



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT GOVERNMENT  
NAROWAL  
AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
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
DOH	District Officer Health
DO	District Officer
DHQ	District Headquarter
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
MS	Medical Superintendent
MRS	Market Rate System
NAM	New Accounting Model
NFBE	Non Formal Basic Education
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDG & TMA	Punjab District Governments & Tehsil Municipal Administrations
PHED	Public Health Engineering Department

PHSRP	Punjab Health Sector Reforms Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PWD	Public Works Department
RD	Running Distance
RDA	Regional Directorate of Audit
RFD	Restoration of Flood Damage
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
SDA	Special Drawing Account
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarter
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 8 and 12 of the Auditor General of Pakistan's Ordinance, 2001 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, Narowal for the financial year 2016-17. The Directorate General of Audit, District Governments, Punjab (North), Lahore conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and 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 without written responses of the departments because DAC meeting was not convened by the PAO despite written as well as verbal requests.

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

**Islamabad**  
**Dated:**

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General of Audit 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, Gujranwala has Audit jurisdiction of District Governments, TMAs and UAs of one City District Government i.e. Gujranwala and five District Governments i.e. Gujrat, Hafizabad, Narowal, Sialkot and Mandi Baha-ud-Din.

The Regional Directorate has a human resource of 14 officers and staff, total 3,920 man-days and the annual budget of Rs 20.701 million for the financial year 2017-18. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Gujranwala carried out audit of accounts of District Government, Narowal for the financial year 2016-17.

The District Government, Narowal 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, Narowal was carried out with the view to ascertain 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.

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

Out of total auditable expenditure of Rs 3961.769 million of the District Government Narowal for the financial year 2016-17 covering one PAO and 242 formations, RDA Gujranwala audited an expenditure of Rs 2510.185 million which in terms of percentage, was 63.36% of the auditable expenditure. RDA Gujranwala planned and executed audit of thirty-five 35 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Narowal for the financial year 2016-17, was Rs 19.992 million whereas, Directorate General Audit, audited receipts of Rs 10.396 million which was 52% of total receipts.

#### **b. Recoveries at the Instance of Audit**

Recovery of Rs 131.77 million was pointed out during audit, out of which an amount of Rs0.76 million was recovered and verified during the year 2017-18 till the time of compilation of report. Recoveries pointed out Rs 131.77 million were not in the notice of the executives before audit.

#### **c. Audit Methodology**

The audit year 2017-18 witnessed intensive application of Desk Audit techniques in this directorate. This was facilitated by access to live SAP/R3 data, internet facility, and availability of permanent files. Desk Audit review helped auditors in understanding the systems, procedures and environment of the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

#### **d. Audit Impact**

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

#### **e. Comments on Internal Controls and Internal Audit Department**

Internal controls mechanism of District Government, Narowal 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, Narowal 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, Narowal.

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

- i. Non-production of record involving an amount of Rs572.855 million in one case.<sup>1</sup>
- ii. Irregularity and non-compliance including non-adherence to PPRA Rules amounting Rs 423.679 million was noted in twelve cases.<sup>2</sup>
- iii. Weakness of Internal controls was noted for Rs 166.479 million in twenty five cases.<sup>3</sup>

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<sup>1</sup> Para 1.2.1.1

<sup>2</sup> Para 1.2.2.1 to 1.2.2.12

<sup>3</sup> Para 1.2.3.1 to 1.2.3.25



**g. Recommendations**

- i. To comply with the Procurement Rules for economical and rational purchases of goods and services
- ii. To hold inquiries to fix responsibility for losses and wasteful expenditure
- iii. To take appropriate measures to strengthen internal controls / monitoring system
- iv. To take appropriate action against the person (s) responsible for non-production of record

## SUMMARY OF TABLES AND CHARTS

**Table 1: Audit Work Statistics**

(Rs in million)

Sr. #	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	5327.089
2	Total Formations in Audit Jurisdiction	242	5327.089
3	Total Entities (PAOs) Audited	01	2212.00
4	Total Formations Audited	35	2212.00
5	Audit & Inspection Reports	35	2212.00

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

(Rs in million)

Sr. #	Description	Amount Placed under Audit Observations
1	Non-production of record	572.885
2	Weak Financial Management	0
3	Weak internal controls relating to Financial Management	166.479
4	Others	423.679
<b>Total</b>		<b>1163.043</b>

**Table 3: Outcome Statistics**

(Rs in million)

Sr. #	Description	Expenditure on Acquiring of Physical Assets	Civil Works	Receipts	Others	Total current year	Total Last year
1	Outlays Audited	-	505.915	5.875	3455.854	3967.644*	4047.427
2	Amount placed under audit observation / Irregularities of Audit	4.53	1007.017	4.655	146.841	1163.043	85.986
3	Recoveries pointed out at the instance of Audit	0.57	108.09	4.655	18.455	131.77	68.988
4	Recoveries accepted / established at the instance of Audit	0.57	4.801	4.655	18.455	27.911	68.988
5	Recoveries realized at the instance of Audit	-	0.016	0	0.746	0.762	1.251

\* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 3961.769 million

**Table 4: Irregularities Pointed Out**

(Rs in million)

<b>Sr. #</b>	<b>Description</b>	<b>Amount Placed under Audit Observations</b>
1	Violation of Rules and regulations, principle of propriety and probity in public operations.	423.679
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	-
3	Accounting Errors (accounting policy, departure from NAM <sup>1</sup> , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	Quantification of weaknesses of internal control systems.	166.479
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money.	-
6	Non-production of record.	572.885
7,	Others, including cases of accidents, negligence etc.	-
<b>Total</b>		<b>1163.043</b>

**Table 5: Cost-Benefit**

(Rs in million)

<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 of Table 3)	3961.769
2	Expenditure on Audit	1.484
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	1 : 0

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<sup>1</sup> The Accounting Policies and Procedures prescribed by the Auditor General.

# CHAPTER-1

## 1.1 District Government, Narowal

### 1.1.1 Introduction of Departments

As per PLGO, 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 through which the activities of District Government are managed:

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

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

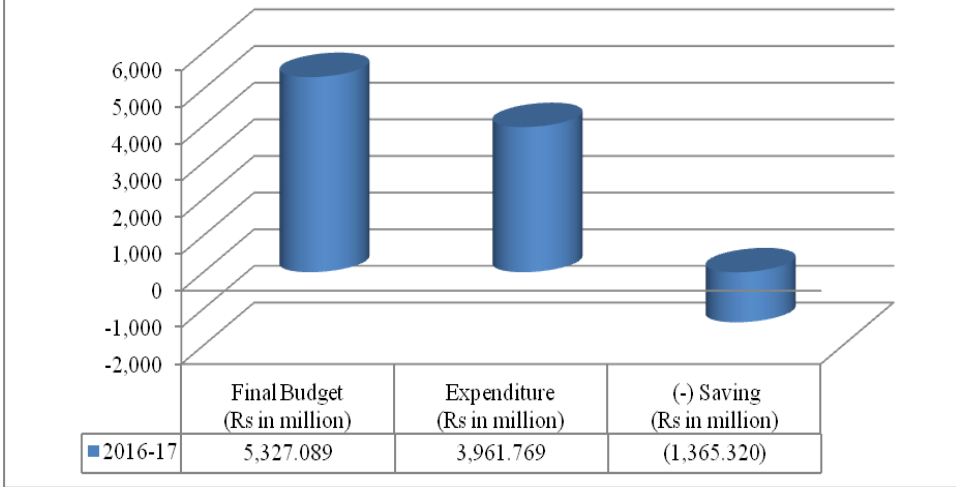
### 1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2016-17 budgetary allocation (inclusive of salary, non-salary and development) for District Government was Rs 5,327.089 million whereas, the expenditure incurred (inclusive of salary, non-salary and development) was Rs 3961.769 million, showing saving of Rs 1365.320 million for the period, which in terms of percentage was 26% of the final budget as detailed below:

(Rs in million)

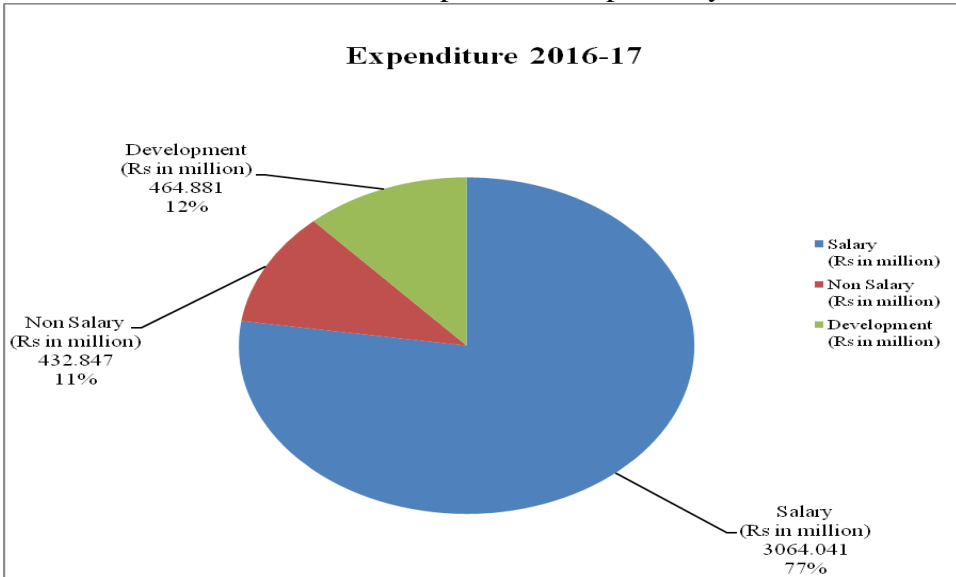
Description	Budget	Expenditure	(-) Savings	%age of Savings
Salary	4247.048	3064.041	-1183.007	27
Non-Salary	489.562	432.847	-56.715	12
Development	590.479	464.881	-125.598	21
<b>TOTAL</b>	<b>5327.089</b>	<b>3961.769</b>	<b>-1365.320</b>	<b>26</b>

### Budget & Expenditure 2016-17

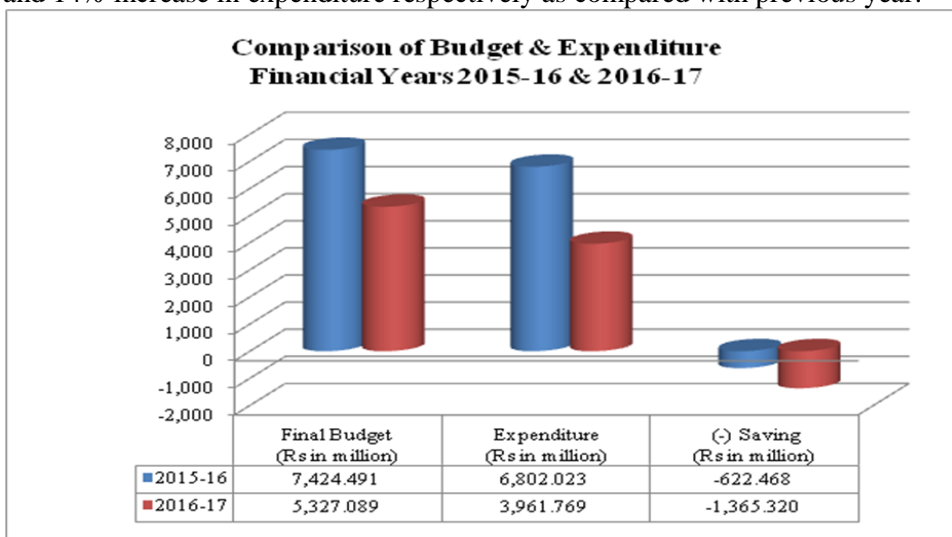


As per the Appropriation Account 2016-17 of District Government, Narowal the original budget was Rs 5,152.294 million, supplementary grant was Rs 174.795 million and the final budget was Rs 5,327.089 million. Against the final budget total expenditure incurred by the District Government during financial year 2016-17 was Rs 3,961.769 million as detailed in Annexure-B.

The salary, non-salary and development expenditure comprised 77%, 11% and 12% of the total expenditure respectively.



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 19% increase in budget allocation and 14% increase in expenditure respectively as compared with previous year.



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

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

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

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

#### Status of Previous Audit Reports

Sr. #	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	26	Not convened
2	2003-04	19	Not convened
3	2004-05	15	Not convened
4	Special Audit Report*	93	Not convened
5	2009-10	25	Not convened
6	2010-11	26	Not convened
7	2011-12	15	Not convened
8	2012-13	07	Not convened
9	2013-14	06	Not convened
10	2014-15	12	Not convened
11	2015-16	15	Not convened
12	2016-17	15	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 2008-09.

## **1.2 AUDIT PARAS**

## **1.2.1 Non-production of record**



### **1.2.1.1 Non-production of record- Rs 572.885 Million**

According to Auditor General of Pakistan letter No.38-AP&SS/24-C/09/vol.II/ dated 4.01.2016, Director General Audit, District Governments Punjab is responsible to conduct audit of all District Government Departments, projects, development works, SDAs and Assignment Accounts executed by them. 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. According to section 115(6) of PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

District officer (Roads) Narowal did not produce the record of Restoration of Flood Damages (RFD) Program amounting to Rs 572.885 million. The reminder was submitted vide letter No.RDA/Distt. Govts./GW/FAP/CD-41 dated 07.09.2017 but no record except agreement was produced for audit verification. Execution of work on account of RFD schemes was done by DO (Roads) and payments of schemes were made by DO (Roads) from 2014-15 to 2016-17 to some extent. Further, from PWA Form 27, it was revealed that from July 2016 to December 2017 an amount of Rs 2,715,681 was charged from Account -IV against these schemes i.e. RFD road from Bhelowali to Kani Jafarabad, RFD road from Baddomalhi to Bathanwala road and RFD road from Bubak Mehmood Pur to Raju Mari but no record was produced for audit verification. In the absence of record i.e. TS estimates, Measurement books etc. audit could not verify the authenticity of expenditure as detailed at **Annexure-B**.

Audit holds that due to non production of record, authenticity of the expenditure could not be verified.

In DAC meeting held on 11-01-2018, Department did not produce record for audit scrutiny. DAC directed for provision of record within two months.

Audit recommends fixing responsibility against the responsible for non-production of record besides ensuring submission of record to Audit.

[PDP No.45]

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

### **1.2.2.1 Unauthorized process of issuance of bidding documents - Rs 294.629 million**

According to Rule 25 (1) read with Rule 14 of PPRA Rules 2014, a procuring agency shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid and in no circumstances, the response time shall be less than fifteen days for national competitive bidding from the date of publication of advertisement or notice.

Contrary to above, DO (Roads) Narowal given only three days for issuance and receiving of bidding documents from the bidders after publication of advertisement for inviting tenders on PPRA and print media of development schemes Rs294.629 million. Further, bidding documents, list of tender opening committee members, minutes of meetings, attendance sheet of participants was not available in record as detailed **Annexure-C**.

Audit is of the view that adoption of this illegal process was adopted for tender pooling.

This resulted in unauthorized process of issuance of bidding documents Rs 294.629 million

In DAC meeting held on 11.01.2018, department replied that contracts were awarded to the contractors after fulfilling all codal and PPRA formalities. Reply was not satisfactory as only three days were given for issuing and receiving of bidding documents in violation of above rule. DAC directed for regularization of expenditure besides fixing of responsibility for violation of PPRA rules.

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

[Para No.40]

### **1.2.2.2 Unauthorized purchase of emergency medicines - Rs 86.97 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 in bulk, 15% day to day purchase for normal medicines and 75% bulk purchase.

MS DHQ Hospital Narowal purchased emergency medicines more than 10% of medicine budget to the tune of Rs 86.969 million on quotation basis through local purchase without advertisement on print media and PPRA website. Further, 10% of budget on account of purchase of medicines was reserved for natural calamities / emergencies but the medicines were purchased without any natural calamities / emergency in the district as detailed at **Annexure-D**.

Audit is of the view that emergency medicines were purchased in violation of above rules due to weak administrative and financial discipline.

This resulted in unauthorized purchase of medicine amounting to Rs. 86,969,060.

In DAC meeting held on 11-01-2018, Department replied that medicines of Rs 2.088 million, Rs 15.526 million and 43.050 million were procured on account of 15% LP, Rate contract and on quotation basis respectively. DAC directed for regularization of expenditure of Rs 43.050 million incurred for procurement of medicine on quotation basis.

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

[PDP No. 18]

### **1.2.2.3 Splitting of Job Orders to avoid advertisement on PPRA website-Rs 15.16 million**

According to Rule 12(1) & (2) read with Rule 9 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. In case of procurements over rupees two million , these procurement opportunities may also be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of 6 (six) formations incurred an expenditure of Rs 15.16 million on account of uneconomical procurement of different items during the financial year 2016-17. Indents were split up in order to avoid advertisement at PPRA website and sanction of the competent authority.  
**Annexure-E.**

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, indents were split up to avoid advertisement on PPRA website.

This resulted in non-transparent expenditure of Rs 15.16 million out of Government exchequer.

In DAC meeting held on 11-01-2018, Department replied that emergent medical items or minor purchases were made. DAC directed for regularization of expenditure.

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

#### **1.2.2.4 Unauthorized re-appropriation of development funds - Rs 10.364 million**

According to release No. FD(DG) 1-19/2014 (P-XI) dated 13.04.2015 for the financial year 2014-15 read with release No. FD (W&M) 1-31/2015-16/165 dated 30.10.15 for the financial year 2015-16, Government of the Punjab, Finance Department, Lahore, the funds shall not be re-appropriated by the District Govt. for any other purpose and the District Govt. is advised to release funds to the concerned executing agency only after issuance of Administrative Approval. According to Government of the Punjab, Finance Department letter No. FD.SO(Goods)44-4/2011 dated 11<sup>th</sup> September 2014 that the requests for supplementary grants exceeding Rs. 3.000 million shall require approval of the Chief Minister.

During audit of DO (Livestock) Narowal, it was observed that funds of Rs10.364 for scheme "Establishment of Model Veterinary Hospital at one Tehsil of each Division in Punjab" were released by the EDO (F&P) after unauthorized re-appropriation and the same were utilized by the DO (Livestock) without any authority in violation of the above instructions by bypassing Finance Department Govt. of the Punjab. Further, approval of Chief Minister for supplementary grant was also not obtained as detailed below.

(Rs in million)

Financial year	Funds released by Finance Department		Funds Unauthorized re-appropriated by EDO (F&P)	
	Object head	Amount	Object head	Amount
2014-15	A09601 Purchase of Plant and machinery	1.627	A09601 Purchase of Plant and Machinery	1.110
	A09701 Purchase of Furniture and Fixture	0.558	A09701 Purchase of Furniture and Fixture	1.014
	A13370 Repair of Office Building and Structure	2.00	A13370 Repair of Office Building and Structure	4.017
	A03 Operating Expenses	1.956	A03 Operating Expenses	0
	<b>Total</b>	<b>6.141</b>	<b>Total</b>	<b>6.141</b>
Financial year	Funds released by Finance Department		Funds Unauthorized re-appropriated by EDO (F&P)	
2015-16	A03918 Fair & Exhibition	0.753	A09701 Purchase of Furniture	1.486
	A03927 Medicines	0.705		
	A12401 Repair of Office Building	2.742	A13304- Structure	2.614
	A13101 Repair of Machinery	0.023	A13101 Repair of Machinery	0.123
	<b>Total</b>	<b>4.223</b>	<b>Total</b>	<b>4.223</b>

Total Rs6.141 + Rs4.223 = Rs10.364 million

Audit is of the view that due to non-compliance of rules, unauthorized re-appropriation was made without approval of Finance Department, Govt. of the Punjab.

In DAC meeting held on 11-01-2018, Department did not submit its reply and record for verification. DAC kept the para pending till regularization.

Audit requires investigation of the matter and fixing of responsibility besides regularization of the matter .

[PDP No.19]

### **1.2.2.5 Unauthorized payment for purchase of furniture- Rs 3.96 million and recovery of GST- Rs 575,800**

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

Contrary to the above rules, incharges of following schools under the jurisdiction of Deputy District Education Officer (EE-M) Shakargarh and Deputy District Education Officer (EE-W) Zafarwal District Narowal paid Rs3.956 million for the purchase of furniture but the stock was not received from the firm till the time of Audit. Further probe revealed that unjustified GST @17% Rs575,800 was paid to the suppliers without getting GST invoices as detailed at **Annexure-F**.

Audit holds that due to weak internal control, permanent stock items were not accounted for and expenditure was held unauthorized.

In DAC meeting held on 11-01-2018, Department replied that single stage one envelope method was adopted. DAC directed to produce record within two months after issuance of minutes of meeting .

Audit requires investigation of the matter and fixing of responsibility besides recovery of the amount involved .

[PDP No. 05, 06]

### **1.2.2.6 Irregular award of contract for procurement - Rs 3.572 million**

According to Rule 38(2) (a) of PPRA 2014, single stage two envelopes bidding procedure shall be used for procurement of such goods where the bids are to be evaluated on technical and financial grounds. 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.

DO (Livestock) Narowal incurred an expenditure of Rs3.572 million for purchase of furniture and plant & machinery during 2016-17. It was observed that tender notice was floated on PPRA website as well as in

daily newspaper in which bidding firms were required to submit financial bids only and the technical bids were not invited. Physical assets were procured from these firms on the basis of only financial bids in violation of the rule *ibid*. This resulted in irregular expenditure amounting to Rs3.572 million.

InvoiceNo.	Dated	Vendor	Items purchases	Amount
107	24.5.16	Xpress traders	Laptops with printers	261,000
		PEL	Cold Storage Equipment	812,700
367	25.5.16	Sattar traders	Purchase of Furniture and Fix	2,199,480
749	26.5.16	Huzaiifa Trader	Purchase of Furniture and Fix	299,300
<b>Total</b>				<b>3,572,480</b>

Detail of missing documents of these firms was given below.

- a. CDRs @ 2% of the quoted price from the bidders were not available on record.
- b. Bidding documents received were not available on record.
- c. Technical evaluation report was not maintained.
- d. Grievances report was not found.
- e. As per record eight bidders participated in competition but the tender fee @Rs500 per tender total Rs4000 was not deposited.
- f. Tender issued, tender received and tender fee register was not maintained.
- g. One blacklisted unregistered bidder i.e. M/s Shafqat Ali Basra & Co. participated in the whole process and offered rates. This led to conclude that competition was fictitious.
- h. Pre-qualification process was not adopted.
- i. Bid Security @ 5% Total Rs178624 was not obtained as performance guarantee from the successful bidders.
- j. Supply orders were not available in record.
- k. Copy of CNIC, bank statement of the last six months, no blacklist certificate, affidavit on Judicial paper regarding Quality / Quantity of procurements by the bidder, Trade mark registration certificate etc. were not produced.
- l. Sealed Quotations were not available on record.
- m. Specifications of the indents received along with bidding documents were not available on record.
- n. TEVTA model specification was advertised for procurement of furniture and fixture but the inferior quality furniture and fixture was purchased.



- o. Proof of Steel frame of furniture of IIL company i.e. invoice of I.I.L Karachi company and the specified gauge was not available.

Audit is of the view that due to weak internal controls, departments procured machinery and furniture without following tender process. Audit further held that in the absence of relevant record, the process of transparent procurement could not be verified.

In DAC meeting held on 11-01-2018, Department replied that single stage one envelope method was adopted. DAC directed to produce record within two months after issuance of minutes of meeting .

Audit requires investigation of the matter and fixing of responsibility besides recovery .

[PDP No.02]

#### **1.2.2.7 Unauthorized expenditure on M&R- Rs 2.03 million**

According to Rule 12 (2) read with Rule 9 of Punjab Procurement Rules 2014, Procurements over rupees two million shall be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

DO (Roads) Narowal incurred an expenditure of Rs2.03 million on maintenance and repair of different schemes. Works were split up to avoid open tender process and to keep the sanction estimates within the powers of DO (Roads) Narowal. Further, TS estimates and measurement books were also not produced for verification as detailed at **Annexure-G**.

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, indents were split up to avoid advertisement on PPRA website to extend undue favour to particular contractors.

This resulted in non-transparent expenditure of Rs 2.03 million.

In DAC meeting held on 11-01-2018, Department replied that repairs were got done on quotation basis. DAC kept the para pending till regularization.

Audit recommends regularization of the matter besides fixing of the responsibility against the officers / officials at fault and production of record .

[Para No.29]

**1.2.2.8        Doubtful payment of Rs 1.74 million due to non approval of Lead Chart and overpayment of - Rs 174,309 due to non deduction of shrinkage**

As per specification 411-4-1 (General) that embankment shall be constructed in successful layer not more than 9” loose and 6” thick compacted (SOH-II/C & W) 2.25/2009.

District Officer (Roads) Narowal executed earth work using ordinary soil for raising embankment in various schemes without deduction of 10% shrinkage. Quantity of earth work was recorded without deduction @ 10% due to non compaction in layer. Further, earthwork was done in ordinary soil for making embankment with 1/2 Km to 2 Kms lead in schemes without approval of lead chart. Rate analysis including lead chart of earth work disc harrow, compaction and dressing to designed section up to 1/2km, to 2 km was not approved. Exact site / location / RD or any reference from where earth was lifted was not shown. In the absence of approved lead chart, propriety of the payment of Rs1.74 million could not verified. Detail is placed at **Annexure-H**.

Audit is of the view that due to non compliance of rules and dereliction on the part of the financial management, expenditure was incurred without lead chart and rate analysis.

This resulted in non-transparent expenditure of Rs 1.74 million out of government exchequer and overpayment of Rs174,309.

In DAC meeting held on 11-01-2018, Department did not submit its reply and record for verification. DAC directed to produce record within one month after issuance of minutes of meeting.

Audit recommends regularization of the matter besides fixing of responsibility against the officers / officials at fault and recovery of the amount .

[Para No.34]

### **1.2.2.9            Doubtful expenditure on repair of vehicle Rs 1.57 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.

