



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

ACL	Audit Command Language
AIR	Audit Inspection Report
B&R	Buildings & Roads
BHU	Basic Health Unit
C&W	Communication & Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DGA	Director General Audit
DOH	District Officer Health
DO	District Officer
DHQ	District Headquarters
DTL	Drug Testing Laboratory
EDO	Executive District Officer
E&T	Excise & Taxation
FD	Finance Department
F&P	Finance & Planning
HRA	House Rent Allowance
LP	Local Purchase
MB	Measurement Book
MS	Medical Superintendent
MRS	Market Rate System
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
P&D	Planning & Development
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PRSP	Punjab Rural Support Program
PPRA	Punjab Procurement Regulatory Authority

PWD	Public Works Department
RHC	Rural Health Center
SAP	System Application Product
S&GAD	Services & General Administration Department
SMC	School Management Council
SMO	Senior Medical Officer
TA	Travelling Allowance
THQ	Tehsil Headquarters
TMA	Tehsil Municipal Administration
TS	Technical Sanction

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with, Sections 8 & 10 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 as well as Section 115 of the Punjab Local Government Ordinance 2001, require the Auditor General of Pakistan to audit the accounts of the Provincial governments and the accounts of any authority or body established by, or under the control of, the provincial government. Accordingly, the audit of all Receipts and Expenditures of the District Government Fund and Public Account of District Government is the responsibility of the Auditor General of Pakistan.

The report is based on audit of the accounts of various offices of the District Government, Kasur for the financial year 2016-17 up to 31st December 2016. The Directorate General of 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 significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The observations included in this Report have been finalized after issuing three reminders for written responses of management and holding of DAC meetings, no response was received till the finalization of this report.

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

Islamabad

Dated:

(Javid Jehangir)

Auditor General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 21 officers and staff, total 5,271 man-days and the annual budget of Rs 25.107 million for the financial year 217-18. It has mandate to conduct Financial Attest, Regularity & Compliance with Authority Audit and Performance Audit of Programmes/ Projects & activities. Accordingly, Regional Directorate Lahore carried out audit of accounts of District Government, Kasur for the financial year 2016-17.

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

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

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

a. Scope of Audit

Out of total auditable expenditure of Rs 4,835.350 million of the District Government, Kasur for the financial year 2016-17 covering one PAO and 231 formations, the Directorate General Audit, audited an expenditure of Rs 3,142.977 million which in terms of percentage was 65% of auditable expenditure. The Directorate General Audit planned and executed audit of 26 formations i.e. 100% achievement against the planned audit activities.

Total receipts of the District Government Kasur for the financial year 2016-17, were Rs 31.328 million whereas Directorate General Audit, audited receipts of Rs 20.363 million which was 65% of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 85.595 million was pointed out which was not in the notice of executive before audit. However, recovery of Rs 7.577 million was affected till the compilation of this report.

c. Audit Methodology

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

d. Audit Impact

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

e. Comments on Internal Control and Internal Audit Department

Internal Control mechanism of District Government Kasur was not found satisfactory during audit. Many instances of weak Internal Controls have been highlighted during the course of audit which includes some serious lapses like withdrawal of public funds against

the entitlement of employees. Negligence on the part of District Government authorities may be captioned as one of important reasons for weak Internal Controls.

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

f. The Key Audit Findings of the Report;

- i. Non-production of record of Rs 209.794 million was noted in one cases.¹
- ii. Unauthorized / irregular payment of Rs 2,379.949 million was noted in 26 cases.²
- iii. Recovery of Rs 85.528 million was pointed out in 19 cases.³
- iv. Poor performance worth Rs was note in cases cases.⁴

g. Recommendations

- i. The PAO needs to take appropriate action for non-production of record.
- ii. Inquiries need to be held to fix responsibility for non-production of record, deliberate non-compliance of the rules and wasteful expenditure.
- iii. Departments need to comply with the Public Procurement Rules for economical and rational purchases of goods and services.
- iv. The PAO needs to make efforts for expediting the realization of various Government receipts.
- v. Monitoring of Budgeting preparation and expenditure should be strengthen through better internal controls

¹ Para 1.2.1.1

² Para 1.2.2.1-8, 1.2.2.13, 1.2.2.15-17, 1.2.2.19-20, 1.2.2.22-23, 1.2.2.26-30, 1.2.2.33-34, 1.2.2.36, 1.2.2.39, 1.2.2.43

³ Para 1.2.2.9-12, 1.2.2.14, 1.2.2.18, 1.2.2.21, 1.2.2.24-25, 1.2.2.31-32, 1.2.2.35, 1.2.2.37-38, 1.2.2.40-42, 1.2.3.1

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

Rs in million			
Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	1	8,790.011
2	Total Formations in Audit Jurisdiction	231	8,790.011
3	Total Entities (PAOs) Audited	1	3142.977
4	Total Formations Audited	26	3142.977
5	Audit & Inspection Reports	26	3142.977
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation regarding Financial Management

Rs in million		
Sr. No.	Description	Amount Placed Under Audit Observation
1	Unsound asset management	
2	Weak financial management	215.476
3	Weak internal controls relating to financial management	2,380.882
4	Others	84.595
Total		2,680.953

Table 3: Outcome Statistics

Rs in million

Sr. No.	Description	Expenditure on Acquiring of Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current Year	Total Last Year
1	Outlays Audited	25.025	221.476	19.854	4,588.849	4,855.204*	3,232.160
2	Amount Placed under Audit Observation/ Irregularities of audit	5.789	153.331	10.279	2511.550	2,680.953	1,345.347
3	Recoveries pointed out at the instance of audit	-	22.046	10.279	53.203	85.528	88.237
4	Recoveries Accepted/ Established at the instance of audit	-	22.046	10.279	53.203	7.577	88.237
5	Recoveries Realized at the instance of audit	-	-	-	7.577	7.577	0.822

* The amount mentioned against serial No.1 in column of Total Current Year is the sum of Expenditure and Receipts whereas the total expenditure audited for the current year was Rs 4,835.350 million.

Table 4: Table of Irregularities Pointed Out

		Rs in million
Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	2,380.882
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	5.682
3	Accounting errors (accounting policy departure from IPSAS, misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal controls systems	0
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	84.595
6	Non-production of record.	209.794
7	Others, including cases of accidents, negligence etc.	0
Total		2,680.953

Table 5 Cost-Benefit Ratio

		Rs in million
Sr. No	Description	Amount
1	Outlays audited (Items 1 of Table 3)	3,232.160
2	Expenditure on Audit	0
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	0

CHAPTER 1

1.1 District Government, Kasur

1.1.1 Introduction of Departments

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

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

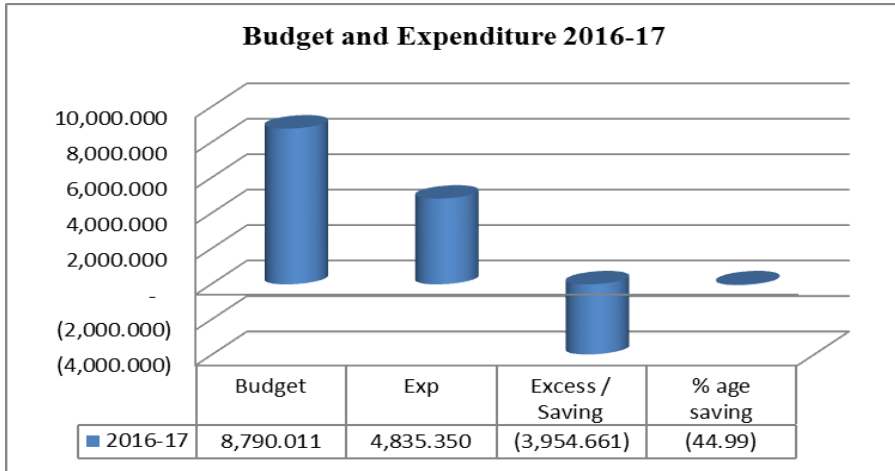
Under Section 29 (k) of the PLGO 2001, Executive District Officer (EDO) acts as Departmental Accounting Officer for his respective group of offices.

1.1.2 Comments on Budget & Accounts (Variance Analysis)

During financial year 2016-17, budgetary allocation (inclusive of salary, non-salary and development) for District Government Kasur was Rs 8,790.011 million whereas the expenditure incurred (inclusive of salary, non-salary and development components) during the financial year was Rs 4,835.350 million, showing a saving of Rs 3,954.662 million for the period, which in terms of percentage was 44.99% of final budget for which the Management ought to render an explanation against the break-up as detailed below:

Rs in million				
2016-17	Budget	Expenditure	(+) Excess (-) Saving	%age of Savings
Salary	6,290.474	3,962.118	-2,328.356	-37.014
Non Salary	1,572.618	460.547	-1,112.071	70.715
Development	926.919	412.685	-514.234	55.478
Total	8,790.011	4,835.35	3,954.661	44.990

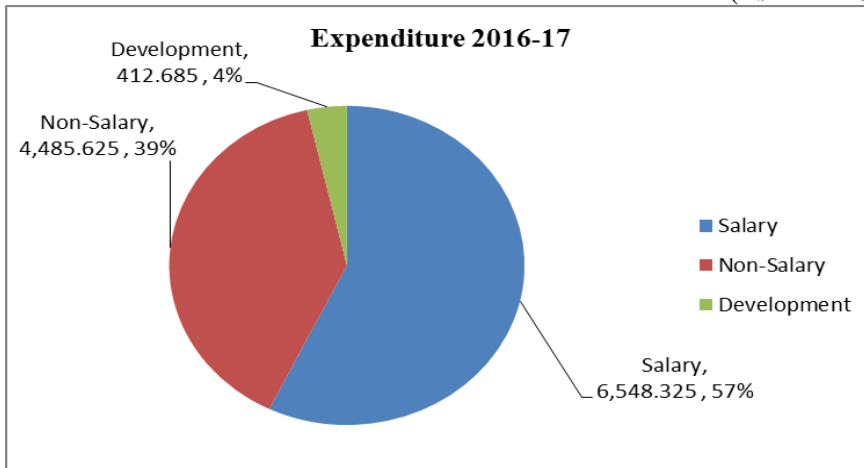
Rs in million



As per Appropriation Accounts 2016-17 of District Government Kasur, the original budget was Rs 8,429.100 million, supplementary grant Rs 3,60.912 million and the final budget was Rs 8,790.011 million. Against the final budget, total expenditure incurred by the District Government Kasur during Financial Year 2016-17 was Rs 4,835.350 million.

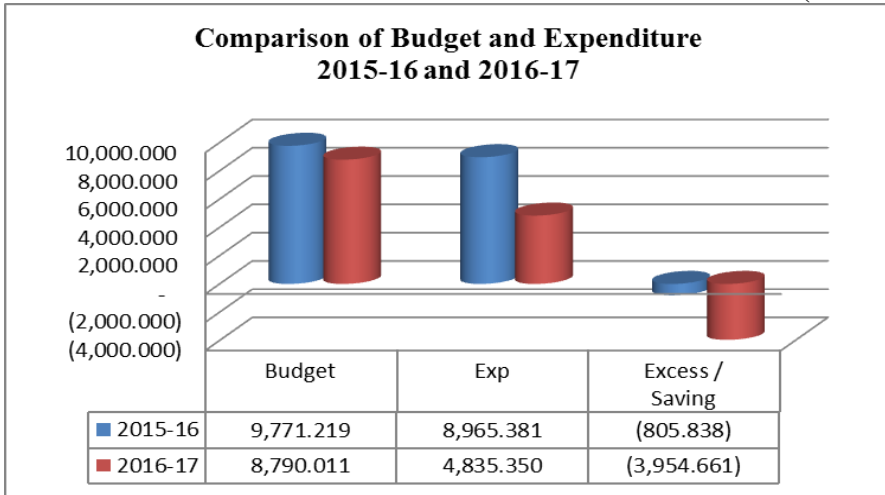
The Salary, Non-salary and Development Expenditure comprised 82%, 10% and 8% of the total expenditure, respectively.

(Rs in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years showed that there was 10% decrease in Budget Allocation and 46% decrease in Expenditure respectively as compared to previous Financial Year.

(Rs in million)



1.1.3 Brief Comments on the Status of Compliance on MFDAC Audit Paras of Audit Report 2015-16

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	25	Not convened
2	2003-04	14	Not convened
3	2004-05	20	Not convened
4	2008-09 (01/07/2004 to 31/03/2008)	128	Not convened
5	2009-10	80	Not convened
6	2010-11	40	Not convened
7	2011-12	43	Not convened
8	2012-13	11	Not convened
9	2013-14	13	Not convened
10	2014-15	17	Not convened
11	2015-16	25	Not convened
12	2016-17	44	Not convened

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-production of record - Rs 209.794 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further 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 para D sub para 3 and 4 of the agreement between Punjab Rural Support Programme and District Government Kasur vide notification No. PD-PSU/CMI-PHC/271 dated January 4, 2005, the PRSP shall render accounts of the management operation to the District Government, Kasur within a period of three months after the conclusion of each financial year and the accounts of the management operation shall be audited by the auditors of the PRSP and a copy thereof be provided by the PRSP to the District Government Kasur within thirty days of the approval of accounts in the Annual General Meeting of the PRSP.

Management of the different formations did not provide the auditable record relating to expenditure and receipts for audit scrutiny. Annexure-B

Audit was 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 worth Rs 209.794 million could not be verified.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP No. 9, 1]

1.2.2 Irregularities / Non-compliance

1.2.2.1 Irregular closing of Account IV - Rs 1,850.145 million

According to Section 123 (1) & (2) (a-e) of PLGO, 2001, every Nazim / Administrator shall, once in every year, take the physical stock of moveable and immovable properties of the Local Government and submit a report containing (a) particulars of the properties held: (b) total value of the property, annual return there from and change in its value, if any: (c) particulars of unserviceable articles: (d) particulars of losses, if any. Under Section 3 of the PLGA 2013, the new local governments established under this Act shall succeed the rights, assets and liabilities of the local governments established under the Punjab Local Government Ordinance, 2001 (XIII of 2001). The Government or an officer designated by the Government shall divide the rights, assets and liabilities of the existing local governments amongst the successor local governments.

