



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

KASUR

AUDIT YEAR 2015-16

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS	i
PREFACE	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS	vii
Table 1: Audit Work Statistics	vii
Table 2: Audit observation regarding Financial Management	vii
Table 3: Outcome Statistics.....	vii
Table 4: Table of Irregularities Pointed Out.....	viii
Table 5 Cost-Benefit	viii
CHAPTER 1	1
1.1 District Government, Kasur	1
1.1.1 Introduction of Departments	1
1.1.2 Comments on Budget & Accounts (Variance Analysis).....	1
1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2014-15	4
1.1.4 Brief Comments on the Status of Compliance with PAC Directives	4
1.2 AUDIT PARAS.....	5
1.2.1 Non-Production of Record	6
1.2.2 Irregularities / Non-compliance	10
1.2.3 Internal Controls Weaknesses	19
ANNEXES	31
Annex-B	41
Annex- C	42
Annex-D	43
Annex-E	45
Annex-F	46

ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Buildings & Roads
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
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DOH	District Officer Health
DO	District Officer
DHQ	District Headquarters
EDO	Executive District Officer
E&T	Excise and Taxation
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MLC	Medico-legal Certificate
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rate Schedule
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning and Development
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration

PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PRSP	Punjab Rural Support Program
PPRA	Punjab Procurement Regulatory Authority
PLG	Punjab Local Government
PVMS	Product Vocabulary of Medical Store
PWD	Public Works Department
RHC	Rural Health Center
SAP	System Application Product
S&GAD	Services and General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction
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, Kasur 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 meeting.

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

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 20 officers and staff, total 5706 man-days and the annual budget of Rs25.020 million for the financial year 2015-2016. It has mandate to conduct Financial Attest, Regularity & Compliance with Authority Audit and Performance Audit of Programmes/ Projects & activities. Accordingly, Regional Directorate Lahore carried out audit of accounts of District Government, Kasur for the financial year 2014-2015.

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

Audit of receipts was conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules, there was no leakage of revenue and revenue did not remain outside Government Account/Local Fund.

a. Scope of Audit

Out of total auditable expenditure of Rs7,262.573 million of the District Government, Kasur for the financial year 2014-15 covering one PAO and 231 formations, the Directorate General Audit, audited an expenditure of Rs1,103.712 million which in terms of percentage was 15.20% of auditable expenditure. The Directorate General Audit planned and executed audit of 25 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Kasur for the financial year 2014-15, were Rs18.990 million whereas Directorate General Audit, audited receipts of Rs13.293 million which was 70% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs55.164 million was pointed out, out of which recovery of Rs0.745 million was affected during the year 2015-16 at the time of compilation of report. Recovery of Rs33.125 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 Control and Internal Audit Department

Internal control mechanism of District Government Kasur 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/Administrator of each District Government to appoint an Internal Auditor but the same was not appointed in District Government Kasur.

f. The Key Audit Findings of the Report;

- i. Non-production of record of Rs172.116 million was noted in different formations.¹
- ii. Unauthorized / irregular payment of Rs41.077 million was noted in ten cases.²
- iii. Weaknesses in internal controls of Rs192.912 million was pointed out in seven cases.³
- iv Recovery of Rs55.164 million was pointed out in seven cases.⁴

g. Recommendations

Head of the District Government needs:

- i. To take appropriate action for non-production of record.¹
- ii. To hold inquiries to fix responsibility for non-recovery of overpayment, unauthorized and irregular expenditure.²
- iii. To strengthen the internal controls systems in the departments.³
- iv. To make efforts for expediting the realization of various Government receipts.⁴

¹ Para 1.2.1.1, 1.2.1.2

² Para 1.2.2.1-5, 1.2.3.7-11

³ Para 1.2.3.1-3, 1.2.3.7-9, 1.2.3.12

⁴ Para 1.2.2.6, 1.2.3.3-1.2.3.6, 1.2.2.10-11

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	1	8,008.990
2	Total Formations in Audit Jurisdiction	231	8,008.990
3	Total Entities (PAOs) Audited	1	1,099.632
4	Total Formations Audited	25	1,099.632
5	Audit & Inspection Reports	25	1,099.632
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	122.500
2	Weak financial management	55.164
3	Weak internal controls relating to financial management	82.376
4	Others	201.229
Total		461.269

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	36.761	82.781	13.293	984.17	1,117.005*	1,769.465
2	Amount Placed under Audit Observation/ Irregularities of audit	-	50.303	22.039	388.927	461.269	132.840
3	Recoveries Pointed Out at the instance of audit	-	12.626	22.039	20.499	55.164	44.344

4	Recoveries Accepted/ Established at the instance of audit	-	12.626	22.039	20.499	55.164	6.187
5	Recoveries Realized at the instance of audit	-	0.100	0.257	0.388	0.745	1.195

* The amount is the sum of Expenditure and Receipts whereas the total expenditure audited for the current year was Rs1,103.712 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 and violation of principle of propriety and probity in public operations.	41.077
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	0
3	Accounting errors (accounting policy departure from NAM ¹ , misclassification, overstatement 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	192.912
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	55.164
6	Non-production of record.	172.116
7	Others, including cases of accidents, negligence etc.	0
Total		461.269

Table 5 Cost-Benefit

(Rs in million)

Sr. No	Description	Amount
1	Outlays audited (Items 1 of Table 3)	1,117.005
2	Expenditure on Audit	1.472
3	Recoveries realized at the instance of Audit	0.745
4	Cost Benefit Ratio	1:0.51

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

CHAPTER 1

1.1 District Government, Kasur

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.

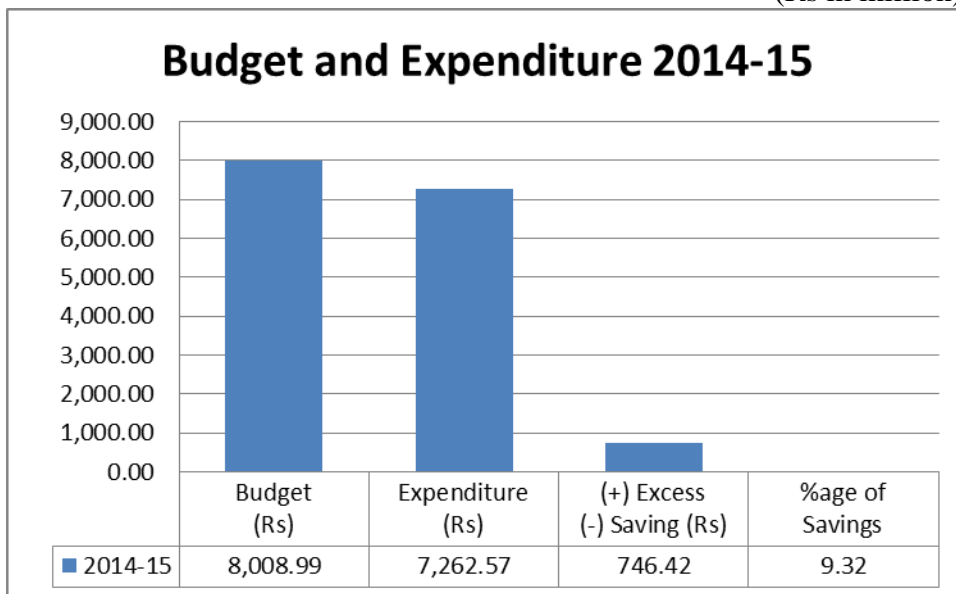
1.1.2 Comments on Budget & Accounts (Variance Analysis)

During financial year 2014-15 budgetary allocation (inclusive salary, non-salary and development) for District Government Kasur was Rs8,008.99 million whereas the expenditure incurred (inclusive salary, non-salary and development) during financial year was Rs7,262.573 million, showing a saving of Rs746.41 million for the period, which in terms of percentage was 9.32% of final budget as detailed below:

(Rs in million)

FY 2014-15	Budget	Expenditure	Savings	%age Savings
Salary	5,344.460	5,272.06	-72.40	-1.35
Non-salary	1,506.635	1,140.70	-365.93	-24.29
Development	1,157.895	849.813	-308.08	-26.61
Total	8,008.99	7,262.573	-746.41	9.32

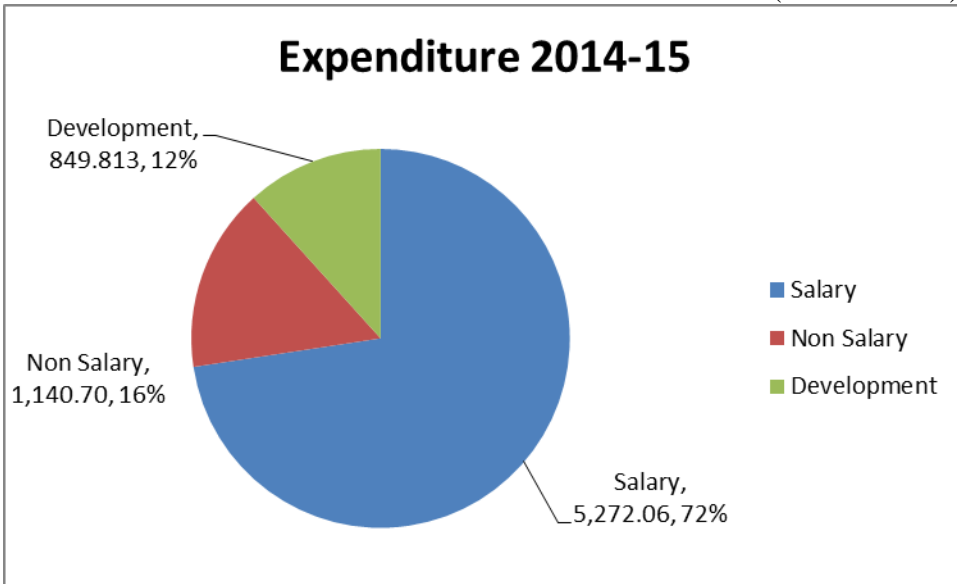
(Rs in million)



As per Appropriation Accounts 2014-15 of District Government Kasur, the original budget was Rs8,142.515 million, supplementary grant Rs252.420 million, whereas Rs385.945 million were surrendered/withdrawn and the final budget was Rs8,008.99 million. Against the final budget, total expenditure incurred by the District Government Kasur during Financial Year 2014-15 was Rs7,262.57 million as detailed at Annex-B.

