



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

**AUDIT YEAR 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
ADP	Annual Development Program
APPM	Accounting Policies and Procedures Manual
B&R	Building & Road
BHU	Basic Health Unit
CA	Conveyance Allowance
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDO	Drawing and Disbursing Officer
DEO (MEE)	District Education Officer (Male Elementary Education)
DGA	Director General Audit
DOH	District Officer Health
DO	District Officer
DDO	Deputy District Officer
DHQ	District Headquarters
DRTA	District Regional Transport Authority
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
GST	General Sales Tax
HR	Human Resource
HRA	House Rent Allowance
HSRA	Health Sector Reforms Allowance
LP	Local Purchase
MS	Medical Superintendent
MRS	Market Rate Schedule
NAM	New Accounting Model
NSB	Non Salary Budget
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

P&D	Planning and Development
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administrations
PDP	Proposed Draft Para
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPPRA	Punjab Public Procurement Regularity Authority
PW	Public Works
RDA	Regional Director Audit / Regional Directorate Audit
RHC	Rural Health Center
Rs	Rupees
SAP	System Application Product
SMC	School Management Council
SMO	Senior Medical Officer
SSB	Social Security Benefit
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
W&S	Works and Services
WEE	Women Elementary Education
WUA	Water Users Association
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 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, Sheikhpura for the financial year 2015-16. The Directorate General Audit District Governments Punjab (North), Lahore conducted audit during 2016-17 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level.

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

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

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

**Islamabad**  
**Dated:**

**(Rana Assad Amin)**  
**Auditor-General of Pakistan**

## EXECUTIVE SUMMARY

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

The Regional Directorate Audit has a human resource of 20 officers and staff, total 5271 man-days and the annual budget of Rs 28.062 million for the Financial Year 2015-16. It has mandated to conduct Financial Attest, Regularity Audit and Compliance with Authority & Performance Audit of entire expenditure including programmes / projects & receipts. Accordingly, RDA Lahore carried out Audit of accounts of District Government, Sheikhpura for the Financial Year 2015-2016.

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

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

### **a) Expenditure Audited**

Total expenditure of the District Government Sheikhpura for the Financial Year 2015-16, was Rs 8,784.420 million covering one PAO and 330 formations. Out of this, RDA Lahore audited expenditure of Rs 5,324.458

million, which in terms of percentage, was 59 % of the total expenditure. Regional Director Audit planned and executed Audit of twenty five (23) formations i.e. 100% achievement against the planned Audit activities.

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

Recovery of Rs 478.747 million was pointed out during audit. An amount of Rs 63,842 was recovered and verified during the year 2015-16, till the time of compilation of report.

## **c) Desk Audit**

The audit year 2015-16 witnessed intensive application of desk audit techniques in this directorate. This was facilitated through direct access of Director General Audit, District Governments (North), Punjab, Lahore to live SAP/R3 data, internet facility, and availability of permanent files. Desk 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. Computer Assisted Audit Techniques (CAATs) like ACL were applied on HR module of SAP/R3 data and recoveries on certain observations relating to pays and allowances were pointed out / made.

## **d) The key audit findings of the report**

- i. Mis-appropriation of Rs 1.082 million was noted in two case.<sup>2</sup>
- ii. Non-Production of record of Rs 281.863 million was noted in one case.<sup>1</sup>
- iii. Irregularity and non-compliance of Rs 4071.457 million was noted in 15 cases.<sup>3</sup>
- iv. Recoveries / overpayment of Rs 478.747 million was noted in 06 case.<sup>4</sup>
- v. Internal Controls Weakness of Rs 102.388 million was noted in 03 case.<sup>5</sup>
- vi. Performance was noted in two case.<sup>6</sup>

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<sup>1</sup> Para 1.2.1.1, 1.2.1.2

<sup>2</sup> Para 1.2.2.1

<sup>3</sup> Para 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10, 1.2.3.11, 1.2.3.12, 1.2.3.14, 1.2.3.15, 1.2.3.16, 1.2.3.17,

<sup>4</sup> Para 1.2.3.4, 1.2.3.13, 1.2.3.18, 1.2.4.2, 1.2.4.3, 1.2.4.5

<sup>5</sup> Para 1.2.4.1, 1.2.4.4, 1.2.4.6

<sup>6</sup> Para 1.2.5.1, 1.2.5.2

Audit paras for the audit year 2015-16 involving procedural violations including internal controls weaknesses, unsound asset management and irregularities not considered worth reporting are included in MFDAC (Annex-A).

**e) 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 fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. The PAO and his team need to ensure proper execution and implementation of the monitoring system.
- vi. The PAO needs to take appropriate action for non-production of record.
- vii. The PAO needs to rationalize its budget with respect to utilization.



## SUMMARY TABLES & CHARTS

**Table 1: Audit Work Statistics**

Rs in million

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) under Audit Jurisdiction	01	9,872.281
2	Total formations under Audit Jurisdiction	330	9,872.281
3	Total Entities (PAOs) audited	01	5,324.458
4	Total formations audited	23	5,324.458
5	Audit & Inspection Reports	23	5,324.458
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

**Table 2: Audit Observations Classified by Categories**

Rs in million

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	10.583
2	Financial management	478.747
3	Internal controls	102.388
4	Others	4,343.819
<b>Total:-</b>		<b>4,935.537</b>

**Table 3: Outcome Statistics****Rs in million**

<b>Sr. No.</b>	<b>Description</b>	<b>Expenditure on Acquiring of Physical Assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total current year</b>	<b>Total Last year</b>
1	Outlays audited	10.583	414.458	478.747	4,031.749	5,803.205	3,771.991
2	Amount placed under audit observation / Irregularities of audit	-	414.458	478.747	4,042.332	4,935.537	1,351.623
3	Recoveries pointed out at the instance of audit	-	78.098	368.810	31.840	478.750	78.882
4	Recoveries accepted / established at the instance of audit	-	-	-	2.500	2.500	78.882
5	Recoveries realized at the instance of audit	0.458	-	-	-	0.458	0.697

\* 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 5,803.205 million.

**Table 4: Irregularities Pointed Out**

Sr. No.	Description	Rs in million
		Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operations	4,071.457
2	Reported cases of fraud, embezzlement, theft and misuse of public resources	1.082
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 controls systems	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public money	478.750
6	Non-production of record	281.863
7	Others, including cases of accidents, negligence etc.	102.388
<b>Total:-</b>		<b>4,935.537</b>

**Table 5: Cost Benefit**

Sr. No.	Description	Rs in million
		Amount
1	Outlays Audited (Items 1 of Table 3)	5,803.205
2	Expenditure on Audit	1.260
3	Recoveries realized at the instance of Audit	0.458
4	Cost Benefit ratio	1:0.363

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

# CHAPTER-1

## 1.1 District Government, Sheikhpura

### 1.1.1 Introduction of Departments

Activities of District Government are managed through offices of District Coordination Officer and Executive District Officers under Punjab Local Government Ordinance 2001 (PLGO). 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)

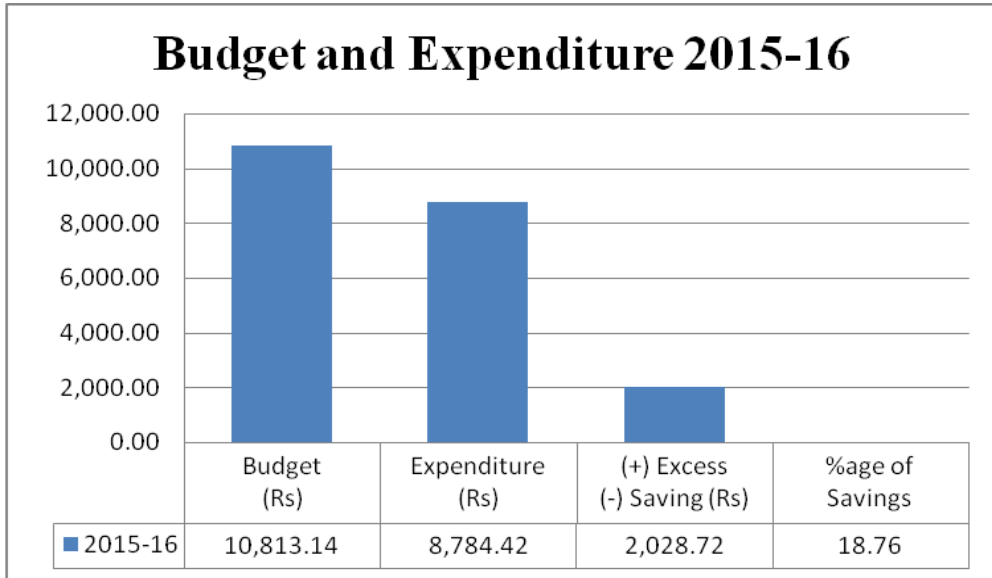
Under Section 29(k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices and is responsible to the District Accounts Committee of the Zila Council.

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

During Financial Year 2015-16 budgetary allocation for the District Government Sheikhpura was Rs 9,872.281 million whereas the expenditure incurred during the Financial Year was Rs 8,784.420 million, showing a saving of Rs 1,087.859 million for the period, which in terms of percentage was 11% of the final budget as detailed below:

Rs in million				
2015-16	Budget	Expenditure	(+) Excess (-) Saving	%age of Saving
Salary	6,152.210	6,056.928	95.282	1.55%
Non Salary	1,690.223	934.214	756.009	44.73%
Development	2,970.703	1,793.278	1,177.424	39.63%
<b>TOTAL</b>	<b>10,813.136</b>	<b>8,784.420</b>	<b>2,028.715</b>	<b>18.76%</b>

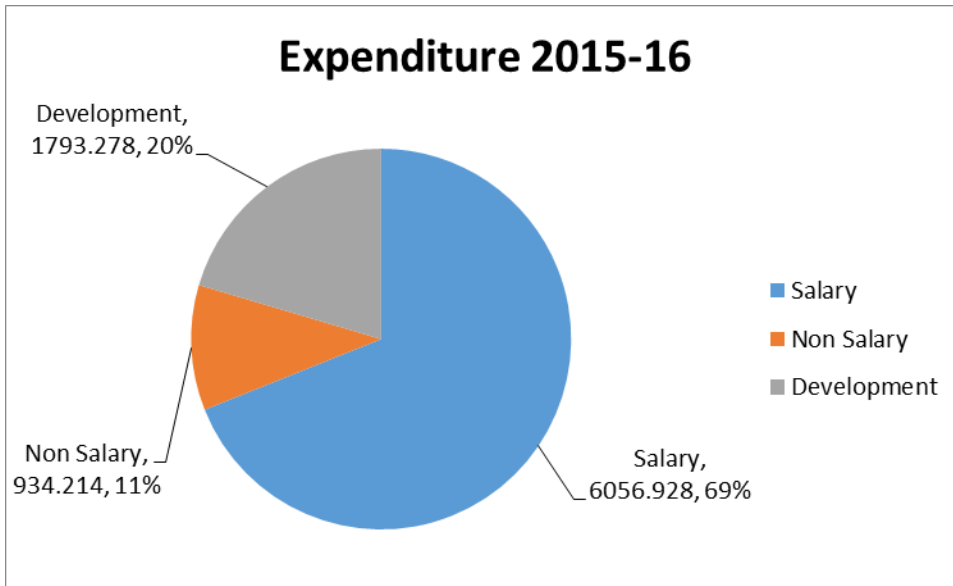
Rs. in million



As per Appropriation Accounts 2015-16 of District Government, Sheikhpura the original budget was Rs 8,864.664 million, supplementary grant was Rs 1,948.471 million, and the final budget was Rs 10813.136 million. Against the final budget total expenditure incurred by the District Government during 2015-16 was Rs 8,784.420 million as detailed at **Annex-B**.

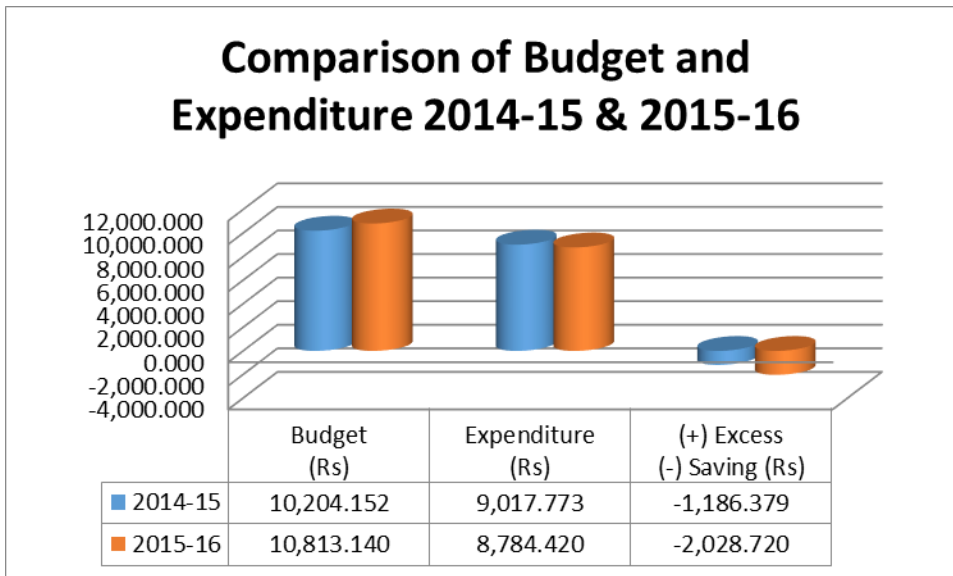
The salary, non-salary and development expenditure comprised 69%, 11% and 20% of the total expenditure respectively.

Rs. in million



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 26.70% increase in budget allocation and 13.37% increase in expenditure.

Rs in million



### 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 Year	No. of Paras	Status of PAC/ZAC Meetings
1	2002-03	33	Not convened
2	2003-04	18	Not convened
3	2004-05	24	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	139	Not convened
5	2009-10	58	Not convened
6	2010-11	43	Not convened
7	2011-12	38	Not convened
8	2012-13	17	Not convened
9	2013-14	22	Not convened
10	2014-15	39	Not convened
11	2015-16	35	Not convened

\* Special Audit Report: 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 Mis-appropriation**

### **1.2.1.1 Misappropriation of Government Receipt Rs 852,000**

As per Treasury Rules 6.2(I), a government servant supplied with funds for expenditure is responsible for their proper disposal, payment to entitled persons etc and payment of un-distributed funds into the treasury. Further, according to rule 76 of PGD &TMA (Budget) Rules 2003, the primary obligation of the collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into the local government fund under the proper receipt head.

An audit scrutiny of Tender Register of DO (Roads) Sheikhpura revealed that an amount of Rs 1.170 million was collected on account of tender fee during 2015-16. Department produced challans of partially deposited amount worth Rs 318,000 reflecting a shortfall of residual amount not deposited into Government treasury. The remaining challans of pilferaged amount worth Rs 852,000 were neither found available in record nor produced to audit for verification as detailed at **Annex-C**.

Audit is of the view that non deposit of Government receipt was due to poor financial controls and utter neglect of supervisory chain of command resulting in loss to the public exchequer worth Rs 852,000.

The matter was reported to the DCO / PAO in November, 2016. Management replied that matter will be investigated and progress will be intimated to Audit. Reply was not accepted as no recovery was affected.

DAC meeting was held on 29.12.2016. Department neither submitted working papers nor attended the meeting. DAC directed for holding a detailed enquiry into non-deposit of Government receipt. No record was produced till finalization of this report.

Audit recommends expeditious completion of Enquiry as well as prompt recovery of Government receipt besides fixing responsibility against person(s) at fault under intimation to Audit.

[PDP No. 17]

### **1.2.1.2 Misappropriation of General Sales Tax - Rs 230,791**

According to Government of the Punjab's instructions vide letter No.D.O.No.5 (21)L&D/97-4910/FS dated 03/10/1997, the proof of General sales tax deposited into Government treasury is necessary.

DO (OFWM), paid Rs 230,791 on account of GST during 2015-16. Audit verified the GST numbers borne on record from the FBR website and it was noticed that the GST numbers had not been got registered. Therefore, payment on account of GST was not deposited with the sales tax treasury. The above mentioned facts indicate that Govt. sustained a loss of Rs 230,791 as detailed below.

W/C #	Description	Contractor Name	Amount (Rs)	GST (Rs)
13/42	Naccas 15"	Ali RCC Works	6,083	884
13/42	PCPS	Ali RCC Works	198,143	28,790
81000-TF	Naccas	Sher Ali Khan	31,833	4,625
	PCPS	Sher Ali Khan	1,352,328	196,492
<b>Total</b>				<b>230,791</b>

Audit is of the view that non-deposit of Government receipt was due to poor financial controls. This resulted in pilferage of Rs 230,791 providing benefit to the contractors who pocketed un-deducted 4/5<sup>th</sup> GST leviable on the transacted cost of goods procured.

The matter was reported to the DCO / PAO in November, 2016. Management replied that matter will be investigated and progress will be intimated to Audit. Reply was not accepted as no recovery was affected.

DAC in its meeting held on 29.12.2016 directed the department to investigate the matter and stressed that recovery be ensured. No record of compliance was produced till the finalization of this report.

Audit recommends recovery of GST besides fixing responsibility against the person (s) under intimation to Audit.

[PDP No. 09]

## **1.2.2 Non-production of Record**

### **1.2.2.1 Non-production of Record – Rs 281.863 million**

Section 115(5) & (6) of PLGO, 2001 stipulates, inter alia, that auditee organization shall provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, 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.

Management of various formations did not provide the auditable record relating to expenditure and receipts for audit scrutiny as detailed in **Annex-D**.

Audit is of the view that the relevant record of the expenditure and receipt was not maintained and, hence, not produced to Audit for verification which may lead to likely misappropriation and misuse of public resources. In the absence of record, authenticity, validity and accuracy of expenditure and receipts of Rs 281.863 million could not be verified.

The matter was reported to the DCO / PAO in November, 2016. Management replied that the record would be produced to Audit. Reply was not accepted as no record was produced for audit verification.

DAC in its meeting held on 29.12.2016 directed the departments for early production of record. No record was produced till the finalization of this report. Audit recommends fixing of responsibility against the officers / officials at fault besides production of record to Audit.

### **1.2.3 Irregularity / Non-compliance**

### **1.2.3.1 Non-Preparation of Budgets of NSB Funds Rs 1708.198 million**

According to Rule 3.4 of Non Salary Budget Guide Lines, every school will prepare School Based Action Plan for the utilization of funds.

Management of the following formations released Rs 1,708.198 million on account of Non Salary Budget (NSB) Funds during 2014 to 2016. The funds were expended without preparation of head-wise detailed budget / Action Plan in violation of the Rule ibid as detailed below;

<b>Sr. No.</b>	<b>Description</b>	<b>Year</b>	<b>Amount (Rs in million)</b>
1.	Dy. DEO (MEE) Muridke	2014 to 2016	701.348
2.	Dy. DEO (MEE) Sheikhpura	2014 to 2016	1,006.850
<b>Total:-</b>			<b>1,708.198</b>

Audit is of the view that due to non-compliance of rules, funds were expended without preparation of object-wise budget details. This resulted in expenditure involving gross violations of the procedures prescribed rendering the expenditure unauthorized.