During audit of the record of the office of DCO, Kasur, it was noticed that w.e.f. 2008 to 31-12-2016 the capital development expenditure of District Government Kasur was Rs 1,850.145 million but at the time of closing of account IV, for requisite transfer of assets and liabilities, no physical stock taking of District Government Kasur properties and assets was carried out. Moreover, organization change occurred so as to entail distribution of assets amongst the Successor entities since January 2017 by virtue of promulgation / enforcement of Punjab Local Government Act 2013 but the mandatory distribution of the rights, assets and liabilities of the existing local governments amongst the successor local governments did not materialize.

Audit was of the view that due to poor financial management and weak internal control, compliance of law was not made.

This resulted in improper management of government assets worth Rs 1,850.145 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends remedial action to ensure verification of properties and assets followed by requisite distribution of the rights, assets and liabilities of the erstwhile District Government Kasur, amongst the successor local governments did not materialize.

[PDP No. 2]

1.2.2.2 Unauthorized transfer of funds - Rs 164.397 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. Further, according to the 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 24th September, 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 15th of each month who will carry out 100% post audit. According to Rule 16 read with Rule 33 of Punjab District Authorities (Accounts) Rules 2017, the accounts officer shall perform pre-audit of all payments of local fund and public account before authorizing its disbursement

During audit of EDO Education Kasur It was revealed that Rs 164.397 million were transferred to schools under NSB without applying pre-audit. Allocation and expenditure was held unauthorized and doubtful because the release of funds was not accounted for in the account of the District Government. In violation of the above guidelines, budget was not prepared as per the chart of account. Expenditure was not pre-audited by any authority.

Audit was of the view that the due to a defective policy the funds were transferred without application of post or pre-audit checks.

This resulted in irregular transfer of funds amounting to Rs 164.397 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the person(s) at fault.

[PDP No. 2]

1.2.2.3 Irregular payments out of SDA without Post Audit - Rs 132.466 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 15th 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 the provisions contained in chapter 10 and 17 of the APPM will be implemented”.

Expenditure of Rs 132.466 million incurred from SDA account by district government authorities is not being reflected in the appropriation account contrary to the mandate enshrined within the meaning of section 107 of PLGO 2001 as amended to date and post audit of vouched accounts prior to disbursement of new release as warranted for such payment is evaded. The due process to abide by provisions contained in chapter 10 and chapter 17 of APPM have not been adhered to keeping in view ousting of jurisdiction for post audit and exclusion of the amount from the population /FI data during the course of certification audit and non availability of vouched accounts with respective DAOs. The Auditor General of Pakistan vide letter bearing No. 38-AP&SS/24-C/09/Vol. II dated 04-01-2016 has already prescribed that Director General Audit District Governments Punjab is responsible to conduct audit of all district government departments, projects, development works and assignment accounts maintained by them.

DCO Kasur was operating SDA jointly with DCO. Payment made out of SDA were held irregular because vouched account of the payments was not submitted for post audit prior to disbursement of new releases. The expenditure was not recognized /accounted for in accounts and financial statements of the district government Lahore. Due to non accountal of the payments the actual additions in the assets and liabilities of the district government could not be ascertained in realistic terms. In the absence of the detailed post audit of payments vouched accounts of payments made out of SDA audit procedures i.e test of controls, d the assertions of existence, occurrence, completeness and valuation of assets liabilities and transactions could not be verified. The audit was unable to verify that the valuation of expenditure and assets were correctly stated.

Audit was of the view that payment was made due to weak financial management and weak internal control.

This resulted in irregular payments out of SDA worth Rs 132.466 million without pre-audit.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP No. 8]

1.2.2.4 Irregular payments out of SDA without Post Audit - Rs 59.752 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 15th 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 with the stipulation that “to overcome the existing accounting problems relating to SDAs the provisions contained in chapter 10 and 17 of the APPM will be implemented.”

During audit of MS DHQ Hospital Kasur, it was observed that payment amounting to Rs 59.752 million was drawn out of SDA during financial years 2016-17. These payments were held irregular because vouched account of the payments was not submitted for post audit prior to disbursement of new releases. Payments were not shown in the financial statement of the District government Kasur. Due to non accountal of the payments, the actual additions in the assets and liabilities of the respective government could not be ascertained in realistic terms. In the absence of the detailed post audit of payments vouched accounts, test of controls, the assertions of existence, occurrence, completeness and valuation of assets liabilities and transactions could not be verified by the audit.

Audit was of the view that payment out of SDA without post audit was due to poor financial discipline and weak internal controls.

This resulted in irregular payments out of SDA without post audit worth Rs 59.752 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 10]

1.2.2.5 Irregular expenditure on sub base and base course – Rs 49.292 million

According to additional clauses of contract agreement, the contractor is bound to set up field control laboratory at site of work along with necessary equipments and logistics to carry out compaction tests for earthwork, sub base and base course and other tests like Gradation Control Tests for sub base and surfacing.

Scrutiny of the development schemes executed by DO (Roads) Kasur revealed that payment of Rs 49.292 million was made on account of sub base and base course. Payment was held irregular because it was made without mandatory compaction tests in violation of the government instructions.

Audit was of the view that payment was made due to poor monitoring of development work and weak internal controls.

This resulted in irregular payment of Rs 49.292 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 11]

1.2.2.6 Irregular payments made in cash - Rs 23.033 million

Finance Department vide No. FD(FR)V-6/75(P) dated 04.03.2010 stated that “ payment of Rs 100,000 & above shall not be made in cash by Drawing & Disbursing Officer (DDOs).

During audit of five formations of District Government Kasur for the financial year 2016-17, it was observed that management either made

payment through cash or by issuing cheques in the name of DDOs resulting in irregular payment of Rs 23.033 million.

Sr. No.	Name of formations	Description of Receipts	Amount (Rs in million)
1	Dy. DEO (WEE) Chunian	Financial Assistance and Leave encashment	5.195
2	DO Health	Contingency bill, financial assistance, salaries, payment of utility bills	7.222
3	RHC Ellahabad	Different claims of suppliers	6.158
4	Dy. DEO (MEE) Kasur	Scholarships	0.843
5	General Nursing School	Stipend	3.615
		Total	23.033

Audit was of the view that payment through cash by issuing cheques in the name of DDO was due to weak internal controls.

This resulted in irregular and un-verifiable payment on of Rs 23.033 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 6, 5, 2, 9 & 2]

1.2.2.7 Wastage of government funds due to non-completion of scheme -Rs 19.728 million

As per Rule 42 of Punjab District Government and TMAs Budget Rules 2003, as far as possible development projects shall be completed within the financial year and in exceptional circumstances a project may be phased over two financial years.

During audit of the accounts record of DO (Buildings) Kasur, has revealed that establishment of Public Library Roshan Bheela Kasur a scheme of 2008-09 was still under process at the end of 6/2017. The total estimated cost of this scheme was Rs 36.262 million and an expenditure of Rs 19.728 million was incurred up to 6/2013. The examination of the progress report has revealed that the contractor was not willing to execute the work. It was observed that this scheme stood abandoned and the

expenditure incurred on this scheme amounting to Rs 19.728 million had gone wasted.

Audit was of the view that abandoning of scheme was due to poor planning and weak internal controls.

This resulted in wastage of public money amounting to Rs 19.728 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends prompt remedial action to salvage sunk investment followed by the detailed enquiry into the matter also fixing responsibility against the officers / officials at fault.

[PDP No. 8]

1.2.2.8 Irregular purchase of medicines without DTL reports – Rs 16.070 million

No drug / medicine shall be accepted & used without the report of Drug Testing Lab (DTL). Moreover, payment on account of Drugs / Medicines shall be released to the suppliers only on receipt of standard / positive DTL report according to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001.

Following formations made payment amounting to Rs 16.070 million for purchase of medicine without receiving positive DTL reports from Drug Testing Laboratory, Lahore.

Sr. No.	Name of formations	PDP No.	Amount (Rs)
1	RHC Ganda Sigh Wala	1	350,030
2	RHC Ellahabad	1	3,708,941
3	Aziz Bibi Hospital Kasur	1	4,268,768
4	RHC Joura	1	1,974,912
5	RHC Kangan Pur	8	2,770,478
6	RHC Mustafabad	8	2,996,940
	Total		16,070,069

Audit was of the view due to weak financial management and internal control irregular payment without DTL reports was made.

This resulted in irregular payment amounting to Rs 16.070 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

1.2.2.9 Less / non-deduction of income tax - Rs 13.955 million

According to Section 153 of Income Tax Ordinance 2001, 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 and services rendered.

During audit of accounts record of the following formations it was observed that management either deducted less income tax or did not deduct income tax amounting to Rs 13.955 million from the bills of supplier.

Sr. No.	Name of formations	Amount of Expenditure / Auction (Rs)	Tax Deducted (Rs)	Tax Due (Rs)	Less Deducted (Rs)
1	DDEO (W-EE) Chunian		-	2,835,000	2,835,000
2	RHC Ganda Singh Wala	1,370,180	61,658	89,061	27,403
3	DO Forest (Auction of canteen and boating lake)	2,270,000	-	227,000	227,000
4	EDO Education (Release of NSB Funds)	164,396,604	-	7,397,847	7,397,847
5	DO Buildings	66,620,619	6,662,062	4,996,546	1,665,515
6	DO Roads	72,094,000	7,209,400	5,407,050	1,802,350
	Total				13,955,115

Audit was of the view that due to weak internal and financial control Income Tax was not deducted.

This resulted in loss of Rs 13.955 million to the public exchequer

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery of the income tax besides fixing of responsibility against the officers / officials at fault.

[PDP No. 10, 9, 2, 2, 17, 26]

1.2.2.10 Non-imposition of penalty - Rs 11.560 million

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

Management of two formations did not impose penalty worth Rs 11.560 million on the defaulter contractors who did not complete development schemes within stipulated period. It was observed that works were allotted to the contractors with agreed time frame to complete the task. Scrutiny of record revealed that contractors neither completed the tasks nor applied for time extension but no penalty was imposed on the defaulter contractors as detailed at Annexure-C

Sr. No	Name of Formation	PDP No.	Amount (Rs in million)
1	DO Buildings	4	1.012
2	DO Roads	17	10.548
	Total		11.56

Audit was of the view that penalty was not imposed due to poor monitoring and weak internal controls.

This resulted in unjustified delay in completion of development schemes, messers were deprive from the benefits of development schemes and non-imposition of penalty worth Rs 11.56 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery of penalty besides fixing of responsibility against the officers / officials at fault.

1.2.2.11 Loss due to non-recovery of GST and income tax - Rs 11.352 million

As per Rule 2.31 of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of the following formations it was observed that non-salary budget was released to the schools, expenditure was incurred but deduction amounting to Rs 11.352 million on account of GST and income tax was not ensured.

Rs in million

Sr. No.	Name of formations	PDP No.	General Sales Tax	Income Tax	Total
1	Dy. DEO (MEE) Kasur	8	5.326	0.769	6.095
2	Dy. DEO (WEE) Pattoki	5	4.157	1.100	5.257
	Total				11.352

Audit was of the view that due to poor financial discipline and weak internal controls, payment of GST and income tax was not recovered.

This resulted in loss of government revenue to the tune of Rs11.352 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

1.2.2.12 Less deduction of GST - Rs 36.035 million

According to Government's letter No.103-D (vi) PD/2005/51 dated:17-10-2006, public sector organizations are required to procure supplies only from registered firms however purchases could be made from un-registered firm under unavoidable circumstances with the deduction of sales tax at source at the permissible rates.

During audit scrutiny of accounts record of Dy. DEO (WEE) Chunian. it was observed that expenditure of Rs 233.433 million was incurred by the Primary & Elementary Schools under the jurisdiction of Dy. DEO during 2015-17. Purchases were made from un-registered suppliers but GST was not deducted at source to the tune of Rs 37.679 million. It was observed that only Rs 1.644 million was recovered leaving recovery of Rs 36.035 million unattended.

Sr. No.	Name of formations	Amount of Expenditure (Rs)	GST Deducted (Rs)	GST Due (Rs)	Less Deducted (Rs)
1	DDEO (W-EE) Chunian	69,037,000	1,644,000	11,376,000	9,732,000
2	EDO Education (Release of NSB Funds)	164,396,604	-	26,303,457	26,303,457
	Total	233,433,604	1,644,000	37,679,457	36,035,457

Audit was of the view that due to weak internal and financial indiscipline GST was not deducted.

This resulted in loss to the public exchequer amounting to Rs 36.035 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery of the remaining amount besides fixing of responsibility against the officers / officials at fault.

[PDP No. 9, 2]

1.2.2.13 Premature release of securities – Rs 8.782 million

As per clause 50 of contract agreement, the amount retained as security deposit shall not be refunded to the contractors before the expiry of six months in the case of original works valuing up to Rs. 5 million and twelve months or even more as may be determined by the engineer in charge with the prior approval of the chief engineer in case of works valuing above Rs. 5 million, after the issue of the certificate of completion of the work under clause 40 thereof. During the period of maintenance, the security deposit shall not be refunded till the contractor has fulfilled his obligations under clauses 43 and 44 thereof to the satisfaction of the engineer in charge.

During scrutiny of record of DO (Roads) Kasur for the financial year 2016-17, it was observed that securities amounting to Rs 8.782 million were released without completion certificate issued by the DO. Scrutiny of record revealed that securities were released after expiry of a specific period without mandatory certificate of officer concerned. Annexure-D

Audit was of the view that premature release of securities was due to poor financial discipline and weak internal controls.

This resulted in unjustified release of securities without authorization of competent authority amounting to Rs 8.782 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 23]

1.2.2.14 In-admissible payment of conveyance allowance - Rs 8.531 million

According to Govt. of Punjab, FD's Letter No. FD-SR.I.9-4/86(P)(PR) dated 21st April 2014, the officers who are availing Govt. vehicles including bikes (sanctioned / pool) are not entitled to the facility of conveyance allowance w.e.f.01-03-2014. FD's instructions whereby Conveyance Allowance was allowed on a certificate of not using vehicle from house to office and vice versa are withdrawn accordingly.

During audit of DO Health Kasur, it was observed that 92 vaccinators were drawing conveyance allowance @ Rs 1,932 per month since 2013-14. Payment amounting to Rs 8.531 million had been made up to December 2017.

Audit was of the view that due to weak internal and administrative controls, conveyance allowance was unduly released to the employees availing conveyance facilities.