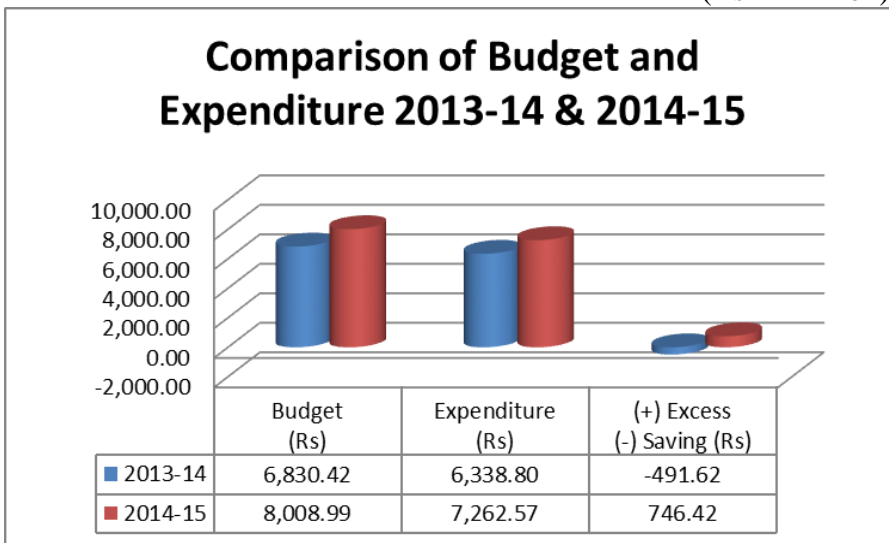
The Salary, Non-salary and Development Expenditure comprised of 72%, 16% and 12% of the total expenditure, respectively.

(Rs in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 17% increase in Budget Allocation and 15% increase in Expenditure respectively as compared to previous Financial Year.

(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	2002-03	25	Not convened
2	2003-04	14	Not convened
3	2004-05	20	Not convened
4	Special Audit Report*	128	Not convened
5	2009-10	80	Not convened
6	2010-11	40	Not convened
7	2011-12	43	Not convened
8	2012-13	11	Not convened
9	2013-14	13	Not convened
10	2014-15	17	Not convened

*It is Special Audit Report for the period 01/07/2004 to 31/03/2008 and also the title of the audit report reflects the financial year instead of the audit year which was 2008-09.

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-production of Vouched Accounts of the Funds Released to PRSP - Rs170 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. Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, Moreover, according to clause D (3) of agreement between District Government Kasur and management of PRSP dated 01-01-2005, the management of PRSP was required to render the accounts of the management operation to District Government.

District Officer Health Kasur released Rs170 million to management of PRSP during financial year 2014-15. Payment was held unjustified and doubtful because in violation of the agreement the management of PRSP did not provide vouched account of payment for audit. It is significant to mention here that the private NGO has taken over the charge of government property and huge amount is permanently paid to NGO which is expending the amount without following any rules and regulations. There was no inventory list of buildings, equipments, supplies and furniture at the time of transfer of control of assets. No officer of the District Government Kasur visited and inspected the BHUs. In this scenario it could safely be concluded that the expenditure is unjustified and doubtful. Detail of amount is as under;

Cheque No./order No.& date	Period	Amount in Million	Remarks
2527210/11-8-14	7/2014 to 9/2014	25	Pay of officers & other staff
2527592/8-9-14	-do-	12.5	Non salary expenditure /contingent expenditure
Order no.25279/5-11-14	10/2014 to 12/2014	37.5	Salary(25 M) & contingent expenditure (12.5 M)
2644486/9-2-15	1/2015 to 3/2015	37.5	-do-
269763/6-5-15	4/2015 to 5/2015	25	Salary(16.67 M) & contingent expenditure (8.33M)
2755407/23-6-15	N/Available	32.5	Salary(28.33 M) & contingent expenditure (4.17 M)
Total		170	

Audit holds that the amount expended without record may likely be misappropriated and in the absence of vouched account, authenticity, validity, accuracy and genuineness of expenditure worth Rs170 million could not be verified. Chances of non existence, deterioration and misuse of fixed assets under the use of PRSP could not be ruled out.

The matter was reported to DCO in October 2015. Department replied that all the funds had been released from District Government Kasur. Management did not provide the vouched account. DAC in its meeting held on 19-11-2015 directed the department to take the record from concerned and submit to Audit for verification. No compliance was shown till the finalization of this report.

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

[AIR Para No. 5]

1.2.1.2 Doubtful Expenditure Due to Non-production of Record - Rs2.116 million

According to Rule 8 of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 "The Auditor-General shall audit all expenditure and transactions from the Consolidated Fund & Public Accounts of the Federation and of each Province and of the accounts of any authority or body established by the Federation or a Province to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for, and applicable to, the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it"

SMO RHC Khudian, drew a sum of Rs6.498 million from government treasury for purchase of medicine during financial year 2014-15. During audit it was observed that vouched account was available only for expenditure of Rs4,381,757 whereas no record was available / produced for expenditure amounting to Rs2,116,019. In the absence of vouched account, authenticity, validity, accuracy and genuineness of expenditure worth Rs2.116 million could not be verified.

Audit holds that non-production of record lead to doubtful expenditure.

The matter was reported to DCO in October 2015. Management replied that all the vouchers are available for verification. However, vouched accounts were not produced for verification. DAC in its meeting

held on 19-11-2015 directed the department to submit the record for verification. No compliance was shown till the finalization of this report.

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

[AIR para No. 5]

1.2.2 Irregularities / Non-compliance

1.2.2.1 Un-authorized Payments for Steel without Quality Tests – Rs6.359 million

According to Finance Department's Notification No. RO (Tech) FD.2-3/2004 dated 2nd August, 2004, the quality tests of M.S steel bars as per specification are mandatory.

DO (Buildings) Kasur made payment amounting to Rs5.564 million and District officer Roads made payment amounting to Rs0.795 million for the item "fabrication of steel" in connection with the development works during financial year 2014-15. Payments were made without mandatory quality tests. Audit holds that due to non compliance of rules unauthorized payment of Rs6.359 million was made detail of amount is at Annexure- C.

The matter was reported to DCO in October 2015. DO Building replied that the test was made for Government High School Ganda Sing Wala and that the remaining contractors purchased the same quality. Amount of the para was reduced to the extent of aforesaid one scheme. DO Roads replied that minor works involved minute quantity which was purchased from approved firms. DAC in its meeting held on 19-11-2015 directed the department to produce the test reports. No compliance was shown till the finalization of this report.

Audit recommends fixing responsibility against the officers / officials at fault under intimation to Audit besides production of test reports.

[AIR Para No 3]

1.2.2.2 Irregular Expenditure to Avoid Open Competition – Rs5.80 million

According to Rule 12(1) and 9 of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

Head of offices of Health department of district government Kasur made payment amounting to Rs5.80 million for purchase of medicine, bedding & clothing and X-ray films during 2014-15. Purchases made in the following offices were held irregular because no tender was called for the purchase and the indent was split in small orders to avoid advertising on the website of PPRA.

(Rs in million)

Sr. No	Name of Office	Purchase Description	Amount
1	THQ Hospital Chunian	Local Purchase of Medicine	2.347
2	Cardiac Centre Chunian	Local Purchase of Medicine	1.934
3	RHC Ganda Singh wala	Purchase of Medicine, bedding and X-ray	1.519
Total			5.800

Audit holds that due to non compliance of rules irregular and non-transparent purchases were made which resulted in irregular expenditure.

The matter was reported to DCO in October 2015. Management replied that it was a printing mistake by the company as it was not possible to place a tender before publishing date. Department further stated that 10% performance guarantee was demanded from the successful bidders in accordance with PPRA rules. No record was produced in support of the reply. DAC in its meeting held on 19-11-2015 directed the departments to provide record for verification. No compliance was shown till the finalization of this report.

Audit recommends either production of evidence in support of reply or get the case regularized besides fixing responsibility against the officers / officials at fault.

1.2.2.3 Non-transparent Purchase - Rs4.800 million

According to Rule 4 of PPRA 2009 “Procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical”.

DO Live Stock, Kasur incurred an expenditure of Rs4.800 million on account of purchase of medicine during financial year 2014-15. Expenditure was held unauthorized and non transparent because M/s Cherised Pharmaceuticals provided the rates even before the date of publishing of tender, 10% security was not deposited at the time of supply order, medicines were not supplied within stipulated time and no penalty

was imposed for late supply of medicine. It is clear from the scenario that government rules were seriously violated and this resulted in unauthorized and non transparent purchase of medicine amounting to Rs4.800 million.