The matter was reported to the DCO / PAO in November, 2016. Management replied that school authorities have been directed for preparation of record in future. Reply was not accepted as it was not relevant to the audit observation.

DAC in its meeting held on 29.12.2016 directed the Departments for strict compliance of financial guidelines. No record was produced till the finalization of this report.

Audit recommends prompt remedial action as well as regularization of expenditure beside fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 01, 01]

### **1.2.3.2 Irregular Payment without Pre-Audit Rs 1,528.408 million**

According to revised procedure for operation of SDAs circulated by the office of the Controller General of Account letter No.AC-II/1-39/08-Vol-V/632 Dated: September 24, 2008 applicable w.e.f.01-10-2008 "The drawing authorities will submit monthly account of expenditure with copies of paid vouchers to the concerned AG/DAO for post audit purpose by 15<sup>th</sup> of each month who will carry out 100% post audit. Further, Government of the Punjab Finance Department vide its letter No. SO(TT)6-1/2007 dated 16-09-2007 has since decided to adopt the policy for the operation of SDAs circulated by CGA vide letter No.AC-II/6-

23/99/Vol-XIV/160 dated 14-07-2007 “to overcome the existing accounting problems relating to SDAs and as such it has been directed that the provisions contained in chapter 10 and 17 of the APPM will be implemented”.

Management of the following formations got transferred funds to the tune of Rs 1528.408 million from Account-I to NSB / SDA Account without pre-audit as well as post audit and also failing to obtain vouched account during 2014 to 2016. This resulted in transactions avoiding pre-audit due to non-submission of vouched account and absence of post audit proceeding as detailed below;

Sr. No.	Description	Year	Amount (Rs in million)
1.	Dy. DEO (MEE) Muridke	2014 to 2016	522.441
2.	Dy DEO (MEE) Sheikhpura	2014 to 2016	980.520
3.	DO (Roads)	2015-16	25.447
<b>Total:-</b>			<b>1,528.408</b>

Audit is of the view that due to non-compliance of rules, funds were transferred without pre-audit. This resulted in non-transparent expenditure of Rs 1528.408 million.

The matter was reported to the DCO / PAO in November, 2016. DO (Roads) neither attended the DAC meeting nor furnished any reply. Management of Dy. DEOs replied that funds were released by District Government as per laid down procedure. Reply was not acceptable as the funds were released not in consonance with the APPM Rules rather in contravention thereof.

DAC meeting held on 29.12.2016 directed the department for strict compliance of financial guidelines.

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

[PDP No. 02, 02 & 19]

### **1.2.3.3 Non deduction of Income Tax and Sales Tax Rs 353.196 million**

According to Section 153 of Income Tax Ordinance, 2001 (amended), every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% on account of supplies rendered. Further, according to Government of the Punjab’s instructions vide letter No.D.O.No.5 (21)L&D/97-4910/FS dated 03/10/1997, deduction of general sales tax will be levied @ 17% from



registered firms and 19% from non-registered firms to be deposited into Government treasury.

Management of the following formations under the jurisdiction of Dy. District Education Officers incurred Rs 1,502.961 million out of NSB funds during financial year 2014-16. Scrutiny of record revealed that the Income Tax worth Rs 67.634 million @ 4.5% and Sales Tax worth Rs 285.562 million @ 19% from unregistered suppliers were not recovered / deposited into Government treasury which resulted in loss to the Govt. amounting to Rs 353.196 millions as per following details;

(Rs in million)

Sr. No.	Description	Year	Expenditure	Income Tax @4.5%	GST @ 19%	Total recovery
1.	Dy DEO MEE Muridke	2014 to 2016	522.441	23.510	99.264	122.774
2.	Dy DEO MEE Sheikhupura	2014 to 2016	980.520	44.124	186.298	230.422
<b>Total:</b>			<b>1,502.961</b>	<b>67.634</b>	<b>285.562</b>	<b>353.196</b>

Audit is of the view that due to non-compliance of rules, Government revenue to be deducted by the disbursing authorities as withholding agents was not realized. Government sustained a loss to the tune of Rs 353.196 million.

The matter was reported to the DCO / PAO in November, 2016. Management replied that letter to concerned schools had been issued for recovery. Reply of the department is not accepted as no recovery was affected contrary to the commitment of the Management.

DAC in its meeting held on 29.12.2016 directed the Departments for expediting recovery. No progress was shown till the finalization of this report.

Audit recommends affecting prompt recovery besides fixing responsibility against the person(s) at fault under intimation to Audit.

[PDP No. 03, 03]

### **1.2.3.4 Unauthorized Purchase by Violating PPRA Rules– Rs 310.524 million**

According to Rule 12(1) of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by PPRA regulation from time to time. Further according to rule 69 of PPRA 2014 any violation of these rules shall be treated as mis-procurement. Further as per

Rule 59(d)(iii & iv) of Punjab Procurement Rules 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency; and the Provincial Cabinet, for reason to be recorded in writing, approves any specific procurement to be made on urgent basis and shall fix the time for such urgency.

Management of the seventeen formations incurred expenditure worth Rs 310.524 million for purchase of different items by violating PPRA Rules 2014 during financial year 2015-16. The expenditure was held unauthorized and doubtful because no annual procurement plan was prepared and advertised by the procuring agencies. The expenditure was split into small orders to avoid open competition and sanction of higher authority as detailed at **Annex-E**.

Audit holds that purchases against the PPRA Rules were irregular, uneconomical and without competitive bidding. Due to willful violation of the PPRA Rules and through completely non-competitive purchase processes, the above mentioned procurements were made and value of money was not achieved.

The matter was reported to the DCO / PAO in November 2016. Management replied that purchases were made by implementing urgency by the DCO being Administrator. Audit did not accept the reply of the department as the pre-requisites for the declaration of urgency were not fulfilled. Departments did not provide the copy of quotation, specifications, evidence of negotiation followed by compatibility with urgency as curtailed time of supply from date of job/work order was breached eventually.

DAC in its meeting held on 29.12.2016 directed the department to regularize the expenditure as the medicine was purchased without exercise of powers by the competent authority or adhering to negotiated tendering. No compliance was made till the finalization of this report.

Audit recommends that the management seeks regularization of the matter besides fixing responsibility for non-transparent purchases against the officers / officials under intimation to Audit.

### **1.2.3.5 Wasteful Expenditure due to Non-completion of Schemes Rs 297.300 million**

According to para 5, sub para (h) of footnote of P&D Guidelines for the year 2015-16, Sectoral allocation for ADP 2015-16 shall preferably be in accordance with the ADP 2013-14 and the budget distribution shall be conform to 70% share for ongoing projects and 30% for reforms initiatives and new program.

Further para (b) & (c) of appendix-I ibid states that maximum allocation should be provided to on-going projects that are at fairly advanced stage of implementation, and have a demonstrated multiplier effect on economic growth and full funding should be allocated to projects that are due for completion in 2015-16.

DO (Buildings & Roads) Sheikhpura executed 50 unfinished development schemes and incurred Rs 297.300 millions up to 2015-16. Scrutiny of the record revealed that these schemes remained incomplete due to abandoning / non-funding even after the lapse of several years. This resulted in wasteful expenditure of Rs 297.300 million due to non-completion of schemes as detailed at **Annex-F**.

Audit holds that due to non-compliance of rules schemes were not completed within stipulated period of time.

The matter was reported to the DCO / PAO in November, 2016. Department neither submitted any reply nor attended the DAC meeting held on 29-12-2016. DAC directed that the mater may be investigated for apportioning responsibility of the delay of work and directed for early completion of schemes. No record was produced till the finalization of this report.

Audit recommends investigation and fixing responsibility besides regularization of expenditure under intimation to Audit.

#### **1.2.3.6 Non-transparent record of Issuance of Food License – loss of Rs 58.500 million**

According to Rule 15, Chapter-III of Punjab Food Authority Act 2011, “a person shall not use any place for food business except under the prescribed registration or license.

EDO (Health), Sheikhpura had to issue license under Clause 15 chapter-III of Punjab Pure Food Rules 2011, to the persons doing food business in District Sheikhpura. During audit, it was noticed that only 207 licenses were issued and realized Rs 1.955 million only. The examination of record revealed that there are 195 food points at Tehsil Sheikhpura only. The license fee from these food points during previous six years was aggregating to the tune of Rs 11.700 million whereas only Rs 1.955 million receipts were collected from the whole district up to 2016. If the said ratio is applied to other tehsils, the total food license fee during last six year will be worth Rs 58.500 million. The survey reports of other tehsils were not provided to audit for verification. It might be possible that the

amount realizable / leviabale from issuance of licenses was misappropriated. Detail is tabulated as under:

Tehsil	No. of Hotels	No. of sweets & Bakers	No. of food Industry	Total	Rate (Rs)	Amount (Rs)	Time Period	Total (Rs)
Sheikhupura	91	48	56	195	10,000	1,950,000	2011-16	11,700,000
Sharaqpur	91	48	56	195	10,000	1,950,000		11,700,000
Ferozwala	91	48	56	195	10,000	1,950,000		11,700,000
Muridkay	91	48	56	195	10,000	1,950,000		11,700,000
Safdarabad	91	48	56	195	10,000	1,950,000		11,700,000
<b>Total</b>								<b>58,500,000</b>

Audit is of the view that the relevant record of the expenditure and receipt was not maintained and, hence, not produced to Audit for verification which may lead to likely misappropriation and misuse of public resources. In the absence of record, authenticity, validity and accuracy of expenditure and receipts could not be verified.

The matter was reported to the DCO / PAO in November, 2016. Management replied that requisite record is available. Audit did not accept the reply as the record pertaining to survey reports of the tehsils and fee realized on account of issuance of license was not produced to audit for verification.

DAC in its meeting held on 29.12.2016 directed the Department to provide survey reports of other tehsils of District Sheikhupura so that transparency in the issuance of Food License may be verified. No record was produced till the finalization of this report.

Audit recommends that fresh survey of food business points may be carried out at the earliest charging license fee and recovering arrears against verified Demand & Collection under intimation to Audit.

[PDP No. 01]

### **1.2.3.7 Unauthorized use of Financial Powers - Rs 44.825 million**

Delegation of Financial Powers Rules, 2006 prescribe the financial limit for the sanction of expenditure under different object heads.

Management of the various formations accorded sanction over and above financial competency in violation of Delegation of Financial Power Rules 2006 as detailed at **Annex-G**.

Audit is of the view that due to non-compliance of rules sanction was accorded over and above admissibility that resulted in invalid sanction of Rs 44.825 million. Approval of expenditure over and above financial limit is a grave violation of Government instructions.

The matter was reported to the DCO / PAO in November, 2016 but the same remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended the DAC meeting nor submitted any reply. DAC directed for seeking regularization of expenditure. No record was produced till the finalization of this report.

Audit recommends that expenditure may be got regularized in the manner prescribed under intimation to Audit.

### **1.2.3.8 Irregular and Doubtful Execution of Civil Works Rs 33.411 million**

According to the clause 4 of Administrative Approval, payment for construction of boundary wall and toilet block was to be made by the SMC after the recommendation of the committee comprising of DMO, DO Planning and DDO Building of the concerned Tehsil.

Management of the schools under the control of Dy. DEO (MEE) Muridke and Sheikhpura made payment amounting to Rs 8.458 million for the execution of the development works out of NSB Funds. Payments were held irregular because no administrative approval was issued by the competent authority. No technical estimate was prepared and sanctioned by the competent authority. There was no report about the scope of work of the toilet blocks and boundary walls. At the time of allocation of funds and planning, the condition about existing boundary wall and required length / scope of wall was not reported. No comparison of market rates was made.

**(Rs in million)**

<b>Sr. No.</b>	<b>Description</b>	<b>Year</b>	<b>Expenditure</b>
1.	Dy DEO (MEE) Muridke	2014 to 2016	8.458
2.	Dy DEO (MEE) Sheikhpura	2014 to 2016	8.965
3.	Dy. District Education Officer (WEE), SKP		15.988
<b>Total</b>			<b>33.411</b>

Audit is of the view that due to non-compliance of rules, expenditure was incurred without adopting laid down procedure.

The matter was reported to the DCO / PAO in November, 2016. Department replied that school authorities were directed for the production of requisite record. Reply was not accepted as no record was provided for audit verification.

DAC in its meeting held on 29.12.2016 directed the Departments for regularization of expenditure. No record was produced till the finalization of this report.

Audit recommends that expenditure may be got regularized in the manner prescribed with the sanction of competent authority.

[PDP No. 05, 04]

### **1.2.3.9 Irregular Expenditure of Rs 22.789 million.**

As per additional clause 25 of the contract agreement, if the work was got executed from the same contractor, the work could be carried forwarded up to 20% in case of original work and 25% in case of annual / special repair. Further, according to Chapter VII Rule 59(c)-IV of PPRA Rules, procuring agency cannot place repeat order except exceeding 15% of the original procurement.

In violation of the above Rules, DO (Roads) ordered the enhancements of the “Construction of metalled road from Khushal pura village to Chak Snatta via Darbar SS Bukhari” with estimates revised upward from Rs 11.191 million to Rs 22.789 million. The new work was awarded to the same contractors without open competition by violating the rules *ibid*.

Audit is of the view that due to non-compliance of rules, scheme was enhanced over and above the permissible limit occasioned by conferment of favors on the contractors.

The matter was reported to the DCO / PAO in November, 2016 and was not responded.

DAC meeting was held on 29.12.2016. Department neither attended DAC nor furnished any reply. DAC directed for seeking regularization of expenditure. No record was produced till the finalization of this report.

Audit recommends that expenditure may be got regularized besides fixing responsibilities against person(s) at fault under intimation to Audit.

### **1.2.3.10 Unauthorized Payment without Approval of the Rate from the Chief Engineer Rs 20.231 million**

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

During scrutiny of record of DO (Roads) it was revealed that an item of plant premix bituminous carpeting was not executed disbursing to the contractors payments worth Rs.20.231 million without obtaining approval of rate for the said item from the Chief Engineer in violation of the rule ibid. This resulted in an unauthorized payment as detailed below;

Document No	Name of Work	Name of Contractor	Qty	Rate (Rs)	Amount (Rs)
5105627145	Rehabilitation of road Pheranwala to Qamaranwala	MS Ikram Hussain &co	120,684	6372.7 %sft	7,690,467
5105622121	Const of Mettled road from Chack 47 to village taror hardokey	Muhammad Sique	51,600	6943.3% sft	3,582,743
5105622021	Const of carpeted road sattarwala to Bhaggar	Muhammad Nawaz & co	68,952	8272.8 % sft	5,704,261
5105627669	Const of carpeted road Chack 28 to Khatala Virkan	Muhammad Siddique	39,330	8272.8 % sft	3,253,692
<b>Total</b>					<b>20,231,163</b>

Audit is of the view that unauthorized payment without approval of the rate from the Chief Engineer was due to poor financial controls.

The matter was reported to the DCO / PAO in November, 2016 and was not responded.

DAC meeting was held on 29.12.2016. Department neither attended DAC nor furnished any reply. DAC directed for regularization of expenditure. No record was produced till the finalization of this report.

Audit recommends that expenditure may be got regularized under intimation to Audit besides fixing responsibility against the person(s) at fault.

[PDP No. 21]

### **1.2.3.11 Purchase of PCPS (Pre-cast Parabolic Segment) from Un-Approved Firm - Rs. 11.377million**

Director General Agriculture (WM) Punjab, Lahore vide notification No. 37835/DGA/OFWM /DA/1-43 dated 13.10.2015, pre-qualified contractors for the supply of Precast Concrete Parabolic Segments for water course improvement / lining.

An audit scrutiny of vouched accounts of the WUAs working under the supervision of DO (OFWM), Sheikhpura revealed that water courses were

prepared by using “Pre-cast Parabolic Segments” during 2015-16. DGA (WM) Punjab, Lahore pre-qualified “M/S City Construction & Co. 44-D, Izmir Town, Canal Bank, Multan Road, Lahore” for the supply of PCPS whereas segments were purchased from un-approved firms in violation of above notification. DO (OFWM), DDO (OFWM) and NESPAK Engineers being the supervisory authorities did not object to the purchase from un-approved firms which were not prequalified by DGA (WM), Punjab, Lahore. An amount of Rs 11.377 million was paid to the un-approved firm for the supply of segments during financial year 2015-16. Due to this reason, the preparation of watercourses was held sub-standard as detailed at **Annex-H**.

Audit is of the view that due to non-compliance of rules, purchase was made from un-approved firms.

The matter was reported to the DCO / PAO in November, 2016. Department replied that purchase was made from approved firm. Reply was not acceptable as department did not provide the evidence of pre-qualification of firm.

DAC in its meeting held on 29.12.2016 directed the Departments to provide the invoice of prequalified firm. No record was produced till the finalization of this report.

Audit recommends that responsibility may be fixed besides seeking regularization of the matter under intimation to Audit.

[PDP No. 08]

### **1.2.3.12 Irregular Purchase of Generator –Rs 10.583 million**

As per Rule 59(d)(iii & iv) of Punjab Procurement Rules 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency; and the Provincial Cabinet, for reason to be recorded in writing, approves any specific procurement to be made on urgent basis and shall fix the time for such urgency.

During the audit of EDO Health Sheikhpura for the period 2015-16, it was noticed that expenditure amounting to Rs 10.583 million was incurred on account of purchase of 455 KVA Generator for DHQ Hospital Sheikhpura. The purchase was held unjustified due to the following reasons:

- As per Rule 3 of Punjab Delegation of Financial Powers Rules 2006, sanctioning of expenditure for purchase and replacement of machinery,



tools, plants and vehicles including commercial vehicles, Jeeps and Land Rovers would be subject to the condition that the vehicle, machinery etc. to be replaced has been condemned / declared surplus by the competent authority and the sanctioning authority is satisfied that the work for which the vehicle / machinery etc. was originally sanctioned has not undergone a substantial reduction making it redundant to replace the vehicle /machinery etc. No documentary evidence was provided for status of the existing generator at DHQ Hospital.

- No evidence was provided for obtaining 5% performance guarantee.
- No specification / capacity of generator was mentioned on the advertisement to attract wide and fair competition.
- Thirty days response time was not given in violation of Rule 14 of PPRA Rules 2014.
- Single bidder participated in the bidding process and the contract was awarded to the same supplier instead of re-advertisement. As per clarification given at PPRA website, the procuring agency should make a decision with due diligence and in the light of Rule 4 "Principles of Procurement. Further, whenever a procuring agency is confronted with such a situation whereby the rate quoted by the single bidder cannot be compared so as to declare it as the lowest rate or otherwise it may make a prudent decision.

It is pertinent to mention here that the advertisement was floated in August, 2015 whereas purchase order was given on 15-1-2016 after expiry of 4 months whereas generator was delivered on 6-2-2016. It means that the procuring agency had ample time to re-advertise to achieve the economy and competitiveness of procurement.

Audit is of the view that due to non-compliance of rules, generator was purchased by evading codal formalities.