This resulted in in-admissible payment amounting to Rs 8.532 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP No. 4]

1.2.2.15 Unjustified expenditure through quotations – Rs 8.271 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 regulation by the PPRA from time to time. Further according to Chapter VII rule 41(c)-iv of PPRA Rules, procuring agency cannot place repeat order exceeding 15% of the original procurement.

During audit of six formations for the year 2016-17, it was observed that management made payment amounting to Rs 8.271 million. Payment was held irregular because no tender was called for these purchases. Purchase orders were splitted into small orders to avoid tenders in violation of provisions of PPR 2014.

Sr. No.	Name of formations	PDP No.	Description of items	Amount (Rs)
1	RHC Ganda Sigh Wala	2	Bedding and clothing	144,075
2	DO Health	3	Bags, Magnifying glass, Plastic jar etc	1,076,450
3	RHC Ellahabad	5	Purchase of medicines	416,262
		6	X-ray films	249,010
		7	Bedding and clothing	385,000
		8	Misc. Store Items	1,006,355
		9	Purchase of Pant and Machinery	339,322
		10	Cost of other store	447,500
		11	Purchase of furniture	495,050
4	DCO	4	Installation of walk through metal detectors, fiber washrooms and sound system and accessories at Phoolnagar for PM visit, Stage chair, stage dera kanopi, stage front carpet and drone cameras, 2900 feet razor wire	2,459,420
5	Aziz Bibi Hospital	4	Purchase of plant and machinery, other items	805,255
6	RHC Joura	2	Bedding and clothing	154,795
		4	Cost of other store items	292,772
			Total	8,271,266

Scrutiny of record revealed that purchase was made from un-registered firms. Payment was also drawn in the name of DDO instead of vendor.

Audit was of the view that due to poor financial discipline and weak internal controls purchase was made without advertisement on PPRA website.

This resulted in irregular and uneconomical purchase of items amounting to Rs 8.271 million

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends inquiry into the matter beside regularization in a manner prescribed and fixing of responsibility against the officers / officials at fault.

1.2.2.16 Unauthorized payment of carpeting – Rs 7.164 million

According to MRS Rates given by Finance Department, Government of Punjab, rate for item of carpeting shall be fixed by Chief

Engineer on the basis of different percentages of bitumen i.e. 3% to 6%. However, payment will be made to the contractor as per Job Mix Formula for bitumen used in the work. Further, Para 641-Sr. No. 3.1 of Book of Specification of C&W requires that the exact percentage of bitumen to be used shall be fixed on the basis of laboratory tests on the Job Mix Formula. Moreover, according to Finance Department's letter No. RO (Tech) FD. 18-23/2004 dated 21st September, 2004 rate for item of carpeting shall be fixed and approved by the Chief Engineer concerned on the basis of different stages of bitumen i.e. 3% to 6% and payment will be made to the contractor as per job mix formula or bitumen used in the work.

During audit of DO (Roads) Kasur, scrutiny of paid vouchers of the scheme titled "Construction of Road from Abadi Asmail (Adhan Rod) Multan Road" revealed that item of plant premix bituminous carpeting was executed and payment of Rs 7.164 million was made to the contractor. Payment was held irregular because approval of rate for the item was not obtained from the Chief Engineer (Highways) in violation of above instructions.

Audit was of the view that irregular payment of carpeting was due to poor monitoring of development work and weak internal controls.

This resulted in unjustified payment of Rs 7.164 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 12]

1.2.2.17 Irregular expenditure on the repair and maintenance - Rs 6.504 million

In pursuance of government of Punjab C&W department letter No. SOH-III (C&W) 2-3/2001 (M&R) dated 28-1-2002, it was required that EDO should get the resurfacing programme approved from their perspective DCO or Zila Nazim as per available fund and criteria fixed under B&R code.

During the scrutiny of record in the office of the DO(Road) Kasur it was observed that Rs 6.504 million was spent on repair and maintenance of roads without the approval of Annual Repair Programme from DCO.

Audit was of the view that irregular payment on repair and maintenance was made due to weak internal controls.

This resulted in unjustified payment of Rs 6.504 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 14]

1.2.2.18 Unauthorized performance of test and collection of fee - Rs 5.628 million

According to Rule 76 (1) of Punjab District Authorities (Budget) Rules 2003, the primary obligation of collecting officer shall be to ensure that all revenue due is claimed, realized and credited immediately into the Government account, under the proper receipt head. The head of office shall supervise and take corrective measures in respect of activities of collecting officer.

During audit of office of DHQ Hospital Kasur, it was observed that during financial year 2016-17 different lab tests were performed at laboratory of hospital and fee amounting to Rs 5.628 million was collected from the patients. Receipt of fee was held irregular because tests were performed without doctor's advice. Annexure-E

Audit was of the view that blood samples were collected from private labs and using OPD number of hospital, unauthorized tests were performed.

This resulted in doubtful performance of test, mis-use of government stocks and inventories and irregular collection of receipts worth Rs 5.628 million

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends deposit of value for the stocks consumed into government treasury besides fixing of responsibility against the persons at fault.

[PDP No. 3]

**1.2.2.19 Non deduction of house rent and conveyance allowance
- Rs 5.022 million**

As per clarification issued by Government of the Punjab, 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.

During audit of the office of DO Health Kasur for the Financial Year 2016-17, it was observed that designated residences were available at each BHU, so HRA and CA was not admissible to the officers / officials posted at BHUs. Scrutiny of record revealed that employees were drawing house rent allowance and conveyance allowance without entitlement.

Audit was of the view that due to weak internal and poor financial control, house rent and conveyance allowance was not deducted in the case of non entitled incumbents.

This resulted in overpayment of house rent and conveyance allowance amounting to Rs 5.022 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP o. 7]

1.2.2.20 Unjustified diversion of scheme – Rs 4.976 million

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

During scrutiny of record of DO (Roads) Kasur, it was observed that work for rehabilitation of Road from Baddian to Chattianwala was awarded to M/S Karman wala builder for Rs 4.976 but the same was

substituted with the new scheme titled “Rehabilitation of road from Junika to Kalu Khara” without approval of DDC for diversion.

Audit was of the view that unjustified diversion of schemes was due to poor monitoring of development work and weak internal controls.

This resulted in unjustified diversion of scheme and payment to the tune of Rs 4.976 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 15]

1.2.2.21 Irregular award of work without obtaining performance security - Rs 4.882 million

As per contract clause 26(a) in cases, 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% within 15 days of issuance of notice or within expiry period of bid whichever is earlier.

DO (Buildings) Kasur issued work orders to the tune of Rs 58.663 million. Work orders were held irregular because contractors offered rates more than 5% below the TS estimates and performance security valuing Rs 4.882 million was not received from the contractors before giving effect to the acceptance of bids. Annexure-F

Audit was of the view that non-obtaining of performance guarantee was due to poor financial discipline weak internal controls.

This resulted in irregular award of work to the contractors.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 3]

1.2.2.22 Unauthorized approval of technical sanction – Rs 4.059 million

According to Sr. No. 1(b) of Punjab Delegation of Financial Powers Rules 2006, under special powers of Communication and Works Department, Executive Engineer is competent to accord technical sanction on account of ordinary and special repair of non-residential buildings up to Rs 600,000 in each case.

During the audit of DO (Roads), Kasur for the period 2016-17, it was observed that technical sanction for maintenance and operational charges amounting to Rs 4.059 million was accorded by the DDO in violation of the above instructions.

Audit was of the view that due to weak internal controls and poor financial management unauthorized technical sanctions were accorded without authority.

This resulted in irregular expenditure of Rs 4.059 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 3]

1.2.2.23 Non-transparent purchase of office equipment & furniture - Rs 3.556 million

According to Rule, 4 of PPRA, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and to make the procurement process efficient and economical.

During audit of office of Government Secondary School for Hearing Impaired children, Kasur, it was observed that payment amounting to Rs 3.556 million was made for purchase of office equipment and furniture during 2015-16. Scrutiny of record revealed that rates of equipments were enhanced by tempering the bidding documents. Similarly the rates of furniture offered by firm were enhanced by adding GST @ 17%. i.e.

Sr. No.	Description	Firm	Amount (Rs)
1	Purchase of furniture	Sattar Traders	659,061
2	Purchase of equipment	A.B Traders	2,897,000
	Total		3,556,061

Audit was of the view that due to weak internal and financial controls irregularity was incurred.

This resulted in uneconomical purchase worth Rs 3.556 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends holding of a detailed inquiry and fixing of responsibility against the officers / officials at fault.

[PDP No. 2]

1.2.2.24 Overpayment an account of bricks, cement and sand - Rs 2.940 million

According to Sr.1 of Chapter "Mortar" of Market Rate System, 0.25 cubic meter of wet material (cement, sand) was required for construction of 1 cubic meter brick masonry. According to chapter "Motor" of MRS, 6.49 bags of cement was required for preparing I cubic meter of wet (ready) mortar and 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of brick masonry (1.6225 (6.49 X 25/100) bags of cement for construction of 1 cubic meter of brick masonry. According to chapter "Mortor" of MRS, 0.9 cubic meter of sand was required for preparing cubic meter of wet (ready) mortar. And 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of brick masonry (0.225 (0.9x25/100) cubic meter of sand was required for construction of 1 cubic meter of brick masonry.

DO (OFWM) Kasur made overpayment to the tune of Rs 2.94 million due to payment of excessive material in construction of water course. Scrutiny of record revealed that payment for 500 bricks was made for construction of 1 cubic meter of water course instead of allowable limit of 375 bricks. Similarly 1.89 bags of cement was used instead of admissible 1.6225 bags as detailed at Annexure-G

Audit was of the view that excess payment was made due to poor internal controls.

This resulted in overpayment of Rs 2.940 million to contractors and loss to the public exchequer.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends recovery of overpayment and fixing of responsibility against the officers / officials at fault.

[PDP No. 2, 3, 4]

1.2.2.25 Non recovery from owners of petrol stations – Rs 2.500 million

As per standing instruction of Secretary C&W circulated by the Chief Engineer regarding rent of the approach road @ Rs 5,000 per annum will be charged from the owner of Petrol Pumps. Further clarified by the C&W Department vide No. SOH-II(C&W)7-34/91(P-III) dated 1-1-2002 conveyed to all DCOs in Punjab that rent of approach road located on District as well as provincial road will be collected by DO (Road) on behalf of Provincial Government.

Management of DO Roads did not collect Rs 2.500 million from the owners of 50 petrol stations @ Rs 50,000 P.A from every petrol pump.

Audit was of the view that non-recovery from the owners of petrol stations was due to poor monitoring and weak internal controls.

This resulted in loss of public exchequer due to non-recovery of fee worth Rs 2.5 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery and fixing of responsibility against the officers / officials at fault.

[PDP No. 9]

1.2.2.26 Irregular transfer of fund - Rs 2.468 million

According to Rule 38 (2), (5) & (14) of PDG & TMA (Budget) Rules 2003 the executing agency shall execute development projects as per parameters fixed in the approved PC-I and in accordance to the rules or instructions relevant to the respective executing agency who shall follow PC-III format for monitoring development projects. In case of development project under execution, the executing agency shall send

monthly progress reports in the prescribed forms BM-5 and BM-7 to MS 10th of each succeeding. The PC-IV signed by the head of office and institutions shall be mandatory for all the projects and PC -V shall be prepared for mega projects.

MS DHQ Hospital Kasur transferred a sum of Rs 2.468 million to building department for civil works of the hospital building. Funds were transferred without defining the scope of work. Payment was held irregular because vouched account of expenditure was not rendered by the executing department. There was no record with the Medical superintendent regarding copy of Technically sanctioned estimates, inclusion of schemes in ADP of the building department and flotation of tenders. In the absence of requisite record and non-availability of vouched accounts, the authenticity of payment and timely completion of work could not be warranted.

Audit was of the view that without codal formalities and vouched account the funds were at stake.

This resulted in irregular transfer of funds to the tune of Rs 2.468 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP No. 4]

1.2.2.27 Unauthorized expenditure on account of non-schedule item- Rs 3.477 million

According to Government of Punjab, Finance Department's letter No. RO (Tech)FD.18-23/2004 dated 21st September 2014, the procedure for preparation and approval of rate analysis other than standardized items have been prescribed as follows:

- i. Standardized analysis shall be used to work out the rate of an item as far as possible.
- ii. The item rates (non-standardized) shall be prepared by the Executive Engineer clearly giving the specifications of the material used and approved by the competent authority not below the rank of Superintending Engineer before the work is undertaken.

- iii. A copy of each analysis approved by the competent authority shall be sent to the Technical Cell of FD for scrutiny/ standardization.

Management of the following formations made payment of Rs 3.477 million on account of non-schedule items during 2016-17. Payment was held irregular as rates of the non scheduled items were not got approved by the competent authority. Neither copies of the rates analysis nor approval of composite rates was sent to Technical cell of FD in violation of above directions. Annexure-H

Sr. No	Name of Formation	Amount (Rs in million)
1	DO Buildings	2.223
2	DO Roads	1.254
	Total	3.477

Audit was of the view that payment without approval of rate of non-scheduled items was due to poor weak internal controls.

This resulted in unauthorized payment of Rs 3.477 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 12, 18]

1.2.2.28 Irregular drawl for purchase of medicines - Rs 2.134 million

According to Rule 17.19 of PFR Vol-I, it is not permissible to Draw Advances from Government Treasury to prevent the lapse of Appropriation. Further Rule 2.10 (b)(5) stipulates that no money is to be withdrawn from Government Treasury unless it is required for immediate disbursement.

An audit scrutiny of accounts record of RHC Allahabad revealed that an amount of Rs 2.134 million was drawn in advance from government treasury on account of medicine bills in violation of rule ibid during 2016-17. The said amount was not disbursed and retained in shape of demand drafts till the close of the financial year. Further payment evidence was not on record as detailed below.