The matter was reported to DCO in October 2015. Management did not reply the observation. DAC in its meeting held on 19-11-2015 directed the department to inquire the matter. No compliance was shown till the finalization of this report.

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

1.2.2.4 Unauthorized Expenditure Beyond Delegated Powers - Rs4.794 million

According to Sr.No. 1(d) of Punjab Delegation of Financial Powers Rules 2006, special powers of Communication and Works Department, Executive Engineer is competent to accord technical sanction for repair of road up to Rs 0.600 million in each case.

DO Roads Kasur accorded Technical sanctions for the works “Rehabilitation of road from Kasur Kot Radha Kishan road to Cheena via Marali” costing Rs2.817 million and “Rehabilitation of road in front of Brother Sugar Mill connecting Chunian Khudian road” costing Rs1.977 million. Sanctions were held unauthorized because DO was competent to accord TS for the repair of roads up to Rs600,000.

Audit holds that the management deliberately violated the rules and avoided to get the sanction from the higher authority. This resulted in unauthorized expenditure amounting to Rs4.794 million

The matter was reported to DCO in October 2015. Management replied that schemes were of rehabilitation nature. Reply was not justified because schemes were regarding repair of roads. DAC in its meeting held on 19-11-2015 directed the department to get the matter regularized. No compliance was shown till the finalization of this report.

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

[AIR para No 19]

1.2.2.5 Irregular Expenditure Due to Change in Scope of Work - Rs3.493 million

Para 2.7.2.12 and 2.86 of B & R code laid down that design, drawing, specifications and scope of work of a scheme once approved cannot be allowed to be changed without prior written approval by the competent Authority as well as saving from one head of Account cannot be utilized toward execution of additional work not contemplated in the original scheme.

During scrutiny of the record of DO Roads Kasur for the period 2014-15 it was noticed that scope of the scheme “Rehabilitation of road from Khuddian Grid station to Mandi Usman Wala More along canal” was changed by increasing the length from 3280 rft to 3550 rft in addition to the changes in curves and approaches. The item “Re-decking of 2’ span culvert was also eliminated in the revised TS Estimates. Due to change in scope of work the revised Administrative Approval was required to be obtained from the competent authority which was not obtained in violation of above instructions. This resulted in irregular expenditure amounting to Rs3.493 million.

The matter was reported to DCO in October 2015. Department replied that the minor changes in the quantities of different items of work were within the competency of DO Road. Reply was not justified because scope of work was changed and revised Administrative Approval was required. DAC in its meeting held on 19-11-2015 directed the department to get the matter regularized. No compliance was shown till the finalization of this report.

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

[AIR Para No 22]

1.2.2.6 Unauthorized Advance Payment - Rs3.447 million and Overpayment of - Rs580,902

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 Kasur made payment amounting to Rs3,447,108 vide V. No. 39 dated 27-06-2015 on account of purchase of 42 MT bitumen(80/100 grade) @ Rs82,074 per MT. Payment was held

unauthorized as the same was made in advance in violation of rules *ibid*. Further overpayment of Rs580,902 was made because approved rate of bitumen for district Kasur was Rs68,243 /MT whereas payment was drawn @ Rs82,074 /MT this resulted in overpayment of Rs13,831 / MT for 42 MT i.e. Rs580,902.

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

This resulted in unauthorized payment of Rs3.447 million and overpayment of Rs580,902.

The matter was reported to DCO in October 2015. Department replied that cheque was not encashed due to late process in DAO Kasur and no payments were made. No reply was furnished regarding overpayment. DAC in its meeting held on 19-11-2015 directed the department to submit the record for verification. No compliance was shown till the finalization of this report.

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

[AIR Para No 23]

1.2.2.7 Irregular Local Purchase of Medicines - Rs3.168 million

According to letter No. FD (FR) 11-2/89 dated 1-11-2001, the budget allocation under head of accounts A03927 medicines is to be distributed in the ratio i.e.10% reserve for natural calamities / emergencies to be purchased in bulk., 15% day to day purchase for normal medicines and 75% bulk purchase.

During audit of SMO RHC Phool Nagar Kasur for the financial year 2014-15, it was observed that total budget for the purchase of medicine was Rs7,000,000. Out of which Rs3,168,111 were spent on local purchase instead of Rs1,050,000 in violation of the above rule. This resulted in unauthorized expenditure amounting to Rs2,118,111 on local purchase of medicine. Local purchase is considered uneconomical because open competition is not possible in this process and resulted in loss of public money due to excessive rates.

Audit holds that due to deliberate violation of government instructions and PPRA rules unauthorized payment was made on local purchase in excess of the prescribed limit.

The matter was reported to DCO in October 2015. No reply was submitted by the department. DAC in its meeting held on 19-11-2015 directed the department to get the matter regularized. No compliance was shown till the finalization of this report.

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

[AIR Para No 06]

1.2.2.8 Unauthorized Expenditure on Purchase of Medicines – Rs3.128 million

Purchases of pharmaceuticals in Health Department are made through pre-qualified firms as per Product Vocabulary of Medical Store (PVMS) in order to ensure the supply of quality drugs to public according to Government of Punjab, Health Department letter No. SO(DC) 1-33/2005; dated 1st September, 2005.

SMO RHC Ellahabad purchased medicine costing Rs3.128 million during financial year 2014-15. Purchase was held unauthorized because the PVMS numbers of the medicines purchased were neither available in the supply orders nor in the bills. In the absence of which, the quality of medicines was doubtful.

Audit holds that management committed deliberate violation of the rules which resulted in unauthorized expenditure of Rs3.128 million.

The matter was reported to DCO in October 2015. Department replied that medicines were purchased on rate contract and sanctions were accorded by EDO (H). Reply was irrelevant as no justification for non-availability of PVMS was given in the reply. DAC in its meeting held on 19-11-2015 directed the department to get the matter regularized. No compliance was shown till the finalization of this report.

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

[AIR Para No. 03]

1.2.2.9 Unauthorized Expenditure due to Invalid Technical Sanction - Rs2.996 million

As per Rule 5.19 of B & R code no work will be re-revised without the concurrence of Finance Department.

Scrutiny of record of office of DO (Roads) Kasur for the financial year 2014-15 revealed that the estimate of the work “S/R to road from Daftoo to Mustafaabad” was re-revised without the concurrence of the Finance Department in violation of the above rule. Original estimate of the work was revised on 25-02-2015 and was re-revised on 22-04-2015. Audit holds that it was deliberate violation of rules on the part of management and resulted in unauthorized payment amounting to Rs2.996 million

The matter was reported to DCO in October 2015. Management replied that technical sanction was accorded by the competent authority after observing the usual codal formalities. Reply was not justified because concurrence of Finance Department was not provided. DAC in its meeting held on 19-11-2015 directed the department to get the matter regularized. No compliance was shown till the finalization of this report.

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

[AIR Para No 14]

1.2.2.10 Doubtful and Unauthorized Expenditure – Rs1.835 millions

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. Further 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”

DCO Kasur made payment amounting to Rs1,835,000 to minorities as Christmas Grant @ Rs5000/ per family. In support of the payment vouched account of the expenditure along with list of the beneficiaries and CNIC numbers of recipients, was not available. Further amount was drawn from government treasury without any pre-audit. This indicated that the payment process was not transparent.

Audit holds that payment made in violation of government instructions was doubtful and unauthorized.

The matter was reported to DCO in October 2015. In DAC meeting held on 19-11-2015 the matter could not come under discussion as the department did not furnish any reply.

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

[AIR Para No 08]

1.2.2.11 Unauthorized Payment for Carpeting - Rs1.257 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) Kasur made payment amounting to Rs1.257 million for plant premix bituminous carpeting in connection with the work of "Special Repair Of Road From Depalpur Road To Bhu Fateh Pur". Payment was held unauthorized because approval of rate was not obtained from the Chief Engineer (Highways) in violation of above instructions.

Audit holds that management avoided the compliance of rules which resulted in unauthorized payment of Rs1.257 million.

The matter was reported to DCO in October 2015. Management replied that the work was small and emergent nature that is why approval was not obtained. Reply was not accepted because approval was mandatory before payment. DAC in its meeting held on 19-11-2015 directed the department to get the matter regularized. No compliance was shown till the finalization of this report.

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

[AIR Para No 5]

1.2.3 Internal Controls Weaknesses

1.2.3.1 Wastage of Public Money Rs122.500 million

Rule 4 (c) of PLG (Property) Rules 2003 requires that manager shall take steps to ensure that property meant for use of public is actually used to the maximum benefit of the public.

Following offices under the control of district government Kasur made payment amounting to Rs122.5 million for purchase of machinery, construction of trauma center and construction of residences in government hospital. Scrutiny of record revealed that machinery was supplied in trauma center phool nagar and cardiac center chunian but no staff was posted in these hospitals, machinery remained idle and warranty period lapsed without even use of machinery. Similarly the residences remained vacant in trauma center phool nagar which resulted in loss to government. In case of construction of trauma center some major irregularities / lapses of planning were found, Land was selected out of approach of the people in the less populated area instead of at Main Multan road. Building was constructed with inferior quality of sanitary items. Medical Gases fitting was not completed by the contractor even after lapse of considerable time. Drain system of main building was not working properly. Operation Theater was not well equipped with AC facility. Anesthesia machine not functional and going to expire its warranty period without the performing any work. X-Ray machine was being operated without technical Staff. Recruitment /filling of posts was not made to full fledged function of Trauma center.