The matter was reported to the DCO / PAO in November, 2016. Department replied that generator was purchased on the demand of the DHQ Hospital as the existing one was burnt due to electric malfunctions. Reply was not acceptable as department did not fulfil the terms & condition of purchase and the pre-requisites for the declaration of urgency were not followed. Departments did not provide the copy of quotation, specifications, evidence of negotiation followed by compatibility with urgency as curtailed time of supply from date of job/work order was breached eventually.

DAC in its meeting held on 29.12.2016 directed the department either to get written off the brunt generator or make necessary repair and shift it to any other health institution where required. No record was produced till the finalization of this report.

Audit recommends that regularization of the matter may be ensured besides fixing responsibility against the officers / officials at fault under intimation to Audit.

[PDP No. 01]

### **1.2.3.13 Irregular Purchase of Medicine - Rs 9.96 million**

According to the Livestock and Dairy Dev. Deptt. Notification No SO (B&E)/ 2680/1-26/2014 dated 8-2-2016 & recommendation of committee vide Administrative Department's order No SO(B&E) L&DD/1-26-2014 dated 13-11-2015, for the purchase of medicines for livestock shortlisted firms were declared prequalified for the year 2015-16.

DO (Livestock) incurred expenditure worth Rs 9.96 million for the purchase of veterinary medicines during 2015-16. The medicines were not purchased from the firms approved / prequalified vide above referred letter as detailed at **Annex-I**.

Audit is of the view that due to non-compliance of rules, purchase was made in violation of the government instructions.

The matter was reported to the DCO / PAO in November, 2016. Department replied that purchase was made before the issuance of letter pertaining to pre-qualification. Reply was not acceptable as supply orders had not been issued up to the date of issuance of directions regarding prequalification of government approved enlistment of suppliers.

DAC in its meeting held on 29.12.2016 directed the Department to get the matter regularized from the competent authority. No record was produced till the finalization of this report.

Audit recommends regularization of expenditure under intimation to Audit.

[PDP No. 14]

#### **1.2.3.14 Non-Credit of Unclaimed Deposits - Rs 9.958 million**

Public Works Deposits unclaimed for more than three accounting years will, at the close of June in each year, be lapsed and credited to Government revenue according to Rule 5.4 of Departmental Financial Rules (DFR) read with Rule 12.7 of Punjab Financial Rules, Vol-I and Finance Department's letters No. IT (FD)3-4/2002 dated 27<sup>th</sup> August, 2002 and 23<sup>rd</sup> September, 2002.

During audit of DO (Roads) Sheikhpura for the financial year 2015-16, it was noticed that an amount of Rs 9.958 million on account of securities was lying unclaimed for more than three years but the same had not been deposited in to Government revenue. No efforts were made to adjust the same into Government Deposit as detailed at **Annex-J**.

Audit is of the view that due to non-compliance of rules, unclaimed securities were not credited.

The matter was reported to the DCO / PAO in November, 2016 and the same remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended DAC nor furnished any reply. DAC directed for credit of lapsed securities into Government treasury. No record was produced till the finalization of this report.

Audit recommends that securities unclaimed for three consecutive years on 30-06-2016 be credited into proper head under intimation to Audit.

[PDP No. 05]

#### **1.2.3.15 Non-deduction of Price Variation on Account of Diesel and Bitumen - Rs 9.673 million**

According to clause 55(I) of contract agreement, where any price variation (increase or decrease) to the extent of 5% or more in the price of any of the item takes place after the acceptance of tender and before the completion of contract the amount payable/recoverable shall be adjusted to the actual variation in the cost of item concerned. Further, 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 of the contract agreement.

Management of the DO (Roads & Buildings) did not deduct price variation on account of diesel, bitumen and steel amounting to Rs 9.673 million while making payments to the contractors as the rates were decreased below 5%. This resulted in overpayment as detailed at **Annex-K**.

(Rs in million)

Sr. No.	Department	Description	Amount
1.	DO (Buildings)	Steel	6.812
2.	DO (Buildings)	Diesel	1.492
3.	DO (Roads)	Diesel	1.369
Total:-			9.673

Audit is of the view that due to non-compliance of rules, unauthorized payment for price variation was made which resulted in loss of Rs 9.6733 million to the public exchequer.

The matter was reported to the DCO / PAO in November, 2016 and remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended DAC nor furnished any reply. DAC directed for recovery of price variation. No record was produced till the finalization of this report.

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

#### **1.2.3.16 Expenditure by Splitting Indents- Rs 9.024 million**

According to Rule 15.2 (c) and Rule 15.2(d),“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 work economical”

Management of the five formations expended Rs 9.024 million by splitting the expenditure in violation of rule ibid. This resulted in irregular expenditure as detailed at **Annex-L**.

Audit is of the view that due to non-compliance of rules, sanction was split up. The splitting up of sanction resulted into evasion of sanction of the Competent Authority.

The matter was reported to the DCO / PAO in November, 2016 and the same remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended the DAC meeting nor furnished any reply. DAC directed for regularization of expenditure. No progress was made till the finalization of this report.

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

### 1.2.3.17 Non-realization of Performance Security - Rs 6.367 million

According to contract form for execution of work in terms of clause 26-A, it has been provided that in case, the total tendered amount is less than 5% of the approved estimated (DNIT) amount, the lowest bidder will have to deposit additional performance security from the Scheduled Bank ranging from 5% to 10% as under, within 15 days of issuance of notice or within expiry period of bid whichever is earlier.

During scrutiny of record of DO (Roads) for the financial year 2015-16, it was observed that the works were allocated to contractors below approved estimates exceeding the lower limit of 5% but performance security was not obtained from contractors in violation of above rule. This resulted in non-recovery of performance security worth Rs 6.367 million, as detailed below:

Name of Scheme	Below %age	Work Cost (Rs)	Amount (Rs)
Rehabilitation of Tufail Shaheed road from Pehlvi road to Judicial colony via Aysha Park	15.75	2,924,301	292,430
Rehalitation of metalled road Prov Lhr Sharqpur road Pind Sajowal in The. Sharqpur Distt. SKP	10.10	3,098,092	309,809
Rehabilitation of metaled road from Faiz pur Interchange to Bhulay Androon road Sharqpur , Sheikhpura	10.10	4,511,081	451,108
Construction of road from Nangal Sadhan GT Road to Fateh Puri Tehsil Muridke, SKP	9.81	45,015,520	4,501,552
Construction / rehabilitation of metalled road from Lhr Skp road to BHU Mandhiala Village in Tehsil Ferozwala Distt. SKP	12.8	8,119,716	811,972
<b>Total:-</b>			<b>6,366,871</b>

Audit is of the view that performance security was not recovered due to collusive practices.

The matter was reported to the DCO / PAO in November, 2016 but the same remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended DAC nor furnished any reply. DAC directed for realization of performance guarantee. No record was produced till the finalization of this report.

Audit recommends fixing of responsibility against the contractor(s) as well as fixing responsibility against staff members at fault under intimation to Audit.

[PDP No. 08]

### **1.2.3.18 Overpayment for Bricks - Rs 5.085 million**

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

DO (OFWM) Sheikhpura paid average 500 bricks for construction of one cubic meter of watercourse without deducting the 25% Cement, Sand ratio during financial year 2015-16.

Audit is of the view that over payment was made due to poor financial controls. This resulted in excess payment of Rs 5.085 million as detailed at **Annex-M**.

The matter was reported to the DCO / PAO in November, 2016. Department replied that payments of bricks were made as per PC-I. Reply was not acceptable as PWD specifications adverted to admissibility of payment as per actual measurement.

DAC in its meeting held on 29.12.2016 directed the departments to get the requisite clarification from Finance Department. No record was produced till the finalization of this report.

Audit recommends that responsibility may be fixed besides affecting recovery under intimation to Audit.

[PDP No. 02]

## **1.2.4 Internal Controls Weaknesses**

#### **1.2.4.1 Unauthorized payments of in-admissible Allowances - Rs 45.630 million**

As per clarification issued by Government of the Punjab, in terms of Finance Department's letter no. FD (M-1)1-15/82-P-I dated 15.1.2000, in case a designated residence is available, the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. In case of designated residences, the officer/officials could not draw HRA & Conveyance even if he does not avail the facility and residence remains vacant during the period. In case Govt. Servant is allotted below entitlement residence, he will not be allowed to draw HRA and will have to pay house rent at the rate of 5% of maximum scale of the category for which residence is meant. As per letter bearing no. PMU/PHSRP/G-I-06/61/760 dated, the 16th March, 2007, issued by the Government of the Punjab, Health Department, the PHSRP 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. According to Treasury Rule 7, Conveyance allowance is not inadmissible during leave period.

Management of the various formations made payments of in-admissible allowances amounting to Rs 45.630 million to the officials / officers during financial year 2015-16. Scrutiny of record of DDOs revealed that House Rent Allowance and Conveyance Allowance was released to the employees who were residing in the official residences available within office premises. Similarly in few cases inadmissible allowances like HSRA and CA were paid to the employees during leave period as detailed at **Annex-N**.

Audit is of the view that due to non-compliance of rules, payment of allowances were made which was not admissible during certain conditions. This resulted in unauthentic expenditure amounting to Rs 89.999 million.

The matter was reported to the DCO /PAO in November 2016. Departments admitted the lapse and committed to affect the recovery of amount.

DAC meeting was held on 29-12-2016. DAC directed the department for early recovery. No compliance was shown till the finalization of this report.

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



#### **1.2.4.2 Non-imposition of Penalty for Delay – Rs 53.382 million**

According to Clause 39 read with Clause 37 of contract agreement, 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 time of completion.

DO (Buildings) awarded development works to various contractors during financial year 2014-15 and time limit was fixed for the completion of works. The works were not completed by contractors within stipulated time. Contractors did not apply for extension in time limit to the Engineer-in-charge even after the expiry of time limit. No penalty was imposed on the contractors on account of delay. This resulted in non-recovery of Rs 53.382 million @10% besides delay in the desired benefits due to non-completion of the schemes within the stipulated period as detailed at **Annex-O**.

Audit is of the view that non-completion of schemes within the stipulated time deprived the community of the desired benefits. Similarly, non-imposition of penalty resulted in loss of revenue to the Government amounting to Rs 53.382 million.

The matter was reported to the DCO / PAO in November, 2016 but the same remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended the DAC nor furnished any reply. DAC directed for imposition of penalty of LD charges for delay. No record was produced till the finalization of this report.

Audit recommends affecting of recovery besides fixing responsibility under intimation to Audit.

#### **1.2.4.3 Non-credit of defunct Zila Council Fund to Account-IV - Rs 31.840 million**

As per Finance Department's letter No. IT (FD) 3-4/2002 dated 16<sup>th</sup> July, 2002 read with Section 107 and 120(2) of PLGO 2001, all monies at the credit of respective local fund of each District Government as on 30<sup>th</sup> June 2002 shall form part of the respective District Fund (Account IV) w.e.f. July 1<sup>st</sup>, 2002 and surplus funds may be invested in accordance with the policy of the Government.

During audit of DCO Sheikhpura, scrutiny of bank statement of Security Account of Defunct Zila Council revealed that a sum of Rs 31.840 million was lying as closing balance in Bank of Punjab, Wapda Plaza, Sargodha Road Sheikhpura (Account # 0022-CPA-004949-000-0) as on 31<sup>st</sup> July, 2016. This amount was neither credited to District Government Account-IV nor shown in the budget book as investment in violation of the above instructions.

Audit is of the view that due to non-compliance of rules, funds were not transferred to Account-IV.

The matter was reported to the DCO / PAO in November, 2016 but the same remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended DAC nor furnished any reply. DAC directed that amount may be credited into Account-IV. No compliance was made till the finalization of this report.

Audit recommends that a detailed Enquiry be instituted at an appropriate level to determine precise calculations of diverted amounts inclusive of principal as well as mark up and to deposit the siphoned off amount in its entirety into AC-IV under intimation to Audit.

[PDP No. 06]

#### **1.2.4.4 Un-authorized Expenditure on Account of Non-scheduled Item Rs 11.203 million**

According to para 4(iii & iv) of CSR, the rates for various components of the non-scheduled items of work shall be based on Composite Schedule of Rates (CSR) 1998 Vol-III, Part-II, (now MRS) and where such components of item of work are not contained in the CSR 1998 Vol-III, Part-II (MRS) average prevailing market rates shall be made basis for arriving at the Non-Schedule Rate. Copies of the analysis and of composite rates sanctioned by the Superintending Engineer for non-Schedule items shall be sent to the Secretary, Standing Rates Committee.

DO (Buildings) made payment amounting Rs 11.203 million to government contractors for different non-scheduled items during financial year 2015-16. The payment was held unauthorized because preparation of rate analysis and prior approval of the competent authority of non-schedule items was not obtained as detailed at **Annex-P**.

Audit is of the view that due to non-compliance of rules, rate analysis was not prepared and approval for non-scheduled items was not obtained.

The matter was reported to the DCO / PAO in November, 2016.

DAC meeting was held on 29.12.2016. Department neither attended the DAC nor furnished any reply. DAC directed for approval of non-schedule rates from the competent authority. No record was produced till the finalization of this report.

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

[PDP No. 09]

#### **1.2.4.5 Irregular Expenditure for Provincial Government - Rs 1.186 million**

According to Section 16(3) of PLGO 2001, the District Government shall be responsible to the people and the Government for improvement of governance and delivery of services within the ambit of the authority decentralized to it under this Ordinance. Kissan Package is the project of Provincial Disaster Management Authority- an Agency/ Department of the Government of the Punjab.

DCO Sheikhpura transferred funds of Rs 4.186 million to five Assistant Commissioners of District Sheikhpura for making arrangements in relation to Prime Minister's Kissan Package. Perusal of record of Kissan Package revealed that only a sum of Rs 3.0 million was received back from the Provincial Disaster Management Authority. Against that sum, District Government had disbursed Rs 4.186 million. Since the Kissan Package did not fall under the ambit of District Government Sheikhpura, funds worth Rs 1.186 million were required to be recouped from Provincial Disaster Management Authority. It is worth mentioning here that the source of funding of Rs 1.186 million was also neither available on record nor shown to Audit.

(Rs in million)

<b>Sr. No.</b>	<b>Assistant Commissioner</b>	<b>Total Demand</b>	<b>Amount transferred on Nov 2015</b>	<b>Amount transferred in August 2016</b>	<b>Total amount transferred</b>	<b>Balance yet to be paid</b>
1	Muridke	5.119	0.900	0.600	1.500	3.619
2	Ferozewala	1.945	0.360	0.400	0.760	1.185
3	Sheikhpura	1.568	0.550	0.300	0.850	0.718
4	Safdarabad	0.812	0.360	0.200	0.560	0.252
5	Sharqpur	0.736	0.375	0.141	0.516	0.220
	<b>Total</b>	<b>10.18</b>	<b>2.545</b>	<b>1.641</b>	<b>4.186</b>	<b>5.994</b>

Audit is of the view that due to non-compliance of rules, expenditure was incurred on the function of Provincial Government. This resulted in irregular transfer of funds Rs 1.186 million.

The matter was reported to the DCO / PAO in November, 2016 but the same remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended DAC nor furnished any reply. DAC directed for recoupment of funds from the Provincial Government. No record was produced till the finalization of this report.

Audit recommends recoupment of funds from Provincial Government under intimation to Audit.

[PDP No. 08]

## **1.2.5 Performance**

### 1.2.5.1 Ranking Position of District Education Sector – Rs 14.832 million

According to the Ranking Position of 4<sup>th</sup> quarter 2015-16 of District Education Sector issued by PMIU - Punjab Education Sector Reform Program, Department of School Education, Government of the Punjab, District Sheikhpura was at 24<sup>th</sup> position in Punjab as per weighted score card.

An audit scrutiny of accounting record of EDO (Education) Sheikhpura revealed that District Government Sheikhpura allocated Rs 14.832 million as non-salary budget to EDO (Education) Sheikhpura during 2015-16. The ranking position of the Education Sector of District Sheikhpura was at 24 number. This indicates the poor administrative control, defective planning and lack of interest in the performance of legitimate duties on the part of the EDO. The ranking position of different sectors of District Sheikhpura was as under;

Sr. No.	Area	Position
1.	Students attendance	27 #
2.	Teacher presence	04 #
3.	School visit by administrators	22 #
4.	Function of facilities	24 #
5.	Student attendance (Kachi)	29 #
6.	Retention (Kachi)	26 #
7.	Student attendance (1-5)	31 #
8.	Retention (1-5)	26 #
9.	Dangerous buildings	09 #
10.	OCMG class rooms	15 #
11.	OCMG Teachers	14 #
12.	AEOs span of control	14 #

Audit is of the view that due to deficiencies of quality out of supervisory chain of command the ranking position of District Sheikhpura deteriorated.

The matter was reported to the DCO / PAO in November, 2016 but the same remained un-responded.

DAC meeting was held on 29.12.2016, Department neither attended DAC nor furnished any reply. DAC directed for improvement of ranking position. No record was produced till the finalization of this report.

Audit recommends taking cognizance lapses and negligence against the person(s) at fault under intimation to Audit.

[PDP No. 01]

### **1.2.5.2 Un-realizable selection of NFBE Schools**

According to PC-I of “Punjab Accelerated Functional Literacy and Non Formal Basic Education Project” approval stood awarded to following yardstick for the opening of NFBES;

1. In all the areas where there is no formal Government Primary School within 01 kilometer radius or a private primary education facility nearby
2. Areas where child labour is rife.
3. Workplaces, industrial areas, brick kilns and marketplaces or any other location as approved by L&NFBE Department.

EDO (Literacy) Sheikhpura established 238 NFBES in District Sheikhpura during financial year 2015-16. Certificate that there was no formal GPS within 01 kilometer radius or a private primary education facility etc., was not on record. The recommendations of the Village Education Committee were not on record. Further, number of potential NFBE learners, potential teachers in the target villages and BISP household survey data reports were not on record.

Audit is of the view that due to non-compliance of rules, NFBE schools were established without fulfillment of criteria.

The matter was reported to the DCO / PAO in November, 2016 but the same remained un-responded.

DAC meeting was held on 29.12.2016. Department neither attended DAC nor furnished any reply. DAC directed for compliance of guidelines of the NSB. No record was produced till the finalization of this report.

Audit recommends strict action for taking cognizance of lapses and negligence against the person (s) at fault under intimation to audit.

