



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

AUDIT YEAR 2013-14

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS.....	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS.....	vii
Table 1: Audit Work Statistics.....	vii
Table 2: Audit observations Classified by Categories	vii
Table 3: Outcome Statistics	viii
Table 4: Irregularities Pointed Out.....	viii
CHAPTER-1	1
1.1 District Government, Khushab.....	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts (Variance Analysis).....	1
1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives	3
1.2 AUDIT PARAS.....	4
1.2.1 Non-production of Record	5
1.2.2 Non-compliance of Rules.....	7
1.2.3 Internal Control Weaknesses.....	15
ANNEXURES	21

ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit & Inspection Report
B&R	Buildings and Roads
BHU	Basic Health Unit
CCB	Citizen Community Board
CD	Community Development
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DCO	District Coordination Officer
DO	District Officer
DHQ	District Headquarters
DTL	Drug Testing Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
HSRP	Health Sectors Reform Programme
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rate Schedule
NAM	New Accounting Module
OFWM	On Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil & Lubricants
RHC	Rural Health Centre
SAP	System Application Profile
THQ	Tehsil Headquarter Hospital
ZAC	Zila Accounts Committee

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001 require the Auditor General of Pakistan to audit the accounts of the provincial governments and the accounts of any authority or body established by, or under the control of the Provincial Government. Accordingly, the audit of all receipts and expenditure 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, Khushab for the financial year 2012-13. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2013-14 on test check basis with a view to report 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

The Audit Report is submitted to the Governor of 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:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General 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, Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate has a human resource of 14 officers and staff, total 4492 man days and the annual budget of Rs11.064 million for the financial year 2012-2013. It has mandate to conduct Financial Attest Audit, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, Regional Directorate of Audit Sargodha carried out Audit of accounts of District Government Khushab for the financial year 2012-2013.

District Government (DG), Khushab conducts its operations under Punjab Local Government Ordinance, 2001. It comprises of a 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 of 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, Khushab was carried out with the view to ascertain that the expenditure was incurred with proper authorization, in conformity with laws/ rules /regulations, economical procurement of assets and hiring of services etc.

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

a) Audit Objectives

Audit was conducted with the objective to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue is made in accordance with prescribed law, rules and regulations.

b) Audit methodology

Audit was performed through understanding the business processes with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Audit used desk audit techniques for analysis of compiled data and review of permanent files / record. Desk Audit greatly facilitated identification of high risk areas for substantive testing in the field.

c) Audit of Expenditure and Receipt

Total expenditure of the District Government Khushab for the financial year 2012-2013, was Rs3,463.742 million covering one PAO and 134 formations. Out of this, RDA Sargodha audited expenditure of Rs1,172.923 million which, in terms of percentage, was 34% of the total expenditure. Regional Director Audit planned and executed audit of thirty two (32) formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Khushab for the financial year 2012-2013, were Rs.16.597 million. RDA Sargodha audited receipts of Rs3.651 million which was 22% of total receipts.

d) Recoveries at the Instance of Audit

Recovery of Rs19.443 million was pointed out, which was not in the notice of the executive before audit. An amount of Rs1.841 million was recovered during the year 2013-14, till the time of compilation of report.

e) The Key Audit Findings of Report:

- i. Non-production of record of Rs2.00 million was noted in one case¹.
- ii. Irregularities and Non-compliance of Rules amounting to Rs30.668 million was noted in nine cases².
- iii. Weakness of internal controls noted in five cases involving an amount of Rs20.742 million³.
- iv. Analysis of budget and expenditure of District Government Khushab for the financial year 2012-13 revealed that the original budget was Rs3,945.388 million, supplementary grant was Rs259.282 million and the final budget was Rs4,204.670 million. Non-development expenditure of Rs3,215.584 million was incurred against original allocation of Rs3,718.865 million and Development Expenditure of Rs248.158 million was incurred against the original budget allocation of Rs485.805 million resulting in savings of Rs503.280 million and Rs237.647 million respectively. Total expenditure of Rs3,463.742 million was incurred against the final budget of Rs4,204.670 million, resulting in overall savings of Rs740.928 million which in terms of percentage was 18% as detailed at Annexure-B.⁴

Audit paras for the audit year 2013-14 involving procedural violations including internal control weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annexure-A).

¹ Para: 1.2.1.1

² Paras: 1.2.2.1 to 1.2.2.9

³ Paras: 1.2.3.1 to 1.2.3.5

⁴ Source: Appropriation Account 2012-13

f) Recommendations

- i. Head of the District Government needs to conduct physical stock taking of fixed and current assets.
- ii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries need to be held to fix responsibility for non-production of record, overpayment, wasteful expenditure and unauthorized payment.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team needs to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAO) under Audit Jurisdiction	01	4,204.670
2	Total formations under Audit Jurisdiction	134	4,204.670
3	Total Entities (PAO) Audited	01	1,172.923
4	Total formations Audited	32	1,172.923
5	Audit & Inspection Reports	32	1,172.923
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

* Figures at Serial No.3, 4 & 5 represents expenditure.

Table 2: Audit observations Classified by Categories

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	0
2	Financial management	19.443
3	Internal controls	14.769
4	Violation of rules	17.198
5	Others	2.00
TOTAL		53.410

Table 3: Outcome Statistics

Rs in million

Sr. No	Description	Physical Assets	Civil Works	Receipt	Others	Total current year	Total last year
1	Outlays audited	112.678	248.158	16.597	812.087	1189.520	1,270.125
2	Amount placed under audit observation / irregularities	3.300	9.760	0	40.350	53.410	76.715
3	Recoveries pointed out at the instance of Audit	0	9.760	0	9.683	19.443	10.386
4	Recoverable accepted / established at Audit instance	0	9.760	0	9.683	19.443	10.386
5	Recoveries realized at the instance of Audit	0	0.023	0	1.818	1.841	0.102

*The amount in serial No.1 column of "Total Current Year" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs1,172.923 million.

Table 4: Irregularities Pointed Out

Rs in million

Sr. No.	Description	Amount under Audit observations
1	Violation of Rules and regulations, principle of propriety and probity in public operations	17.198
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	0
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	0
4	Quantification of weaknesses of internal control systems	14.769
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	19.443
6	Non-production of record	2.000
7	Others, including cases of accidents, negligence etc	0
Total		53.410

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

CHAPTER-1

1.1 District Government, Khushab

1.1.1 Introduction

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO 2001). Each Group of District Offices consists of an Executive District Officer (EDO). The EDO by means of a standing order distributes the work among the offices, branches and sections of each district office. Following is the list of Departments which manage the activities of District Government:

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

Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

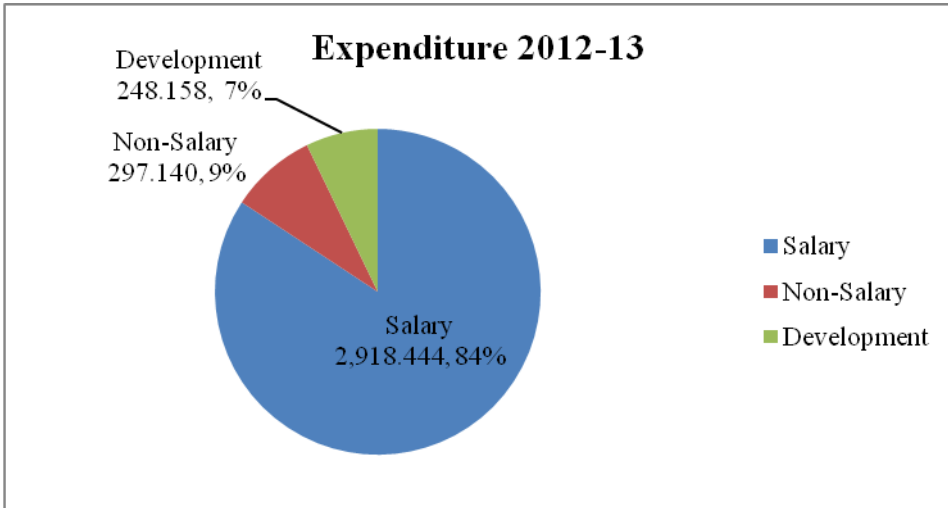
1.1.2 Comments on Budget and Accounts (Variance Analysis)

A summary of the budget & expenditure, salary, non salary & development, of District Government Khushab for F.Y 2012-13 is depicted in the table and pie chart below. Data analysis reveals an overall savings of 18%.

Rs in million

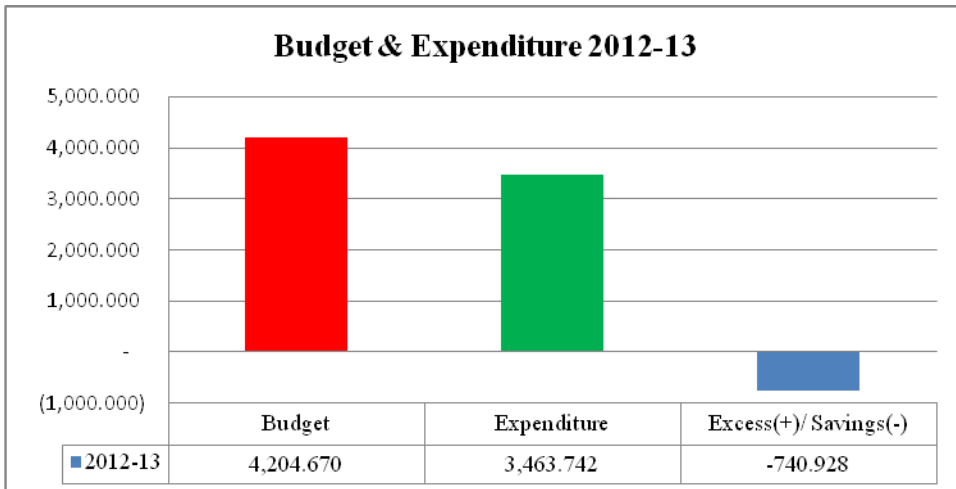
F.Y: 2012-13	Budget	Expenditure	(-) Saving (Rs)	%age
Salary	3,389.484	2,918.444	471.040	14
Non Salary	329.381	297.140	32.241	10
Development	485.805	248.158	237.647	49
Total	4,204.670	3,463.742	740.928	18

Rs in million



As per Appropriation Account 2012-13 of District Khushab, the original budget was Rs3,945.388 million, supplementary grant was Rs259.282 million and final budget was Rs4,204.670 million. Against the final budget, District Government Khushab incurred total expenditures of Rs3,463.742 million during 2012-13 as detailed at Annexure-B.