During audit of DO (Roads) Narowal, it was observed that EDO (W&S) had additional charge of lower post of DO (Roads) Narowal and the officer concerned drew the following amounts Rs709,000 on account of repair of his official vehicle No. LOG-678 from the DO (Roads) budget through fictitious quotations due to the following facts;

- i. In all the un sealed envelopes, quotations of three competitors namely; Al-Hajvery Construction Company , Ahmed Builders and M. Sarwar Tarri Govt. contractor were found. These were civil contractors and had no workshop for repair of vehicles.
- ii. Competition for repair of the same vehicle LOG-678 was arranged seven time and on each occasion these three civil contractors were shown participated in the competition. Every time, Al-hajvery Co, Ahmed Builders and M. Sarwar Tarri Govt. contractor were found first, second and third lowest bidder.
- iii. In all the quotations, phony rates were quoted with planned ratios.
- iv. The repair work was carried out without having requisitions from the concerned and technical report from the mechanic.
- v. No invoice was available on record and the rates executed were found extremely higher just to exhaust the budget.
- vi. Copy of cheque in the name of contractor was also not available on record.
- vii. In the absence of entries in the History Register the detail of previous repair cannot be ascertained.
- viii. Before and after repair, work certificate from the motor vehicle examiner was not obtained.
- ix. Dead Stock Register was also not available.
- x. When enquired about the vehicle for physical inspection, it was revealed that the vehicle was in the use of Ex- Deputy Commissioner transferred from Narowal to Lahore.

Audit is of the view that in the absence of relevant record and the vehicle and physical inspection of the vehicle, propriety of the expenditure could not be verified. Detail is placed at **Annexure-I**.

**B)** DO (Roads) Narowal incurred an expenditure of Rs 410,210 on repair of vehicle No.STB-3783 allotted to Deputy District officer (SDO) Shakargarh. Audit held the expenditure doubtful on the following grounds;

- i. The repair work carried out without having requisitions from the concerned and technical report from the mechanic. Most of the repair work was done from Bilal Gunj Lahore. Second hand (kabli) spare parts was purchased which was inadmissible.
- ii. The rates executed were found on the higher side.
- iii. Copy of the cheque in the name of contractor was not available.
- iv. Entries in the history register were not found.
- v. Before and after repair, work certificate from the motor vehicle examiner was not obtained to prove genuineness of the repair work.
- vi. Dead spare parts were not found physically and there was no dead stock register for the replaced items.
- vii. On physical condition, vehicle was not found in good condition.

Audit is of the view that in the absence of relevant record and the vehicle and physical inspection of the vehicle, propriety of the expenditure could not be verified. Detail is placed at **annexure-I**.

**C)** DO (Roads) Narowal incurred an expenditure of Rs448,880 on repair of vehicle No.STC-9669 through doubtful / fictitious invoices due to the following facts.

- i. Repair work was done By M/S Shahid Ghulam Nabi and M/s ZNZB Associates which were civil contractors and had no workshop for repair of vehicles.
- ii. No quotation were available on record. In comparative statement, planned / phony rates were quoted with planned ratios.
- iii. Repair work was carried out without having requisitions from the concerned and technical report from the mechanic.
- iv. No invoice was available on record and the rates executed were found on higher side.

- v. Copy of the cheque in the name of contractor was not available.
- vi. Entries in the history register were not found.
- vii. Before and after repair, work certificate from the motor vehicle examiner was not obtained to prove genuineness of the repair work.
- viii. Dead spare parts were not found physically and there was no dead stock register for the replaced items.
- ix. On physical condition, vehicle was not found in good condition.
- x. The relevant evidence clearly indicated that almost all the documents were manipulated in order to misappropriate the funds as detailed at **Annexure-I**.

Audit is of the view that in the absence of relevant record and the vehicle and physical inspection of the vehicle, propriety of the expenditure could not be verified.

In DAC meeting held on 11-01-2018, Department replied that vehicles were repaired before start of flood season. DAC directed ADC (Finance) to enquire the matter in detail.

Audit recommends investigation of the matter and fixing of responsibility against the person(s) at fault besides recovery of the amount.

#### **1.2.2.10 Irregular purchase of LP medicines amounting to - Rs 1.33 million**

According to Rule 2.31 of the PFR Vol-I, drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation. Further, according to the guidelines for local purchase of medicines conveyed vide Government of the Punjab, Health Department letter No.AAC/HD/1-42/94 (P) dated April 14<sup>th</sup>,1998, the Medical Store should be situated in a radius of 2 kms (from the health facility).

SMO RHC Zafarwal purchased L.P. medicines to the tune of Rs 1,326,893 without any rate contract. Further probe revealed that medicines were purchased from Sardar Pharmacy, Sialkot which was 45 kms away from RHC Zafarwal. Whereas as per rule, it was compulsory to make a rate contract of L.P medicines with a pharmacy situated in 2k.m radius of health institution. Moreover invoices were without batch number, date of manufacturing, expiry and name of pharmaceutical company.

Audit holds that due to poor financial discipline and weak internal controls irregular expenditure of Rs1.33 million was incurred.

In DAC meeting held on 11-01-2018, Department replied that LP medicine was purchased as per law. DAC kept para pending till regularization.

Audit recommends that matter may be inquired at appropriate level and fixing of responsibility besides regularization of the matter .

[PDP No.6]

### **1.2.2.11 Irregular expenditure of Emergency Medicine-Rs 1.07 million**

According to Finance Department letter No. FD (FR) 11-2/89 dated 01.11.2001, 10% of the total budget of medicines should be kept as reserved for natural calamities/emergencies. The medicines should be purchased in bulk on rate contract made by District Government.

During the Audit of THQ Hospital Shakargarh for the financial year 2016-17, it was observed that medicines were purchased from 10% budget reserved for natural calamities/ emergencies. Further consumption of medicine could not be verified as consumption record was neither maintained nor produced to Audit as detailed below:

<b>Sr.No</b>	<b>Name of medical Store</b>	<b>Month of purchase</b>	<b>Amount</b>
1	Al-shafi& Sons	Sep-16	65,520
2	Al-shafi& Sons	Sep-16	48,285
3	Al-shafi& Sons	Dec-16	60,393
4	Al-shafi& Sons	Dec-16	99,400
5	Al-shafi& Sons	Nov-16	78,100
6	Al-shafi& Sons	Nov-16	99,120
7	Al-shafi& Sons	Dec-16	623,511
<b>Total</b>			<b>1,074,329</b>

Audit holds that 10% reserve budget for emergencies was not kept by management due to weak internal controls.

It resulted into irregular expenditure of Rs1,074,329 from the public exchequer.

In DAC meeting held on 11-01-2018, Department replied that medicines were purchased to dealwith emergency cases only. DAC kept para pending till regularization.

Audit recommends that matter may be inquired at appropriate level and fixing of responsibility besides regularization of the matter .

**1.2.2.12 Un-authorized re-appropriation of funds- Rs 540,480**

According to Rule 10 (i) read with rule (ix) (b) of Punjab Delegation of Financial Powers Rules 2016, Administrative department and officer category-I have full powers for re-appropriation of funds subject to the following conditions; No re-appropriation will be made from or to the units “Major Works”, “Minor Works” and “Repairs” and “Maintenance and Repairs”. According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are expended in conformity with the Schedule of Authorized Expenditure and that there must be an appropriation of funds for the purpose besides sanction of an authority competent to sanction expenditure. Work contingency can only be diverted for meager items which are directly related to the works according to para 1.107 of B&R Code.

Scrutiny of record of District Officer (Roads), Narowal revealed that an amount of Rs540,480 under head of account "M&R (A13602) was re-appropriated to head of account Repair of Transport (A13001) in violation to the rules ibid as detailed at **Annexure-J**.

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

In DAC meeting held on 11-01-2018, Department replied that vehicles were repaired before start of flood season. DAC directed ADC (Finance) to enquire the matter in detail.

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

[Para No.25]

### **1.2.3 Internal Controls Weaknesses**



### **1.2.3.1 Non imposition of penalty recovery thereof -Rs 58.00 million**

If a contractor fails to complete the work within stipulated period, he is liable to pay compensation @1% to 10% of amount of the agreement or any smaller amount as decided by the Engineer in-charge to be worked out per day but not exceeding maximum of 10% of the construction of contract. The contractor shall have to apply within one month for extension in time limit before the expiry of scheduled shall have to apply within one month for extension in time limit before the expiry of scheduled time of completion according to Clause 39 read with Clause 37 of contract agreement.

During scrutiny of record of DO (Roads & Buildings) Narowal, it was observed that following schemes were not completed in time limit. Neither the applications for extensions in time limit were available in the record nor were the penalties amounting to Rs58.00 million imposed for delay of work as detailed at **Annexure-K**.

In DAC meeting held on 11-01-2018, Department replied that cases for time extension were in progress. DAC directed to impose penalty and recover outstanding amount within four months.

Audit recommends that matter may be investigated and responsibility be fixed besides recovery of the liquidated damages . It is further suggested that immediate steps may be taken to complete the schemes without loss of further time .

[Para No.02,02]

### **1.2.3.2 Loss to government due to defective execution of work - Rs 25.715 million**

According to Rule 2.82 of B&R code, it is a fundamental rule that no work shall be commenced unless A.A by competent authority is given, and properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority. Permission granted by Government in orders on a Budget estimate for the retention of an entry of proposed expenditure during the year on work, conveys no authority for the commencement of outlay. As per instructions in clause 7 read with 39 of Contract Agreement, the contractor shall at his own expense will inspect and examine the site and surroundings and collect all information and satisfy himself about the nature of ground and climatically condition, availability of labour, material and water as well as electric power, transportation facility etc.

and subsequent department will not assume the responsibility and if contractor did not complete the work he would be penalized up to 10% of the estimated cost and copy of the same be sent to secretary C&W and Chief Engineer concerned.

During scrutiny of Form PWA-27 for the month of 12/2016 of DO (Roads) Narowal, it was observed that following Restoration of Flood Damages schemes were advertised and commenced during first half of 2015 but the same were not completed in time limit. This means unfunded schemes were approved and executed in violation of above mentioned B&R code Rule 2.82. Further during physical verification, it was observed that defective work was executed in most of the RFD schemes. Metal width was 6" less than TS estimated width and completed portion had been damaged from place to place due to inferior quality material as per pictorial evidence whereas the work is in progress. Neither the applications for extensions in time limit were available in the record nor were the penalties amounting to Rs25.715 million imposed for delay of work. When enquired about the non completion of works, it was verbally stated that funds were not available. as detailed at **Annexure-L**.

In DAC meeting held on 11-01-2018, Department did not produce record for audit scrutiny. DAC kept para pending till production of record.

Audit recommends that matter may be investigated at an appropriate level for launching of unfunded schemes and execution of defective work besides imposition of penalty .

[Para No.14]

### **1.2.3.3 Non-employed of qualified engineers for work -Rs 11.340 million**

According to Clause 18 (a) of revised contract form for execution of works "The contractor shall employ for each contract, whole time qualified technical personnel to the satisfaction of the Engineer-in-charge for the supervision of the work at the scale give below:-

On contracts valuing:-	
Upto Rs7.5 Million	One diploma engineer
Exceeding Rs7.5 Million	One Senior graduate engineer
One Junior graduate engineer	

During audit of DO Buildings Narowal for the financial year 2016-17, it was observed that the contractors did not employ the required

engineers and saved the amount in shape of salaries Rs11.340 million in violation of the above rule as detailed at **Annexure-M**.

Audit is of the view that due to non compliance of rules and weak internal controls, qualified engineers were not employed on the execution of work and chances of sub-standard work could not be ignored.

In DAC meeting held on 11-01-2018, Department replied that contractors have qualified staff as per requirement but did not provided any evidence in support of its reply. DAC kept para pending till regularization.

Audit recommends investigation of the matter and fixing of responsibility besides recovery of the amount from the contractors.

[Para No.12]

#### **1.2.3.4 Unauthorised payment of premium – Rs 8.39 million**

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

During the audit of DO Buildings Narowal for the period 01.07.2016 to 31.12.2016, it was observed that the premium above the rates of the technical sanction estimate was given in the running bills amounting to Rs 8,386,047. This resulted in advance payment of Rs 8,386,047 as per detailed at **Annexure-N**:

Audit holds that due weak internal controls, amount of premium was paid to the contractor in the running bills.

In DAC meeting held on 11-01-2018, Department replied that payment was made as per rates approved in T.S. DAC kept para pending till regularization.

Audit stresses regularization and fixing of responsibility .

[Para No.06]

#### **1.2.3.5 Doubtful expenditure on earth work -Rs 7.63 million**

According to 5.6 (ii) Chapter V General Financial Rules of DDO code, all Heads of Departments are responsible for enforcing financial order and strict economy at every step. They should ensure that all financial rules are strictly adhered to internal check against irregularities, waste and fraud.

Contrary to the above, the various schemes of earth filling work were executed by DO Building Narowal during the financial year 01.07.2016 to 31.12.2016 and payments were made to the contractor without obtaining fard malkiyat certificate which made the expenditure doubtful as detailed at **Annexure-O**:

Audit holds that due to weak financial discipline, DO (Roads) Narowal incurred doubtful expenditure on earth work Rs 7.63 million.

In DAC meeting held on 11-01-2018, Department replied that payment was made as per rates approved in T.S. DAC kept para pending till regularization.

Audit recommends that matter may be investigated and responsibility be fixed besides recovery of the excess amount .

[Para No.05]

#### **1.2.3.6 Unauthorized award of work-Rs 6.05 million on bogus performance security and payment of original work- Rs 1.35 million from M&R grant**

According to Rule 10 (i) read with rule (ix) (b) of Punjab Delegation of Financial Powers Rules 2016, Administrative department and officer category-I have full powers for re-appropriation of funds subject to the following conditions; No re-appropriation will be made from one Grant to another Grant and, No re-appropriation will be made from or to the units “Major Works”, “Minor Works” and “Repairs” and “Maintenance and Repairs”. It is a fundamental rule that no work shall be commenced unless A.A by competent authority is given, and properly detailed design and estimate have been sanctioned, allotment of funds made, and orders for its commencement issued by competent authority. According to Revised Contract Form for Execution of Works, clause 48 , at the time of making under this contract, the engineer in charge shall retain from the amount so payable to the contractor, the amount of security deposit the percentage rate specified in item (d) of the memorandum of work annexed hereto. The earnest money of the contractor on execution of the contract, will however, be adjusted toward the amount of such security deposit to be retained from the amount of his first bill of the work done by him and payable to the contractor under this contract.

The work "Rehabilitation of road from Baddomalhi to Shamsa length 2.8km in District Narowal was allotted to ZNZB Associates Govt. contractor vide work order no. 1620/cb dated 8.8.2015 for Rs6,054,415 at 16.786% below TS estimate. Due to below rates more than 5%, the

contractor was bound to provide performance security under clauses of agreement.

During scrutiny of record of DO (Roads) Narowal, it was observed that contractor produced performance security of Rs1,250,000 issued by HBL Qila Ahmadabad branch bearing no.IGT085200125715 dated 2.7.15 with date of expiry of 30-03-2016. This performance security was also used by the contractor in another allotted scheme "Construction of small road (FMR ) from Tehra to Jandiala" as revealed from the acceptance letter issued to the contractor. It means one and same security was used in both schemes by the contractor which was serious violation of clauses of agreement, B&R code and PPRA rules.

**B)** The record such as PWA-27 appropriation register revealed that the work was allotted without funds. The contractor went to court and he received the payment of Rs1,346,973 during 2016-17 on account of work done entered at page 8 to 13 MB no. 571/1654 through court. The payment of original work (development) was charged to Grant No.25 (M&R) deliberately/ wrongly which was serious violation of financial rules and later on transferred to grant of flood damages schemes received during 2016-17. The department committed irregular over irregular violating the rules laid down in B&R code. The process of calling tenders and allotment of original work without funds and making payment by charging to M&R grant was unauthorized.

In DAC meeting held on 11.01.2018, department replied that two different performance securities were collected for two schemes and payment was made to the contractor by the order of Lahor High Court. Reply was not satisfactory as the two different performance securities were not produced for verification and payment was made from Grant 25 M&R instead of development grant. DAC directed the department to regularize the matter besides fixing of responsibility for award of contract on bogus performance securities and payment from M&R grant.

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

[Para No.09]

### **1.2.3.7 Cash payment of scholarships- Rs 5.306 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.

During Audit of Principal General Nursing School Narowal for the financial year 2016-17 (July 16 to December 16), it was observed that scholarships were paid to the nursing students in cash instead of transfer in to bank accounts as detailed below:

Year	Period	Amount (Rs)
1st Year	Jul-16	458,460
1st Year	Aug-16	454,630
2nd Year	Jul-16	560,340
2nd Year	Aug-16	553,773
3rd Year	Jul-16	339,600
3rd Year	Aug-16	323,730
4th Year	Jul-16	424,500
4th Year	Aug-16	419,577
1st Year	Sep-16	458,460
2nd Year	Sep-16	556,903
3rd Year	Sep-16	336,766
4th Year	Sep-16	418,911
<b>Total</b>		<b>5,305,650</b>

Audit holds that cash payment of scholarships were made due to weak internal controls.

It resulted into irregular expenditure of Rs 5.306 million from the public exchequer.

Matter was reported to management in September 2017 but no reply was received till finalization of report.

In DAC meeting held on 11-01-2018, Department replied that scholarships were distributed in cash. DAC kept para pending till regularization.

Audit recommends regularization of expenditure besides fixation of responsibility on person(s) at fault .

[PDP No.02]

#### **1.2.3.8 Non recovery of Rs 4.655 million due to non registration of food license**

According to the Punjab Pure Food Rules, 2007 An application for the grant or renewal of a licence shall be accompanied by a fee of rupees five Thousand for the premises in category (a) and rupees ten Thousand for the premises in category (b) and rupees fifty Thousand for the premises in category (c) in sub-rule (1) of rule 27.

Scrutiny of accounts record of DO (Health) Narowal revealed that 289 food units were operating its business in the district. Food units were visited by the DSI or staff of Sanitation branch during the financial year 2016-17. All the categories were needed to be registered by the Health Department. However DSI (District Sanitary Inspector) did not register the food shop/factories due to which license fee was not recovered.

	Category						
	A	B	B	A	B	B	A
Tehsil	Food Shops	Hotel/ Restaurant	Bakeries	Juices shops/ factories	Ice Factories	Dairies	Meat/ Chicken shops
Narowal	50	35	14	24	15	1	85
Shakargarh	35	42	23	32	0	0	210
Zafarwal	24	19	15	19	1	2	124
	109	96	52	75	16	3	419

Category	Total No. of units in District	Rate	Amount recoverable
A	603	Rs5000/ unit	3015000
B	164	Rs10,000/ unit	1640000
C	0	Rs50,000/unit	0
<b>Total</b>			<b>4655000</b>

Audit holds that due to non compliance of govt. instructions, visited food units were not registered which resulted in non recovery of food license fee.

In DAC meeting held on 11-01-2018, Department replied that recovery is in progress. DAC directed to recover outstanding amount within six month .

Audit recommends that matter may be inquired at appropriate level and fixing of responsibility besides recovery of the amount involved .

[PDP No. 12]

### **1.2.3.9 Recovery of house rent and conveyance allowance - Rs 3.484 million**

According to Government of Punjab Finance Department letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000 in case of Government servant is allotted above entitlement residence, he / she will not draw the house rent and will pay 10% of the maximum of the scale for which residence is meant, 2000In case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made whether a government. According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28<sup>th</sup> April

1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

Scrutiny of pay slips of the officers/officials of the District Officer (Health) Narowal revealed that Medical Officers, Dispensers/Technicians, LHV, Midwife, Dai and Naib Qasid were allotted designated residences or residing in Govt. accommodations in BHUs/GRDs. However house rent allowance and conveyance allowance was not deducted from their salaries as detailed at **Annexure-P**.

Audit holds that due to non deduction of HRA and Conveyance Allowance, overpayment was made to the officers/officials Rs3.484 million.

In DAC meeting held on 11-01-2018, Department agreed to recover overpayment. DAC directed to recover overpaid allowances .

Audit recommends for fixation of responnsibility against person at fault besides recovery.

[PDP No. 10]

**1.2.3.10 Unauthorized occupation of residential building by administration of University of Engineering and Technology Lahore recovery thereof -Rs 3.35 million**

According to orders contained in Government of Punjab finance department letter No. (II) XV (24)/76 dated 27.09.1980, penal rent at rate of 60% of the pay of unauthorized occupants is required to be deducted and deposited into government treasury.

During scrutiny of record of M.S DHQ hospital Narowal, it was observed that administration of The University of Engineering & Technology (Narowal Campus) occupied the residences of DHQ hospital illegally and being used the building as hostel for their students. Moreover administration of UET did not pay any rent to the DHQ hospital whereas they were charging hostel fee from the students. This resulted in non recovery of building rent Rs 3,350,000 from the date of occupation upto 30.12.2016.

Name	Designation	Residence No.	Rent to be recovered (Rs)
UET	Students	E-3/4	150000
UET	Students	E-3/5	150000
UET	Students	E-3/6	150000
UET	Students	E-4/1	150000
UET	Students	E-4/2	150000
UET	Students	E-4/3	150000



Name	Designation	Residence No.	Rent to be recovered (Rs)
UET	Students	E-4/4	150000
UET	Students	E-4/5	150000
UET	Students	E-4/6	150000
UET	Students	Complete hostel occupied by UET Students	2000000
<b>Total</b>			<b>3350000</b>

Audit holds that due to non compliance of rules and weak internal control there was illegal occupation of residences.

In DAC meeting held on 11-01-2018, Department replied that all concerned were directed to deposit remaining amount. DAC directed to recover outstanding amount within six months.

Audit requires that matter may be investigated at an appropriate level and fixing the responsibility beside recovery and vacation of illegal occupation of residences .

[PDP No. 07]

### 1.2.3.11 Wasteful expenditure on additional water courses under annual development program -Rs 3.017 millions

According to Rule 63 of PLG (Budget) Rules, 2001, The development budget shall be a performance budget and it shall make due provisions to ensure that the standard of performance in the various activities rises progressively and is not allowed to fail or deteriorate.

District Officer (OFWM) Narowal transferred funds amounting to Rs 3.017 million as 1st & 2nd installment for the improvement of Water Courses through Water User Associations of additional water courses. Neither the work was completed nor Final Completion Reports were prepared by the NESPAK engineers after the stipulated time period of 120 days. This resulted in wasteful expenditure of Rs 3.017 million without imposition of penalty and time extension. As detail below

ADP Watercourses					
Sr.No.	W/C No	Mouza	1st	2nd	Total
1	373/TW	Chak Easar	1,388,134	396,610	1,784,744
2	600/R	Khokharwali	130,771	-	130,771
3	1000/R	Gullah Maharan	237,479	-	237,479
4	13180/L	Gopal Pur Bagh	244,796	-	244,796
<b>Payment undre PIPIP</b>					
5	12360/R	Kotli Natho Malhian	390,282	-	390,282
6	1309/R	Khokharwali	229,172	-	229,172
<b>Total</b>			<b>2,620,634</b>	<b>396,610</b>	<b>3,017,244</b>

Audit is of the view that due to weak internal control the watercourses were not completed within time.

In DAC meeting held on 11-01-2018, Department replied that work was done as per law. DAC kept para pending till regularization.

Audit suggests early finalization of watercourses along with recovery of unspent balance if any.

[Para No. 05]

### **1.2.3.12 Non-deduction of price variation on account of Bitumen -Rs 3.28 million**

Where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned according to clause 55(I) of contract agreement. Further, 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 as per clause 55 (3) of contract agreement. According to rule 2.16(b) of Departmental Financial Rules, Where the Divisional Accountant feels that bill/claim is not in accordance with the rules, it is his duty to raise objections in writing and advise the Executive Engineer about the irregularities/illegalities in the claim as contained in rule; and If no objection has been raised by the Divisional Accountant and irregular/illegal payment is made by the Executive Engineer, the Divisional Accountant would be held equally responsible for wrong payments;

During audit of DO Roads Naowal, scrutiny of contract agreements of the below schemes, it was revealed that rates of Bitumen were decreased below 5% but price variation was not deducted from the contractors claims. This resulted in overpayment of Rs 3.28 million as detailed at **Annexure-Q**.

Audit is of the view that price variation was not deducted due to financial indiscipline and weak internal controls.

This resulted in loss to the Government amounting to Rs 3.28 million.

In DAC meeting held on 11-01-2018, Department replied that price escalation will be adjusted at final bills. DAC directed to adjust price escalation within six months.

Audit desires that matter may be investigated and responsibility be fixed against the persons at fault besides the amount in question be recovered from the quarters concerned .

[Para No.04]

**1.2.3.13 Non-imposition of penalty -Rs 3.184 million and overpayment of Rs 491,511**

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

The work "Dualization of road from Noorkot Chowk to Nullah Baein Bridge" length 0.82km was awarded to M/s Shahid Ghulam Nabi contractor vide Work Order No.1601-5/CB dated for Rs24.85 million with time limit of 6 months for its completion. The scheme was revised twice and Technical Sanction of second Revised Estimate for Rs34.117 million was accorded. The cost of work was also increased by EDO (W&S) Narowal from Rs24.85 million to Rs31.84 million vide letter no. 439/CB dated 30.12.2016.

An amount of Rs31,863,721 paid to contractor on 18-12-2016 but the work remained incomplete as evident from page 93 to 109 of MB No.570/1653. Work worth Rs 22,454 was carried out in excess of sanction which may be recovered from the contractor and penalty @10% of agreement value may be imposed for not completing work by 30-6-2017 and may be recovered from his final bill .

$$31,841,267 \times 10/100 = \text{Rs}3,184,126$$

**B)** Record of entries of MB revealed that 84,682sft tuff tiles of 80mm thick of grey colour were laid on both sides of road. Actual rate of tuff tile was Rs104/97 but claimed @ Rs106/67. Sundry charges @10% had been included on account of labor in the analysis of rate which were unnecessary as 20% covers contractor profit and overhead charges. Excess so made may be recovered from the contractor .

$$84,682\text{sft} \times \text{Rs}1/70 (\text{Rs}106/67 - 104/97) = \text{Rs} 143,959$$

**C)** Record further revealed that measurement of Tuff pavers in the first hand was measured as under as per page 48 of MB no.570/1653

Left side = 1 x 2100 x 20 , Right side = 1 x 2100 x 20

Similarly PCC 1:2:4 for toeing 6" thick 4" deep for tuff pavers was measured as on the same page  $2 \times 2100 \times 1/2 \times 1/3 = 693$  but later on overall measurement was recorded for tuff pavers as per page 85 MB no. 570

$$394\text{rft} + 2 \times 1345 = 3084\text{rft} \times 1/2 \times 1/3 = 514\text{cft}$$

The quantity of PCC 1:2:4 comes out as 514cft but not 693cft. Excessive quantity measured may be recovered from the contractor.

$$693\text{cft} - 514\text{cft} = 179\text{cft} \times 20116/100 = \text{Rs}36008$$

**D)** The MB further revealed that 38740sft plant premixed bituminous carpet 2" was laid. When it was laid rate of bitumen was Rs61/403. On the time of letting out work in 08/2015, it was 76/221. The decrease was more than 5% hence; it needs to be recovered from contractor.

$$38740/6 \times 148 (4.5/100) = 43001 \text{ Lb} / 2.204 = 19510\text{kg} \times 14.818 (76.221 - 61.403) = \text{Rs}289099$$

**E)** Scrutiny of record further revealed that dualization was completed on one side and other side was left incomplete by 394rft. The scheme had been revised twice and funds were consumed.

