



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

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

B&R	Building & Road
BHU	Basic Health Unit
C&W	Communication and Works
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
DDO	Drawing and Disbursing Officer
DGA	Director General Audit
DO	District Officer
DHQ	District Headquarter
EDO	Executive District Officer
FD	Finance Department
F&P	Finance and Planning
HRA	House Rent Allowance
IPSAS	International Public Sector Accounting Standards
LP	Local Purchase
MS	Medical Superintendent
MSD	Medical Store Depot
MRS	Market Rates System
NSB	Non Salary Budget
NAM	New Accounting Model
OFWM	On-Farm Water Management
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PDG & TMA	Punjab District Governments & Tehsil Municipal Administration
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants

PPRA	Punjab Procurement Regulatory Authority
PWD	Public Works Department
RHC	Rural Health Center
SAP	System Application Product
SDO	Sub Division Officer
SE	Superintending Engineer
SMC	School Management Committee
SMO	Senior Medical Officer
THQ	Tehsil Headquarter
TS	Technical Sanction
W&S	Works and Services

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with provisions of Section 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, Okara for the financial year 2016-17. The Directorate General of Audit District Governments, Punjab (North), Lahore, conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes 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 frameworks 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 the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 to cause it to be laid before the Provincial Assembly of Punjab.

Islamabad

Dated:

(Javaid Jehangir)

Auditor-General of Pakistan

EXECUTIVE SUMMARY

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

The Regional Directorate has a human resource of 21 officers and staff, having 4980 man-days and the annual budget of Rs 25.107 million for the Financial Year 2017-18. It has been conferred upon the mandate to conduct Financial Attest Audit, Regularity & Compliance with Authority audit and Performance Audit of entire expenditure including programmes / projects/ activities& receipts. Accordingly, RDA Lahore carried out audit of accounts of District Government, Okara for the Financial Year 2016-17.

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

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

a. Scope of Audit

Out of total auditable expenditure of Rs 5,654.256 million of the District Government, Okara for the financial year 2016-17 covering one PAO and 251 formations, the Directorate General

Audit, audited an expenditure of Rs 3,161.274 million which, in terms of percentage, was 55.91 % 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 Okara for the financial year 2016-17, were Rs 15.587 million, whereas, Directorate General Audit Punjab (North), audited receipts of Rs 8.978 million which was 57.6 % of total receipts.

b. Recoveries at the instance of audit

Recovery of Rs 111.274 million was pointed out, which was not in the notice of executive before audit. However, recovery of Rs 10.169 million was affected till 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 well 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 Okara 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 of each District Government to appoint an Internal Auditor but the same was not appointed in District Government, Okara.

a. The key Audit findings of the report

- i. Non-production of record of Rs 32.893 million was noted in one case.¹
- ii. Irregularity and non-compliance of Rs 618.106 million was noted in 20 cases.²
- iii. Weakness in internal controls worth Rs 343.378 million was pointed out in 16 cases.³
- iv. Recoveries of Rs 111.274 million were pointed out in 10 cases

b. 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 outstanding Government receipts.
- v. Monitoring of Budgeting preparation and expenditure should be strengthened through better internal controls

¹ Para 1.2.1.1

² Para 1.2.2.1-10, 1.2.2.12-16, 1.2.2.18-22

³ Para 1.2.3.3-9, 1.2.3.12-14, 1.2.3.16, 1.2.3.18, 1.2.3.20-21, 1.2.3.23-24

⁴ Para 1.2.2.11, 1.2.2.17, 1.2.3.1-2, 1.2.3.10-11, 1.2.3.15, 1.2.3.17, 1.2.3.19, 1.2.3.22

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

Sr. No.	Description	No.	Budget
1	Total Entities (PAOs) in Audit Jurisdiction	01	7,527.244
2	Total Formations in Audit Jurisdiction	251	7,527.244
3	Total Entities (PAOs) Audited	01	7,787.849
4	Total Formations Audited	26	7,787.849
5	Audit & Inspection Reports	26	7,787.849
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	0
2	Weak financial management	142.599
3	Weak internal controls relating to financial management	447.368
4	Others	515.684
TOTAL		1105.651

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	4.082	261.536	15.587	5,388.638	5,669.843*	6,915.56
2	Amount Placed under Audit Observation/ Irregularities of Audit	8.815	193.482	0	903.354	1,105.651	1,165.335
3	Recoveries Pointed Out at the instance of Audit	-	46.843	0	65.019	111.274	261.407
4	Recoveries Accepted/ Established at the instance of Audit	-	46.843	0	65.019	111.274	112.691
5	Recoveries Realized at the instance of Audit	-	-	-	10.169	10.169	0.331

* 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 5,654.256 million.

Table 4: Table of Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount Placed under Audit Observations
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	618.106
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	0
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 control systems	343.378
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriation of public money.	111.274
6	Non-production of record.	32.893
7	Others, including cases of accidents, negligence etc.	0
TOTAL		1105.651

Table 5 Cost-Benefit

(Rs. in million)

Sr. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	6,915.56
2	Expenditure on Audit	1,260
3	Recoveries realized at the instance of Audit	0
4	Cost Benefit Ratio	-

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

CHAPTER-1

1.1 District Government, Okara

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.

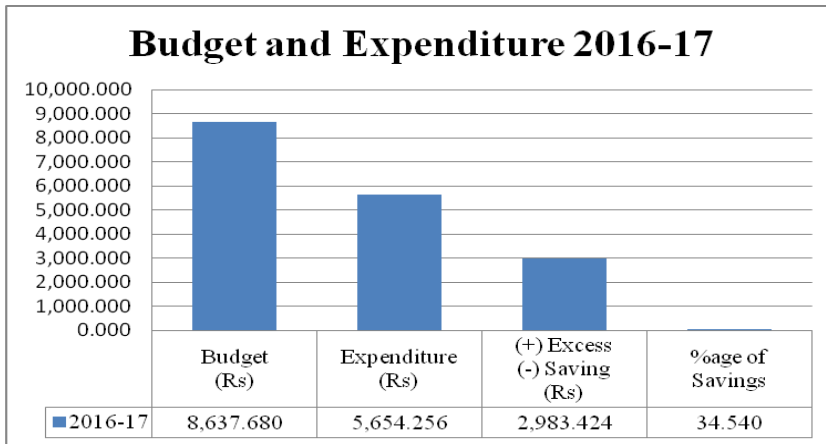
1.1.2 Comments on Budget and Accounts (Variance Analysis)