Document No.	Firm	Posting date	Amount (Rs)
1905258740		18.06.2016	99,700.00
1905331791		18.06.2016	146,700.00
1905358229	Stallion pharmaceutical	21.06.2016	77,800.00
1905363771	Al Hami pharma	21.06.2016	62,115.00
1905426199	Silver surgical	21.06.2016	97,000.00
1905286916	Nisa Impex	21.06.2016	106,750.00
1905358228	Arsons pharmaceutical	21.06.2016	184,500.00
1905426198		21.06.2016	38,000.00
1905358226	Arsons pharmaceutical	21.06.2016	69,000.00
1905479219		24.06.2016	49,393.00
1905393789	Macter international	26.06.2016	278,750.00
1905393788	English pharmaceutical	26.06.2016	298,900.00
1905393793	Hoover pharmaceuticals	26.06.2016	51,900.00
1905513188		26.06.2016	49,419.00
1905390890		26.06.2016	116,700.00
1904878635		01.12.2015	45,410.00
1905358232	Star laboratories	21.06.2016	51,000.00
1905358231	Novamed pharmaceutical	21.06.2016	177,000.00
1905358230	Semos pharmaceuticals	21.06.2016	54,900.00
1905440080		21.06.2016	39,705.00
1905320799	Hansel pharmaceutical	21.06.2016	40,008.00
	Total		2,134,650

Audit was of the view that due to weak internal and administrative control amount was drawn from District Accounts Office before satisfactory report of the medicine.

This resulted in irregular drawl of amount for purchase of medicine worth Rs 2.135 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends inquiry and fixing of responsibility against the officers / officials at fault.

[PDP No. 4]

1.2.2.29 Irregular expenditure for Provincial Government Function-Rs 1.944 million

According to section 109 (3) of PLGO 2001, no local government shall incur expenditure for the functions of higher level of Government. Further 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- a department of the Government of the Punjab.

During scrutiny of record of DCO Kasur, it was noticed that a sum of Rs 1.944 million was expended on visit of Prime Minister and on account of Khidmat card. Distribution of khidmat card and arrangement for the visit of Prime Minister was not the function of District Government. The expenditure was not got recouped from the provincial government. It was further observed that no tender was called for the purchase of items. No list of the participants was provided to support the authenticity of the expenditure in following cases;-

Bill No.	Date	Name of Vendor	Description	Amount (Rs)
201	30.10.2016	Waqas Brothers	Installation of walk through metal detectors, fiber washrooms and sound system and accessories at Phoolnagar for PM visit	482,750
215	30.10.2016	Waqas Brothers	Installation of walk through metal detectors, fiber washrooms and sound system and accessories at Phoolnagar for PM visit	975,000
	30.10.2016	Waqas Brothers	Stage chair, stage dera kanopi, stage front carpet and drone cameras	357,000
	19.9.2016	Ahmed Tent Service & Party Decorator	Tentage and related items for Aman Committee Meeting	25,888
	15.7.2016	Ahmed Tent Service & Party Decorator	Tentage and related items for Aman Committee Meeting	33,700
6162	27.9.2016	Al-Farooq Traders	Cleanliness items	12,753
	6.12.2016	Ahmed Tent Service & Party Decorator	Tentage and related items for Aman Committee Meeting and lunch	57,220
		Total		1,944,311

Audit was of the view that payment was made due to weak financial management and weak internal control.

This resulted in irregular expenditure amounting to Rs 1.944 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends recoupment of the amount spent and regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 5]

1.2.2.30 Irregular payments out of SDA without Post Audit - Rs 1.852 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 15th 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 the provisions contained in chapter 10 and 17 of the APPM will be implemented”. Guideline for utilization of SDA were issued and circulated by Government of the Punjab, Primary & Secondary Health Care Department vide letter No. PSO/SECY-P&SH/05/2016 dated 2nd September, 2016, thereby setting forth that expenditure shall be against pre-audited bills from District Accounts Office.

During audit of MS Govt. Aziz Bibi Hospital Kasur under the control of EDO Health, it was observed that payment amounting to Rs 15.358 million was drawn out of SDA during financial years 2016-17, which were held irregular because vouched account of the payments was not submitted for post audit prior to disbursement of new releases. Payments were not shown in the financial statement of the District government Kasur. Due to non accountal of the payments, the actual additions in the assets and liabilities of the respective government could not be ascertained in realistic terms. In the absence of the detailed post audit of payments vouched accounts of payments made out of SDA test of controls, the assertions of existence, occurrence, completeness and valuation of assets liabilities of these transactions could not be verified by the audit.

Audit was of the view that payment out of SDA funds, without post audit, was due to poor financial discipline and weak internal controls.

This resulted in irregular payments out of SDA account without post audit of payments worth Rs 1.852 million

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 11]

1.2.2.31 Overpayment due to non-reduction in rates – Rs 1.684 million

According to approved PWD specifications (page 45 of CSR Rates, 25 cft cement, sand mortar is required for construction of 100 cft bricks masonry. Further, as per note on MRS for pacca brick work, the composite rate is to be reduced by 7% and 14%, if 2nd or 3rd class bricks are used. The samples of bricks are to be got tested from the laboratory and in case if the strength of bricks is found less than the specified strength of 2000 PSI, the same be rejected or the working rates of masonry be reduced proportionately and in no case bricks having strength less than 1700 PSI be allowed to be used for execution of masonry work.

District Officer (Buildings) Kasur made payment of brick work amounting to Rs 24.050 million in different development schemes, but the bricks used were of lower PSI than specified by the government. Neither mandatory quality test of bricks was provided nor the management reduced the rates by 7% resulting in non-recovery of Rs 1.684 million. Annexure-I

Audit was of the view that overpayment by not reducing the rate was due to poor monitoring and weak internal controls.

This resulted in loss of Rs 1.684 million to the public exchequer.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery and also seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 11]

1.2.2.32 Overpayment on accounts of Parabolic Segments- Rs 1.682 million

According to Rule 2.10 (a)(i) of PFR Vol-I, in incurring or authorizing expenditure from government revenue, every sanctioning authority shall exercise the same vigilance in respect of expenditure from

the government revenue as a person of ordinary prudence would exercise in respect of his own money.

An audit scrutiny of accounts record of DO (OFWM) Kasur revealed that water courses were constructed with Parabolic Segment. Rate whereby Analysis of Parabolic Segment showed that 5% breakage of finished item (after reaching the segments at site) had been added in the price. Moreover, FCR showed the same number of segment installed as mentioned at the invoice. This showed that purchased and installed numbers of segments were same and there was no difference on account of breakage and excess payment was thus made on account of estimation basis instead of actual breakage. Rate charged was higher than admissible rate due to inclusion of unrealistic Breakage of finished product in the rate analysis resulting in overpayment of Rs 1.682. Annexure-J

Audit was of the view that excess payment was made due to poor internal controls.

This resulted in overpayment of Rs 1.682 million to contractors and loss to the public exchequer.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

[PDP No. 7]

1.2.2.33 Pre-mature Payment of Premium – Rs 1.669 million

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

During the audit of DO Buildings Kasur for the year 2016-17, it was observed that the premium amounting to Rs 1.669 million above the rates of the technical sanction estimate was given in the running bills rather than withholding payment of the same till the completion of the work.

Audit was of the view that payment on account of premium was due to poor weak internal controls and poor financial management.

This resulted in unauthorized payment of Rs 1.669 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 13]

1.2.2.34 Non-recovery of income tax – Rs 1.707 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 and services rendered. According to Rule 2.31(a) of PFR Volume I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Management of the following formations did not recover income tax amounting to Rs 1.707 million on account of income tax during financial year 2016-17. Scrutiny of record revealed that the suppliers claimed exemption from income tax but the exemption certificate for the financial year in which payment was made was not provided by the suppliers. Besides this irregularity, the certified bill of entry in support of imported supply was not provided.

Sr. No.	Name of formations	PDP No.	Amount of Expenditure / Auction (Rs)	Income Tax not Deducted (Rs)
1	DHQ Hospital	5	34,374,883	1,546,869
2	Govt. Aziz Bibi Hospital	7	1,801,362	160,689
	Total			1,707,558

Audit was of the view that the deduction was not made due to weak internal control and dereliction of management.

This resulted in loss of Rs 1.707 million to the public exchequer.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends recovery besides fixing of responsibility against the officers / officials at fault.

1.2.2.35 Irregular payment of pay and allowances – Rs 1.516 million

As per Government of the Punjab Finance Department No. FD. SR 4-8-1/76 (Prov.) dated 16-03-1988, shifting of head quarter of a government servant for the period exceeding three months is a financial irregularity.

Management of the three formations made payment of Rs 1.516 million on account of pay and allowances to the officials from their budget whereas the officials were performing their duties in other offices.

Sr. No.	Name With Designation	Place of Posting	Pay (Rs)	Month	Total (Rs)
1	Asma Latif	Cardiac center Chunian	48,904	18	880,272
2	Adil Sharif , Naib Qasid	RHC Ganda Singh Wala	17,354	18	312,372
3	Sarfraz Ahmed, Cook	-do-	18,000	18	324,000
	Total				1,516,644

Audit was of the view that irregular payment of pay and allowances was due to weak internal controls and poor financial discipline.

This resulted in unjustified payment on account of pay and allowances amounting to Rs 1.516 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends remedial action to do away with fixing of responsibility against the officers / officials at fault.

[PDP No. 2, 8]

1.2.2.36 Payment of allowance during leave period – Rs 1.303 million

According to Rule 1.15 (2) of Punjab Travelling Allowance Rules, conveyance / mobility allowance is not admissible during LFP (Leave with Full Pay) and in any other form of leave. Further According to Rule 1.15 (2) of Punjab Travelling Allowance Rules, conveyance / mobility allowance is not admissible during summer & winter vacations.

Management of the following formations did not deduct conveyance allowance amounting to Rs 1.303 million from the salaries of employees during leave with full pay and during winter & summer vacations.

Sr. No.	Name of Formation	PDP No.	Amount (Rs)
1	Special Education Center Pattoki	1	48,334
2	-do-	2	12,900
3	Special Education center Chunian	1	10,320
4	Dy. DEO (WEE) Pattoki	6	58,193
5	-do-	5	50,103
6	-do-	6	155,359
7	Dy. DEO (MEE) Kot Radha Kishan	1	63,427
8	Dy. DEO (WEE) Chunian	5	863,829
9	Cardiac Center Chunian	9	7,500
10	EDO Education Kasur	8	14,613
11	Govt. Secondary School for Hearing Impaired	4	18,500
	Total		1,303,078

Audit was of the view that deduction of conveyance allowance during leave period was not made due weak internal controls.

This resulted in irregular and unjustified payment of allowances amounting to Rs 1.303 million during leave period.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

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

1.2.2.37 Overpayment due to non-deduction of 6% shrinkage – Rs 1.218 million

As per Chapter-III (earth work) of the Market Rate System issued by the Finance Department, 3% to 6% shrinkage would be deducted from the bank measurement when the earthwork is done by machines.

During audit of DO (Roads) Kasur for the financial year 2016-17, it was observed that overpayment of Rs 1.218 million was made in connection with the item of work earth filling due to non-deduction of 3% to 6% shrinkage charges from the claim of contractors. Annexure-K

Audit was of the view that due to poor monitoring and weak internal controls deduction was not made.

This resulted in overpayment of Rs 1.218 million out of public exchequer.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends recovery and regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 2]

1.2.2.38 Unjustified expenditure on POL and TA / DA - Rs 1.046 million

As per Rule 2.31 (a&b) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

During audit of Dy. DEO (MEE) Kasur and Dy. DEO (WEE) Pattoki, it was observed that an expenditure of Rs 1.046 million was incurred on POL and TA/DA during the financial period 2015-17. Expenditure was held unjustified because primary responsibility of the inspection of schools was that of AEOs for meeting the requirement to submit their reports to Dy. DEO concerned. However, no inspection reports or any other instructions issued by Dy. DEO during the inspection were on record. Log book of the vehicles were also not showing adherence to tour program which were not approved on prescribed format.

Sr. No	Name of Formation	Nature of Exp.	Financial Year	Amount (Rs)
1	Dy. DEO (WEE) Kasur	POL	2014-15	155,046
2		TA / DA		99,517
3		POL	2015-16	150,866
4		TA / DA		150,750
5		POL	2016-17	62,523
6		TA / DA		33,237
	Sub Total			651,939
7	Dy. DEO (WEE) Pattoki	POL	2015-17	194,291
8		TA / DA		200,000
	Sub Total			394,291
	Grand Total			1,046,230

Audit was of the view that expenditure on TA / DA and POL without supporting documents was due to weak internal controls.

This resulted in unjustified expenditure of Rs 1.046 million on account POL and TA/DA incurred on unnecessary tours conducted by Dy. DEOs.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 3, 1]

1.2.2.39 Non-recovery on account of excavated earth - Rs 1.017 million

Paras 127 (6) and 129 (i) of PWD code provide that payment for all work done should be made on the basis of measurement recorded in M.B in accordance with the work actually done at site, measured in person by the S.D.O and he will be responsible for the general correctness of the bill as a whole.

DO Buildings Kasur did not utilize 2/3rd of excavated earth obtained on account of different schemes for earth filling for the same schemes resulting in loss of Rs 1.017 million to the public exchequer. Annexure-L

Audit was of the view that non-utilization of excavated earth was due to poor monitoring and weak internal controls.

This resulted in loss of Rs 1.017 million.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends recovery besides fixing of responsibility against the officers / officials at fault.

[PDP No. 14]

1.2.2.40 Non deduction of price variation – Rs 1.012 million

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

no escalation shall be allowed to the contractor in respect of the period extended for the completion of the work due to his own fault as per clause 55 (8) of contract agreement.

During audit of DO Roads, it was observed that rates of bitumen and diesel were reduced by more than 5% but deduction of price variation was not made from the contractors bills contrary to admissible escalation.

Sr. No	Description	Amount (Rs)
1	Price variation on bitumen	771,921
2	Price variation on diesels	240,819
	Total	1,012,740

Audit was of the view that non-utilization of price variation was due to poor monitoring and weak internal controls.

This resulted in loss of Rs 1.012 million to the public exchequer due to non-recovery of price variation.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends recovery and regularization of the matter in a manner prescribed besides fixing of responsibility against the officers / officials at fault.

[PDP No. 28, 30]

1.2.3 Performance

1.2.3.1 Less / non-realization of Government Receipts – Rs 4.597 million

According to Rule 76 (1) of the PDG and 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. Further according to the Punjab Private Education Institutions (Promotion & Regulation) Rules 1984.as per No. SO(A-I) 7-21/81 dated 24/08/1998 of Government of the Punjab, Education Department, whoever continues to run an Institution without registration or after refusal or cancellation shall be punished with fine

Management of the following formations either collected less than the prescribed amount or did not collect government dues /fee amounting to Rs 4.597 million as detailed below:

Sr. No.	Name of formations	PDP No.	Description of Receipts	Amount (Rs)
1	DO Health	9	Food License fee	700,000
		11	Purchee fee realized at BHUs, GRD, RD	305,915
2	DO Forest	1	Auction. of canteen and Auction of boating lake	2,043,000
3	EDO Education	3	Registration fee and penalty of private schools	1,124,400
		4	Renewal fee and fine of private schools	423,500
			Total	4,596,815

Audit was of the view that due to weak internal and financial controls, arrear of fee/ dues were not collected.