In DAC meeting held on 11-01-2018, Department replied that time extensions were in progress. DAC directed to impose penalty within six months.

Audit recommends investigation of the matter and fixing of responsibility against the person(s) at fault for incompleteness of work in spite of revision of scheme twice.

[Para No.08]

#### **1.2.3.14 Loss to government due to defective construction of work -Rs 3.54 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.

DO (Roads) Narowal awarded work "Rehabilitation of flood damages road from Langah to Mandiali (Length 2 km) to M/s Rana Maqbool Murtaza vide work order no. 446 dated 16.4.2015 for Rs3.60 million.

The scrutiny of record revealed that Mr. M. Khan resident of Mandiali Tehsil Shakargarh registered a complaint to DCO Narowal dated 3.8.15 and 21.8.15 against the contractor for using the inferior quality material for construction of above mentioned road. Further statement revealed that old steel was used in culverts and one culvert was broken after construction of three days. Moreover road had been broken from place to place and security had been also released to the contractor. The physical verification conducted and it revealed that road had been damaged from many RDs.

Audit holds that due to weak internal controls, defective raods were constructed and loss to public exchequer Rs3.54 million.

In DAC meeting held on 11-01-2018, Department replied that concerned SDO was directed to submit report about quality of work. DAC kept para pending till regularization.

Audit requires that the matter may be investigated at an appropriate level and fixing responsibility besides recovery from the defaulters .

[Para No.16]

#### **1.2.3.15 Non-imposition of penalty-Rs 3.00 million and overpayment of -Rs 163,323**

According to Para Nos. 1.59 & 2.89 of Buildings and Roads Code, during the execution of work, neither the specification nor the quantity of different items approved in the Technical Sanction may be changed and executed without prior approval of such change / new addition by the authority who has issued Technical Sanction. Such authority will record reason if any. According to Para-127 (6) & 129(i) of PWD Code, payment on all work done should be made on the basis of measurement recorded in MB in accordance with the work actually done at site, measured in person by the SDO and he will be responsible for the general correctness of the bill as a whole.

The work "construction of road from New Lahore road to Mayadian Road Via Narang China Village length 3.25km in District Narowal" was awarded to M. Akbar Govt. Contractor under an agreement enforced by work order no. 185-87/CB dated 1.2.2016 for Rs29,992,671 for completion within six months which had expired on 31.7.2016. The TS estimate of work had been revised and now it had gone to Rs 33,481,202. Non following time schedule, the work was still incomplete and %age of completion was 82% by 30.06.2017. Hence he needs to be penalized under

relevant clause of agreement which may be imposed @10% and recovered from him .

$$\text{Rs}29992671 \times 10/100 = \text{Rs}2999267$$

B) Contractor relayed the dismantled material without mixing 25% sand as evident from entry at page14 of MB no. 578/1441 but he was paid full rate resulted in overpayment.

$$1560 \times 250/100 = \text{Rs}3900$$

Moreover, balance quantity of 2490cft dismantled material had not been utilized so for when the work was near completion.

C) 1500 rft streets were provided PCC pavement and 6" sub base was used under PCC 1:2:4. 20% extra carriage was paid when the same was not involved herewith. Hence, extra carriage paid to the contractor may be recovered .

$$1500 \times 12 \times 1/2 = \text{Rs} 9000 \times 8856/84 = \text{Rs}797115 \times 20/100 = \text{Rs}159423$$

In DAC meeting held on 11-01-2018, Department replied that enhancement was approved by EDO (W&S). DAC directed to impose penalty within six months.

Audit recommends investigation of the matter and fixing of responsibility besides recovery of the amount involved.

[Para No.12]

### **1.2.3.16 Recovery of health sector reform allowance- Rs 1.034 million**

As per letter No. PMU/PHSRP/G-I-06/61/760 dated the 16th March, 2007, Government of the Punjab, Health Department, the HSR allowance is payable only when the doctors / Paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs is directed to perform the somewhere else will not be entitled to PHSRP(HSR) allowance any such allowance paid should be recovered. Further no HSRA is admissible during leave period.

Scrutiny of pay roll of District Officer (Health) Narowal revealed that Health Sector Reform allowance was paid to the doctors and computer operators who were on general duty at somewhere else. The HSR allowance was purely associated to perform the duty at BHU.

Therefore Health Sector Reform Allowance was not admissible to the officer/officials which resulted in overpayment to the officials as detailed at Annexure-N;

Audit holds that due to weak internal controls, Health Sector Reform Allowance was withdrawn which was inadmissible.

In DAC meeting held on 11-01-2018, Department agreed to recover overpayment. DAC directed to recover overpaid allowances .

Audit recommends that matter may be inquired at appropriate level and fixing of responsibility besides recovery of the amount involved .

[PDP No. 03]

### **1.2.3.17 Overpayment on account of conveyance allowance - Rs 1.85 million**

According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

Scrutiny of accounts record of District Officer (Health) Narowal revealed that official motor cycles were allotted to following vaccination staff. However at the same time all the vaccination staff was drawing conveyance allowance which was inadmissible.

Description	No. of posts	Rate of CA	Period	Amount
S/Tech/Vaccinator	6	2856	12 months	205632
Tech/Vaccinator	12	2856	12 months	411264
J/Tech/Vaccinator	53	1932	12 months	1228752
<b>Total</b>				<b>1845648</b>

Audit holds that due weak internal controls, drawl of conveyance allowance was unjustified which resulted in overpayment.

In DAC meeting held on 11-01-2018, Department replied that fuel/ POL was not granted to employees. DAC directed to recover overpaid allowances within six month .

Audit recommends recovery of the amount.

[PDP No. 11]

### 1.2.3.18 Unauthorized Drawl of Adhoc Allowance 07/2010 (50%) – -Rs 1.51 million

According to Govt. of the Punjab, Finance Department letter No.FD.PC.40-04/12 dated 17-4-2012, those employees who are drawing Health Sector Reform Allowance and Health Professional Allowance are not entitled to Adhoc Allowance,07/2010 @50%. This adhoc allowance has not been granted to the employees who have been allowed an allowance equal to at least one month's initial of pay scale of 2008.

During scrutiny of record of DHQ Narowal, it was observed that the following doctors/staff were drawing Adhoc Relief Allowance, 2010 @50% in violation of above rule resulted in loss to government exchequer. This resulted in loss of Rs 1,512,950 as detailed below:

Name of Doctor	Designation	Health Sector Reform allow	Health professional allowance	Adhoc Relief Allowance 2010	Period	Amount (Rs)
LUQMAN CHA UDHR Y	ANESTHETIST	23000	15856	4869	October 2012 to DEC 2016	243450
MUHAMMAD AFZAL RAJPU T	MEDICAL SUPE RINTENDENT	5000	12970	10105	October 2012 to DEC 2017	505250
SADAF INYAT	WMO	6000	19388	4325	October 2012 to DEC 2018	216250
MUHAMMAD SHAFIQ	MO	5000	19388	4925	October 2012 to DEC 2019	246250
SHAHIDA BAS HIR	WMO	5000	19388	6035	October 2012 to DEC 2020	301750
<b>Total</b>						<b>1512950</b>

Audit recommends that matter may be inquired at appropriate level and fixing of responsibility besides recovery of the amount involved .

In DAC meeting held on 11-01-2018, Department replied that recovery is in progress. DAC directed to recover outstanding amount within six month .

Audit recommends the recovery of the government dues

[PDP No. 03]

### 1.2.3.19 Illegal occupation of residence and non recovery of penal rent -Rs 1.11 million

According to orders contained in Government of Punjab finance department letter No. (II) XV (24)/76 dated 27.09.1980, penal rent at rate



of 60% of the pay of unauthorized occupants is required to be deducted and deposited into government treasury.

During scrutiny of record of M.S DHQ hospital Narowal, it was observed that following officers/officials of other departments occupied the residences of DHQ hospital illegally as they were not authorized to reside in the residences of DHQ hospital. This resulted in penal rent at the rate of 60% of basic pay amounting to Rs 1,110,248 due to unauthorized occupation of Govt. residences upto 30.12.2016

Name	Designation	Residence No.	Residence	60% of Basic Pay
Ummar Hayat Virk	Tehsildar	C1/1	Outsider	365000
Muhammad Farooq	Nutrition(DOH) Office	B3/3	Outsider	372000
Khawaja Zaryab	Drug Inspector	D/21	Outsider	270000
Irfan Yousaf	Computer Operator(RHC Ahmad Abad)	D/24	Outsider	103248
<b>Total</b>				<b>1110248</b>

Audit holds that due to non compliance of rules and weak internal control there was illegal occupation of residences.

In DAC meeting held on 11-01-2018, Department replied that all concerned were directed to deposit remaining amount. DAC directed to recover outstanding amount within six months.

Audit requires that matter may be investigated at an appropriate level besides fixing the responsibility beside recovery and vacation of illegal occupation of residences .

[PDP No. 08]

### **1.2.3.20 Non-deduction of price variation on account of Diesel– Rs 1.60 million**

Where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned according to clause 55(I) of contract agreement. Further, 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 as per clause 55 (3) of contract agreement. According to rule 2.16(b) of Departmental Financial Rules, Where the Divisional Accountant feels that bill/claim is not in accordance with the rules, it is his duty to raise objections in writing and advise the Executive Engineer about the irregularities/illegalities in the claim as contained in rule; and If

no objection has been raised by the Divisional Accountant and irregular/illegal payment is made by the Executive Engineer, the Divisional Accountant would be held equally responsible for wrong payments;

During audit of DO Roads Narowal, scrutiny of contract agreements of the below schemes, it was revealed that rates of Diesel were decreased below 5% but price variation was not deducted from the contractors claims. This resulted in overpayment of Rs as detailed at **Annexure-R:**

Audit is of the view that price variation was not deducted due to financial indiscipline and weak internal controls.

This resulted in loss to the Government amounting to Rs 1.60 million.

In DAC meeting held on 11-01-2018, Department replied that price escalation for desiel will be adjusted at final bills. DAC directed to adjust price escalation for desiel within six months.

Audit desires that matter may be investigated and responsibility be fixed against the persons at fault besides the amount in question be recovered from the quarters concerned .

[Para No.03]

### **1.2.3.21 Less deduction of income tax-Rs 1.63 million**

According to section 153 (1) (C ) of income tax ordinance 2001, execution of contracts other than companies (non filers), the income tax will be deducted @ 12.5% during financial year 2016-17.

During audit of DO (Roads) Narowal, it was observed that payments of Rs 32.166 were made to the contractors on account of following schemes and income tax was deducted at source @ 7.5% instead of 12.5% due to non-filers in violation of above rule. This resulted in less deduction of income tax Rs1.63 million.

(Rupees in million)

S. No.	Name of work	Contractor	Expenditure incurred up to 31.12.2016	IT deducted	IT to be deducted	Less deducted
1	Construction of road from Badomalhi to Shamsa	ZNZB Associates	1.32	0.10	0.17	0.07

S. No.	Name of work	Contractor	Expenditure incurred up to 31.12.2016	IT deducted	IT to be deducted	Less deducted
2	Construction of road from Aima Qazian to Sulair Via Ghias Pur	Imtiaz Ahmad / Mr. Irfan Ahmad	1.596	0.12	0.20	0.08
3	Construction of road from Fateh Toor to Langarkay Bhattian	Khadim Husain / Mr. Irfan Ahmad	10.415	0.78	1.30	0.52
4	Construction of small road (FMR) from Tehra to Jandiala	ZNZB Associates	0.520	0.04	0.07	0.03
5	Construction of road from Narowal Muridkey road to Village Mangian (Length = 2.50k.m)	Mr. Farooq & Co. / Mr. Khalid Mehmood	1.565	0.12	0.20	0.08
6	widening / improvement of roads in District Complex Narowal (length = 3.32 k.m)	Ch. Nadeem Kathana & Co.	9.00	0.68	1.13	0.45
7	Construction of road from Chak Amru to Harrar Kalan	Chairman Construction Co.	4.908	0.37	0.61	0.25
8	Construction of road from Aadokey Kalan to Gullah Maharan	Imtiaz Ahmad / Mr. Irfan Ahmad	0.126	0.01	0.02	0.01
9	Rehabilitation of road from Bubak Mehmood pur to Raju Mari	M/s Khadim Husain	1.326	0.10	0.17	0.07
10	Rehabilitation of flood damages road from Bhelowali to kani Jafar	M/s Allah Tawakal Enterprises	0.967	0.07	0.12	0.05
11	Rehabilitation of road from Baddomalhi to Bathanwala	Ch. Nadeem Kathana & Co.	0.423	0.03	0.05	0.02
<b>Total</b>			<b>32.166</b>			<b>1.63</b>

In DAC meeting held on 11-01-2018, Department produced evidence of contracts as filler. DAC reduce the para.

Audit recommends recovery from the defaulters .

[Para No.15]

### **1.2.3.22 Loss to government due to non re-usal of brick balast recovery thereof -Rs 1.32 million**

According to 5.6 (ii) Chapter V General Financial Rules of DDO code, all Heads of Departments are responsible for enforcing financial order and strict economy at every step. They should ensure that all financial rules are strictly adhered to internal check against irregularities, waste and fraud.

During scrutiny of record of DO (Buildings) Narowal, it was observed that during execution of schemes of “reconstructions” the item rate of “P/L Brick or stone Ballast 1-1/2” to 2” Guage 1:6:12” @ Rs 9213/cft i.e composite rate Labour +Material where as old bricks and brick blast were being deducted as old material at lesser rate @ Rs 2000/cft from the payment of the supplier as detailed at **Annexure-S**.

Audit holds that due to weak internal controls, old brick ballast were not reused.

This resulted in overpayment and loss to government of Rs1,322,550.

In DAC meeting held on 11-01-2018, Department replied that old material was reused. DAC kept para pending and seek clarification from C&W Department.

Audit suggest recovery of the amount.

[PDP No.17]

### **1.2.3.23 Unjustified payment of taxes – Rs 1.867 million**

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Scrutiny of accounts record of Dy. DEO (EE-W) Zafarwal District Narowal revealed that expenditure was incurred by the School Councils of following schools during the FY 2016-17. The management of the School Councils paid total amount of bill/invoice of the supplier/contractors without deduction of Taxes amount. (Income Tax & Sales Tax). The taxes amount was not deducted from the supplier’s bill/invoice but paid from the School Council Bank Account to the Inland Revenue. In this way School Councils paid double taxes once to the supplier/contractor and

second to the Inland Revenue Department. This resulted into overpayment to the supplier/contractor as detailed at **Annexure-T**;

Audit holds that due to weak internal controls, overpayment was made to the supplier/contractors amounting Rs1.887 million.

In DAC meeting held on 11-01-2018, Department replied that concerned school heads had been directed to deposit outstanding GST. DAC kept para pending till recovery of GST.

Audit stresses the recovery of the amount.

[PDP No. 04]

### **1.2.3.24 Unauthorized drawl of adhoc relief allowance-2010 (50%) – Rs 1.05 million**

According to Govt. of the Punjab, Finance Department letter No.FD.PC.40-04/12 dated 17-4-2012, those employees who are drawing special allowances are not entitled to Adhoc Allowance,07/2010 @50%. This adhoc allowance has not been granted to the employees who have been allowed an allowance or allowances the sum of which is equal to at least one month's initial of pay scale of 2008.

During scrutiny of record of SMO RHC Lesser Kalan, it was observed that the following employees were being drawn special allowances i.e. dress allowance, mess allowance, health professional allowance and health sector reform allowance. Further probe revealed that Adhoc Relief Allowance, 2010 @50% was also being drawn in violation of above rule resulted in loss to government exchequer of Rs 1.05 million as detailed below:

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
Nazia Rasheed	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Nazia Liaqat	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Shehr Bano	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Mariam Bashir	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Javeria Akhtar	Charge Nurse	Dress Allowance 3100+ Mess	12,918	3,030	17.04.12 to	54	163620

Name	Designation	Special Allowance	Amount of Allowances	Adhoc Relief Allowance 50%-2010	Period	Months	Amount (Rs)
		Allowance 8000 + HSR 1818			31.12.16		
Atiya Muqadas	Charge Nurse	Dress Allowance 3100+ Mess Allowance 8000 + HSR 1818	12,918	3,030	17.04.12 to 31.12.16	54	163620
Dr. Fahad Mirza	Charge Nurse	Health professional allowance + HSRA	31338	4925	1.7.16 to 31.8.17	14	68950
							<b>1050670</b>

Audit holds that due to weak internal controls, unauthorized allowance was paid to the staff Rs 1,050,670.

In DAC meeting held on 11-01-2018, Department replied that matter is subjudice. DAC kept para pending till regularization.

Audit recommends investigation of the matter and fixing of responsibility besides recovery of the amount.

[Para No.03]

### **1.2.3.25 Doubtful purchase and consumption of local purchase medicines -Rs 1.57 million**

According to policy and operational guidelines for local purchase of medicine circulated vide letter No. SO(P-I)H/3-64/2008 dated 12-09-2013 of Health Department, Government of Punjab, "Local purchase in Government hospitals is allowed to ensure fulfillment of immediate need of medical treatment that is otherwise not possible from medicines and surgical disposable available within the hospital. Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practioner".

MS THQ Hospital Shakargarh purchased LP medicines Rs 1.57 million for outdoor patients without obtaining non-availability certificate from the pharmacist during Financial Year 2016-17. Further probe revealed that patients directly received medicines from medical store without ensuring quality and quantity by the hospital management as detailed below:

Sr. No	Name of Medical Store	Date of payment	No of Bills	Amount (Rs.)
3	Al-shafi& Sons	28-12-16	1	77,203
4	Al-shafi& Sons	28-12-16	2	175,427
5	Azeem Medical Store	27-12-16	18	1,318,779
		<b>TOTAL</b>		<b>1,571,409</b>

Audit holds that L.P medicine was not purchased due to defective financial discipline and weak internal controls.

It resulted into irregular expenditure of Rs1.57 million from the public exchequer.

Matter was reported to management in September 2017 but no reply was received till finalization of report.

In DAC meeting held on 11-01-2018, Department replied that stock registers were maintained. DAC directed to further investigation.

Audit recommends for regularization of expenditure besides fixation of responsibility on person(s) at fault .

[PDP No.02]

## **ANNEXURES**



## PART-I

**Memorandum for Departmental Accounts Committee  
Paras Pertaining to Audit Year 2017-18**

Sr. #	Name of Formations	PDP #	Description of Para	Amount (Rs)
1.	DCO	01	Non-deduction of Income Tax	64259
2.		02	Irregular payment on Hiring charges of Vehicles	48000
3.		03	Un-justified payment of Cash Award and Honorarium	642595
4.		04	Irregular expenditure on installation of IP Cameras	435000
5.		05	Irregular expenditure on visit of Chief Minister Punjab	462000
6.		06	Un-authorized / unjustified expenditure on printing	645840
7.		07	Un-lawful payment of GST on printing	93840
8.		08	Loss to government to due to less collection of government revenue	114527
9.		09	Irregular expenditure due to misclassification	645840
10.		10	Mis-procurement of	296950
11.		11	Irregular expenditure on repair of vehicle	216600
12.	DEO (M-EE)	01	Non-deduction of conveyance allowance during leave period	317612
13.		02	Irregular drawl of pay and allowances due to extra ordinary leave	615121 (approx.)
14.		03	Non-recovery of penalties	1641308 (approx.)
15.	DEO (M-EE)	01	Irregular payment of allowances during leave period	8568
16.		02	Irregular purchase of stationery	131432
17.		03	irregular expenditure on repair of vehicle	29772
18.		04	Doubtful expenditure on repair of building through transfer of funds to Building department	225000
19.	DEO (SE)	01	Unauthorized repair of vehicle	155832
20.		02	Unauthorized consumption of POL	230221
21.		03	Unjustified drawl of pay and allowances	1.16 (M)
22.		04	Unjustified drawl of TA/DA	277620
23.		05	Unauthorized expenditure	270000
24.		06	Non deduction of CA	20225
25.	DHO	01	Non deduction of CA and HSRA	286919
26.		02	Recovery on account of HSR allowance	83287
27.		05	Non Realization of Penalty	336167
28.		06	Unauthorized expenditure	700951
29.		07	Less deduction of income tax	46155
30.		09	Recovery of pay & allowances	752640

Sr. #	Name of Formations	PDP #	Description of Para	Amount (Rs)
31.		13	Recovery of HSRA and CA	80424
32.		14	Govt. receipts deposited not verified	1.292 (M)
33.		15	Unauthorized Repair of vehicles	46001
34.		16	Unauthorized expenditure on account of POL	36384
35.		17	Unauthorized Repair of vehicle	33775
36.		18	Unauthorized expenditure on account of POL	202432
37.		01	Unauthorized Repair of vehicle amounting by DDO H Shakargarh	75889
38.		02	Unauthorized expenditure on account of POL by DDO H Shakargarh	165294
39.		01	Irregular payment of allowances during leave period	503912
40.		02	Irregular Payment of NPA	214133
41.		04	Irregular expenditure on construction & repair of Building	785589
42.		05	Unjustified payment without TS estimate	785589
43.		06	Overpayment of Social Security Benefit	228672
44.	MS DHQ Hospital Narowal	08	Unauthorized payment due to previous year liabilities	7.483 (M)
45.		09	Unauthorized collection of Test charges -	1043460
46.		10	Govt. receipts deposited not verified	1550770
47.		17	Non deduction of Income Tax	338639
48.		20	Less deduction of Income Tax and Violation of ppra	838038
49.		21	Doubtful consumption of Syringes	1750000
50.		22	Non recovery of overpayment of Pay	463000
51.		23	Wastage of X-ray Fixture water	425000
52.		24	Less deposit of Government dues	527357
53.		25	Shortage of X-Ray in stock	432000
54.		DO (OFWM)	01	un-authorized payment for rent of
55.	02		Non-recovery of Income Tax on Auction of Vehicle	178005
56.	03		Overpayment For Bricks	336276
57.	04		Overpayment For Cement	49022
58.	06		Non deduction of Income Tax	155856
59.	07		Non deduction of sales tax on payment for water courses	407624
60.	05		Overpayment due to payment of excess quantities	651627
61.	DO (Roads)	06	Overpayment beyond TS estimate	64250
62.		07	Overpayment of	250193
63.		11	Overpayment of	85970
64.		19	Non maintenance of record Rs764,484	764484
65.		20	Non maintenance of log books	393261
66.		24	Misappropriation due to double drawl of same claim Rs 69,900	69,900
67.		26	Expenditure incurred without budget allocation	660416
68.		28	Unauthorized expenditure on M&R of flood safety Bund	686839
69.		30	Unauthorized diversions of works contingencies	559326
70.		31	Unauthorized expenditure on M&R of office	200824
71.		32	Excess payment on account of earth work	16434
72.		33	Doubtful expenditure on stores	148878
73.		35	Non Deduction of HRA	447060

Sr. #	Name of Formations	PDP #	Description of Para	Amount (Rs)	
74.		36	Unjustified Payment to Work Charged Staff	481621	
75.		37	Non maintenance of cashbook	91.044 (M)	
76.		38	Unauthorized expenditure	0.361 (M)	
77.		39	Unverifiable expenditure on account of maintenance road materials	0.334 (M)	
78.		41	Non verification of the earnest money received from contractors	17.640 (M)	
79.		42	Non verification of the deposited Tender Fee from DAO	150000	
80.		43	Non verification of Receipt on account of Tender Fee	3.500 (M) (approx.)	
81.		44	Non maintenance of proper tender fee register and stock tender register	-	
82.		46	Non-reconciliation of accounts	-	
83.		47	Non production of record	-	
84.		DO (Sports)	1	Un-authorized expenditure	650200
85.			2	Mis-procurement of material for independence day	206000
86.			3	Un-lawful expenditure on Lunch	106000
87.			4	Loss to government due to non-deduction of sales tax	53285
88.	5		Un-authorize expenditure beyond competence	172000	
89.	6		Irregular expenditure amounting to Rs.457,200	457200	
90.	7		Doubtful expenditure on advertisement & publicity	310600	
91.	DO (Agriculture ) Including Dy. DOs		2	Irregular Payment of Travelling Allowance	145425
92.		3	Non deposit / Verification of General Sales Tax	554491	
93.		4	Non-accountal of purchases in asset registers	970985	
94.		5	Irregular repair of transport	223238	
95.		6	Un-authorized payment on account of POL charges	1.373 (M)	
96.		7	Loss due to less deduction of income tax at source	0.252 (M)	
97.		8	Loss of Revenue due to less deduction of GST -	0.139(M)	
98.		9	Wasteful expenditure	732105	
99.		10	Unauthorized Expenditure due to Misclassification	394740	
100.		11	Non deduction of income tax	9360	
101.		12	Irregular expenditure on repair of vehicle	205827	
102.		13	Irregular expenditure on repair of vehicle	37499	
103.		14	Non deduction of income tax	16752	
104.		15	Irregular expenditure on repair of vehicle	299213	
105.		16	Irregular expenditure on rent of non-residential building	305000	
106.		17	Irregular expenditure on repair of vehicle	64500	
107.	DO (Buildings)	18	Irregular expenditure on rent of non-residential building	681800	
108.		01	Overpayment of	157904	
109.		04	Non-deduction of shrinkage on earth work	763544	
110.		07	Irregular Payment of GST	20605	
111.		08	Irregular Expenditure on Repair of Residences Rs117,700	117700	
112.		13	Non recovery of professional Tax from the contractor	420000	
113.		15	Unjustified payment	525750	
114.		16	Overpayment for RCC	260520	
115.	DO (Forest)	19	Non recovery of overpayment	84218	
116.		01	Auction of trees without approval of rate	251020	
		02	Non realization of Govt. revenues due to non auctioning of pickup	100000	