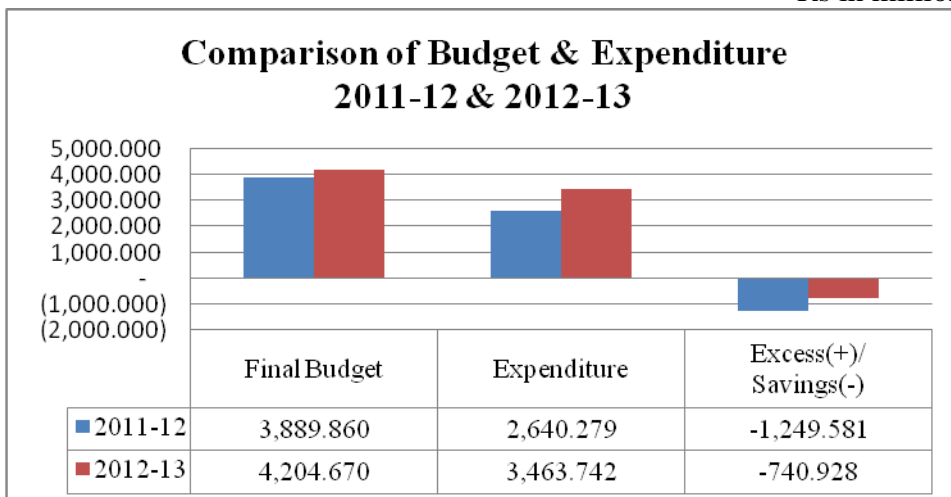
Rs in million



Ineffective financial management resulted in savings of Rs740.928 million which in term of percentage was 18 % of the final budget. The same was required to be justified by the PAO.

The comparative analysis of the budget and expenditure of current and previous financial year is depicted as under:

Rs in million



There was 8% decrease in Budget Allocation and 31% increase in Expenditure respectively.

1.1.3 Brief Comments on the Status of Compliance with PAC/ZAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Report Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	19	Not convened
2	2003-04	22	Not convened
3	2004-05	06	Not convened
4	* (FYs 01.07.04 to 31.03.08) Special Audit	130	Not convened
5	2009-10	25	Not convened
6	2010-11	22	Not convened
7	2011-12	21	Not convened
8	2012-13	12	Not convened

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

1.2 AUDIT PARAS

1.2.1 Non-production of Record

1.2.2.1 Non production of record – Rs2.00 million

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.

DEO (SE) released a sum of Rs4.00 million to various schools for purchase of furniture during 2012-13. Relevant record was not provided to audit to prove the authenticity of expenditure.

Audit holds that relevant record was not produced to audit which was violation of constitutional provisions and was deliberate on the part of the auditee.

In the absence of record, authenticity, validity, accuracy and genuineness of expenditure worth Rs4.00 million could not be verified.

Management replied that the funds had been transferred to the School Council. The reply is not acceptable ad DO (SE) should have called for the vouched account from schools.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 reduced the para to Rs2.00 million and directed the department to regularize the expenditure. No compliance of DAC directives was shown till finalization of this report.

Audit stresses producing record to verify its authenticity, validity, accuracy and genuineness besides fixing of responsibility against the person(s) at fault.¹

¹ [AIR Para No: 2]

1.2.2 Non-compliance of Rules

1.2.2.1 Unjustified expenditure on maintenance and repair (M&R) by splitting up the expenditure - Rs8.614 million

According to Rule 15.2 (c & d) of FRP Vol-I, expenditure should not be split up to avoid the necessity of obtaining the sanction of higher authority and the system of open competitive tenders should be adopted to make the purchase economical.

1. DO (Roads) Khushab incurred an expenditure of Rs4.189 million on the “M&R” of (17 schemes) out of the funds under Grant No. 25 for repair of different reaches of the same road by splitting the schemes to avoid sanction of higher authority as well as tendering process. The work was executed through quotations. (Annexure-C)
2. DO (Buildings) Khushab carried out the maintenance & repair of different works (11 works) amounting to Rs4.425 million during 2012-13 by splitting up the expenditure just to avoid the open tendering and sanction of the competent authority. The work order of each scheme was issued to a specific contractor and undue favour was given to a single contractor as detailed in Annexure-C.

Audit holds that due to weak financial management expenditure was split up to avoid sanction of higher authority and tendering of the works.

This resulted in irregular expenditure of Rs8.614 million.

Management replied that they had received funds close to the end of financial year so tendering was impossible. The reply is not acceptable as expenditures were split up in violation of rules.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the departments to regularize the expenditure. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that splitting of expenditure may be got regularized from the competent authority under intimation to audit.¹

1.2.2.2 Overpayment on account of brick work - Rs8.458 million

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

¹ [AIR Para Nos: 7 & 8]

DO (OFWM) Khushab paid for 500 bricks for construction of 1 cubic meter of 35 water courses under PIPs (Punjab Irrigated Project for Improvement of Productivity) during 2012-13 without deduction of the 25% cement/ sand ratio in the subsequent final completion reports (FCRs) amounting to Rs8.458 million during 2012-13 as detailed in Annexure-D.

Audit holds that weak financial management led to the overpayment for bricks.

This resulted in loss to government amounting to Rs8.458 million.

Management replied that the payment was made as per the provisions of PC-1 which was unacceptable as the number of bricks worked out in PC-1 were overestimated.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to recover the overpayment of bricks. No compliance of DAC directives was shown till finalization of this report.

Audit recommends fixing of responsibility for lapse and negligence against the person (s) at fault besides recovery.¹

1.2.2.3 Irregular advance payment on account of bitumen - Rs3.474 million

According to Rule 2.10 (b-5) of PFR Vol-I, no money is drawn from the treasury unless it is required for immediate disbursement.

DO (Roads) Khushab paid an advance payment of Rs3.474 million for the purchase of 35.0 M.Ton Bitumen at the end of June 2013 without prior sanction from the Finance Department as detailed below. The item was not received by the department till the date of audit.

Voucher # & date	Quantity	Rate (Rs)	Amount (Rs)
104 dt 21.06.2013	35 M.Ton	99273	3,474,555

Audit holds due to weak financial management advance payment was made.

This resulted in irregular expenditure of Rs3.474 million.

Management admitted the facts.

¹ [AIR Para No: 6]

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to regularize the matter. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of the expenditure from the competent authority. ¹

1.2.2.4 Irregular payment for Raft Strip - Rs2.179 million

According to the direction of Chief Engineer (North) land of North Zone is capable to bear the extra load and provision of raft strip is not necessary. If the raft strip is provided in T.S estimate then prior approval of Chief Engineer (North) is necessary according to letter No. 376-80/SDO dated 13.2.1992 of office of the Chief Engineer, Lahore.

DO (Buildings) Khushab included a raft strip for 15935 cft in the TS Estimates of the following schemes during 2012-13 and accordingly payments were made to the contractors without prior approval of the Chief Engineer (North) as detailed below:

V # & date	Work	Contractor	Qty of raft strip	Rate (Rs)	Amount (Rs)
21 dated 6.11.2012	GBHS Hadali	M/S Shah wali khan	15722 cft	138.55	2,179,289
19 dt 9.10.12	GBHSS at Khata Sargal	M. Amair Shah	213 cft	148.15	31,556
Total			15935 cft		2,179,876

Audit holds that due to weak financial management irregular payment was made.

This resulted in irregular expenditure of Rs2.179 million.

Management admitted the facts.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to seek approval of the expenditure from the higher authority. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that the requisite approval of the competent authority may be produced to proceed further in the case.²

¹ [AIR Para No: 1]

² [AIR Para No: 21]

1.2.2.5 Premature release of securities – Rs1.859 million

As per clarification under Notification by the C&W department of Government of the Punjab No PAC(C&W)9-55/SE(P) dated 01.10.1992, “security deposits of the contractors will not be released at the expiry of the maintenance period unless the final bill is prepared and duly passed by the competent authority. A certificate should be given at the time of release of security deposit that the final bill is not in minus and no recovery is outstanding.”

DO (Buildings) Khushab released securities (@10 % of the total work) to the contractors amounting to Rs1.859 million for fifteen works during 2012-13 without issuing completion certificate reports/ formal handing/taking over as detailed in Annexure-E.

Audit holds that due to weak financial management securities were released without issuance of completion certificates.

This resulted in premature release of securities amounting to Rs1.859 million.

Management replied that no premature security had been released which was unacceptable as completion certificate reports/formal handing/taking over etc had not been found available in the record.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to regularize the matter. No compliance of DAC directives was shown till finalization of this report.

Audit recommends regularization of expenditure under intimation to audit.¹

1.2.2.6 Irregular purchase of material - Rs1.714 million

As per Rule 9 of PPRA Rules 2009, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of procurement so planned. Procurement over 100,000 and up to 2.00 million should be advertised on PPRA’s website as well as in print media, if deemed necessary by the procuring agency.

¹ [AIR Para No: 20]

MS THQ Hospital Khushab purchased medicines, stationery etc valuing Rs1.714 million during 2012-13 on quotation basis without any tender on PPRA website as detailed in Annexure-F.

Audit holds that weak financial management lead to purchases without adopting PPRA rules.

This resulted in irregular expenditure of Rs1.714 million.

Management replied that purchases were made on the basis of rate contract concluded by MS, DHQ Jauharabad which was unacceptable as formation was required to follow purchase procedure laid down by PPRA.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to regularize the matter. No compliance of DAC directives was shown till finalization of this report.