During financial year 2016-17 budgetary allocation (inclusive of salary, non-salary and development) for District Government Okara was Rs 7,527.244 million whereas the expenditure incurred (inclusive of salary, non-salary and development) during financial year was Rs 5,654.256 million, showing saving of Rs 2,983.423 million for the period, which in terms of percentage was 35.54% of final budget as detailed below:

(Rs. in million)

2016-17	Budget (Rs)	Expenditure (Rs)	(+) Excess (-) Saving (Rs)	%age of Savings
Salary	6,546.155	4,836.115	-1,710.04	-26.12
Non Salary	1,441.066	307.903	-1,133.16	-78.63
Development	650.459	510.238	-140.22	-21.56
TOTAL	8,637.68	5,654.256	-2,983.42	-34.54

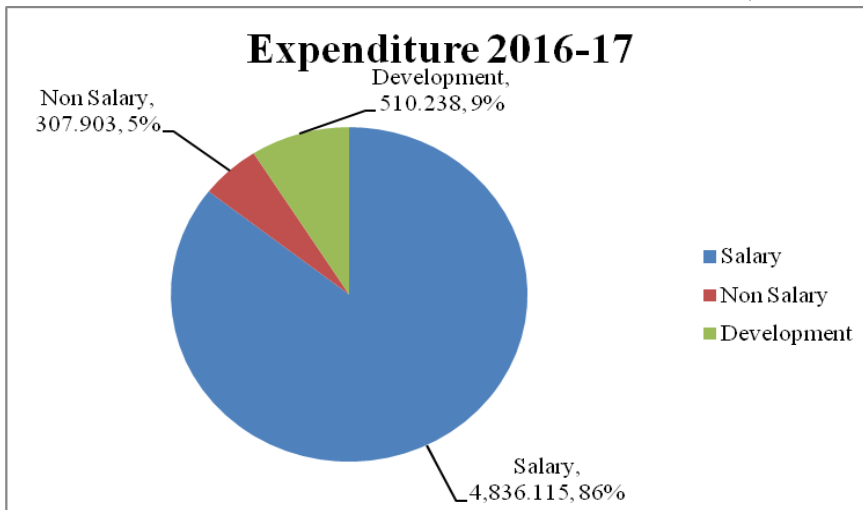
(Rs in million)



As per the Appropriation Accounts 2016-17 of District Government, Okara, the original budget was Rs 7,527.244 million, supplementary grant was Rs 1,110.436 million and the final budget was Rs 8,637.680 million. Against the final budget total expenditure incurred by the District Government Okara during financial year 2016-17 was Rs 5,654.256 million.

The Salary, Non-salary and Development Expenditure comprised 85.5%, 5.4% and 9.1% of the total expenditure, respectively.

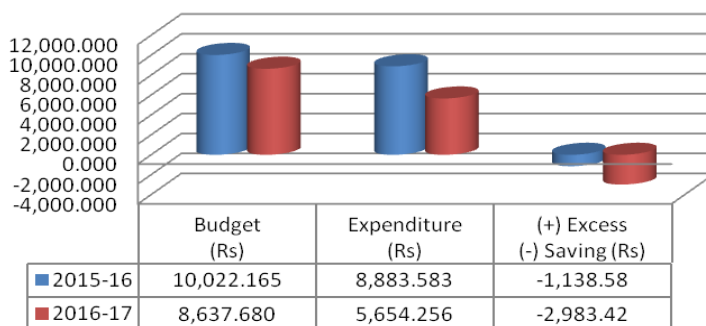
(Rs. in million)



The comparative analysis of the budget and expenditure of current and previous financial years showed that there was 13.8 % decrease in Budget Allocation and 36.4 % decrease in Expenditure.

(Rs. in million)

Comparison of Budget and Expenditure 2015-16 & 2016-17



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

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

1.1.4 Brief Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	16	Not convened
2	2003-04	10	Not convened
3	2004-05	25	Not convened
4	2008-09 (Period 01-07-2004 to 31-03-2008)	167	Not convened
5	2009-10	57	Not convened
6	2010-11	49	Not convened
7	2011-12	63	Not convened
8	2012-13	18	Not convened
9	2013-14	17	Not convened
10	2014-15	11	Not convened
11	2015-16	28	Not convened
12	2016-17	36	Not convened

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non-production of Vouched Account - Rs 32.893 million

As provided under Section 14(2) of Auditor General's (Function, Powers and Terms and Conditions of Service), Ordinance, 2001, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with the request for information in as complete a form as possible and with all reasonable expedition. Further, according to Section 115 (6) of PLGO, 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition

Contrary to above, following formations under the control of District Government Okara did not provide relevant record for audit scrutiny. Due to non-availability of the record, the authenticity of the expenditure could not be verified as detailed below;

Rs in million				
Sr. No.	Name of office	Description of Record	Amount	Remarks
1	SMO RHC Renala Khurd	Vouched account of expenditure on account of POL charges, Medicine and Cost of other stores	9.026	Paid vouchers not provided for Audit Scrutiny
2	DCO Okara	Payment made on account of electrification under millennium development goal drawn through cost center OK6465	23.867	Vouchers for payment on account of electrification under millennium development goal not provided for audit scrutiny
			32.893	

Audit was of the view that the accounts and vouchers of government money expended were not maintained in the manner prescribed and the chances of the misappropriation could not be ruled out.

This resulted in unauthentic and doubtful expenditure amounting to Rs 32.893 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends prompt production of record withheld for detailed audit scrutiny besides fixing of responsibility against the person(s) at fault.

[PDP No. 17, 10]

1.2.2 Irregularities / Non-compliance

1.2.2.1 Irregular Expenditure on account of non salary budget - Rs 132.544 million

According to Para No. 2.5, 2.6 and 3.4 of Guidelines for Elementary & Primary Schools, each bill of NSB should be routed through District Accounts Office and every School shall prepare head-wise budget in accordance with the requirements of the school at the time of preparation of budget and shall prepare School Based Action Plan for the utilization of funds.