Sr. #	Name of Formations	PDP #	Description of Para	Amount (Rs)
117.		03	Non recovery of govt. revenues	360000
118.		04	Unjustified drawl of funds	38962
119.		05	Irregular expenditure	16510
120.		06	Irregular expenditure	25084
121.		07	Non-production of record	-
122.		08	Non verification of deposits	251020
123.		09	Expenditure statement not prepared	-
124.		05	Misappropriation due to purchase of Laptops below specification	75000
125.		07	Purchases of steel almirahs at exorbitant rates	370000
126.		09	Purchases of computer chairs at exorbitant rates recovery thereof	133750
127.		10	Purchases of computer table at exorbitant rates recovery thereof	34750
128.		11	Purchases of furniture at exorbitant rates recovery thereof	34880
129.		12	Purchases of benches at exorbitant rates recovery thereof	59300
130.		13	Purchases of Vaccine storage iron racks at exorbitant rates recovery thereof	250250
131.		18	Likely misappropriation on account of repair	77850
132.		01	Non Recovery of fine imposed after inquiries	81000
133.		02	Irregular payment on account of Charge Allowance	387226
134.	Dy. DEO (M-EE) Narowal	03	Non Recovery of Conveyance Allowance Paid during Winter Vacations	403428
135.		04	Non-deduction of Income tax	400407
136.		05	Unjustified drawl of Allowances	3600
137.		01	Irregular payment on account of Qualification Allowance	349180
138.		02	Non Recovery of Conveyance Allowance Paid during Winter Vacations	300415
139.	Dy. DEO (M-EE) Zafarwal	03	Non-deduction of Income tax	218430
140.		04	Unjustified drawl of Allowances	25600
141.		05	Non deduction of conveyance allowance during Summer vacation	566751
142.		01	Non deduction of General Sales Tax	121698
143.		02	Non deduction of Income Tax	46532
144.		03	Overpayment of General Sales Tax	69390
145.		05	Overpayment of Income Tax	131664
146.		06	Irregular expenditure by splitting Indents	221402
147.	Dy. DEO (W-EE) Shakargarh	07	Unauthorized payment on account of charge allowances	1381422
148.		08	Unauthorized payment of financial assistance	200000
149.		09	Non Recovery of wrong allowance given to the teachers	4200
150.		01	Unjustified drawl of funds in cash	4.105 (M)
151.		02	Non recovery of conveyance allowance	510745
152.		03	Non deduction of Income Tax & GST	932467
153.		04	Unjustified drawl of funds in cash	443000
154.	Dy. DEO (M-EE) Shakargarh	06	Non deduction of income tax	554249
155.		08	Unauthorized Repair of vehicle	40000
156.		09	Recovery due to imposition of major penalty	115606
157.		10	None recovery of fine	120015

Sr. #	Name of Formations	PDP #	Description of Para	Amount (Rs)
158.		11	Recovery due to non stoppage of increments	43620
159.	Dy. DEO (W-EE) Zafarwal	01	Unjustified expenditure amounting Rs1.406 million	1.406 (M)
160.		02	Unjustified drawl of funds for feeder teacher	1.963 (M)
161.		03	Non deduction of income tax	331714
162.		05	Non deduction of PST	661462
163.		07	Non recovery of fine	46500
164.		08	Non deduction of conveyance allowance	221858
165.		09	Non recovery of conveyance allowance	501942
166.		Dy. DEO (W-EE) Narowal	01	Irregular purchase of furniture
167.	02		Overpayment of conveyance allowance	117993
168.	EDO (Education)	04	Unauthorized transfer of funds to school councils	1236000
169.		05	Non deduction of Income Tax	494567
170.		06	Non realization of penalty	39578
171.		07	Irregular Payment of refreshment on Training	528173
172.		08	Doubtful Payment of Rs 14.170 Million on Account of Pay to Teachers	14.170 (M)
173.		09	Irregular payment of conveyance allowance	48000
174.	EDO (Health)	01	Un-authorized payment of project allowance	510000
175.	General Nursing School	01	Non-payment of students' scholarships	4742247
176.	RHC Qila Ahmadabad	01	Recovery Due to Absent Period	230256
177.		02	Irregular payment of Health Sector Reform Allowance recovery thereof	96456
178.		03	Irregular payment of allowances during leave period recovery thereof	36000
179.		04	Irregular drawl of Conveyance and House Rent Allowance recovery thereof	99024
180.		05	Govt. receipts deposited not verified	150320
181.		06	Irregular expenditure by splitting Indents of purchase of chairs	229905
182.		07	Irregular expenditure by splitting Indents of purchase of beds	759810
183.		08	Non Deduction of General Sales Tax	45946
184.		09	Shortage of X-Ray in stock	129351
185.		RHC Baddomalhi	01	Irregular expenditure by splitting Indents of purchase of Beds
186.	02		Irregular expenditure by splitting Indents of purchase of chairs	200000
187.	03		Less deduction of Income Tax	5100
188.	04		Recovery Due to Absent Period	23172
189.	05		Irregular payment of Health Sector Reform Allowance and recovery thereof	19056
190.	06		Irregular payment of allowances during leave period	145817
191.	07		Unauthorized Drawl of Adhoc Allowance-2010 (50%)	264750
192.	08		Illegal Occupation of residence and Recovery of Penal rent	120000
193.	09		Irregular drawl of Conveyance and House Rent Allowance	81816
194.	RHC Kot Naiana		01	Irregular purchase of LP Medicines
195.		02	Irregular clearance of previous years liabilities	611456
196.		03	Sales Tax paid to supplier but not verified	46131
197.		04	Irregular expenditure by splitting the indent and without Coughtations and Advertisement on PPRA Website	178611

Sr. #	Name of Formations	PDP #	Description of Para	Amount (Rs)
198		05	Govt. receipts deposited not verified	46535
199		06	Unauthorized Drawl of Adhoc Allowance-2010 (50%)	272700
200		07	Non and Less Deduction of Income Tax	12230
201		01	Purchase of Medicines without DTL	604645
202	RHC Lesser Kalan	02	Non Deduction of Liquidated Damages due to late Supply of Medicine	20205
203		04	Non-accountal of purchased material	1068591
204	RHC Sankhtra	01	Un-Authorized Payment of Adhoc Allowance	18390
205		02	Non verification of receipts from Government treasury	81048
206		03	Unauthorized Drawl of Adhoc Allowance-2010 (50%)	327240
207		04	Govt. receipts deposited not verified	36699
208		01	Irregular purchase and consumption of medicine	361374
209		02	Irregular payment of pending medicine bills	401430
210	RHC Shah Gharib	03	Non-deduction of House Rent Allowance and Conveyance allowance	74934
211		04	Irregular expenditure on repair of vehicle	199144
212		01	Un-Authorized Payment of Adhoc Allowance	16454
213		02	Irregular purchase of less shelf life medicine	26900
214	RHC Zafarwal	03	Irregular expenditure	684558
215		04	Irregular clearance of previous years liabilities	1011684
216		05	Non-production of record	397600
217		07	Unauthorized Drawl of Adhoc Allowance-2010 (50%)	90900
218		01	Non recovery of conveyance allowance	39238
219	HM Slow Learner School	02	overpayment of	25967
220		03	Doubtful expenditure on purchase of tyres	150696
221		04	Doubtful expenditure on purchase of uniform	92952
222		05	Doubtful expenditure on repair of vehicle	17387
223		01	Non recovery of conveyance allowance	10990
224	HM Special Education Centre Narowal	02	Non deduction of 5% house rent charges & conveyance allowance	24051
225		03	Illegal Occupation of Residence	362052
226		04	overpayment of	51641
227		01	Irregular disbursement of stipend	700800
228	HM Special Education Centre Shakargarh	02	Irregular expenditure on Uniform	353800
229		03	Unauthorized Expenditure due to Misclassification	30724
230		04	Non Recovery of conveyance allowance during Winter vacations	9030
231		01	Unauthorized drawl of pay and allowances	332586
232	HM Special School Zafarwal	02	Non recovery of conveyance allowance	42566
233		03	Non recovery of pay and allowances	129300
234		04	Recovery of pay & allowances	28272
235	MS THQ	03	Irregular purchase of Anti rabies vaccine	276620

<b>Sr. #</b>	<b>Name of Formations</b>	<b>PDP #</b>	<b>Description of Para</b>	<b>Amount (Rs)</b>
	Hospital			
<b>236.</b>	Shakargarh	05	Irregular payment of pending liability	1318779
<b>237.</b>		06	Irregular expenditure on purchase	450567
<b>238.</b>		07	Doubtful expenditure on purchases	450567
<b>239.</b>		08	Non deduction of income tax	29287
<b>240.</b>		09	Over payment of GST	147601
<b>241.</b>		10	Less collection of hospital receipts	10500

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

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
1.	DCO	5	Unauthorized Expenditure	0.63	Irregularity
2.		6	Doubtful Expenditure	0.741	Irregularity
3.	MS DHQ Hospital	3	Un-authorized drawl of pay and allowances	1.584	Irregularity
4.		4	Unauthorized drawl of pay and allowances	0.046	Irregularity
5.		9	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.056	Internal Control Weakness
6.		12	Non Deduction of Income Tax	0.295	Internal Control Weakness
7.		18	Irregular expenditure without PPRA	0.831	Irregularity
8.		21	Irregular purchase of Emergency medicines	9.516	Irregularity
9.		25	Doubtful expenditure of POL	1.637	Irregularity
10.	Dy. DEO (M-EE) Narowal	3	Non-recovery of Social Security Benefit 30%	3.875	Internal Control Weakness
11.		4	Non / Less Deduction of Income Tax	0.015	Internal Control Weakness
12.		6	Unauthorized drawl of inspection allowance during summer vacations	0.084	Internal Control Weakness
13.	EDO (Education)	2	Irregular expenditure on account of pay and contingent of NFBE / ALC teachers	15.002	Irregularity
14.		3	Doubtful Utilization of funds for missing facilities	77.73	Irregularity
15.		5	Un-due retention of Govt. Money	1.859	Internal Control Weakness
16.		7	Less Deduction of Income Tax	0.010	Internal Control Weakness
17.		8	Less Deduction of Income Tax	0.010	Internal Control Weakness
18.	Nursing School Narowal	1	Unjustified payment on account of stipend -	1.386	Irregularity
19.		3	Doubtful expenditure on repair of building through transfer of funds to Building department	2.600	Irregularity



Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
20.		4	Recovery of stipend	0.081	Irregularity
21.	DO (Health)	6	Non regularization of Contract employees	0	Irregularity
22.		9	Non imposition of Penalty	0.08	Irregularity
23.		16	Non Finalization of Show Cause Cases Under PEDDA Act 2006 & contract appointment policy 2004	0	Irregularity
24.	DO (Roads)	14	Non appointment of whole time qualified technical personnel	121.941	Irregularity
25.		16	Non Collection of Professional Tax from contractors	0.15	Internal Control Weakness
26.		13	Less deduction of Income Tax on M&R bills	0.147	Internal Control Weakness
27.		15	Non recovery of contractor renewal Fee	0.225	Internal Control Weakness
28.	Dy. DEO (W-EE) Narowal	1	Irregular payment of conveyance allowance Recovery thereof	1.462	Internal Control Weakness
29.		3	Irregular payment of 30% Social Security Benefit Recovery thereof	1.259	Internal Control Weakness
30.		4	Unauthorized payment of Sales Tax & Income Tax	0.3	Internal Control Weakness
31.		5	Irregular cash payment to contractor & supplier	1.57	Internal Control Weakness
32.		6	Irregular expenditure out of NSB	0.748	Internal Control Weakness
33.	SMO RHC Zafarwal	2	Non Deduction of Liquidated Damages due to late Supply of Medicine	0.01	Internal Control Weakness
34.		4	Non deduction of HSRA Rs 9099 and pay and allowances	0.09	Internal Control Weakness
35.		6	Irregular drawl of House Rent Allowance recovery thereof	0.097	Internal Control Weakness
36.	MS THQ (H) Shakargarh	1	Non imposition of Penalty	0.096	Internal Control Weakness
37.		2	Irregular expenditure on purchase	4.269	Irregularity
38.		6	Less deduction of income tax	0.014	Internal Control Weakness
39.		7	Doubtful consumption of medicine	0.192	Internal Control Weakness

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
40.		8	Less Deposit of ambulance charges	0.138	Internal Control Weakness
41.	DO (Buildings)	7	Overpayment due to provision of higher rate in technical sanction estimate	0.633	Internal Control Weakness
42.		8	overpayment due to provision of higher rate in technical sanction estimate	0.044	Internal Control Weakness
43.		9	overpayment due to provision of higher rate in technical sanction estimate	0.04	Internal Control Weakness
44.		13	Overpayment due to provision of higher rate in technical sanction estimate	0.13	Internal Control Weakness
45.		14	Overpayment due to provision of higher rate in technical sanction estimate	0.062	Internal Control Weakness
46.		17	Non Employed of Qualified Engineers for work Recovery	11.34	Internal Control Weakness
47.		18	Non recovery of professional Tax from the contractor	0.46	Internal Control Weakness
48.		19	Non recovery of contractor enlistment/renewal Fee	1.816	Internal Control Weakness
49.		20	Non Credit of Lapse Security to Government Revenue	4.952	Internal Control Weakness
50.		21	Less deduction of Income Tax	2.632	Internal Control Weakness
51.		22	Overpayment for RCC	0.506	Internal Control Weakness
52.		24	Non-deduction of shrinkage on earth work	0.227	Internal Control Weakness
53.		25	Use of steel bars without quality test	34.789	Irregularity
54.		DO (OFWM)	6	Overpayment for bricks	0.224
55.	7		Overpayment for cement	0.047	Internal Control Weakness
56.	8		Overpayment for sand	0.004	Internal Control Weakness
57.	Dy. DEO (W-EE) Shakargarh	3	Unjustified drawl of qualification allowances	0.146	Internal Control Weakness
58.		5	Non-transparent Payment of financial assistance	4.7	Internal Control Weakness

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
59.		6	Vouched account not produced	0.7	Non-Production of Record
60.	Dy. DEO (M-EE) Zafarwal	3	Unjustified drawl of qualification allowances	0.567	Internal Control Weakness
61.		4	Unauthorized payment on account of charge allowances	0.301	Internal Control Weakness
62.		5	Non Verification of Expenditure Statement	274.189	Internal Control Weakness
63.		7	Non-transparent Payment of financial assistance	0.8	Internal Control Weakness
64.		RHC Shah Gharib	2	Non-Deduction of General Sales Tax	0.014
65.	10		Expenditure over Budget Allocation	1.998	Internal Control Weakness
66.	Model BHU Jabbal	2	Doubtful Consumption of Various Stores	0.118	Internal Control Weakness
67.		3	Irregular Drawl of Pay and Allowances and Recovery of HSR A	0.034	Irregularity
68.		5	Unauthorized Transfer of 4 Patient Beds Valuing	0.1	Irregularity
69.		6	Irregular Expenditure on POL due to Improper Maintenance of Log Books	0.304	Irregularity
70.	Dy. DEO (W-EE) Zafarwal	4	Qualification Allowance	1.402	Internal Control Weakness
71.		7	Non-utilization / Retention of Govt Money	14.343	Internal Control Weakness
72.		8	Recovery of Conveyance Allowance during Winter Vacation	0.95	Internal Control Weakness
73.		9	Non-stock taking of store	0.417	Internal Control Weakness
74.		12	Non- deduction of GST & Income Tax From NSB	0.255	Internal Control Weakness
75.		13	In-admissible expenditure on feeder teacher salary	2.354	Irregularity
76.	DO (Livestock)	2	Doubtful Consumption of Medicines	1.107	Internal Control Weakness
77.		3	Excess payment of pay due to wrong fixation	0.172	Internal Control Weakness

Sr. #	Name of Formations	AP #	Description of Para	Amount (Rs in million)	Nature of Para
78.		4	Irregular payment of conveyance allowance	0.12	Internal Control Weakness
79.	Special Edu. Centre, Narowal	1	Irregular payment of conveyance allowance	0.009	Internal Control Weakness
80.	Secretary RTA	1	Non verification of government receipts	1.353	Internal Control Weakness
81.		2	Doubtful consumption of POL	0.676	Internal Control Weakness
82.		3	Unauthorized repair of vehicle	0.199	Internal Control Weakness
83.		4	Likely Misappropriation on Account of POL	0.059	Internal Control Weakness
84.		5	Likely Misappropriation on Account of POL	0.011	
85.		6	Doubtful Payment of GST	0.014	Internal Control Weakness
86.		8	Physical verification not carried out	0	
87.	SMO RHC Qila Ahmadabad	2	Non-auction of Dental Unit Cost	0.25	Internal Control Weakness
88.	Special Education Centre Shakargarh	1	Irregular repair of vehicle	0.223	Irregularity
89.		2	Un due retention of money	0.073	Internal Control Weakness
90.		5	Irregular Repair of Vehicle	0.159	Irregularity
91.	Dy. DEO (M-EE) Shakargarh	3	Recovery on account Science Teaching Allowances	0.014	Internal Control Weakness
92.		4	Doubtful Expenditure from NSB	1.317	Internal Control Weakness
93.		5	Non-deduction of Income tax	0.458	Internal Control Weakness
94.	EDO (Health)	3	Irregular payment to Building Deptt. Transfer payment for M & R of Govt. Building.	0.225	Irregularity
95.		7	Unjustified expenditure on Photo copies	0.076	Irregularity
96.		8	Irregular Repair of machinery	0.005	Internal Control Weakness
97.		9	Unjustified expenditure on Advertising	0.141	Irregularity

**Annexure-B****Para 1.2.1.1****Non-production of record- Rs 572.885 Million**

<b>Sr. No.</b>	<b>Name of Scheme (with length).</b>	<b>Amount (Rs. millions)</b>
1	Rehabilitation of Metalled Road from Aggomunda to Lalian Motla Road (Length – 3.20 KM).	29.031
2	Rehabilitation of Metalled Road from Babral to Balokhatana Chachian Road (Length – 3.20 KM).	14.521
3	Rehabilitation of Metalled Road from Achli to Mansoor Connecting Main Shakargarh Road (Length – 3.00 KM).	12.705
4	Construction of Metalled Road from Main Ikhlas Pur Road to Bhari Tarpai (Length – 4.30 KM).	34.656
5	Rehabilitation of Metalled Road from Nidala to Ranial Shajwal Road (Length – 3.50 KM).	29.308
6	Construction of Road from Bypass Kot Naina Petrol Pump Sogian Village (Length - 1.00 KM).	9.577
7	Construction of Road from Qadir Abad Morr to Uggowala Morr (Length - 7.23 KM). "PP - 132". Scope of work Metalled Road 10' wide & R.C.C Road 3100 Rft.	50.000
8	Construction of Road from New Lahore to Mayadian via Narang China (Length - 3.25 KM).Scope of work Metalled Road 12' wide & P.C.C Road 1500 Rft.	29.921
9	Construction of Road from Shakargarh Chack Amru Road Pindi Sahanian to Chhachra (Length - 1.80 KM) "PP-133". Scope of work Metalled Road 10' wide.	15.098
10	Construction of Road from Raiba Klan to Kotli Agwal via Kaiyan (Length - 2.45 KM) "PP-133"Scope of work Metalled Road 10' wide.	18.229
10 A	Construction of Road from Bheer Kalan to Dhudham (Length - 3.00 KM). Scope of work Metalled Road 12' wide	26.045
10 B	Construction of Road from Narowal-Sialkot Road to Chhiney Sangal (Length - 1.50 KM). Scope of work Metalled Road 10' wide & P.C.C Road 2220 Rft.	10.806
11	Construction of of Road from Giddar Pur to Tughal Pur (Length - 2.00 KM). Scope of work Metalled Road 12' wide.	16.570
12	Construction of of Road from Zafarwal City (Length - 1.69 KM). Scope of Work 0.55 KM Metalled road 10' wide & 1.14 KM PCC Road 12' wide.	14.130
13	Widening / Improvement of Road from Essa Chowk to Kanjrur (Length - 7.65 KM) "PP-134". Scope of work Metalled Road 14' wide (Widening from 10' to 14).	49.344
14	Rehabilitation / Restoration of Road From Tapiala to Essa Road (Length – 10.00 KM).	12.154
15	Rehabilitation / Restoration of Road From Qila Ahmed Abad to Dhamthal (Length–KM No. 8.00 to 15.50) "Part – II".	15.720
16	Rehabilitation / Restoration of Road From Tapiala to Qila Ahmed (Length – 2.62 KM).	7.150
17	Rehabilitation / Restoration of Road From Oranga Abad to Nangle Nadeer (Length - 1.00 KM).	3.185
18	Rehabilitation / Restoration of Road From Birdi Shah to Kula Mandiala Road (Length - 1.00 KM).	2.987
19	Rehabilitation / Restoration of Road From Fattoki to Baryyar (Length – 8.30 KM).	10.187
20	Rehabilitation / Restoration of Road From Budha Dhola Rayya Road (Length – 12.40 KM).	1.202

Sr. No.	Name of Scheme (with length).	Amount (Rs. millions)
21	Rehabilitation / Restoration of Road From Malook Pur to Khara Mega (Length – 2.96 Km).	6.831
22	Rehabilitation / Restoration of Road From Gangoor to Rehman Pur (Length – 3.00 Km).	13.333
23	Rehabilitation / Restoration of Road From Ali Pur Syedan to Budha Dhola Road “Rasheed Pur Chowk” (Length – 12.00 Km).	5.648
24	Rehabilitation / Restoration of Road From Dhoda to Giddain Road (Length – 18.00 KM).	2.676
25	Rehabilitation / Restoration of Road From Jassar Point to Fasih Pur (Length – 3.00 Km).	1.388
26	Rehabilitation / Restoration of Road From Hallowal to Gullah Maharan (Length – 5.00 Km).	3.945
27	Rehabilitation / Restoration of Road From Ahlulal to Rasheed Pur (Length – 5.00 Km).	4.056
28	Rehabilitation / Restoration of Road From Bhelowali to Kani Jafar Abad (Length – 2.62 KM).	2.532
29	Rehabilitation / Restoration of Road From Hallowal to Baryyar (Length – 5.30 Km).	7.857
30	Rehabilitation / Restoration of Road From Baddomallhi to Bathanwala (Length – 3.83 Km).	4.533
31	Rehabilitation / Restoration of Road From Tanda More Darman to Kot Naju (Length – 2.25 KM).	2.498
32	Rehabilitation / Restoration of Road From Kot Naju to Chak Vichala (Length – 1.00 KM).	2.001
33	Rehabilitation / Restoration Bridge approach From Zafarwal to Darman Road in KM No. 09.00.	3.159
34	Rehabilitation / Restoration of Road From Bubak Mehmood Pur Raju Marl (Length – 4.50 KM).	4.446
35	Rehabilitation / Restoration of Road From BCZ to Chah Syedan to Uncha Kalan (Length – 1.25 KM).	4.951
36	Rehabilitation / Restoration of Road From Noor Kot Chowk to Chack Baha-ud-Din.	1.820
37	Rehabilitation / Restoration of Road From Bajan to Nathu Kot.	2.983
38	Rehabilitation / Restoration of Road From Bustan to Mandiali (Length – 3.00 KM).	9.843
39	Rehabilitation / Restoration of Road From Mandiali to Maddo Goal (Length – 2.20 KM).	7.407
40	Rehabilitation / Restoration of Road From Mundi Khail to Maddo Goal (Length – 6.00 KM).	7.357
41	Rehabilitation / Restoration of Road From Lengah to Mandiali (Length – 1.00 KM).	4.245
42	Rehabilitation / Restoration of Road From Baramanga to Dhala Bura (Length – 3.00 KM) “Construction of 3-No. Span 10’ each Battery of Culver”.	2.511
43	Rehabilitation / Restoration of Road From Malik Bagh to Kanjroor (Length – 6.00 KM).	4.923
44	Rehabilitation / Restoration of Road From Bustan to kot Bachana (Length – 1.00 Km).	2.052
45	Rehabilitation / Restoration of Road From Manzoor Pur Plaata to Village Gangran (Length – 2.00 KM).	1.881
46	Rehabilitation / Restoration of Road From Dairianwala to Daood Station.	0.139
	Rehabilitation / Restoration of Road From Rayya Band to Narang China.	0.697

<b>Sr. No.</b>	<b>Name of Scheme (with length).</b>	<b>Amount (Rs. millions)</b>
47		
48	Rehabilitation / Restoration of Road from Dogar Band to Kaly Jam Saein Tehsil Narowal.	0.039
49	Rehabilitation / Restoration of Road From Dhuniky to Qiam Pur.	0.869
50	Rehabilitation / Restoration of Road From Narowal-Zafarwal Road to Kartarpur via Rajian.	0.259
51	Rehabilitation / Restoration of Road From Bajna to Mailu Sailu.	0.294
60	Rehabilitation / Restoration of Road From Chammal to village Bagolrah Tehsil Shakargarh.	0.383
61	Rehabilitation / Restoration of Road From Qila Ahmed Abad to Dhamthal Road (L=0.00 to 07.00 KM) "Part - 1" Tehsil Narowal.	17.879
62	Construction of road from Aadokey Kalan to Gullah Maharan	24.924
		<b>572.885</b>