[PDP No. 02]

## **ANNEXES**



**Part-I**  
**Memorandum for Departmental Accounts Committee**  
**(Audit Year 2016-17)**

(Rs in million)

Sr. No.	Name of formation	Subject	Nature of Para	Amount
1	General Nursing	Un-authorized payment of stipend	Irregularity	15.806
2	School SKP	Doubtful payment of Electricity charges	Irregularity	0.406
3	RHC Jandiala Sher Khan	Doubtful deposit of government receipts	Irregularity	0.837
4		Irregular purchase of medicine without DTL report	Irregularity	0.953
5		Doubtful consumption of Medicine	Irregularity	0.312
6		irregular purchase of medicine Local Purchases	Irregularity	0.250
7		Non deposit of government receipts	Recovery	0.023
8	RHC Kharianwala	Unauthorized payment of Conveyance Allowance	Irregularity	0.026
9	RHC Manawala	Unauthorized expenditure due to shifting of HQ	Irregularity	0.475
10		Expenditure in excess of budget allocation	Irregularity	0.659
11		Defective purchase of medicine under budget	Irregularity	0.148
12		Purchase through repeat order	Irregularity	0.060
13		Irregular purchase of medicine without DTL report	Irregularity	0.059
14		Non deduction of HRA, CA, and 5% maintenance charges	Recovery	0.756
15		Non deduction of CA/HSRA	Recovery	0.040
16		Unauthentic deposit of government receipts	Irregularity	0.257
17		Unauthorized payment of adhoc allowance	Irregularity	0.101
18		Unauthorized drawl of 35% share of Hospital receipt	Irregularity	0.049
19	RHC Farooqabad	Non imposition of penalty	Recovery	0.046
20		Non recovery of HRA	Recovery	0.242
21		Unauthentic payment of pay and allowance	Irregularity	4.172
22		Non deduction of HSRA	Recovery	0.246
23		Overpayment of CA	Recovery	0.115
24		Non obtaining performance Guarantee	Irregularity	52.147
25		unauthorized and doubtful consumption of Syringes	Irregularity	0.213
26	RHC Kharianwala	Doubtful deposit of government receipts	Recovery	0.206
27	EDO (Education) Sehikupura	Undue retention of public money worth	Irregularity	0.105
28		Non utilization of funds	Irregularity	45.598
29		Whereas bout of cost of old material	Irregularity	17.500
30		Non achievement of targets	Irregularity	18.381
31		Non conducting of survey census of private school	Irregularity	
32		Unauthentic payment to the teachers	Irregularity	12.6
33		Payment of Inspection allowance	Recovery	14.106
34		Non availability of vouched accounts	Irregularity	-
35		Non utilization of funds	Irregularity	15.598
36		Non utilization of budget of tied grants	Irregularity	30.988
37		Non conducting of survey census of private school	Irregularity	
38	Non recovery of fines	Recovery	.0803	

39		Loss due to non collection of registration fee	Recovery	0.213
40		Non recovery of renewal fee	Recovery	0.042
41		Non deduction of CA	Recovery	0.063
42		Non disposal of pending court cases	Irregularity	
43	DOH Sheikhpura	Non supply of medicine	Irregularity	0.173
44		Non verification of educational documents of contract Employees	Irregularity	
45		Purchase of medicine without batch	Irregularity	0.276
46		Unauthentic payment.	Irregularity	0.1746
47		Non realization of arrears of food license fee	Irregularity	0.647
48		Irregular expenditure of salary due to shifting HQ	Irregularity	18.095
49		Issuance of medicine before DTL reports	Irregularity	1.474
50		purchase of medicine by violating the procedure	Irregularity	1.654
51		Irregular expenditure on purchase of printing material	Irregularity	1.012
52		Payment of POL charges with having consumption account	Irregularity	3.882
53		Irregular procurement accounting	Irregularity	2.145
54		Drawl of Adhoc allowance 2010 without admissibility	Irregularity	0.831
55		Irregular payment of NPA	Irregularity	0.360
56		DO (OFMM) Sheikhpura	Installation of Nccas with approval	Irregularity
57	Overpayment of sands		Recovery	0.278
58	Overpayment of Cement		Recovery	0.527
59	Non recovery of overpayment WUA		Recovery	0.235
60	Excess payment of Naccas		Irregularity	0.673
61	Irregular purchase of Naccas from unapproved firm		Irregularity	0.718
62	unauthorized payment due to non availability of GST		Irregularity	2.444
63	Dy. DEO (MEE) Muridkay	Non constitution of DIC	Irregularity	1.030
64		Doubtful payment of encashment	Irregularity	4.087
65		Irregular payment of Repair & Maintence	Irregularity	2.057
66		unauthorized payment of Qualification allowance	Irregularity	2.033
67		Un authorized payment of Financial Assistant	Irregularity	1.030
68		Irregular repair of building	Irregularity	2.574
69	THQ Hospital Ferozwala	Irregular purchase of furniture out NSB	Irregularity	2.727
70		Loss of government	Irregularity	0.544
71		Non deduction of liquidated damages	Recovery	0.339
72		Non forfeiture of performance of guarantee	Recovery	0.069
73		Non obtaining performance Guarantee	Irregularity	0.473
74		Non recovery of electricity charges	Recovery	0.176
75		Irregular payment of NPA	Irregularity	0.952
76		Wasteful expenditure due to stop usage of medicine	Irregularity	0.383
77		Non verification of receipts.	Irregularity	0.938
78		Unjustified retention of cheques	Irregularity	0.155
79		Non deduction of CA	Recovery	0.060
80		Payment on account of purchase of medicine without DTL	Irregularity	
81	DO (Road)	Non auction of unserviceable machinery & Vehicle.	Irregularity	6.930

82	Sheikhupura	Use of sub standard steel	Irregularity	0.229	
83		Unauthorized diversion of work of contingency	Irregularity	0.679	
84		Non recovery of camber charges	Recovery	0.257	
85		Non accountal of consumption of purchase goods	Irregularity	0.271	
86		Likely misappropriation	Irregularity	0.188	
87		Loss of millions of rupees due to non maintenance	Irregularity	-	
88		Irregular expenditure	Irregularity	-	
89		Loss due to non recovery of road cut charges	Recovery	0.773	
90		unauthorized printing of tender forms	Irregularity	0.180	
91		Non surrender of saving	Irregularity	1.111	
92		Irregular payment of expenditure for earthwork	Irregularity	-	
93		Appointment of contingent paid staff	Irregularity	0.750	
94		Non maintenance records of 2% Sports fund	Irregularity	-	
95		Unjustified excess payment of daily allowance	Irregularity	0.138	
96		Irregular payment of TA/DA	Irregularity	0.507	
97		DO (Sports) Sheikhupura	Overpayment to referees	Recovery	0.150
98			Purchase of goods from unregistered person	Irregularity	0.485
99	Irregular expenditure due to misclassification		Irregularity	1.73	
100	Non preparation of expenditure account		Irregularity		
101	Doubtful expenditure due to non entered the purchase goods in the stock register.		Irregularity	0.335	
102	Irregular expenditure on the consumption of POL		Irregularity	0.154	
103	Doubtful and irregular purchase of LP medicine		Irregularity	1.69	
104	THQ Hospital Sharqpur	Purchase of medicine without DTL report	Irregularity	0.126	
105		Non deduction of 5% maintenance charges	Recovery	0.189	
106		Unauthorised expenditure of payment allowance due to shifting HQ	Irregularity	1.508	
107		Doubtful consumption of POL	Irregularity	1.390	
108		Purchase of medicine without approval of Zila Nasim	Irregularity	5.685	
109		Non recovery of panel rent	Recovery	0.288	
110		unauthorized expenditure of pay and allowance	Irregularity	1.508	
111		unauthorized expenditure of NPA	Irregularity	0.144	
112		Loss due to non forfeiture the security	Irregularity	0.060	
113		DO (Buildings) Sheikhupura	Non obtaining performance Guarantee	Irregularity	1.060
114	Non deposit tender fee		Recovery	2.249	
115	Non deposit government revenue		Recovery	2.249	
116	Unjustified expenditure of whether shield paint		Irregularity	1.217	
117	Irregular expenditure		Irregularity	6.602	
118	Non issuance of work order		Irregularity	40.492	
119	Non accountal of fans		Irregularity	8.128	
120	Premature release of security		Irregularity	14.952	
121			Recovery		
122	Unjustified expenditure		Irregularity	21.109	
123	Unjustified expenditure of consultancy		Irregularity	0.363	
124	Non auction of unserviceable vehicles		Irregularity	0.800	
125	Use of sub standard steel		Irregularity	21.134	
126	Overpayment due to non deduction of shrinkage		Recovery	0.192	

127		Overpayment on account of distempering	Recovery	0.174
128		Excess payment of plaster	Recovery	0.178
129		Unauthorized payment without Lead Charges	Irregularity	1.929
130		Execution of substandard work due to less use of RCC	Irregularity	0.186
131		Recovery of contractor profit	Recovery	0.447
132		Recovery on account of non utilization of execution earth	Recovery	0.335
133		Irregular application of rate of fair face Gutka	Irregularity	0.324
134		Non recovery of professional tax	Recovery	0.200
135		Non issuance of work order	Irregularity	4.030
136		Less realization of government receipt	Irregularity	
137		Non maintenance of property register	Recovery	8.141
138		Unauthorized encroachment of DG.Godown	Irregularity	0.10
139		Non realization of arrears of godown rent	Recovery	0.390
140		Non recovery from defaulters	Recovery	0.536
141		Irregular award of lease of agricultural Land	Irregularity	0.578
142		Non collection of Income Tax	Recovery	0.057
143		Loss of government due to not marking second attempt	Irregularity	0.773
144		Loss to the government due to not marking	Irregularity	0.597
145	DO (Excise & Taxation) SKP	Irregular retention of public money	Irregularity	
146		Unauthorized payment of pending liability	Irregularity	0.153
147		Non accountal of store item	Irregularity	0.243
148		Irregular payment of office rent	Irregularity	0.175
149		Irregular expenditure due to wrong classification	Irregularity	0.049
150		Non verification of GST	Irregularity	0.041
151		Unauthorized expenditure on POL	Irregularity	0.305
152		Non achievement of financial targets	Irregularity	30.163
153		Unauthorized release of supplementary grant	Irregularity	32.494
154		Unauthorized payment of adhoc allowance	Irregularity	0.026
155		Non reconciliation of expenditure	Irregularity	22.695
156		Unauthorized payment of electricity charges	Irregularity	0.247
157		Non auction of unserviceable vehicles	Irregularity	2.500
158		Receipt of material without self life	Irregularity	0.660
159		Non achievement of service Delivery standard	Irregularity	
160		Non utilization of funds	Irregularity	0.044
161	EDO (Health) Sheikhpura	Non deduction of 5% of basic pay for maintenance charges	Recovery	0.030
162		Unauthorized payment of adhoc allowance	Irregularity	0.017
163		Unauthorized payment of on account of POL charges	Irregularity	0.161
164		Receipt of material without any requirement	Irregularity	
165		Expenditure against Nil budget	Irregularity	4.510
166		Loss due to non utilization of material	Irregularity	0.014
167		Non recovery of penal rent	Recovery	2.436
168	DCO Sheikhpura	Less deduction of income tax	Recovery	0.257
169		Unauthorized expenditure of provincial government function	Irregularity	0.380

170		Non verification of deposit	Irregularity	9.813
171		Irregular payment on account of Ramzan Bazar	Irregularity	6.25
172		Irregular transfer of fund worth	Irregularity	3.00
173		Funds transferred but vouched account were not produced	Irregularity	2.686
174		Discharge of pending liability without sanction of higher posit	Irregularity	1.641
175		Expenditure incurred without the advertisement	Irregularity	5.089
176		Payment was made without acknowledgement	Irregularity	5.089
177		Loss of revenue due to not purchased from registered firm	Irregularity	0.858
178		Loss of revenue due to non deduction of income tax	Recovery	0.388
179		Irregular purchase of store items	Irregularity	4.419
180		Overpayment on account of refreshment	Recovery	2.167
181		Non reconciliation of statement	Irregularity	16.103
182		Unjustified expenditure on entertainment	Irregularity	1.139
183		Non achievement of service Delivery standard	Irregularity	
184		Unauthorized expenditure on POL	Irregularity	5.83
185		Overpayment of Ramzan Package	Recovery	0.249
186		Overpayment on account of hiring of vehicles	Recovery	0.268
187		Irregular expenditure due to wrong classification	Irregularity	0.481
188		Irregular payment on account of Honorarium	Irregularity	0.346
189		Non verification of GST	Irregularity	0.033
190		Doubtful expenditure on account of Christmas Grant	Irregularity	1.755
191		Overpayment due to adding the account of income tax	Recovery	0.022
192		Excess expenditure on account of refreshment	Irregularity	0.250
193		Non imposition of penalty	Recovery	1.024
194		Unauthorized expenditure due to extension of rate contract	Irregularity	11.114
195		Unauthorized payment of integrated allowance	Irregularity	0.180
196		Drawl of conveyance allowance without admissibility	Irregularity	0.420
197		Irregular cash payment	Irregularity	2.278
198		Irregular payment made to unregistered person	Irregularity	6.67
199		Irregular purchase of medicine resulted loss to Govt.	Irregularity	9.999
200	DO (Livestock)	Non deposit of government money by AI Technicians	Irregularity	12.03
201	Sheikhupura	Non recovery of vaccine.	Recovery	1.115
202		Purchase of medicine without DTL report	Irregularity	9.255
203		Verification of government receipts	Irregularity	6.209
204		Non recovery of C.A	Recovery	0.073
205		Less deposit of Bid security	Irregularity	0.593
206		Non utilization of tied grant	Irregularity	3.335
207		Irregular allotment of Govt. Bikes to contract staff	Irregularity	4.128
208		Non verification of GST	Irregularity	0.344
209		Irregular purchase of animal medicine though trade name	Irregularity	5.921

210	DHQ Hospital Sheikhupura	Less availing discount rates on account of LP medicine	Irregularity	0.760
211		Purchase on excessive rates	Irregularity	0.067
212		Non recovery of auction fee	Recovery	3.225
213		Unauthorized increase in number of posts involving heavy financial effect	Irregularity	33.722
214		Non obtaining performance Guarantee	Irregularity	60.259
215		Less availability discount rate on account of LP	Irregularity	0.076
216		Irregular expenditure due to wrong classification	Irregularity	3.097
217		Unjustified payment of pending liabilities	Irregularity	1.315
218		Non supply of medicine	Irregularity	7.349
219		Purchase on excessive rates	Irregularity	0.067
220		Non deposit of X-Ray film fee	Recovery	1.172
221		Non recovery of advance tax	Recovery	0.322
222		Non recovery of house rent 5% maintenance charges CA	Recovery	4.329
223		Non maintenance of consumption account of other item	Irregularity	10.214
224	DRTA Sheikhupura	Un authorized payment of building rent	Irregularity	0.546
225		Unauthorized payment of adhoc allowance	Irregularity	0.144
226		Irregular cash payment	Irregularity	0.974
227		Doubtful expenditure	Irregularity	0.265
228	Dy. DEO (MEE) Sheikhupura	Unauthorized payment of qualification allowance	Irregularity	6.451
229		Irregular payment for repair and maintenance of building	Irregularity	4.187
230		Unauthorized and doubtful payment of encashment	Irregularity	0.709
231		Unauthorized payment of recovery	Irregularity	0.309
232		Doubtful drawl of electricity	Irregularity	0.185
233		Irregular purchase of furniture out NSB	Irregularity	2.401
234	General Nursing School SKP	Unauthorized and doubtful expenditure of repair	Irregularity	0.161
235		Unauthorized and doubtful payment on account of POL	Irregularity	0.195
236	Dy. DEO (WEE) Muridkay	Non deduction of income tax	Recovery	

## Annex-B

### Grand Summary Appropriation Accounts for the year 2015-16 District Government Sheikhpura

Grant No	Name of the Grant	Recipient Department	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation		
							(+)		Excess
							(-)		Saving
SA21C03	Provincial Excise.	Finance & Planning.	13,373,689	0	13,373,689	10,233,369	(-)	3,140,320	
SA21C05	Forests.	Agriculture.	7,133,608	0	7,133,608	6,387,620	(-)	745,988	
SA21C07	Charges on A/c of M. Veh. Act.	Finance & Planning.	10,362,154	0	10,362,154	3,467,910	(-)	6,894,244	
SA21C08	Other Taxes & Duties.	Finance & Planning.	17,062,801	0	17,062,801	12,072,742	(-)	4,990,059	
SA21C10	General Administration.	Shared Grant.	152,884,778	0	152,884,778	74,165,052	(-)	78,719,726	
SA21C15	Education.	Shared Grant.	5,170,622,989	169,134,168	5,339,757,157	4,602,229,088	(-)	737,528,069	
SA21C16	Health Services.	Health.	1,564,432,208	74,640,361	1,639,072,569	1,507,582,133	(-)	131,490,436	
SA21C17	Public Health.	Municipal Services.	11,576,154	0	11,576,154	9,279,185	(-)	2,296,969	
SA21C18	Agriculture.	Agriculture.	137,660,798	2,298,575	139,959,373	119,740,976	(-)	20,218,397	
SA21C19	Fisheries.	Agriculture.	3,335,236	0	3,335,236	2,657,889	(-)	677,347	
SA21C20	Veterinary.	Agriculture.	206,558,727	4,451,000	211,009,727	173,013,256	(-)	37,996,471	
SA21C21	Co-operation.	Community Development.	30,554,200	0	30,554,200	30,124,224	(-)	429,976	
SA21C22	Industries.	Finance & Planning.	9,642,000	0	9,642,000	5,597,585	(-)	4,044,415	
SA21C23	Miscellaneous Departments.	Community Development.	13,468,052	0	13,468,052	9,724,202	(-)	3,743,850	
SA21C24	Civil Works.	Works & Services.	54,218,239	28,867,663	83,085,902	83,029,047	(-)	56,855	
SA21C25	Communications.	Works & Services.	85,337,425	0	85,337,425	81,715,137	(-)	3,622,288	
SA21C31	Miscellaneous.	Shared Grant.	35,554,418	0	35,554,418	29,703,104	(-)	5,851,314	
SA21C32	Civil Defence.	Distt. Coordination Officer.	32,565,000	6,699,333	39,264,333	39,264,333	(-)	0	
<b>Total Non-Development :</b>			<b>7,556,342,476</b>	<b>286,091,100</b>	<b>7,842,433,576</b>	<b>6,799,986,852</b>	(-)	<b>1,042,446,724</b>	
SA22C36	Development.	Shared Grant.	774,709,000	765,487,000	1,540,196,000	977,723,318	(-)	562,472,682	
SA12C41	Highways, Roads & Bridges.	Works & Services	213,411,000	543,765,000	757,176,000	577,679,465	(-)	179,496,535	
SA12C42	Government Buildings.	Works & Services	320,202,000	353,128,000	673,330,000	429,030,630	(-)	244,299,370	
<b>Total Development :</b>			<b>1,308,322,000</b>	<b>1,662,380,000</b>	<b>2,970,702,000</b>	<b>1,984,433,413</b>	(-)	<b>986,268,587</b>	
<b>Grand Total :</b>			<b>8,864,664,476</b>	<b>1,948,471,100</b>	<b>10,813,135,576</b>	<b>8,784,420,265</b>	(-)	<b>2,028,715,311</b>	