EDO Education Okara released non-salary budget (NSB) amounting to Rs 132.275 million to schools. 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. This resulted in irregular expenditure amounting to Rs 132.544 million.

Audit was of the view that the circulated conditions, for incurring expenditure, were violated by the management.

This resulted in unauthorized release of budget, irregular and unauthentic expenditure without proper internal control.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 1, 2]

1.2.2.2 Irregular payment out of SDA without post-audit - Rs 86.706 million

According to letter No. AC-II/6-23/99/Vol-XIV/160 dated 14-07-2007 of the office of the Controller General of Account, SDAs shall only be established with the approval of MOF/FD, in consultation with CGA/AG for a specified period and fixed amount.

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 whereas the provisions contained in chapter 10 and 17 of the APPM will be implemented.

Scrutiny of record revealed that in the District Government Okara, SDAs were opened for provision of non-salary & development budget to the tune of Rs 86.706 million. The opening of SDA and placement of funds were held unauthorized because the same were in violation of the rule ibid in view of the fact that the approval of CGA/ AG was not obtained. There was no limit of the amount for disbursement; no time limit was specified for the running of SDA. In violation of the guidelines for the operation of SDA head wise budget was not prepared and entered on SAP system. Budget was not prepared and approved by any authority. Post audited vouched account was not produced for audit scrutiny i.e.

Sr. No	Formation Name	Amount (Rs in million)	PDP No.
1	DHQ Hospital South City Okara	29.255	1
2	DHQ Hospital Okara	57.451	18
	Total	86.706	

Audit was of the view that due to weak internal control and negligence of the management irregular account was opened and no planning was made for the spending of budget in violation of the rules.

This resulted in irregular opening of account unauthorized spending without preparation of budget and planning.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting was convened till finalization of this report.

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

1.2.2.3 Unauthorized / unjustified purchase of medicine – Rs 69.529 million

According to Finance Department’s policy letter No. FD (FR)11-2/89 dated 1st September, 2001, bulk purchase of medicines would not be

made through MSD. The CEO (Health) of the District Government is authorized only to distribute the budget allocation for medicines and the purchase will be made at the level of the DDOs. According to clarification made by Finance Department duly issued by Health Department Government of the Punjab letter No.SO(P-I)4-21/2006 dated 6th February 2006, EDO (Health) has not been declared as DDO for purchase of medicines under Grant-16 (non-development).

EDO (Health) purchased medicines amounting to Rs 69.529 million during Financial Year 2016-17. Purchase was held unauthorized /unjustified because in violation of the instructions, budget was not distributed to the health institutes for purchase of medicines according to requirements on need basis. Procurement planning was not made, demand was not available on record. On de facto basis, budget was unilaterally retained and out of the same, unauthorized purchase was made.

Audit was of the view that due to negligence of the management purchase was made in violation of the policy of government.

This resulted in unauthorized and unjustified purchase of medicine amounting to Rs 69.529 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommend fixing of responsibility against the person at fault.

[PDP No. 2]

1.2.2.4 Discharging of pending liabilities without sanction of a higher authority and maintaining register -Rs 56.843 million

According to Rule 17.17(A) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in P.F.R form 27 in which he should enter all these items of expenditure for which payment is to be made by or through another officer, budget allotment or sanction of a higher authority is to be obtained or payment would be required partly or wholly during the next financial year or years.

During audit of four formations, scrutiny of record revealed that DDOs discharged liabilities of Rs 56.843 million for the previous Financial Years without sanction of a higher authority. It was also observed that management discharged the pending liability without maintaining a register of liabilities as set forth in the Rule *ibid*. Moreover,

management failed to produce indents/ demand of the consuming units, consumption or expense accounts and documentation such as purchase process file on account of purchase of medicines.

Sr. No.	Formation Name	Amount (Rs in million)	Description	PDP No.
1	DHQ Hospital Okara	5.037	Bills for purchase of medicine	12
2	DHQ Hospital Okara	1.584	purchase of x-rays films	26
3	DO building	48.773	Payment was made for works pertaining to FY 2014-16	1
4	Govt. Sp. Education School Gunj Shakar Okara	1.449	Purchase of A.C (2 ton), Laptop, Scanner & sound system Mixture Computer Dell 179020, Ram 8 GB	3
	Total	56.843		

Audit was of the view that due to defective financial discipline payment was drawn from local fund without corroboration of expense account and indent warranting procurements.

This resulted in discharging of pending liabilities without sanction of a higher authority and maintaining Register of liability for expenditure incurred worth Rs 56.843 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

1.2.2.5 Irregular expenditure without re-appropriation of funds – Rs 53.666 million

Guideline for utilization of SDA 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 sets forth that distribution of released funds shall be done into finalized object codes list. Re-appropriation of funds shall be made from A05270-Others to relevant object code. Re-appropriation order shall be prepared by the concerned MS DHQ/THQ and copy of the same shall be submitted to Additional Secretary (Development), Primary and Secondary Healthcare Department. The concerned person in P&SHD shall get the funds online in SAP system from Finance Department as per re-appropriation order and intimate the same to the concerned MS of DHQ/THQ.

During audit of DHQ Hospital Okara for the year 2016-17, it was noticed that expenditure amounting to Rs 53.666 million was incurred from SDA account of the Hospital. The expenditure was held irregular because the funds were not distributed / re-appropriated in detailed object codes according to requirement of the hospital. Expenditure was incurred out of the object code “A05270- Others”. Budgetary control system was avoided. Head wise detail of expenditure was disregarded.

Audit was of the view that due to financial indiscipline and weak internal controls irregular expenditure was incurred.

This resulted in irregular payment of Rs 53.667 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter in a manner prescribed followed by remedial action besides fixing responsibility against the person(s) at fault sequel to holding of a detailed enquiry into the matter.

[PDP No. 1]

1.2.2.6 Irregular expenditure without advertisement on PPRA website—Rs 44.042 million

According to Rule 12(1) read with Rule 9 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA’s website in the manner and format specified by Punjab Procurement regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA’s website.