Audit recommends for regularization of expenditure under intimation to audit.¹

1.2.2.7 Irregular enhancement of schemes - Rs1.537 million

As per clause 25 of the contract agreement, if the work was got executed from the same contractor the work could be carried forward up to 20% in case of original work and 25% in case of annual / special repair.

DO (Roads) Khushab enhanced cost estimates of the following schemes from Rs3,168,861 to Rs5,641,164 i.e during 2012-13, over and above the permissible limit of 25% in violation of rule ibid as detailed below:

Work	Ref.	Original cost	Enhancement admissible 25%	Enhancement made	%age enhanced	Payment made upto	Excess payment (Rs)
S/R of Khushab Sakessar Road KM No. 13 to 16 L:3372 Rft	No. 2062 dt 19.06.12	1,778,727	2,223,408	2,737,510	53.91%	4 th / F Rs 2,691,574	468,165
S/R of road from(i)Madrissa Misbah-ul-Aloomb Girot road to pull Dhakotrianwali vida Bhuttoo Chowk Khb length 4985 Rft (ii) Central Model School to Masque Ahle Hadees	1040/A dt 9.6.10	1,390,134	1,737,668	2,903,654	108%	7 th / F Rs 2,806,828	1,069,160
Total		3,168,861		5,641,164			1,537,325

¹ [AIR Para No: 4]

Audit holds that works were enhanced well above the permissible percentage due to weak financial management.

This resulted in irregular expenditure of Rs1.537 million.

Management replied that as per additional clause 25 of contract agreement, EDO (W&S) is empowered to enhance the schemes which were unacceptable as the concerned clause clearly specified that the work could be enhanced up to 20% in case of original work & 25% in case of M&R.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to regularize the matter. No compliance of DAC directives was shown till finalization of this report.

Audit recommends fixing responsibility for unauthorized enchantment beside recovery.¹

1.2.2.8 Non purchase of veterinary medicine - Rs1.500 million

According to Para 4 of Government of the Punjab, Health Department letter NO.SO (P-I) Health/8-69/94 dated 15th September 1994, the rate contract will be finalized up to 31st August every year and availability of medicines should be ensured.

DO (Livestock) Khushab failed to purchase medicines from a budget grant of Rs1.500 million during 2012-13. Non procurement of medicines for the centers / veterinary hospitals defeated the purpose for which funds were provided to the live stock sector.

Audit holds that due to weak financial management medicines were not purchased for the treatment of poor farmers' animals.

This resulted in depriving the public from the free treatment and violation of the government instructions.

Management replied that the case was delayed due to procedural hurdles which were not acceptable as medicines were to be purchased timely.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to regularize the matter. No compliance of DAC directives was shown till finalization of this report.

¹ [AIR Para No: 6]

Audit recommends fixing of responsibility for lapse and negligence against the person (s) at fault.¹

1.2.2.9 Overpayment for cement - Rs 1.302 million

According to chapter “Mortar” of MRS, 6.49 bags of cement was required for preparing 1 cubic meter of wet (ready) mortar, and 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of bricks masonry (1.6225 (6.49 X 25/100) bags of cement for construction of 1 cubic meter of bricks masonry)

DO (OFWM) Khushab, made excess payment on account of cement valuing Rs1.302 million during 2012-13 for construction of 34 water courses under PIPIP. In violation of rule ibid 1.89 bags of cement were utilized instead of admissible 1.6225 bags per cubic meter of brick masonry as detailed in Annexure-G.

Audit holds that due to weak financial management overpayment was made in violation of rule ibid.

This resulted in overpayment of Rs1.302 million.

Management replied that the payment was made as per the provisions of PC-1 which was unacceptable as the provision of Mortar reflected in MRS was to be observed.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to recover the overpayment. No compliance of DAC directives was shown till finalization of this report.

Audit recommends fixing of responsibility for lapse and negligence against the person (s) at fault besides recovery.²

¹ [AIR Para No: 2]

² [AIR Para No: 8]

1.2.3 Internal Control Weaknesses

1.2.3.1 Irregular payment of pay and allowances - Rs9.683 million

As per clause (7) of S&GAD Recruitment Policy 2004 issued vide NO SOR-iv (S&GAD) 10-12003d 17/9/2004, all recruitments are to be properly advertised in at least 2 leading national newspapers.

DO (Health) Khushab unlawfully adjusted following officials who were working as Dispenser/Mid Wife (BS-06/BS-04) against the post of Medical Technician (BS-09) without any promotion/appointment orders & recommendations of DPC or recruitment committee as detailed below:

Name & Designation	Working Post	Adjusted	Amount (Rs)
Mr. Mubashar Hussain	Dispenser Bs-06	M. Technician BS-09	253,428
Mr. Muhammad Younas	Vaccinator BS -06	M. Technician BS-09	305,784
Mr. Matloob Elahi	Dispenser Bs-06	M. Technician BS-09	253,428
Mr. Hafeez Ur Rehman	Dispenser Bs-06	M. Technician BS-09	1,235,682
Mr. Abdul Hameed	MicroscopestB-06	M. Technician BS-09	1,054,531
Mr. M.Amin	VaccinatorBS-06	M. Technician BS-09	1,174,271
Mr. Jawad Hussain Shah	VaccinatorBS-06	M. Technician BS-09	1,101,123
Mr. Muhammad Ismail	Dispenser Bs-06	M. Technician BS-09	1,172,495
Mrs. Shahida Perveen	Mid Wife BS-04	M. Technician BS-09	1,171,566
Mrs. Mussarat Shazia	Mid Wife BS-04	M. Technician BS-09	980,263
Abdul Hakim Kashif	Dispenser Bs-06	M. Technician BS-09	980,263
Total			9,682,834

Audit holds that due to weak internal control adjustments of staff to the higher grade were made.

This resulted in irregular payment of pay and allowances of Rs9.683 million.

Management replied that the adjustment was made as per the existing government instruction which was unacceptable as government instructions had clearly been violated.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to further investigate the matter. No compliance of DAC directives was shown till finalization of this report.

Audit recommends investigation of the matter at appropriate level & recovery of the over payment.¹

¹ [AIR Para No: 16]

1.2.3.2 Difference between cash book balance and bank account - Rs3.712 million

According to Rule 67(1) of TMA, Budget Rules 2003, receipt side of the Cash Book was required to be compared with Schedule of Payments obtained from AG Punjab and results of comparison should be recorded under dated initial of the DDO.

Dy. DEO (W-EE) Khushab has a balance of Rs3.712 million as per the bank statement on 01.07.2013 in the Account No. 001516-3 (NBP Jainabad). The cash book showed nil balance which did not match the bank statement.

Audit holds that weak internal controls caused difference in cash book and bank balances.

This practice may cause fraud and misappropriation of Government funds.

Management replied that reconciliation would be shown shortly. The reply is not acceptable as the difference of funds should be reconciled at the earliest to rule out any fraud/misappropriation.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department for reconciliation. No compliance of DAC directives was shown till finalization of this report.

Audit recommends reconciliation of the amount at the earliest.¹

1.2.3.3 Loss due to non maintenance of vehicles – Rs3.300 million (approximately)

According to Sr. No.11, under Punjab Delegation of Financial Powers Rules, 2006 “Finance Department letter No. FD(FR)-11-36/79 dated 03.01.2009, Finance Department has delegated full powers to Administrative Departments to sale surplus or unserviceable motor vehicles, T&P, machinery, equipment, spares and stores by auction”.

DO (H) Khushab has 6 vehicles valuing Rs3.300 million (approx) during 2012-13 which are lying idle in the premises of DO (H), building. These vehicles have not been condemned and are depreciating due to non maintenance/repair as detailed below:

¹ [AIR Para No: 1]

Sr. No.	Name of vehicle	Status	Approximate Cost
KB-7651	Toyota Land Cruiser1982	Not found in office	500,000
SGC-183	Diahustu Jeep	Off Road	200,000
KB-4868	Suzuki Potohar	Off Road	200,000
KBA-1918	Suzuki Potohar Model 1983	Off road	200,000
KB-9969	Dihautsu PIC Up	Off Road	200,000
KB-6813	Toyota Double Caben	Stolen FIR	2,000,000
Total			3,300,000

Audit holds that due to weak internal controls these vehicles were losing their value due to non auction.

This resulted in loss to government amounting to Rs3.300 million.

Management admitted the fact and replied that repair of these vehicles was not possible and case had been submitted to DCO for auction.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department for auction to dispose off the un-serviceable vehicles. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that the vehicles may be auctioned and the amount may be deposited into government treasury.¹

1.2.3.4 Non-utilization of medical equipment – Rs 2.050 million

According to Rule 4 (3) of PLG (Property) rules 2003, the manager shall be responsible to Local government for any loss, destruction or deterioration of the property, if such a loss, destruction or deterioration occurs as a result of his default or negligence in discharge of his responsibility.

SMO RHC Khabaki failed to utilize the following medical equipments valuing Rs2.050 million due to non posting of staff (including doctors) during 2012-13.

Sr. No	Description	Estimated Value	Remarks
1	Dental Unit	300,000	Remain non-functional for whole year
2	Ultra Sound Machine	250,000	
3	Ambulance	1,000,000	
4	Operation Theater Equipment	500,000	
Total		2,050,000	

¹ [AIR Para No: 6)

Audit holds that government assets could not be utilized due to weak internal controls.

This resulted in poor service delivery as the items purchased could not be made operational to provide relief to the people of the area.

Management replied that the equipment remained non functional due to vacant seat of the dental surgeon. The reply is not acceptable as the management should not have purchased the items in absence of space and staff.

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department to make efforts for the appointment of staff. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that concrete efforts should be made for optimal utilization of the items for effects service delivery.¹

1.2.3.5 Loss in purchase of dialysis material - Rs1.997 Million

As per Rule 2.33 Of PFR Vol-1, each and every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by government due to fraud or negligence on his part or on the part of any other Government servant to the extent to which he contributed to the loss.