### Annex-C

Sr. No.	Name of Work	Dated	No. Of Participants	Call Deposit (Rs)	Amount (Rs)
1	Construction of road Dera Wahbian village in Tehsil Sharqpur District Sheikhpura	29-07-2015	2	10,000	20,000
2	Improvement of Jahangeer Bazar Length: 390 Rft	15-08-2015	6	10,000	60,000
3	Improvement of Hamanyo Bazar 390 Rft	15-08-2015	8	10,000	80,000
4	Rehabilitation Adjoining road Katchary / District Courts from jail chowk.	15-08-2015	7	10,000	70,000
5	Uplifting of Pehlri road from Sheikhpura Sargodha road P chowk.	15-08-2015	6	2,000	12,000
6	Improvement of road from Karmet road Fire Bridge Chowk to Ghalla Mandi length: 200 Rft	15-08-2015	6	2,000	12,000
7	Rehabilitation internal roads of DCO Complex Length: 0.431 Km.	15-08-2015	5	2,000	10,000
8	Construction / Rehabilitation of road metalled Lahore Sheikhpura road to BHU Mandiali	27-08-2016	8	10,000	80,000
9	Construction of metalled road from Nangal Sahdan Drain G.T road to Fateh Puri	26-10-2016	8	10,000	80,000
10	Rehabilitation of metalled road from Chota Adda Larian Sharqpur Purani Bhani	..do..	3	10,000	30,000
11	Rehabilitation of metalled road from Sharqpur Sheikhpura road to Madian Wala	..do..	4	10,000	40,000
12	Rehabilitation / metalled road from Lahore Sharqpur road to Matam Stop to Pind Matam	..do..	3	10,000	30,000
13	Rehabilitation of metalled road from Lahore Sharqpur road to Saad Par	..do..	3	10,000	30,000
14	Rehabilitation of metalled road from Adda Nawan road stop to .....	..do..	4	10,000	40,000
15	Construction / Rehabilitation of metalled road from Faiz Pur Interchange.	..do..	3	10,000	30,000
16	Rehabilitation / metalled road from Faiz Pur Interchange to Bhullay Andron	26-10-2016	9	10,000	90,000
17	Rehabilitation of metalled road from Lahore Jaranwala road to Saghian Stop.	..do..	3	10,000	30,000
18	Rehabilitation of metalled road from Sharqpur Sheikhpura road to Rajhian	..do..	2	10,000	20,000
19	Rehabilitation of / metalled road from Lahore Sharqpur road Sikhanwala	..do..	3	10,000	30,000
20	Rehabilitation of metalled road from Sharqpur Sharif to chak No. 10	..do..	5	10,000	50,000
21	Rehabilitation of metalled road from Lahore Sharqpur to Pind Sajowal	..do..	6	10,000	60,000
22	Rehabilitation of metalled road from Lahore Sharqpur road to Lorkey Niamat	..do..	2	10,000	20,000



23	Rehabilitation of metalled road from Lahore Sharqpur road to Chak No. 17	..do..	2	10,000	20,000
24	Rehabilitation of metalled DHQ Hospital / Approach road of Main Gate	29-10-2016	2	2,000	4,000
25	Rehabilitation of Interval road of DHQ	29-10-2016	2	2,000	4,000
26	Rehabilitation / Repair of Solohihdin road	26-01-2016	6	10,000	60,000
27	M&R of road near Zari Farm Ghang	26-01-2016	6	10,000	60,000
28	Rehabilitation / Repair of metaled road from West Side	28-04-2016	2	2,000	4,000
29	Rehabilitation / Repair of metalled road from Main Gate to .....	..do..	2	2,000	4,000
30	Rehabilitation of metalled road from Farooqabad Muideen road to Irrigation	2/5/2016	2	2,000	4,000
31	Rehabilitation of metalled road from Lahore Sargodha road Farooqabad .....	..do..	2	2,000	4,000
32	Construction of metalled road from Village Bado Muraday	18-05-2016	1	10,000	10,000
33	Rehabilitation of metalled road from Dera Shahene to Dera Moez Mali	..do..	2	2,000	4,000
34	Rehabilitation of Tufail Shaheed road from Pehlvi road to Judicial Colony	..do..	8	2,000	16,000
35	Re-Construction of 10 Span culvert over Kulke Miner at Patrol.	23-05-2016	2	2,000	4,000
36	Reparation of Katcha Track from Jeep / Car raily in Tehsil Ferozewala	..do..	2	2,000	4,000
37	Rehabilitation of Interval metaled road of A.D.C,	..do..	2	2,000	4,000
38	Rehabilitation of metalled road from Jhabran to Basti Esaian L: 1 km in Thehsil & Distt. SKP	27.6.16	4	2,000	8,000
39	Rehabilitation of metaled road from Sheikhpura Sharqpur road (Band road) to Qila Shreef in Tehsil Sharqpur Distt. SKP L: 1.152 km	..do..	4	2,000	8,000
40	Rehabilitation of metalled road from Lahore Jaranwala road to Pind Bhoaiwal Band road in Tehsil Sharqpur Distt. SKP L: 0.9 km	..do..	4	2,000	8,000
41	Repair / Rehabilitation of metalled road (PCC road) from Lahore Sheikhpura road to Pind Badoo road in Tehsil Sharqpur Distt. SKP. L: 0.390 km	..do..	8	2,000	16,000
<b>Total</b>					<b>1,170,000</b>

## Annex-D

Rs in million

Sr. No.	Formations	Financial Year	PDP #	Description	Amount
1	EDO(Education SKP	2015-16	6	Vouched Accounts of non-salary budget (NSB)	255.988
2	DO (Roads) SKP	2015-16	9	Non accountal / consumption of purchased goods	0.271
3	DO (Sports) SKP	2015-16	9	Expenditure record	
4	THQ Sharqpur	2015-16	10	Doubtful consumption of POL	1.39
5	DO (E&T) SKP	2015-16	13	Record of payment of office rent	0.175
6	DO (E&T) SKP	2015-16	12	Non accountal of store items	0.243
7	Secretary DRTA	2015-16	5	Non maintenance of consumption account of stationary	0.106
8	DHQ Sheikhupura	2015-16	15	Non maintenance of consumption account	10.214
9	-do-	2015-16	12	Payment of POL charges without having consumption record	3.882
10	-do-	2015-16	1	Non production of record	0
11	RHC Kharianwala	2015-16	2	Record of repair of vehicle	0.272
12	Dy.DEO Muridka	2015-16	12	Doubtful expenditure on repair	0.04
13`	Dy.DEO Muridka	2015-16	4	Non production of Record	0.045
14	THQ Ferozwala	2015-16	8	Consumption record of goods	0.636
15	DO (Road) SKP	2015-16		Non maintenance of tender stock register	
16	DO(Sports) SKP	2015-16	11	Irregular expenditure on the consumption of POL	0.154
17	DO(Sports) SKP	2015-16	10	Doubtful expenditure due to not entered the purchases in the stock register	0.335
18	DO(E&T) SKP	2015-16	16	Unauthorized expenditure on POL	0.305
19`	EDO (Health)SKP	2015-16	8	Unauthorized payment on account of POL	0.161
20	DCO (Sheikhupura)	2015-16	35	Non production of record	
21	-do-	2015-16	9	Non production of vouched accounts	2.686
22	DO (Livestock)	2015-16	6	Non production of vouched accounts	4.96
23	Secretary DRTA	2015-16	3	Non production of Record	
<b>Total:-</b>					<b>281.863</b>

**Annex-E**

Rs in million

<b>Sr. No.</b>	<b>Name of formation</b>	<b>PDP #</b>	<b>Description of purchase</b>	<b>Amount</b>
1	DO Roads Skp	23	Development work	286.759
2	DO Health SKP	14	Matters Foam	0.389
3	DO Health SKP	14	General Store Items	0.536
4	DO Health SKP	14	Others	1.221
5	DCO	11	Flexes for PM Kissan Package	0.222
6	DCO	11	Refreshment	1.320
7	DCO	11	Hiring of Tents	0.528
8	DCO	11	Hiring of vehicles	0.470
9	DCO	11	Refreshment	1.484
10	DCO	11	Hiring of Tents	0.864
11	DCO	11	Hiring of vehicles	0.200
12	THQ Hospital Sharqpur	4	Medicines	5.685
13	DCO	11	P.M Kissan package	5.089
14	DCO	31	Misc.items	1.61
15	DOH	9	Medicines	1.654
16	DOH	14	Misc.items	2.145
17	THQ Sharqpur	11	X-ray	0.348
<b>Total:</b>				<b>310.524</b>

**Annex-F**

<b>Sr. No.</b>	<b>Name of Work &amp; Contractor</b>	<b>Order No. &amp; Dated/Commencement</b>	<b>Time Limit Up to</b>	<b>Date of completion</b>	<b>Amount Rs.</b>
1.	Rehabilitation of metalled road from G.T road to Pathan Colony Tehsil Ferozewala District Sheikhupura length: 1.62 Km (M/S Liaqat Ali & Co),	No. 3390/M/CB, dated: 10.03.2015	09.06.2015 (03-Months)	W.I.P	4,707,303
2	Rehabilitation of metalled road (Carpet road) from Hakeem Ghari road to Hakeem Ghari (Masjid) in City Sharaqpur District Sheikhupura length: 0.289 Km (M/S Ch. Enterprises,)	No. 2786/M/CB, dated: 09.12.2014	(02-Months)	10.5.16	2,852,746
3	Construction of metalled road from LadhaywalaVirkan to Sadhoke Railway Station in Tehsil Muridke District Sheikhupura length: 2.20 Km (M/S New Khan Muhammad,)	No. 3336/M/CB, dated: 04.03.2015	(02-Months)	W.I.P	938,441
4	Rehabilitation of metalled road from G.T road to Government Girls Degree College Ferozewala in Tehsil Muridke District Sheikhupura length: 0.76 Km M/S Syed Mumtaz Shah)	No. 3522/M/CB, dated: 19.03.2015	(03-Months)	W.I.P	2,770,764
5	Rehabilitation of metalled road from Burj Attari to SheikhupuraSharaqpur road via Bridge Canal in Tehsil Sharaqpur District Sheikhupura length: 12.60 Km M/S Noman Khalid & Co,)	No. 3441/M/CB, dated: 12.03.2015	(06-Months)	W.I.P	16,364,182
6	Rehabilitation of metalled road from SheikhupuraSharaqpur road to ThabalMah Devi road in Tehsil Sharaqpur District Sheikhupura length: 9.20 Km (M/S Mian Abdul Razaq)	No. 3516/M/CB, dated: 19.03.2015	(06-Months)	W.I.P	2,82,92,562
7	Rehabilitation / Construction of metalled road from Shell Petrol Pump G.T road to Ali PurTibba in District Sheikhupura length: 4.60 Km (M/S Allah Malik Construction Co,)	No. 3415/M/CB, dated: 10.03.2015	(06-Months)	W.I.P	5,385,104

<b>Sr. No.</b>	<b>Name of Work &amp; Contractor</b>	<b>Order No. &amp; Dated/Commencement</b>	<b>Time Limit Up to</b>	<b>Date of completion</b>	<b>Amount Rs.</b>
8	Construction of metalled road from LadhayWalaVirkan to Raj Pura in Tehsil Muridke District Sheikhupura length: 3.50 Km M/S Green Star & Co.)	No. 3431/M/CB, dated: 12.03.2015	(06-Months)	W.I.P	12,630,585
9	Construction / Rehabilitation of metalled road from Narang road BhattaChowk to Narowal road via BawayWalai/cNangalDaswala in Tehsil Muridke District Sheikhupura length: 16.83 Km M/S Ittehad Brothers.)	No. 3481/M/CB, dated: 17.03.2015	(06-Months)	W.I.P	14,038,250
10	Rehabilitation of metalled road from G.T road to Old Narang road in Tehsil Muridke District Sheikhupura length: 4.50 Km M/S Ch. Enterprises)	No. 3724 /M/CB, dated: 08.04.2015	(06-Months)	W.I.P	21,823,769
11	Rehabilitation of metalled road from G.T road to Government Girls Degree College Ferozewala in Tehsil Muridke District Sheikhupura length: 0.76 Km (M/S Syed Mumtaz Shah)	No. 3522 /M/CB, dated: 19.03.2015	(03-Months)	W.I.P	2,770,764
12	Construction / Rehabilitation of metalled road from Narowal road to Ameen Shah to KotliWahla in Tehsil Muridke District Sheikhupura length: 1.80 Km (M/S Zain Construction Co.)	No. 3060/M/CB, dated: 28.01.2015	(06-Months)	W.I.P	13,029,934
13	Rehabilitation of metalled road from G.T road to Pathan Colony Tehsil Ferozewala District Sheikhupura length: 1.62 Km (M/S Liaqat Ali & Co),	No. 22/Fwa, dated: 11.01.2016	09.06.2015 (03-Months)	W.I.P	4,707,303
14	Rehabilitation of metalled road from G.T road to Old Narang road in Tehsil Muridke District Sheikhupura length: 4.50 Km M/S Ch. Enterprises)	No. 124 /M/CB, dated: 26.04.2016	(06-Months)	W.I.P	21,823,769
15	Construction / Rehabilitation of metalled road from Narowal road to Ameen Shah to	No. 147/M/CB, dated: 26.04.2016	(06-Months)	W.I.P	13,029,934

<b>Sr. No.</b>	<b>Name of Work &amp; Contractor</b>	<b>Order No. &amp; Dated/Commencement</b>	<b>Time Limit Up to</b>	<b>Date of completion</b>	<b>Amount Rs.</b>
	KotliWahla in Tehsil Muridke District Sheikhupura length: 1.80 Km (M/S Zain Construction Co.)				
16	Rehabilitation of metalled road (Carpet road) from Hakeem Ghari road to Hakeem Ghari (Masjid) in City Sharaqpur District Sheikhupura length: 0.289 Km (M/S Ch. Enterprises,)	No. 169/M/CB, dated: 26.04.2016	(02-Months)	30.6.16	2,852,746
17	Rehabilitation of metalled road from Sheikhupura Lahore road Khan Pur Stop to Khan Pur Village in Tehsil Ferozewala District Sheikhupura length: (M/S S&H Associates)	No. 171/M/CB, dated: 26.04.2016	(04-Months)	W.I.P	10,356,540
18	Construction of metalled road from LadhayWalaVirkan to Raj Pura in Tehsil Muridke District Sheikhupura length: 3.50 Km M/S Green Star & Co.)	No. 140/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	12,630,585
19	Rehabilitation of metalled road from G.T road to Government Girls Degree College Ferozewala in Tehsil Muridke District Sheikhupura length: 0.76 Km M/S Syed Mumtaz Shah)	No. 132/Fwa, dated: 26.04.2016	(03-Months)	W.I.P	2,770,764
20	Rehabilitation of metalled road from G.T road to Shamke Village Tehsil Ferozewala District Sheikhupura length: 5.20 Km (M/S Anjum Traders)	No. 130/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	11,996,893
21	Rehabilitation of metalled road from Sheikhupura Sharaqpur road to ThabalMah Devi road in Tehsil Sharaqpur District Sheikhupura length: 9.20 Km (M/S Mian Abdul Razaq)	No. 128/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	28,292,562
22	Rehabilitation of metalled road from BurjAttari to Sheikhupura Sharaqpur road via Bridge Canal in Tehsil Sharaqpur District	No. 136/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	16,364,182

Sr. No.	Name of Work & Contractor	Order No. & Dated/Commencement	Time Limit Up to	Date of completion	Amount Rs.
	Sheikhupura length: 12.60 Km (M/S Noman Khalid & Co.)				
23	Rehabilitation / Construction of metalled road from Shell Petrol Pump G.T road to Ali PurTibba in District Sheikhupura length: 4.60 Km (M/S Allah Malik Construction Co.)	No. 179/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	5,385,104
24	Construction / Rehabilitation of metalled road from Ranger Head Quarter to Mughal Wala via Themera and New Gughalwala in Tehsil Muridke District Sheikhupura length: 6.20 Km (M/S Zulfiqar & Co.)	No. 157/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	10,993,327
25	Rehabilitation of metalled road from AzamChowk Mari Khurd road to GBPS DHUP Sari in Tehsil Muridke District Sheikhupura length: 2.00 Km (M/S Ch. & Co.)	No. 159/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	10,757,488
26	Construction PCC road and Culverts from GharayalKalanNallahDaik to BRB canal in Tehsil Muridke District Sheikhupurala length: 0.50 Km (M/S Ch. & Co.)	No. 161/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	5,190,634
<b>Total</b>					<b>254,556,319</b>

### Annex-F(1)

Sr. No.	Name of Scheme	Acceptance Date	T. Limit	Conduction of Work	Approved Cost	Total Exp. Up to June 6/2016	Balance Funds Required
	<u>MNA'S/MPA'S PACKAGE(2010-11)</u>						
	NA-131						
1	Provision of missing facilities GGHSS Muridke, reconstruction of 4 class rooms,	29.04.11	90-Days	W.I.P	3.330	2.105	1.200
	Total NA-131				3.330	2.105	1.200
	NA-132						

2	Provision of missing facilities GPHS Sharaqpur re-construction of boundary wall.	21.05.11	30-Days	W.I.P	1.204	0.922	0.282
	<u>Up-Gradation</u>						
3	Up-gradation Elementary to High GGES Sharaqpur Khurd.	29.04.11	150-Days	W.I.P	5.131	4.353	0.778
	Total NA-132				6.335	5.275	1.060
	NA-133						
4	Provision of missing facilities GPS Mansoorabad, construction of 2 additional class rooms, toilet block & wapda connection.	05.05.11	45-Days	W.I.P	1.535	1.072	0.463
5	Provision of missing facilities GPS Mohallah Ramgara, City Sheikhpura (Shelterless), Construction of 5 class rooms toilet block boundary wall new building.	16.05.11	75-Days	W.I.P	2.734	0.984	1.750
	<u>Up-Gradation</u>						
6	Up-gradation Primary to Elementary GGPS Kot Ranjeet.	16.05.11	120-Days	W.I.P	3.559	1.959	1.600
	Total NA-133				7.828	4.015	3.813
	PP-162						
7	Provision of missing facilities GPS Kotly Korotana Reconstruction of one class room, and renovation of building.	27.05.11	30-Days	W.I.P	0.621	0.407	0.164
	Total PP-162				0.621	0.407	0.164
	PP-163						
8	Provision of missing facilities GPS Dahar (Shelterless)	11.05.11	90-Days	W.I.P	3.166	1.491	1.500
9	Provision of missing facilities GGPS Bedad Pur Virkan construction of 5 class rooms, boundary wall, gate with pillars, toilet block & electricity connection.	21.05.11	90-Days	W.I.P	3.166	2.531	0.600



	<u>Up-Gradation</u>						
10	Up-gradation Primary to Elementary GGPS Daoko Purana, Muridke.	24.05.11	90-Days	W.I.P	3.403	3.071	0.330
11	Up-gradation Primary to Elementary GGPS Ladhaywala Virkan.	19.05.11	120-Days	W.I.P	3.978	1.856	2.100
	Total PP-163				13.713	8.949	4.530
	PP-164						
12	Provision of missing facilities GBPS Rangian Jangian construction of 3 class rooms & gate.	27.05.11	60-Days	W.I.P	1.790	1.483	0.300
	Total PP-164				1.790	1.483	0.300
	PP-165						
13	Provision of missing facilities GBPS Ayyapur reconstruction of 1 class rooms, toilet & boundary wall.	11.05.11	30-Days	W.I.P	0.974	0.742	0.200
14	Provision of missing facilities GBPS Piayara, construction of 2 class rooms, boundary wall, toilet block.	12.05.11	75-Days	W.I.P	2.301	2.162	0.120
15	Provision of missing facilities GGPS Madar Sharif construction of class rooms.	27.05.11	30-Days	W.I.P	1.085	0.800	0.250
	<u>UP-Gradation</u>						
16	Up-gradation Primary to Elementary GBPS Dhool, UC Kot Mehmood.	28.05.11	120-Days	W.I.P	3.090	2.506	0.550
	Total PP-165				7.450	6.210	1.120
	PP-167						
17	Provision of missing facilities GGHS Iqbal Park, Sheikhpura construction of staff room & one class room.	16.05.11	90-Days	W.I.P	2.648	2.268	0.380
18	Provision of missing facilities Govt: Tariq BHS Sheikhpura provision of Tuff Tile, toilet block, and wapda connection.	16.05.11	60-Days	W.I.P	1.937	1.217	0.720