Management of eleven formations of District Government Okara expended Rs 44.042 million on procurement of plant and machinery, and furniture items during the financial year 2016-17. The purchase was held unauthorized and uneconomical because no annual procurement plan was prepared and advertised by the procuring agencies. Cost of job orders was over one hundred thousand rupees but the purchases were made without advertisement on the PPRA website. Further, in few cases, the indents were split into small orders to avoid advertisement on PPRA website.

Sr. No.	Name of office	Detail of the expenditure	Amount (Rs)	PDP No.
1	Dy DEO (WEE) Depalpur	Purchase made by 46 schools without competitive rates	10.995	6
2	Dy. DEO MEE Depalpur	Purchase of furniture by 18 schools without tender	7.2	3
3	DHQ Hospital Okara	A.Cs 2, 1.5 & 1 ton	5.782	34
		Computer systems purchased	0.347	
4	DHQ Hospital Okara	Purchase of X-Ray films	1.08	28
5	Dy. DEO (WEE) Depalpur	Purchase of furniture by 5 schools	5.864	4
6	Dy. DEO WEE Okara	Purchase of furniture by 13 schools	5.222	5
7	DHQ Hospital South City Okara	Purchased M&E, Bedding clothing and others	2.827	4
8	DO (Health)	Printing of OPD tickets, registers	1.348	3
9	DO (Health)	Medicine purchase through splitting of bills	0.859	5
10	THQ Haveli Lakha	Purchase of Lab Items	1.664	10
11	RHC Renala Khurd	LP medicine purchased	0.854	1
Total			44.042	

Audit was of the view that procurements were opted for by recourse to dispensing with open competitive bidding and value for money had not been achieved.

This resulted in irregular expenditure without advertisement on PPRA website worth Rs 44.042 million,

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the expenditure besides fixing of responsibility for non-transparent purchases against the officers / officials.

1.2.2.7 Irregular expenditure on non-scheduled items – Rs 39.662 million

According to Government of the Punjab, Finance Department Notification No.RO(TECH)FD 18-23/2004 dated 21-09-2004, the rate analysis for 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 to accord Technical Sanction (not below the rank of S.E) before the work is undertaken.

DO Roads and DO Buildings Okara made payment of Rs 39.662 million for non-scheduled items during Financial Year 2016-17 executing different schemes without the approval of the competent authority. The expenditure incurred without the sanction of the competent authority was held irregular. Neither copies of the rates analysis nor approval of composite rates had been obtained from SE and sent to Technical cell of FD in violation of above directions.

Audit was of the view that due to financial indiscipline and weak internal controls, approval for non-scheduled items was not obtained as per details at **Annexure-B**.

This resulted in irregular expenditure without approval of rate by the competent authority amounting to Rs 39.662 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No 15, 03]

1.2.2.8 Unauthorized re-revision and enhancement of estimates - Rs 30.00 million

As per Rule 5.19 of Chapter-V of Buildings & Road Code, no excess over a revised estimate sanctioned by Government in the Communication and Works Department can be sanctioned without the concurrence of the Finance Department. Further as per additional clause 25 of the contract agreement, if the work was got executed from the same contractor the work could be carry forwarded up to 20% in case of original work and 25% in case of annual / special repair. Further, according to rule 41(c)-IV of Punjab Procurement Rules 2014, procuring agency cannot place repeat order except exceeding 15% of the original procurement.

DO (Roads) Okara re-revised the technical estimates of the scheme P/L Tuff Paver at various roads/ streets of Sadar Gogera Town without concurrence of Finance Department in violation of the rule *ibid*. Scrutiny of record revealed that the original estimate of the work was technically sanctioned for Rs 0.6 million. It was revised at the cost of Rs 3.472, later on estimate was re-revised for Rs 30.00 million without the concurrence of finance department. Besides this irregularity, the estimate was enhanced

by 754% in violation of provisions of PPR 2014 and repeat order with inadmissible enhancement was granted to the same contractor.

Audit was of the view that due to financial indiscipline and weak internal controls, approval of Finance Department which was otherwise binding was not obtained.

This resulted in irregular revision of estimate to the tune of Rs 30.000 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the expenditure besides fixing of responsibility against the person at fault.

[PDP No. 12, 13]

1.2.2.9 Irregular and doubtful payment for construction of civil works - Rs 22.549 million

According to the clause 4 of Administrative Approval, payment for construction of boundary wall and toilet block was to be made by the SMC after the recommendation of the committee comprising DMO, DO Planning and DDO Building of the concerned Tehsil. According to Rule 2.36 and 2.6 of Buildings & Roads Code, projects for roads when submitted for sanction should be accompanied by report detailing history, design, scope, rates, specifications, references, cost and mode of execution, etc. An application for administrative approval should be submitted to the authority competent to accord it, accompanied by a preliminary report, a rough cost estimate, preliminary plans, information as to the site and other details as may be necessary to elucidate the proposals and the reasons therefore

Management of the schools working under the control of Dy. DEO MEE Okara, Dy DEO WEE Depalpur made payment amounting to Rs 12.992 million and 9.557 million for the construction of the development works out of NSB. Payments were held irregular because no administrative approval was issued by the competent authority. No technical estimate was prepared and sanctioned by the competent authority. There was no report about the scope of work of the toilet blocks and boundary walls. At the time of allocation of funds and planning the condition about existing boundary wall and required length / scope of wall required was reported. No comparison of market rates was made. There was no liaison of building department and school councils/education

department so the chances could not be ruled out that building department may have charges the works for construction of toilet blocks or boundary walls in the same schools. Detailed at **Annexure-C**

Audit was of the view that expenditure on civil works was incurred without observing government procedure was due to weak internal controls.

This resulted in irregular expenditure of Rs 22.549 million.

The matter was reported to the management but no reply was submitted.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting 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. 7, 5]

1.2.2.10 Irregular Purchase from unapproved local suppliers - Rs 21.879 million

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

An audit scrutiny of vouched accounts of the Water User Association working under the supervision of DO (OFWM), Okara revealed that water courses were prepared by using “Pre-cast naccas” during 2015-16. It was observed that the bills of prequalified suppliers were not available which showed that the purchase was made from local suppliers. Detail of transactions is at **Annexure-D**

Audit was of the view that due to negligence of the management purchase was made from unapproved suppliers.