MS THQ Khushab purchased dialysis material valuing Rs1.997 during 2012-13 from (A-03912) MSD. M/S Fresenius Pakistan (being sole distributor) for dialysis material submitted the lowest rates. However their bid was opened and rejected by EDO (H) without signing a rate contract. MS THQ Hospital Khushab purchased the same material from local medical stores at higher rates than those offered by M/S Fresenius. MS THQ Khushab being a member of the purchase committee had signed/ seen the papers where lower rates had been quoted by the sole manufacturer. Ignoring the lower rates, MS THQ, Hospital purchased medicines on the rate contract signed by MS DHQ, Jauherabad which put Government into loss of Rs1.997 million as the medicines were purchased on higher rates as detailed in (Annexure-H).

Audit holds that uneconomical purchase was made due to weak internal controls.

¹ [AIR Para No: 5]

This resulted in loss of Rs1.997 million due to uneconomical purchase.

Management replied that material was purchased after approval by EDO (H) which was not unacceptable as formation failed to provide written sanction of EDO (H).

The matter was reported to the PAO/ DCO in October, 2013. DAC in its meeting dated 19-12-2013 directed the department for regularization. No compliance of DAC directives was shown till finalization of this report.

Audit recommends that the matter may be investigated in appropriate level and loss to govt (if any) be recovered from concerned.¹

¹ [AIR Para No: 2]

ANNEXURES

MFDAC PARAS

Sr. No	PDP No.	Name of Formations	Description of Para	Nature of para	Amount (Rs)
1	4	DCO Khushab	Non recoupment of election expenditure	Recovery	689,224
2	11		Non recovery of Income Tax/GST	Recovery	92,290
3	12	EDO Health	Irregular expenditure on printing charges	Irregularity	1,083,000
4	13		Irregular clearance of pending liabilities	Irregularity	985,345
5	14		Irregular expenditure due to conversion of funds of HSRP (tied grant)	Irregularity	242,510
6	18	THQ Hospital Khushab	Irregular expenditure on dialysis unit	Irregularity	5,516,000
7	20		Irregular utilization of MSD Funds	Irregularity	1,767,000
8	22		Irregular expenditure on purchase of LP medicines	Irregularity	1,319,000
9	24		Irregular expenditure without budget	Irregularity	772,200
10	25		Unauthorized expenditure on purchase of POL for ambulance out of Dialysis budget	Irregularity	592,382
11	27		Irregular purchase / acceptance of Laboratory Kits	Irregularity	208,781
12	28		Irregular / doubtful expenditure on purchase of Hepatitis Medicines	Irregularity	174,360
13	29		Expenditure without stock entries	Internal Control weakness	161,200
14	30		Non recovery of Conveyance Allowance and Mess/ dress allowance	Recovery	133,832
15	31		Irregular /doubtful consumption of Tibbi Medicines	Irregularity	193,722
16	32	Overpayments in purchase of medicines	Recovery	75,500	

Sr. No	PDP No.	Name of Formations	Description of Para	Nature of para	Amount (Rs)	
17	33		Non deduction of liquidated damages	Recovery	72,090	
18	34		Irregular purchase of medicines on higher rates	Irregularity	61,500	
19	35	RHC Mitha Tiwana	Purchases without formation of Purchase committee	Irregularity	1,520,000	
20	36		Expenditure without carrying DTL	Irregularity	498,085	
21	37		Irregular expenditure on purchase of X-Ray Films in violation of PPRA	Irregularity	247,950	
22	38		Irregular utilization of 15% budget meant for Day to day LP	Irregularity	193,456	
23	39		Irregular Drawl of Conveyance allowance	Recovery	120,000	
24	40		Irregular expenditure on purchase of L.P Medicines	Irregularity	120,000	
25	41		Irregular drawl of practice compensatory allowance –Recovery	Irregularity	80,000	
26	42		Recovery for purchase of medicine on higher rates	Recovery	60,000	
27	43		RHC Padhrar	Irregular drawl of pay and allowances without performing of duties	Recovery	1,143,564
28	44			Irregular drawl of pay & allowances	Recovery	939,096
29	45	Expenditure without carrying DTL		Internal Control weakness	593,800	
30	46	Irregular purchases in violation of PPRA		Irregularity	579,068	
31	47	Irregular issuance/ consumption of material without any indent		Irregularity	505,174	
32	48	Irregular expenditure without budget		Irregularity	329,664	
33	49	Irregular/ doubtful expenditure on repair of vehicle		Irregularity	199,230	
34	50	Irregular utilization of 15% budget meant for Day to day LP		Irregularity	187,405	

Sr. No	PDP No.	Name of Formations	Description of Para	Nature of para	Amount (Rs)
35	51		Irregular expenditure on purchase of L P. Medicines	Irregularity	142,231
36	52		Irregular drawl of HSRP allowance during General Duty–Recovery	Recovery	142,164
37	53		Irregular & doubtful expenditure on repair of furniture/Machinery	Irregularity	121,460
38	54		Irregular acceptance of misbranded medicine	Irregularity	99,475
39	55		Excess consumption of POL. Recovery	Recovery	77,490
40	56		Irregular utilization of antibiotics and other medicines during deliveries	Irregularity	68,905
41	57		Irregular expenditure on freight charges	Irregularity	60,000
42	58		Irregular utilization of MSD Funds	Irregularity	4,920,000
43	59		Non-deduction of 5% maintenance charges	Recovery	147,370
44	60		Loss due to non-installation/functional of digital echocardiography within warranty period consequently repair	Internal Control weakness	600,000
45	61		Irregular/unjustified purchase of MSD medicines	Irregularity	11,626,250
46	62		Non replacement of non-standardized equipment upto 09/2013	Internal Control weakness	780,900
47	63		Loss due to less income than expenditure	Recovery	5,894,177
48	64	AD Seed Farm	Wastage of Government Machinery	Internal Control weakness	266,000
	65		Loss due to Non-auction of Agriculture Produce	Recovery	570,000
49	66	DEO (SE)	Doubtful withdrawal of POL charges	Internal Control weakness	356,520
50	68		Wasteful expenditure	Internal Control	8,749,000

Sr. No	PDP No.	Name of Formations	Description of Para	Nature of para	Amount (Rs)
				weakness	
51	69	EDO (Education)	Unjustified payment of Pension contribution	Internal Control weakness	621,948
52	70		Loss due to Non-function of newly opened and upgraded School	Internal Control weakness	217,667,000
53	72	RHC Khabaki	Irregular payment of Pay and Allowance to staff on General Duty	Irregularity	1,217,718
54	74		Unauthorized payment of Pay & Allowance in higher scale	Recovery	123,334
55	75		Unauthorized consumption of medicine without Doctors prescription	Internal Control weakness	1,231,000
56	77	THQ Noor Pur Thal	Purchase by repeat order	Recovery	600,018
57	78		Defective purchase of Tibbi medicine	Internal Control weakness	129,610
58	79		Undue retention	Internal Control weakness	1,601,458
59	80		Defective purchase of medicine under 10% budget	Internal Control weakness	249,125
60	81		Unauthorized payment of Conveyance allowance	Recovery	127,920
61	82		Irregular payment due to absent from duty-recovery	Recovery	163,342
62	84	DO (Roads)	Cost of empty drum	Recovery	306,000
63	89		Purchase of store items	Irregularity	256,863
64	91	Irregular expenditure out of M&R - Construction of "Retaining wall on Khushab Sakesser"	Irregularity	196,937	
65	93	DO (Buildings)	Recovery	Recovery	528,738
66	94		Unauthorized expenditure on account of earth filling	Irregularity	122,482
67	95		Overpayment on account of distempering / white wash / painting	Recovery	691,997
68	96		Unauthorized purchase	Irregularity	112,540

Sr. No	PDP No.	Name of Formations	Description of Para	Nature of para	Amount (Rs)
69	99		Irregular payment of wet sinking	Irregularity	99,790
70	102		Non deduction of income tax from the cost of old material	Recovery	190,414
71			Irregular approval of non schedule items	Internal Control weakness	1,997,000
72	112	DO (OFWM)	Overpayment on account of sand	Recovery	255,000
73	115		Payment of conveyance allowance during leaves, recovery there off	Recovery	96,063
74	117	DO Sports	Irregular distribution of Financial Assistance, Recovery of Income Tax	Irregularity	1,214,000
75	118		Unauthentic payment,	Irregularity	867,000
	119		Irregular transfer of funds and non obtaining of vouched account	Irregularity	605,000
76	120		Unjustified purchase of exercise machines for officer club	Irregularity	396,500
77	121		Excess payment of TA/DA transfer grant – recovery	Recovery	89,972
78	136	DO Live Stock	Irregular splitting the expenditure on account of Feed for Horses	Irregularity	356,562
79	137		Non-Realization of cost of vaccine	Recovery	1,263,060
80	140	DO (Health)	Irregular drawl drawl pay and allowances recovery thereof	Recovery	1,144,407
81	141		Over payment on account of pay-recovery thereof	Recovery	283,045
82	144		Less deposit of Purchee FEE	Recovery	63,397
83	146		Irregular drawl of HRA and Conveyance Allowance	Recovery	4,109,000
84	147		Irregular award of rate contract for the purchase of MSD	Irregularity	10,885,000
85	148		Payment without having	Recovery	544,250

