matter for fixing responsibility on account of payments in advance under intimation to Audit.

[AIR PARA No 10]

1.2.1.4 Unjustified Expenditure on Sub Base and Base Course – Rs23.146 million

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

Scrutiny of the development schemes executed by DO (Roads) Nankana Sahib revealed that expenditure of Rs23.146 million was incurred on sub base and base course. The expenditure was held unauthorized because compaction tests were not conducted despite the fact that test charges were included in the rates. Detail is given as under:

V.No./ Date	Name of Scheme	Description	Qty (cft)	Rate	Total amount (Rs)
75/25-6-15	Rehabilitation of road from Munianwala road to Tarkhanwala near MandiFaizabad	Sub base	4,920	2,141.25	105,350
-do-	-do-	Base course	50,583	9,572.35	4,841,982
30/15-6-15	Const. of mettaled road from ShahkotSathiali road to Dharowali and link to Girls high school	Sub base	42,537	6,209.18	2,641,199
-do-	-do-	Base Course	28,339	8,107.20	2,297,499
12/17-3-15	Rehabilitation of Sangla hill Safdarabad road to Pandatwala via Chak No. 292/RB (Jhughian)	base	61,156	7,977.42	4,878,671
20/11-6-15	Rehabilitation and Const. of road from Sangla Hill Safdarabad road Sangla Hill Shahkot road via DeraOdan.	Sub base	39,924	6,074.22	2,425,072
-do-	-do-	Base course	43,708	7,969.99	3,483,523
14/6-2-15	Rehabilitation/ const. of road from Khanqadogran Sargodha Road to chak No.1/RB	Base course	31,879	7,755.35	2,472,328
Total					23,145,624

Audit holds that due to poor monitoring payment was made without compaction test which may result in substandard work.

The matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting held on 23-12-2015.

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

[AIR PARA No 5]

1.2.1.5 Non-deduction of Price Variation on account of Diesel and Bitumen - Rs16.815 million

According to clause 55(I) of contract agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned. Further, as per clause 55 (3) of contract agreement, the base price for the purpose of calculation of price variation shall be the price prevalent in the month during which the last day of the submission of tender falls.

DO (Roads) Nankana Sahib, did not deduct 5% price variation rates on account of decreased rates of Diesel and Bitumen required to be deducted from the bills of the contractors. This resulted in overpayment of Rs16.815 million as detailed at **Annex-D**.

(Rs in million)		
S.No.	Item	Amount
1	Diesel	3.934
2	Bitumen	12.881
Total		16.815

Audit is of the view that this inaction / non deduction of price variation was because of weak internal controls and poor financial discipline.

Non-deduction of price variation resulted in loss of Rs16.815 million to the public exchequer.

Matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting.

Audit recommends recovery of the price variation of Rs16.815 million besides fixing responsibility against the delinquent officers / officials under intimation to Audit.

1.2.1.6 Unauthorized Payment for Carpeting - Rs11.472 million

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

DO (Roads) Nankana Sahib made payment amounting to Rs11.472 million for plant premix bituminous carpeting in connection

with the following schemes. The payment was held unauthorized because approval of rate was not obtained from the Chief Engineer (Highways) in violation of above instructions.

Voucher No. & Date	Name of Scheme	Amount (Rs)
13/17-3-15	Rehabilitation of road from Jamia Masjid to Bilal ChowkSangla Hill	1,885,953
2/11-11-14	Rehabilitation of GuroBzar to Soneri bank and old Nadra office to housing colony	4,801,336
11-2014	Const of road in new office colony to Quarter to Mosque Nankana Sahib	265,608
76/25-6-15	Rehabilitation of road from village Chandikot to Warburttton	4,519,375
Total		11,472,272

Audit is of the view that due to weak internal controls unauthorized payment was made.

The matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting held on 23-12-2015.

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

[AIR Para No.6]

1.2.1.7 Non-imposition of Penalty – Rs9.013 million

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

Management of the following formations awarded different works to various contractors during the financial year 2014-15. The contractors neither completed the works within stipulated time nor applied for any time extension. Non observance of the contract clauses required imposition of penalty @10% amounting to Rs9.013 million which was not done. The detail is given at (**Annex-E**).

Sr. No.	Name of Formation	Amount of Penalty (Rs in million)
1	DO Roads	2.337
2	DO Buildings	6.676
Total		9.013

Audit is of the view that this inaction / non imposition of penalty was because of weak monitoring system and defective financial management.

Non-completion of schemes within the stipulated time deprived the community of the desired benefits. Similarly non-imposition of penalty resulted in loss of revenue amounting to Rs9.013 million.

Matter was reported to DCO in December 2015. Departments neither offered any reply nor attended the DAC meeting held on 23-12-2015.

Audit recommends recovery of the penalty of Rs9.013 million besides fixing responsibility against the delinquent officers / officials under intimation to Audit.

1.2.1.8 Late Deposit of Contract Amount - Rs8.155 million

According to Work Order issued vide DO Roads Nankana Sahib office letter No. 2267 dated 30-06-2014, regarding collection of fee of Syed WalaPattan, the contractor was required to deposit the contract amount on the basis of equal monthly installments upto the 10th of each month.

During audit of DO (Roads) Nankana Sahib for the period 2014-15, scrutiny of record relating to the auction of Syed WalaPattan revealed that monthly installments for the contract amount were not deposited within the due date. The same were deposited after lapse of 19 to 103 days. This resulted in late deposit of government receipt of Rs8.155 million as detailed at **Annex-F**.

Audit is of the view that due to poor financial discipline and weak internal controls installments were not obtained and deposited in time.

Matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting held on 23-12-2015.

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

1.2.1.9 Un-authorized Payments for Steel without Mandatory Quality Tests – Rs6.063 million

According to the FD Letter No.RO(Tech) FD-2-3/2004 dated 2nd August 2004, the quality test of MS Steel Bars as per specifications are mandatory.

Scrutiny of record of DO Roads Nankana Sahib for the period 2014-15, it was noticed that an amount of Rs6.063 million was incurred on the item “P/L MS Deformed Bars” under different schemes. The expenditure was held unauthorized because steel test reports were not found in record. The detail is given at **Annex-G**.

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

The matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting held on 23-12-2015.

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

[AIR Para No.4]

1.2.1.10 Irregular Drawl of Pay Due To Shifting of Headquarter – Rs5.422 million

According to instruction issued by Government vide FD/SR-IV-8-76 (Pro) dated 16-3-1988, shifting of a government servant from the place of his originally sanctioned post for a period exceeding 3 months is not permissible without prior approval of Finance Department.

Management of the following formations incurred an expenditure of Rs5.422 million on account of Pay and Allowances of the officers / officials who were transferred to other health facilities against non-existing vacancies and stayed there for more than 3 months.

Sr. No.	Name for Formation	Name of Officers / Officials	Working office	Amount (Rs)
1	RHC Warburton	Mukhtar Ahmad	EOD Health	581,028
		RashadMajeed	THQ Hospital Shahkot	231,528
2	THQ Hospital Shahkot	Dr. Tariq	DHQ Nankana Sahib	720,000
		M. Yasin	EPI Field Duty	291,672
		M. Shafiq	EPI Field Duty	248,712
3	RHC MorKhunda	Khalida Amin	BHU Hunjri	337,692
		M Abdullah	DHO	209,484
		M Ammar	BHU Chandarnagar	207,936
4	RHC Syed Wala	Noreen Bashir	THQ Shah Kot	210,000
		SajadHussain	Nankana Sahib	227,796
5	THQ Hospital Sangla Hill	Mst. Zahra Parveen	-	724,656
		Mst. SadiaJaved	-	500,592

Sr. No.	Name for Formation	Name of Officers / Officials	Working office	Amount (Rs)
6	DHQ Hospital Nankana	Muhammad Ilyas	THQ Hospital Shahkot	513,540
		Abdul Rauf		417,192
Total				5,421,828

Audit is of the view that payment of salaries without working at original place of posting was made due to weak internal / financial controls and negligence on the part of the management.