19	Provision of missing facilities GGHS Housing Colony Sheikhupura Construction of 4 class rooms.	21.05.11	120-Days	W.I.P	4.206	3.961	0.245
	Total PP-167				8.791	7.446	1.345
	PP-169						
20	Provision of Missing Facilities GGES Chak No.522/Wahi, Construction of Boundary Wall, Gate ,Gate Pillar, Toilet Block, Wapda Connection.	03.05.11	60-Days	W.I.P	1.869	1.652	0.217
21	Provision of Missing Facilities GGES Sucha Souda, Construction of Boundary Wall, Gate , Gate Pillar.	16.05.11	30-Days	W.I.P	1.272	0.983	0.289
22	Provision of Missing Facilities GHS Gujiana Nao Construction of 2 Class Rooms, Computer Room, and Laboratory.	03.05.11	90-Days	W.I.P	3.311	2.947	0.364
23	Provision of Missing Facilities GGES Keelay, Re-Construction of Boundary Wall.	29.04.11	30-Days	W.I.P	0.964	0.813	0.151
	<u>UP-Gradation</u>						
24	Up-gradation Primary to Elementary GPS Veerkay Bath.	29.04.11	120-Days	W.I.P	3.319	0.459	2.860
	Total PP-169				10.735	6.854	3.881
<b>Total MNA'S/MPA'S Package (2010-11)</b>					<b>60.593</b>	<b>42.744</b>	<b>17.413</b>

## Annex-G

Sr. No.	Formation Name	Sanction accorded by	Description of Purchase	Sr. No. of PDFPR 2006	Delegated Financial Power (Rs)	Amount of Sanction (Rs)
1	DCO	DCO	Hiring of Tents	2(b)(XIX)	100,000 in each case	528,000
2	-do-	-do-	-do-	-do-	-do-	864,000
3	-do-	-do-	Stationery	2(b)(i)	5,00,000 (during F.Y)	1,088,460
4	-do-	-do-	Unforeseen Expenditure	No delegation	0	1,325,197
5	EDO Education	EDO	Salary to NFBE	2(b)(xiii)	5,000 in each case	1,500,000
6	-do-	EDO	-do-	-do-	-do-	1,000,000
7	-do-	EDO	-do-	-do-	-do-	720,000
8	-do-	EDO	-do-	-do-	-do-	720,000
9	-do-	EDO	Salary of NFBE	-do-	-do-	705,000
10	-do-	EDO	-do-	-do-	-do-	470,000
11	-do-	EDO	-do-	-do-	-do-	435,000
12	-do-	EDO	Salary to CLC	-do-	-do-	385,000
13	-do-	EDO	-do-	-do-	-do-	365,000
14	-do-	EDO	-do-	-do-	-do-	365,000
15	-do-	EDO	Salary of CLC	-do-	-do-	360,000
16	-do-	EDO	-do-	-do-	-do-	360,000
17	-do-	EDO	Salary of NFBE	-do-	-do-	360,000
18	-do-	EDO	-do-	-do-	-do-	360,000
19	-do-	EDO	-do-	-do-	-do-	355,000
20	-do-	EDO	-do-	-do-	-do-	355,000
21	-do-	EDO	-do-	-do-	-do-	345,000
22	-do-	EDO	-do-	-do-	-do-	345,000
23	-do-	EDO	-do-	-do-	-do-	345,000
24	-do-	EDO	-do-	-do-	-do-	345,000
25	-do-	EDO	-do-	-do-	-do-	325,000
26	-do-	EDO	-do-	-do-	-do-	325,000
27	-do-	EDO	-do-	-do-	-do-	325,000
28	-do-	EDO	-do-	-do-	-do-	325,000
29	-do-	EDO	-do-	-do-	-do-	300,000
30	-do-	EDO	-do-	-do-	-do-	220,000
31	-do-	EDO	-do-	-do-	-do-	180,000
32	-do-	EDO	-do-	-do-	-do-	145,000
33	-do-	EDO	-do-	-do-	-do-	140,000
34	-do-	EDO	-do-	-do-	-do-	120,000
35	MS DHQ Hospital	MS	LP Medicines	Sr. No.2 Special powers	200,000	452,857
36	-do-	MS	-do-	-do-	-do-	423,019
37	-do-	MS	-do-	-do-	-do-	687,789
38	-do-	MS	-do-	-do-	-do-	460,022
39	-do-	MS	-do-	-do-	-do-	824,161

Sr. No.	Formation Name	Sanction accorded by	Description of Purchase	Sr. No. of PDFPR 2006	Delegated Financial Power (Rs)	Amount of Sanction (Rs)
40	-do-	MS	-do-	-do-	-do-	377,893
41	-do-	MS	-do-	-do-	-do-	685,241
42	-do-	MS	-do-	-do-	-do-	1,826,307
43	-do-	MS	-do-	-do-	-do-	464,039
44	-do-	MS	-do-	-do-	-do-	1,816,052
45	-do-	MS	-do-	-do-	-do-	661,869
46	-do-	MS	-do-	-do-	-do-	411,759
47	-do-	MS	-do-	-do-	-do-	632,608
48	-do-	MS	-do-	-do-	-do-	263,599
49	-do-	MS	-do-	-do-	-do-	1,035,043
50	-do-	MS	-do-	-do-	-do-	1,312,437
51	-do-	MS	-do-	-do-	-do-	3,097,378
52	-do-	MS	-do-	-do-	-do-	417,913
53	-do-	MS	-do-	-do-	-do-	1,013,802
54	-do-	MS	Pharmaceuticals (Rate contract)	FD(FR) 11-2/89 dt.01.11.2001	150,000	1,153,577
55	-do-	MS	-do-	-do-	-do-	3,642,113
56	-do-	MS	-do-	-do-	-do-	3,162,651
57	-do-	MS	-do-	-do-	-do-	599,504
58	-do-	MS	-do-	-do-	-do-	2,448,000
59	RHC Farooqabad	SMO	-do-	-do-	50,000	85,000
60	-do-	-do-	-do-	-do-	-do-	52,035
61	-do-	-do-	-do-	-do-	-do-	65,670
62	-do-	-do-	-do-	-do-	-do-	125,660
63	-do-	-do-	-do-	-do-	-do-	55,750
64	-do-	-do-	-do-	-do-	-do-	88,500
65	-do-	-do-	-do-	-do-	-do-	77,800
<b>Total</b>						<b>44,825,705</b>

**Annex-H**

<b>Sr. No.</b>	<b>W/C No.</b>	<b>No of Segments</b>	<b>Cost of Segment</b>	<b>Total Amount of segments (Rs)</b>
1	600-R	454	1,655	751,370
2	600-R	119	1,590	189,210
3	600-R	562	2,105	1,183,010
4	95080-L	811	1,270	1,029,970
5	5880-L	869	1,655	1,438,195
6	1038-R	189	1,270	240,030
7	1038-R	271	1,180	319,780
8	81000-TF	420	1,655	695,100
9	81000-TF	622	1,590	988,980
10	13/42-IS	266	780	207,480
11	86333-R	204	1,590	324,360
12	54979-L	104	1,270	132,080
13	3617-L	208	1,295	269,360
14	3617-L	182	1,270	231,140
15	43000-TL	690	1,590	1,097,100
16	13100-R	1,200	1,592	1,910,400
17	35375-R	313	1,180	369,340
<b>Total</b>				<b>11,376,905</b>

## Annex-I

Rs.9.96 million

<b>Bill No. &amp;/date</b>	<b>Supplier name</b>	<b>Description</b>	<b>Bill Amount (Rs)</b>
74/9-2-16	Kurdsons Industries	Ai Sheeths, AI Gloves	168,000
43/23-2-16	Scherzo	A-I sheets	264,000
134/9-5-16	Kurdsons	BD syring& needles	77,930
109/16-2-16	Pakistan scientific store	Omum seed (country Med)	1,013,000
54-55/16-2-16	Ali traders	Ginder powder &b.salt(CM)	1,228,750
Nil/2-16	Public scientific	Chemical materials	106,900
17/nil	Uzair traders	Aniseed (CM)	985,000
142/14-2-16	Star Lab	Veterinary medicines	319,000
127/nil	Rifcoint	Veterinary medicines	2,599,750
309/1-2-16	Selmore pharm	Veterinary medicines	904,400
2015-16/13/nil	Banhash traders	Veterinary medicines	101,400
80/nil	Ali traders	Tr. Iodine	84,000
616/20-2-16	Vetconpharma	Veterinary medicines	61,800
311/13-2-16	Rayvetint	Veterinary med & chemical	246,000
791/11-2-16	Zakfaspharma	Veterinary medicines	293,870
2272/2-3-16	Al- Habib	Veterinary medicines	687,600
314/1-2-16	Leads pharma	Veterinary medicines	633,320
27/13-2-16	International pharma	Veterinary medicines	189,600
<b>Total</b>			<b>9,964,320</b>

**Annex-J**

<b>Item No.</b>	<b>Month</b>	<b>Name of Work</b>	<b>Amounts (Rs)</b>
633/662	11/2012	S/R Al Murtaza Road along Railway Line from Railway crossing Imamian Colony.	1,800
634/663	01/2013	S/R to Roads from Sargodha road T.M.A office to Seccession court via Jail Chowk Length: 1350 Rft.	78,666
635/665	02/2013	Construction/Rehabilitation of metalled road from Khanqah Dogran Road Safdarabad road KM No. 5 Badripur to Village Mangat.	1,289,973
636/668	11/2013	Construction of metalled road from Mirza Waseem House Masjid Al-Hadees.	19,400
629/654	11/2012	Rehabilitation of road from Sheikhpura Hafizabad road KM No. 17 to Dera Dulwala length: 1.83 KM.	27,200
630/656	08/2012	Mohlanwal Pattan Auction.	300,000
631/657	09/2012	Rehabilitation of road from Rangal Nangal to Moman length: 2.50 KM.	538,696
632/660	11/2012	i) Rehabilitation of road Kalsian The: Boundary Safdarabad to Khanqah Dogran Masoom Shah Road ii) Rehabilitation of road from Chack Rangal Nangal Village length: 2.50 KM.	2000
625/646	08/2011	Rehabilitation of road Cutt Charges laying RCC Pipe at jandiala Shair Khan Road Madar road.	6,200
626/647	09/2011	W/I of road from MDK-Sheikhpura road to Irrigation Rest House along MDK-Distributary both sides length: 1.45 KM.	1,617,996
627/652	04/2012	W/I of road G.T Road to Moon Chak No.33 UCC (Section MDK-District to Chak No.34.	123,354
628/653	04/2012	S/R to M/R road from Sheikhpura Sharqpur road to Marh bhangwan.	1,480
592/600	06/2009	Construction of metalled road from Main Bazar Ghryal Khard length: 0.548 KM.	18,405
593/601	06/2009	Construction of metalled road from Sheikhpura Hafizabad road KM No.33 to Ajnianwala Gujranwala road 0.40 KM.	87,922
594/602	06/2009	Construction of metalled road from Sheikhpura Sharqpur road to Bus Stop Bhatti to 20 Chak Marali and 20 Chak.	494,130
595/603	06/2009	Construction of metalled road from Mallian Kalan.	12,023
596/604	06/2009	W/I of Sargodha road National Model School to Ghangh Road Chowk along with Jewan Pur Minor link to Agriculture Form.	191,249
587/593	06/2009	Construction of metalled road from Railway Crossing Mir Singh to Mindiala Virkan.	92,543
588/594	06/2009	Construction of metalled road from Sheikhpura Gujranwala road to Old Mirza Virkan road.	96,068
582/586	03/2009	Construction of metalled road from Old Graveyard to New Graveyard MDK-Town.	22,000
584/588	03/2009	Construction of metalled road from Railway Crossing Mubarakpura U.C 11.	79,406
585/589	04/2009	Construction of metalled road from Baduwali Nahar 821 Road wali Pully near Bangla Taj Colony Wandala Dyal Shah.	32,142
606/615	09/2010	Construction of metalled road of PCC road Adda Kot Abdul Malik Sharqpur Khurd Main Bazar to Darbar Sharif length: 1.50 KM.	164,000

Item No.	Month	Name of Work	Amounts (Rs)
608/618	10/2010	Rehabilitation/W/I metalled road from MDK-Narowal road KM No.22 Kirto Village Boundary upto District Boundary Gujranwala.	574,247
602/611	09/2009	Construction of metalled road from Rakh bahawli Railway Phatak Faizpur length: 1.80 KM.	182,837
603/612	10/2009	Rehabilitation of road from GT road to Bhuly Beniwal Pathan Colony length: 5.40 KM.	580,089
604/613	08/2010	Construction of Retaining Wall at Sheikhpura Sharqpur road near Phirianwala.	138,523
605/614	08/2010	Construction of metalled road from Street Haji Waqar to Hawaili Qasim Ali Awan Mian Colony Baigum kot.	17,118
597/605	06/2009	Construction of metalled road from Chak # 34 to Chak # 33 length: 1.25 KM.	300,184
598/606	06/2009	Rehabilitation /Construction of metalled road G.T road Caltax Petrol Pump to Sheikhpura Bedad Village.	167,782
600/608	09/2009	Construction of road from G.T road Shah Khalid Town (UC-29).	74,381
601/610	08/2009	Construction of road from Chowaywali to Dera Bodii Da.	501,245
620/637	06/2011	Auction of Mohlanwal Pattan for the year 2011-2012.	50,000
621/638	07/2011	Rehabilitation of Hadoke Bazar Muridke Distributary to Kot Pindi Das road length: 1.20 KM.	493,406
622/639	07/2011	Rehabilitation of metalled road G.T road to Bangla road Zafar Colony length: 0.70 KM.	306,729
623/643	08/2011	Rehabilitation of metalled road Lahore Sheikhpura road Village Ball to Shadman Virkan length: 0.73 KM.	176,149
615/628	04/2011	Construction of PCC road Adda Kot Abdul Malik Sharqpur Khurd Main Bazar Darbar Sharif.	91,431
616/630	05/2011	Construction of metalled road from Aziz Kot Jatri road Gujranwala to RHC Manawala road.	88,000
617/631	05/2011	Rehabilitation of metalled road Dhudian Chowk to Sharqpur road.	30,000
618/634	05/2011	S/R of road Kashmir Town to Graveyard.	15,400
619/636	06/2011	Construction/ Rehabilitation of metalled road in to PCC from G.T road to Haidary F/abad along Railway Track.	56,000
610/620	10/2010	Rehabilitation of road from G.T road Maki Stop to Dera Segal Muridke.	40,000
611/621	10/2010	S/R of road from Kashmir Town to Graveyard.	15,400
612/623	10/2010	Construction of metalled road from Farooqabad FatahPuri via Eserke (R/Portion).	747,250
614/627	11/2010	S/R of Line marking of various roads under M/R Programme for the year 2009-10	15,000
<b>Total</b>			<b>9,957,824</b>



**Annex-K**

<b>Sr. No.</b>	<b>Name of Work</b>	<b>Work Done (Rs)</b>	<b>Difference of Rate (Rs)</b>	<b>Base rate (Rs)</b>	<b>Amount Recoverable (Rs)</b>
1	Construction of mettalled road from MR Link BRB Garial Kalan to Shawra	1,029,728	8.15	80.61	15,616
2	Rehabilitation of mettalled road from Adda Nawan Pind Stop to Khanowal via Mosanwala	495,290	11.27	83.79	9,993
3	Construction/Rehabilitation of mettalled road from Narowal road to Ameen Shah to Kotli wal	733,287	13.71	86.23	17,488
4	Construction /Rehabilitation of mettalled road from Kala Khatai Station to Kot Addian remaining portion	662,823	21.57	94.09	22,793
5	Widening /improvement Younid road Kala Khatai road railway crossing to Akbar Pura railway phatik Narang City	922,862	21.57	94.09	31,735
6	Construction/Rehabilitation of mettalled road from Ranger Headquarter to Mugal Wala via Themra and new Muagal Wala	339,555	31.57	94.09	17,090
7	Widning improvement of S/R of road from puli phattewali to village Wagray	1,796,918	9.52	82.40	31,141
8	Construction of mettalled road from Ladhewala virkan to Rajpura	1,687,954	8.09	80.61	25,410
9	Rehabilitation of mettalled road from Kala Khatai road to Thup Sarri	3,119,917	13.71	86.23	74,407
10	Construction /Rehabilitation of mettalled road from Muridke Narowal road Chak Bhula Stop to Ahdian road	3,855,501	13.71	86.23	91,950
11	Rehabilitation of mettalled road from Shall Petrol Pum GT Road to Ali Pur Tiba	1,273,759	8.09	80.61	19,175
12	Rehabilitation of mettalled road from GT road old Narang road	30,861,213	11.09	83.61	614,013
13	Construction/Rehabilitation of mettalled road from SKP Lhr road Khanpur stop to Khanpur Village	880,116	13.71	86.23	20,990
14	Construction/rehabilitation of metalled road from Muridke Narowal road chak Vhula to Ahdian road	801,329	13.71	86.23	19,111
15	Rehabilitation of metalled road from GT road Old Narang road	8,405,719	11.09	83.61	167,240
16	Rehabilitation of metalled road from GT road Old Narang road	9,586,620	11.09	83.61	190,735
<b>Total</b>					<b>1,368,887</b>