Sr. No	PDP No.	Name of Formations	Description of Para	Nature of para	Amount (Rs)	
			5% security			
86	149		Recovery on account of HSRP Allowance during leave period	Recovery	168,850	
87	151		Loss due to outstanding liquidated damages	Recovery	93,063	
88	154		Irregular Drawl of Pay Due To Shifting Headquarter	Recovery	9,660,000	
89	155		Recovery on account of unauthorized drawl of PHSRP allowance	Recovery	217,704	
90	163		Irregular Drawl of Pay Due To Shifting Headquarter	Recovery	296,700	
91	164		Irregular Drawl of HSRP without performance of duties at RHC	Recovery	180,684	
92	165		Payment of medicine worth without obtaining DTL reports	Internal Control weakness	811,818	
93	166		Irregular drawl of Pay of staff recovery thereof	Recovery	82,800	
94	168	Dy. DEO (F) Nur Pur	Non Usage of SMC Grant	Internal Control weakness	1,621,195	
95	176	Dy. DEO Male Khushab	Non Usage of SMC Grant	Internal Control weakness	3,038,901	
96	178	EDO CD	Loss due to non completion of schemes	Internal Control weakness	4,188,000	
97	179		Doubtful use of vehicle and expenditure on POL	Irregularity	249,824	
98	182		Doubtful drawl of TA	Recovery	173,759	
99	184	RHC Hadali	Late delivery of medicines	Internal Control weakness	388,795	
100	185		Unauthorized payment of salaries	Recovery	1,359,612	
102			recovery of Health Sector Reform Allowance	Recovery	69,360	
103	186		Unauthorized retention of closing balance	Internal Control weakness	788,414	

Sr. No	PDP No.	Name of Formations	Description of Para	Nature of para	Amount (Rs)
104			Irregular drawl of advance payment	Irregularity	883,305
105	187		Payment on account of Purchase of Medicines without DTL Reports	Internal Control weakness	1,671,719
106	188		In-admissible payment of Mess Allowance	Recovery	576,000
107	189		In-admissible payment of Non Practice Allowance	Recovery	192,000
108	190		Unauthorized distribution of budget of Purchase of Drug & Medicines	Irregularity	1,551,000
109	191		Late delivery of medicines	Internal Control weakness	1,054,750
110			Non deduction of liquidated damages	Recovery	21,095
111	192		Unauthorized retention of closing balance	Irregularity	1,681,183
112			Advance drawl of money	Irregularity	2,495,531
113	193	THQ Noushera	Payment on account of Purchase of Medicines without DTL Reports	Internal Control weakness	2,495,531
114	194		In-admissible payment of Mess Allowance	Recovery	864,000
115	195		Irregular drawl of 35% share of Radiologist and Pathologist	Recovery	191,068
116	196		Non recovery / deduction of 5% of pay	Recovery	77,424
117	197		In-admissible payment of Non Practice Allowance	Recovery	244,000
118	200		Non recoveries	Recovery	212,406
119	202	EDO (Agri)	Non deduction of Income tax from salaries	Recovery	38,042

Annexure-B

Summary of Appropriation Accounts by Grants District Government, Khushab For the financial year 2012-2013

Grant No.	Name of the Grant	Original Grant(Rs)	Supp. Grant (Rs)	Final Grant (Rs)	Actual Expenditure (Rs)	(-)Saving (Rs)	% age Saving
3	Provincial Excise	5,922,000	0	5,922,000	4,019,957	1,902,043	32
5	Forest	16,405,000	612,000	17,017,000	16,994,450	22,550	0
6	Registration	504,000	0	504,000	425,436	78,564	16
7	Charges on A/c of Motor Veh. Act.	5,759,000	0	5,759,000	3,506,013	2,252,987	39
8	Other Taxes & Duties	805,000	0	805,000	750,110	54,890	7
10	General Administration	65,684,000	0	65,684,000	37,929,135	27,754,865	42
15	Education	2,517,920,000	0	2,517,920,000	2,281,870,640	236,049,360	9
16	Health Services	607,348,000	0	607,348,000	506,724,897	100,623,103	17
16	Health Services (Tied Grant)	3,168,000	2,640,000	5,808,000	5,508,757	299,243	5
17	Public Health.	3,480,000	0	3,480,000	2,669,792	810,208	23
18	Agriculture.	120,326,000	0	120,326,000	103,639,662	16,686,338	14
19	Fisheries.	1,275,000	0	1,275,000	941,988	333,012	26
20	Veterinary.	58,168,000	0	58,168,000	50,382,911	7,785,089	13
20	Veterinary (Tied Grant)	19,445,000	0	19,445,000	859,000	18,586,000	96
21	Co-operative.	13,891,000	0	13,891,000	13,428,514	462,486	3
22	Industries.	1,837,000	0	1,837,000	1,325,566	511,434	28
23	Miscellaneous Departments.	2,592,000	0	2,592,000	2,458,076	133,924	5
24	Civil Works.	49,602,000	9,408,000	59,010,000	58,757,871	252,129	0
25	Communications.	101,634,000	5,126,000	106,760,000	105,769,288	990,712	1
31	Miscellaneous.	27,518,000	0	27,518,000	15,737,130	11,780,870	43
31	Miscellaneous (Tied Grant)	55,767,000	18,853,000	74,620,000	0	74,620,000	100
32	Civil Defence.	3,176,000	0	3,176,000	1,885,331	1,290,669	41
Total Non-Development		3,682,226,000	36,639,000	3,718,865,000	3,215,584,524	503,280,476	14
36	Development (Tied Grant).	245,387,000	217,084,000	462,471,000	236,496,519	225,974,481	49
36	CCB Project (Liabilities Etc)	5,217,000	2,783,000	8,000,000	0	8,000,000	100
36	Securities of Contractors (DZC)	1,622,000	0	1,622,000	0	1,622,000	100
41	Roads & Bridges.	3,236,000	0	3,236,000	3,028,004	207,996	6
42	Government Buildings.	7,700,000	2,776,000	10,476,000	8,633,151	1,842,849	18
Total Development		263,162,000	222,643,000	485,805,000	248,157,674	237,647,326	49
Grand Total		3,945,388,000	259,282,000	4,204,670,000	3,463,742,198	740,927,802	18

Annexure-C

Pilowance to Aino						
Vr. No.	Date	Repair	Work	Name of Contractor	Nature of work	Amount (Rs)
21	19-12-12	AR	Pilowance to Aino KM No.3.0 to 5.9	Amir Muhammad Khan	Earth Work	49,500
24	29-12-12	AR	Dhamak to Aino	Sanwal	Earth Work	49,579
38	29-12-12	AR	Pilowance to Aino KM No.6.6 to 8.5	Al-Khalil	Earth Work	48,678
39	29-12-12	AR	Dhamak to Aino KM No.0.0 to 2.1	Al-Khalil	Earth Work	48,578
Total						196,335

Jharkal to Jara						
Vr. No.	Date	Repair	Work	Name of Contractor	Nature of work	Amount (Rs)
12	29-12-12	M&R	Jharkal to Jara KM No.3.6 to 4.1	Riaz Hussain	Earth work	49,453
23	29-12-12	M&R	KM No.0.5 to 3.3	-do-	Earth work	48,500
26	29-12-12	M&R	KM No.7.7 to 7.9	-do-	Earth work	46,109
28	29-12-12	M&R	KM 5.1 to 7.6	Gh. Hussain	Earth work	49,777
29	29-12-12	M&R	KM 4:3	-do-	Earth work	49,266
30	29-12-12	M&R	Jharkal to NPT KM No.10	-do-	Earth work	46,525
Total						289,630

Nikroo to Bumbool							
Vr. No.	Date	Repair	Work	Name of Contractor	Nature of work	Calculation	Amount (Rs)
25	15-03-13	AR	Nikroo to Bumbool KM 11.1 to 13.2	Riaz Hussain	Earth work	42210x 997-90	42,113
26	15-03-13	AR	KM 13.5 to 14.70	-do-	Earth work	47328x-----	47,210
Total							89,323

Dhokri to Jhallo							
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)
155	05-06-13	AR	Dhokri to Jhallo KM 2 to 2.50	Amjed Hussain	Earth work	13600x3625	49,300
156	25-06-13	AR	KM 0.75 to 2.0		Earth work	13650x3600	49,140
Total							98,440

Link road Jauharabad							
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)
91	18-06-13	M&R	Link road J/abad	Sh. M. Shahid	Earth work	7583x6510	49,365
205	28-06-13	M&R	DCO Office		Earth work	-----	49,156
Total							98,521

Local Khushab City							
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)
174	25-06-13	AR	H/way stores	Ms. Awan	Supply of sand flow	3645x1351/70	49,200
175	25-06-13	AR	-do-			3645x11351/20	49,269
Total							98,469

Nikro Shaheed to bamboo							
Vr. No.	Date	Repair	Work	Name of Contractor	Nature of work	Calculation	Amount (Rs)
31	29-12-12	AR	Nikro Shaheed to bamboo KM 1 to 4.8	Ghulzar Hussain	Earth work		49,795
32	29-12-12	AR	KM 4.9 to 8.3	-do-	Earth work		46,200
33	29-12-12	AR	KM 8.4 to 10.3	-do-	Earth work		44,745
Total							140,740

Dhamak to Aino Roads								
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation		Amount (Rs)
220	28-06-13	M&R	Dhamak to Aino Road KM No.5 to 11	SM Traders	Earth work	Qty 38664	Rates 1275	49,296
239	28-06-13	M&R	Jharkal to Jara 0:3.3	Gulzar Hussain	Earth work	38888	1275.10	49,586
Total							98,882	

Punja Minor & Bajjar Okhli Mohla							
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)
116	25-06-13	AR	RCC slab Punjab to Bijjar	Haji Allah Bux	Dismantling RCC slab SCC 1:4:8 F+P Brick work	121.50x655 7.75 180x3833.7 5 90x9676/	47,100

			protecti on wall		1:4	205.50x152 18.15		
117	25-06-13	AR		-do-				24,294
218	28-06-13	M&R		-do-	Mild steel Rec		263x10704 76x265	48,412
218	26-06-13	M&R		-do-	CCB+PBW+ Rec		-----	45,853
Total								165,659

Nikroo Shaheed								
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)	
125	25-06-13	AR	Nikroo Shaheed to Joti	Ch. Muhamad Mushtaq	Earth work	38328x1275	48,868	
128	25-06-13	AR	KM 20.8 to 34.50	Gulzar Hussain	-do-	37287x1275	47,500	
129	25-06-13	AR			-do-	38669x1275	48,920	
Total								145,288