The matter was reported to the DCO in December 2015. Management of the formations replied that employees were working in other offices with the orders from EDO Health. The reply was not accepted because permission from Finance Department was not sought. DAC directed to get the matter regularized from the Finance Department. No further compliance was reported till finalization of this report.

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

1.2.1.11 Unauthorized Advance Payment - Rs3.342 million and Overpayment - Rs373,422

According to Rule 2.10 (5) of PFR Vol-I, it is not permissible to draw advances from the treasury for the execution of work, the completion of which is likely to take considerable time.

DO Roads Nankana Sahib made payment amounting to Rs3.342 million vide V. No. 1 dated 11-11-2014 on account of purchase of 34 MT bitumen (80/100 grade) @ Rs98,283 per MT. Payment was held unauthorized as the same was made in advance in violation of rules ibid. Further overpayment of Rs373,422 was made because approved rate of bitumen for district Nankana Sahib was Rs87,300 /MT whereas payment was drawn @ Rs98,283 /MT. The detail is given as under:

(Amount in Rs)

Description	Quantity (MT)	Rate of Purchase/ MT	Rates for Nankana Sahib as per FD	Excess Rate	Overpayment
Bitumen (80/100 grade)	34	98,283	87,300	10,983	373,422

Audit holds that due to pure financial discipline the advance and overpayment was made.

This resulted in unauthorized payment of Rs3.342 million and overpayment of Rs373,422.

The matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting held on 23-12-2015.

Audit recommends recovery of overpayment of Rs373,422 besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR Para No.13]

1.2.1.12 Less-realization of Contract Amount –Rs2.864 million

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

Management of DO (Roads) Nankana Sahib realized rights fee of Rs9.136 million as against auctioned amount of Rs12.000 million on account of SyedwalaPattan. This resulted in less realization of Rs2.864 million

Audit is of the view that less realization of Government receipts was due to weak administrative and financial discipline.

Less-recovery of government receipts resulted in loss of Rs2.864 million to the public exchequer.

Matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting.

Audit recommends early recovery of government dues of Rs2.864 million besides fixing responsibility against the delinquent officers / officials under intimation to Audit.

1.2.1.13 Unauthorized Payment of Non-scheduled Items - Rs2.714 million

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

DO (Roads) Nankana Sahib incurred an expenditure of Rs2.714 million on non-scheduled items under different schemes during financial year 2014-15 while the rates were not approved by the competent authority. The detail is given below:

V.No./Date	Name of Work	Item Description	Quantity	Unit	Rate	Amount (Rs)
13/17-3-15	Rehabilitation of road from Jamia Masjid to Bilal Chowk Sangla Hill	Tuff paver 60mm	18,742	p.sft	65	1,218,230
2/11-11-14	Rehabilitation of GuroBzar to Soneri bank and old Ndra office to housing colony	Kerb stone	4,578	each	120	549,360
25/29-4-15	Rehabilitation & construction of road in Kachery Nankana Sahib and construction of canteen.	Tuff paver 50mm	16,489	p.sft	57.37	945,974
Total						2,713,564

Audit is of the view that expenditure incurred without approval of the competent authority was due to weak internal controls, resulting in unauthorized expenditure of Rs2.714 million.

The matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting held on 23-12-2015.

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

[AIR Para No.12]

1.2.1.14 Unauthorized Payment on account of Pay and Allowances – Rs2.028 million

According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Officers and officials of different formations were made payments on account of HRA, Conveyance Allowance and Health Sector Reform Allowance etc. amounting to Rs2.028 million during 2014-15 without their admissibility / entitlement as detailed at **Annex-H**.

Audit is of the view that the payments without admissibility/ entitlement were due to defective financial discipline resulting in unauthorized payment of Rs2.028 million to the officers / officials.

The matter was reported to the DCO / PAO in December 2015. MS THQ Hospital Shahkot replied that doctor was a local resident of Shahkot whereas the condition of quarters for class IV officials was not good. SMO RHC Rehanwala replied that building was damaged. DO Livestock replied that building was declared unfit for residence by the building department. DO Livestock was directed to repair the building and explain the reason for delay. MS DHQ Hospital showed exemption letter for nurses issued by Health Department which was rejected by DAC with a comment that only Finance Department is competent to grant exemption. DAC directed to recover the amount from the officers / officials concerned. No further compliance was reported till finalization of this report.

Audit recommends early recovery of government dues of Rs2.028 million besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.1.15 Unauthorized Payment on account of Rates above the TS Estimates – Rs1.840 million

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

During audit of DO (Roads) Nankana Sahib for the period 2014-15, it was observed that payment on account of items whose rates were higher than the rates depicted in the TS Estimates was not withheld by the Engineer in charges till the completion of work. Thus payment of Rs1.840 million to the contractor was held unauthorized as detailed below:

V.No./ Date	Name of Scheme	% above TS	Amount to be withheld (Rs)
75/25-6-15	Rehabilitation of road from Munianwala road to Tarkhanwala near MandiFaizabad	3.50	472,202
25/28.05.15	Reh. Of road from Nankana Sahib Bucheki road	3.76	307,726

V.No./ Date	Name of Scheme	% above TS	Amount to be withheld (Rs)
42/18.06.15	Reh.of road from Munianwala road to Tarkhanwala	3	400,847
5/4-6-15	Reh. Of road from MandiFaizabad to pir Da kot via Bhoto colony Najarpacca	1.70	143,708
02/05.01.15	Reh. Of road from Nankana Sahib Bucheki road	3.76	153,897
03/05.01.15	Reh. Of road from Munianwala road to tarkhanwala near mandiFaizabadNankana Sahib	3.5	164,599
25/29-4-15	Rehabilitation & construction of road in KacheryNankana Sahib and construction of canteen.	3.5	196,934
Total			1,839,913

Audit is of the view that due to defective financial discipline and inefficient operational management amount for excess rates was not withheld resulting in unauthorized payment of Rs1.840 million.

The matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting held on 23-12-2015.

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

[AIR Para No.9]

1.2.1.16 Doubtful Consumption of LP Medicine –Rs1.692million

According to guidelines for incurring expenditure on local purchase of medicines issued vide Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the separate treatment register should be maintained encompassing name, registration number, address, diagnosis medicines etc.

MS THQ Hospital Sangla Hill incurred expenditure of Rs1.692 million on account of purchase of LP medicines. The expenditure was held doubtful because all the medicines were purchased from LAWA Medical Store throughout the year. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained. All medicines were purchased on the demand of dispenser/store keeper throughout the year. No proper issuance record i.e. indents and acknowledgment of recipient was available on record. No OPD slips were

attached with the bills. LP medicines was to be purchased for particular patient after complete diagnosis and prescriptions of the Doctor but the medicines were purchased in bulk without any prescription.

Audit is of the view that due to weak internal controls and poor inventory management, the consumption record of medicines was not maintained as per above instructions.

Improper / non-maintenance of record resulted in doubtful consumption of medicines of Rs1.692 million as detailed at **Annex-I**.

The matter was reported to DCO in December 2015. Management replied that the medicines were purchased on rate contract. The reply was not accepted being irrelevant. DAC directed EDO Health to investigate the matter for determining overpayment and identifying irregularities.

Audit recommends appropriate action against the concerned for doubtful consumption of the medicines under intimation to Audit.

1.2.1.17 Unauthorized payment of RCC Raft / Strip Foundation Rs1.418 million

According to Chief Engineer (North Buildings) letter No. 376-80/Sdo dated 13.2.1992, land / strata of North Zone is capable to bear some extra load of brick masonry therefore raft / strip in foundation be avoided and if the same is recommended by laboratory even then permission has to be taken from the Chief Engineer in advance.