This resulted in use of low quality products.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 7]

1.2.2.11 Irregular purchase of electric poles / lights - Rs 20.213 million and overpayment through contractor profit - Rs 4.04 million

According to Letter No RO (Tech)FD-18-29/2004, Government of Punjab Finance Department dated 03-03-2005, Plant & machinery and other store items like generators, lifts, Ac, electric motors and street lights, manhole covers etc., were required to be purchased according to Procurement Rules instead of through the contractors for avoiding 20% profit & overhead charges of contractors.

DO Buildings Okara made Payment amounting to Rs 20.212 million to Israr Ahmad government contractor in 3rd and running bill vide voucher No 1284 dated 31-12-16 in connection with the work Provision of LED lights at various places of Okara City. Purchase was held irregular because purchase was not made through competitive bidding according to the provisions of PPRA. Like civil works estimate of the purchase was made and contract was awarded to the contractor this resulted in overpayment due to payment of overhead charges and contractor profit amounting to Rs 4.04 million. Besides this irregularity it was function of TMA to operate and maintain street lights. Detail of amount is as under;

Item	Qty	Rate	Amount (Rs)
lights	93	140000	13020000
electric poles	74	97200	7192800
Total			20,212,800

Audit was of the view that payment was made due to weak internal control of the management and non-compliance of the rules payment was made.

This resulted in irregular expenditure amounting to Rs 20.213 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery and fixing of responsibility against persons at fault.

[PDP No. 02]

1.2.2.12 Unjustified purchase order for procurement of medical equipment favoring the contractor – Rs 8.185 million

As per Rule 16(3) of PPR 2014, for the purpose of prequalification of bidder, a procuring agency shall take into consideration the factors of qualifications i.e. relevant experience & past experience, capabilities with respect to personnel, equipment & plant and financial position. Moreover, according to Rule, 4 of PPR, 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 the procurement process is efficient and economical.

During audit of DHQ Hospital Okara, it was observed that Procurement was made through Single Stage two Envelops Method and technical evaluation was made on the basis of knock out clauses. Further, following discrepancies were observed:

- No administrative approval was obtained from health council, similarly no technical sanction was obtained and allotment of funds was not available.
- As per PPR Rule, specifications were not generalized on the advertisement as per grievance letter by M/s Sigma International, Mediland Pakistan and Eastern Medical and no pre bid meeting was arranged as per PPR Rules.
- Tender for purchase of medical equipment of DHQ was published at PPRA website and in press on 07-10-2016. According to Rule 14 of PPRA Rules 2014, in no circumstance response time shall be less than 30 days for international competitive bidding. As per specification, medical equipment made in USA, Japan & Europe were required. Response time was 21 days and less than 30 days.
- According to supply order No. 10225 dated 24-11-2016, two sucker machines were demanded, but the supplier supplied 3 machines and payment was made as such.
- Technical rejection of lowest firms despite having offered the same specifications resulted in irregular purchase of equipments worth Rs 8.815 million and loss to the government.
- A complaint letter was also written to Human Healthcare (supplier) for non supply of equipment on time. There was no proof of penalty and exact date of delivery.

Sr. No.	Description	Supplier Name	Quantity	Rate (Rs)	Amount (Rs)
1	Sucker Machine	Human Health Care Lahore	3	385800	1,157,400

2	Electro Cattery Diathermy	-do-	3	792000	2,376,000
3	Dental Unit	-do-	2	589000	1,178,000
4	Instrument Trolley	-do-	6	13900	83,400
5	Operation Table	-do-	2	1695000	3,390,000
				Total	8,184,800

Audit was of the view that equipment was purchased without fulfillment of codal formalities due to defective financial discipline and weak internal controls.

This resulted in unjustified payment of Rs 8.185 million unduly favoring the contractor.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 33]

1.2.2.13 Splitting of job orders to avoid advertisement on PPRA website – Rs 7.488 million

According to Rule 12(1) read with Rule 9 of Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation from time to time. A procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of following formations expended Rs 7.488 million on account of procurement of different items during Financial Year 2016-17. Indents were split up in order to avoid advertisement at PPRA website.

Sr. No	Name of Office	Amount (Rs in million)	Description of items and violation	PDP No.
1	DHQ Hospital Okara	3.645	Expenditure on civil works out of Health council funds splitted into small invoices without TS estimates and MBs	2
2	DHQ Hospital Okara	2.037	Purchase medicine through	5

			splitting to avoid the tender	
3	RHC Wasawaywala	0.661	X-Ray films & other items purchased	1
4	RHC Akhtarabad	0.429	X-Ray films purchased ,phenyl sops etc	5
5	RHC Akhtarabad	0.421	Stores items purchased	7
6	RHC Akhtarabad	0.295	Purchase of Lab items and bills splitted	4
	Total	7.488		

Audit was of the view that splitting of indents to avoid advertisement on PPRA website was due to non compliance of rules and dereliction on the part of management.

This resulted in non-transparent expenditure of Rs 7.488 million out of Government exchequer.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

1.2.2.14 Expenditure incurred for buildings not under the jurisdiction of the District - Rs 6.695 million

According to Rule 64(1)(ii) & (2)(i)(ii) of PDG & TMA (Budget) Rules 2003, each Local Government shall ensure that authorized budget allocations are spent in conformity with the Schedule of Authorized Expenditure. 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. According to forth schedule part-I (d) sub para (26) of PLGO 2001, the maintenance of graveyard was the responsibility of concerned TMA.

An audit scrutiny of accounts record of DO Buildings Okara revealed that an expenditure of Rs 4.947 million was incurred on the office building of Provincial Government and Rs 1.748 million on grave yards without any lawful authority/ jurisdiction. The expenditure on M&R must be met from the funds of Provincial Budget instead of District Government. The DO Buildings Okara incurred expenditure from the District Government budget without obtaining any permission from the competent authority and incurred expenditure unlawfully.

Audit was of the view that payment was made due to weak internal control of the management and non-compliance of the rules.

This resulted in irregular expenditure amounting to Rs 6.695 million outside the ambit of District Government.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 09, 15]

1.2.2.15 Irregular and doubtful local purchase of medicine – Rs 6.305 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the following guidelines were issued for incurring expenditure on local purchase of medicines.