Jamali to Khatwan Road								
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)	
107	25-06-13	AR	Jamali to Khatwal	Umair const. Co	Earth work	38758x1275	49,400	
108	25-06-13	AR	KM 0.0 to 2.50	-do-	Earth work	39145x1275	49,900	
109	25-06-13	AR	KM 3.00 to 6.00	-do-	Earth work	39180x1275	49,955	
110	25-06-13	AR	KM 0.0 to 2.0	-do-	Earth work	2042x2438	49,784	
139	25-06-13	AR	KM 1 to 2.25	Mushtaq Ahmed Joyia	Earth work	2035x2415	49,147	
Total								248,186

High way complex Roads							
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)
111	25-06-13	AR	High way complex Roads	Al Khalil Traders	Stone ballest	230x2752/20	45,182
112	25-06-13	AR	1.44 to 1.92	-do-	ECP	230x2752.20	48,800
113	25-06-13	AR	1.94 to 2.40	-do-	-do-	-----	49,919
114	25-06-13	AR	36+56	-do-	-do-	-----	47,932
120	25-06-13	AR	0-48	Ali Khan	-do-	-----	47,146
121	25-06-13	AR	0.48-0.96	-do-	-do-	-----	46,753

122	25-06-13	AR	0.00 to 0.26	-do-	-do-	-----	49,110
148	25-06-13	AR	0.00	Amir Ali	-do-	-----	49,110
149	25-06-13	AR	0.96 to 1.44	Amir Ali	-do-	-----	48,129
150	25-06-13	AR	-do-	-do-	-do-	-----	49,114
Total							481,195

Quaidabad Sides Roads							
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)
52	10-06-13	AR	Quaidabad warrch Road KM 04	M. Atta Muham mad	Earth work	11944x3995.15	47,718
55	13-06-13	AR	-do-	M. Sadiq Khan Niazi	Supply of bajri	-----	49,480
94	19-06-13	AR	-do-	Ali & Co	-do-	-----	48,054
95	19-06-13	AR	-do-	-do-	-do-	-----	48,054
Total							193,306

Padhrar Road Side							
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calculation	Amount (Rs)
56	06-06-13	M&R	Padhrar to Chab (KM 05)	M. Shahid	Earth work	Qty x Rate 13713x3108	43,400
48	6-6-13	M&R	Padhrar to Dhoke Crobb	Al Yasir	Bajir	-----	49,953
56	13-6-13	M&R	L: 7 to 05	M. Shahid	-do-	18713x3168	43,443
77	17-06-13	M&R	Shahwala to Rahdari KM 0-5	M. Riaz Hussain	Earth work	49700x997	49,600
78	17-06-13	M&R	-do-	-do-	-do-	49558x997	49,400
118	25-06-13	M&R	-do-	Ali Khan	-do-	-----	48,500
Total							284,296

Khushab Skesar Road							
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Calcu.	Amount (Rs)
24	6-6-13	AR	Khushab Skesar Road	Syed Tasveer Hussain	Earth work	54562x 910.80	49,651
29	6-6-13	AR	-do-	SM Trafer	Information Board	160000 x 3	48,000

53	6-6-13	AR	-do-	Amjad Hussain	Rock Read	16283x 2851	46,423
54	6-6-13	AR	Khushab Skesar Road (KM 7.00)	Amjed Hussain	Earth work	16283x 2851	46,423
76	17-6-13	M&R	Khb to Skessar Road	Al Yasir	Labour Rate	7492x 158.10	11,845
136	25-6-13	AR	Re-const. Road No.9	MM Akhtar	Labour Rate	434x 10895	47,284
137	25-6-13	AR				425x 10895	46,300
164	25-6-13	AR	Khb to Skesar Road	Al-Yasir	Earth work	13680x 3643	49,800
198	25-6-13	AR	Fixing informatio n board	MM Ashraf	Earth work	9235	49,600
199	25-6-13	AR	Khb to Skesar	MM Ashraf	Earth work	9235	49,600
					Steel RCC 1:2:4 TCC 1:2		38,386
Total							483,312

Local City J/Abad						
Vr. No.	Date	Repair	Work	Name of Cont.	Nature of work	Amount (Rs)
61	15-6-13	SR	DPO to shahid ashraf park 7+12 to 10+68	Al Yasir Trader	Earth work	49,900
62	15-6-13	SR	-do-	-do-	Earth work	49,852
63	15-6-13	SR	-do-	-do-	Earth work	49,853
64	15-6-13	SR	-do-	-do-	Earth work	49,900
65	15-6-13	SR	-do-	S.M Traders	Earth work	49,900
66	15-6-13	SR	2spam culvert	M.M Imran	Earth work	48,440
67	15-6-13	SR	-do-	-do-	Earth work	48,356
68	15-6-13	SR	-do-	S.M Traders	Earth work	47,176
69		SR	-do-	-do-	Earth work	49,683
85	17-6-13	AR	2spam culverts on DPs	-do-	Earth work	67,524
86	17-6-13	AR		-do-	Earth work	38,738
93	19-6-13	AR	2spam culverts on DPs	-do-	Earth work	47,348
96	19-6-13	AR	2spam culverts on DPs	-do-	Earth work	49,448
150	25-6-13	AR	Telephone exchange to DPS	M. Nawaz	Earth work	45,130

151	25-6-13	M&R	Telephone exchange to DPO	Zafar Iqbal Utra	Earth work	48,707
152	25-6-13	M&R	-do-	-do-	Earth work	48,000
154	25-6-13	M&R	-do-	-do-	Earth work	49,300
158	25-6-13	.	-do-	Amjed Hussain	Earth work	48,800
161	25-6-13	M&R	-do-	-do-	Earth work	48,334
162	25-6-13	M&R	-do-	-do-	Earth work	49,494
219	28-6-13	AR	Circuit house to DPO road	SM Traders	Earth work	49,500
Total						1,033,383

MR to DHQ Hospital Jauharabad

Vr. No.	Date	Work	Bill	Amount (Rs)
446	24-06-13	SR of DHQ Hospital	CC 1 st & Final bill	49,980
447	24-06-13	-do-		49,980
Total				99,960

BHU Tatri Main Building

Vr. No.	Date	Work	Bill	Amount (Rs)
428	24-06-13	AR to BHU Tatri M/ Building	CCF&F Bill	48,099
429	24-06-13	-do-	CCF&F Bill	49,983
432	24-06-13	-do-	CCF&F Bill	29,992
433	24-06-13	-do-	CCF&F Bill	24,876
439	24-06-13	-do-	CCF&F Bill	38,799
Total				191,749

BHU Jamali main building

Vr.No.	Date	Work	Amount (Rs)
436	24-06-13	M&R to MO Residence	49,975
437	24-06-13		49,996
Total			99,971

MR to EDO Health Office Complex

Vr. No.	Date	Work	Bill	Amount (Rs)
394	24-06-13	MR to EDO Health Office	CC 1 st & Final Bill	49,000
395	24-06-13	MR to EDO Health Office	CC 1 st & Final Bill	49,600
396	24-06-13	MR to EDO Health Office	CC 1 st & Final Bill	49,895
397	24-06-13	MR to EDO Health Office	CC 1 st & Final Bill	48,500
Total				196,995

Roda Rest House				
Vr. No.	Date	Work	Bill	Amount (Rs)
575	28-06-13	SR work to Roda Rest House	CC 1 st & Final Bill	48,200
593	28-06-13	-do-	-do-	50,000
488	28-06-13	-do-	-do-	49,750
490	28-06-13	-do-	-do-	48,300
487	28-06-13	-do-	-do-	50,000
Total				246,250

MR to Civil Dispensary at Shah Hussain				
Vr. No.	Date	Work	Bill	Amount (Rs)
495	28-06-13	MR to Civil	CC 1 st & Final Bill	50,000
497	28-06-13	Dispensary at MM	-do-	49,993
499	28-06-13	Ramzan Joyia Shah	-do-	49,985
500	28-06-13	Hussain	-do-	44,865
Total				194,843

M/R to Sodhi Jay Wali Rest House				
Vr.No.	Date	Work	Bill	Amount (Rs)
595	28-06-13	S/R to Sochi Jay Wali Rest House	Cost & Final Bill	34,000
599	28-06-13	-do-	-do-	39,000
600	28-06-13	-do-	-do-	49,920
601	28-06-13	-do-	-do-	49,536
602	28-06-13	-do-	-do-	50,000
603	28-06-13	-do-	-do-	50,000
604	28-06-13	-do-	-do-	48,709
605	28-06-13	-do-	-do-	45,000
606	28-06-13	-do-	-do-	49,439
607	28-06-13	-do-	-do-	37,759
608	28-06-13	-do-	-do-	50,000
84	26-03-13	-do-	-do-	86,516
Total				589,879

Rest House at Naushera				
Vr. No.	Date	Work	Bill	Amount (Rs)
551	28-06-13	SR to Rest House at Naushera	CCF&F Bill	50,000
552	28-06-13	-do-	-do-	50,000
553	28-06-13	-do-	-do-	27,000
554	28-06-13	-do-	-do-	46,980
555	28-06-13	-do-	-do-	50,000
556	28-06-13	-do-	-do-	47,400
557	28-06-13	-do-	-do-	50,000

558	28-06-13	-do-	-do-	50,000
422	28-06-13	-do-	-do-	50,000
423	28-06-13	-do-	-do-	50,000
019	07-05-13	-do-	-do-	38,055
83	26-03-13	-do-	-do-	88,000
Total				597,435

MR to DHDC Hostel				
Vr. No.	Date	Work	Bill	Amount (Rs)
398	24-06-13	MR to DHDC Hostel	CC 1 st & Final Bill	43,436
399	24-06-13	-do-	-do-	43,426
400	24-06-13	-do-	-do-	43,426
23	10-04-13	-do-	-do-	49,400
97	17-04-13	-do-	-do-	49,800
88	15-03-13	-do-	-do-	49,900
59	15-03-13	-do-	-do-	49,900
Total				329,288