This resulted in loss of Rs 4.597 million to the public exchequer due to non-receipt of fee.

The matter was reported to the DCO / PAO in October, 2017. The department neither submitted any reply nor DAC meeting was convened till finalization of this report.

Audit recommends imposition of recovery besides fixing of responsibility against the officers / officials at fault.

ANNEXURES

Annexure-A

Part-I
Audit Year 2017-18 Memorandum for Departmental Accounts
Committee

Rs in million

Sr. No.	Formation Name	Description	Nature of Para	Amount
1	Dy. DEO WEE Chunian	1. Expenditure over and above budget allocation	Irregularity	2.292
2		2. Non verification of educational certificates	Recovery	
3		7. Non issuance of notification of School Council-irregular expenditure	Recovery	31.596
4		8. Non preparation of school council / documents	Irregularity	
5		The School Based Action Plan (SBAP)/School Development Plan - Irregular Expenditure	Irregularity	33.632
6		Irregular purchases	Recovery	31.596
7		Non-obtaining of vouched account of NSB funds		86.299
8		Unauthorized payment of Adhoc Allowances		0.472
9	RHC Ganda Singh Wala	Unjustified expenditure without DTL for local purchase	Irregularity	0.447
10		Non-obtaining of security	Irregularity	0.250
11		Irregular expenditure of Generator	Irregularity	0.147
12		Irregular expenditure	Recovery	0.100
13		Non-verification of General Sales Tax	Irregularity	0.275
14		Irregular Purchase of LP Medicine	Irregularity	0.362
15		Non deduction of house rent maintenance charges	Irregularity	0.100
16	DO Health	Non-Preparation of Fixed Assets Register	Recovery	
17		Sanction beyond financial competency	Irregularity	-
17		Recovery during audit	Recovery	0.088
18	Govt. School for hearing impaired	Non utilization of funds	Irregularity	5.659
19		Wastage of public money due to payment of salary without any duties	Irregularity	0.296
20		Non-verification of GST invoices	Irregularity	0.111
21		Non Preparation of Equipment Lists	Irregularity	
22	DO Forest	Non completion / updating of enumeration register	Recovery	
23		Expenditure on Purchase of Diesel for Trucks without Preparing Annual Estimation	Irregularity	1.170
24		Loss of government assets due to theft of tree valuing	Irregularity	0.129
25	RHC Ellahabad	Irregular utilization of budget meant for calamities and emergencies	Irregularity	0.550
26	DCO Kasur	Unauthorized and doubtful collection of Receipts and non-credit amount to Account IV	Irregularity	19.832
27		Irregular and doubtful expenditure	Recovery	0.657
28		Unauthorized and doubtful expenditure on repair	Recovery	0.472

Sr. No.	Formation Name	Description	Nature of Para	Amount
29		Loss to the Government due to irregular utilization of government Residences and non-recovery of penal rent	Recovery	
30		Unauthorized budget allocation for pay & allocation	Irregularity	5,681.367
31	EDO Education Kasur	Loss to government due to non credit of receipt to Account IV	Irregularity	7.037
32		Non transparent, doubtful and un reconciled expenditure on stipends to students	Irregularity	58.441
33		Irregular payment on account of training	Irregularity	0.410
34		Irregular Expenditure	Irregularity	12.510
35	DHQ Hospital Kasur	Unauthorized purchase of medicine	Recovery	9.826
36		Irregular auction of Canteen and Cycle stand	Irregularity	3.55
37		Unauthorized collection of Receipts due to non-credit amount into the account IV	Irregularity	0.431
38		Unauthorized opening of SDA	Irregularity	109.015
39		Non transparent record of private rooms-misappropriation of fee	Irregularity	
40		Imprudent management of Assets and Liabilities	Irregularity	
41		Loss to Govt. due to non-deposit of Govt. Fee	Irregularity	0.022
42		Irregular Payment on account of Janitorial Services amounting	Irregularity	6.880
43	Cardiac Center Chunian	Irregular Consumption of POL	Irregularity	0.533
44		Non verification of Deposits	Irregularity	0.610
45		Less Availing Discount Rate on Account of LP	Irregularity	0.014
46		Misappropriation of hospital waste	Irregularity	
47		Non-reconciliation of expenditure statement	Irregularity	
48		Imprudent management of Assets and Liabilities	Irregularity	
49		Non-conducting of annual physical verification	Irregularity	
50		Non-deposit of ambulance fee	Irregularity	0.033
51		Loss to Govt. due to non-deposit of Govt. Fee	Irregularity	0.110
52		Unauthorized and doubtful consumption of syringes & Branulas	Irregularity	0.133
53	Govt. Aziz Bibi Hospital	Unauthorized purchase of medicine	Irregularity	2.762
54		Irregular and doubtful payment on Account of Local Purchase of medicine	Performance	1.882
55		Unauthorized and doubtful consumption of syringes & Branulas	Irregularity	0.158
56		Irregular and Doubtful payment for repair of Machinery and Equipment	Irregularity	0.149
57		Unauthorized opening	Irregularity	4.858
58		Non disbursement of public money	Irregularity	3.006
59		Imprudent management of Assets and Liabilities	Irregularity	
60		Non-conducting of annual physical verification	Recovery	
61		Non-reconciliation of expenditure statement	Irregularity	
62		Unauthorized collection of Receipts due to non-	Irregularity	0.056

Sr. No.	Formation Name	Description	Nature of Para	Amount
		credit amount into the account IV		
63	Dy. DEO (MEE) Kot Radha Kishan	Payment of Rent of Office Building without Assessment of Rent	Irregularity	0.120
64		Payment without supporting documents	Irregularity	0.800
65		Non-Accountal of Material	Recovery	0.021
66		Non-reconciliation of expenditure	Irregularity	
67		Non-utilization of Medical Machinery & Equipment	Irregularity	1.850
68		Non-production of record	Irregularity	
69		Unauthorized payment of Adhoc Allowances	Irregularity	0.371
70	THQ Hospital Chunian	Non-reconciliation of Expenditure	Irregularity	
71	DO Accounts	Non Transfer of Closing balance of Pension	Irregularity	28.491
72		Irregular Retention of Pension Fund in National Bank of Pakistan	Irregularity	9.051
73		Less Deduction of GST and Income Tax	Irregularity	0.002
74		Non realization of Pension Contribution of Erstwhile Zila Council of the Employees posted at TMAs and UAs.	Recovery	
75		Improper custody and maintenance of Pension Fund	Recovery	
76	Dy. DEO (MEE) Kasur	Unauthorized expenditure on civil works	Irregularity	44.184
77		Difference between FI data and Expenditure Statement	Irregularity	0.548
78		Unauthorized Payment of Inspection allowance during summer vacation	Irregularity	0.360
79		Overpayment to employees due to non recovery of SSB	Irregularity	0.229
80		Unjustified expenditure on Transportation of goods	Irregularity	0.606
81	Dy. DEO (WEE) Pattoki -do-	Unauthorized expenditure on civil works	Irregularity	19.273
82		Non accountal of materials and non conducting of physical verification of stores	Irregularity	35.456
83		Unjustified Payment of Charge Allowance	Irregularity	0.171
84		Unauthorized Payment of Inspection allowance during summer vacation	Irregularity	0.240
85		Overpayment to employees due to non recovery of SSB	Irregularity	0.615
86			Non-recovery of pay	Recovery
87	General Nursing School	Doubtful heavy Expenditure Electricity	Irregularity	2.955
88		Irregular Expenditure on POL	Irregularity	0.122
89		Irregular Expenditure without Budget	Irregularity	8.736
90		Non Reconciliation of Expenditure during	Irregularity	8.736
91		Difference between FI data and Expenditure Statement	Irregularity	0.348

Sr. No.	Formation Name	Description	Nature of Para	Amount
92	Sp. Education center Chunian	Over payment of un admissible allowance	Irregularity	0.005
93		Non accountal of materials and non conducting of physical verification of stores	Irregularity	0.502
94		Overpayment of General sales Tax - Rs 74230	Irregularity	
95		Non production of record	Irregularity	1.3
96	Sp. Education center Pattoki	Non accountal of materials and non conducting of physical verification of stores	Irregularity	0.824
97		Overpayment of General sales Tax 78972	Irregularity	
98	DO (OFWM)	Excess Payment	Irregularity	0.143
99		Wasteful expenditure on pay and allowances to the Tractor Operators	Irregularity	0.854
100		Over payment due to adding Income Tax in the Rates of Bricks	Irregularity	0.300
101		Non-verification of GST	Irregularity	44.228
102	DO Building	M&R of Buildings by splitting	Irregularity	0.469
103		Non-deposit of Lapsed Deposits into government treasury	Irregularity	14.713
104		M&R Expenditure without Action Plan	Irregularity	10.377
105		Expenditure incurred for other buildings not under the jurisdiction of the District	Irregularity	0.645
106		Unauthorized diversions of works contingencies	Irregularity	0.296
107		Non recovery/(NOC) of Professional Tax	Irregularity	0.308
108		Non-completion of ongoing schemes	Irregularity	251.236
109		Non-issuance of work order	Irregularity	11.166
110		Delay in finalization of schemes	Irregularity	11.623
111		Payment of Electric Cables without having Test Report of PCSIR	Irregularity	1.023
112		Payments of Steel without Mandatory Quality Tests	Irregularity	12.488
113		Execution of PCC Work without having Strength Quality Test Reports	Performance	2.289
114		Irregular payment of RCC Pipes	Irregularity	0.178
115		Non-deduction of PST from the claims of contractors against Contracting Services	Irregularity	
116		Irregular payment due to non-certification by SE and CE	Irregularity	12.139
117		Premature release of Security Deposit	Irregularity	0.369
118		Unauthorized Release of Securities	Irregularity	2.385
119		Doubtful drawal out of M&R Grant / Fixed Charge without payment evidence-	Irregularity	1.309
120		Doubtful / payment to work charge / daily wages employees	Irregularity	3.471
121		Over payment by allowing excessive rate	Irregularity	0.454
122	Over payment on account of distempering / white wash / painting on account of M&R	Irregularity	0.219	
123	Unauthorized release of Security	Irregularity	0.741	

Sr. No.	Formation Name	Description	Nature of Para	Amount	
124		Irregular Sanction of TS by provision of 3% contingency charges instead of admissible 2%	Irregularity	0.882	
125	DO Roads	Irregular Expenditure due to lying Substandard PCC Work	Irregularity	3.343	
126		Non /Less deduction of income tax on old material	Irregularity	0.106	
127		Unauthorized diversions of works contingencies for printing and publication	Irregularity	0.900	
128		Unauthorized Payment on Account of Sign Boards	Irregularity	0.234	
129		Unauthorized expenditure on fabrication of MS Bars	Irregularity	0.541	
130		Irregular payment due to fake measurement.	Irregularity	0.608	
131		Non Approval of Lead Chart by the Competent Authority for Earth Filling	Irregularity	9.232	
132		Use of substandard Bitumen without obtaining documentary evidence	Irregularity	35.193	
133		Unverifiable expenditure on account of non maintenance of consumption account of road materials	Irregularity	0.887	
134		Execution of Work without PC-I & PC-IV and non Obtaining Completion Certificate	Irregularity	53.173	
135		Loss to government on consultancy without advertisement on PPRA website and Press	Irregularity	0.517	
136		Loss to government due to non maintenance of Machinery & Equipment	Irregularity	39.05	
137		Irregular expenditure	Irregularity	0.339	
138		Non deduction of PST		8.507	
139		Over Payment of Debris / Malba		0.933	
140		Overpayment due to allowing excessive rate for RCC work		0.138	
141		Irregular expenditure		2.243	
142		Overpayment on account of tuff pavers		0.030	
143		RHC Joura	Non-obtaining of security	Irregularity	0.197
144			Non-imposition of Penal Rent		0.162
145	Non deduction of house rent maintenance charges			0.594	
146	RHC Kangan Pur	Irregular expenditure of Generator	Irregularity	0.147	
147		Irregular purchase	Irregularity	0.037	
148		Irregular payment of pay and allowances	Irregularity	0.532	
149		Doubtful and Irregular Purchase of LP Medicine	Irregularity	0.165	
150		Unauthorized payment	Irregularity	0.051	
151		Non deduction of house rent maintenance charges	Irregularity	0.039	
152		Misclassification	Irregularity	0.291	
153		Unauthorized Expenditure on Local Purchase of	Irregularity	0.490	

Sr. No.	Formation Name	Description	Nature of Para	Amount
		Medicines		
154	RHC Mustafabad	Irregular expenditure of Generator	Irregularity	0.147
155		Doubtful and Irregular Purchase of LP Medicine	Irregularity	0.165
156		Irregular purchase	Irregularity	0.037
157		Irregular payment of pay and allowances	Irregularity	0.532
158		Unauthorized payment	Irregularity	0.05
159		Non-deduction of house rent maintenance charges	Irregularity	0.039
160		Misclassification	Irregularity	0.291

Part-II
Audit year 2016-17 Memorandum for Departmental Accounts
Committee

(Rs in million)