**Annexure-C****1.2.2.1****Unauthorized process of issuance of bidding documents -Rs 294.629 million**

<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>Advertisement date</b>	<b>Last date of application for purchase of tender</b>	<b>Last date for issuance of tender</b>	<b>Last date for received/ opening of tenders</b>	<b>Estimated. Cost (Rs. in million)</b>
1	Construction of of Road from Giddar Pur to Tughal Pur (Length - 2.15 KM).	01.03.16	04.04.16	06.04.16	07.04.16	17.1120
2	Construction of Road from New Lahore to Mayadian via Narang China (Length - 3.25 KM).	23.12.15	09.01.16	11.01.16	12.01.16	33.368
3	Construction of Road from Fateh Toor to Langarky Bhattian (Length - 3.90 KM).	03.04.15	20.04.15	21.04.15	22.04.15	28.848
4	Construction of Road from Jastiwala to Sair Bajwa (Length-2.90 KM	03.04.15	20.04.15	21.04.15	22.04.15	23.807
5	Construction of Road from Bheer Kalan to Dhudham (Length - 3.00 KM	03.04.15	20.04.15	21.04.15	22.04.15	26.161
6	Construction of Road from Chack Amru to Harrar Kalan (Length - 4.00 KM).	03.04.15	20.04.15	21.04.15	22.04.15	34.640
7	Rehabilitation of Metalled Road from Aggomunda to Lalian Motla Road (Length – 3.20 KM).	05.11.16	19.11.16	21.11.16	22.11.16	29.100
8	Rehabilitation of Metalled Road from Babral to Balokhatana Chachian Road (Length – 3.20 KM).	05.11.16	19.11.16	21.11.16	22.11.16	14.550
9	Rehabilitation of Metalled Road from Achli to Mansoor Connecting Main Shakargarh Road (Length – 3.00 KM).	05.11.16	19.11.16	21.11.16	22.11.16	12.756
10	Construction of Metalled Road from Main Ikhlas Pur Road to Bhari Tarpai (Length	05.11.16	19.11.16	21.11.16	22.11.16	34.8431



Sr. No.	Name of Scheme	Advertisement date	Last date of application for purchase of tender	Last date for issuance of tender	Last date for received/ opening of tenders	Estimated. Cost (Rs. in million)
	- 4.30 KM).					
11	Rehabilitation of Metalled Road from Nidala to Raniaal Shajwal Road (Length – 3.50 KM).	05.11.16	19.11.16	21.11.16	22.11.16	29.744
12	Construction of Road from Bypass Kot Naina Petrol Pump Sogian Village (Length - 1.00 KM).	05.11.16	19.11.16	21.11.16	22.11.16	9.700
<b>Total</b>						<b>294.629</b>

**Annexure-D**

## 1.2.2.2

**Unauthorized purchase of emergency medicines -Rs 86.97 million**

<b>Date</b>	<b>Supplier Name</b>	<b>Amount</b>
21/06/2017	Abran Associates Surgical & Medical Distributors	356,215
21/3/2017	Healthwise pharma lahore	576,676
3222 03.01.17	Healthwise pharma lahore	99750
2431 22.08.16	Healthwise pharma lahore	99600
3667 29.04.17	Healthwise pharma lahore	99400
3665 12.04.17	Healthwise pharma lahore	99400
9050 15.04.17	Healthwise pharma lahore	99200
9049 07.04.17	Healthwise pharma lahore	99200
9048 03.04.17	Healthwise pharma lahore	99200
4520 10.02.17	Healthwise pharma lahore	97000
2524 20.04.17	Healthwise pharma lahore	97000
4522 18.03.17	Healthwise pharma lahore	97000
4521 11.03.17	Healthwise pharma lahore	97000
1958 30.04.17	Healthwise pharma lahore	93000
1956 10.04.17	Healthwise pharma lahore	93000
1828 08.03.17	Healthwise pharma lahore	92000
17-12-2016	M/ Arson Pharmaceuticals	1,742,875
17-12-2016	M/ English Pharmaceuticals	1,237,957
26-12-2016	M/S A.J Mirza Pharma	224,425
7/12/2016	M/S A.j Mirza Pharma	190,762
16/5/2017	M/S A.J Mirza Pharma (Pvt) Ltd.	353,471
21/06/2017	M/S A.J. Mirza Pharma	143,021
21/06/2017	M/S Abran Associates	45,458
14/06/2017	M/S Abran Associates Surgical & Medicine Distributors	28,363
21/06/2017	M/S Abubakar Flex Printing Company	13,966
21/06/2017	M/S Adan Medical	69,440
25-11-2016	M/S Al-Harmain Repairng	40,577
28-12-2016	M/S Al-Shifa Medical Store SKT	140,385
5/6/2017	M/S Anees Enterprises	3,182
7/6/2107	M/S Arban Associates Surgical & Medicine Distributors	53,002
21/06/2017	M/S Barlas Sale Service	189,520
7/12/2016	M/S Barlas Sale Services	188,803
16/5/2017	M/S Barlas Sales Service	94,258
6/6/2107	M/S Barlas Sales Service	94,258
16-12-2016	M/S Batala Iron Store	281,723
3/11/2016	M/s Batala Iron Store	52,836
3/12/2016	M/s Batala Iron Store	45,840
8/5/2017	M/S Batala Iron Store	41,400
21/06/2017	M/S Batala Iron Store	29,859
14/06/2017	M/S Batala Iron Store	22,920
14/06/2017	M/S Batala Iron Store	7,770
7/6/2107	M/S Burraq Electro Medical Service Provide	254,159
30/5/2017	M/S Chughtais Lahore Lab	59,940

<b>Date</b>	<b>Supplier Name</b>	<b>Amount</b>
21/06/2017	M/S Coral Pharmaceuticals	826,982
20/06/2107	M/S Coral Pharmaceuticals	9,232
29/4/2017	M/S Coral Pharmaceuticals	1,625
29/4/2017	M/S Cotton Craft (Pvt) Ltd.	1,247,230
21/06/2017	M/S Dymedix Systems	160,000
17/4/2017	M/S Electro Medical Care	77,329
21/06/2017	M/S Electro Medical Care	29,698
7/6/2107	M/S Electro Medical Care	24,453
21/06/2017	M/S Electro Medical Care	24,000
29-12-2016	M/S GAIGI Enterprises	589,709
28-12-2016	M/S GAIGI Enterprises	527,417
27-12-2016	M/S GAIGI Enterprises	394,604
26-12-2016	M/S GAIGI Enterprises	167,124
12/5/2017	M/S Gaigi Enterprises	45,840
21/06/2017	M/S Giagi Enterprises	574,765
21/06/2017	M/S Giagi Enterprises	171,900
6/6/2107	M/S Giagi Enterprises	163,715
14/06/2017	M/S Giagi Enterprises	95,533
16/5/2017	M/S Hameed & Sons	972,025
7/6/2107	M/S Hameed & Sons	371,025
25-10-2016	M/S Hameed & Sons	351,500
3/12/2016	M/S Hameed & Sons	301,300
26-12-2016	M/S Hameed & Sons	288,000
5/12/2016	M/S Hameed & Sons	278,400
14/06/2017	M/S Hameed & Sons	181,650
21/06/2017	M/S Hameed & Sons	79,000
28-12-2016	M/S Hameed & Sons Nwl	500,300
3/6/2017	M/S Hansel Pharmaceuticals (Pvt) Ltd	76,400
21/06/2017	M/S Healthwise Pharma	2,124,969
6/6/2107	M/S Healthwise Pharma	1,575,893
30/5/2017	M/S Healthwise Pharma	1,291,520
10/12/2016	M/s Healthwise Pharma	1,069,645
17/06/2017	M/S Healthwise Pharma	284,590
16/5/2017	M/S Healthwise Pharma	175,720
25-11-2016	M/s Healthwise Pharma	95,118
28-12-2016	M/S Healthwise Pharma	876,736
7/12/2016	M/S Healthwise Pharma Skt	94,736
13/5/2017	M/S Intra Health	2,000,000
21/06/2017	M/S Intra Health	575,994
28-12-2016	M/S Lahore Pharma	38,200
26-12-2016	M/S Lehasab Skt	869,566
23-12-2016	M/S Lehasab Skt	854,609
24/5/2017	M/S Lehasab Brothers	641,550
21/06/2017	M/S Lehasab Brothers	551,410
15/12/2016	M/S Lehasab Brothers Skt	236,076
22-12-2016	M/S Lehasab Brothers Skt	75,206
27-12-2016	M/S Lehasab Brothers SKt	632,733
29-12-2016	M/S Lehasab Brothers Skt	352,395
8/11/2016	M/S Lehasab Brothers Skt	281,649
28-10-2016	M/S Lehasab brothers Skt	135,610
7/12/2016	M/S Lehasab brothers Skt	105,050

<b>Date</b>	<b>Supplier Name</b>	<b>Amount</b>
28-12-2016	M/S M.Anwar Pasha	72,861
8/11/2016	M/S Medilink Pharma	488,960
25-10-2016	M/S Medilink Pharma	294,140
7/12/2016	M/S Medilink Pharma	95,261
19-11-2016	M/S Medilink Pharma LHR	312,563
22-11-2016	M/S Medilink Pharma LHR	93,112
3/6/2017	M/S Miracle Pharmaceuticals (Pvt) Ltd	1,061,482
14/06/2017	M/S Mughal Pharmacy & Distributors	380,585
20/06/2107	M/S Mukhtar & Co.	91,130
6/6/2107	M/S Mukhtar & Co.	85,950
17/5/2017	M/S Muller & Phipps Pakistan (Pvt) Limited	89,887
17/06/2017	M/S Muller & Phipps Pakistan (Pvt) Ltd	509,907
6/6/2107	M/S Muller & Phipps Pakistan (Pvt) Ltd	89,419
26-12-2016	M/S Papular Internatinal	84,000
8/11/2016	M/S Papular International	252,000
21/06/2017	M/S Pasha Printing Point	363,377
21/06/2017	M/S Pasha Printing Point	258,900
14/06/2017	M/S Pasha Printing Point	80,086
30/5/2017	M/S Passia Pharma	1,646,609
21/06/2017	M/S Passia Pharma	1,026,337
5/6/2017	M/S Passia Pharma	981,740
21/06/2017	M/S Passia Pharma	980,689
21/06/2017	M/S Passia Pharma	590,190
22-12-2016	M/S Passia Pharma	442,928
19/06/2017	M/S Passia Pharma	323,745
7/12/2016	M/S Passia Pharma	166,170
16-12-2016	M/S Passia Pharma Skt	863,081
27-12-2016	M/S Passia Pharma Skt	504,240
11/4/2017	M/S Passia Pharma Skt	481,224
22-12-2016	M/S Passia Pharma Skt	442,928
23-12-2016	M/S Passia Pharma Skt	412,940
12/11/2016	M/S Passia Pharma Skt	293,017
10/12/2016	M/S Passia Pharma Skt	167,125
28-12-2016	M/S Passia Pharma Skt	84,040
17/06/2017	M/S Platinum Pharmaceuticals (Pvt) Ltd.	98,632
29/4/2017	M/S Platinum Pharmaceuticals (Pvt) Ltd.	50,016
21/06/2017	M/S Platinum Pharmaceuticals (Pvt.) Ltd	1,175,446
16/5/2017	M/S Popular International (Pvt) Ltd.	445,000
19/06/2017	M/S Popular International (Pvt) Ltd.	264,000
17/5/2017	M/S Popular International (Pvt) Ltd.	93,300
30/5/2017	M/S Sardar Pharmacy	1,530,672
6/6/2107	M/S Sardar Pharmacy	1,360,951
2/6/2017	M/S Sardar Pharmacy	879,887
20/5/2017	M/S Sardar Pharmacy	653,697
21/06/2017	M/S Sardar Pharmacy	567,270
19/06/2017	M/S Sardar Pharmacy	536,471
7/12/2016	M/S Sardar Pharmacy Skt	881,321
22-12-2016	M/S Sardar Pharmacy Skt	475,675
22-11-2016	M/s Sardar Pharmacy SKt	393,297
5/12/2016	M/S Sardar Pharmacy Skt	238,750
26-12-2016	M/S Sardar Pharmacy Skt	220,962

<b>Date</b>	<b>Supplier Name</b>	<b>Amount</b>
8/11/2016	M/S Sardar Pharmacy Skt	220,768
25-11-2016	M/s Sardar Pharmacy SKt	179,301
19-11-2016	M/s Sardar Pharmacy SKt	82,572
23-12-2016	M/S Sardar Pharmacy Skt	64,940
28-10-2016	M/S Sardar Pharmacy Skt B.NO.424	95,118
3/11/2016	M/S Sardar Pharmacy Skt.	92,415
16-12-2016	M/S Shafaqat Ali Basra	36,458
15/12/2016	M/S Shafaqat Ali Basra	227,118
23-12-2016	M/S Shafaqat Ali Basra	47,750
10/12/2016	M/s Shafaqat Ali Basra	18,774
6/4/2017	M/S Shafaqat Ali Basra & Co.	76,400
21/06/2017	M/S Shafaqat Ali Basra & Company	175,633
21/06/2017	M/S Shafaqat Ali Basra & Company	136,708
2/6/2017	M/S Shafaqat Ali Basra & Company	110,241
7/6/2107	M/S Shafaqat Ali Basra & Company	97,924
14/06/2017	M/S Shafaqat Ali Basra & Company	78,479
14/06/2017	M/S Shafaqat Ali Basra & Company	54,992
14/06/2017	M/S Shafaqat Ali Basra & Company	51,467
21/06/2017	M/S Shafaqat Ali Basra & Company	50,959
21/06/2017	M/S Shafaqat Ali Basra & Company	44,696
21/06/2017	M/S Shafaqat Ali Basra & Company	44,322
21/06/2017	M/S Shafaqat Ali Basra & Company	40,195
14/06/2017	M/S Shafaqat Ali Basra & Company	37,609
21/06/2017	M/S Shafaqat Ali Basra & Company	36,634
21/06/2017	M/S Shafaqat Ali Basra & Company	28,650
21/06/2017	M/S Shafaqat Ali Basra & Company	27,380
21/06/2017	M/S Shafaqat Ali Basra & Company	23,680
21/06/2017	M/S Shafaqat Ali Basra & Company	18,794
21/06/2017	M/S Shafaqat Ali Basra & Company	15,384
14/06/2017	M/S Shafaqat Ali Basra & Company	11,100
19/5/2017	M/S Shafaqat Ali Basra & Company	6,876
21/06/2017	M/S Shafaqat Ali Basra & Company	3,774
21/06/2017	M/S Shahab Enterprises	722,566
28-11-2016	M/S Shahab enterprises	548,763
21/06/2017	M/S Shahab Enterprises	379,448
21/06/2017	M/S Shahab Enterprises	354,417
25-10-2016	M/S Shahab Enterprises	332,864
21/06/2017	M/S Shahab Enterprises	227,767
14/06/2017	M/S Shahab Enterprises	170,077
7/12/2016	M/S Shahab Enterprises	140,031
3/12/2016	M/S Shahab Enterprises	128,925
14/06/2017	M/S Shahab Enterprises	122,455
16-12-2016	M/S Shahab Enterprises	117,871
3/11/2016	M/S Shahab Enterprises	108,975
10/12/2016	M/s Shahab Enterprises	104,434
21/06/2017	M/S Shahab Enterprises	101,764
29-12-2016	M/S Shehab Enterprises	322,074
20/06/2107	M/S Shehzada Electronics	272,175
21/06/2017	M/S Shehzada Electronics	62,075
3/6/2017	M/S Silver Surgical Complex	623,328
21/06/2017	M/S Sindh Medical Store	256,952

<b>Date</b>	<b>Supplier Name</b>	<b>Amount</b>
21/06/2017	M/S Surgiquips	1,045,714
7/11/2016	M/S Syed Electronics	179,063
17-11-2016	M/S Syed Electronics Nwl	299,868
21/06/2017	M/S Teksun Power Services	153,277
21/06/2017	M/S Total Technologies (Private) Limited	226,000
10/6/2017	M/S Usman Enterprise	2,284,800
21/06/2017	M/S Usmanco International	501,314
7/6/2107	M/S World Medical Tech	181,450
22-11-2016	M/S World Medical tech	171,711
15/12/2016	M/S World Medical Tech	76,400
25-11-2016	M/S World Medical tech	18,500
28-12-2016	M/S World Medical Tech.	97,931
22-12-2016	M/S World Medical Tech.	25,900
21/06/2017	M/S Zaman Traders	762,088
6/6/2107	M/S Zaman Traders	115,679
12/11/2016	M/S Zaman Traders	496,600
24/5/2017	M/S Zaman Traders 4.5 tax	163,973
15/12/2016	M/S Zaman Traders Skt	958,207
28-12-2016	M/S Zaman Traders Skt	771,518
7/12/2016	M/S Zaman Traders Skt	119,394
8/11/2016	M/S Zaman Traders Skt	96,693
16-12-2016	M/S Zaman Traders Skt	94,544
5/4/2017	M/S. Sardar Khan Petroleum	1,916,424
5/4/2017	M/S. Sardar Pharmacy	510,894
5/4/2017	M/S.Giagi Enterprises	323,324
824 03.06.17	Passia Pharma	99900
827 07.06.17	Passia Pharma	99900
390 17.03.17	Passia Pharma	99900
389 10.03.17	Passia Pharma	99900
391 22.03.17	Passia Pharma	99900
388 15.02.17	Passia Pharma	99900
849 10.06.17	Passia Pharma	99000
397 27.03.17	Passia Pharma	99000
807 25.03.17	Passia Pharma	98000
808 22.04.17	Passia Pharma	98000
398 22.03.17	Passia Pharma	98000
386 21.02.17	Passia Pharma	98000
387 07.03.17	Passia Pharma	98000
109 10.12.16	Passia Pharma	93600
396 22.04.17	Passia Pharma	90000
801 26.03.17	Passia Pharma	88000
802 30.03.17	Passia Pharma	88000
392 10.03.17	Passia Pharma	88000
812 19.04.17	Passia Pharma	88000
806 15.04.17	Passia Pharma	88000
805 13.04.17	Passia Pharma	88000
803 08.04.17	Passia Pharma	88000
817 20.04.17	Passia Pharma	88000
819 18.05.17	Passia Pharma	88000
839 09.06.17	Passia Pharma	88000
804 12.04.17	Passia Pharma	88000

<b>Date</b>	<b>Supplier Name</b>	<b>Amount</b>
378 20.01.17	Passia Pharma	88000
383 27.02.17	Passia Pharma	88000
384 02.03.17	Passia Pharma	88000
394 21.03.17	Passia Pharma	88000
393 18.03.17	Passia Pharma	88000
15/3/2017	Payment to Al-Shifa Pharmacy	2,847,379
25/3/2017	Payment to M/S. Bioscionas pvt ltd	834,000
25/3/2017	Payment to M/S. Fassia Pharma Skt	1,472,228
8/3/2017	Payment to M/S. Gaigi Enterprises 4.5 tx	689,891
29/03/2017	Payment to M/S. Healthwise Pharma lahore	555,237
18/3/2017	Payment to M/S. karim Industries Pvt Ltd	190,664
8/3/2017	Payment to M/S. Passia Pharma Sialkot	560,585
29/03/2017	Payment to M/S. Platinum Pharma	500,164
18/3/2017	Payment to M/S. Popular International	396,000
8/3/2017	Payment to M/S. Sardar Pharmacy	189,854
21/3/2017	Payment to M/S. Sunadas Pharrmacy Skt	1,538,208
<b>Total</b>		<b>86,969,060</b>

## Annexure-E

### 1.2.2.3

#### Splitting of Job Orders to avoid advertisement on PPRA website-Rs 15.16 million

<b>A. MS DHQ Hospital Narowal PDP No.13</b>				
Supplier Name	Supply Order	Bill No.	Description	Amount (Rs)
M/S Agfa Pakistan (Pvt) Ltd.	3746 12.08.16	350 26.12.16	X-Ray Films 08*10	2,513,000
M/S Agfa Pakistan (Pvt) Ltd.	2840 10.06	661 20.06.16	X-Ray Films 12*15	305,550
M/S Agfa Pakistan (Pvt) Ltd.	2934 10.06.16	663 20.06.16	X-Ray Films 08*10	160,832
M/S Agfa Pakistan (Pvt) Ltd.	4383 02.05.16	619 31.05.16	X-Ray Films 08*10 & 11*14	476,752
M/S Agfa Pakistan (Pvt) Ltd.	3736 12.08.16	351 12.08.16	X-Ray Films 11*14	1,579,600
<b>Total</b>				<b>5,035,734</b>
<b>B. MS DHQ Hospital Narowal PDP No.</b>				
Supplier Name	Voucher No	Bill No.	Description	Amount
Passia Pharma	108	10.12.16	Mics Medicine	93600
Passia Pharma	107	7.1.17	Mics Medicine	88000
Passia Pharma	373	18.1.17	Mics Medicine	88000
Passia Pharma	103	25.12.16	Mics Medicine	89000
Passia Pharma	405	14.1.17	Mics Medicine	88000
Passia Pharma	94	28.11.16	Mics Medicine	99000
Passia Pharma	89	14.9.16	Mics Medicine	88000
Passia Pharma	90	14.9.16	Mics Medicine	99900
Passia Pharma	357	10.9.16	Mics Medicine	88000
Passia Pharma	362	1.10.16	Mics Medicine	88000
Passia Pharma	360	22.8.16	Mics Medicine	99900
Passia Pharma	359	20.8.16	Mics Medicine	99900
Passia Pharma	353	1.9.16	Mics Medicine	88000
Passia Pharma	102		Mics Medicine	98000
Passia Pharma	106		Mics Medicine	88000
Passia Pharma	372		Mics Medicine	88000
Passia Pharma	365		Mics Medicine	88000
Passia Pharma	84		Mics Medicine	88000
Passia Pharma	364		Mics Medicine	88000
Passia Pharma	80		Mics Medicine	88000
Passia Pharma	363		Mics Medicine	88000
Passia Pharma	79		Mics Medicine	88000



Passia Pharma	82	Mics Medicine	88000
Passia Pharma	360	Mics Medicine	98000
Passia Pharma	352	Mics Medicine	98000
Passia Pharma	93	Mics Medicine	96000
<b>Total</b>			<b>2379300</b>

**C. MS DHQ Hospital Narowal PDP No.15**

Supplier Name	Bill No.	Date	Description	Amount
Payment to M/S. Gaigi Enterprises 4.5 tx	188	26.12.16	B.P apparatus	43750
Payment to M/S. Gaigi Enterprises 4.5 tx	190	27.12.16	B.P apparatus	35000
Payment to M/S. Gaigi Enterprises 4.5 tx	222	17.3.17	bed sheet	26250
Payment to M/S. Gaigi Enterprises 4.5 tx	209	8.2.17	bed sheet	99750
M/S. karim Industries Pvt Ltd	16	19.10.2016	Guaze	92734
M/S. karim Industries Pvt Ltd	19	13.12.16	Guaze	93123
M/S. karim Industries Pvt Ltd	35	07.02.17	Guaze	99750
M/S. karim Industries Pvt Ltd	36	30.01.2017	Guaze	99898
Lehrasab Brother	1493	2.12.16	Misc Items	99000
Lehrasab Brother	1477	1.12.16	Misc Items	99000
Lehrasab Brother	1490	14.12.16	Misc Items	99000
Lehrasab Brother	1500	8.11.16	Misc Items	99000
Lehrasab Brother	1476	8.11.16	Misc Items	99940
Lehrasab Brother	1486	8.11.16	Misc Items	88000
Lehrasab Brother	1486	8.11.16	Misc Items	99590
Lehrasab Brother	1483	7.11.16	Misc Items	94850
Lehrasab Brother	1328	5.8.16	Misc Items	90000
Lehrasab Brother	1327		Misc Items	99000
Lehrasab Brother	1800	6.3.17	Dilvent	62500
New Iqbal Brother	753287		Misc Items	99590
New Iqbal Brother	753286		Misc Items	99900
New Iqbal Brother	753289		Misc Items	99900
New Iqbal Brother	753293		Misc Items	70200
<b>Total</b>				<b>1989725</b>

**D. MS DHQ Hospital Narowal PDP No.16**

Supplier Name	Voucher No	Bill No.	Description	Amount
Health wise	9023	20.12.16	Inj. Mannital	22000
Health wise	4028	3.12.16	Orthosap gel	99750
Health wise	7898	10.12.16	syp Ibuprofen 90ml	63000
Healthwise pharma lahore	2431	2431 22.08.16	Tab. Famotadine	99600
Health wise	3281	3.10.16	Misc Medicine	97500
Health wise	3278	20.9.16	Misc Medicine	97500
Health wise	3733	5.11.16	Misc Medicine	49600
Health wise	3279	30.9.16	Misc Medicine	97500
Health wise	3122	27.9.16	Misc Medicine	93000
Health wise	3792	22.11.16	Misc Medicine	99800
Health wise	4072	2.8.16	Misc Medicine	92000
Health wise	3230	1.11.16	Misc Medicine	99750
Health wise	4103	25.8.16	Misc Medicine	99200
Health wise	3153	15.11.16	Misc Medicine	100000
Health wise	7866	19.12.16	Misc Medicine	97500
Health wise	3150	22.8.16	Misc Medicine	100000
Health wise	7867	24.12.16	Misc Medicine	97500
Health wise	1865	18.11.16	Misc Medicine	97500
Health wise	4103	5.11.16	Misc Medicine	99750
Health wise	4017	30.10.06	Misc Medicine	99000
Health wise	7853	01.12.16	Misc Medicine	92000
Health wise	7828	20.12.16	Misc Medicine	99750
Health wise	4049	24.10.16	Misc Medicine	99750

Health wise	7285	25.11.16	Misc Medicine	93000
Health wise	7899	30.12.16	Misc Medicine	63000
Health wise	4028	3.12.16	Misc Medicine	99750
Health wise	7852		Misc Medicine	92000
Health wise	7826		Misc Medicine	93000
Health wise	8703		Misc Medicine	99000
Health wise	8102		Misc Medicine	99000
Health wise	8104		Misc Medicine	99000
Health wise	7146		Misc Medicine	99400
<b>Total</b>				<b>2930100</b>
<b>E. DO (Roads) Narawal PDP No.27</b>				
Vehicle No.	Vehicle Allotted To			Amount(Rs)
LOG-678	EDO (W&S) Narawal			709000
STC-3783	Dy. DO (SDO) Narawal			410210
STB-9669	Dy. DO (SDO) Shakargarh			448880
<b>Total Rs</b>				<b>1568090</b>