Civil Dispensary at Adhi Sargal				
Vr. No.	Date	Work	Bill	Amount (Rs)
515	28-06-13	MR to Civil Dispensary Adhi Sargal	CCF&F	49,000
516	28-06-13	-do-	-do-	49,683
517	28-06-13	-do-	-do-	49,835
518	28-06-13	-do-	-do-	49,473
Total				197,991

MR to Zila Council Secretariat				
Vr. No.	Date	Work	Bill	Amount (Rs)
407	24-06-13	MR to Z.C Secretariat	CC 1 st & F Bill	46,435
408	24-06-13	-do-	-do-	47,602
409	24-06-13	-do-	-do-	47,841
410	24-06-13	-do-	-do-	46,435
411	24-06-13	-do-	-do-	47,406
417	24-06-13	-do-	-do-	47,406
418	24-06-13	-do-	-do-	47,406
419	24-06-13	-do-	-do-	47,406
420	24-06-13	-do-	-do-	47,406
425	24-06-13	-do-	-do-	47,406
426	24-06-13	-do-	-do-	47,406
427	24-06-13	-do-	-do-	46,435
440	24-06-13	-do-	-do-	47,406
441	24-06-13	-do-	-do-	47,406
442	24-06-13	-do-	-do-	47,406
443	24-06-13	-do-	-do-	46,435

443	24-06-13	-do-	-do-	46,435
444	24-06-13	-do-	-do-	46,435
445	28-06-13	-do-	-do-	47,406
465	28-06-13	-do-	-do-	49,400
466	28-06-13	-do-	-do-	44,500
467	28-06-13	-do-	-do-	49,200
44	15-05-13	-do-	-do-	49,500
45	15-05-13	-do-	-do-	49,800
46	15-05-13	-do-	-do-	46,400
47	15-05-13	-do-	-do-	49,800
48	15-05-13	-do-	-do-	49,312
49	15-05-13	-do-	-do-	50,000
50	15-05-13	-do-	-do-	50,000
51	15-05-13	-do-	-do-	49,800
Total				1,433,231

Name of Formation	Name of work	Expenditure (Rs)
DO Buildings	DHDC	329,288
	Rest House at Naushera	597,435
	Rest House at Sodhi Jay Wali	589,879
	Civil Dispensary at Adhi Sargal	197,991
	Civil Dispensary at Maken	149,245
	Civil Dispensary at Shah Hussain	194,843
	Rest House at Roda	246,250
	EDO (Health) Office	196,995
	BHU Tatri	191,749
	BHU Jamat, DHQ Hospital, Zila Nazim colony	297,810
	Zila Council Secretariat, Jauharabad	1,433,231
DO Roads	M&R at Pilowance to Aino Road	196,335
	M&R at Jauharabad roads	1,033,377
	M&R at Sakesser Road	483,312
	M&R at Padhrar Road	284,296
	M&R at Ahdi Sargal Road	87,295
	M&R at Katha Nali Road	98,900
	M&R at Quaidabad Road	193,302
	M&R at Highway Complex Road	481,195
	M&R at Mitha Twiana to Muzaffar Garh Road	237,564
	M&R at Jamli Khatwan Road	248,186
	M&R at Punja Bajar Road	165,659
	M&R at Nakroo Shaheed Road	145,288
	M&R at Dhamak Aino Road	98,882
	M&R at Nikroo to Bumbool Road	140,740
	M&R at Jauharabad City Road	98,521
	M&R at Khushab City Road	98,469
	M&R at Dhokri Jhakkar Road	98,440
G. Total		8,614,477

Annexure-D

W/C No.	Total Volume (M ³)	Total Bricks paid (@ 500 / m ³)	Admissible Bricks	Excess Bricks paid	Rate per Brick	Amount recoverable (Rs)
			(375 / m ³)			
1	2	3	4	5	6	7
		(2X500)	(2X375)	(3-4)		(5X6)
6977/L	115.26	57629	43221	14408	6.2	89,327
21300-R	219.13	109562	82171	27391	6.2	169,823
11300/L	141.74	70870	53153	17718	5.9	104,533
7000/R	34.27	17135	12851	4284	5.9	25,276
15073/R	489.09	244549	183411	61138	6.1	376,241
52495/R	156.17	78085	58563	19522	5.9	115,178
60500/TR	521.51	260755	195566	65189	6.2	404,170
78890/R	314.64	157322	117992	39331	6.2	243,849
5500/L	279.0	139500	104625	34875	6.1	214,621
8000/R	188.27	94135	70601	23534	6.1	144,827
35250/R	177.46	88732	66549	22183	5.5	123,382
8510/L	313.10	156550	117413	39138	5.4	211,343
18100/L	104.197	52099	39074	13025	5.4	70,336
16110/R	991.39	495695	371771	123924	5.9	731,150
12384/TL	436.05	218025	163519	54506	5.9	321,587
18474/L	319.42	159710	119783	39928	6.2	247,551
7510/TR	754.09	377045	282784	94261	6.1	574,994
2960/R	109.88	54938	41203	13735	6.2	85,156
2016/L	226.53	113265	84949	28316	5.9	167,066
73780/R	329.05	164528	123396	41132	6.2	255,021
14154-TL	1061.77	530889	398167	132722	6.1	816,773
13000/L	966.1	483050	362288	120763	5.9	712,499
44340/R	290.23	145117	108838	36279	5.9	214,048
26000 Add.	141.44	70720	53040	17680	5.9	104,312
39375/R	208.49	104245	78184	26061	6.2	161,580
10468/R	599.99	299995	224996	74999	6.2	464,992
55200/R	214.54	107270	80453	26818	5.9	158,223
53000/R	260.94	130470	97853	32618	5.9	192,443
28000/R	318.63	159318	119488	39830	5.8	231,013
22606/R	371.16	185580	139185	46395	6.2	287,649
25054/L	213.00	106502	79877	26626	5.5	146,440
43882/L	226.95	113478	85108	28370	5.9	167,382
245 Gunjial	70.113	35057	26292	8765	5.0	43,823
24 Gunjial	69.55	34775	26081	8694	5.0	43,469
774-777	57.45	28725	21544	7181	5.4	38,779
Total:-		5645320	4233989	1411339		8,458,856

Annexure-E

Sr. No.	V # & date	Work	Contractor	Total cost (Rs)	Security (Rs)
1	2 dt 31.7.2012	GGPS Rakh	Ch. Muhammad Mushtaq	308,600	30,860
2	5 dt 31.7.12	GGPS Zakirabad	-do-	215,000	21,500
3	6 dt 31.07.12	GBPS Sarwarianwala	M. Ijaz Asghar	1,797,410	179,741
4	7 dt 31.7.12	GBPS 62 MB	Tiwana Brothers	2,105,860	210,586
5	8 dt 31.7.12	GBPS 44 DB	Sadiq Kamran	778,000	77,800
6	2 dt 3.08.12	GGES at Daiwal	Ch. Ghulam Rasool	1,083,380	108,338
7	3 dt 4.08.12	GBPS 39 MB	Arshad Khan & Co.	1,686,210	168,621
8	6 dt 13.08.12	GBPS Umar Taj pura	Mira Javaid Akhtar Baig	1,793,620	179,362
9	7 dt 13.08.12	GGPS Rakh par mohallah	-do-	501,600	50,160
10	8 dt 13.8.12	GBPS 53 MB	M Ijaz Asghar	2,845,490	284,549
11	09 dt 13.08.12	GBHS 47 MB	-do-	600,000	60,000
12	10 dt 13.08.12	GGES at Block 14	-do-	283,370	28,337
13	11 dt 13.8.12	GGPS 34 DB	-do-	3,430,920	343,092
14	1 dt 31.7.2012	GGPS to E/L Mohibpur	Rana Abdul Qayyum	790,800	79,080
15	4 dt 13.08.12	M/R quarter Bldg colony	Ch. Ghulam Rasool	70,730	7,073
Total				18,290,990	1,829,099

Annexure-F

Document No. & date	Firm's name	Particulars	Amount (Rs)
1903727789, 6-12-12	Fuji films 21-12-12	X-Ray films	87,900
1903501677, 26-09-12	Fuji films 06-09-12	X-Ray films	120,000
1904002962, 26-04-13	12-04-13	X-Ray films	145,200
1904102375, 29-05-13	Fuji FSD 21-05-13	X-Ray films	97,500
1904087832, 29-05-13	Fuji dated nil 15-05-13	Dental X-ray	3,000
1903851864, 7-02-13	24-12-12	X-Ray films	98,400
1903940772, 15-03-13	2-03-13	X-Ray films	147,900
1904019900, 26-04-13	Sidique book Depot, 2-01-13	Stationery	22,290
1904038256, 26-04-13	13-03-13	Stationery	24,900
1904022018, 26-04-13	15-02-13	Stationery	24,660
1904038257, 26-04-13	12-02-13	Stationery	24,960
1904094881, 29-05-13	Aftab stationers 8-05-13	Stationery	24,910
1904092887, 29-05-13	Aftab Stationers 6-05-13	Stationery	14,250
1904087828, 29-05-13	Aftab Stationers 14-05-13	Stationery	19,800
1904056430, 17-05-13	Hafiz Harbal 20-08-12	Tibbi medicines	24,000
1904056434, 17-05-13	Harmann Herbal pharma 16-08-12	Tibbi medicines	24,400
1904056431, 17-05-13	Harmann Herbal pharma 16-08-12	Tibbi medicines	24,800
1904081083, 17-05-13	Anwar medicine Co, 19-11-12	Tibbi medicines	16,056
	Anwar medicine Co, 24-11-12	Tibbi medicines	12,336
	25-11-12	Tibbi medicines	27,530
1904056432, 17-05-13	Anwar medicine Co, 18-08-12	Tibbi medicines	23,000
1904056433, 17-5-2013	Zam Zam unani lab 10-08-12	Tibbi medicines	24,840
1904056429, 17-05-13	Anwar medicine co 18-08-12	Tibbi medicines	23,000
1903813752, 22-01-13	Hassan homeo pathetic store	Homeo medicines	79,936
1904056435, 17-05-13	Hassan Homeo 30-04-13	Homeo medicines	119,921
1903377108, 24-09-12	Siddique Akbar 1-09-12	Laboratory kits	15,830
1903377107, 24-09-12	-do-, 17-08-12	Laboratory kits	25,430
1903377106, 24-09-12	-do-, 28-07-12	Laboratory kits	24,800
1904094882, 29-05-13	Hayat-al-mir 3-05-13	Laboratory kits	14,450
1904056422, 17-05-13	Khawja traders Lahore 16-04-13	Lab items	66,623
1904156632, 18-06-13	Al-Hassan 17-04-13	Lab. Items	16,698
1904167480, 18-06-13	Mian & Co Lahore 1-02-13	Lab Items	45,900
1904056428, 17-05-13	Wahdat printing press 045 dated nil, SE10-04-13	Printed material	24,700
DHQ rate contract	Wahdat printing press 046 dated nil, SE12-04-13	Printed material	24,750
1904056427, 17-05-13	Wahdat printing press 043 dated nil, SE05-03-13	Printed material	49,400
1903844954, 7-02-13	Wahdat printing press 21-12-12	Printed material	23,500
1903844956, 7-02-13	22-12-12	Printed material	19,000
1903844957, 7-02-13	22-12-12	Printed material	19,000
1903844953, 7-02-13	Wahdat printing press 16-11-12	Printed material	24,040
	19-11-12	Printed material	20,550
1903940769, 15-03-13	8-01-13	Printed material	15,000
1903940770, 15-03-13	7-01-13	Printed material	29,000
Grand Total			1,714,160