Sr. No	Name of Office	Detail of Expenditure	Amount	AIR para No
1	SMO Trauma Center Phool Nagar	1 X-Ray, 1 Anesthesia, and 2 Ventilators Purchased	11.50	4
2	SMO Trauma Center Phool Nagar	Residences of center remain vacant	33.0	6
3	Cardiac Centre Chunian	ETT Machine, Ventilator, Chemistry Analyzer, Binocular Machine, centrifuge machine, infusion pump	1.0	3
4	THQ Hospital Chunian	Residences of center remain vacant	4.0	4
5	SMO Trauma Center, Phool Nagar	Construction of Trauma center	73.0	7
Total			122.5	

Audit is of the view that the government money was wasted due to poor internal controls and assets/ human resource management.

The matter was reported to DCO in October 2015. Management of trauma center replied that no residences were allotted by the competent

authority and repair of TB center is in process and as far as the location of center is concerned almost 150 patients were entertained in the center. MS THQ hospital Chunian replied that references were being made since 2010 to complete the residences but no progress was reported. MS cardiac Centre Chunian, replied that requests for posting of concerned staff had been made time and again to the competent authority for posting of staff. Replies of the management were not justified because loss of government was involved and it was not addressed by the management in the reply. DAC in its meeting held on 19-11-2015 directed the department for investigation and fixing of responsibility. No compliance was shown till the finalization of this report.

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

1.2.3.2 Irregular Purchases Rs30.948 million

According to rule 30 and 44 of PGD & TMA (Budget) Rules 2003, Development Projects are required to be under taken through development budget and is required to be prepared on the form BDD-I / PC-I .

EDO Health Kasur, incurred expenditure on account of Purchase of medical equipments for Cardiac Centre, Chunian, and Roshan Bheela Hospital. The expenditure was irregular and un-competitive because in many cases only single participant quoted the rates, delivery challans and inspection reports of purchase was not on record, shelf life of medicine was not calculated and verified before making payment to suppliers, besides the irregularities the expenditure was incurred without preparation of BDD-4/ PC-1.

Scenario clearly shows that the purchase was made without observation of codal formalities which resulted in irregular and uneconomic purchase amounting to Rs30.948 million.

The matter was reported to DCO in October 2015. Department admitted that equipments were purchased without competition because only one firm quoted the rates. DAC in its meeting held on 19-11-2015 directed the department to get the matter regularize. No compliance was shown till the finalization of this report.

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

[AIR Para No. 13]

1.2.3.3 Non/ Less Recovery of Government receipts Rs22.039 million

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

D.O Excise & Taxation, Kasur made less collection of government receipts amounting to Rs.22,039,413 during financial year 2014-15. Scrutiny of record revealed that against the total budgeted receipt property tax and license fee Rs172.203 million only 150.164 million were recovered which resulted in less recovery of Rs22.039 million. Detail probe into matter proved that out of 132 categories of license registration recovery was affected only under three categories i.e 60, 63 & 43, in the area of Kasur, Pattoki and Chunian. Regarding the collection of property tax the final reconciliation of receipt with the treasury was not provided for audit scrutiny. Detail of short recovery is as under;

Year	Commodity	Target of receipts	Achievement	Loss (Rs)
2014-15	Property Tax	159,639,666	140,081,242	19,558,424
2014-15	License Fee	12,564,000	10,083,011	2,480,989
Total		172,203,666	150,164,253	22,039,413

Audit is of the view that due to weak internal control of management the government receipts were not actively recovered and cause loss to government.

The matter was reported to DCO in October 2015. Department replied that case have been submitted to judicial magistrate. DAC in its meeting held on 19-11-2015 directed the department for investigation about recovery. No compliance was shown till the finalization of this report.

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

[AIR Para No. 02]

1.2.3.4 Non-supply of Medicines/X-Ray Plant Costing - Rs 17.530 million and Non-forfeiture of Securities Rs773,023

According to the Rule 16(iii)(c) Annexure-xx of the Punjab Purchase Manual, while placing the order, security (5% from registered firm and 10% from unregistered firm) should be obtained according to para 40 (vi)(j) of Chapter 5 of the Purchase Manual. Further, if a contractor fails to deliver the stores or any consignment thereof within the period prescribed for such delivery the purchaser shall be entitled to cancel the contract against forfeiture of security.

Following formations of Health Department, District Government Kasur placed orders for the purchase of medicine costing Rs17.530 million to contractors. Scrutiny of record revealed that the contractors did not supply medicines but the security deposit amounting to Rs773,023 was not forfeited and no action was taken against the suppliers. Non-supply of medicine not only deprived public from benefit of medical facility but also resulted in loss to government amounting to Rs773,023 due to non forfeiture of security deposit .The detail of amount is as under:

Sr. No	Name of Office	Non supply of Medicines	Security (Rs)
1	EDO Health	4,550,000	225,000
2	DHQ Hospital	8107566	162,151
3	DHQ Hospital	2026891	101,345
4	THQ HOSPITAL Chunian	1,623,219	162,321
5	Cardic centre Chunian	658,985	65,898
6	RHC Changa Manga	299,650	29,965
7	RHC Habib Abad	155,000	15,500
8	RHC Jura	108,430	10,843
Total		17,529,741	773,023

Audit holds that due to weak internal controls of management amount was not forfeited and this resulted in loss of government.

The matter was reported to DCO in October 2015. Formations under EDO (Health) replied that rate contract was awarded by the EDO (Health) Kasur and that reference had been made with EDO Health for taking necessary action. EDO Health replied that X-ray plant was an import item. DAC in its meeting held on 19-11-2015 directed the departments to recover the amount. No compliance was shown till the finalization of this report.

Audit recommends forfeiture of securities of Rs773,023 besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.5 Unauthorized Payment on account of Allowances – Rs13.258 million

According to Government of the Punjab, Finance Department letter No. FD (M-1) 1-15/82P-I dated 15.01.2000, in case of designated residences, the officer/officials cannot draw HRA even if he does not avail the facility and residence remains vacant during the period. Penal rent @ 60% of basic pay is to be deducted from the pay of the un-authorized occupants of the government residences”. Further according to Government of the Punjab, Health Department letter No. PO(D-III)9-8/2008 date 22th November, 2008 “Health Sector Reform Allowance is only drawn by the officers and officials who are actually working at their place of posting. The officers/ officials on long leave will not be entitled to draw the Health Sector Reform Allowance during leave period

Different formations under the control of District Government Kasur did not recover government dues amounting to Rs13.258 million. Scrutiny of record revealed that departments allowed House Rent allowance to the employees residing in the government residences, Conveyance allowance, Mess and Dress allowance was not deducted during the period of earned leave, Health Sector Reform Allowance was allowed during inadmissible period/station, in few cases penal rent was not recovered from the unauthorized occupants of government residences, Practice compensatory allowance was allowed to the doctors who were not entitled for the allowance. In one case liquidated damages were not deducted out of the payment of contractors who did not supply medicines within stipulated time, income tax at source was not deducted from the payments of suppliers. The detail of amount is in Annex – D.

Audit holds that due to weak internal controls of management amount was not recovered and this resulted in loss of government.

The matter was reported to DCO in October 2015. Management of all the formations admitted the recovery. DAC in its meeting held on 19-11-2015 directed the departments to recover the amount. No compliance was shown till the finalization of this report.

Audit recommends recovery of Rs13.258 million amount besides fixing responsibility against the officers / officials at fault under intimation to Audit.

1.2.3.6 Loss Due to Non-imposition of Penalty – Rs12.046 million

As per clause 39 of contract agreement, the contractor shall pay, as compensation, an amount equal to one percent 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.

District officer Roads and Buildings awarded development works to various contractors during the financial year 2014-15. Works were not completed by the contractors within stipulated time but no penalty was imposed on defaulter contractors.

Audit holds that due to defective planning and weak internal controls penalty was not imposed. This resulted in loss of Rs12.046 million to the Government and non-completion of schemes also deprived the community of the desired benefits of development schemes. Detail of amount is in Annex – E.

The matter was reported to DCO in October 2015. Management replied that in most of the cases extension in time limit/levy of penalty was in process. DAC in its meeting held on 19-11-2015 directed the department for recovery. No compliance was shown till the finalization of this report.

Audit recommends early recovery of penalty of Rs12.046 million besides fixing responsibility against the person(s) at fault under intimation to audit.

[AIR Para No 15]

1.2.3.7 Unjustified Expenditure on Sub Base and Base Course – Rs 8.980 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) Kasur revealed that expenditure of Rs8.980 million was incurred on sub base and base course. The expenditure was held unauthorized because compaction tests were not conducted in violation of the instructions. Audit holds that due to weak internal controls the management failed to comply with the rules. Detail of payment is as under;

V.No./ Date	Name of Scheme	Description	Qty (cft)	Rate	Amount (Rs)
3/3-6-15	Special repair to Kasur Khudian Depalpur road to village Gehlan	Sub base	7,313	2,106.90	154,078
-do-	-do-	Base course	8,333	9,642.70	803,526
4/3-6-15	Special repair of road from Pattoki to Shamasabad road at Karani wala village	Base Course	12,333	9,483.00	1,169,538
14/13-6-15	S/R of road from Lambay Jagir to Marathi wala	Base course	2,555	8,730.14	223,055
16/13-6-15	Special repair of road from kani wala to Muhalam Khurd	Sub base	1,101	3,897.00	42,906
-do-	-do-	Base course	11,332	9,824.14	1,113,272
20/17-6-15	Rehabilitation of road from Khuddian Grid station to Mandi Usman Wala More along canal	Base course	12,279	10,374.22	1,273,850
25/26-6-15	Rehabilitation of road from Rai Kalan near Bhedian Kalan to Rai Khurd	Sub base	5,220	2,093.73	109,293
-do-	-do-	Base course	17,771	10,514.01	1,868,445
26/26-6-15	Const. of road from village Maan to Logar Juggian	Sub base	3,570	8,691.62	310,291
-do-	-do-	Base course	18,040	10,598.30	1,911,935
Total					8,980,189

The matter was reported to DCO in October 2015. Management replied that the compaction tests were performed in the field. No evidence / test reports were provided. DAC in its meeting held on 19-11-2015 directed the department for production of test reports. No compliance was shown till the finalization of this report.