## Annex-L

Sr. No.	Name of formation	PDP No.	Description of Purchase	Figures in (Rs)
1	Dy. DEO MEE Muridke	7	Furniture	299,160
2	Dy. DEO MEE Muridke	7	Furniture	200,000
3	Dy. DEO MEE Muridke	7	Furniture	174,800
4	Dy. DEO MEE Muridke	7	Furniture	168,180
5	Dy. DEO MEE Muridke	7	Furniture	154,000
6	Dy. DEO MEE Muridke	7	Furniture	152,200
7	Dy. DEO MEE Muridke	7	Furniture	140,000
8	Dy. DEO MEE Muridke	7	Furniture	111,545
9	Dy. DEO MEE Muridke	7	Furniture	103,000
10	Dy. DEO MEE Muridke	7	Furniture	101,000
11	Dy. DEO MEE Muridke	7	Furniture	100,000
12	Dy. DEO MEE Muridke	7	Furniture	96,000
13	Dy. DEO MEE Muridke	7	Furniture	68,500
14	Dy. DEO MEE Muridke	7	Furniture	55,500
15	Dy. DEO MEE Muridke	7	Furniture	49,600
16	Dy. DEO MEE Muridke	7	Furniture	48,360
17	Dy. DEO MEE Muridke	7	Furniture	40,500
18	Dy. DEO MEE Muridke	7	Furniture	39,900
19	Dy. DEO MEE Muridke	7	Furniture	39,600
20	Dy. DEO MEE Muridke	7	Furniture	39,500
21	Dy. DEO MEE Muridke	7	Furniture	35,100
22	Dy. DEO MEE Muridke	7	Furniture	34,190
23	Dy. DEO MEE Muridke	7	Furniture	34,000
24	Dy. DEO MEE Muridke	7	Furniture	30,500
25	Dy. DEO MEE Muridke	7	Furniture	30,000
26	Dy. DEO MEE Muridke	7	Furniture	28,000
27	Dy. DEO MEE Muridke	7	Furniture	24,700
28	Dy. DEO MEE Muridke	7	Furniture	23,000
29	Dy. DEO MEE Muridke	7	Furniture	22,500
30	Dy. DEO MEE Muridke	7	Furniture	22,400
31	Dy. DEO MEE Muridke	7	Furniture	20,350
32	Dy. DEO MEE Muridke	7	Furniture	19,500
33	Dy. DEO MEE Muridke	7	Furniture	18,000
34	Dy. DEO MEE Muridke	7	Furniture	17,500
35	Dy. DEO MEE Muridke	7	Furniture	17,100
36	Dy. DEO MEE Muridke	7	Furniture	15,800
37	Dy. DEO MEE Muridke	7	Furniture	15,790
38	Dy. DEO MEE Muridke	7	Furniture	15,400
39	Dy. DEO MEE Muridke	7	Furniture	15,000
40	Dy. DEO MEE Muridke	7	Furniture	13,200
41	Dy. DEO MEE Muridke	7	Furniture	12,000
42	Dy. DEO MEE Muridke	7	Furniture	10,000
43	Dy. DEO MEE Muridke	7	Furniture	10,000
44	Dy. DEO MEE Muridke	7	Furniture	10,000
45	Dy. DEO MEE Muridke	7	Furniture	9,000

46	Dy. DEO MEE Muridke	7	Furniture	9,000
47	Dy. DEO MEE Muridke	7	Furniture	8,000
48	Dy. DEO MEE Muridke	7	Furniture	6,400
49	Dy. DEO MEE Muridke	7	Furniture	6,000
50	Dy. DEO MEE Muridke	7	Furniture	6,000
51	Dy. DEO MEE Muridke	7	Furniture	4,150
52	Dy. DEO MEE Muridke	7	Furniture	3,000
53	THQ Sharaqpur	11	X-Ray Films	42,240
54	THQ Sharaqpur	11	X-Ray Films	96,400
55	THQ Sharaqpur	11	X-Ray Films	350,000
56	THQ Sharaqpur	11	X-Ray Films	49,250
57	Dy. DEO MEE Sheikhpura	7	Furniture	58,000
58	Dy. DEO MEE Sheikhpura	7	Furniture	51,340
59	Dy. DEO MEE Sheikhpura	7	Furniture	34,000
60	Dy. DEO MEE Sheikhpura	7	Furniture	26,040
61	Dy. DEO MEE Sheikhpura	7	Furniture	6,000
62	Dy. DEO MEE Sheikhpura	7	Furniture	30,000
63	Dy. DEO MEE Sheikhpura	7	Furniture	36,747
64	Dy. DEO MEE Sheikhpura	7	Furniture	9,000
65	Dy. DEO MEE Sheikhpura	7	Furniture	25,000
66	Dy. DEO MEE Sheikhpura	7	Furniture	19,800
67	Dy. DEO MEE Sheikhpura	7	Furniture	88,600
68	Dy. DEO MEE Sheikhpura	7	Furniture	8,000
69	Dy. DEO MEE Sheikhpura	7	Furniture	26,000
70	Dy. DEO MEE Sheikhpura	7	Furniture	142,659
71	Dy. DEO MEE Sheikhpura	7	Furniture	39,167
72	Dy. DEO MEE Sheikhpura	7	Furniture	11,500
73	Dy. DEO MEE Sheikhpura	7	Furniture	86,400
74	Dy. DEO MEE Sheikhpura	7	Furniture	30,000
75	Dy. DEO MEE Sheikhpura	7	Furniture	13,500
76	Dy. DEO MEE Sheikhpura	7	Furniture	40,000
77	Dy. DEO MEE Sheikhpura	7	Furniture	60,000
78	Dy. DEO MEE Sheikhpura	7	Furniture	20,000
79	Dy. DEO MEE Sheikhpura	7	Furniture	13,050
80	Dy. DEO MEE Sheikhpura	7	Furniture	12,000
81	Dy. DEO MEE Sheikhpura	7	Furniture	19,200
82	Dy. DEO MEE Sheikhpura	7	Furniture	67,000
83	Dy. DEO MEE Sheikhpura	7	Furniture	36,000
84	Dy. DEO MEE Sheikhpura	7	Furniture	33,200
85	Dy. DEO MEE Sheikhpura	7	Furniture	20,800
86	Dy. DEO MEE Sheikhpura	7	Furniture	74,530
87	Dy. DEO MEE Sheikhpura	7	Furniture	28,954
88	Dy. DEO MEE Sheikhpura	7	Furniture	93,270
89	Dy. DEO MEE Sheikhpura	7	Furniture	136,000
90	Dy. DEO MEE Sheikhpura	7	Furniture	63,500
91	Dy. DEO MEE Sheikhpura	7	Furniture	14,800
92	Dy. DEO MEE Sheikhpura	7	Furniture	21,500
93	Dy. DEO MEE Sheikhpura	7	Furniture	24,700

94	Dy. DEO MEE Sheikhpura	7	Furniture	74,000
95	Dy. DEO MEE Sheikhpura	7	Furniture	27,200
96	Dy. DEO MEE Sheikhpura	7	Furniture	15,000
97	Dy. DEO MEE Sheikhpura	7	Furniture	45,600
98	Dy. DEO MEE Sheikhpura	7	Furniture	23,020
99	Dy. DEO MEE Sheikhpura	7	Furniture	43,100
100	Dy. DEO MEE Sheikhpura	7	Furniture	13,000
101	Dy. DEO MEE Sheikhpura	7	Furniture	26,600
102	Dy. DEO MEE Sheikhpura	7	Furniture	12,000
103	Dy. DEO MEE Sheikhpura	7	Furniture	21,000
104	Dy. DEO MEE Sheikhpura	7	Furniture	131,500
105	Dy. DEO MEE Sheikhpura	7	Furniture	60,000
106	Dy. DEO MEE Sheikhpura	7	Furniture	20,350
107	Dy. DEO MEE Sheikhpura	7	Furniture	5,000
108	Dy. DEO MEE Sheikhpura	7	Furniture	68,500
109	Dy. DEO MEE Sheikhpura	7	Furniture	49,000
110	Dy. DEO MEE Sheikhpura	7	Furniture	12,300
111	Dy. DEO MEE Sheikhpura	7	Furniture	6,300
112	Dy. DEO MEE Sheikhpura	7	Furniture	67,870
113	Dy. DEO MEE Sheikhpura	7	Furniture	55,000
114	Dy. DEO MEE Sheikhpura	7	Furniture	35,400
115	Dy. DEO MEE Sheikhpura	7	Furniture	32,300
116	Dy. DEO MEE Sheikhpura	7	Furniture	26,250
117	Dy. DEO MEE Sheikhpura	7	Furniture	10,000
118	DO Sports SKP	9	Sport Kits Etc.27200	27,200
119	DO Sports SKP	9	Sport Kits Etc.27200	44,800
120	DO Sports SKP	9	Sport Kits Etc.27200	38,400
121	DO Sports SKP	9	Sound System/Tentage	49,750
122	DO Sports SKP	9	Filex Chuna Refrement	44,580
123	DO Sports SKP	9	Shields/ Refree fee	10,5,00
124	DO Sports SKP	3	Sports Material	55,120
125	DO Sports SKP	3	Sports Material	54,840
126	DO Sports SKP	3	Sports Material	16,625
127	DO Sports SKP	3	Sports Material	46,520
128	DO Sports SKP	3	Sports Material	96,000
129	DO Sports SKP	3	Sports Material	22,400
130	DO Sports SKP	3	Sports Material	96,000
131	DO Sports SKP	3	Sports Material	22,400
132	DO Sports SKP	3	Sports Material	96,000
133	DO Sports SKP	3	Sports Material	22,400
134	DO Sports SKP	3	Sports Material	96,000
135	DO Sports SKP	3	Sports Material	22,400
136	DO Sports SKP	3	Sports Material	96,000
137	DO Sports SKP	3	Sports Material	22,400
138	DO Sports SKP	3	Sports Material	25,200
139	DO Sports SKP	3	Sports Material	46,800
140	DO Sports SKP	3	Sports Material	20,700
141	DO Sports SKP	3	Sports Material	39,000

142	DO Sports SKP	3	Sports Material	1,700
143	DO Sports SKP	3	Sports Material	27,200
144	DO Sports SKP	3	Sports Material	44,800
145	DO Sports SKP	3	Sports Material	38,400
146	DO Sports SKP	3	Sports Material	45,000
147	DO Sports SKP	3	Sports Material	27,000
148	DO Sports SKP	3	Sports Material	37,500
149	DO Sports SKP	3	Sports Material	49,800
150	DO Sports SKP	3	Sports Material	49,800
151	DO Sports SKP	3	Sports Material	49,750
152	DO Sports SKP	3	Sports Material	49,750
153	DO Sports SKP	3	Sports Material	22,790
154	DO Sports SKP	3	Sports Material	21,700
155	DO Sports SKP	3	Sports Material	7,500
156	DO Sports SKP	3	Sports Material	24,050
157	DO Sports SKP	3	Sports Material	49,300
158	DO Sports SKP	3	Sports Material	105,00
159	DO Sports SKP	3	Sports Material	499,90
160	DO Sports SKP	3	Sports Material	300,00
161	DCO	31	visit of CM Punjab in Kisan Package function	137,428
162	DCO	31	SMD Screen	106,000
163	DCO	31	Transport	105,208
164	DCO	31	Transport	101,761
165	DCO	31	Transport	104,542
166	DCO	31	Transport	103,396
167	DCO	31	Repair of generator	151,200
168	DCO	31	Computer	97,704
169	DCO	31	Computer	96,889
170	DCO	31	Stationery	79,573
171	DCO	31	Stationery	39,651
172	DCO	31	Stationery	58,774
173	DCO	31	Stationery	56,769
174	DCO	31	Stationery	82,967
175	DCO	31	Stationery	64,720
176	DCO	31	Stationery	99,286
177	DCO	31	Stationery	71,383
178	DCO	31	Stationery	52,864
<b>Total:-</b>				<b>9,024,042</b>

## Annex-M

Sr. #	W/C#	Volume measured (m3)	Bricks used @ 500/m3	Bricks Admissible (375/m3)	Excess Bricks used	Rate (Rs)	Overpayment (Rs.)
1	7502-L	714.45	357,000	267,919	89,081	7,850	699,288
2	600-R	24.54	12,200	9,203	2,998	7,900	23,680
3	71800-L	344.44	172,000	129,165	42,835	9,188	393,568
4	13000-L	31.60	15,800	11,850	3,950	7,600	30,020
5	10227-L	388.33	194,000	145,624	48,376	7,700	372,497
6	95080-L	39.29	19,600	14,734	4,866	7,900	38,443
7	5880-L	62.90	31,400	23,588	7,813	8,120	63,438
8	78020-L	78.12	39,000	29,295	9,705	7,600	73,758
9	17724-R	594.77	297,000	223,039	73,961	8,000	591,690
10	1038-R	10.90	5,400	4,088	1,313	7,393	9,703
11	60950-L	41.17	20,500	15,439	5,061	7,602	38,476
12	39860-R	828.61	414,300	310,729	103,571	7,450	771,606
13	81000-TF	40.90	20,000	15,338	4,663	7,393	34,470
14	69132-TR	41.77	20,800	15,664	5,136	7,450	38,262
15	1566-L	459.53	229,000	172,324	56,676	7,800	442,075
16	13/42-IS	4.90	2,400	1,838	563	7,811	4,394
17	86333-R	6.00	3,000	2,250	750	7,900	5,925
18	115575-L	190.53	95,000	71,449	23,551	8,500	200,186
19	20850-L	245.10	122,500	91,913	30,588	7,758	237,298
20	54979-L	5.70	2,800	2,138	663	7,300	4,836
21	8740-L	159.87	79,500	59,951	19,549	7,854	153,536
22	3617-L	6.40	3,000	2,400	600	7,393	4,436
23	1000-L	235.51	117,700	88,316	29,384	7,650	224,786
24	13400-L	123.99	61,900	46,496	15,404	7,675	118,224
25	43000-TL	35.40	17,700	13,275	4,425	8,300	36,728
26	21042-L	479.23	239,600	179,711	59,889	7,288	436,469
27	13100-R	29.00	14,400	10,875	3,525	8,020	28,271
28	35375-R	9.40	4,700	3,525	1,175	7,288	8,563
<b>Total</b>							<b>5,084,624</b>

## Annex-N

(Rs in million)

Sr. No.	Name of formation	Financial Year	PDP No.	Subject	Amount
1	Principal (Nursing school)	2015-16	5	Drawl of conveyance, Mess & Dress allowance during leave period	0.111
2	RHC Jandiayla	2015-16	4	Non recovery of HSR allowance	0.101
3	Dy. DEO (Mee) Sheikupura	2015-16	9	Unauthorized payment of inadmissible allowance	0.319
4	RHC Manawala	2015-16	9	Unauthorized payment of Adhoc allowance	0.101
5	RHC Manawala	2015-16	7	Non deduction of conveyance allowance/HSRA during leave period	0.041
6	RHC Manawala	2015-16	1	Non deduction of House rent allowance, conveyance allowance and 5% maintenance charges	0.756
7	RHC Farooqabad	2015-16	5	Non recovery of HRA/conveyance allowance to designated residence	0.242
8	-do-	2015-16	4	Overpayment of conveyance allowance to vaccinator	0.115
9	-do-	2015-16	3	Non deduction of HSRA	0.246
10	DO (Health)	2015-16	17	Drawl of Adhoc allowance without admissibility	0.831
11	DO (Health)	2015-16	16	Non deduction of House rent, conveyance allowance	12.014
12	-do-	2015-16	15	Unauthorized payment of HSRA	1.002
13	-do-	2015-16	11	Irregular payment of CA	6.309
14	-do-	2015-16	4	Non deduction of CA	0.186
15	SMO RHC Kharianwala	2015-16	5	Non recovery of HSR allowance	0.101
16	Dy. DEO (MEE) Muridka	2015-16	11	Unauthorized payment of inadmissible allowance	0.119
17	THQ Ferozwala	2015-16	11	Non deduction of CA	0.060
18	THQ Sharqpur	2015-16	6	Non deduction of 5% maintenance acharges	0.189
19	THQ Sharqpur	2015-16	3	Overpayment of medical allowance	0.086
20	THQ Sharqpur	2015-16	2	Overpayment of SSB	0.363
21	EDO (Health)SKP	2015-16	6	Unauthorized payment of Adhoc relief	0.017
22	EDO (Health)	2015-16	5	Non deduction of 5% of basic pay for maintenance charges	0.030

23	DCO Sheikhpura	2015-16	34	Unauthorized payment of adhoc relief	0.003
24	Dy. DEO (Wee) Sheikhpura	2015-16	4	Irregular drawl of inspection allowance	0.646
25	-do-	2015-16	2	Non recovery of conveyance allowance paid during winter vocation	1.380
26	DO (Livestock)	2015-16	16	Non recovery of conveyance allowance during leave	0.073
27	-do-	2015-16	8	Drawl of conveyance allowance without admissibility	0.420
28	-do-	2015-16	4	Unauthorized payment of integrated allowance	0.180
29	Secretary DRTA	2015-16	1	Unauthorized payment of adhoc allowance	0.144
30	Dy. DEO Wee Muridka	2015-16	4	Irregular drawl of inspection allowance	0.330
31	-do-	2015-16	2	Non recovery of conveyance allowance during winter vocations	0.620
32	DHQ Sheikhpura	2015-16	14	Non recovery of House rent allowance and 5% maintenance charges	4.329
33	EDO (Education)	2015-16	15	Non deduction of conveyance allowance during leave period	0.063
34	EDO Education	2015-16	16	Non disposal of pending court cases and action against disciplinary cases and missing facility in school building	0.000
35	EDO Education	2015-16	4	Payment of Inspection allowance to the AEOS	14.103
<b>Total</b>					<b>45.63</b>



## Annex-O

Sr. No.	Name of Scheme	Acceptance Date	Time Limit	Const. of Work	Approved Cost	Total Exp. Up to June 6/2016	Balance Funds Required	10% Penalty
1	Provision of missing facilities GGHS Muridke, reconstruction of 4 class rooms,	29.04.11	90-Days	W.I.P	3.330	2.105	1.200	0.333
2	Provision of missing facilities GPHS Sharaqpur re-construction of boundary wall.	21.05.11	30-Days	W.I.P	1.204	0.922	0.282	0.1204
3	Up-gradation Elementary to High GGES Sharaqpur Khurd.	29.04.11	150-Days	W.I.P	5.131	4.353	0.778	0.5131
4	Provision of missing facilities GPS Mansoorabad, construction of 2 additional class rooms, toilet block & wapda connection.	05.05.11	45-Days	W.I.P	1.535	1.072	0.463	0.1535
5	Provision of missing facilities GPS Mohallah Ramgara, City Sheikhpura (Shelterless), Construction of 5 class rooms toilet block boundary wall new building.	16.05.11	75-Days	W.I.P	2.734	0.984	1.750	0.2734
6	Up-gradation Primary to Elementary GGPS Kot Ranjeet.	16.05.11	120-Days	W.I.P	3.559	1.959	1.600	0.3559
7	Provision of missing facilities GPS Kotly Korotana Reconstruction of one class room, and renovation of building.	27.05.11	30-Days	W.I.P	0.621	0.407	0.164	0.0621
8	Provision of missing facilities GPS Dahar (Shelterless)	11.05.11	90-Days	W.I.P	3.166	1.491	1.500	0.3166
9	Provision of missing facilities GGPS Bedad Pur Virkan construction of 5 class rooms, boundary wall, gate with pillars, toilet block & electricity connection.	21.05.11	90-Days	W.I.P	3.166	2.531	0.600	0.3166