Annexure-G

W/C No.	Total Volume (M ³)	Actual No. of Bags paid (qty)	Admissible bags	Excess Cement paid	Rate per bag	Over payment (Rs)
			(2x1.6225)			
1	2	3	4	5	6	7
6977/L	115.26	210	187	23	476	10,944
21300-R	219.13	409	356	53	476	25,448
11300/L	141.74	265	230	35	476	16,673
7000/R	34.27	63	56	7	476	3,521
15073/R	489.09	915	794	121	476	57,811
52495/R	156.17	291	253	38	476	17,904
60500/TR	521.51	975	846	129	476	61,333
78890/R	314.64	589	511	78	476	37,364
5500/L	279.0	522	453	69	476	32,998
8000/R	188.27	351	305	46	476	21,673
35250/R	177.46	332	288	44	476	20,978
8510/L	313.10	586	508	78	476	37,126
18100/L	104.197	195	169	26	476	12,348
16110/R	991.39	1850	1609	241	476	114,940
12384/TL	436.05	814	707	107	476	50,698
18474/L	319.42	595	518	77	476	36,529
7510/TR	754.09	1400	1224	176	476	84,009
2960/R	109.88	205	178	27	476	12,719
2016/L	226.53	422	368	54	476	25,921
73780/R	329.05	616	534	82	476	39,087
14154-TL	1061.77	1980	1723	257	476	122,464
13000/L	966.1	1809	1567	242	476	114,955
44340/R	290.23	542	471	71	476	33,844
26000 Add.	141.44	263	229	34	476	15,952
39375/R	208.49	390	338	52	476	24,621
10468/R	599.99	1115	973	142	476	67,362
55200/R	214.54	400	348	52	476	24,709
53000/R	260.94	487	423	64	476	30,285
28000/R	318.63	596	517	79	476	37,615
22606/R	371.16	693	602	91	476	43,217
25054/L	213.00	398	346	52	476	24,946
42882/L	226.95	424	368	56	476	26,548
245 Gunjial	70.113	131	114	17	455	7,845
24 Gunjial	69.55	130	113	17	455	7,806
Total	11235.15	20966	18230	2742		1,302,200

Annexure-H

Document	Firm's name	Particulars	Qty	Rate paid	Rate due	Diff (Rs)	Loss (Rs)
2230543, 24.06.13, Rs245826	Hassan 8-06-13	Bicarb can	348	285	219	66	22,968
	Hassan 31-05-13	Bicarb can 4.5 lit	52	285	219	66	3,432
	4.06.13	Bicarb	300	285	219	66	19,800
2230544, 24-06-13, 2250870	Al-asad marketing 4012,11-06-13	Inj. Heparin 5ml	127	725	410	315	40,005
	Al-asad marketing 4014,10-06-13	Inj. Heparin 5ml	126	725	410	315	39,690
	Al-asad marketing 4029,10-06-13	Dialyzer F-6	28	1350	684	666	18,648
	Al-asad marketing 4017,5-06-13	Inj. Heparin 5ml	122	725	410	315	38,640
	Al-asad marketing 4031,7-06-13	Dialyzer F-6	72	1350	684	666	47,952
	Al-asad marketing 4034,7-06-13	Inj. N/ SALINE	1500	60	47	13	19,500
	Al-asad marketing 4015,7-06-13	Inj. Heparin 5ml	125	725	410	315	39,375
	Al-asad marketing 4016,7-06-13	Inj. Heparin 5ml	94	725	410	315	29,610
	Al-asad marketing 4021,7-06-13	Fistula needle	600	70	23.9	46.1	27,660
	Al-asad marketing 4024,7-06-13	Tubing set	293	325	194	131	38,383
	Al-asad marketing 4026, 5-06-13	Tubing set	302	325	194	131	39,562
	Al-asad marketing 4030, 7-06-13	Dialyzer F-6	70	1350	684	666	46,620
	Al-asad marketing 4033, 4-06-13	Inj. N/Saline 1000ml	1010	60	47	13	13,130
	Al-asad marketing 4019, 3-06-13	Inj. Heparin 5ml	134	725	410	315	42,210
	Al-asad marketing 4027, 3-06-13	Tubing set	300	325	194	131	39,300
	Al-asad marketing 4020, 31-05-13	Inj. Heparin 5ml	128	725	410	315	40,320
	Al-asad marketing 4023, 31-05-13	Fistula needle 16	1400	70	23.9	46.1	64,540
	Al-asad marketing 4035, 31-05-13	Inj. N/saline 1000ml	1490	60	47	13	18,200
	Al-asad marketing 4032, 31-05-13	Dialyzer F-6	68	1350	684	666	45,288
	Al-asad marketing 4022, 4-06-13	Fistula needle #16	1000	70	23.9	46.1	46,100
	Al-asad marketing 4018, 14-06-13	Inj. heparin 5ml	132	725	410	315	41,580
	Al-asad marketing 4010, 13-06-13	Inj. heparin 5ml	131	725	410	315	41,265
	Al-asad marketing 4011, 12-06-13	Inj. heparin 5ml	133	725	410	315	41,895
	Al-asad marketing 4013, 10-06-13	Inj. heparin 5ml	129	725	410	315	40,635
	Al-asad marketing 4025, 7-06-13	Tubing set	305	325	194	131	39,955

Document	Firm's name	Particulars	Qty	Rate paid	Rate due	Diff (Rs)	Loss (Rs)
	Al-asad marketing 4028, 12-06-13	Dialyzer F-6	62	1350	684	666	41,292
2230543, 24-06-13	Al-Asad marketing 4009,13-06-13	Inj. Heparin 5ml	119	725	410	315	37,485
2081087, 20-02-13	Hassan 5968, 12/12/12	Bicarb 4 liter	350	285	219	66	23,100
	Hassan 5973, 9/1/13	Bicarb 4 liter	350	285	219	66	23,100
	Hassan 5982, 14/12/12	Bicarb 4 liter	350	285	219	66	23,100
2081088, 20-02-13, Rs1916493	Al-Asad marketing 6090, 22-1-13	Inj. heparin 5ml	130	725	410	315	40,950
	Al-Asad marketing 6084, 22-1-13	Inj. heparin 5ml	130	725	410	315	40,950
	Al-Asad marketing 6092, 22-1-13	Inj. N/Saline	1500	60	47	13	19,500
	Al-Asad marketing 6093, 24-1-13	Inj. heparin 5ml	130	725	410	315	40,950
	Al-Asad marketing 6094, 23-1-13	Inj. N/Saline	1500	60	47	13	19,500
	Al-Asad marketing 6087, 23-1-13	Inj. heparin 5ml	130	725	410	315	40,950
	Al-Asad marketing 6076, 22-1-13	Tubing set	100	325	194	131	13,100
	Al-Asad marketing 6075, 14-1-13	Dialyzer F-6	70	1350	684	666	46,620
	Al-Asad marketing 6083, 12-1-13	Dialyzer F-6	70	1350	684	666	46,620
	Al-Asad marketing 6078, 11-1-13	Dialyzer F-6	70	1350	684	666	46,620
	Al-Asad marketing 6082, 10-1-13	Dialyzer F-6	70	1350	684	666	46,620
	Al-Asad marketing 6081, 9-1-13	Dialyzer F-6	70	1350	684	666	46,620
	Al-Asad marketing 6063, 8-1-13	Fistula needle 16	1000	70	23.9	46.1	46,100
	Al-Asad marketing 6080, 8-1-13	Dialyzer F-6	70	1350	684	666	46,620
	Al-Asad marketing 6074, 18-1-13	Tubing set	300	325	194	131	39,300
	Al-Asad marketing 6077,	Tubing set	300	325	194	131	39,300

Document	Firm's name	Particulars	Qty	Rate paid	Rate due	Diff (Rs)	Loss (Rs)
	19-1-13						
	Al-Asad marketing 6089, 21-1-13	Inj. Heparin	130	725	410	315	40,950
	Al-Asad marketing 6073, 21-1-13	Tubing set	300	325	194	131	39,300
	Al-Asad marketing 6091, 24-1-13	Inj. heparin 5ml	130	725	410	315	40,950
	Al-Asad marketing 6083, 28-1-13	Tubing set	300	325	194	131	39,300
	Al-Asad marketing 6088, 28-1-13	Inj .heparin 5ml	130	725	410	315	40,950
	Al-Asad marketing 6085, 30-1-13	Inj. heparin 5ml	130	725	410	315	40,950
Total							1,997,060