Sr. No.	Formation Name	Description	Nature of Para	Amount
1	DO Road	Irregular Payment of Bitumen without obtaining documentary evidence	Irregularity	-
2		Excess Payment on account of Sand Filling	Recovery	0.495
3		Overpayment on account of Tuff Tile	Recovery	0.301
4		Unauthorized payment for Inauguration Pillars	Irregularity	0.185
5		Non Approval of Lead Chart by the Competent Authority for Earth work	Irregularity	11.99
6		Over payment of earth work	Recovery	0.205
7		Premature Release of Securities	Irregularity	2.360
8		Irregular Payment to LESCO	Irregularity	21.080
9		Irregular Payment to Pakistan Railways	Irregularity	3.570
10		Non Sale of Bitumen Empty Drums and loss to government	Recovery	0.175
11		Use of Sub-Standard Brick	Irregularity	1.004
12		Non-recovery on account of Petrol Pumps	Recovery	0.220
13		Loss to government	Recovery	0.069
14		Non-credit of lapse deposits to Government revenue	Irregularity	2.430
15	DO Health	Abnormal billing of electrify charges	Irregularity	5.240
16		Excess Expenditure than released Funds	Irregularity	37.500
17		Non disposal of Bikes	Irregularity	2.340
18		Loss to government due to non registration of motor cycles	Recovery	0.241
19	DO Excise & Taxation	Irregular Expenditure on account of POL Rs.1.066 million	Irregularity	1.066
20	DO Livestock	Irregular Expenditure on account of POL	Irregularity	3.718
21		Unjustified Expenditure due to pending liability	Irregularity	1.726
22		Non-recovery of outstanding Government Dues from Staff	Recovery	0.454
23		Overpayment of TA/DA	Recovery	0.406
24		Overpayment of TA/DA	Recovery	0.295
25		Irregular Drawl	Irregularity	0.100
26	Cardiac Center Chumian	Non verification of Deposits	Irregularity	0.662
27		Unauthorized Expenditure due to Payment of Pending Liabilities	Irregularity	0.331
28		Loss due to non-imposition of liquidated damages on account of late delivery of medicine	Recovery	0.270
29		Non-Deposit of Ambulance Charges	Irregularity	0.083
30		Purchase of Medicine more than the requirement	Irregularity	0.295
31		Expenditure over and above the budget	Irregularity	1.309
32	DCO, Kasur	Irregular Payment of Electricity Bills of DCO House	Irregularity	0.086

Sr. No.	Formation Name	Description	Nature of Para	Amount
33		Non accountal of POL Expenditure	Irregularity	3.406
34		Late Credit of SDA Funds in Pass Book	Irregularity	64.984
35		Non-verification of GST	Irregularity	0.987
36		Unjustified Expenditure on Serving Lunch	Irregularity	0.714
37		Doubtful Expenditure on tentage on the Ceremony of Ground Breaking Ceremony	Irregularity	0.734
38		Lapse of funds	Irregularity	39.250
39	DO (OFWM) Kasur	Wasteful expenditure on pay and allowances to the Tractor Operators	Irregularity	0.899
40		Irregular HPA and HSRP allowances	Irregularity	0.437
41	RHC Habibabad	Loss to the Government due to Purchase of LP Medicine without Discount	Irregularity	0.219
42		Non posting of SMO, Medical Officer and WMO at RHC Habibabad	Performance	-
43		Non-verification of GST	Irregularity	0.111
44		Irregular lumpsum Transfer of Pension Contribution into Pension Contribution Fund Account	Irregularity	-
45	DO Accounts	Irregular Retention of Pension Fund in National Bank of Pakistan	Irregularity	8.056
46		Payment of monthly pension without certificate of life	Irregularity	-
47		Non realization of Pension Contribution of Erstwhile Zila Council of the Employees posted at TMAs and UAs.	Irregularity	-
48		Non Recovery of Conveyance Allowance Paid during Winter Vacations	Recovery	1.890
49	Deputy District Education Officer (M-EE) Pattoki	Irregular payment on account of Charge Allowance	Irregularity	1.906
50		Irregular drawl of Qualification Allowance	Irregularity	3.307
51		Non-deduction of GST & I. Tax	Irregularity	0.491
52		Non deduction of Income tax	Recovery	0.278
53		Doubtful Expenditure on Civil Works	Irregularity	0.630
54		Non utilization of Balance of SMC and NSB Grant	Irregularity	1.432
55	District Officer (MEE) Kasur	Irregular payment of pay & allowance	Irregularity	0.688
56		Non-Transparent Recruitment of Teachers During 2015 & 2014	Irregularity	-
57	DHQ Hospital Kasur	Non-auction of Unserviceable Vehicle	Irregularity	1.000
58		Irregular payment of pay and allowances	Irregularity	1.693
59	DO (Building)	Temporary embezzlement due to less deposit of government Receipt	Irregularity	0.186

Sr. No.	Formation Name	Description	Nature of Para	Amount
60	Kasur	Unjustified Expenditure on Consultancy	Irregularity	2.849
61		Overpayment for RCC	Recovery	0.916
62		Overpayment for steel	Recovery	0.362
63		Non Deduction of Income Tax from the Cost of Old Material	Irregularity	1.697
64		Non-credit of lapse deposits to Government revenue	Irregularity	-
65		Sub-standard construction of building	Irregularity	4.437
66	DO Forest	Doubtful consumption and drawl of POL	Irregularity	0.421
67		Non-Recovery of Government Dues	Recovery	0.299
68		Irregular & Unjustified Payment of wages	Irregularity	0.946
69		Doubtful payment of Daily wages employees	Irregularity	0.288
70		Doubtful Payment of Electricity Charges	Irregularity	2.496
71	DO (Sports)	Non Maintenance of 2% of District Budget for Sports Activities	Irregularity	-
72		Irregular Expenditure on Flex	Irregularity	0.127
73		Unjustified Expenditure	Irregularity	0.231
74		Unauthentic Disbursement of Daily Allowance	Irregularity	1.816
75		Non handing over/Taken over the stadium	Irregularity	6.783
76		Non surrender/utilization of amounts	Irregularity	0.590
77		Irregular expenditure on account of Exhibition and celebration	Irregularity	-
78		Unjustified expenditure without approved action plan	Irregularity	2.850
79		Irregular expenditure without authority	Irregularity	0.297
80		Non compliance of the Government orders	Irregularity	-
81	Special Education Center Pattoki	Irregular drawl of POL	Irregularity	2.634
82		Irregular payment of Pay and Allowances	Irregularity	0.481
83		Non-Transparent purchases of Uniform for Students	Irregularity	1.273
84	THQ Hospital Chunian	Non-obtaining of Performance Guarantee	Irregularity	0.403
85		Uneconomical purchase of LP medicine without discount	Irregularity	0.053
86	THQ Hospital Pattoki	Non-auction of Unserviceable Vehicle and other material	Irregularity	1.200
87		Payment without having 5% security	Irregularity	0.244
88		Non surrender/utilization of amounts	Irregularity	4.569
89		Irregular expenditure and non-recovery of discount	Irregularity	0.134
90	EDO Education	Non availability of vouched account of incidental charges	Irregularity	1.544
91		Non-achievement of targets resulting in Non-utilization of Funds	Performance	12.481
92		Non-verification of General Sales Tax	Irregularity	1.115
93		Purchase of Items in Excess of the Requirement	Irregularity	0.396
94		Overpayment of Stipend to Girl Students	Irregularity	-

Sr. No.	Formation Name	Description	Nature of Para	Amount
95	EDO Health	Irregular Payment on account of POL and Repair of vehicle	Irregularity	1.962
96		Non auction of un-serviceable vehicles	Irregularity	1.500
97		Improper maintenance of logbooks	Irregularity	0.355
98		Unauthorized and doubtful expenditure on repair of transport	Irregularity	0.259
99		Unauthorized expenditure on repair	Irregularity	0.160
100		Deficiencies Found in Recruitment Process	Irregularity	-
101	Govt. Deaf and	Wastage of public money due to payment of salary without any duties	Irregularity	2.426
102	Defective Hearing School Kasur	Unauthorized expenditure on repair of transport	Irregularity	0.902
103	DO Soil Fertility	Unauthorized expenditure on TA/DA	Irregularity	0.579
104	RHC Changa Manga	Unjustified purchase of Mobile from Temporary Advance	Irregularity	0.060
105		Imprudent purchase of Disposable Syringes	Irregularity	0.128
106		Doubtful drawls of Funds	Irregularity	0.758
107		Unjustified drawl of Funds	Irregularity	0.779
108		Un-authorized payment of Salaries to the Official working in other Office	Irregularity	0.122
109	RHC Kanganpur	Irregular purchase of L.p medicine for stock	Irregularity	1.281
110		Unjustified purchase of mobile phones	Irregularity	0.077
111		Wastage of Public Money / Procurement of Medicines	Irregularity	5.823

Annexure-B**1.2.1.1****Non-production of Record**

Sr. No.	Name o Formation	Name of Work	Amount (Rs)
1	DO Building	Construction of 2-Nos medical officers residences (G-17 at DHQ Hospital Kasur	7.268
2		Installation and supply of cold room at DHQ hospital kasur PP-177	5.00
3		Improvement/ renovation of residence in officer colony kasur driver of district officer planning kasur PP-177	0.340
4		Improvement renovation of DO B residence in officer colony kasur PP-177	0.350
5		Improvement/ renovation of IDCO house kasur PP-177	0.600
6		Improvement & renovation of DCO camp office kasur PP-177	0.421
7		Provision of 19 Nos. cabnit Air conditioners Gree 4 ton capacity model 48 FW pp-177	4.799
8		Renovation /provision of furniture in DCO camp office kasur	0.555
9		Up gradation of GGES kot Hakim to high level	7.064
10		Reconstruction of 3Nos dangerous class room in GHS samail kalan tehsil kasur	4.442
11		Reconstruction of 05 Nos. Dangerous class room and 01 No office in GGES Badar pur PP-175	6.351
12		Reconstruction of 02 Nos. Dangerous class room in GCMS Mustafabad Tehsil Kasur	2.836
13		Reconstruction of 03 Nos. dangerous class room in GGPS Baghar Mar tehsil KRK	3.429
14		Construction of sports Stadium at Mustafabad tehsil & district kasur	34.941
15		Provision of Face lifting (Main Building) PP-177	7.520
16		GHS Raja Jang tehsil Kasur 10 Nos. class rooms PP-175	14.535
17		GMHS Kasur (1No Hall & 3 Nos. C/R) Kasur PP-177	7.491
18		GGHS Usman wala Tehsil kasur PP-179	6.020
19		GGHS Dholan Hithar Tehsil Kasur PP-179	7.253
20		GCMS Rakh Shah Inayat (Reconstruction of dangerous building) Tehsil KRK PP-176	8.579
21	DO Health	Vouched accounts for funds transferred to DSM (PRSP)	80.000
		Total	209.794

Annexure-C
1.2.2.10

Non-imposition of Penalty

V.# & Date	Bill	Description	Penalty			Time limit	exp
			Commencement	Billing date	E. Cost		
3 dt 5-9-16	5th R.Bill	Construction of Road from Abadi Asmail (Adhan Rod) Multan Road	13-6-15	16-7-15	21.215	3	8.905
2 dt 7-10-16	4th RB	Construction of Road from Himat Pura to Phattak Marali Road	4/4/2016	29-9-16	12.784	2	1.420
7 dt 22-10-2016	5th R.Bill	Construction of Road From Mettaled Road From Rasool Pur to Nandka Takiya	11/3/2016	22-10-16	15.894	4	2.329
8 dt 26-10-16	4th R.B	Construction of Veeram Road Length	14-4-16	2/10/2016	7.961	4	1.357
7 dt 17-11-2016	2th R.B	Rehabilitation of road from Himatpura road of purani Tenki	17-3-16	25-10-16	4.290	3	0.905
15 dt 15-11-16	3th RB	Rehabilitation of Molana Sadiq Road	25-3-16	8/11/2016	2.193	2	0.477
27 dt 30-11-2016	3th RB	Construction of Road From Alflah Colony	30-3-16	5/11/2016	12.365	4	1.053
36 dt 28-12-2016	4th RB	Construction of Road from Sufi Gulab Din Road on Sehari to Kasur	11/4/2016	2/12/2016	7.676	3	0.857
45 dt 30-12-16	Ist RB	Construction of Road Muhallah Rehman Abad Road Lenth	14-4-16	5/11/2016	3.448	2	2.381
46 dt 30-12-16	5th RB	Construction of Veeram Road Length 0.82	14-4-16	28-10-16	7.981	4	0.791
51 dt 30-12-2016	3rd RB	Construction of Basti Rahim Un-Din Length 0.40	11-3-16	2/12/2016	2.494	2	0.825
03 dt 8-3-16	Final	Special Repair of Road from Kasur Kot Radha Kissan Adda Handal to Blocha	21-12-15	12/7/2016	1.785	2	0
54 dt 30-12-16	4th RB	Rehabilitation of Road from Town Committee gate to Police station	9/3/2016	14-10-16	5.403	2	1.403
		Total			105.489		22.703
		10% Penalty			10.548		

Annexure-D
1.2.2.13

Premature Release of Securities

Voucher No. / date	Name of contractors	Date of Start	Date of Completion	Amount (Rs)
02/01-08-16	M/S Sindhu Ent.	30-03-16	30-04-16	469,981
04/08-08-16	M/S Afzal Brothers	21-12-2015	14-01-16	178,057
05/13-08-16	M/S Talha Brothers	04-03-16	14-03-16	246,172
10/23-08-16	M/S Muhammad ashiq Tahir	19-05-15	08-06-15	187,379
02/05-09-16	M/S Jamshed Const	29-12-14	30-06-15	109,300
12/28-09-16	M/s Al-Zubair Const. co	28-05-15	24-07-15	255,469
11/27-10-16	M/S Shan Constr	14-01-15	02-05-16	200,000
13/29-03-16	m/S Al Farooq	29-03-16	28-04-16	491,930
02/02-11-16	M/S Al Farooq	30.12.14	30.10.15	219,600
03/02-11-2016	M/S Talha Construction	08-01-15	05-10-15	873,688
06/05-11-16	M/S Tallah Construction	24-03-16	25-04-16	480,829
14/15-11-16	M/S Malik Const	29-03-16	13-04-16	273,361
18/24-11-16	M/S Allied Const	30-05-16	14-06-16	490,997
20/24-11-16	Talha	26-03-16	24-05-16	292,071
24/30-11-16	M/S Jamshed	29-03-16	27-05-16	483,883
25/30-11-16	M/S Ghulam Rasual Const.	02-04-16	25-05-2016	489,291
08/29-12-16	M/S Malik Construction	29-12-14	12-09-15	1,453,772
09/20-12-16	Ch. Muhammad azam	31-01-15	29-05-15	350,000
10/20-12-16	M/s Sahahra Const. co	Nil	Nil	533,000
21/23/12/16	M/S Babu Khakar	24-01-15	28-05-15	291,791
33/28-12-16	M/S Rana Asif & Co	16-04-16	07-06-16	411,651
Total				8,782,222