Sr. No.	Name of Scheme	Acceptance Date	Time Limit	Const. of Work	Approved Cost	Total Exp. Up to June 6/2016	Balance Funds Required	10% Penalty
10	Up-gradation Primary to Elementary GGPS Daoke Purana, Muridke.	24.05.11	90-Days	W.I.P	3.403	3.071	0.330	0.3403
11	Up-gradation Primary to Elementary GGPS Ladhaywala Virkan.	19.05.11	120-Days	W.I.P	3.978	1.856	2.100	0.3978
12	Provision of missing facilities GBPS Rangian Jangian construction of 3 class rooms & gate.	27.05.11	60-Days	W.I.P	1.790	1.483	0.300	0.179
13	Provision of missing facilities GBPS Ayyapur reconstruction of 1 class rooms, toilet & boundary wall.	11.05.11	30-Days	W.I.P	0.974	0.742	0.200	0.0974
14	Provision of missing facilities GBPS Piayara, construction of 2 class rooms, boundary wall, toilet block.	12.05.11	75-Days	W.I.P	2.301	2.162	0.120	0.2301
15	Provision of missing facilities GGPS Madar Sharif construction of class rooms.	27.05.11	30-Days	W.I.P	1.085	0.800	0.250	0.1085
16	Up-gradation Primary to Elementary GBPS Dhool, UC Kot Mehmood.	28.05.11	120-Days	W.I.P	3.090	2.506	0.550	0.309
17	Provision of missing facilities GGHS Iqbal Park, Sheikhpura construction of staff room & one class room.	16.05.11	90-Days	W.I.P	2.648	2.268	0.380	0.2648
18	Provision of missing facilities Govt: Tariq BHS Sheikhpura provision of Tuff Tile, toilet block, and wapda connection.	16.05.11	60-Days	W.I.P	1.937	1.217	0.720	0.1937
19	Provision of missing facilities GGHS Housing Colony Sheikhpura Construction of 4 class rooms.	21.05.11	120-Days	W.I.P	4.206	3.961	0.245	0.4206

Sr. No.	Name of Scheme	Acceptance Date	Time Limit	Const. of Work	Approved Cost	Total Exp. Up to June 6/2016	Balance Funds Required	10% Penalty
20	Provision of Missing Facilities GGES Chak No.522/Wahi, Construction of Boundary Wall, Gate ,Gate Pillar, Toilet Block, Wapda Connection.	03.05.11	60-Days	W.I.P	1.869	1.652	0.217	0.1869
21	Provision of Missing Facilities GGES Sucha Souda, Construction of Boundary Wall, Gate , Gate Pillar.	16.05.11	30-Days	W.I.P	1.272	0.983	0.289	0.1272
22	Provision of Missing Facilities GHS Gujiana Nao Construction of 2 Class Rooms, Computer Room, and Laboratory.	03.05.11	90-Days	W.I.P	3.311	2.947	0.364	0.3311
23	Provision of Missing Facilities GGES Keelay, Re-Construction of Boundary Wall.	29.04.11	30-Days	W.I.P	0.964	0.813	0.151	0.0964
	<b>UP-Gradation</b>	-	-	-	-	-	-	
24	Up-gradation Primary to Elementary GPS Veerkay Bath.	29.04.11	120-Days	W.I.P	3.319	0.459	2.860	0.3319
25	Cattle Mandi	19.05.14	12moth	W.I.P	190.467	210.475	-20.008	19.0467
<b>Total</b>								<b>25.106</b>

Penalty on late completion / non completion of schemes– Rs 28.279 million

Sr. No.	Name of Work & Contractor	Order No. & Dated	Time Limit Upto	Date of completion	Amount Rs.	Notice No. & Dated	10% Liquidated Damages
1.	Rehabilitation of metalled road from G.T road to Pathan Colony Tehsil Ferozewala District Sheikhupura length: 1.62 Km (M/S Liaqat Ali & Co),	No. 3390/M/C B, dated: 10.03.2015	09.06.2015 (03-Months)	W.I.P	4,707,303	No. 5166/M/C B, dated: 03.11.2015	470,730
2	Rehabilitation of metalled road (Carpet road) from Hakeem Ghari road to Hakeem Ghari (Masjid) in City Sharaqpur District	No. 2786/M/C B, dated: 09.12.2014	(02-Months)	10.5.16	2,852,746	No. 5158/M/C B, dated: 03.11.2015	285,275

Sr. No .	Name of Work & Contractor	Order No. & Dated	Time Limit Upto	Date of completion	Amount Rs.	Notice No. & Dated	10% Liquidated Damages
	Sheikhupura length: 0.289 Km (M/S Ch. Enterprises,)					No. 5583/M/C B, dated: 18.01.2016	
3	Construction of metalled road from LadhaywalaVirkan to Sadhoke Railway Station in Tehsil Muridke District Sheikhupura length: 2.20 Km (M/S New Khan Muhammad,)	No. 3336/M/C B, dated: 04.03.2015	(02- Months)	W.I.P	938,441	No. 5156/M/C B, dated: 03.11.2015	93,844
4	Rehabilitation of metalled road from G.T road to Government Girls Degree College Ferozewala in Tehsil Muridke District Sheikhupura length: 0.76 Km (M/S Syed Mumtaz Shah)	No. 3522/M/C B, dated: 19.03.2015	(03- Months)	W.I.P	2,770,764	No. 5144/M/C B, dated: 03.11.2015	277,076
5	Rehabilitation of metalled road from BurjAttari to SheikhupuraSharaqpur road via Bridge Canal in Tehsil Sharaqpur District Sheikhupura length: 12.60 Km (M/S Noman Khalid & Co,)	No. 3441/M/C B, dated: 12.03.2015	(06- Months)	W.I.P	16,364,18 2	No. 5288/M/C B, dated: 01.12.2015	1,636,418
6	Rehabilitation of metalled road from SheikhupuraSharaqpur road to ThabalMah Devi road in Tehsil Sharaqpur District Sheikhupura length: 9.20 Km (M/S Mian Abdul Razaq)	No. 3516/M/C B, dated: 19.03.2015	(06- Months)	W.I.P	2,82,92,56 2	No. 5293/M/C B, dated: 01.12.2015	2,829,256
7	Rehabilitation / Construction of metalled road from Shell Petrol Pump G.T road to Ali PurTibba in District Sheikhupura length: 4.60 Km (M/S Allah Malik Construction Co,)	No. 3415/M/C B, dated: 10.03.2015	(06- Months)	W.I.P	53,85,104	No. 5307/M/C B, dated: 01.12.2015  No. 5575/M/C B, dated: 18.01.2016	538,510
8	Construction of metalled road from LadhayWalaVirkan to Raj Pura in Tehsil Muridke District Sheikhupura length: 3.50 Km (M/S Green Star & Co,)	No. 3431/M/C B, dated: 12.03.2015	(06- Months)	W.I.P	1,26,30,58 5	No. 5295/M/C B, dated: 01.12.2015	1,263,059

Sr. No.	Name of Work & Contractor	Order No. & Dated	Time Limit Upto	Date of completion	Amount Rs.	Notice No. & Dated	10% Liquidated Damages
9	Construction / Rehabilitation of metalled road from Narang road BhattaChowk to Narowal road via BawayWalai/cNangalDaswala in Tehsil Muridke District Sheikhupura length: 16.83 Km (M/S Ittehad Brothers.)	No. 3481/M/C B, dated: 17.03.2015	(06-Months)	W.I.P	1,40,38,250	No. 5285/M/C B, dated: 01.12.2015	1,403,825
10	Rehabilitation of metalled road from G.T road to Old Narang road in Tehsil Muridke District Sheikhupura length: 4.50 Km (M/S Ch. Enterprises)	No. 3724 /M/CB, dated: 08.04.2015	(06-Months)	W.I.P	2,18,23,769	No. 5316/M/C B, dated: 01.12.2015	2,182,377
11	Rehabilitation of metalled road from G.T road to Government Girls Degree College Ferozewala in Tehsil Muridke District Sheikhupura length: 0.76 Km (M/S Syed Mumtaz Shah)	No. 3522 /M/CB, dated: 19.03.2015	(03-Months)	W.I.P	27,70,764	No. 5591/M/C B, dated: 18.01.2016	277,076
12	Construction / Rehabilitation of metalled road from Narowal road to Ameen Shah to KotliWahla in Tehsil Muridke District Sheikhupura length: 1.80 Km (M/S Zain Construction Co.)	No. 3060/M/C B, dated: 28.01.2015	(06-Months)	W.I.P	1,30,29,934	No. 5579/M/C B, dated: 18.01.2016	1,302,993
13	Rehabilitation of metalled road from G.T road to Pathan Colony Tehsil Ferozewala District Sheikhupura length: 1.62 Km (M/S Liaqat Ali & Co),	No. 22/Fwa, dated: 11.01.2016	09.06.2015 (03-Months)	W.I.P	47,07,303	No. 5607/M/C B, dated: 18.01.2016	470,730
14	Rehabilitation of metalled road from G.T road to Old Narang road in Tehsil Muridke District Sheikhupura length: 4.50 Km (M/S Ch. Enterprises)	No. 124 /M/CB, dated: 26.04.2016	(06-Months)	W.I.P	2,18,23,769	No. 8375/M/C B, dated: 20.05.2016 No. 8375/M/C B, dated: 20.05.2016	2,182,377
15	Construction / Rehabilitation of metalled road from Narowal road to Ameen Shah to KotliWahla	No. 147/M/CB, dated: 26.04.2016	(06-Months)	W.I.P	1,30,29,934	No. 8365/M/C B, dated: 20.05.2016	1,302,993

Sr. No .	Name of Work & Contractor	Order No. & Dated	Time Limit Upto	Date of completion	Amount Rs.	Notice No. & Dated	10% Liquidated Damages
	in Tehsil Muridke District Sheikhupura length: 1.80 Km (M/S Zain Construction Co.)						
16	Rehabilitation of metalled road (Carpet road) from Hakeem Ghari road to Hakeem Ghari (Masjid) in City Sharaqpur District Sheikhupura length: 0.289 Km (M/S Ch. Enterprises.)	No. 169/M/CB, dated: 26.04.2016	(02-Months)	30.6.16	28,52,746	No. 8359/M/C B, dated: 20.05.2016	285,275
17	Rehabilitation of metalled road from Sheikhupura Lahore road Khan Pur Stop to Khan Pur Village in Tehsil Ferozewala District Sheikhupura length: (M/S S&H Associates)	No. 171/M/CB, dated: 26.04.2016	(04-Months)	W.I.P	1,03,56,540	No. 8357/M/C B, dated: 20.05.2016	1,035,654
18	Construction of metalled road from LadhayWalaVirkan to Raj Pura in Tehsil Muridke District Sheikhupura length: 3.50 Km (M/S Green Star & Co.)	No. 140/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	1,26,30,585	No. 8277/M/C B, dated: 14.05.2016	1,263,059
19	Rehabilitation of metalled road from G.T road to Government Girls Degree College Ferozewala in Tehsil Muridke District Sheikhupura length: 0.76 Km (M/S Syed Mumtaz Shah)	No. 132/Fwa, dated: 26.04.2016	(03-Months)	W.I.P	27,70,764	No. 8286/M/C B, dated: 14.05.2016	277,076
20	Rehabilitation of metalled road from G.T road to Shamke Village Tehsil Ferozewala District Sheikhupura length: 5.20 Km (M/S Anjum Traders)	No. 130/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	1,19,96,893	No. 8288/M/C B, dated: 14.05.2016	1,199,689
21	Rehabilitation of metalled road from Sheikhupura Sharaqpur road to ThabalMah Devi road in Tehsil Sharaqpur District Sheikhupura length: 9.20 Km (M/S Mian Abdul Razaq)	No. 128/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	2,82,92,562	No. 8292/M/C B, dated: 14.05.2016	2,829,256
22	Rehabilitation of metalled road from BurjAttari to Sheikhupura Sharaqpur road	No. 136/Fwa, dated:	(06-Months)	W.I.P	1,63,64,182	No. 8281/M/C B, dated:	1,636,418

Sr. No.	Name of Work & Contractor	Order No. & Dated	Time Limit Upto	Date of completion	Amount Rs.	Notice No. & Dated	10% Liquidated Damages
	via Bridge Canal in Tehsil Sharaqpur District Sheikhupura length: 12.60 Km (M/S Noman Khalid & Co.)	26.04.2016				14.05.2016	
23	Rehabilitation / Construction of metalled road from Shell Petrol Pump G.T road to Ali PurTibba in District Sheikhupura length: 4.60 Km (M/S Allah Malik Construction Co.)	No. 179/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	53,85,104	No. 8273/M/C B, dated: 14.05.2016	538,510
24	Construction / Rehabilitation of metalled road from Ranger Head Quarter to Mughal Wala via Themera and New Gughalwala in Tehsil Muridke District Sheikhupura length: 6.20 Km (M/S Zulfiqar & Co.)	No. 157/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	1,09,93,327	No. 8265/M/C B, dated: 14.05.2016	1,099,333
25	Rehabilitation of metalled road from AzamChowk Mari Khurd road to GBPS DHUP Sari in Tehsil Muridke District Sheikhupura length: 2.00 Km (M/S Ch. & Co.)	No. 159/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	1,07,57,488	No. 8263/M/C B, dated: 14.05.2016	1,075,749
26	Construction PCC road and Culverts from GharayalKalanNallahDaik to BRB canal in Tehsil Muridke District Sheikhupuralaength: 0.50 Km (M/S Ch. & Co.)	No. 161/Fwa, dated: 26.04.2016	(06-Months)	W.I.P	51,90,634	No. 8261/M/C B, dated: 14.05.2016	519,063
<b>Total</b>							<b>28,275,621</b>

## Annex-P

Vr. No.	Date	Name of Schemes	Non Schedule	Rate x Qty.	Amount (Rs)
85	21-10-2015	Construction of 6 C/Rooms in GES Sharaqpur	Steel Door	165*450	148,500
3	21-10-2015	Raisin of bopuraudry wall at GGHS Bhatal Sheiku	Iron gate	80*848.4	67,872
4	21-10-2015	Missing facility at GGPS Abu-ul-Khair Ferozwala The.	iron door	65*800	52,000
25	11/11/2015	Cont. of 3 class room at GGPS Bhabdan Khurd Safdarabad	Iron door	122*440	53,640
27	11/11/2015	cont. of 3 class room GES Hardoki Ladhake Muridka	Iron door	99*450	44,550
27-A	11/11/2015	Const. of 2 class room at GGES Ghandowal Muridka	Polishing	963*6500	65,000
39	16-10-2015	Construction of class room at GPS Gagrana Tehsil Muridka	Iron door	143*450	64,350
40		Const. 3 class room at GPS Kot Faqir Muhammad MK	N.Board	64*54.55	3,491
41		Const. 2 class room at GPS Nooray Wala Ferozwala	iron door	52*450	23,400
42	17-11-2015	Provision missing facility at DHQ and THQ Hospital	Planting	75*1500	112,500
43		Missing facility at DHQ and THQ boundry wall	Pool Led L	10*14000	140,000
48	20-11-2015	Upgradation Elementary to High CES Mandhiali Ferozwala	C. Angle Fram	792139.9	54,841
48	20-11-2015	Upgradation Elementary to High CES Mandhiali Ferozwala	Grill	66*225.5	14,853
48	20-11-2015	Upgradation Elementary to High CES Mandhiali Ferozwala	Almarah	363*361.20	13,116
48	20-11-2015	Upgradation Elementary to High CES Mandhiali Ferozwala	Deador wood Com,	65*681	44,265
48	20-11-2015	Upgradation Elementary to High CES Mandhiali Ferozwala	Reces,sed wiring	1941*29.80	57,842
48	20-11-2015	Upgradation Elementary to High CES Mandhiali Ferozwala	Notice Board	160*54.55	8,728
48	20-11-2015	Upgradation Elementary to High CES Mandhiali Ferozwala	Water Tank	200*50	10,000
48	20-11-2015	Upgradation Elementary to High CES Mandhiali Ferozwala	Hand pump	20*475	9,500
51	25-11-2015	Renovation Government MC Model Girls Akber Bazar	Gate	66*615.35	40,613
51	25-11-2015	Renovation Government MC Model Girls Akber Bazar	MS doors	49*448.20	21,962
52	25-11-2015	Const. of Boundry wall of Grayeyard Rakh Sayedyan	Cement P.	8160*1265.35	103,253
52	25-11-2015	Const. of Boundry wall of Grayeyard Rakh Sayedyan	Doors	50*712.30	35,615
52	25-11-2015	Const. of Boundry wall of Grayeyard Rakh Sayedyan	Precast G.	1835*130	238,550
53	16-11-2015	Const: of 2 Nos class rooms atGPS Kot Faqir Muhammad MKD	Notice board	64*54.59=	3,491
53	16-11-2015	Const: of 2 Nos class rooms atGPS Kot Faqir Muhammad MKD	Water Tanki 200 Gln		11,000



7	4/1/2016	DHQS & THQS earth filling grass THQ Muridkey	Street light	10*14000=	140,000
7	4/1/2016	DHQS & THQS earth filling grass THQ Muridkey	Raiser cut wire	2600*400=	1,040,000
7	4/1/16	-do-	Street lights		288,000
510561 7244		Provision of P Sheed TV Ward DHQ Hospital	H. Raza Co.	Fibre Shed	830,000
7	4/1/2016	DHQS & THQS earth filling grass THQ Muridkey	Plants	75*1500=	112,500
42	13-2-2016	Const. of 2 classroom at GGES Sheesh Mahal SKP	Fibre Gangla	102*490	49,980
45	17-2-2016	Provision of missing insfr. In THQ Hospital Sharqpur	Fibre Gangla	2400*490	1,176,000
62	17-02-2016	M/R to EDO (Health) Office Sheikhupura.	Grouting cement	4640*358.23	16,622
62	17-02-2016	M/R to EDO (Health) Office Sheikhupura.	Wall paneling	312*320	180,000
68	17.2.2016	C/o of Buildings Special Education Sharqpur sharif.	Iron Gsteel Ganjla	168*1069.12	177,932
68	17.2.2016	C/o of Buildings Special Education Sharqpur sharif.	Fancy Jangla	3899*313.35	1,221,752
68	17.2.2016	C/o of Buildings Special Education Sharqpur sharif.	Tuff Pavours	11707*73.11	1,053,296
68	17.2.2016	C/o of Buildings Special Education Sharqpur sharif.	Wooden Door	146*1880.10	274,495
68	17.2.2016	C/o of Buildings Special Education Sharqpur sharif.	Weathere Shield	9731*1586.30	154,363
68	17.2.2016	C/o of Buildings Special Education Sharqpur sharif.	Super Tuff Tanki	2000*55.00	110,000
68	17.2.2016	C/o of Buildings Special Education Sharqpur sharif.	Kaprial tile	2717*73.11	198,640
83	18.02.2013	Establisemnt of 20 Beded Civil Hospital anawala	Jangla	723*400	289,200
83	18.02.2013	Establisemnt of 20 Beded Civil Hospital anawala	Sui Gas Pipe	1001*95	95,095
58	16-5-2016	Upgradation of P&E School Dhamkay Sharqpur	Class Room Almirah	144*361.20	51,998
58	16-5-2016	Upgradation of P&E School Dhamkay Sharqpur	Notice Board	160*54.55	8,728
59	16.05.2016	Provision of Missing Infst: THQ & DHQ Hospital Muridke.	Imported Raze Cut	2600*400	1,040,000
180	23.06.2016	Construction of 5 Class Rooms GHS Faiz Pur Kalan Sharqpur.	Fabricrtion of heavy steel	485*11954	57,969
200	23.06.16	Construction of B/Wall GCHSS SKP	Razor Wire	3419*349.13	1,193,675
<b>Total:-</b>					<b>11,203,177</b>