Scrutiny of following scheme revealed that DO Buildings Nankana Sahib paid an amount of Rs1.418 million for the item RCC in Raft / Strip Foundation. The expenditure was held unauthorized because payment was made in violation of above instructions. The detail is given as under:

Date	No.	Particulars	Qty	Amount (Rs)
31-12-2014	35	Const of danagerous building at GHS Brola Chak No.36RB	6,301	1,417,725

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

Matter was reported to DCO in December 2015. Department neither offered any reply nor attended the DAC meeting.

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

1.2.1.18 Irregular purchase of Machinery and Equipment - Rs1.305 million

According to Rule12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website 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

MS DHQ Hospital Nankana Sahib incurred an expenditure of Rs1.305 million on the purchase of plant and machinery, as detailed below, without advertisement on the PPRA's website.

Sanction No	Date	Supplier	Description	Amount (Rs)
616/S.tech	09.06.14	Heating Pads with Oven etc	Purchase of plant and machinery	1,054,342
4028-29	23.06.15	Kashif Associates	Purchase of plant and machinery	57,750
3837-38	20.06.15	Kashif Associates	Purchase of plant and machinery	98,800
3839-40	20.06.15	Kashif Associates	Purchase of plant and machinery	94,375
Total				1,305,267

Audit is of the view that purchase of plant and machinery without advertisement on the PPRA's website was due to poor financial management and weak internal controls.

This resulted in irregular purchase of plant and machinery for Rs1.305 million.

The matter was reported to DCO in December 2015. Management provided evidence in support of uploading one item only on PPRA's website. The reply was not accepted because the same was doubtful due to overwriting. DAC directed for regularization of the expenditure and fixing responsibility against the persons at fault. No further compliance was reported till finalization of this report.

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

1.2.2

Performance

1.2.2.1 Loss Due to Non Auction of Property – Rs9.760 million

According to Rule 3(2) read with schedule II (5) of PDG Rules of Business 2001, Finance Office is responsible for prudent management of assets and liabilities of District government.

During audit of EDO (F&P) Nankana Sahib for the year 2014-15, it was observed that property of District Government as detailed below was not auctioned.

Description of Property	No. / Area.	Period in years	Per annum Rate of auction (approximate)	Amount of loss (Rs)
Pieces of Land	202 kanal	10	3,000	6,060,000
Godowns	02 No.	10	130,000	2,600,000
Plots	02 No.	10	55,000	1,100,000
Total				9,760,000

Audit is of the view that property was not auctioned due to poor asset management.

This resulted in loss of Rs9.760 million to public exchequer.

The matter was reported to the DCO in December 2015. Management replied that due to barren land no party took interest in the bidding process. The reply was not acceptable since no serious efforts were made. DAC pended the para for regularization and further probe into the matter.

Audit recommends fixing responsibility against the persons at fault under intimation to Audit.

ANNEXES

Part-I
Current audit year 2015-16 Memorandum for Departmental
Accounts Committee

(Rs in million)

Sr. No.	Formation Name	Description	Nature of Observation	Amount
1	DO Civil Defence	Payment of office rent	Irregularity	0.204
2	-do-	Doubtful payment of Honoraria	Irregularity	0.800
3	-do-	Non Collection / Non verification of fines	Irregularity	0.051
4	Dy. DO Agriculture Nankana Sahib	Doubtful consumption of POL	Irregularity	0.205
5	-do-	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.031
6	DO Agri. NNS	Irregular expenditure on account of Workshops	Irregularity	0.264
7	THQ Hospital Sangala Hill	Misappropriation of X-Ray Fixing & Developing Solution (para reduced from Rs27,000)	Recovery	0.010
8	-do-	Loss to Govt. Due To Non-Deposit of Ambulance Charges	Recovery	0.015
9	-do-	Unlawful Retention of Govt. Receipt	Irregularity	0.222
10	-do-	Doubtful consumption of POL	Irregularity	0.502
11	-do-	Irregular Procurement of Medicines	Irregularity	16.000
12	-do-	Non-utilization of funds	Irregularity	0.746
13	-do-	Non- deduction of 5% of Basic Pay	Irregularity	0.169
14	-do-	Un-authorized Payment of Non Practicing Allowance	Recovery	0.144
15	-do-	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.192
16	-do-	Irregular Procurement of Medicines	Irregularity	16.000
17	DO E&T	Doubtful consumption of POL	Irregularity	0.144
18	-do-	Weak internal financial controls resulting in Misc. Observations	Irregularity	-
19	-do-	Grant of Advance without allied documents	Irregularity	0.134
20	-do-	Doubtful Expenditure	Irregularity	0.219
21	-do-	Non recovery of Property Tax	Recovery	0.621
22	DO Forest	Non-accounting of Store items in Stock Registers	Irregularity	0.597

Sr. No.	Formation Name	Description	Nature of Observation	Amount
23	-do-	Unjustified Expenditure due to Misclassification	Irregularity	0.086
24	-do-	Non- deduction of 5% of Basic Pay	Irregularity	0.020
25	-do-	Payment of office rent without the assessment by the Excise Department	Irregularity	0.120
26	-do-	Non maintenance of nursery / tree registers	Irregularity	-
27	EDO Agri.	Expenditure in excess of budget allocation	Irregularity	0.192
28	-do-	Un justified payment on account of Sui Gas Charges	Irregularity	0.051
29	-do-	Non verification of deposits from government treasury	Irregularity	1.049
30	-do-	Excess Expenditure incurred over and above budget allocation Rs192,359	Irregularity	0.192
31	-do-	Un justified payment on account of Sui Gas Charges	Irregularity	0.051
32	Dy. DO Agri Ext. Shah-Kot	Blockage of public money due to non auction of off road vehicle Rs200,000	Irregularity	0.200
33	-do-	Excess Expenditure incurred over and above budget allocation Rs168,027	Irregularity	0.168
34	-do-	Doubtful payment of Honoraria Rs800,000	Irregularity	0.800
35	-do-	Blockage of public money due to non auction of off road vehicle	Irregularity	0.200
36	-do-	Expenditure in excess of budget allocation	Irregularity	0.168
37	DO Health including Dy. Dos	Expenditure in excess of budget allocation	Irregularity	1.082
38	-do-	Misclassified expenditure	Irregularity	0.160
39	-do-	Depriving the patients from utility of medicines	Irregularity	1.815
40	-do-	Non recovery of LD Charges	Recovery	0.117
41	-do-	Purchase of Medicines having below shelf life	Irregularity	0.410
42	-do-	Non Recovery of GST		0.021
43	-do-	Non Transparent Expenditure (Para reduced from 5.853 million)	Irregularity	0.160

Sr. No.	Formation Name	Description	Nature of Observation	Amount
44	-do-	Unauthorized expenditure for irrelevant office	Irregularity	0.117
45	THQ Shahkot	Non utilization of fund	Irregularity	1.664
46	-do-	Non- deduction of 5% of Basic Pay	Irregularity	0.196
47	-do-	Unauthorized payment of arrears of pay and allowance	Irregularity	0.096
48	-do-	Expenditure in excess of budget allocation	Irregularity	0.041
49	RHC Rehanwala	Unlawful Retention of Govt. Receipt	Irregularity	0.112
50	-do-	Doubtful consumption of POL	Irregularity	0.351
51	-do-	Non-imposition of Penalty for Delay	Recovery	0.023
52	RHC More Khunda	Non auction of unserviceable goods and scrap	Irregularity	0.025
53	-do-	Non-imposition of Penalty for Delay	Recovery	0.045
54	-do-	Overpayment of Travelling Acclownace	Recovery	0.007
55	-do-	Overpayment due to drawing inadmissible allowance	Recovery	0.018
56	RHC Bucheki	Non recovery of Social Security Benefits	Recovery	0.042
57	-do-	Unjustified expenditure on Repair and Maintenance	Irregularity	0.498
58	-do-	Non deposit of Govt. money	Recovery	0.017
59	RHC Warburton	Purchase of medicines without rate contract	Irregularity	4.206
60	RHC Syedwala	Non reconciliation of receipts	Irregularity	0.135
61	-do-	Unjustified payment of Electricity bill	Irregularity	0.150
62	-do-	Expenditure in excess of budget allocation	Irregularity	0.680
63	DHQ Hospital NNS	Overpayment of electricity bill	Recovery	0.032
64	-do-	Irregular purchase of LP medicines	Irregularity	1.253
65	-do-	Irregular expenditure on POL	Irregularity	1.980
66	-do-	Loss to the govt due to unnecessary purchase of Matress Covers and Daries	Irregularity	0.250
67	-do-	Unauthorized expenditure on account of repair of Generator	Irregularity	0.649
68	-do-	Irregular use of POL for	Irregularity	8.40