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

[AIR Para No 4]

1.2.3.8 Unauthorized payments in advance prior to completion of Schemes - Rs 6.351 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) Kasur, it was observed that final bills for “Nil” amounts were submitted for payment after lapse of 2-6 months of completion date mentioned in the MBs. There is no reason for delay in presentation of bills 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 Rs6.351 million, as detailed below, in advance but imposition of penalty was also avoided.

Name of work	Date of start	Date of completion	Date of Billing	Delay in submission of bill	Work order cost (Rs)
Rehabilitation of road from Khuddian Grid station to Mandi Usman Wala More along canal	26-12-14	20-02-15	10-7-2015	5 months	3,424,716
Special repair to road from Kasur Khudian Depalpur road at Shell pump to Marali Chowk Khuddian	13-1-15	10-3-15	28-5-15	2 months	2,925,796
Total					6,350,512

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

The matter was reported to DCO in October 2015. Management replied that no delay was involved as when contractors submitted the bills, payments were made. Reply was not accepted because there was no reason for delays in submission of nill bills and no evidence was provided regarding timely completion of work. DAC in its meeting held on 19-11-2015 directed the department to submit record for verification. No compliance was shown till the finalization of this report.

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

[AIR Para No 13]

1.2.3.9 Unauthorized expenditure due to extension of rate contract Rs4.500 Million

According to Para 71 of the Purchase Manual, the rate contract may be extended with prior consent of the contractor and the approval of the Finance Department for a period not exceeding three months on

pending finalization of a fresh rate contract whichever is earlier. Further according to section 191 of the PLGO. 2001, read with Rule 4 of Punjab Local Government (contracts) Rules, 2003 all contract on behalf of a local government shall be made by the Nazim concerned or any other officer authorized by the Nazim in this behalf.

Scrutiny of record of RHC Habibabad revealed that Rs4.500 million was expended on account of purchase of medicine during 2014-15. Expenditure was held unauthorized because the rate contract was extended by DDO without prior approval of the Finance Department /by the Nazim / District Administrator.

Audit is of the view that due to non compliances of government rules unauthorized expenditure was incurred. Detail of amount is at Annex-F.

The matter was reported to DCO in October 2015. Department replied that purchases were made on the basis of rate contract for the FY 2014-15 with the sanction accorded by the EDO (Health) but no evidence was provided in support of reply. DAC in its meeting held on 19-11-2015 directed the department to get the matter regularize. No compliance was shown till the finalization of this report.

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

[AIR Para No. 04]

1.2.3.10 Non-reimbursement of Expenditure Rs3.950 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

District Coordination Officer Kasur made payment amounting to Rs3.95 million as financial assistance during financial year 2014-15. Payment was made on the directions of provincial Government but the amount was not reimbursed /recouped by the provincial government. Detail of payments is as under;

Cheque No	Date	Detail of Expenditure	Amount (Rs)
466153	16-01-2015	Financial Assistant to Kausar Parveen	150,000
466127	10-09-2014	Flood Victims	1,600,000
473140	20-05-2015	Financial Assistant to Soukat ali	500,000
473139	20-05-2015	Financial Assistant to Allah Wasaya	500,000

Cheque No	Date	Detail of Expenditure	Amount (Rs)
473138	20-05-2015	Financial Assistant to Muhammad Shafi	500,000
473137	09-05-2015	Financial Assistant to Muhammad Farmaish	100,000
473136	09-05-2015	Financial Assistant to Sajjad Ahmad	600,000
Total			3,950,000

Audit is of the view that non-recoupment of payment deprived the account of district government and also violates the government rules regarding recoupment of amount. When the observation was discussed with department It was just noted for compliance.

The matter was reported to DCO in October 2015. Management did not provide the reply of the observation. DAC meeting was held on 19-11-2015 but no compliance was provided.

Audit recommends recoupment of amount under intimation to Audit.

[AIR Para No. 11]

1.2.3.11 Non recovery of embezzled government funds Rs2.518 million

As per Rule 2.33 of PFR Vol-I each and every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Govt. due to fraud or negligence on his part or on the part of any other Government servant to the extent to which he contributed to the loss.

During audit of District Officer OFWM Kasur for the period 2014-15 it was observed that a penalty of Rs2.518 million was imposed on employees by the inquiry committee under PEEDA Act 2006 as is evident from the orders dated 03-06-2014 issued by Secretary Agriculture Department Government of the Punjab, Lahore but no recovery was affected even after lapse of considerable time.

Audit holds that due to weak internal control of management recovery was not affected.

This resulted in loss of Rs2.518 million to the public exchequer.

The matter was reported to DCO in October 2015. Management replied that matter is in the Punjab Service Tribunal. DAC in its meeting held on 19-11-2015 directed the departments for recovery. No compliance was shown till the finalization of this report.

Audit recommends expeditious pursuance of the case for early recovery of Rs2.518 million under intimation to Audit.

[AIR PARA No 1]

1.2.3.12 Unauthorized Expenditure on Account of TA/DA - Rs2.096 million

As per Rule 2.33 of PFR Vol-I each and every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Govt. due to fraud or negligence on his part or on the part of any other Government servant to the extent to which he contributed to the loss.

District Officer OFWM Kasur made payment amounting to Rs2.096 million on account of TA/DA to the employees. The payment was held irregular and doubtful because there was no approved tour program in support of claim of the officials. The field staff was posted union council wise and the whole radius of each council was not more than 18 KM, so TA/DA was not admissible. Detail given below:-

Sr. No.	Voucher No. & Date	T.A Bill (Rs)
1.	248 dt.13.06.15	254,800
2.	214 dt.13.06.15	387,650
3.	276 dt.13.06.15	128,460
4.	288 dt.13.06.15	76,500
5.	82 to 89/87 dt. 10.11.14	367,400
6.	27/81 to 35/81 dt. 10.11.14	291,700
7.	56/83 to 63/85 dt. 10.11.14	257,000
8.	115/89 to 122/89 dt. 10.11.14	332,000
Total		2,095,510

Audit holds that due to weak internal control of management inadmissible and unauthorized payment was made. This resulted in unauthorized expenditure on account of TA Rs.2,095,510.

The matter was reported to DCO in October 2015. Management did not provide approved tour programs. DAC in its meeting held on 19-11-2015 directed the department to inquire the matter. No compliance was shown till the finalization of this report.

Audit recommends inquiry for unauthorized payment besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[AIR PARA No 4]

ANNEXES

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

(Rs in million)

Sr. No.	Formation Name	Description	Nature of Para	Amount
1	DCO Office Kasur	Un-authorized payment of GST	Irregularity	0.020
2		Non disposal of off road vehicles	Irregularity	0.700
3		Non-Reconciliation of domicile fee with treasury	Irregularity	5.326
4		Non maintenance of Pass book / reconciliation of statement of SDA	Irregularity	30.00
5		Unjustified Payment of TA / DA	Irregularity	0.431
6		Un-authorized Payment	Irregularity	0.434
7		Unauthorized expenditure for award of Honoraria	Irregularity	0.909
8	EDO Health	Non auction of un-serviceable vehicles	Irregularity	10.0
9		Unauthorized expenditure of Rs.1088309 beyond sanctioned strength of the post.	Irregularity	1.088
10		Un-authorized payment of previous year liability	Irregularity	2.164
11		Advertisement without involvement of DGPR-	Irregularity	0.107
12		Unauthorized expenditure on account of purchase of medicines without DDO Power	Irregularity	2.164
13		Overpayment and non recovery	Recovery	0.056
14		Non-deduction of income tax at source – 79200	Recovery	0.079
15	Unauthorized payment of sales tax Rs1614645 and un authorized payment on account of fabrication charges Rs1513397	Irregularity	1.615	
16	DO Health	Unauthorized payment of Salaries	irregularity	184.45
17		Non preparation of cash book separately	irregularity	143.85
18		Unauthorized Expenditure on POL Without Sanctioned Strength of Vehicles	irregularity	-
19		Non deposit of Purchee Fe	Recovery	1.525
20	DHQ Hospital	Risky storage of the Vaccine and life saving drugs	Irregularity	10.00
21		Loss of government due to non auction of Pharmacy Room	Irregularity	0.720
22		Wastage of government property	Irregularity	1.310
23		Irregular POL due to non Registration of the Vehicle	Irregularity	0.224
24		Non-obtaining of Performance Guarantee - Rs 405378	Irregularity	0.405
25		Wastage of government property Rs.11.500 million approximate	Irregularity	11.500