- i. LP drugs should be received, defaced and issued from store against the proper acknowledgment on the register.
- ii. Discount rate for drugs of national firm should be from 8 to 12%.
- iii. Consultant recommending medicines will put his stamp with name.
- iv. Separate treatment register should be maintained encompassing name, registration number, address, diagnosis medicines etc.
- v. Pharmacists should verify the bills in comparison entries in the stock register.

MS THQ Hospital Havali Lakha incurred expenditure of Rs 6.305 million on account of LP medicine from local supplier. The whole expenditure was held irregular on the basis of the following observations:

1. All the medicines were purchased from Medical Store without adopting auction process throughout the year
2. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained for the period 2015-16
3. All medicines were purchased on the demand of dispenser / store keeper throughout the year

4. No proper issuance record i.e. indents and acknowledgment of recipient was available on record
5. No OPD slips were attached with the bills
6. LP medicines was to be purchased for particular patient after complete diagnosis and prescriptions of the Doctor but here the medicines are purchased in bulk without any prescription.

Audit was of the view that irregular purchase of medicines was due to weak internal controls.

This resulted in irregular payment of Rs 6.305 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 12]

1.2.2.16 Unauthorized Payment for earth filling without approval of lead chart - Rs 4.197 million

According to condition III of Chapter 3 of MRS, in case of manual compaction, shrinkage charges should be deducted @ 10% from earth filling / barrow pit earth. As per Manual of PWD Audit, the lead chart of carriage of earth should be approved by the competent authority i.e after personal verification by Superintending Engineer.

DO Buildings Okara made payment amounting to Rs 2.192 million on account of item of work “earth filling” during 16-17. Payment was held irregular and doubtful because approval of lead chart was not obtained from the competent authority. In the absence of approved lead chart, the authenticity of payment of Rs 2.192 million could not be verified. Similarly barrow pit earth costing Rs 2.005 million was paid without approval of lead chart and without deduction of shrinkage charges amounting to Rs 0.201 million as detailed at **Annexure-E**

Audit was of the view that payment was made due to weak internal control of the management and non-compliance of the rules payment was made.

This resulted in irregular expenditure amounting to Rs 4.197 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery followed by requisite approval of lead charts also fixing of responsibility under intimation to audit.

[PDP No. 13, 14]

1.2.2.17 Overpayment on account of bricks, cement and sand - Rs 3.244 million

According to Sr. 1 of Chapter “Mortor” of Market Rate Schedule, 0.25 cubic meter of wet material (cement, sand) and 375 bricks were required for construction of 1 cubic meter brick masonry.

DO (OFWM) Okara made overpayment amounting to Rs 3.244 million during 2016-17 due to payment of excess bricks, sand and cement in construction of watercourses. Scrutiny of record revealed that 500 bricks were used for construction of 1 cubic meter of water course instead of 375 bricks without deducting the 25% cement, sand ratio. Similarly 1.89 bags were used for construction of one cubic meter work instead of admissible 1.6225 bags and 0.26 m³ sand was used instead of 0.225 m³ for construction of one cubic meter watercourse

Audit was of the view that due to negligence on the part of management excess payment of Rs 3.244 million was made, as detailed in the **Annexure-F**.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery besides fixing of responsibility against the person at fault.

[PDP No. 02, 03, 04]

1.2.2.18 Unauthorized award of contract of canteen and cycle stand – Rs 2.961 million

As per Rule 8 of Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, the contract of collection rights of an income of a local government shall be awarded to a highest bidder through an open bid.

Management of DHQ Hospital Okara awarded contracts of canteen and parking stands for Rs 1.439 million for financial year 2016-17. Auction and award of contract was held unauthorized because contracts were not awarded to highest bidder. Instead the contracts were awarded at lowest price without mentioning the reason for rejection of offers of highest bidders.

Audit was of the view that due to dereliction of the management government sustained a loss and contract was not awarded to highest bidder.

This resulted in unauthorized award of contract for Rs 2.961 million besides loss of Rs 1.439 million to the public exchequer as detailed below:

Name of Contract	Name of Contractor	Amount of Highest bid (Rs)	Contract Amount (Rs)	Loss (Rs)
Canteen	M/s Sultan Enterprises	1,400,000	750,000	650,000
Motor Cycle / Cycle Stand	M/s Ch. Amjad Hussain Jutt & Co.	3,000,000	2,211,000	789,000
Total		4,400,000	2,961,000	1,439,000

This resulted in collusive practices to confer favor on contractors.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No 6]

1.2.2.19 Un-authorized release of securities – Rs 2.294 million

As per notification No. SOH-II/(C&W)3-37/2013-Vol.-1 dated 14.1.2014 before releasing the security deposit of the contractors for work done. A committee should be constituted comprising SE, XEN & two SDO of both division Highway and Building. The committee will visit the site & examine the work and report/recommend for releasing the security. No security would be released without prior approval of security release committee i.e SE, XEN, SDO Highway and SDO Building.

DO Roads Okara released security amounting to Rs 2.294 million during financial year 2016-17. The release of securities was held unauthorized because the approval of competent authority was not obtained for release of security. The detail is given as under:

Vr. No. & Date	Name of scheme	Name of contractor	Amount (Rs)
21/3.12.16	Const. of tuff tile at Ward No. 4 Chak No. 17/4-L	M/s Madina Const. Co.	870,934
35/23.12.16	Reh. of Sobhewala 38/2-RA road	M/s Muhammad Bakhsh Bhatti	1,011,499
60/27.12.16	Const. of missing link road from Ayyub Park Suffa School to 4/L Disty. Road.	M/s Muhammad Arif	144,687
71/27.12.16	Const. of metaled road from	M/s Al-Farooq	266,924

	32/2-L to Chak No. 48/2-L	Const. Co.	
Total			2,294,044

Audit was of the view that due to financial indiscipline and weak internal controls securities were released without approval of the committee.

This resulted in unauthorized release of security to the tune of Rs 2.294 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No 8]

1.2.2.20 Irregular expenditure due to change in scope of scheme - Rs 2.669 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 the record of DO Roads Okara for the period 2016-17 it was noticed that scope of the scheme “Construction of Metalled road from 32/2-L road to Chak No. 48/2-L” was changed by changing the design by 500 feet through increase / decrease of quantities of different items. Due to above changes, the revised Administrative Approval was required to be obtained from the competent authority which was not obtained in violations of above instructions.