Sr. No.	Formation Name	Description	Nature of Observation	Amount
		Generator		
69	-do-	Less deposit of Govt. Receipt	Recovery	0.019
70	EDO F&P	Less retention of closing balance	Irregularity	240.692
71	-do-	Non Reconciliation and non-maintenance of record of SDA	Irregularity	44.905
72	-do-	Non-receipt of Pension Contribution	Irregularity	1.008
73	EDO Health	Unjustified Expenditure due to Payment of Pending Liabilities	Irregularity	0.413
74	-do-	Non Registration of the Ambulance	Irregularity	0.200
75	-do-	Irregular repair / Non preparation of History Sheet of repair work	Irregularity	0.277
76	-do-	Non-obtaining of Performance Guarantee	Irregularity	0.126
77	-do-	Irregular expenditure due to non-obtaining of quotations	Irregularity	0.212
78	-do-	Irregular Advance Drawl on account of purchase of medical equipment	Irregularity	15.24
79	DCO	Unjustified expenditure on entertainment	Irregularity	0.336
80	DO Roads	Less realization of Tender Fee	Recovery	0.137
81	-do-	Overpayment Due to Non-deduction of 6% Shrinkage on Earth Work	Recovery	0.835
82	-do-	Overpayment due to allowing excessive rate for RCC work	Recovery	0.303
83	-do-	Overpayment for steel	Recovery	0.252
84	-do-	Use of substandard Bitumen without obtaining documentary evidence	Irregularity	30.677
85	-do-	Unverifiable expenditure on account of non-maintenance of consumption account of road materials	Irregularity	4.497
86	-do-	Un-authorized release of securities	Irregularity	2.989
87	-do-	Unauthorized expenditure	Irregularity	9.743
88	-do-	Excess payment on account of		0.019

Sr. No.	Formation Name	Description	Nature of Observation	Amount
		Non deduction of culverts from sub base	Recovery	
89	DO Building	Recovery on account of non-utilization of excavated earth	Recovery	0.124
90	-do-	Doubtful condition of MBs	Irregularity	
91	-do-	Un justified payment on account of purchase of tuff tiles	Irregularity	0.428
92	-do-	Un authorized execution of flooring	Irregularity	0.462
93	-do-	Non Production of Enlistment and Renewal Fee Record of Contractor	Recovery	2.100
94	-do-	Non Payment of Professional Tax Paid Record of Contractor	Recovery	0.700
95	-do-	Overpayment	Recovery	0.125
96	-do-	Unauthorized execution of development schemes	Irregularity	418.587
97	-do-	Un justified expenditure on advertising	Irregularity	0.555
98	-do-	Non production of Property Register	Irregularity	
99	-do-	Un-authorized deviation from Technically Sanctioned Estimates	Irregularity	0.534
100	-do-	Non-deposit of Performance Security	Recovery	2.072
101	-do-	Overpayment due to allowing excessive rate for RCC work	Recovery	1.527
102	-do-	Non recovery for use of Local Steel	Recovery	0.882
103	-do-	Doubtful claim of bills		0.551
104	-do-	Overpayment for Window Grill	Recovery	0.102
105	-do-	Doubtful consumption of POL		0.712
106	-do-	Loss due to payment in excess of approved rate	Recovery	0.163
107	-do-	Non production of record		0.801
108	-do-	Loss due to less deduction of income tax	Recovery	0.018
109	-do-	Non-deduction of price variation on account of Diesel	Recovery	0.189
110	-do-	Non reconciliation of Expenditure / receipts with District Accounts Officer / treasury	Irregularity	-
111	-do-	Doubtful Tendering due to non - approval of schemes by District Tender Board	Irregularity	418.587

Part-II

[Para 1.1.3]

Memorandum for Departmental Accounts Committee Paras pertaining to Previous Audit Year 2014-15

(Rs in million)

Sr #	Name of Formation	Description	Nature	Amount
1	EDO Health	Irregular expenditure by low performance of Health Department	Irregularity	9.89
2		Unjustified expenditure on pending liabilities	Irregularity	0.150
3	DO Health	Unauthorized expenditure on Salaries due to shifting of Headquarter	Irregularity	0.783
4		Excess Expenditure than budget allocation	Irregularity	0.357
5		Non deduction of Sales Tax	Irregularity	0.046
6	DO Roads	Non accounting of M/hole covers	Irregularity	0.420
7		Avoidable expenditure on survey	Irregularity	0.516
8		Unauthorized expenditure on compaction of Natural Surface	Irregularity	3.429
9		Non surrendering of anticipated savings	Irregularity	0.949
10		Non realization of Professional Tax	Recovery	0.055
11		Non recovery due to non reduction of MS Deformed Bars rats	Recovery	0.283
12		Less deduction of Income Tax	Recovery	0.310
13		Wasteful expenditure on M&R of Bridge at Ravi river situated at Syedwala	Irregularity	1.095
14		Excess expenditure than budget allocation	Irregularity	2.815
15		Irregular expenditure on POL by misclassification of Head of account	Irregularity	0.179
16	DO Buildings	Excess payment for MS Deformed Bars	Recovery	0.201
17		Excess utilization of Development Contingencies by more than 2%	Recovery	0.255
18		Overpayment to contractor due to difference of rates Rs0.130 million and excess payment for extra mileage for tuff tiles - Rs0.031	Recovery	0.161
19		Overpayment to contractor due to difference of rates	Recovery	0.014
20	DCO	Non recovery of election expenses	Recovery	0.808

Sr #	Name of Formation	Description	Nature	Amount
21		Non recovery of electricity bills from AC Nankana Office	Recovery	0.500
22		Unauthorized expenditure due to misclassification	Irregularity	0.167
23	DHQ Hospital	Non auction of unserviceable stores	Recovery	0.250
24	THQ Hospital Sangla Hill	Irregular lapse of funds	Irregularity	0.724
25		Unjustified expenditure on pending liabilities without preparing liability register	Irregularity	5.140
26		Unauthorized expenditure on salaries due to shifting of headquarter	Irregularity	0.510
27	THQ Hospital Shahkot	Lapse of funds	Irregularity	1.360
28		Excess expenditure over budget allocation	Irregularity	0.271
29		Non allocation of available accommodations	Irregularity	
30	EDO F&P	Non collection of pension contribution of erstwhile Zila	Irregularity	1.108
		Authorised Appropriation of funds	Irregularity	5.637
31	EDO CD	Unauthorized payment to Contingent Paid Staff	Irregularity	0.071
32		Unauthorized expenditure for rent of building	Irregularity	0.468
33	EDO Agri	Irregular payment for repair of vehicle	Irregularity	0.127
34		Excess expenditure over budget allocation	Irregularity	0.169
35	DO MEE Nkn	Non deduction of Income Tax	Recovery	0.020
36		Unauthorized expenditure of arrears of salaries	Irregularity	0.054
37		Lapse of Funds	Irregularity	0.105
38	DEO Sec. Education	Non preparation of telephone and trunk calls register	Irregularity	0.070
39		Non reconciliation of expenditure	Irregularity	9.25
40		Irregular expenditure on POL	Irregularity	0.263
41		Non utilization of development budget	Irregularity	6.821
42	DO Livestock	Doubtful consumption of anmolwanda	Irregularity	0.561
43		Non verification of deposits	Irregularity	0.153
44		Lapse of Funds	Irregularity	1.820
45		Non accounting of material	Irregularity	0.184
46	DO	Lapse of Funds	Irregularity	0.057