<b>F. DO (Agriculture) PDP No.01</b>						
Sl. #	Invoice No.	Dated	Sanction date	Vendor	Item	Amount
1	99	.02.16	07.03.16	MNA Plastic Industries	Basket Plastic for seed purpose	39,780
2	100	.02.16	08.03.16	-do-	-do-	39,780
3	104	.02.16	11.03.16	-do-	-do-	39,780
4	105	.02.16	12.03.16	-do-	-do-	39,780
5	186	23.06.16	15.06.16	-do-	-do-	39,780
6	187	23.06.16	15.06.16	-do-	-do-	39,780
7	226	15.06.16	11.06.16	-do-	-do-	39,780
8	225	13.06.16	11.06.16	-do-	-do-	39,780
9	287	13.06.15	12.06.15	M/S Shafaqat Ali	-do-	39,780
10	291	17.06.15	12.06.15	-do-	-do-	39,780
11	288	27.06.15	13.06.15	-do-	-do-	39,780
12	292	27.06.15	20.06.15	-do-	-do-	39,780
13	304	05.05.15	22.06.15	-do-	-do-	31,824
14	116	2.4.15	3.4.15	-do-	-do-	31,824
15	125	21.4.15	21.4.15	-do-	-do-	31,824
16	126	23.4.15	23.4.15	-do-	-do-	31,824
17	127	6.5.15	6.5.15	-do-	-do-	31,824
18	13	20.06.15	12.06.15	Tanveer brothers	Expenditure on seeds & fertilizer	82,693
19	14	20.06.15	23.06.15	-do-	-do-	78,423
20	15	20.06.15	23.06.15	-do-	-do-	63,967
21	16	22.06.15	23.06.15	-do-	-do-	82,516
22	17	19.06.15	23.06.15	-do-	-do-	87,141
23	27	23.5.16	10.06.16	Ali Contractor	Purchase of Seed Drill	26,400
24	28	23.5.16	10.06.16	-do-	-do-	26,400
25	29	23.5.16	09.06.16	-do-	-do-	26,400
26	30	23.5.16	09.06.16	-do-	-do-	26,400
27	64	27.6.15	18.06.15	AR AGRO Agriculture works	-do-	39,985
28	65	27.6.15	19.06.15	-do-	-do-	39,985
29	66	27.6.15	20.06.15	-do-	-do-	39,985
<b>Total</b>						<b>1256775</b>
<b>Grand Total = A + B + C + D + E + F = Rs5035734 + Rs2379300 + Rs1989725 + Rs2930100 + Rs1568090 + Rs1256775 = Rs15,159,724</b>						

**Annexure-F****1.2.2.5****Unauthorized payment for purchase of furniture-  
Rs 3.96 million and recovery of GST- Rs 575,800**

<b>A. Dy. DEO (M-EE) Shakargarh PDP No.05</b>		
<b>Name of School</b>	<b>Description</b>	<b>Amount paid for purchase of F&amp;F (Rs)</b>
GPS Shah Pur Chanjura	purchase of furniture & fixture	17850
GPS Maryal	Do	13000
GPS Chanjura	Do	7150
GES Mardowal	Do	12200
GPS Kasana Bharwal	Do	10000
GPS Mundiala	Do	1800
GPS Jalalpur	Do	334000
GES Langian	Do	114960
GPS Kholiyan Khurd	Do	59300
GES Dodha	Do	125773
GES Bajjar NOT	Do	36800
GES Manzur Pura	Do	45000
	Do	11360
GPS Mundiala	Do	1800
GPS Qila Warriach	Do	11000
GPS Bhota Rowal	Do	47455
GPS Kotli Bare Khan	Do	24940
GPS Afzal Pura	Do	50000
GPS Channi Bagh Wali	Do	11360
GPS Jhoka	Do	8300
GPS Nangle Gujran	Do	10000
GPS Nangle Gujran	Do	10000
GPS Banyal	Do	43017
GPS Mundiala	Do	1800
GPS Jalalpur	Do	334000
GES Chhalaha	9 Nos. Chair	7200
GPS Kholian Khurd	Do	72500
GPS Tarkhana Murida	Do	3000
GPS Honsowala	Do	26800
GPS Chajwal	Do	15800
GPS Morly	Do	1950
GES Langian	Do	114960
GPS Kapur Dav	Do	10000
GPS Inyat pur	Do	14000
GPS Kholiyan Khurd	Do	59300
GES Dodha	Do	125773
GES Manzur Pura	Do	45000
GES Fathe Pur Dittan	Do	18600
GES Baduwal	Do	63550
GES Dousri	Do	35850
GES Jamwal	Do	50550
GES Pindi Kalan	Do	12350
GPS Fazal Pur	Do	45165
GPS Khan Wand	Do	9080
GPS Dhara Faghan	Do	10220
GPS Kharal Jwala	Do	16950

<b>A. Dy. DEO (M-EE) Shakargarh PDP No.05</b>		
<b>Name of School</b>	<b>Description</b>	<b>Amount paid for purchase of F&amp;F (Rs)</b>
GPS Bhota Rowal	Do	47455
GPS Kotli Bare Khan	Do	24940
GPS Afzal Pura	Do	50000
	Do	11360
GPS Jhoka	Do	8300
GPS Nangle Gujran	Do	10000
GPS Banyal	Do	43017
<b>Total</b>		<b>2296535</b>

<b>B. Dy. DEO (W-EE) Zafarwal PDP No.06</b>	
<b>School</b>	<b>Amount for the purchase of furniture (Rs)</b>
GGPS Darman No.2	25000
GGPS Bilal Nagar	21000
GGPS Sargala	12584
GGPS Mukhwal	16000
GMPS Jestiwala Uncha	29500
GGPS alu Chana Markaz	22000
GGPS Munnan Wali	35800
GGCMS Satheyala	7270
GGPS Jeo key	24300
GGPS Bhagwal	42000
GGPS no.1 zafarwal	57630
GGPS Banhal	24000
GGES Barkhanian	31300
GGPS Charh Markaz	7000
GGPS Agwal	17500
GGPS Chohali	21500
GGPS Chikri	10000
GGPS Loharan	57500
GGPS Nehar Markaz Pindi Porbian	25000
GGES Bola Bajwa	11700
GGES Dholan	18000
GGCMES Sangial	3500
GGPS Molan	11100
GGES Bari Minhasan	19000
GGPS Bholian Markaz	34100
GGPS Dotail Zafarwal	10000
GGPS Jajyal	25000
GGPS Raju marl	9500
GGPS Bubak	18000
GGPS Kotli Jawa	10200
GGPS Pindi Olakh	13600
GGPS Majra	47600
GGPS chicharwali	15000
GGPS Amral	11450
GGPS dogran	6000
GGPS Khan pur	26400
GGMS Jhang	35000
GGPS Pindi Chniani	7500
GGPS Jhang	3000
GGPS Sakroor	20500
GGPS Sapwal	7560
GGPS Pindi Amolak	52000
GGES Ahal Ghumna	12850

<b>B. Dy. DEO (W-EE) Zafarwal PDP No.06</b>	
GGPS Nagwal	22400
GGES Babral	53080
GGMPS Jhendrh	52067
GGES Rambrhi	12800
GGES Haibat Pur	58500
GGES Uncha Kalan	30900
GGPS Peer kala	2200
GGPS wadhala	550
GGPS jelokey	40000
GGPS No.3 zafarwal	312537
GGPS Jandran	12000
GGPS Thakyal	17128
GGPS soian Markaz Langarkey	10650
GGPS Chak Hakeem	50000
GGCMS Bara Pind	19500
GGPS Chujo Khewa	4000
GGPS Bohri Markaz	13000
GGPS Beja pur	36504
GGPS Chak Khokhar	3070
<b>Total</b>	<b>1666330</b>
<b>Grand Total = A + B = Rs2,296,535 + Rs1,666,330 = Rs3962865</b>	

## Annexure-G

### 1.2.2.7

#### Unauthorized expenditure on M&R- Rs 2.03 million

Vr # & Dated	Name of Scheme	Agency	Description	Amount (Rs)
23, 30.11.16	CH: A&R to DDO (Road), Narowal (A/R Mangri to Qila Ahmed Abad Road)	M/S Rahim construction	M&R	26673
22, 30.11.16	CH: A&R to DDO (Road), Narowal (A/R Mangri to Qila Ahmed Abad Road)	M/S Rahim construction	M&R	26673
19, 30.11.16	CH: A&R to DDO (Road), Narowal (A/R Mangri to Qila Ahmed Abad Road)	M/S Rahim construction	Earth work for ordinary soil embankment	24893
24, 30.11.16	M/R to Road from Bhudda Dhula Rayya Road at village Garowal Sharif	M/S Rahim construction	M&R	50885
25, 30.11.16	M/R to Road from Bhudda Dhula Rayya Road at village Garowal Sharif	M/S Rahim construction	M&R	50885
26, 30.11.16	M/R to Road from Bhudda Dhula Rayya Road at village Garowal Sharif	M/S Rahim construction	M&R	50885
27, 30.11.16	M/R to Road from Bhudda Dhula Rayya Road at village Garowal Sharif	M/S Rahim construction	M&R	50885
2, 15.12.16	Rehabilitation of flood damaged road from Bheelowali to kani jafarabad	M/S Allah Tawakal enterprises	M&R	96668
24, 20.12.16	M&R to Flood damages road from Bara Manga to Wali pur Bora tehsil SRG	M/S Haroon Cons	Earth work for ordinary soil embankment	100014
25, 20.12.16	M&R to Flood damages road from Bara Manga to Wali pur Bora tehsil SRG	M/S Haroon Cons	M&R	30227
26, 20.12.16	M&R to Flood damages from Bara Manga to Wali pur Bora tehsil SRG	M/S Haroon Cons	M&R	77192
27, 20.12.16	M&R to Flood damages from Bara Manga to Wali pur Bora tehsil SRG	M/S Haroon Cons	Earth work for ordinary soil embankment	92910
33 20.12.16	M/R to Road from Sankhatra toChanderkay road	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	49905
34 20.12.16	M/R to Road from phelora to Kanjrur	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	49941
34 20.12.16	M/R to Road from Baddomalhi to Bathawala road	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	49500
36 20.12.16	M/R to road from Tapiala to Qila Ahmed Abad	M/S ZNZB Associates	Earth work for ordinary soil embankment	49711

<b>Vr # &amp; Dated</b>	<b>Name of Scheme</b>	<b>Agency</b>	<b>Description</b>	<b>Amount (Rs)</b>
37 20.12. 16	M/R to road from Tapijala to Qila Ahmed Abad	M/S ZNZB Associates	providing laying bricks	46392
38 20.12. 16	M/R to road from Tapijala to Qila Ahmed Abad	M/S ZNZB Associates	providing laying bricks	47938
39 20.12. 16	M/R to road from Tapijala to Qila Ahmed Abad	M/S ZNZB Associates	providing laying bricks	38000
40 20.12. 16	M/R to road from Tapijala to Qila Ahmed Abad	M/S ZNZB Associates	Earth work for ordinary soil embankment	47495
65 20.12. 16	M/R to road from Shakargarh to Ikhlas pur 2. M/R to road from masrur to Bara Bhai road	M/S Aslam	Earth work for ordinary soil embankment	49991
76 22.12. 16	M/R to road from masrur to Nourangabad road	M/S Ahmed Builder	Earth work for ordinary soil embankment	90737
77 22.12. 16	M/R to road from Shakargarh chammal ferozpur to pind paga	M/S Ahmed Builders	Earth work for ordinary soil embankment	80937
91 26.12. 16	M/R to road from Gunj Hussain abad to Manak near village Bara Dogar	M/S Rahim construction	M&R	32453
92 26.12. 16	M/R to road from Gunj Hussain abad to Manak near village Bara Dogar	M/S Rahim construction	M&R	28556
93 26.12. 16	M/R to road from Gunj Hussain abad to Manak near village Bara Dogar	M/S Rahim construction	M&R	32334
103 26.12. 16	M/R to DDO road Narowal	M/S Muhammad Sarwar	Earth work for ordinary soil embankment	24976
109 26.12. 16	M/R to roads to Sadiqabad to Dhala road	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	97996
110 26.12. 16	M/R to roads to Rayya to Bhainian road	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	49796
114 29.12. 16	M/R to road from Buddha Dhola Rayya Road	M/S ZNZB Associates	providing & laying etc	99815
115 29.12. 16	M/R to road from Buddha Dhola Rayya Road	M/S ZNZB Associates	Earth work for ordinary soil embankment	99941
119 29.12. 16	M/R to road Dhoda Giddian Road	M/S Allah Tawakal enterprises	Pacca brick work	49919
120 29.12. 16	M/R to road Dhoda Giddian Road	M/S Allah Tawakal enterprises	Pacca brick work	49919

<b>Vr # &amp; Dated</b>	<b>Name of Scheme</b>	<b>Agency</b>	<b>Description</b>	<b>Amount (Rs)</b>
121 29.12. 16	M/R to road Dhoda Giddian Road	M/S Allah Tawakal enterprises	Pacca bricks bats	49959
122 29.12. 16	M/R to road Dhoda Giddian Road	M/S Allah Tawakal enterprises	Earth work for ordinary soil embankment	47727
123 29.12. 16	M/R to road Dhoda Giddian Road	M/S Allah Tawakal enterprises	Pacca brick work	49919
124 29.12. 16	M/R to road Dhoda Giddian Road	M/S Allah Tawakal enterprises	Pacca brick work	36473
<b>Total</b>				<b>2,029, 120</b>



## Annexure-H

### 1.2.2.8

**Doubtful payment of -Rs 1.74 million due to non approval of Lead Chart and overpayment of - Rs 174,309 due to non deduction of shrinkage**

Vr # & Dated	Name of Scheme	Agency	Description	Amount	10% shrinkage (Rs)
8 12.11.16	Temporary restoration of flood damages protection of bund in Zafarwal City	M/S Khadim Hussain	Earth work for ordinary soil embankment	97996	9800
9 12.11.16	Temporary restoration of flood damages protection of bund in Zafarwal City	M/S Khadim Hussain	Earth work for ordinary soil embankment	97996	9800
10 12.11.16	Temporary restoration of flood damages protection of bund in Zafarwal City	M/S Khadim Hussain	Earth work for ordinary soil embankment	97996	9800
11 12.11.16	Temporary restoration of flood damages protection of bund in Zafarwal City	M/S Khadim Hussain	Earth work for ordinary soil embankment	97996	9800
15 30.11.16	M/R to Flood Safety Bund Near Village Khanoga	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	50189	5019
16 30.11.16	M/R to Flood Safety Bund Near Village Khanoga	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	50189	5019
17 30.11.16	CH: A&R to DDO (Road), Shakargarh	M/S Rahim construction	Earth work for ordinary soil embankment	24830	2483
18 30.11.16	CH: A&R to DDO (Road), Shakargarh	M/S Rahim construction	Earth work for ordinary soil embankment	24954	2495
19 30.11.16	CH: A&R to DDO (Road), Narowal (A/R Mangri to Qila Ahmed Abad Road)	M/S Rahim construction	Earth work for ordinary soil embankment	24893	2489
20 20.12.16	M&R to Flood safety Bund near village Khanoga	M/S Azmat Mehmood	Earth work for ordinary soil embankment	50755	5076

<b>Vr # &amp; Dated</b>	<b>Name of Scheme</b>	<b>Agency</b>	<b>Description</b>	<b>Amount</b>	<b>10% shrinkage (Rs)</b>
21 20.12.16	M&R to Flood safety Bund near village Khanoga	M/S Azmat Mehmood	Earth work for ordinary soil embankment	49404	4940
22 20.12.16	M&R to Flood safety Bund near village Khanoga	M/S Azmat Mehmood	Earth work for ordinary soil embankment	49404	4940
23 20.12.16	M&R to Flood safety Bund near village Khanoga	M/S Azmat Mehmood	Earth work for ordinary soil embankment	44914	4491
24 20.12.16	M&R to Flood damages from Bara Manga to Wali pur Bora tehsil SRG	M/S Haroon Cons	Earth work for ordinary soil embankment	100014	10001
27 20.12.16	M&R to Flood damages from Bara Manga to Wali pur Bora tehsil SRG	M/S Haroon Cons	Earth work for ordinary soil embankment	92910	9291
33 20.12.16	M/R to Road from Sankhatra toChanderkay road	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	49905	4991
34 20.12.16	M/R to Road from phelora to Kanjrur	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	49941	4994
34 20.12.16	M/R to Road from Baddomalhi to Bathawala road	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	49500	4950
36 20.12.16	M/R to road from Tapiala to Qila Ahmed Abad	M/S ZNZB Associates	Earth work for ordinary soil embankment	49711	4971
40 20.12.16	M/R to road from Tapiala to Qila Ahmed Abad	M/S ZNZB Associates	Earth work for ordinary soil embankment	47495	4750
65 20.12.16	M/R to road from Shakagarh to Ikhlas pur 2. M/R to road from masrur to Bara Bhai road	M/S Aslam	Earth work for ordinary soil embankment	49991	4999
76 22.12.16	M/R to road from masrur to Nourangabad road	M/S Ahmed Builder	Earth work for ordinary soil embankment	90737	9074

<b>Vr # &amp; Dated</b>	<b>Name of Scheme</b>	<b>Agency</b>	<b>Description</b>	<b>Amount</b>	<b>10% shrinkage (Rs)</b>
77 22.12.16	M/R to road from Shakargarh chammal ferozpur to pind paga	M/S Ahmed Builders	Earth work for ordinary soil embankment	80937	8094
103 26.12.16	M/R to DDO road Narowal	M/S Muhammad Sarwar	Earth work for ordinary soil embankment	24976	2498
109 26.12.16	M/R to roads to Sadiqabad to Dhala road	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	97996	9800
110 26.12.16	M/R to roads to Rayya to Bhainian road	M/S Fayyaz Chaudhary	Earth work for ordinary soil embankment	49796	4980
115 29.12.16	M/R to road from Buddha Dhola Rayya Road	M/S ZNZB Associates	Earth work for ordinary soil embankment	99941	9994
122 29.12.16	M/R to road Dhoda Giddian Road	M/S Allah Tawakal enterprises	Earth work for ordinary soil embankment	47727	4773
				<b>1743093</b>	174309

## Annexure-I

1.2.2.9

### Doubtful expenditure on repair of vehicle-Rs 1.57 million

A. DO (Roads) PDP No.21							
Notice/ comparative statement no.	Date of notice inviting quotations	Vendor	Vehicle no.	Item	Rate	Quantity	Amount (Rs)
173-174/sg	6.6.16	Al-Hajvairy Construction Co.	LOG- 678	Replacement of front chimta	11000	2	22000
			LOG- 678	Replacement of caliper	5000	2	10000
			LOG- 678	Replacement of drums	5000	4	20000
			LOG- 678	Replacement of springs	3750	4	15000
			LOG- 678	Replacement of shafts	13000	2	26000
160/sg	31.5.16	Al-Hajvairy Construction Co.	LOG- 678	Replacement of differential front	40000	1	40000
			LOG- 678	Replacement of differential back side	35000	1	35000
			LOG- 678	Replacement of hocks kicks	5250	4	21000
159/sg	31.5.16	Al-Hajvairy Construction Co.	LOG- 678	Replacement of gear lever	25000	1	25000
			LOG- 678	Replacement of radiator	30000	1	30000
			LOG- 678	Replacement of engine mounting	10000	1	10000
			LOG- 678	Replacement of oil filter, fuel filter, engine oil	25000	1	25000
159	27.5.16	Al-Hajvairy Construction Co.	LOG- 678	Replacement of fuel pump	10000	1	10000
			LOG- 678	Replacement of air cleaner box	15000	1	15000
			LOG- 678	Replacement of power steering pipe	4000	1	4000
			LOG- 678	Replacement of steering box complete	15000	1	15000
			LOG- 678	Replacement of end	10000	1	10000

				assembly			
			LOG-678	Replacement of window glasses	8000	1	8000
			LOG-678	Denting and paiting	20000	1	20000
158/sg	19.5.16	Al-Hajvairy Construction Co.	LOG-678	Replacement of gear box with auto gear box	100000	1	100000
185/sg	11.6.16	Al-Hajvairy Construction Co.	LOG-678	Replacement of tubes	15000	2	30000
			LOG-678	Replacement of goday	7500	2	15000
			LOG-678	Replacement of hubs	5000	2	10000
			LOG-678	Replacement of shocks	6250	4	25000
			LOG-678	Replacement of axil	9000	2	18000
157/sg	25.5.16	Al-Hajvairy Construction Co.	LOG-678	Replacement of engine with engine svz 3400 cc	150000	1	150000
<b>Total</b>							<b>709,000</b>

**B. DO (Roads) PDP No.22**

<b>Invoic e / Vr. No.</b>	<b>Dated</b>	<b>Vendor</b>	<b>Vehic le no.</b>	<b>Item</b>	<b>Rat e</b>	<b>Quant ity</b>	<b>Amou nt (Rs)</b>
84	3.6.16	Al-Madina Car Electronic	STB-3783 Suzuki Jeep	repair	5700	1	5700
537	9.6.16	Shoab Autos	STB-3783	salf kabli	6500	1	6500
nil	11.6.16	oil change & Filter House Lahore	STB-3783	oil change	6300	1	6300
757	11.6.16	Sona Motors Lahore	STB-3783	Labor complete engine	30000	1	30000
		Sona Motors Lahore	STB-3783	labor denter	12000	1	12000
		Sona Motors Lahore	STB-3783	Electrician labor	8000	1	8000
934	11.6.16	Ejaz Khan Safi Autos Bilal Gunj Lahore	STB-3783	kabli meter cylinder serva pump suzuki jeep	7000	1	7000
			STB-3783	Cross	2000	1	2000
nil	9.6.16	Pak Suzuki Autos Bilal Gunj Lahore	STB-3783	cone grari	1200	1	1200
			STB-	head assembly	850	1	85000

			3783	suzuki jeep	00		
			STB-3783	gear box suzuki jeep	18000	1	18000
nil	10.6.16	Khizer poshash lahore	STB-3783	poshish complete	4000	1	4000
			STB-3783	seat cover	750	1	750
			STB-3783	steering cover	300	1	300
758	13.6.16	Sona Motors Lahore	STB-3783	pattay i/c bush	2500	3	7500
			STB-3783	cyliner repair	2800	1	2800
nil	9.6.16	Eeshan Auto Bilal Gunj Lahore	STB-3783	4 x 4 gear	22000	1	22000
			STB-3783	steering box	11000	1	11000
			STB-3783	steering rod & cross	1800	1	1800
			STB-3783	Jane set	1200	1	1200
547	13.6.16	Shoaib Autos bilal gunj lahore	STB-3783	tube rare	19000	1	19000
			STB-3783	tube front	15000	1	15000
			STB-3783	spare part	1400	1	1400
nil	11.6.16	Japan Auto Spare parts	STB-3783	spare part	1230	1	1230
	1.6.16	asad auto store	STB-3783	carbtorator service	5000	1	5000
nil	1.6.16	rizwan motors	STB-3783	head face	3000	1	3000
		Butt Auto Store	STB-3783	radiator	11080	1	11080
		Butt Auto Store	STB-3783	spare part	29850		29850
112	26.12.16	M/S ZNZN Associates	STB-3783	repalced piston front back	15000	1	15000
		M/S ZNZN Associates	STB-3783	P/F bonut	9000	1	9000
		M/S ZNZN Associates	STB-3783	P/F back diggy door	17000	1	17000
		M/S ZNZN Associates	STB-3783	P/F side panel	2000	2	4000
		M/S ZNZN Associates	STB-3783	P/F denting painting	22000	1	22000
		M/S ZNZN Associates	STB-3783	P/F front doors	12300	2	24600
<b>Total</b>							<b>410210</b>

C. DO (Roads) Narowal PDP No.23							
Notice/ compa rative statem ent/ vr. No.	Date of notice inviti ng quota tions	Vendor	Vehicle no.	Item	Rat e	Qua ntity	Am ount (Rs)
70	22.12. 16	M/S Shahid Ghulam Nabi	STC-9669 Suzuki Jeep Potohar	clutch plate, pressure plate	660 0	1	660 0
			STC-9669	large gear	135 00	1	135 00
			STC-9669	bracket	220 0	1	220 0
			STC-9669	Goda	120 0	2	240 0
			STC-9669	Steering shockin	210 0	1	210 0
			STC-9669	steering box	900 0	1	900 0
			STC-9669	engine foundation	120 0	1	120 0
			STC-9669	tube back complete	230 0	1	230 0
			STC-9669	P/L denting	250 00	1	250 00
71	22.12. 16	M/S Shahid Ghulam Nabi	STC-9669	back seat	460 0	2	920 0
			STC-9669	pannel complete	115 0	2	230 0
			STC-9669	penal patti	114 0	2	228 0
			STC-9669	replacement of floor	120 0	2	240 0
			STC-9669	replacement of back floor	240 0	1	240 0
			STC-9669	replacement of mat complete	320 0	1	320 0
			STC-9669	replaced front screen	230 0	1	230 0
			STC-9669	replaced doors	125 00	2	250 00
72	22.12. 16	M/S Shahid Ghulam Nabi	STC-9669	replaced generator	500 0	1	500 0
			STC-9669	repalced carboration	910 0	1	910 0
			STC-9669	repalced engine oil	500 0	1	500 0
			STC-9669	repalced distribtion cup wire	400 0	1	400 0
			STC-9669	repalced air filter	500	1	500

			STC-9669	repalced shafts	650 0	2	130 00
73	22.12. 16	M/S Shahid Ghulam Nabi	STC-9669	P/L painting	270 00	1	270 00
			STC-9669	P/L electric wiring complete	135 00	1	135 00
			STC-9669	repalced hand brake cable	180 0	1	180 0
			STC-9669	replaced cylinders	790 0	1	790 0
74	22.12. 16	M/S Shahid Ghulam Nabi	STC-9669	Roof replaced	490 00	1	490 00
75,	22.12. 16	M/S Shahid Ghulam Nabi	STC-9669	lage bumper	930 0	1	930 0
			STC-9669	Diggi	110 00	1	110 00
			STC-9669	Half ki	950 0	1	950 0
116	29.12. 16	M/S ZNZB Associates	STC-9669	P/F engine half assembly	100 000	1	100 000
117	29.12. 16	M/S ZNZB Associates	STC-9669	clutch plate, pressure plate	910 0	1	910 0
			STC-9669	large gear	185 00	1	185 00
			STC-9669	bracket	180 0	2	360 0
			STC-9669	Goda	450 0	2	900 0
			STC-9669	Steering shockin	250 0	1	250 0
			STC-9669	steering box	135 00	1	135 00
			STC-9669	engine foundation	225 0	2	450 0
			STC-9669	tube back complete	230 0	4	920 0
Total							<b>448 880</b>
<b>Grand Total = Rs709000 + Rs410210 + Rs448880 = Rs1568090</b>							