Annexure-E
1.2.2.18

unauthorized performance of test and collection of fee

Test	July	August	Sep	Oct	Nov	Dec	Total	Rate	Amount (Rs)
HB	3530	3076	3908	4865	3234	4036	22649	10	226,490
TLC	3530	3076	3908	4865	1196	4036	20611	10	206,110
DLC	3530	3076	3908	4865	1196	4036	20611	10	206,110
ESR	3530	3076	3908	4865	3234	4036	22649	10	226,490
U/C	946	1101	833	1079	733	32	4724	10	47,240
U/PRG	116	88	72	81	68	3	428	50	21,400
SUGAR	1786	1849	1371	1646	1190	1363	9205	25	230,125
UREA	719	770	527	749	1515	680	4960	30	148,800
CREAT	728	777	539	753	1517	680	4994	30	149,820
RAF	40	65	82	58	49	45	339	50	16,950
URIC ACID	140	204	193	182	150	124	993	30	29,790
HBSAG	1832	2114	1619	1890	1381	1511	10347	50	517,350
HCV	1826	2120	1611	1890	1381	1511	10339	100	1,033,900
HIV	306	449	253	289	181	128	1606	150	240,900
CH	25	43	50	54	49	37	258	30	7,740
TG	19	29	46	45	49	37	225	30	6,750
BILI	812	911	707	853	518	541	4342	30	130,260
GPT	817	910	708	858	518	511	4322	30	129,660
GOT	806	906	703	852	518	511	4296	30	128,880
AIK	-	-	-	-	-	-	-	30	0
MP	90	207	476	467	144	309	1693	0	0
WIDAL	287	470	697	657	266	415	2792	40	111,680
RBC	3530	3076	3908	4860	3234	4036	22644	40	905,760
PLT	3530	3076	3908	4860	3234	4036	22644	40	905,760
Total									5,627,965

Annexure-F**1.2.2.21****Irregular award of work without obtaining performance security**

Acceptance No. & date	Work Name	%age Below	Time period (Months)	Agreement amount	Amount of performance security
2295 dt. 23.11.16	Reconstruction of 7 Nos. dangerous class rooms in govt. High School Ram Thaman Kasur	8.55	05	8483909	725374
2550 dt. 30.11.16	Reconstruction of 5 Nos. dangerous class rooms in GHS Kot sardar Muhammad khan	6.25	04	5850331	365,645
2343 dt. 25.11.16	Reconstruction of 5 Nos. dangerous class rooms in GHS clark abad Kot Radha Kishan	10.05	04	5521890	552189
2345 dt. 25.11.16	Reconstruction of 5 Nos. dangerous class rooms in GHS Chah Aroor Singh	6.786	04	5561923	377,432
4084 dt. 09.11.16	Reconstruction of 6 Nos. dangerous class rooms in GGHS Maan Kasur	8.33	05	7583018	631,665
2558 dt. 30.11.16	Reconstruction of 4 Nos. dangerous class rooms in Govt. elementary school Noul Hitham Kasur	8.30	04	4625477	383,914
4111 dt. 11.11.16	Construction of 2 Nos. residences at cardiac center Chunian	8.70	06	9357885	814,135
2317 dt. 24.11.16	Reconstruction of 2 Nos. dangerous class rooms in GMPS sadar dewan Kasur	12.56	03	1595619	159562
2189 dt. 16.11.16	Reconstruction of 2 Nos. dangerous class rooms in GPS Qutba Kasur	8.18	03	1755782	143,622
2321 dt. 24.11.16	Reconstruction of dangerous class rooms in GMCPS Tibbi Kambowan Kasur	7.56	03	1730415	130,819
2196 dt. 16.11.16	Reconstruction of 2 Nos. dangerous class rooms in GPS sher kot Kasur	9.35	03	1724643	161,254
2291 dt. 23.11.16	Reconstruction of 2 Nos. dangerous class rooms in GGPS Bangla canal colony Khudian	13.27	03	1479161	147916
2563 dt. 30.11.16	Reconstruction of 2 Nos. dangerous class rooms in GPS Basti Bagh ban pura Kasur	7.05	03	1719880	121,251
2199 dt. 16.11.16	Reconstruction of 2 Nos. dangerous class rooms in GPS kot sardar Muhammad Siddique Kasur	9.95	03	1673144	167314
				58663077	4,882,092

Annexure-G

1.2.2.24

Overpayment an account of bricks, cement and sand

Tehsil	W/C #	Total volume (m ³)	Total bricks paid (@ 500/ m3)	Admissible bricks (375/m3)	Excess bricks	Rate per brick	Amount recoverable
Kasur	492-R	5.03	2515	1886	629	8360	5,256
Kasur	50580-L	11.56	5780	4335	1445	7001	10,116
Kasur	4205-L	3.47	1735	1301	434	8151	3,535
Kasur	25100-TF	1.22	610	458	153	8151	1,243
Kasur	56435-L	0.97	485	364	121	8151	988
Kasur	35415-R	58.27	29135	21851	7284	7001	50,994
Kasur	32990-L	18.56	9280	6960	2320	7001	16,242
KRK	21667-L	1.39	695	521	174	7628	1,325
KRK	23500-L	1.91	955	716	239	7628	1,821
KRK	365-L	1.576	785	591	194	7524	1,460
KRK	101545-L	1.85	925	694	231	8046	1,861
KRK	18057-R	1.39	695	521	174	7524	1,307
KRK	22200-R	29.81	14905	11179	3726	7419	27,645
KRK	79354-L	21.80	10900	8175	2725	7419	20,217
KRK	80590-R	31.21	15600	11704	3896	8046	31,349
Pattoki	36043-TL	78.50	39250	29438	9813	7419	72,799
Pattoki	5500-R	3.40	1700	1275	425	7419	3,153
Pattoki	60554-R	42.97	21485	16114	5371	7419	39,849
Pattoki	18200-R	7.67	3835	2876	959	7628	7,313
Pattoki	18662-L	9.96	4980	3735	1245	7628	9,497
Pattoki	34000-R	95.73	47865	35899	11966	7419	88,778
Pattoki	20000-TR	1.91	955	716	239	7628	1,821
Pattoki	69903-L	15.96	7980	5985	1995	7419	14,801
Chunian	4110-L	21.6	10530	8100	2430	7001	17,012
Chunian	63275-R	37.81	18905	14179	4726	7001	33,088
Chunian	71900-R	790.89	395400	296584	98816	7419	733,118
Chunian	38600-R	51.60	25800	19350	6450	7419	47,853
Chunian	24196-L	29.02	14510	10883	3628	7419	26,912
Chunian	82546-R	47.85	23900	17944	5956	7419	44,189
Chunian	14500-TR	402.39	201000	150896	50104	7419	371,720
Chunian	4185-R	54.79	27000	20546	6454	7001	45,183
Chunian	34130-L	6.37	3185	2389	796	7001	5,575
Chunian	28906-R	32.38	16100	12143	3958	7001	27,706
						TOTAL	1,765,728

Tehsil	W/C #	Total volume (m ³)	Actual No. of Bags paid (Qty)	Admissible Bags (2x1.6225)	Excess Cement Paid	Rate / Bag	Over Payment
Kasur	492-R	5.03	9	8.2	0.8	569	470
Kasur	50580-L	11.56	24	18.8	5.2	569	2,967
Kasur	4205-L	3.47	6	5.6	0.4	569	206
Kasur	25100-TF	1.22	2	2.0	0.02	569	10
Kasur	56435-L	0.97	2	1.6	0.4	569	241
Kasur	35415-R	58.27	118	94.7	23.3	569	13,264
Kasur	32990-L	18.56	42	30.2	11.8	569	6,737
KRK	23500-L	1.91	4	3.1	0.9	569	510

KRK	365-L	1.576	3	2.6	0.4	569	250
KRK	22200-R	29.81	64	48.4	15.6	569	8,853
KRK	79354-L	21.8	47	35.4	11.6	569	6,586
KRK	80590-R	31.21	61	50.7	10.3	569	5,851
Pattoki	36043-TL	78.5	186	127.6	58.4	569	33,251
Pattoki	5500-R	3.4	6	5.5	0.5	569	270
Pattoki	60554-R	42.97	85	69.8	15.2	569	8,634
Pattoki	18200-R	7.67	15	12.5	2.5	569	1,443
Pattoki	18662-L	9.96	19	16.2	2.8	569	1,602
Pattoki	34000-R	95.73	206	155.6	50.4	569	28,700
Pattoki	69903-L	15.96	48	25.9	22.1	569	12,555
Chunian	4110-L	21.6	41	35.1	5.9	569	3,357
Chunian	63275-R	37.81	79	61.4	17.6	569	9,991
Chunian	71900-R	790.89	1465	1285.2	179.8	569	102,308
Chunian	38600-R	51.6	108	83.9	24.2	569	13,741
Chunian	24196-L	29.02	58	47.2	10.8	569	6,169
Chunian	82546-R	47.85	95	77.8	17.2	569	9,812
Chunian	14500-TR	402.39	750	653.9	96.1	569	54,690
Chunian	4185-R	54.79	103	89.0	14.0	569	7,947
Chunian	34130-L	6.37	13	10.4	2.6	569	1,507
Chunian	28906-R	32.38	65	52.6	12.4	569	7,046
						TOTAL	348,968

Tehsil	W/C #	Total volume (m ³)	Actual qty of sand paid (m ³)	Admissible QTY of sand	Excess sand paid	Rate	Over payment
Kasur	492-R	5.03	4.78	1.1	3.6	850	3,101
Kasur	50580-L	11.56	20.65	2.6	18.0	850	15,342
Kasur	4205-L	3.47	3.53	0.8	2.7	850	2,337
Kasur	25100-TF	1.22	4	0.3	3.7	850	3,167
Kasur	56435-L	0.97	2.97	0.2	2.8	850	2,339
Kasur	35415-R	58.27	65.37	13.1	52.3	850	44,420
Kasur	32990-L	18.56	43.78	4.2	39.6	850	33,663
K.R.Kishan	21667-L	1.39	3.17	0.3	2.9	850	2,429
K.R.Kishan	23500-L	1.91	4.21	0.4	3.8	850	3,213
K.R.Kishan	365-L	1.576	3.64	0.4	3.3	850	2,793
K.R.Kishan	101545-L	1.85	2.77	0.4	2.4	850	2,001
K.R.Kishan	18057-R	1.39	2	0.3	1.7	850	1,434
K.R.Kishan	22200-R	29.81	46	6.7	39.3	850	33,399
K.R.Kishan	79354-L	21.8	36.5	4.9	31.6	850	26,856
K.R.Kishan	80590-R	31.21	29.5	7.0	22.5	850	19,106
Pattoki	36043-TL	78.5	196.77	17.7	179.1	850	152,241
Pattoki	5500-R	3.4	5.2	0.8	4.4	850	3,770
Pattoki	60554-R	42.97	49.77	9.7	40.1	850	34,086
Pattoki	18200-R	7.67	3.38	1.7	1.7	850	1,406
Pattoki	18662-L	9.96	9.73	2.2	7.5	850	6,366
Pattoki	34000-R	95.73	142.88	21.5	121.3	850	103,140
Pattoki	20000-TR	1.91	2.95	0.4	2.5	850	2,142
Pattoki	69903-L	15.96	83	3.6	79.4	850	67,498
Chunian	4110-L	21.6	22.84	4.9	18.0	850	15,283
Chunian	63275-R	37.81	51.94	8.5	43.4	850	36,918
Chunian	71900-R	790.89	205.63	178.0	27.7	850	23,528
Chunian	38600-R	51.6	74	11.6	62.4	850	53,032
Chunian	24196-L	29.02	31.34	6.5	24.8	850	21,089
Chunian	82546-R	47.85	54.5	10.8	43.7	850	37,174
Chunian	14500-TR	402.39	104	90.5	13.5	850	11,443
Chunian	4185-R	54.79	48	12.3	35.7	850	30,321
Chunian	34130-L	6.37	11.98	1.4	10.5	850	8,965
Chunian	28906-R	32.38	32	7.3	24.7	850	21,007
						TOTAL	825,009

Annexure-H**1.2.2.27****Unauthorized expenditure on account of non-schedule item**

Vr No & Date	Name of Work	Name of Contractor	Description	Qty	Rate	Amount (Rs)
10 dt. 06.12.16	Renovation/Provision of missing facilities at new bus terminal chunian	MNA engineers & Co	executive chairs	6	22,200	133,200
10 dt. 06.12.16	Renovation/Provision of missing facilities at new bus terminal chunian	MNA engineers & Co	steel ticketing chair	4	11,600	46,400
10 dt. 06.12.16	Renovation/Provision of missing facilities at new bus terminal chunian	MNA engineers & Co	office table	4	23,200	92,800
10 dt. 06.12.16	Renovation/Provision of missing facilities at new bus terminal chunian	MNA engineers & Co	office table	5	8,000	40,000
10 dt. 06.12.16	Renovation/Provision of missing facilities at new bus terminal chunian	MNA engineers & Co	office chairs	20	11,600	232,000
10 dt. 06.12.16	Renovation/Provision of missing facilities at new bus terminal chunian	MNA engineers & Co	stain less steel 3-seater sofa	40	24,200	968,000
10 dt. 06.12.16	Renovation/Provision of missing facilities at new bus terminal chunian	MNA engineers & Co	walk through Gate	2	355,200	710,400
						2,222,800

Vr. No. & Dt	RB No.	Name of the scheme	Qty	Rate	Admissible	Difference	Total payment
11 dt 0-12-16	3rd	Special repair to the road from Darbas Daiemal Hasoouri Kasur	1403	68	89.4	21.42	1254741
			14206				