Sr #	Name of Formation	Description	Nature	Amount
47	Planning	Non-verification of GST	Irregularity	0.169
48		Purchase of stationery beyond delegated powers	Irregularity	0.334
49	DO DRTA	Non collection of renewal fee	Recovery	0.043
50	DO Excise &Taxation	Non recovery of Govt receipts for agricultural land measuring	Recovery	0.125
51		Non verification of receipts	Irregularity	-
52	DO Forest	Non accounting of material in stock register	Irregularity	0.151
53		Non verification of GST	Irregularity	0.016
54		Wasteful / avoidable expenditure on rent of building	Irregularity	0.130
55		Non surrendering of anticipated	Irregularity	0.170
56	Dy DO Agri Ext. Nkn	Doubtful consumption of POL	Irregularity	0.127
57		Irregular expenditure on repair of vehicle	Irregularity	0.034
58	Dy DEO MEE Shahkot	Non utilization of NSB Grants	Irregularity	0.845
59		Non utilization of Farogh-e-Taleem Fund	Irregularity	0.319
60		Non deduction of income tax	Recovery	0.020
61		Non accounting of material in stock register	Irregularity	0.576
62	Dy DO AgriNkn	Loss due to non auction of unserviceable vehicles	Recovery	0.100
63	Dy DEO MEE Nkn	Irregular expenditure by non deduction of GST	Irregularity	0.330
64	RHC Rehanwala	Irregular expenditure without quotations	Irregularity	0.279
65		Non surrendering of anticipated savings	Irregularity	1.829
66		Excess expenditure over budget allocation	Irregularity	1.615
67	RHC Syedwala	Excess expenditure than budget allocation	Irregularity	0.598
68		Non surrendering of anticipated	Irregularity	0.315
69	Special Education Center Nkn	Overpayment on account of POL by non taking of long route mileage	Recovery	0.301
70	DEO WEE Nkn	Wasteful / avoidable expenditure on rent of building	Irregularity	0.055
71		Excess than budget allocation	Irregularity	0.330
72	Education Center Shahkot	Irregular expenditure on GST	Irregularity	0.021
73		Excess payment of transfer grant	Recovery	0.034
74	RHC	Overpayment of Non practicing	Recovery	0.124

Sr #	Name of Formation	Description	Nature	Amount
	Warburton	allowance		
75		Unauthorized payment of salaries during absent period	Recovery	0.061
76	Special Education Center Sangla	Unauthorized expenditure without sanctioned posts	Irregularity	1.477

**Summary of Appropriation Accounts by Grants
District Government, Nankana Sahib
For the financial year 2014-15**

(Amount in Rs)

Grant No.	Name of Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Savings
Non-Development						
3	Provincial Excise.	3,791,000	0	3,791,000	2,939,143	-851,857
5	Forests.	16,797,000	1440000	18,237,000	17,906,396	-330,604
7	Charges on A/c of M. V. Act.	1,816,000	0	1,816,000	1,622,466	-193,534
8	Other Taxes & Duties	3,161,000	341874	3,502,874	3,423,926	-78,948
10	General Administration	111,757,000	0	111,757,000	71,143,098	-40,613,902
15	Education	2,589,921,357	0	2,589,921,357	2,369,445,370	-220,475,987
16	Health Services	616,982,000	71402050	688,384,050	669,267,890	-19,116,160
17	Public Health	3,411,000	137000	3,548,000	3,132,480	-415,520
18	Agriculture	77,079,000	1913000	78,992,000	76,757,927	-2,234,073
19	Fisheries	3,414,000	86000	3,500,000	3,286,533	-213,467
20	Veterinary	93,030,000	8540847	101,570,847	96,129,502	-5,441,345
21	Co-operative	21,032,000	422000	21,454,000	20,787,519	-666,481
22	Industries	3,713,000	363000	4,076,000	3,722,082	-353,918
23	Miscellaneous Departments	3,985,000	389000	4,374,000	3,811,102	-562,898
24	Civil Works	39,866,000	0	39,866,000	22,649,029	-17,216,971
25	Communications	54,163,000	0	54,163,000	50,314,451	-3,848,549
31	Miscellaneous	14,624,000	457000	15,081,000	14,396,756	-684,244
32	Civil Decence	7,009,000	310000	7,319,000	6,915,955	-403,045
	Total non-development	3,665,551,357	85,801,771	3,751,353,128	3,437,651,625	-313,701,503
Development						
36	Development.	1,180,128,137		1,180,128,137	926,579,482	-253,548,655
41	Roads & Bridges	141,142,000		141,142,000	133,741,373	-7,400,627
42	Govt: Buildings	39,196,000		39,196,000	37,070,826	-2,125,174
	Total development	1,360,466,137	0	1,360,466,137	1,097,391,681	-263,074,456
	Grand Total	5,026,017,494	85,801,771	5,111,819,265	4,535,043,306	-576,775,959
	Surrender/withdrawal		237,561,197	-237561197		
	Net Total	5,026,017,494	85,801,771	4,874,258,068	4,535,043,306	-339,214,762

DO Buildings

S. No.	Name of Scheme	Expenditure incurred (Rs)
1	Rehabilitation of flood, rain damages at NazarPacca School, Tehsil Nankana Sahib (MB 947/ 1222)	3,920,469
2	Provision of missing facilities at GGHS MandiFaizabad, Nankana Sahib (MB 987/ 8432)	8,117,247
3	Provision of razor wire and boundary wall at GHS Karkan, Nankana Sahib (MB 1006/5967)	1,625,088
4	Provision of missing facilities at GGHSS, Shahkot, Nankana Sahib (MB 970/ 8415)	3,828,304
5	Provision of missing facilities at GMC, Boys High School, Nankana Sahib (MB 1031/ 5992)	5,709,931
Total		23,201,039

DO Roads

S. No.	Name of work	Value of work done (Rs)
1	Rehabilitation of Sangla hill Safdarabad road to Pandatwala via Chak No. 292/RB (Jhughian)	18,427,099
2	Rehabilitation of GuroBzar to Soneri bank and old Ndra office to housing colony	31,519,399
3	Const of road in new office colony to Quarter to Mosque Nankana Sahib	721,343
4	Const. of road from bus stand Nankana Sahib to bye pass Warburton Nankana Sahib Road	5,876,251
5	Reh.of road from Nankana Sahib to Buchana road Upto District boundary and additional work	19,837,272
6	Rehabilittion of road from More KhundaBalloke road to Baseederpur	5,568,510
7	Rehabilitation of road from Jamia Masjid to Bilal ChowkSangla Hill	9,618,402
Total		91,568,276