## Annexure-J

1.2.2.12

### Un-authorized re-appropriation of funds- Rs 540,480

Vr # & Dated	Name of Scheme	Agency	Name of vehicle	Items purchased	Amount (Rs)
70, 22.12.1 6	M/R to road under jurisdiction Road Shakargarh	M/S Shahid Ghulam Nabi	STC-9669 Suzuki Jeep Potohar	clutch plate, pressure plate	6600
				large gear	13500
				bracket	2200
				Goda	2400
				Steering shockin	2100
				steering box	9000
				engine foundation	1200
				tube back complete	2300
				P/L denting	25000
71, 22.12.1 6	M/R to road under jurisdiction Road Shakargarh	M/S Shahid Ghulam Nabi	STC-9669 Suzuki Jeep Potohar	back seat	9200
				pannel complete	2300
				penal patti	2280
				replacement of floor	2400
				replacement of back floor	2400
				replacement of mat complete	3200
				replaced front screen	2300
				replaced doors	25000
72, 22.12.1 6	M/R to road under jurisdiction Road Shakargarh	M/S Shahid Ghulam Nabi	STC-9669 Suzuki Jeep Potohar	replaced generator	5000
				repalced carboration	9100
				repalced engine oil	5000
				repalced districbution cup wire	4000
				repalced air filter	500

				repalced shafts	13000
73, 22.12.1 6	M/R to road under jurisdiction Road Shakargarh	M/S Shahid Ghulam Nabi	STC-9669 Suzuki Jeep Potohar	P/L painting	27000
				P/L electric wiring complete	13500
				repalced hand brake cable	1800
				replaced cylinders	7900
74 22.12.1 6	M/R to road under jurisdiction Road Shakargarh	M/S Shahid Ghulam Nabi	STC-9669 Suzuki Jeep Potohar	Roof replaced	49000
75, 22.12.1 6	M/R to road under jurisdiction Road Shakargarh	M/S Shahid Ghulam Nabi	STC-9669 Suzuki Jeep Potohar	lage bumper	9300
				Diggi	11000
				Half ki	9500
112 26.12.1 6	M&R program 2016-17	M/S ZNZB Associates	STB-3783 Suzuki Jeep Pothohar	repalced piston front back	15000
				P/F bonut	9000
				P/F back diggy door	17000
				P/F side panel	4000
				P/F denting painting	22000
				P/F front doors	24600
116 29.12.1 6	M/R to road under jurisdiction of DDO	M/S ZNZB Associates	STC-9669 Suzuki Jeep Potohar	P/F engine half assembly	100000
117 29.12.1 6	M/R to road under jurisdiction of DDO	M/S ZNZB Associates	STC-9669 Suzuki Jeep Potohar	clutch plate, pressure plate	9100
				large gear	18500
				bracket	3600
				Goda	9000
				Steering shockin	2500
				steering box	13500
				engine foundation	4500
				tube back complete	9200
<b>Total</b>					<b>540480</b>

## Annexure-K

### 1.2.3.1

#### Loss to government due to non-imposition of Penalty - Rs 58.00 million

A. DO (Roads) Narowal PDP No.02							
S. No.	Name of work	Date of award of contract	Required Date of completion	Physical Progress upto December 2017	Cost of the Schemes (Rs in million)	Amount of penalty (10%) (Rs in million)	Remarks
1	Construction of road from Badomalhi to Shamsa	8.8.2015	5.2.2016	WIP	6.054	0.6054	
2	Construction of road from Aima Qazian to Sulair Via Ghias Pur	28.8.2014	24.2.2015	WIP	15.57	1.557	
3	Dualization / improvement of roads in District Complex Narowal	24.6.2016	30.6.2017	WIP	27.64	2.764	
4	Construction of road from Narowal to Maddokahlwan road to village Khokhar	27.8.2014	26.2.2015	WIP	10.76	1.076	
5	Construction of road from Fateh Toor to Langarkay Bhattian	28.5.2015	24.11.2015	WIP	28.78	2.878	scheme was revised twice and extension made up to 30.6.2017 but work still incomplete.
6	Construction of small road (FMR) from Tehra to Jandiala	1.8.2015	30.11.2015	WIP	7.85	0.785	
7	Dualization of road from Noorkot Chowk to Nullah Baein Bridge	7.8.2015	30.6.17	WIP	31.84	3.184	scheme was revised twice and extension made up to 30.6.2017 but work still incomplete.
8	Rehabilitation of road from Narowal Shakargarh road Kotla Afghanan Bus Stop to Govt. Primary School Kotla Afghanan	18.1.2016	18.5.2016	WIP	6.18	0.618	
9	Construction of road from Narowal Muridkey road to Village Mangian	20.1.2016	20.7.2016	WIP	12.09	1.209	

**A. DO (Roads) Narowal PDP No.02**

S. No.	Name of work	Date of award of contract	Required Date of completion	Physical Progress upto December 2017	Cost of the Schemes (Rs in million)	Amount of penalty (10%) (Rs in million)	Remarks
	(Length = 2.50k.m)						
10	widening / improvement of roads in District Complex Narowal (length = 3.32 k.m)	24.6.16	23.10.16	WIP	19.045	1.9045	
11	Construction of road from Chak Amru to Harrar Kalan	3.6.15	2.12.15	WIP	29.856	2.9856	
12	Construction of road from Aadokey Kalan to Gullah Maharan	27.8.14	26.4.15	WIP	20.055	2.0055	
13	Construction of road from Qadir Abad Morr to Uggowala Morr (Length = 7.23km)	23.6.15	25.6.15	WIP	43.42	4.342	
14	Construction of road from Jastiwala to Sair bajwa ( L = 2.90km)	21.5.15	20.11.15	WIP	23.73	2.373	
						<b>28.287</b>	

**B. DO Buildings**

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Status	Agreement Amount	Penalty
141 dt.29.12.16	Construction of District Coordination Officer, House in District Complex Narowal.	M/s Zulifqar Brothers Younis Kamal, S/E No.1529/M, 20-06-14 Rs.2,44,18,324/- 12-Months.	Work in progress	24,418,324	2,441,832
132 dt.29.12.16	Establishment of BHU at Jabbal Zafarwal	M/s Muhammad Farooq & Co, Arshad Hussain S/E No. 1026/M, 05-05-14 Rs. 2,296,000	17.01.15	2,296,000	229,600

## B. DO Buildings

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Status	Agreement Amount	Penalty
69 dt.24.12.16	Construction of Residence Grade 15-17, Pooled Type in District Complex Narowal.	Mirza Javaid Ahmad. Younis Kamal, S/E No.1471/M, 20-06-14 Rs.58,29,306/- 06-Months.	completed on 19.09.15	8,700,000	870,000
94 dt.28.12.16	Construction of District Coordination Officer, Office in District Complex Narowal. Phase-I (Revised)	Muhammad Arif. Younis Kamal, S/E No.1496/M, 20-06-14 Rs.2,79,06,688/- 12-Months.	Work in progress	27,906,688	2,790,669
95 dt.28.12.16	Construction of Circuit House in District Complex Narowal (Phase-I).	Muhammad Farooq & Co, Younis Kamal, S/E No.2146/M, 11-06-15 Rs.2,82,99,977/- 06-Months.	Work in progress	28,299,977	2,829,998
27 dt.17.12.16	Construction of E.D.O.'s Complex in District Complex Narowal (Phase-I).	M/s Zulifiqar Brothers, Younis Kamal, S/E No.2097/M, 10-06-15 Rs.2,85,51,400/- 06-Months.	Work in progress	28,551,400	2,855,140
93 dt.28.12.16	Construction of D.C.O. Office in District Complex Narowal (Phase-II)	Muhammad Arif, Younis Kamal, S/E No.2094/M, 10-06-15 Rs.2,84,62,086/- 06-Months.	Work in progress	28,462,086	2,846,209
118 dt.29.12.16	Constn: of General Record Room at District Coordination Officers, Office in District Complex Narowal.	Muhammad Arif. Younis Kamal, S/E No.2583/M, 29-12-14 Rs.48,62,525/- 06-Months.	Work in progress	4,862,525	486,253

## B. DO Buildings

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Status	Agreement Amount	Penalty
119 dt.29.12.16	Constn: of Boundary Wall, Gate & Gate Pillars & External Development at Newly Constructed DCO Office in District Complex at Narowal.	Zulifiqar Brothers, Younis Kamal, S/E No.1526/M, 24-06-16 Rs.2,87,24,553/- 04-Months.	Work in progress	28,724,553	2,872,455
113 dt.29.12.16	Establishment of Model Veterinary Hospital Zafarwal.	M/s M.N.Z. Builders Younis Kamal, S/E No.1275/M,28-05-16 Rs.20,68,626/- 02-Months.	Work in progress	2,068,626	206,863
133 dt.29.12.16	Establishment of Model Veterinary Hospital Shakargarh.	Waheed Constn: Arshad Hussain, S/E No.1326/M,08-06-16 Rs.20,92,587/- 02-Months.	Work in progress	2,092,587	209,259
116 dt.29.12.16	Upgradation of Govt. Girls Middle School Pindi Amolak to High Level	Muhammad Saeed, Younis Kamal, S/E No.1787/M, 21-05-15 Rs.79,59,782/- 06-Months.	Work in progress	7,959,782	795,978
11 dt.15.12.16	Upgradation of Govt. Girls Primary School Lala to Elementary Level	Muhammad Nawaz, Nasir Hussain, S/E No.1791/M, 21-05-15 Rs.55,04,444/- 05-Months.	Work in progress	5,504,444	550,444
140 dt.30.12.16	Basic Infrastructure for T.H.Q. Hospital Shakargarh (Main Building Portion)	Ch. Muhammad Nawaz Arshad Hussain, S/E No.2962/M, 12-10-15 Rs.2,37,99,372/- 10-Months.	Work in progress	23,799,372	2,379,937
42 dt.22.12.16	Construction of 2-Nos: Additional Class Rooms with Verandah at Govt. Girls	M/s Chaudhary Riaz, Younis Kamal, S/E No.1828/M 21-05-15 Rs.19,66,512/- 03-Months.	Work in progress	1,966,512	196,651

## B. DO Buildings

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Status	Agreement Amount	Penalty
	Primary School Hubbi Pur.				
143 dt.31.12.16	Re-construction of Dangerous Building of Govt. Boys High School Shakargarh.	Malik Mumtaz & Co Arshad Hussain, S/E No.1112/Sd, 09-12-14 Rs.88,67,344/- 06-Months.	Work in progress	8,867,344	886,734
117 dt.29.12.16	Construction of Boundary Wall at Govt. Boys High School Khanna Tehsil Shakargarh.	M/s M.N.Z. Builders Arshad Hussain, S/E No.1045/M, 23-05-16 Rs.20,94,079/- Upto 30-06-2016	Work in progress	2,094,079	209,408
34 dt.17.12.16	Re-constn: of Dangerous School Building at Govt. Girls Primary School Bagga Tehsil Shakargarh.	Malik Muhammad Aslam Arshad Hussain, S/E No.3462/M,30/11/15 Rs.37,67,267/- 05-Months.	complete d on 16.11.16	3,767,267	376,727
85 dt.26.12.16	Re-constn: of Dangerous School Building at Govt. Girls Primary School Mehlowal Tehsil Zafarwal.	Muhammad Arif, Younis Kamal, S/E No.3400/M, 26-11-15 Rs.24,94,413/- 03-Months.	complete d on 30.05.16	2,494,413	249,441
91 dt.26.12.16	Re-constn: of Dangerous School Building at Govt. Primary School Bal Shahan Tehsil Narowal.	Muhammad Nawaz Mehmood Akhtar, S/E No.3634/M, 30-12-15 Rs.30,25,484/- 03-Months.	complete d on 05/2016	3,025,484	302,548

## B. DO Buildings

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Status	Agreement Amount	Penalty
20 dt.05.09.16	Renovation / Improvement of Emergency Block in DHQ Hospital Narowal.	Ch. Muhammad Nawaz Younis kamal, S/E No.2381/M, 28-07-15 Rs.2,54,29,332/- 08-Months.	Work in progress	25,429,332	2,542,933
93 dt.14.11.16	Construction of Children Learning Park Narowal (Block-C)	Ch. Basharat Ali, Younis Kamal, S/E No.2327/M, 15-07-15 Rs.2,58,30,440/- 06-Months.	Work in progress	25,830,440	2,583,044
<b>Total</b>				297,121,235	29,712,124
<b>Grand Total = A + B = Rs28.287 + Rs29.712 = Rs57.999 million</b>					



## Annexure-L

### 1.2.3.2

#### Loss to government due to non-imposing of penalty - Rs 25.715 million

Sr. No	Name of Scheme (with length).	Date of award of contract	Required date of completion	Physical progress up to December 2016	Amount (Rs. millions)	Penalty @ 10% (Rs)
1	Construction of Road from Shakargarh Chack Amru Road Pindi Sahanian to Chhachra (Length - 1.80 KM) "PP-133". Scope of work Metalled Road 10' wide.	18.3.15	25.6.15	WIP	14.98	1.498
2	Construction of Road from Raiba Klan to Kotli Agwal via Kaiyan (Length - 2.45 KM) "PP-133" Scope of work Metalled Road 10' wide.	18.3.15	25.6.15	WIP	18.09	1.809
3	Construction of Road from Bheer Kalan to Dhudham (Length - 3.00 KM). Scope of work Metalled Road 12' wide	6.6.2015	6.12.15	WIP	26.045	2.6045
4	Widening / Improvement of Road from Essa Chowk to Kanjrur (Length - 7.65 KM) "PP-134". Scope of work Metalled Road 14' wide  (Widening from 10' to 14).	2015		WIP	49.344	4.9344
5	Rehabilitation / Restoration of Road From Tapiala to Essa Road (Length – 10.00 KM).	18.4.15	18.10.15	WIP	10.78	1.078
6	Rehabilitation / Restoration of Road From Qila Ahmed Abad to Dhamthal (Length–KM No. 8.00 to 15.50) "Part – II".	2015		WIP	15.72	1.572
7	Rehabilitation / Restoration of Road From Oranga Abad to Nangle Nadeer (Length - 1.00 KM).	13.4.15	13.6.15	WIP	2.78	0.278
8	Rehabilitation / Restoration of Road From Birdi Shah to Kula Mandiala Road (Length - 1.00 KM).	27.3.15	27.7.15	WIP	2.987	0.2987
9	Rehabilitation / Restoration of Road From Fattoki to Baryyar (Length – 8.30 KM).	18.4.15	18.10.15	WIP	8.59	0.859
10	Rehabilitation / Restoration of Road From Budha Dhola Rayya Road (Length – 12.40 KM).	9.4.15	9.6.15	WIP	1.7	0.17
11	Rehabilitation / Restoration of Road From Gangoor to Rehman Pur (Length – 3.00 Km).	2015		WIP	13.333	1.3333
12	Rehabilitation / Restoration of Road From Ali	27.3.15	27.7.15	WIP	5.47	0.547

Sr. No.	Name of Scheme (with length).	Date of award of contract	Required date of completion	Physical progress up to December 2016	Amount (Rs. millions)	Penalty @ 10% (Rs)
	Pur Syedan to Budha Dhola Road "Rasheed Pur Chowk" (Length – 12.00 Km).					
13	Rehabilitation / Restoration of Road From Dhoda to Giddain Road (Length – 18.00 KM).	27.3.15	27.6.15	WIP	2.59	0.259
14	Rehabilitation / Restoration of Road From Jassar Point to Fasih Pur (Length – 3.00 Km).	14.4.15	14.6.15	WIP	1.17	0.117
15	Rehabilitation / Restoration of Road From Hallowal to Gullah Maharan (Length – 5.00 Km).	13.4.15	13.6.15	WIP	3.83	0.383
16	Rehabilitation / Restoration of Road From Ahlulal to Rasheed Pur (Length – 5.00 Km).	13.4.15	25.6.15	WIP	3.49	0.349
17	Rehabilitation / Restoration of Road From Bhelowali to Kani Jafar Abad (Length – 2.62 KM).	27.3.15	27.5.15	WIP	2.45	0.245
18	Rehabilitation / Restoration of Road From Hallowal to Baryyar (Length – 5.30 Km).	2015		WIP	7.857	0.7857
19	Rehabilitation / Restoration of Road From Baddomalli to Bathawala (Length – 3.83 Km).	27.3.15	27.6.15	WIP	4.23	0.423
20	Rehabilitation / Restoration of Road From Tanda More Darman to Kot Naju (Length – 2.25 KM).	27.3.15	27.5.15	WIP	2.42	0.242
21	Rehabilitation / Restoration of Road From Kot Naju to Chak Vichala (Length – 1.00 KM).	27.3.15	27.5.15	WIP	1.94	0.194
22	Rehabilitation / Restoration Bridge approach From Zafarwal to Darman Road in KM No. 09.00.	27.4.15	27.6.15	WIP	3.15	0.315
23	Rehabilitation / Restoration of Road From Bubak Mahmood Pur Raju Marl (Length – 4.50 KM).	13.4.15	13.6.15	WIP	3.85	0.385
24	Rehabilitation / Restoration of Road From BCZ to Chah Syedan to Uncha Kalan (Length – 1.25 KM).	13.4.15	13.6.15	WIP	4.13	0.413
25	Rehabilitation / Restoration of Road From Noor Kot Chowk to Chack Baha-ud-Din.	13.4.15	13.6.15	WIP	1.78	0.178

Sr. No	Name of Scheme (with length).	Date of award of contract	Required date of completion	Physical progress up to December 2016	Amount (Rs. millions)	Penalty @ 10% (Rs)
26	Rehabilitation / Restoration of Road From Bajan to Nathu Kot.	27.3.15	27.5.15	WIP	2.9	0.29
27	Rehabilitation / Restoration of Road From Mundi Khail to Maddo Goal (Length – 6.00 KM).	27.3.15	27.9.15	WIP	7.14	0.714
28	Rehabilitation / Restoration of Road From Lengah to Mandiali (Length – 1.00 KM).	16.4.15	25.6.15	WIP	3.6	0.36
29	Rehabilitation / Restoration of Road From Baramanga to Dhala Bura (Length – 3.00 KM) "Construction of 3-No. Span 10' each Battery of Culver".	27.3.15	27.5.15	WIP	2.44	0.244
30	Rehabilitation / Restoration of Road From Malik Bagh to Kanjroor (Length – 6.00 KM).	9.4.15	9.6.15	WIP	4.23	0.423
31	Rehabilitation / Restoration of Road From Bustan to kot Bachana (Length – 1.00 Km).	13.4.15	13.6.15	WIP	1.99	0.199
32	Rehabilitation / Restoration of Road From Manzoor Pur Plaat to Village Gangran (Length – 2.00 KM).	27.3.15	27.5.15	WIP	1.82	0.182
33	Rehabilitation / Restoration of Road From Dairianwala to Daood Station.	28.3.15	28.5.15	WIP	0.13	0.013
34	Rehabilitation / Restoration of Road From Rayya Band to Narang China.	8.4.15	8.6.15	WIP	0.58	0.058
35	Rehabilitation / Restoration of Road From Dhuniky to Qiam Pur.	27.3.15	27.5.15	WIP	0.84	0.084
36	Rehabilitation / Restoration of Road From Narowal-Zafarwal Road to Kartarpur via Rajian.	18.4.15	18.6.15	WIP	0.25	0.025
36	Rehabilitation / Restoration of Road From Bajna to Mailu Sailu.	21.5.15	25.6.15	WIP	0.29	0.029
37	Rehabilitation / Restoration of Road From Chammal to village Bagolrah Tehsil Shakargarh.	9.6.15	25.6.15	WIP	0.38	0.038
38	Rehabilitation / Restoration of Road From Qila Ahmed Abad to Dhamthal Road (L=0.00 to 07.00 KM) "Part - 1" Tehsil Narowal.	2015		WIP	17.879	1.7879
			Total		257.15	25.715

## Annexure-M

### 1.2.3.3

### Non-employed of qualified engineers for work -Rs 11.340 million

Sect Sl: #	Name of Scheme.	Approved Cost & Date.	T.S. Cost & Date.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.
	Construction of District Coordination Officer, House in District Complex NAROWAL.	30.000 10/03/2015 (Revised)	24.999 26/05/2014	M/s Zulfiqar Brothers Younis Kamal, S/E No.1529/M, 20-06-14 Rs.2,44,18,324/-12- Months.
	Construction of Residence Grade 15-17, Pooled Type in District Complex NAROWAL.	9.189 30/01/2016 (Revised)	8.900 04/02/2016.	Mirza Javaid Ahmad. Younis Kamal, S/E No.1471/M, 20-06-14 Rs.58,29,306/-06- Months.
	Construction of Residence No.1, Grade 18-19, Pooled Type in District Complex NAROWAL.	12.306 30/01/2016 (Revised)	11.986 04/02/2016.	M/s Tahir Majeed. Younis Kamal, S/E No.1476/M, 20-06-14 Rs.81,18,685/-08- Months.
	Construction of Residence No.2, Grade 18-19, Pooled Type in District Complex NAROWAL.	13.300 30/01/2016 (Revised)	8.322 26/05/2014	M/s Rasheed Ahmad Younis Kamal, S/E No.1467/M, 20-06-14 Rs.81,18,685/-08- Months.
	Construction of Residence Grade 18-19, District Officer, Buildings in District Complex NAROWAL.	8.721 10/03/2015 (Revised)	8.322 26/05/2014	A.S. Toor Brothers Constn: Co Younis Kamal, S/E No.1524/M, 20-06-14 Rs.81,18,685/-08- Months.
	Construction of District Coordination Officer, Office in District Complex NAROWAL. Phase-I (Revised)	50.000 13/5/2015	27.752 15/05/2014	Muhammad Arif. Younis Kamal, S/E No.1496/M, 20-06-14 Rs.2,79,06,688/-12- Months.
	Construction of Circuit House in District Complex NAROWAL (Phase-I).	50.000 30/01/2016 (Revised)	29.297 14/5/2015	Muhammad Farooq & Co, Younis Kamal, S/E No.2146/M, 11-06-15 Rs.2,82,99,977/-06- Months.
	Construction of E.D.O.'s Complex in District Complex NAROWAL (Phase-I).	50.000 30/01/2016 (Revised)	28.734 14/5/2015	M/s Zulfiqar Brothers, Younis Kamal, S/E No.2097/M, 10-06-15 Rs.2,85,51,400/-06- Months.
	Construction of Polled Type Residence Grade (15-17) in District Complex at NAROWAL.	7.685 3/10/2015	7.457 25/03/2015	A.S.Toor Brothers Constn: Co Younis Kamal, S/E No.1824/M, 21-05-15 Rs.74,55,072/-12- Months.
	Construction of Polled Type Residence Grade (18-19) for E.D.O. (F&P) in District Complex at NAROWAL.	9.237 3/10/2015	8.959 28/03/2015	Ch.Muhammad Nawaz Younis Kamal, S/E No.2066/M, 05-06-15 Rs.88,46,259/-12- Months.

Sect Sl: #	Name of Scheme.	Approved Cost & Date.	T.S. Cost & Date.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.
	Construction of Polled Type Staff Quarer Grade 1-10 (Multi Story) in District Complex NAROWAL.	28.079 30/01/2016 (Revised)	24.579 28/03/2015	Al-Hajvery Construction Arshad Hussain, S/E No.2151/M, 11-06-15 Rs.2,45,39,014/- 12-Months.
	Construction of Polled Type Residence Grade (18-19) for E.D.O. in District Complex NAROWAL.	9.237 3/10/2015	8.959 28/03/2015	M/s Saleem Traders, Younis Kamal, S/E No.2058/M, 05-06-15 Rs.88,46,259/-12- Months.
	Construction of D.C.O. Office in District Complex NAROWAL (Phase-II)	50.000 30/01/2016 (Revised)	29.018 14/5/2015	Muhammad Arif, Younis Kamal, S/E No.2094/M, 10-06-15 Rs.2,84,62,086/- 06-Months.
	Constn: of General Record Room at District Coordination Officers, Office in District Complex NAROWAL.	14.508 30/01/2016 (Revised)	4.856 28/11/2014	Muhammad Arif, Younis Kamal, S/E No.2583/M, 29-12-14 Rs.48,62,525/-06- Months.
	Construction of Children Learning Park NAROWAL (Block-A)	50.000 25/03/2015	38.808 30/04/2015	Malik Mumtaz & Co Younis Kamal, S/E No.2048/M, 05-06-15 Rs.3,69,78,313/-10- Months.
	Construction of Children Learning Park NAROWAL (Block-B)	50.000 25/03/2015	38.610 30/04/2015	Muhammad Arif, Younis Kamal, S/E No.2062/M, 05-06-15 Rs.3,69,85,844/-10- Months.
	Construction of Children Learning Park NAROWAL (Block-C)	30.000 6/11/2015	30.000 6/11/2015	Ch. Basharat Ali, Younis Kamal, S/E No.2327/M, 15-07-15 Rs.2,58,30,440/-06- Months.
	Establishment of Community Centre at Zafarwal District NAROWAL.	29.689 29/06/015	28.830 30/06/2015	M.Rafique Sulehria & Sons Younis Kamal, S/E No.2374/M, 28-07-15 Rs.2,82,73,084/-10- Months.
	Construction of Special Education Center at Shakargarh.	40.036 20-03/2009	34.833 18/08/2009	Hamad Raza & Co. Arshad Hussain, S/E No.2423/M, 26-10-09 Rs.3,40,89,358/-18- Months.
	Establishment of R.H.C. at Tarkhana Mureeda Tehsil Shakargarh.	36.387 21/12/2009	36.986 1/1/2010	Muhammad Ejaz Arshad Hussain, S/E No.634/M, 12-03-10. Rs.3,53,10,275/-24- Months.
	Establishment of Govt. B.H.U. at Jabbal.	17.309 6/9/2011	17.016 20/10/2011	Muhammad Arif Shoukat Arshad Hussain, S/E No.2327/M, 16-11-11. Rs.1,62,18,677/- 09-Months. <u>2nd Contractor (Risk &amp; Cost)</u> Muhammad Farooq & Co. Arshad Hussain, S/E

Sect Sl: #	Name of Scheme.	Approved Cost & Date.	T.S. Cost & Date.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.
				No.1026/M, 05-05-14. Rs.44,94,834/-03- Months.
	Upgrd: of Govt. Girls High School Jabbal to Higher Secondary Level Tehsil Zafarwal District NAROWAL.	19,239 27/10/2015. (Revised)	17,186 23/04/2014	Ch. Muhammad Nawaz Arshad Hussain, S/E No.1301/M, 29-05-14. Rs.1,71,92,489/-18- Months.
	Basic Infrastructure for D.H.Q. Hospital NAROWAL (Miscellaneous Work).	16,482 30/01/2016 (Revised)	12,149 05/08/2015.	M/s Five Star & Co, Younis Kamal, S/E No.2785/M, 18-09-15 Rs.1,06,58,780/-08- Months.
	Basic Infrastructure for T.H.Q. Hospital Shakargarh (Main Building Portion)	27,230 24/08/2015 (Revised)	26,971 29/08/2015	Ch. Muhammad Nawaz Arshad Hussain, S/E No.2962/M, 12-10-15 Rs.2,37,99,372/-10- Months.
	Basic Infrastructure for T.H.Q. Hospital Shakargarh (External Development) Revised	21,906 24/08/2015	21,833 29/08/2015	Ch. Muhammad Nawaz Arshad Hussain, S/E No.3359/M, 19-11-15 Rs.2,14,54,949/-08- Months.
	Renovation / Improvement of Emergency Block in DHQ Hospital NAROWAL.	27,518 29/06/2015	26,984 30/06/2015	Ch. Muhammad Nawaz Younis kamal, S/E No.2381/M, 28-07-15 Rs.2,54,29,332/-08- Months.
	Upgradation of Govt. Girls High School Sukho Chak Tehsil Shakargarh to Higher Secondary Level.	18,336 29/08/2015	17,979 30/09/2015	Shahid Ghulam Nabi, Arshad Hussain, S/E No.3698/M,31-12-15 Rs.1,63,81,045/- 18-Months.