Audit was of the view that due to financial indiscipline and weak internal controls, irregular expenditure was incurred.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of the matter besides fixing of responsibility against the persons at fault.

[PDP No 17]

1.2.2.21 Splitting of work to avoid open tendering process - Rs 2.232 million

According to para 2.61 of B&R Code, the tender should be invited by advertisement in Government Gazette or Newspaper or notices pasted in public places. According to Rule 12(1) and 9 of Punjab Procurement Rules 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During the audit of DO Roads Okara for the period 2016-17, it was noticed that an amount of Rs 2.232 million was drawn during 2016-17 on account of “Repair & Maintenance” for different schemes. The expenditure was incurred through quotation work. The expenditure was held irregular because the schemes were split to avoid open tendering process. **Annexure-G**

Audit was of the view that due to financial indiscipline and weak internal controls, the works were split.

This resulted in mis-procurement

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

This resulted in violation of government rules.

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

[PDP No. 3]

1.2.2.22 Irregular sanction of TS by provision of 3% contingency charges instead of admissible 2% - Rs 1.116 million

As per Finance Department’s letter No. FD (M-II)1-6/2000 dated 23.07.2007, the cost of running vehicles and work charge establishment would be directly charged to the current establishment budget and operating expenses of the office concerned. Accordingly, the estimates of cost of running of inspecting officer vehicles on out of turn basis will be

excluded from the estimate of the project/scheme and provision of contingency should be reduced to 2%.

DO Buildings Okara sanctioned 3% provision for contingency instead of allowable provision of 2% in the development works, Excess provisions of contingency resulted in excess payment of Rs 1.116 million and utilization in violation of government instructions. **Annexure-H**

Audit was of the view that Irregular provisions of contingency charges were made due to weak internal controls and defective financial discipline.

This resulted in overpayment to the contractors amounting to Rs 1.116 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure besides fixing of responsibility against the officers/ officials at fault.

[PDP No. 17]

1.2.3 Internal Control Weaknesses

1.2.3.1 Irregular payment on account of bricks - Rs 109.709 million and overpayment - Rs 7.680 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 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 had to be got tested from the laboratory attached with this circle and in case if the strength of bricks is found less than the specified strength of 2000 PSI whether 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.

DO Buildings Okara made payment amounting to Rs 109.709 million for brick work in connection with the development schemes. Payment was held irregular because mandatory quality test report of the bricks were not provided by the contractors. In the absence of test report the chance of use of below quality bricks could not be ruled out. Therefore there must be deduction @ 7% in the payment of Pacca brick work.

Audit was of the view that payment was made due to weak internal control of the management and non-compliance of the rules.

Non-deduction in amount resulted in non-recovery of Rs 7.680 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends affecting of recovery of amount besides fixing responsibility against the person(s) at fault

[PDP No. 07]

1.2.3.2 Unauthorized payments / non-recovery overpayment - Rs 47.231 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. In case of

designated residences, the officer/officials could not draw HRA & Conveyance even if he does not avail the facility and residence remains vacant during the period. In case Govt. Servant is allotted below entitlement residence, he will not be allowed to draw HRA and will have to pay house rent at the rate of 5% of maximum scale of the category for which residence is meant. As per letter bearing no. PMU/PHSRP/G-I-06/61/760 dated, the 16th March, 2007, issued by the Government of the Punjab, Health Department, the PHSRP allowance is payable only when the doctors / Paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. Any doctor / Paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs / BHUs is directed to perform somewhere else will not be entitled to PHSRP(HSR) allowance any such allowance paid should be recovered. Further no HSRA is admissible during leave period. According to Treasury Rule 7, Conveyance allowance is inadmissible during leave period.

According to Serial No. 36 (e) (rent matter) of letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009 Government of the Punjab, S&GAD (Estate office) Lahore, Penal Rent @ 60% of basic pay is required to be charged from unauthorized and illegal occupant of Government accommodation.

According to the instructions issued vide Govt. of the Punjab Notification No. FD-PR-10-71/72 dated 18-06-1973, "Charge allowance to the Head Masters of Govt. Primary Schools is admissible only where five teachers are posted in the school and enrollment is up to 150 students."

Management of the different formations of District Government Okara made payments of in-admissible allowances amounting to Rs 47.231 million to the officials / officers during financial year 2016-17. Scrutiny of record of DDOs revealed that house rent allowance and conveyance allowance was released to the employees who were residing in the official residences available within office premises. Similarly in few cases inadmissible allowances like HSRA and CA were paid to the employees during leave period. Charge allowance was paid without meeting criteria.

Audit was of the view that due to dereliction on the part of management, inadmissible payment amounting to Rs 47.231 million was made.

This resulted in loss to public exchequer as detailed in **Annexure-I**

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

1.2.3.3 Non-utilization of funds for the welfare of schools – Rs 34.300 million

According to para 4 of Punjab District Authorities Budget Rules 2017, the Chief Executive Officer shall act as Principal Account Officer of the Authority and shall review the progress of execution of the projects for their timely completion.

An audit scrutiny of accounts record of EDO Education Okara revealed that funds to the tune of Rs 34.300 million were released for the “security measures and hiring of security guards” to the schools under the jurisdiction of DEA Okara during December 2016. During audit, it was noticed that neither the funds were expended for the security measures nor security guards hired. The funds were lying in the account of the concerned schools without utilization against which no action were taken by the management as detailed below;

Release advice # & date	Description	No. of schools	(Rs in million)
DCO1(02) Release-A/C-IV/396-400 dt 29.12.2016	Provision of missing facilities 2015-16 (schools where security arrangements are to be made by the school councils)	107	21.400
DCO1(02) Release-A/C-IV/396-400 dt 29.12.2016	Provision of missing facilities 2015-16 (schools where security guards are to be hired by the school councils)	86	12.900
Total:-			34.300

Audit was of the view that due to weak internal and administrative control after release of funds utilization was not ensured.