Annex-D

Price Variation of Diesel

Bill No. V. No. /Date	Tender/ Work done	Name of Scheme	Calculation	Amount (Rs)
1	06-2014/ 01-2015	Widening / Improvement and Dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) To Railway crossing ChahoorSikhanwala via railway crossing GhullyBajwa road, Sangla Hill, length 2.00 Km.	$\frac{8,323,470 \times 0.15 \times 23.11}{109.34}$	263,886
2	06-2014/ 03-2015	-do-	$\frac{5,812,033 \times 0.15 \times 28.73}{109.34}$	229,074
3r	06-2014/ 03-2015	-do-	$\frac{15,544,944 \times 0.15 \times 28.73}{109.34}$	612,685
4 th & R/ 44/ 22-6-15	06-2014/ 06-2015	-do-	$\frac{26,253,649 \times 0.15 \times 22.22}{109.34}$	800,287
4 th & R/ 42/ 18-6-15	09-2014/ 06-2015	Rehabilitation of road from Munianwala road to Tarkhanwala near MandiFaizabad	$\frac{3,361,844 \times 0.15 \times 21.22}{108.34}$	98,770
5 th & R/ 75/ 25-6-15	09-2014/ 06-2015	-do-	$\frac{2,049,082 \times 0.15 \times 21.22}{108.34}$	60,201
1st & R/	12-2014/ 01-2015	Const. of mettaled road from ShahkotSathiali road to Dharowali and link to Girls high school	$\frac{5,864,432 \times 0.15 \times 7.86}{94.09}$	73,485
2nd & R/	12-2014/ 02-2015	-do-	$\frac{2,309,908 \times 0.15 \times 13.48}{94.09}$	49,640
3rd & R/	12-2014/ 04-2015	-do-	$\frac{3,186,643 \times 0.15 \times 10.48}{94.09}$	53,241
4 th & R/ 30/15-6-15	12-2014/ 05-2015	-do-	$\frac{1,659,679 \times 0.15 \times 10.48}{94.09}$	27,729
4	1-2014/ 6- 2014	Const. rehabilitation road from Sangla hill Safdarabad road to Sathialikalan via Chak No.24/RB Khurd	$\frac{1,654,000 \times 0.15 \times 7.41}{116.75}$	15,747

5F	1-2014/ 2-2015	-do-	$\frac{5,137,714 \times 0.15 \times 36.14}{116.75}$	238,557
4R	6-2014/ 6-2015	Const. of dual carriage way college road Shahkot District Nankana Sahib	$\frac{23,086,170 \times 0.15 \times 22.22}{109.34}$	703,733
3R	12-2014/ 4-2015	Rehabilitation and Const. of road from Sangla Hill Safdarabad road Sangla Hill Shahkot road via DeraOdan.	$\frac{11,110,835 \times 0.15 \times 10.48}{94.09}$	185,633
4R	12-2014/ 6-2015	-do-	$\frac{6,370,932 \times 0.15 \times 6.97}{94.09}$	70,792
4R	12-2014/ 05-2015	Const. of metalled road from Fateh Darya to Mundi Dogran via Pir da KotKarya	$\frac{3,784,116 \times 0.15 \times 10.48}{94.09}$	63,223
6 th & R/ 25/ 28-15-15	09-2014/ 05-2015	Rehabilitation of road from Nankana Sahib Bucheki road	$\frac{3,351,064 \times 0.15 \times 24.73}{108.34}$	114,739
3 th & R/ 11/13-5-15	09-2014/ 04-2015	Reh. Of road from MandiFaizabad to pir Da kot via Bhoto colony Najarpacca	$\frac{3,019,378 \times 0.15 \times 24.73}{108.34}$	103,382
4 th & R/ 5/4-6--15	09-2014/ 04-2015	-do-	$\frac{1,398,431 \times 0.15 \times 24.73}{108.34}$	47,881
1 st &R/ 4/13-4-15	10-2014/ 03-2015	Improvement of road from Chak No. 5/63 to DaikDulchian District Nankana Sahib	$\frac{3,232,269 \times 0.15 \times 26.78}{107.39}$	120,905
Total				3,933,590

Price Variation of Bitumen

Name of Work	Bill No. V. No. /Date	Tender / Work done		Diff of Rate	Calculation	Price Variation (Rs.)
Widening / Improvement and Dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) To Railway crossing ChahoorSikhanwal a via railway crossing GhullyBajwa road, Sangla Hill, length 2.00 Km.	4 th & R/ 44/ 22-6-15	06-2014/ 06-2015	Priming Coat	Rs26,972 (87,300-60,328)	93,100X10/2204X100= 4.224 MTxRs26,972= Rs 113,930	113,930

Name of Work	Bill No. V. No. /Date	Tender / Work done		Diff of Rate	Calculation	Price Variation (Rs.)
-do-	-do-	-do-	2” Carpeting	-do-	168,900X111.02/2204 X100= 85.078 MTxRs26,972= Rs 2,294,724	2,294,724
-do-	-do-	-do-	Tack Coat	-do-	244700X10/2204X100 = 11.103 MTxRs26,972= Rs 299,470	299,470
-do-	-do-	-do-	1.5” Carpeting	-do-	168,900X111.02/2204 X100= 85.078 MTxRs26,972= Rs 2,294,724	2,294,724
Rehabilitation of road from Munianwala road to Tarkhanwala near MandiFaizabad	3	09-2014/ 05-2015	TST	Rs20,947 (87,300-66,353)	65,600 X67/2204X100= 19.942 MTx Rs20,947= Rs 417,725	417,725
-do-	4	09-2014/ 06-2015	TST	Rs26,972 (87,300-60,328)	48,800X67/2204X100= 14.835 MTx Rs26,972= Rs 400,130	400,130
-do-	5r	09-2014/ 06-2015	TST	-do-	28,380X67/2204X100= 8.627 MTx Rs26,972= Rs 232,687	232,687
Const. of mettaled road from ShahkotSathiali road to Dharowali and link to Girls high school	3r	12-2014/ 05-2015	TST	Rs18,727 (85,080-66,353)	77,000X67/2204X100= 23.407 MTxRs18,727= Rs 438,343	438,343
-do-	4 th & R/ 30/15 -6-15	12-2014/ 05-2015	TST	-do-	10,404X67/2204X100= 3.163 MTxRs18,727= Rs 59,234	59,234
Const. of dual carriage way college road Shahkot District Nankana Sahib	4R	06-2014/ 06-2015	Priming Coat	Rs26,972 (87,300-60,328)	140,800X10/2204X100 = 6.388 MTxRs26,972= Rs 172,297	172,297
		-do-	2” Carpeting	-do-	148,800X111.02/2204 X100= 74.954 MTxRs26,972= Rs 2,021,659	2,021,659
		-do-	Tack Coat	-do-	156,800X10/2204X100 = 7.114 MTxRs26,972= Rs 191,879	191,879
		-do-	1.5” Carpeting	-do-	148,800X111.02/2204 X100= 74.954 MTxRs26,972= Rs 2,021,659	2,021,659
Rehabilitation and	3r	12-	TST	Rs18,72	94,000X67/2204X100=	535,124

Name of Work	Bill No. V. No. /Date	Tender / Work done		Diff of Rate	Calculation	Price Variation (Rs.)
Const. of road from Sangla Hill Safdarabad road Sangla Hill Shahkot road via DeraOdan.		2014/4-2015	67Lbs	7 (85,080-66,353)	28.575 MTxRs18,727= Rs 535,124	
-do-	4R	12-2014/6-2015	TST 67Lbs	Rs24,75 2 (85,080-60,328)	39,376X67/2204X100= 11.970 MTxRs24,752= Rs 296,281	296,281
Rehabilitation of road from Nankana Sahib Bucheki road	6R	09-2014/05-2015	TST 79Lbs	Rs20,94 7 (87,300-66,353)	12,000 X79/2204X100= 4.301 MTx Rs20,947= Rs 90,093	90,093
-do-	-do-	-do-	SST 40Lbs	-do-	12,274 X40/2204X100= 2.228 MTx Rs20,947= Rs 46,670	46,670
-do-	-do-	-do-	DST 39Lbs	-do-	88,410 X39/2204X100= 15.644 MTx Rs20,947= Rs 327,695	327,695
Reh. Of road from MandiFaizabad to pir Da kot via Bhoto colony Najarpacca	3R	09-2014/04-2015	TST 67Lbs	Rs20,94 7 (87,300-66,353)	65,600 X67/2204X100= 19.942 MTx Rs20,947= Rs 417,725	417,725
-do-	4R	09-2014/04-2015	TST 67Lbs	Rs20,94 7 (87,300-66,353)	32800 X67/2204X100= 9.971 MTx Rs20,947= Rs 208,863	208,863
Total						12,880,912