## Annexure-N

### 1.2.3.4

### Unauthorised payment of premium – Rs 8.39 million

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Premium Paid
141 dt.29.12.16	Construction of District Coordination Officer, House in District Complex Narowal.	M/s Zulifiqar Brothers Younis Kamal, S/E No.1529/M, 20-06-14 Rs.2,44,18,324/- 12-Months.	814,025
132 dt.29.12.16	Establishment of BHU at Jabbal Zafarwal	M/s Muhammad Farooq & Co,Arshad Hussain S/E No. 1026/M, 05-05-14Rs. 2,296,000	42,977
69 dt.24.12.16	Construction of Residence Grade 15-17, Pooled Type in District Complex Narowal.	Mirza Javaid Ahmad.Younis Kamal, S/E No.1471/M, 20-06-14 Rs.58,29,306/-06-Months.	261,475
94 dt.28.12.16	Construction of District Coordination Officer, <u>Office</u> in District Complex Narowal. Phase-I (Revised)	Muhammad Arif. Younis Kamal, S/E No.1496/M, 20-06-14 Rs.2,79,06,688/- 12-Months.	1,724,531
95 dt.28.12.16	Construction of Circuit House in District Complex Narowal (Phase-I).	Muhammad Farooq & Co,Younis Kamal, S/E No.2146/M, 11-06-15 Rs.2,82,99,977/- 06-Months.	1,026,311
27 dt.17.12.16	Construction of E.D.O.'s Complex in District Complex Narowal (Phase-I).	M/s Zulifiqar Brothers,Younis Kamal, S/E No.2097/M, 10-06-15Rs.2,85,51,400/- 06-Months.	1,628,624
93 dt.28.12.16	Construction of D.C.O. Office in District Complex Narowal (Phase-II)	Muhammad Arif, Younis Kamal, S/E No.2094/M, 10-06-15 Rs.2,84,62,086/- 06-Months.	1,258,606
118 dt.29.12.16	Constn: of General Record Room at District Coordination Officers, Office in District Complex Narowal.	Muhammad Arif. Younis Kamal, S/E No.2583/M, 29-12-14 Rs.48,62,525/- 06-Months.	410,379
23 dt.16.12.16			339,467
119 dt.29.12.16	Constn: of Boundary Wall, Gate & Gate Pillars & External Development at Newly Constructed DCO Office in District Complex at Narowal.	Zulifiqar Brothers,Younis Kamal, S/E No.1526/M, 24-06-16 Rs.2,87,24,553/- 04-Months.	274,302
113 dt.29.12.16	Establishment of Model Veterinary Hospital Zafarwal.	M/s M.N.Z. Builders Younis Kamal, S/E No.1275/M,28-05-16 Rs.20,68,626/- 02-Months.	39,134

<b>Vr. No &amp; Date</b>	<b>Name of Scheme.</b>	<b>Name of Contractor / Sub Engineer / Work Order No. &amp; Date / Time Limit &amp; Amount.</b>	<b>Premium Paid</b>
116 dt.29.12.16	Upgradation of Govt. Girls Middle School Pindi Amolak to High Level	Muhammad Saeed, Younis Kamal, S/E No.1787/M, 21-05-15Rs.79,59,782/- 06-Months.	234,386
86 dt.26.12.16			
11 dt.15.12.16	Upgradation of Govt. Girls Primary School Lala to Elementary Level	Muhammad Nawaz, Nasir Hussain, S/E No.1791/M, 21-05-15Rs.55,04,444/- 05-Months.	111,010
42 dt.22.12.16	Construction of 2-Nos: Additional Class Rooms with Verandah at Govt. Girls Primary School Hubbi Pur.	M/s Chaudhary Riaz, Younis Kamal, S/E No.1828/M 21-05-15 Rs.19,66,512/- 03-Months.	68,815
117 dt.29.12.16	Construction of Boundary Wall at Govt. Boys High School Khanna Tehsil Shakargarh.	M/s M.N.Z. Builders Arshad Hussain, S/E No.1045/M, 23-05-16 Rs.20,94,079/- Upto 30-06-2016	41,836
85 dt.26.12.16	Re-constrn: of Dangerous School Building at Govt. Girls Primary School Mehlowal Tehsil Zafarwal.	Muhammad Arif, Younis Kamal, S/E No.3400/M, 26-11-15 Rs.24,94,413/- 03-Months.	110,169
Total			<b>8,386,047</b>



## Annexure-O

### 1.2.3.5

### Doubtful expenditure on earth work -Rs 7.63 million

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Lead	Quantity of Earth Filling	Earth Filling Amount
141 dt.29.12.16	Construction of District Coordination Officer, House in District Complex Narawal.	M/s Zulifiqar Brothers Younis Kamal, S/E No.1529/M, 20-06-14 Rs.2,44,18,324/- 12-Months.	05 Mile Borrow Pit	220,775	1,706,932
132 dt.29.12.16	Establishment of BHU at Jabbal Zafarwal	M/s Muhammad Farooq & Co, Arshad Hussain S/E No. 1026/M, 05-05-14 Rs. 2,296,000	01 Mile Borrow Pit	27,519	140,456
69 dt.24.12.16	Construction of Residence Grade 15-17, Pooled Type in District Complex Narawal.	Mirza Javaid Ahmad. Younis Kamal, S/E No.1471/M, 20-06-14 Rs.58,29,306/- 06-Months.	05 Mile	9,805	85,308
			05 Mile Borrow Pit	18,512	143,132
94 dt.28.12.16	Construction of District Coordination Officer, Office in District Complex Narawal. Phase-I (Revised)	Muhammad Arif. Younis Kamal, S/E No.1496/M, 20-06-14 Rs.2,79,06,688/- 12-Months.	05 mile	66,809	581,275
95 dt.28.12.16	Construction of Circuit House in District Complex Narawal (Phase-I).	Muhammad Farooq & Co, Younis Kamal, S/E No.2146/M, 11-06-15 Rs.2,82,99,977/- 06-Months.	05 Mile	53,166	519,894
27 dt.17.12.16	Construction of E.D.O.'s Complex in District Complex Narawal (Phase-I).	M/s Zulifiqar Brothers, Younis Kamal, S/E No.2097/M, 10-06-15 Rs.2,85,51,400/- 06-Months.	01 Mile	21,514	622,211

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Lead	Quantity of Earth Filling	Earth Filling Amount
119 dt.29.12.16	Constn: of Boundary Wall, Gate & Gate Pillars & External Development at Newly Constructed DCO Office in District Complex at Narowal.	Zulifiqar Brothers, Younis Kamal, S/E No.1526/M, 24-06-16 Rs.2,87,24,553/- 04-Months.	05 Mile Borrow Pit	241,243	2,063,206
113 dt.29.12.16	Establishment of Model Veterinary Hospital Zafarwal.	M/s M.N.Z. Builders Younis Kamal, S/E No.1275/M,28-05-16 Rs.20,68,626/- 02-Months.	01 mile lead	5,270	38,671
			01 Mile Borrow Pit	81,211	491,716
11 dt.15.12.16	Upgradation of Govt. Girls Primary School Lala to Elementary Level	Muhammad Nawaz, Nasir Hussain, S/E No.1791/M, 21-05-15 Rs.55,04,444/- 05-Months.	01 Mile	11,776	86,279
140 dt.30.12.16	Basic Infrastructure for T.H.Q. Hospital Shakargarh (Main Building Portion)	Ch. Muhammad Nawaz Arshad Hussain, S/E No.2962/M, 12-10-15 Rs.2,37,99,372/- 10-Months.	03 Mile	33,481	298,808
42 dt.22.12.16	Construction of 2-Nos: Additional Class Rooms with Verandah at Govt. Girls Primary School Hubbi Pur.	M/s Chaudhary Riaz, Younis Kamal, S/E No.1828/M 21-05-15 Rs.19,66,512/- 03-Months.	01 Mile	2,054	12,471
			01 Mile borrow pit	19,938	101,738
143 dt.31.12.16	Re-construction of Dangerous Building of Govt. Boys High School Shakargarh.	Malik Mumtaz & Co Arshad Hussain, S/E No.1112/Sd, 09-12-14 Rs.88,67,344/- 06-Months.	01 Mile	13,425	81,513
			01 Mile borrow pit	51,256	261,547
117 dt.29.12.16	Construction of Boundary Wall at Govt. Boys High School Khanna Tehsil Shakargarh.	M/s M.N.Z. Builders Arshad Hussain, S/E No.1045/M, 23-05-16 Rs.20,94,079/- Upto 30-06-2016	01 Mile borrow pit	9,944	57,935

Vr. No & Date	Name of Scheme.	Name of Contractor / Sub Engineer / Work Order No. & Date / Time Limit & Amount.	Lead	Quantity of Earth Filling	Earth Filling Amount
85 dt.26.12.16	Re-constn: of Dangerous School Building at Govt. Girls Primary School Mehlowal Tehsil Zafarwal.	Muhammad Arif, Younis Kamal, S/E No.3400/M, 26-11-15 Rs.24,94,413/- 03-Months.	01 Mile	8,289	60,999
			01 Mile borrow pit	29,412	178,677
93 dt.14.11.16	Construction of Children Learning Park Narowal (Block-C)	Ch. Basharat Ali, Younis Kamal, S/E No.2327/M, 15-07-15 Rs.2,58,30,440/- 06-Months.	03 Mile Lead	12,004	102,667
Total					7,635,435

## Annexure-P

### 1.2.3.9

#### Recovery of house rent and conveyance allowance -Rs 3.484 million

Name of officer/official	Designation	HRA	CA
Amir Hussain	MO	2955	5000
Mohammad Kashif Amin	MO	2955	5000
Saira Amjid	WMO	2955	5000
MOHAMMAD TAYYAB BASHEER	MO	2955	5000
KHANSA SANA	WMO	2955	5000
Ali Hassan	MO	2955	5000
Imrana Iqbal	WMO	2955	5000
Hassan Zia	MO	2955	5000
QAMAR UL ISLAM	MO	2955	5000
Ahmed Sultan	MO	2955	5000
Ahmed Raza	MO	2955	5000
Waqas Hussain	MO	2955	5000
Waris Ali	Dispenser	1029	1932
Sharif Ahmad	Dispenser	1029	1932
Muhammad Aslam	Dispenser	1046	1932
Muhammad Asif	Technician	1146	1932
Shama Mustafa	Technician	1146	2856
Shakila Rani	S.Technician	0	2856
M. Jamil	J. Technician	0	1932
M.Amin Shah	Technician	0	2856
Zafar Ali	Technician	0	2856
Bushara Shumail	S.Technician	0	2856
Liaqat Ali Zia	Technician	0	2856
M.Naeem	J. Technician	0	1932
Sobia Kaosar	Technician	1307	2856
Asia Begum	S.Technician	0	2856
Bashir Ahmad	S.Technician	0	2856
Qamar Ali	J. Technician	1146	1932
M.Hanif Tahir	Technician	1146	1932
Shahida Parveen	S.Technician	1456	2856
Saqiba Zaman	Technician	1307	2856
Shafiq Ahmad	C. Technician	1818	5000
Shahin Majid	S.Technician	0	2856
M. Razaq	Technician	0	2856
Sadia Parveen	Technician	1307	2856
Shakil Ahmad Anjam	Dispenser	1307	2856
M. Zohaib Khan	Dispenser	1307	2856
SIDRA-TUL- MUNTHA	LHV	1146	1932
SANAM SHAZADI	LHV	0	2856
ABIDA PARVEEN	LHV	1307	2856
NAJMA KHATOON	LHV	1307	2856
KISHWAR NISHAT	LHV	1146	1932
MEHREEN ASLAM	LHV	1146	1932
MAQADAS SABIR	LHV	1146	1932
FOZIA PARVEEN	LHV	1146	1932
KALEEMA SHAHZADI	LHV	1146	1932
SHEEBA SAEED	LHV	1146	1932
NITASHA YASEEN	LHV	1146	1932
SHAHEEN MUSTAFA	LHV	1146	1932
SHAKILA KOUSAR	LHV	1146	1932
SAIMA TALIB	LHV	1146	1932
ZAHIDA PARVEEN	Midwife	0	1932

<b>Name of officer/official</b>	<b>Designation</b>	<b>HRA</b>	<b>CA</b>
SADIA SIDDIQUE	Midwife	1146	1932
MUNAWAR SIDDIQUE	Midwife	972	1785
RUBIA AKHTAR	Midwife	972	1785
SHABANA KOUSAR	Midwife	1002	1932
NAZIA HANIF	Midwife	972	1785
NAZMEEN ABBAS	Midwife	972	1785
YASIRA MUHAMMAD ALI	Midwife	972	1785
AMARA AFZAL	Midwife	972	1785
SHAZIA TALIB	Midwife	972	1785
SADIA BATOOL	Midwife	972	1785
MUSARRAT BIBI	Midwife	972	1785
TEHMINA NAZ	Midwife	972	1785
SABA IRSHAD	Midwife	972	1785
SUGHRAN BIBI	Dai	0	1785
SHAMIM AKHTAR	Dai	0	1785
MUNWAR SULTANA	Dai	0	1785
SHUGUFTA BIBI	Dai	0	1785
NAJMA PARVEEN	Dai	911	1785
AKHTER PERVEEN	Dai	942	1785
KHALIDA PERVEEN	Dai	0	1785
JAMILA AKHTAR	Dai	942	1785
HAMIDAN BEGHUM	Dai	942	1785
RAZIA BEGUM	Dai	0	1785
MAJEEDAN BIBI	Dai	0	1785
NUSRAT RANI	Dai	0	1785
TAHIRA PARVEEN	Dai	942	1785
		<b>85696</b>	<b>204608</b>

$$\text{Rs}85,696 + \text{Rs}204,608 = \text{Rs}290,304 \times 12 = \text{Rs}3,483,648$$

## Annexure-Q

### 1.2.3.12

#### Non-deduction of price variation on account of Bitumen -Rs 3.28 million

Acceptance Date	Date of abstract	Name of Scheme	Quantity (Kg)	Base Rate	Current Rate	Diff.	Amount (Rs)
18.1.16	25.3.16	Construction of Road from Narowal Shakargarh Road Kotla Afghana Stop to Govt. Boys Primary School Kotla Afghana (Length - 1.75 KM). Scope of work Metalled road 10' wide.	13091.75	69.262	53.113	16.149	211419
28.8.14	6.2015	Construction of Road from Aima Qazian to sulehr via Gias pur	26143.38	88.14	61.194	26.946	704459
21.5.15	6.2016	Constt. Of road from Jasiwala to Sair bajwa	41732	67.219	58.613	8.606	359146
20.1.15	6.6.15	Construction of road from Narowal Muridkay road to Mangian	12159.71	85.92	61.194	24.726	300661
20.1.15	14.6.15	Construction of road from Narowal Muridkay road to Mangian	7903.811	85.92	61.194	24.726	195430
20.1.15		Construction of road from Narowal Muridkay road to Mangian	20063.52	85.92	61.194	24.726	496091
28.5.15	6.2016	Construction of road from Fateh Toor to Langarkay	28502.37	67.219	58.613	8.606	245291
27.8.14		Construction of road from Narowal to Maddokahlwan road to village khokhar	21819.99	88.14	53.113	35.027	764289
							<b>3276785</b>

## Annexure-R

### 1.2.3.20

#### Non-deduction of price variation on account of Diesel– Rs 1.60 million

Name of Scheme.	Contractor	Bill No.	Tender Date	Date of abstract	Amount of Bill (Rs)	Base Rate	Current Rate	Diff.	PV (Rs)
Construction of Road from Narowal Shakargarh Road Kotla Afghana Stop to Govt. Boys Primary School Kotla Afghana (Length - 1.75 KM). Scope of work Metalled road 10' wide.	Talha Khan Contractor	1	12.1.16	25.2.16	2191988	80.79	75.79	5	20349
	Talha Khan Contractor	2	12.01.16	25.3.16	2376538	80.79	71.12	9.67	42668
Rehabilitation of road from Baddomalhi to Shmasa	M/s ZNZB Associates	1	23.6.15	9.9.15	1346979	87.12	82.04	5.08	11781
Construction of Road from Aima Qazian to sulehr via Gias pur	M/s Imtiaz Ahmad	1	26.7.14	4.9.14	4244646	109.34	101.21	8.13	47342
Construction of Road from Aima Qazian to sulehr via Gias pur	M/s Imtiaz Ahmad	3	26.7.14	21.11.14	1250000	109.34	83.61	25.73	13942
Construction of Road from Aima Qazian to sulehr via Gias pur	M/s Imtiaz Ahmad	4	26.7.14	6.4.15	3569298	109.34	83.61	25.73	125990
Construction of Road from Aima Qazian to sulehr via Gias pur	M/s Imtiaz Ahmad	5	26.7.14	21.5.15	1138772	109.34	87.12	22.22	40197
Constt. Of road from Jastiwala to Sair bajwa	M/s A.S. Toor brothers	1	13.5.15	17.2.16	6312334	83.61	75.79	7.82	251633
Constt. Of road from Jastiwala to Sair bajwa	M/s A.S. Toor brothers	2	13.5.15	5.3.16	1212000	83.61	71.12	12.49	27158
Constt. Of road from Jastiwala to Sair bajwa	M/s A.S. Toor brothers	3	13.5.15	14.4.16	2716940	83.61	72.52	11.09	54056
Constt. Of road from Jastiwala to Sair bajwa	M/s A.S. Toor brothers	4	13.5.15	10.6.16	5568465	83.61	72.52	11.09	110790
Constt. Of road from	M/s A.S. Toor brothers	5	13.5.15	20.6.16	7600000	83.61	72.52	11.09	151209

Name of Scheme.	Contractor	Bill No.	Tender Date	Date of abstract	Amount of Bill (Rs)	Base Rate	Current Rate	Diff.	PV (Rs)
Jastiwala to Sair bajwa									
Constt. Of road from Chak Amru to Harrar Kalan	M/s Chairman Construction Co.	2	13.5.15	22.6.16	4907368	83.61	72.52	11.09	97637
Construction of road from Narowal Muridkay road to Mangian	M/s M. Farooq & Co.				1807315	83.61	72.52	11.09	35958
Dualization of road Noorkot chowk to Nullah Baein Bridge	M/s Shahid Ghulam Nabi		7.8.15	18.12.16	11041000	85.05	72.52	12.53	243992
Dualization of road Noorkot chowk to Nullah Baein Bridge	M/s Shahid Ghulam Nabi		7.8.15	8.2.16	1907628	85.05	75.79	9.26	31155
Dualization of road Noorkot chowk to Nullah Baein Bridge	M/s Shahid Ghulam Nabi		7.8.15	14.6.16	105018	85.05	72.52	12.53	2321
Dualization of road Noorkot chowk to Nullah Baein Bridge	M/s Shahid Ghulam Nabi		7.8.15	24.11.16	556629	85.05	72.52	12.53	12301
Dualization of road Noorkot chowk to Nullah Baein Bridge	M/s Shahid Ghulam Nabi	1	7.8.15	21.9.15	2500000	85.05	82.04	3.01	13272
Dualization of road Noorkot chowk to Nullah Baein Bridge	M/s Shahid Ghulam Nabi	4	7.8.15	27.5.16	1854993	85.05	72.52	12.53	40993
Dualization of road Noorkot chowk to Nullah Baein Bridge	M/s Shahid Ghulam Nabi	5	7.8.15	18.6.16	8804007	85.05	72.52	12.53	194558
Construction of small road (FMR) from Tehra to Jandiala	M/s ZNZB Associates	2	23.6.15	5.1.16	1084042	87.12	80.79	6.33	11815
Construction of small road (FMR) from Tehra to Jandiala	M/s ZNZB Associates	3	23.6.15	30.1.16	1294211	87.12	80.79	6.33	14105
Construction of small road (FMR) from Tehra to Jandiala	M/s ZNZB Associates	4	23.6.15	15.2.16	519609	87.12	75.79	11.33	10136
									1605356



## Annexure-S

### 1.2.3.22

### Loss to government due to non re-usal of brick balast recovery thereof -Rs 1.32 million

Vr No & Date	Item Paid	Qty Paid in the item rate	Amount paid	Name of contractor
9/15.12.16	P/L Brick or stone Bats 1-1/2" to 2" Guage 1:6:12	366 Cft	33720	Malik Farooq & Co
10 dt 15.12.16	P/L C.C 1:6:18 using brick or stone blast	227 cft	18919	MNZ Builders
12 dt 15.12.16	P/L C.C 1:4:8 using brick or stone blast	1555 cft	171713	Zulfiqar Brother
-do-	P/L C.C 1:6:12 using brick or stone blast	855 cft	78771	Zulfiqar Brother
-do-	P/L C.C 1:6:18 using brick or stone blast	99 cft	8251	Zulfiqar Brother
21 dt 15.12.16	P/L C.C 1:6:12 using brick or stone blast	382 cft	35194	Rana M Amin
-do-	P/L C.C 1:6:18 using brick or stone blast	76	6314	
25 dt 15.12.16	P/L C.C 1:6:12 using brick or stone blast	276 cft	25427	Muhammad Arif
26 dt 17.12.16	P/L C.C 1:6:18 using brick or stone blast	390 cft	32086	Ch Muhammad Nawaz
-do-	P/L brick or stone bats with 25% stone bats	3175 cft	108017	
30 dt 17.12.16	P/L Brick or stone Bats 1-1/2" to 2" Guage 1:6:12	675 cft	62188	Rana Maqbool Murtaza
-do-	P/L brick or stone bats with 25% stone bats	870cft	30251	-do-
32 dt 17.12.16	P/L C.C 1:6:12 using brick or stone blast	688 cft	63385	Al shafi Construction
-do-	P/L brick or stone bats with 25% sand mixed stone bats	676 cft	23505	-do-
34 dt 17.12.16	P/L Brick or stone Bats 1-1/2" to 2" Guage 1:6:12	1313 cft	120966	Malik Muhammad Aslam
35 dt 17.12.16	P/L C.C 1:6:12 using brick or stone blast	600 cft	55278	Mian Imtiaz Ali
46 dt 22.12.16	P/L C.C 1:6:12 using brick or stone blast	471 cft	43393	Abdul Wahab
49 dt 24.12.16	P/L C.C 1:6:18 using brick or stone blast	417 cft	34755	Amjad Farooq
68 dt 24.12.16	P/L C.C 1:6:12 using brick or stone blast	804 cft	67228	Haji M Riaz
70 dt 24.12.16	P/L brick or stone bats with 25% sand mixed stone bats	2376 cft	70281	Al Mustaqeem
153dt 31.12.16	P/L C.C 1:6:12 using brick or stone blast	470 cft	43301	Mubarak Ali
-do-	P/L brick or stone bats with 25% stone	1761 cft	61232	-do-
143dt 31.12.16	P/L brick or stone bats with 25% stone	4340 cft	128375	Malik Mumtaz
	<b>Total</b>		<b>1322550</b>	

**Annexure-T****1.2.3.23****Unjustified payment of taxes – Rs 1.867 million**

<b>School</b>	<b>Amount paid for Taxes to Inland Revenue</b>
GGPS Mukhwal	44054
GGPS alu Chana Markaz	36702
GGPS Munnan Wali	6963
GGPS Jeo key	41256
GGPS no.1 zafarwal	99047
GGPS Agwal	82156
GGPS Chohali	68534
GGES Bola Bajwa	76719
GGES Dholan	60021
GGPS Rajpura	10877
GGPS Narow	21129
GGPS Pandial	14024
GGPS Molan	17000
GGPS Bholian Markaz	25700
GGPS Sehlowali	33996
GGPS Dotail Zafarwal	15784
GGPS Pergowal	31792
GGPS Channi Bhagrian	49070
GGPS Majra	43207
GGPS chicharwali	35000
GGPS Amral	33566
GGPS dogran	6531
GGPS Azeez Pur	10068
GGPS Jhang	32576
GGPS Feroz Pur	32192
GGPS Deol	12685
GGPS Sakroor	4000
GGPS Sapwal	9066
GGPS Akyal	17068
GGPS Amman	33062
GGPS samo Sani	18150
GGPS Jahanian	59302
GGES Babral	51630
GGPS Bagoor Kalan	59984
GGPS Jaggal	22088
GGCMS Khush hal garh	54289
GGPS Kharyal Markaz	23187
GGPS Kholi	31140
GGES Uncha Kalan	45615
GGPS fatta toor	58430

<b>School</b>	<b>Amount paid for Taxes to Inland Revenue</b>
GGPS Peer kala	35784
GGPS Ludhar	33437
GGPS puchwalia	24366
GGPS jelokey	43601
GGPS Nagry	20000
GGPS No.3 zafarwal	31234
GGPS Jandran	35434
GGPS Thakyal	16020
GGPS soian Markaz Langarkey	30581
GGPS Amwal	31060
GGPS Chak Hakeem	47000
GMPS Jarpal	15484
GMPS Targa	14300
GGPS Romal	9727
GPS Kartar Pur	38725
GGPS Nangal Soodan	32315
<b>Total</b>	<b>1886728</b>