Sr. No.	Formation Name	Description	Nature of Para	Amount
26		Non deduction of conveyance allowance for leave period	Recovery	0.093
27		Irregular award cafeteria contract	Irregularity	0.365
28	THQ Hospital Chunian	Unauthorized drawl of Pay & Allowance – Rs192,213 involving overpayment	Recovery	0.012
29		Unauthorized payment of GST	Irregularity	0.115
30		Irregular expenditure	Irregularity	0.169
31		Loss due to non utilization of Assets	Irregularity	4.0
32	THQ Hospital Pattoki	Non Recovery of Penal Rent	Recovery	0.336
33		Doubtful Consumption of Medicines	Irregularity	0.622
34		Loss of Ambulance	Recovery	0.900
35		Non Provision of Facilities due to Blockage of Public Funds	Irregularity	1.147
36		Likely Purchase of Medical Equipment and Machinery of Poor Quality	Irregularity	0.687
37		Deterioration of Medical Equipment Valuing	Irregularity	2.000
38		Non Production of Record	Irregularity	
39		Non Transparent Expenditure	Irregularity	4.245
40		Advance Drawl without receipt of Medicines	Irregularity	1.116
41		Irregular Clearing Pending Liability	Irregularity	0.439
42		Loss Due to Non Auction of Condemned Equipments and Ambulance	Irregularity	0.465
43		Non Provision of Health Facility	Irregularity	50.00
44		Weak Internal Financial Controls	Irregularity	1.745
45	Purchase of Medicines Having Less Shelf Life	Irregularity	0.755	
46	RHC Ganda Singh	Non-obtaining of Performance Guarantee	Irregularity	0.220
47		Unjustified purchase of Stationery	Irregularity	0.372
48		Un-authorized payment of pay and allowances due to shifting of headquarter	Irregularity	0.896
49	RHC Jura	Wasteful expenditure involving loss to the District government	Irregularity	1.00
50	RHC Ellahabad	Un authorized payment of pay and allowances to the official shifted at a place other than his headquarter involving recovery	Irregularity	0.021
51		Un authorized payment of pay and allowances to the official shifted at a place other than his headquarter involving recovery	Recovery	0.021
52	RHC Phool Nagar	Doubtful expenditure on TA/DA and recovery thereof	recovery	0.080
53		08 Un authorized payment of pay and allowances to the official shifted at a place other than his headquarter	Irregularity	0.544

Sr. No.	Formation Name	Description	Nature of Para	Amount
54	RHC Changa Manga	Unauthorized expenditure due to extension of rate contract	irregularity	1.94
55		Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter	irregularity	1.41
56		Less deposit of ambulance charges	Recovery	0.092
57		Unauthorized Expenditure on Pay and Allowances due to Shifting of Headquarter	Irregularity	0.918
58	RHC Mustafaabad	Non-surrender of savings	Irregularity	0.967
59		Un authorized expenditure Rs.324072 due to shifting of Head Quarter	Irregularity	0.324
60		Unauthorized expenditure on account of Pay and allowances	Irregularity	0.217
61		Loss due to less deduction of income tax / security	Recovery	0.023
62	RHC Khudian	An Expenditure of Non Salary Beyond Budget	Irregularity	1.227
63		Doubtful Consumption of Material	Irregularity	0.976
64		Wasteful Expenditure	Irregularity	0.451
65		In fructuous Expenditure	Recovery	0.146
66		Misclassification of Expenditure	Irregularity	0.352
67		Advance Drawl Without Purchase of Medicines		0.573
68		Non Transparent Expenditure-Rs976,205	Irregularity	0.976
69	RHC Kot Radha Kishan	Irregular payment of previous year liability	Irregularity	2.450
70		Non transparent expenditure due to non availability of rate contract Rs369850	Irregularity	0.370
71		Wastage of machinery and equipments	Irregularity	12.0
72	RHC Kanganpur	Misclassification expenditure	Irregularity	0.165
73		Irregular creation of pending liability	Irregularity	0.826
74		Irregular Salary without performance of duty Rs.1767708 and recovery of	Irregularity	1.77
75	RHC Halla	Unauthorized payment of pay and allowances to the official shifted at a other than his headquarter Rs1,653,816 involving overpayment	Irregularity	1.65
76		Irregular expenditure	Irregularity	0.149
77		Loss due to non utilization of Assets	Irregularity	0.500
78	RHC jura	Loss to the government	Irregularity	5.0
79	Government Aziz Bibi Hospital	Doubtful Consumption of Medicines	Irregularity	0.704
80		Non Recovery of LD Charges	Irregularity	0.073
81		Advance payment without receipt of medicines Rs (5% forfeiture security)	Irregularity	-
82		Improper Medical Treatment with the medicines valuing	Irregularity	7.942
83		Non Provision of Health Facility	Irregularity	60.00
84		Depriving the Public from immediate Utility of Medicines	Irregularity	3.047
85		Weak Internal Financial Controls resulting in irregularities	Irregularity	14.532
86		Excess Purchase of Medicines	Irregularity	1.311

Sr. No.	Formation Name	Description	Nature of Para	Amount
87	Cardiac centre Chunian	Unauthorized usage of LP budget	Irregularity	0.809
88		Wasteful expenditure	Irregularity	17.00
89		Irregular expenditure	Irregularity	1.085
90		Loss due to non utilization of Assets	Irregularity	1.0
91	General Nursing School	Irregular Drawl of Pay Due To Shifting of Headquarter	Irregularity	0.970
92		Irregular payment of stipend due to selection nursing candidate without observing quota	irregularity	1.065
93		Irregular payment of salaries and recovery	irregularity	0.149
94		Unauthorized Payment of Mess Allowance	Irregularity	0.192
95	Trauma Centre Phool Nagar	Irregular Salary without performance duty	Irregularity	0.218
96		Irregular Purchase of equipments	Irregularity	0.341
97		Unjustified expenditure on construction of Trauma Center	Irregularity	73.0
98		Wastage of Government Property/residences	Irregularity	33.0
99		Wastage of machinery and equipments	Irregularity	11.5
100	DO Roads	Less realization of Tender Fee	Recovery	0.038
101		Unauthorized diversions of works contingencies for purchase of items to be purchased out of office contingencies	Irregularity	0.045
102		Overpayment due to allowing higher rates instead of quoted rates	Irregularity	0.284
103		Non-credit of lapse deposits to Government revenue	Recovery	0.150
104		Excess payment on account of Non deduction of culverts from sub base	Recovery	0.016
105		Non-deduction of price variation on account of Diesel	Recovery	0.109
106		Non deduction on account of price variation on bitumen	Recovery	0.806
107		Non-recovery on account of Petrol Pumps	Recovery	0.220
108	DO Buildings	Advance Payment to Supplier	Irregularity	3.122
109		Irregular Award of Contract	Irregularity	0.400
110		Non Recoupment of Funds	Irregularity	0.659
111		Wasteful Expenditure due to Wrong Selection of Site- Rs821,000	Irregularity	0.821
112		Loss Due to non-Reduction of Rates of RCC – Rs134,568	Irregularity	0.135
113		Non Recovery of Professional Tax	Irregularity	0.204
114		Likely Defective Execution of Schemes Costing	Irregularity	21.098
115		Excess Expenditure than TS	Irregularity	0.561
116		Likely Unnecessary M&R Works	Irregularity	29.952
117		Non Recovery of Tax	Recovery	0.222
118		Payment of Salary against un approved Scale	Irregularity	1.636
119		Execution of Schemes without Maintenance of Field Control Lab involving Cost	Irregularity	12.829
120		Non Recovery on Account of Mosaic	Recovery	0.147

Sr. No.	Formation Name	Description	Nature of Para	Amount
		Flooring		
121		Non Employment of Engineers at the Cost of Contractors involving an Expenditure	Irregularity	35.972
122		Doubtful Measurement of the Schemes	Irregularity	34.047
123		Non Recovery of Conveyance Allowance	Recovery	0.070
124		Non Production of Record	Irregularity	0
125		Irregular payment due to non certification of schemes	Irregularity	35.537
126		Non Testing of Concrete Used in Civil Works	Irregularity	8.140
127		Over payment of earth work	Recovery	0.333
128		Wasteful Expenditure on Civil Work	irregularity	1.345
129	DO Live Stock	Loss to the Govt. due to non obtaining of GST invoices	Irregularity	0.068
130		Non production of Demand & Collection Register	Irregularity	-
131		Unauthorized Expenditure	Irregularity	1.537
132		Non recovery arrear of license fee	Irregularity	2.397
133	DO Excise & Taxation	Non transfer to District Government Share 15% and 5% collection charges	Irregularity	
134		Doubtful consumption of POL	Irregularity	0.971
135		Unauthorized Expenditure on Account of Printing	Irregularity	1.367
136	DO OFWM	Wasteful expenditure on pay and allowances to the Tractor Operators	Irregularity	1.764

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

(Rs in million)