Annex-E

DO Roads -Penalty

S.No.	Name of work	Date of start	Date of completion	Time limit allowed as per agreement	Late work done in months	Work Order cost (Rs in million)	Amount of penalty (10%) (Rs in million)
1	Rehabilitation of road from Munianwala road to Tarkhanwala near MandiFaizabad	27-9-2014	W.I.P.	8 months	W.I.P.	14.287	1.428
2	Rehabilitation & construction of road in KacheryNankana Sahib and construction of canteen.	27-6-14	W.I.P.	6 months	W.I.P.	9.099	0.909
Total						23.386	2.337

DO Buildings-Penalty

S.No.	Name of the work	Name of the contractor	Total amount of work	Work order No. & Date	Target Date	10% penalty
1	Construction of boundry wall at MohallaBajpura, More Khunda, Nankana Sahib	M. Hanif	1,737,484	1728 dated 28-1-15	27-04-2015	173,748
2	Provision of missing facilities at GMC BHS Nankana	M. Akram Bros.	5,754,850	5886 dated 3-10-14	2/4/2015	575,485
3	Provision of missing facilities at GGES DoctowalaNankana	KhurramRasheed	1,122,260	6863 dt 20-2-15	11/8/2014	112,226
4	Provision of missing facilities at GGHS, Shahkot	M. Iftikar Ahmad	4,942,146	5722 dt 11-9-14	10/12/2014	494,215
5	Rehabilitation of flood / rain damage BHU Mithranpur, Nankana	M. Hanif	3,475,715	7320 dt 25-4-15	24-10-2015	347,572
6	Provisions of Razor wire and Boundry wall at GHS MararChak 42/RB	Al Madad Const. Co	2,805,639	6480 dt 2-1-15	11/1/2015	280,564

S.No.	Name of the work	Name of the contractor	Total amount of work	Work order No. & Date	Target Date	10% penalty
7	Up grad. Of GGES to high level at PuranaChahoor, Sangla Hill	Ch. Abdul GhafoorGoheer	9,377,772	3054 dt 3-10-14	2/9/2015	937,777
8	Provison of missing faciliteis i.e. Additional classrooms at MC GHS Nankana	Sain Das & Bros.	3,469,858	5657-58 dt 2-9-14	1/12/2014	346,986
9	Provision of missing facilities at GGES Ahmadabad, Sangla Hill	Numan Khalid & Co.	4,881,609	5894 dt 3-10-14	2/3/2015	488,161
10	Provisions of Razor wire and Boundry wall at GHS Karkan	M. Hanif	1,490,648	6486 dt 2-1-15	11/1/2015	149,065
11	Provisions of razor wire and boundry wall at GHS MarhBlaochan	Naeemullah Khan	2,823,442	6473 dt 2-1-15	11/1/2015	282,344
12	Rehab. Of flood /rain damage school GGPS MughlanwalaDistNankana	M. Hanif	1,957,668	300 dt 2-2-15	1/5/2015	195,767
13	Rehab. Of flood /rain damage school GPS LurkaDistNankana	Hafiz Abid Ali	2,523,997	303 dt 2-2-15	1/6/2015	252,400
14	Rehab. Of flood /rain damage at GGPS ChokianwalaDistNankana	M. AkramAwan	1,445,810	292 dt 2-2-15	1/4/2015	144,581
15	Rehab. Of flood /rain damage at GPS NazarPaccaDistNankana	Rana M. Akbar Khan	3,936,779	307 dt 2-2-15	1/8/2015	393,678
16	Provision of missing facilities at GGMC High School	Al Madad Const. Co	4,891,972	5891 dt 3-10-14	2/3/2015	489,197
17	Provisions of missing faciliteis at MandiFaizabad, Nankana	Naeemullah Khan	8,120,585	3046-A dt 2-10-14	1/7/2015	812,059
18	Provision of missing facilities at GGHS Panwan, Nankana Sahib	Naeemullah Khan	2,002,886	7037 dt 16-3-15	16-3-2015	200,289
Total						6,676,112

Annex-F

Month of Installment	Due Date	Deposit Date	Late deposit period in days	Amount (Rs)
Aug-14	10/8/2014	14/29-8-14	19	425,000
Aug-14	10/8/2014	1/2-10-14	23	396,818
Sep-14	10/9/2014	12/16-10-14	36	200,000
Sep-14	10/9/2014	19/22-10-14	42	200,000
Aug-14	10/8/2014	21/27-10-14	77	160,000
Sep-14	10/9/2014	22/29-10-14	49	300,000
Sep-14	10/9/2014	1/12-11-14	62	181,818
Sep-14	10/9/2014	2/13-11-14	63	100,000
Oct-14	10/10/2014	2/8-12-14	58	981,818
Nov-14	10/11/2014	37/31-12-14	51	200,000
Nov-14	10/11/2014	7/20-1-15	70	181,818
Nov-14	10/11/2014	8/30-1-15	80	200,000
Nov-14	10/11/2014	28/20-2-15	100	400,000
Dec-14	10/12/2014	29/20-2-15	70	700,000
Dec-14	10/12/2014	34/24-2-15	74	281,818
Jan-15	10/1/2015	11/20-3-15	70	400,000
Jan-15	10/1/2015	1/6-4-15	85	300,000
Jan-15	10/1/2015	2/24-4-15	103	281,818
Feb-15	10/2/2015	8/27-4-15	76	200,818
Feb-15	10/2/2015	1/6-5-15	84	400,000
Feb-15	10/2/2015	7/19-5-15	97	381,000
Mar-15	10/3/2015	8/30-5-15	80	300,000
Apr-15	10/4/2015	12/18-6-15	68	500,000
Apr-15	10/4/2015	34/30-6-15	80	481,818
Total				8,154,544

Annex-G

V.No./ Date	Name of Scheme	Qty (Kg)	Rate %kg	Total steel amount (Rs)
44/22-6-15	Widening / Improvement and Dual Carriageway of road from Sadar Thana (Sangla Hill Pandorian road) To Railway crossing ChahoorSikhanwala via railway crossing GhullyBajwa road, Sangla Hill, length 2.00 Km.	5,990	10,586.20	634,113
75/25-6-15	Rehabilitation of road from Munianwala road to Tarkhanwala near MandiFaizabad	652	10,612.20	69,192
30/15-6-15	Const. of mettaled road from ShahkotSathiali road to Dharowali and link to Girls high school	1,945	11,836.03	230,211
12/17-3-15	Rehabilitation of Sangla hill Safdarabad road to Pandatwala via Chak No. 292/RB (Jhughian)	930	11,062.58	102,882
4/11-6-15	Rehabilitation and Const. of road from Sangla Hill Safdarabad road Sangla Hill Shahkot road via DeraOdan.	569	11,836.03	67,347
13 dt.08.06.15	Const. of metalled road from Fatehderya to Mundi Dogran Via Pir Da KotHarya	936	10,489.14	98,192
14 dt.08.06.15	Const. of road from Bucheki Bye Pass to Warraich via chak No.1 AhataJevan Sing JangliKhanpur Bath	6,373	10,082.01	642,484
64 dt.23.06.15	Reh/Const. of road KatcheryNankana Sahib, Const. of canteen, tuff tile and dispensary	5,899	11,619.65	685,495
73 dt.24.06.15	Improvement of road from chak No.5/63 to DaikDulchian	733	11,619.65	85,172
24 d.27.05.15	Reh. Of road from chak No.291/RB ZakheeraDeraShahbaz Khan	283	11,380.21	32,206
25/29-4-15	Rehabilitation & construction of road in KacheryNankana Sahib and construction of canteen.	6,379	10,612.20	676,949
13/17-3-15	Rehabilitation of road from Jamia Masjid to Bilal ChowkSangla Hill	1,694	10,612.20	179,771
2/11-11-14	Rehabilitation of GuroBzar to Soneri bank and old Nadra office to housing colony	23,538	10,872.05	2,559,063
Total				6,063,077