Annexure-I
1.2.2.31

Overpayment due to non-reduction in rates

Vr No & Date	Name of Work	Name of Contractor	Qty	Rate (Rs)	Amount (Rs)	Amount Reduced by7% (Rs)
50 dt. 27.12.16	Reconstruction of danderous class rooms (2Nos) Govt. Girls Primary School Dhana Chak 12	Arshad Contractor	1725	16726.2	288526	20,197
50 dt. 27.12.16	Reconstruction of danderous class rooms (2Nos) Govt. Girls Primary School Dhana Chak 12	Arshad Contractor	1794	17713.5	317780	22,245
46 dt. 26.12.16	reconstruction of 5 Nos dangerous class room & 1 No office in Govt. girls E/school Badar Pur Kasur	R.J.H construction	4613	17181.3	731408	51,199
45 dt. 13.12.16	reconstruction of dangerous class rooms 2Nos govt high school katcha pacca	Muhammad Naveed	3062	16726.1	512153	35,851
45 dt. 13.12.16	reconstruction of dangerous class rooms 2Nos govt high school katcha pacca	Muhammad Naveed	2087	17713.5	369681	25,878
43 dt. 13.12.16	provision of missing facilities in school 2015-16 construction of B/wall in Govt. elementary school Rai Kalan	R.J.H construction	9559	17197.6	1643919	115,074
43 dt. 13.12.16	provision of missing facilities in school 2015-16 construction of B/wall in Govt. elementary school Rai Kalan	R.J.H construction	7453	17551.1	1308083	91,566
40 dt. 13.12.16	construction of 2 Nos. Medical officer residences G-17 at DHQ Hospital Kasur	Razhfo Engineers	5269	16726.1	881298	61,691
40 dt. 13.12.16	construction of 2 Nos. Medical officer residences G-17 at DHQ Hospital Kasur	Razhfo Engineers	4757	17713.5	842631	58,984
40 dt. 13.12.16	construction of 2 Nos. Medical officer residences G-17 at DHQ Hospital Kasur	Razhfo Engineers	985	17197.6	169396	11,858
40 dt. 13.12.16	construction of 2 Nos. Medical officer residences G-17 at DHQ Hospital Kasur	Razhfo Engineers	1302	17551.1	228515	15,996
40 dt. 13.12.16	construction of 2 Nos. Medical officer residences G-17 at DHQ Hospital Kasur	Razhfo Engineers	985	18325.5	180506	12,635
37 dt. 10.12.16	construction of building of Govt. special education center Chunian Kasur	Raza Engineers	25173	16726.1	4210461	294,732
37 dt. 10.12.16	construction of building of Govt. special education center Chunian Kasur	Raza Engineers	14138	17713.5	2504335	175,303
8 dt. 06.12.16	reconstruction of 3 Nos. class rooms govt. High school Dholan chak 27	Al-Farooq construction & co	3023	17713.5	535479	37,484
07 dt. 06.12.16	upgradatation of Govt. Girls P/school Orara to middle level kasur	Shabbir Ahmed	5239	16726.1	876280	61,340
05 dt. 03.12.16	re construction of dangerous class rooms 7 Nos. at Govt. girls high school Mokal	Afnan Builders	7296	17713.5	1292376	90,466
04 dt. 03.12.16	reconstruction of dangerous building govt. vocatinal centre for women sayed chiragh shah town kasur	Rezhfo engineer	3566	17650.3	629410	44,059
66 dt. 28.11.16	upgradatation of Govt. Girls Elementary school to high level one at sheikhum	shabbir Ahmad	8367	16050.45	1342941	94,006
65 dt. 24.11.16	reconstruction of 3Nos. Dangerous class rooms	Sheikh Muhammad Yasin	3495	16050.45	560963	39,267
70 dt. 28.11.16	reconstruction of dangerous class rooms 4 Nos. Govt. Primary school Haveli Budha Singh	Muhammad Rafiq	5251	16726.1	878288	61,480
70 dt. 28.11.16	reconstruction of dangerous class rooms 4 Nos. Govt. Primary school Haveli Budha Singh	Muhammad Rafiq	3651	17713.5	646719	45,270
	upgradatation of Govt. Girls Elementary school to high level sheikhum	Shabbir Ahmad	8367	16050.45	1342941	94,006
	upgradatation of Govt. Girls Elementary school to high level sheikhum	Shabbir Ahmad	7484	17037.8	1275109	89,258
170 dt. 30.12.16	reconstruction of dangerous class rooms at Govt. girls High school at Mustafa Abad	Ch. Muhammad shafiq	2718	17713.5	481453	33,702
					24050651	1,683,547

Annexure-J
1.2.2.32

Overpayment on accounts of Parabolic Segments

PCPL SEGMENT (76 X 53)			
Departmental Analysis:		Admissible Analysis	
Material	785	Material	785
Labour	130	Labour	130
Transportation	225	Transportation	225
Total cost of Segment	1140	Total cost of Segment	1140
Breakage 5% = 1140* 0.05	57	---	--
Overhead & Profit = 1197 * 0.2	239	Overhead & Profit = 1140 * 0.2	228
Total cost at site excluding GST	1436	Total cost at site excluding GST	1368
GST @ 17%	244	GST @ 17%	233
Further Tax @ 2%	29	Further Tax @ 2%	27
Total cost at Site inclusive GST	1709	Total cost at Site inclusive GST	1628

PCPL SEGMENT (67.5 X 48)			
Departmental Analysis:		Admissible Analysis	
Material	595	Material	595
Labour	110	Labour	110
Transportation	180	Transportation	180
Total cost of Segment	885	Total cost of Segment	885
Breakage 5% = 885* 0.05	44	---	-
Overhead & Profit = 929 * 0.20	186	Overhead & Profit = 885 * 0.2	177
Total cost at site excluding GST	1115	Total cost at site excluding GST	1062
GST @ 17%	190	GST @ 17%	181
Further Tax @ 2%	22	Further Tax @ 2%	21
Total cost at Site inclusive GST	1327	Total cost at Site inclusive GST	1264

PCPL SEGMENT (64 X 46)			
Departmental Analysis:		Admissible Analysis	
Material	559	Material	559
Labour	105	Labour	105
Transportation	164	Transportation	164
Total cost of Segment	828	Total cost of Segment	828
Breakage 5% = 828* 0.05	41	---	---
Overhead & Profit = 869 * 0.20	174	Overhead & Profit = 828 * 0.2	166
Total cost at site excluding GST	1043	Total cost at site excluding GST	994
GST @ 17%	177	GST @ 17%	169
Further Tax @ 2%	21	Further Tax @ 2%	20
Total cost at Site inclusive GST	1241	Total cost at Site inclusive GST	1182

PCPL SEGMENT (92 X 61)			
Departmental Analysis:		Admissible Analysis	
Material	983	Material	983
Labour	145	Labour	145
Transportation	409	Transportation	409
Total cost of Segment	1537	Total cost of Segment	1537
Breakage 5% = 1537* 0.05	77	---	---
Overhead & Profit = 1614* 0.20	323	Overhead & Profit = 1537 * 0.2	307
Total cost at site excluding GST	1937	Total cost at site excluding GST	1844

GST @ 17%	329	GST @ 17%	314
Further Tax @ 2%	38	Further Tax @ 2%	37
Total cost at Site inclusive GST	2304	Total cost at Site inclusive GST	2195

Tehsil	W/C #	Qty of PCPS	Rate charged	Rate Admissible	Excess Rate Charged	Excess payment
Kasur	492-R	78	1327	1264	63	4,914
Kasur	4205-L	59	1327	1264	63	3,717
Kasur	25100-TF	78	1241	1182	59	4,602
Kasur	56435-L	61	1327	1264	63	3,843
Kasur	35415-R	1071	1709	1628	81	86,751
Kasur	32990-L	830	1709	1628	81	67,230
KRK	21667-L	59	1241	1182	59	3,481
KRK	23500-L	78	1241	1182	59	4,602
KRK	365-L	68	1241	1182	59	4,012
KRK	101545-L	48	1241	1182	59	2,832
KRK	18057-R	35	1709	1628	81	2,835
KRK	22200-R	765	2304	2195	109	83,385
KRK	79354-L	740	1709	1628	81	59,940
		2830	2315	2195	120	339,600
Pattoki	36043-TL	732	1715	1628	87	63,684
Pattoki	5500-R	98	1241	1182	59	5,782
		387	1006	970	36	13,932
Pattoki	60554-R	466	1241	1182	59	27,494
Pattoki	18200-R	119	1327	1264	63	7,497
Pattoki	18662-L	150	1241	1182	59	8,850
		905	2304	2195	109	98,645
Pattoki	34000-R	1450	2315	2195	120	174,000
		55	1327	1264	63	3,465
Pattoki	20000-TR	5	1241	1182	59	295
Pattoki	69903-L	1586	2304	2195	109	172,874
Chunian	4110-L	389	1327	1264	63	24,507
		419	2304	2195	109	45,671
Chunian	63275-R	449	1709	1628	81	36,369
Chunian	38600-R	1291	1709	1628	81	104,571
Chunian	24196-L	507	1709	1628	81	41,067
Chunian	82546-R	943	1327	1264	63	59,409
Chunian	4185-R	727	1709	1628	81	58,887
Chunian	34130-L	220	1709	1628	81	17,820
Chunian	28906-R	564	1709	1628	81	45,684
				TOTAL		1,682,247

Annexure-K
1.2.2.37

Overpayment Due to Non-deduction of 6% Shrinkage

Vr. No. & Dated	RB No.	Name of the Work	Earth work			Amount
			Qty	Rate	6% Deduction	
3 dt 5-9-16	5th R.Bill	Construction of Road from Abadi Asmail (Adhan Rod) Multan Road	350000	7102	21000	149142
2 dt 7-10-16	4rth RB	Construction of Road from Himat Pura to Phattak Marali Road	288000	6000	17280	103680
7 dt 22-10-16	5th R.Bill	Construction of Mettaled Road From Rasool Pur to Nandka Takiya	293974	6000	17638.44	105831
8 dt 26-10-16	4th R.B	Construction of Veeram Road Length	56920	7188.57	3415.2	24550
		Construction of Veeram Road Length	9075	4384.72	544.5	2387
7 dt 17-11-16	2th R.B	Rehabilitation of road from Himatpura road of purani Tenki	25800	7187	1548	11125
15 dt 15-11-16	3th RB	Rehabilitation of Molana Sadiq Road	12706	2147.6	762.36	1637
27 dt 30-11-16	3th RB	Construction of Road From Alflah Colony	9588	2147.25	575.28	1235
		Construction of Road From Alflah Colony	50275	50000	3016.5	150825
		Construction of Road From Alflah Colony	45000	6763.55	2700	18262
13 dt 15-5-2016	Ith RB	Widening/improvement of Road from Chowk Umar Noor Hospital	1766	2466.45	105.96	261
		Widening/improvement of Road from Chowk Umar Noor Hospital	32000	7406.84	1920	14221
		Widening/improvement of Road from Chowk Umar Noor Hospital	15176	7223.47	910.56	6577
15 dt 22-12-16	Ist RB	Rehabilitation of road from perawai (Phool Nager) by pass	700000	7356	42000	308952
16 dt 22-12-16	Ist RB	Rehabilitation of road from phool Nager to Changa Manga	36076	7696	2164.56	16658
17 dt 22-12-16	17RB	Construction of Road from Ali Park to Peeruwala	130000	7695.67	7800	60026
36 dt 28-12-16	4th RB	Construction of Road from Sufi Gulab Din Road on Sehari to Kasur	207320	6627.82	12439.2	82445
43 dt 30-12-16	Ist RB	Construction of Road from West Bye Pass Matta Lengh 0.38 KM	60630	4764.56	3637.8	17333
50 dt 30-12-16	Ist RB	Construction of Metalled road from Chunian Habibabad Road to Sadda Outar	81372	4767.71	4882.32	23277
51 dt 30-12-16	3rd RB	Construction of Basti Rahim Un-Din Length0.40	9920	2147.25	595.2	1278
		Construction of Basti Rahim	22035	6946	1322.1	9183

		Un-Din Length0.40				
54 dt 30-12-16	4th RB	Rehabilitation of Road from Town Committee gate to Police station	1156	9000	69.36	624
SDA 15-1-17	11/RB	Rehabilitation of Road From Phool Nager Road Balloki More to Sarai Moghal	385191	4729	23111.46	109294
		Total	2823980			1218806

Annexure-L
1.2.2.39

Non-recovery on account of excavated earth

Vr No & Date	Work order No & Date	Name of Work	Name of Contractor	Description	Qty	Rate	Amount	overpayment 2/3
50 dt. 27.12.16	DO (B) 1174/C dated 18.03.16	Reconstruction of danderous class rooms (2Nos) Govt. Girls Primary School Dhana Chak 12	Arshad Contractor	excavation in foundation of buildings in ordinary soil	1847	5005.45	9244	6163
46 dt. 26.12.16	3879 dt.02.11.16	reconstruction of 5 Nos dangerous class room & 1 No office in Govt. girls E/school Badar Pur Kasur	R.J.H construction	excavation in foundation of buildings in ordinary soil	6862	5564.6	38184	25456
45 dt. 13.12.16	1030 dt.17.03.16	reconstruction of dangerous class rooms 2Nos govt high school katcha pacca	Muhammad Naveed	excavation in foundation of buildings in ordinary soil	2863	5005.45	14331	9554
43 dt. 13.12.16	1075 dt. 17.03.16	provision of missing facilities in school 2015-16 construction of B/wall in Govt. elementary school Rai Kalan	R.J.H construction	excavation in foundation of buildings in ordinary soil	11708	5005.45	58604	39069
40 dt. 13.12.16	727 dt.27.02.16	construction of 2 Nos. Medical officer residences G-17 at DHQ Hospital Kasur	Razhfo Engineers	excavation in foundation of buildings in ordinary soil	10056	5005.45	50335	33557
38 dt. 10.12.16	2256 dt.14.06.16	construction of dispencery building Changa Manga road Mian wala ghat UC Kot Sandras Chunian	Muhammad Ali Sindhu	excavation in foundation of buildings in ordinary soil	8280	5005.45	41445	27630
37 dt. 10.12.16	2221 dt. 11.06.16	construction of building of Govt. special education center Chunian Kasur	Raza Engineers	earth excavation in sashes	275000	2875	790625	527083
37 dt. 10.12.16	2221 dt. 11.06.16	construction of building of Govt. special education center Chunian Kasur	Raza Engineers	excavation in foundation of buildings in ordinary soil	40470	5005.45	202571	135047
	5730 dt.03.04.15	upgradation of Govt. Girls Elementary school to high level sheikhum	Shabbir Ahmad	excavation in foundation of building	11519	5005.45	257658	171772
164 dt. 30.12.16	2537 dt.30.11.16	reconstruction of 2 Nos. dangerous class room in GGPS Bangla Canal Colony Khudian	Sajjad & Co.	excavation in foundation of building	2201	5564.6	12248	8165
147 dt. 30.12.16	2259 dt. 19.11.16	construction of 5 Nos. Additional class rooms GHS No.1 Phool Nagar Pattoki	Dogar Construction	excavation in foundation of building	9057	5564.6	50399	33599
							1525644	1017095