Sr. No.	Formation Name	Subject of Para	Nature of Para	Amount
1	EDO Agriculture	Irregular payment on Repair of vehicle	Irregularity	0.199
2	Special Education Centre KRK	Shifting of Head quarter-Irregular expenditure	Irregularity	1.982
3	DCO	Record relating to recovery of House Rent Allowance and deduction of 5% of Basic Pay was not provided as 139 residences were in the pool of DCO	Irregularity	-
4	DOH	Unauthorized payment of Salaries as third party validation was not conducted	Irregularity	156.749
5		Irregular Funds transferred to PRSP	Irregularity	125.128
6		Heavy Financial Loss due to Non deposit of Purchee Fee by BHUs under the control of PRSP	Irregularity	-
7	DO Cooperative	Unauthorized payment of rent of office Buildings	Irregularity	0.341
8	RHC Ellahabad	Unauthorized payments on account of POL as bank statement did not confirm the payment	Irregularity	0.236
9	THQ HOSPITAL Pattoki	Lapse of funds	Irregularity	-
10		Non-forfeiture of security due to non-supply of medicines	Irregularity	0.025
11		Non-deposit of ambulance charges, waste of x-ray fixer/ developer and MLC fee	Irregularity	0.017
12		Non-deposit of MLC fee collected during January 2014 to June 2014	Irregularity	-
13	DO Roads	Overpayment of Bajri	Irregularity	0.091
14	Dy. DEO (MEE) Pattoki	Non utilization of SMC Grants	Irregularity	4.28
15		Non Utilization of Farog-e-Taleem Fund	Irregularity	1.48
16		Unauthorized purchase from unregistered firms	Irregularity	0.092
17		Shifting of Head quarter-Irregular expenditure	Irregularity	0.221
18		Lapse of Funds	Irregularity	1.302
19	RHC Habib	Lapse of Funds	Irregularity	0.582

Sr. No.	Formation Name	Subject of Para	Nature of Para	Amount
20	Abad	Shifting of Head quarter- Irregular payment	Irregularity	-
21		Irregular payment of repair of Machinery and Equipment	Irregularity	0.050
22	RHC Phool Nager	Non-deduction of Sales Tax	Irregularity	0.047
23		Lapse of Funds	Irregularity	0.381
24		Shifting of Head quarter-Irregular expenditure	Irregularity	0.274
25		Unauthorized Payment of Non-Practicing Allowance	Irregularity	0.120
26	Cardiac Centre Chunian	Lapse of Funds	Irregularity	0.275
27		Shifting of Head quarter-Irregular expenditure	Irregularity	2.415
28	RHC KRK	Lapse of Funds	Irregularity	4.747
29		Non-auction of Ambulances	Irregularity	-
30		Irregular payment of Salaries as Driver drawing pay & allowances without performing requisite duties	Irregularity	0.794
31	Special Education Centre Pattoki	Irregular expenditure on account of pay and allowances as academic document was not got verified	Irregularity	5.497
32		Shifting of Head quarter-Irregular expenditure	Irregularity	1.097
33	DHQ Hospital	Shifting of Head quarter-Irregular expenditure	Irregularity	0.677
34		Non-forfeiture of security due to non-supply of medicines	Irregularity	0.274
35		Non-repair of three ambulances resulted in loss to the deterioration	Irregularity	2.400
36	THQ HOSPITAL Chunian	Non-forfeiture of security due to non-supply of medicines	Irregularity	0.318
37		Non-production of vouched account	Irregularity	0.049
38		Unauthorized supply of medicine	Irregularity	0.129
39	RHC Raja Jung	Payment on account of Purchase of Medicines without DTL Reports	Irregularity	0.089
40		Shifting of Head quarter-Irregular expenditure	Irregularity	1.559
41	EDO (CD)	Non-utilization of CCBs Funds	Irregularity	902.950
42	DO Labour	Irregular Payment due to Unauthorized Up-gradation of posts	Irregularity	0.508
43	EDO (F&P)	Non-collection of pension contribution of Erstwhile Zila Council employees from TMAs	Irregularity	32.133
44		Loss to the government due to utilization of District Government	Irregularity	-

Sr. No.	Formation Name	Subject of Para	Nature of Para	Amount
		assets by Provincial Government		
45	EDO (Health)	Non-auction of Unserviceable Vehicles	Irregularity	0.800
46		Advertisement without involvement of DGPR	Irregularity	0.285
47		Purchase of lab equipment without advertisement on the PPRA website	Irregularity	0.198
48	Dy DEO (W) Kasur	Unauthorized purchase of furniture	Irregularity	16.500
49	General Nursing School	Unauthorized Payment of Mess Allowance	Irregularity	0.120
50		Loss due to Non-recovery of Stipend	Irregularity	0.244
51		Non-reconciliation statement receipts	Irregularity	0.013
52	RHC Ganda Singh	Unauthorized purchase of medicines without DTL reports	Irregularity	0.525
53		Doubtful consumption of POL	Irregularity	0.050
54		Non- deposit of government receipts	Irregularity	0.035
55		Purchase of Medicine without distributing the budget in bulk, emergency and LP	Irregularity	0.900
56	RHC Khuddain	Non- deposit of government receipts	Irregularity	0.012
57		Unauthorized purchase of medicines without DTL reports	Irregularity	0.267
58		Doubtful consumption of POL	Irregularity	0.750
59		Purchase of Medicine without distributing the budget in bulk, emergency and LP	Irregularity	0.450
60	RHC Mustafabad	Non-deposit of government receipts	Irregularity	0.043
61		Unauthorized purchase of medicines without DTL reports	Irregularity	0.856
62		Shifting of Head quarter-Irregular expenditure	Irregularity	0.398
63		Doubtful consumption of POL	Irregularity	1.200
64		Purchase of Medicine without distributing the budget in bulk, emergency and LP	Irregularity	-
65	DO Livestock	Un-authorized purchase of Medicine below shelf life	Irregularity	0.031
66	DO Sports	Unauthorized payment to Sports Club	Irregularity	0.090
67		Non-maintenance of stock register of stationery items	Irregularity	0.039
68		Irregular repair of vehicle	Irregularity	0.198
69	DO (Excise & Taxation)	Non-recovery of Outstanding Property Rent	Irregularity	0.010

Sr. No.	Formation Name	Subject of Para	Nature of Para	Amount
70		Loss to the Government due to non-auction of a shops for last two years	Irregularity	0.066
71	RHC Changa Manga	Non-auction of unserviceable goods and scrap	Irregularity	0.080
72		Non-operation of X-Ray machine resulted in blockage of public resources	Irregularity	0.050
73	DO (Buildings)	Preparation of tender register on non-prescribed format	Irregularity	-
74		Irregular expenditure due to payment of Electricity bills of residences from bulk meter	Irregularity	4.552
75		Irregular expenditure due to payment of weather shield	Irregularity	0.158
76		Irregular expenditure on Civil Rest House without generating any income	Irregularity	1.415
77		Unauthorized expenditure	Irregularity	2.867
78		Irregular expenditure on repair of Gas pipe line and District Account Office	Irregularity	0.320
79		Irregular payment on account of Price Variation	Irregularity	2.825
80		Over payment due to excess measurement	Recovery	0.295
81		Over payment on account of precast boundary wall	Recovery	0.399
82		Overpayment for purchase of store items	Recovery	0.333
83		Recovery on account of non-utilization of excavated earth	Recovery	0.015
84		Over payment due to excess measurement	Recovery	0.085
85		Over payment due to excess measurement	Recovery	0.058
86		Over payment due to excess measurement	Recovery	0.033
87		Over payment due to excess measurement	Recovery	0.007

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

(Amount in Rs)

Grant No.	Name of the Grant	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
		Rs.	Rs.	Rs.	Rs.	Rs.
3	Provincial Excise.	9,918,000	0	9,918,000	7,330,311	-2,587,689
5	Forest.	37,360,000	0	37,360,000	33,656,870	-3,703,130
7	Charges on A/c of Motor Vehicles Act.	4,862,000	0	4,862,000	4,157,493	-704,507
8	Other Taxes & Duties.	27,908,000	0	27,908,000	25,162,757	-2,745,243
10	General Administration.	134,900,000	0	134,900,000	110,922,711	-23,977,289
15	Education.	4,889,955,000	0	4,889,955,000	4,406,203,814	-483,751,186
16	Health Services.	1,452,422,000	0	1,452,422,000	1,309,536,260	-142,885,740
17	Public Health.	8,847,000	0	8,847,000	8,099,071	-747,929
18	Agriculture.	125,515,000	335,000	125,850,000	114,902,153	-10,947,847
19	Fisheries.	2,971,000	0	2,971,000	2,439,939	-531,061
20	Veterinary.	166,662,000	0	166,662,000	128,856,882	-37,805,118
21	Co-operative.	31,570,000	1,140,000	32,710,000	28,978,406	-3,731,594
22	Industries.	5,971,000	0	5,971,000	4,856,284	-1,114,716
23	Miscellaneous Departments.	8,841,000	0	8,841,000	6,825,505	-2,015,495
24	Civil Works.	68,108,000	0	68,108,000	58,290,605	-9,817,395
25	Communications.	152,235,000	5,095,000	157,330,000	128,763,581	-28,566,419
31	Miscellaneous.	37,300,000	0	37,300,000	27,180,713	-10,119,287
32	Civil Defense.	10,468,000	4,662,000	15,130,000	6,598,088	-8,531,912
	Financial Assistance	10,000,000	0	10,000,000	0	-10,000,000
	Unforeseen Expenditure	10,000,000	0	10,000,000	0	-10,000,000
	Supplementary Grants	30,000,000	0	30,000,000	0	-30,000,000
	Total Non Development	7,225,813,000	11,232,000	7,237,045,000	6,412,761,443	-824,283,557
36	Development.	836,608,379	234,282,020	1,070,890,399	813,325,688	-257,564,711
41	Highways & Roads.	78,118,000	5,150,000	83,268,000	35,051,769	-48,216,231
42	Government Buildings.	1,976,000	1,761,000	3,737,000	1,435,717	-2,301,283
	Total Development	916,702,379	241,193,020	1,157,895,399	849,813,174	-308,082,225
	Grand Total	8,142,515,379	252,425,020	8,394,940,399	7,262,574,617	-1,132,365,782
	Net Surrendered	0	0	385,944,683	0	+385,944,683
	Net Total	8,142,515,379	252,425,020	8,008,995,716	7,262,574,617	-746,421,099