Annex-H

Sr. No	Name of Formation	Name of Employee	Conveyance Allowance (Rs)	Health Sector Reform Allowance (Rs)	House Rent Allowance (Rs)	Total Payment (Rs)
1	THQ Hospital Shahkot	Doctors	60,000		60,000	120,000
		Dispensers, LHV's(BPS 11-15)	68,544		48,000	116,544
		Two Officials	60,000		60,000	120,000
		Various officers			195,846	195,846
2	RHC Rehanwala	Mohammad Asif	34,272	0	15,672	49,944
		RizwanAfzal	34,272	0	15,672	49,944
		Hafiz Mehboobalam	23,184	0	13,752	36,936
		Najmaakhtar	0	0	7,380	7,380
3	DO Livestock	Veterinary Officer (3)	180,000	0	180,000	360,000
4	EDO Health	Mst. NaziaParveen	15,000	9,720		24,720
		Mst. ParveenAkhtar	15,000	9,720		24,720
		Mst. NasiraArif	15,000	9,720		24,720
		Mst. ZareenaKousar	15,000	9,720		24,720
		Mst. ShabinaYasmin	8,568	4,200		12,768
		Mr. AbrarHussain	3,808	1,867		5,675
		Hafiz Muhammad MehboobAlam	1,932	1,029		2,961
		Mr. KashifHussain	11,424	4,116		15,540
		Mr. TahirMehmood	1,932	1,029		2,961
		Mr. TahirMehmood	966	515		1481
5	RHC More Khunda	NeelumAyub	0	9,720		9,720
		Ahmad Ali	6,800	6,640		13,440
		Ali Shehbaz	5,000	12,000		17,000
		BalqeesBibi	8,500	9,030		17,530
		ZarinaKousar	0	10,440		10,440
		NeelumAyub	0	1,620		1,620
		Qasim Ali	613	343		956
		NaginaYounsas	0	9,720		9,720
		ZahidHussain	2,500	6,000		8,500
6	THQ Hospital Sangala Hill	Mst. NaziaParveen	15,000	-		15,000
		Mst. ShahnazSosan	15,000	-		15,000
		Dr. Sara Cheema	15,000	-		15,000
		Dr. MehwishNizam	15,000	-		15,000
7	DHQ Hospital NNS	SajidJamil	15,000	-		15,000
		Razia Begum	21,667	-		21,667
		GulNaz	15,000	-		15,000
		Syed Tasawar	17,500	-		17,500
		Suniaakbar	15,000	-		15,000
8	DO Health	District Officer Health	60,000	-		60,000
		DY. DO Health	60,000	-		60,000
9	DO Livestock	Dr. Rai Bashir	60,000	-		60,000
10	RHC More Khundaoffi	Khalida Amin	23,184		0	23184
		ZaibulNisa	21,420	0	11664	33,084

Sr. No	Name of Formation	Name of Employee	Conveyance Allowance (Rs)	Health Sector Reform Allowance (Rs)	House Rent Allowance (Rs)	Total Payment (Rs)
	cial residence	Mariam Tahira	60,000	0	35460	95,460
11	RHC Bucheki	BenishIftikhar	60,000			60,000
		Muhammad Faisal	23,184			23,184
		GhulamRasool	23,184			23,184
		SajidaParveen	23,184			23,184
		Dr. Rukhsana Nawaz	60,000		35,460	95,460
		GhulamRasool			13,752	13,752
		SajidaParveen			13,752	13,752
		Muhammad Faisal			13,752	13,752
Total						2,027,949

Annex-I

Sr. No.	Token No.	Date	Bill NO.	Date	Gross Amount (Rs)
1	4969	31-10-2014.	734	27-09-2014.	40,755
2	4977	31-10-2014.	747	13-10-2014.	46,299
3	4966	31-10-2014.	732	24-09-2015.	47,032
4	4975	31-10-2014.	742	05-10-2014.	47,600
5	4974	31-10-2014.	741	04-10-2015.	47,960
6	4972	31-10-2014.	739	01-10-2014.	49,997
7	4971	31-10-2014.	740	03-10-2015.	45,760
8	4973	31-10-2014.	738	30-09-2014.	45,760
9	4970	31-10-2014.	735	28-09-2015.	31,195
10	4976	31-10-2014.	745	08-10-2015.	47,931
11	4967	31-10-2014.	744	07-10-2015.	47,690
12	4968	31-10-2014.	733	25-09-2015.	47,696
13	4978	31-10-2014.	746	11-10-2014.	12,320
14	6009	22-11-2014.	748	15-10-2014.	48,960
15	6010	22-11-2014.	398	06-09-2014.	39,646
16	6011	22-11-2014.	749	17-10-2014.	6,732
17	6013	22-11-2014.	388	02-05-2015.	44,837
18	6012	22-11-2014.	253	29-09-2014.	36,200
19	6008	22-11-2014.	252	27-09-2014.	44,300
20	23001	17-03-2015.	391	31-10-2014.	34,680
21	22094	17-03-2015.	632	28-02-2015.	26,312
22	22093	17-03-2015.	392	16-11-2014.	8,448
23	22092	17-03-2015.	389	20-10-2014.	1,275
24	22089	17-03-2015.	751	14-01-2015.	25,872
25	22090	17-03-2015.	390	27-10-2014.	9,962
26	22091	17-03-2015.	397	10-12-2015.	45,460
27	22088	17-03-2015.	394	28-11-2014.	42,,500
28	22087	17-03-2015.	396	06-12-2014.	4,224
29	22086	17-03-2015.	630	31-01-2015.	5,500
30	22085	17-03-2015.	400	17-12-2014.	45,760
31	22084	17-03-2015.	635	05-03-2015.	40,800
32	22083	17-03-2015.	395	01-12-2014.	6,290
33	22082	17-03-2015.	639	07-03-2015.	33,065
34	22079	17-03-2015.	750	10-01-2015.	38,808
35	22080	17-03-2015.	640	09-03-2015.	32,648
36	22081	17-03-2015.	638	06-03-2015.	12,750
37	31044	16-06-2015.	765	10-06-2015.	45,900
38	30131	09-06-2015.	756	19-05-2015.	45,760
39	31891	19-06-2015.	769	12-06-2015.	14,520
40	31081	16-06-2015.	761	01-06-2015.	17,394
41	31016	16-06-2015.	760	30-05-2015.	45,760
42	31019	16-06-2015.	762	02-06-2015.	42,729
43	31020	16-06-2015.	764	05-06-2015.	40,639
44	30132	09-06-2015.	757	21-05-2015.	45,760
45	30127	09-06-2015.	752	04-04-2015.	22,032
46	30129	09-06-2015.	755	07-05-2015.	32,798
47	30128	09-06-2015.	393	02-03-2015.	22,899

Sr. No.	Token No.	Date	Bill NO.	Date	Gross Amount (Rs)
48	30130	09-06-2015.	572	21-04-2015.	42,500
49	30125	09-06-2015.	759	26-05-2015.	25,168
50	30124	09-06-2015.	758	22-05-2015.	1,584
51	31892	19-06-2015.	766	11-06-2015.	20,583
52	30126	09-06-2015.	754	24-04-2015.	15,282
53	31893	19-06-2015.	767	11-06-2015.	7,920
54	31017	16-06-2015.	711	15-05-2015.	9,792
Total					1,692,044