Annex- C

Para 1.2.2.1

Rs6.359 million

MB No.	Name of Scheme	Name of Contractor	Amount (Rs)
5166/8266	Upgradation of GGMS JambarKalan	Liaqat Ali & Co.	912,529
5014/7089	Upgradation of GGPS Rakkay Ghumman Kay	Tayyab& Co.	679,117
5102/7082	Reconst. Class Room, GBHS Balloki	Rana M. Jamil	590,051
5007/2877	Upgradation of GGES Chak No. 35	MeharAlam	964,501
5013/7088	Upgradation of GGES HunjrayKalan	Ashraf & Sons	682,660
5165/8265	Upgradation of GGMS NathayJagir	DogarCosntruction	867,534
5167/8267	Rehab. Class rooms GBES Chak 6	Geo Cosnt. Co	867,990
	Total		5,564,382

V.No./ Date	Name of Scheme	Amount (Rs)
08/8-6-15	Rehabilitation of road from Kasur Kot Radha Kishan road to Chheena	251,626
	Const. of road from Khudian Chunian road to Mouza Khoday	220,946
07/8-6-15	Restoration / Rehabilitation of Road from Sarai Gaga to Abadi Hussain Dogar via Dhari Samad Watoo	237,308
25/26-6-15	Rehabilitation of road from Rai Kalan near Bhedian Kalan to Rai Khurd	21,399
26/26-6-15	Const. of road from village Maan to Logar Juggian	64,136
	Total	795,415

Annex-D

Para 1.2.3.4
Rs13.258 Million

Sr. No	Name of Office	Description of recovery	Amount (Rs)	AIR Para No
1	DCO	Non recovery of house rent from unauthorized occupants	496,800	9
2	DCO	Less deduction of house rent Allowance	2,028,000	02
3	EDO Health	Non recovery of Stipend from CMWs students	437,000	07
4	EDO Health	Overpayment of Health Sector Reform Allowance and conveyance allowance	355,729	12
5	DO Health	Non deduction of House Rent Allowance and maintenance charges	24,696	8
6	DO Health	Non deduction of Conveyance Allowance	2,270,000	9
7	DHQ Hospital	Non recovery of penal rent	373,630	01
8	DHQ Hospital	Overpayment of HSRA	480,000	06
9	DHQ Hospital	Electricity and other Charges	100,800	23
10	DHQ Hospital	Overpayment of HRSP Allowance	576,000	24
11	THQ HOSPITAL Chunian	Overpayment of Health Sector Reform Allowance	162,833	-
12	THQ HOSPITAL Chunian	Non deduction of Conveyance Allowance	102,117	-
13	THQ HOSPITAL Chunian	Non deduction of Mess and Dress Allowance	99,900	-
14	THQ HOSPITAL Chunian	Recovery of Pay and Allowance	48,000	-
15	THQ Hospital Pattoki	Non Recovery of Penal Rent	1,285,200	1
16	THQ Hospital Pattoki	Non recovery of LD Charges	248,674	04
17	THQ Hospital Pattoki	Unauthorized payment of PCA	144,000	24
18	Trauma Centre Phool Nager	Non deduction of House rent & Conveyance allowance	476,376	02
19	Trauma Centre Phool Nager	Unauthorized payment of Practicing Compensatory Allowance	96,000	03
20	Govt. Aziz Bibi Hospital	Unauthorized payment of PCA	270,000	13
21	Govt. Aziz Bibi Hospital	Non Deduction of Income Tax	87,206	03
22	RHC Mustafa abad	Over payment of SSB and basic pay	57,798	11
23	RHC Mustafa abad	Unauthoriz payment of Practice	60,000	13

		Compensatory Allowance		
24	RHC Mustafa abad	Non deduction of HRA, CA and Maintenance charges	178,319	14
25	RHC Halla	Overpayment of Conveyance Allowance and Health Sector Reform Allowance	23,742	-
26	RHC Halla	Overpayment on account of Mess and Dress Allowance during leave period	66,600	-
27	RHC Phool Nagar	Non deposit of MLC charges	19,980	07
28	RHC HabibAbad	Overpayment of S.S.B	353,400	01
29	RHC EllahAbad	Non deduction of House Rent Allowance	245,448	04
30	RHC Ellah abad	Non deposit of MLC charges	30,240	05
31	RHC Jura	Non deduction of House Rent, Conveyance Allowance	369,336	-
32	RHC Jura	Recovery of Pay & Allowances	53,430	-
33	RHC Jura	Overpayment of Health Sector Reform, Conveyance Allowance	33,138	-
34	RHC Ganda Sing	Overpayment of Health Sector Reform, Conveyance Allowance	55,212	10
35	RHC Ganda Sing	Non deduction of HRA & C.A	280,356	11
36	RHC Ganda Sing	Non deduction of Conveyance Allowance	48,228	12
37	RHC Kot Radha Kishan	Unauthorized payment of practicing Compensatory Allowance	90,000	06
38	RHC Khudian	Non deduction of Conveyance Allowance	521,906	-
39	RHC Khudian	Non deduction of House Rent Allowance	278,412	-
40	RHC Khudian	Non deduction of House rent allowance	101,864	-
41	RHC Khudian	Unauthoriz payment of PCA	70,000	-
42	DO Excise & Taxation	License fee from Pattoki sugar Mill	100,000	07
43	DO OFWM	Unspent Balance from water users Associations	57,404	8
Total			13,257,774	

Annex-E

Para 1.2.3.5

Rs12.046 million (7.641 + 4.405 = 12.046 million) (Rs in million)

Name of Office	Name of Scheme	Estimated Cost	Penalty (10%)
DO Buildings	Cost. Of Class rooms In GPS PP-179, Kasur	1.765	0.1765
	Upgradation of GBPS at Haveli Budha Singh, Kasur	7.086	0.7086
	Upgradation of GGPS at Chak No. 18, Kasur	5.477	0.5477
	Prov. Boundry Wall Kull Chunian	1.052	0.1052
	Const. Buildings, GSEC Pattoki	61.033	6.1033
	AMOUNT	76.413	7.6413

(Rs in million)

Name of Office	Name of work	Work Order cost	Penalty (10%)
DO Roads	Rehab of road from Tara Garh Road to Baitu village	8.382	0.838
	Const. of road from Khudian Chunian road to Mouza Khoday	24.232	2.423
	Restoration / Rehabilitation of Road from Sarai Gaga to Abada Hussain Dogar via Dhari Samad Watoo	4.990	0.499
	Speial repair of road from Jinnah Dispensary to Basti Lal Shah	2.866	0.287
	S/R of road from Lambay Jagir to Grave yard	3.575	0.358
	Total	44.045	4.405

1.2.3.8

Sr #	Product Name	Quantity	Amount (Rs.)
1	Diclofenac	100,000	35,000
2	Ciprofloxacin	10,000	33,500
3	Ofloxacinin	20,000	37,000
4	Tranexamic (cap)	5,000	16,500
5	Meeobalamine	30,000	18,000
6	Omeprazole	17,000	19,600
7	Polyvit (syp)	2,000	57,700
8	Ciprofloxacin (Inj)	3,000	101,550
9	Amoxycillin (cap)	20,000	74,800
10	Cafixime	20,000	165,800
11	Cefixime (syp)	1,000	53,000
12	Cephradine (cap) (250mg)	20,000	791,801
13	Cephradine (susp)	5,000	275,000
14	Loxon (syp) 90ml	5,000	175,000
15	Piroxican (cap) 20mg	3,000	60,450
16	Sumin (syp) 120ml	5,000	93,250
17	Paksol (Inj) 1000ml	2,000	75,580
18	Paksol (Inj) 1000ml	500	20,965
19	Paksol (Inj) Ringer 1000ml	3,000	124,290
20	Paksol (Inj) Ringer 500ml	2,000	59,580
21	Calamox 625mg	10,000	150,000
22	Calamox (Inj)	5,000	207,500
23	Disposable syring	40,000	173,090
24	Rascotran 50ml	5,000	126,250
25	Dizet DS (Tab)	20,000	8,000
26	Resdryl (syp) 60ml	10,000	171,400
27	Disposable Gloves	2,000	51,580
28	Ilvannulose (Inj) 20 Nos.	3,000	101,370
29	Ilvannulose (Inj) 22 Nos.	3,000	101,370
30	Ilvannulose (Inj) 24 Nos.	380	72,000
31	Omeprazole (Inj) 40mg	1,000	26,900
32	Lignocain (gel) 2%	1,000	12,000
33	Montelukast	5,000	12,500
34	Bevote_N cream	1,000	18,000
35	Cotton Wool 500mg	1,000	159,000
36	Cotton Bandge (6.5cm,5Nos.)	10,000	139,600
37	Crepe Bandge	100	4,400
38	Ibuprofen (Susp) 90 mg	4,000	170,000
39	Amocicillne (susp) 125mg	5,000	126,450
40	Amocicillne (inj) 25omg	2,000	70,800
41	Amikain inj	5,000	122,500
42	Frusemide inj	2,000	8,000

43	Piroxicap Inj	10,000	70,000
44	Panitidine (inj)	5,000	25,000
45	Dimenhydrine	2,000	32,000
46	Amocicillne (cap)	20,000	52,600
Total			4,500,676