Resultantly students were deprived of the benefits of released funds.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 8]

1.2.3.4 Irregular payment to contractors - Rs 32.569 million

As per notification of C& W department Government of Punjab No. SOH-II(C&W)/2-15/2007 dated 26-03-2007. Before finalization of work, Sub Divisional Officer to Chief Engineer would certify to the extent as mentioned against each that the work has been executed as per laid down specifications i.e SDO 100% Executive Engineer 75% Superintending Engineer 50% Chief Engineer 25%

Scrutiny of record of DO Roads Okara for the year 2016-17, it was observed that payment of Rs 32.569 million was made to the contractors for the following schemes, payments were held irregular because works were not certified by the Superintending Engineer and Chief Engineer against violation of above instructions.:

Sr. No.	Name of work	Value of work done (Rs in million)
1	W/I of road from Darbar Muhammad Ghous to Sher Ka Bala via Zareen via Chak No.10/GD Kohla Lasharian	10.400
2	Const. of metaled road Akhtarabad to 10/1-AL District Okara	5.596
3	Rehab. Of road from Sobay wala to Chak No. 38/2-RA	5.041
	P/L Tuff paver at various road /street of Sadar Gogera (Phase-II)	8.532
4	Widening/ improvement of road from Hujra Haveli road at Koey ki Bahawal to Pinjri pur	3.000
Total		32.569

Audit was of the view that due to financial indiscipline and dereliction of management works were not certified by the engineer incharge.

This resulted in violation of government rules and irregular expenditure amounting to Rs 32.569 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No 5]

1.2.3.5 Non-transparent, doubtful and un-reconciled expenditure on stipends to students - Rs 32.055 million

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues

as a person of ordinary prudence will exercise in respect of his own money.

During audit of office of CEO Education Okara for the year 2016-17, it was observed that department paid Rs 32.055 million as stipends to the female students of the government schools. Expenditure was held non-transparent and doubtful due to the following reasons:

1. The list of students for whom stipend was drawn was not available on record. EDO Education / CEO received amount without any detail of payees before submission of bill in the treasury
2. The record regarding the acknowledgements of the students on the money orders was neither handed over to EDO school wise nor segregated by the EDO Education making the reconciliation impossible.
3. GPO never returned the un-disbursed stipend and no reconciliation was available with the Education department.
4. Certificate in regard of receipt of stipends by the school students was not received from the head of institution and no weekly reports about disbursement were issued.
5. The EDO education office could not produce the pass book against the stipend account maintained at GPO for the period.

Audit was of the view that due to weak internal and administrative controls, stipend was distributed without observing formalities.

This resulted in non-transparent and un-reconciled expenditure amounting to Rs 32.055 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure besides fixing of responsibility against the officers/ officials at fault.

[PDP No. 7]

1.2.3.6 Unjustified expenditure on sub base and base course – Rs 30.123 million

According to condition No. 3 of Chapter 18 of MRS, the rates of items of sub base and base course include the provision and maintenance

of field test laboratory, pay of laboratory staff and cost of material for testing.

Scrutiny of the development schemes executed by DO (Roads) Okara revealed that expenditure of Rs 30.123 million was incurred on sub base and base course. The expenditure was held unauthorized because compaction tests were not conducted in violation of the instructions.

Audit was of the view that due to financial indiscipline and weak internal controls mandatory test was not conducted.

This resulted in unjustified expenditure to the tune of Rs 30.123 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure besides fixing of responsibility against the officers/ officials at fault.

[PDP No 10]

1.2.3.7 Drawl of claims in the name of DDO Instead of vendor- Rs 27.684 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).

EDO Education, Okara and Dy DEO MEE Okara drew from government treasury a sum of Rs 21.600 million on account of financial assistance to the families of government servants and Rs 6.084 million on account of superannuation encashment of LPR respectively during financial year 2016-17. Expenditure was held irregular because payment was drawn in the name of DDO instead of payee/ vendors. Besides this irregularity, the payment trail up to the payee was not available on record. In the absence of documented evidence of payment, the authenticity of payment could not be relied upon.

Audit was of the view that due to weak internal and administrative control, payment was drawn from treasury in breach of the treasury Rules.

This resulted in irregular and doubtful drawl of funds to the tune of Rs 27.684 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 9, 1]

1.2.3.8 Irregular payment of remuneration - Rs 17.441 million

The PC-I of “Punjab Accelerated Functional Literacy and Non Formal Basic Education Project” has approved following yardstick for the opening of NFBES;

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

EDO (Literacy) Okara established 350 NFBES 35 TSKL at District Okara during 2016-17 and an amount of Rs 17.441 million was paid on account of remuneration / scholarship to the teachers of literacy program. Certificate that there was no formal Government Primary School within a radius of 01 kilometer or a private primary education facility etc., was not on record. The recommendations of the Village / Town Education Committee was not on record. Further, number of potential NFBE learners, potential teachers in the target villages / town and BISP household survey data reports was not on record in the absence of which, the chance of misappropriation of government funds cannot be eliminated.

Audit was of the view that due to dereliction of management, Literacy centers were selected in violation of the codal formalities.

This resulted in irregular payment of remuneration to the tune of Rs 17.441 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure besides fixing of responsibility against the officers/ officials at fault.

[PDP No. 3]

1.2.3.9 Payments of steel without mandatory quality tests – Rs 17.423 million

According to FD's Letter No. RO(Tech) FD-2-3/2004 dated 2nd August 2004, the quality test of MS Steel Bars as per specifications are mandatory.

During scrutiny of record in the office of DO Buildings Okara for the period FY 16-17, it was noticed that an expenditure amounting to Rs 17.423 million was incurred on the item "P/L MS Deformed Bars" under different schemes. The expenditure was held unauthorized because steel test reports were not found in record. In the absence of lab test reports, the chance of use of low standard steel could not be eliminate.

Audit was of the view that payment was made due to weak internal control of the management and non-compliance of the rules.

This resulted in irregular expenditure amounting to Rs 17.423 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure besides fixing of responsibility against the officers/ officials at fault.

[PDP No. 05]

1.2.3.10 Overpayment to contractors due to payment of excess steel in RCC Slab – Rs 16.193 million

According to the standard specification, quantity of steel 6.75 lb is used against 1 cft roof slab. Quantity will be calculated as per following formula.

Fabrication of mild steel quantity = "Quantity of RCC x 6.75 x 0.454"

DO Buildings Okara made overpayment amounting to Rs 16.193 million due to payment of excess steel. Scrutiny of development schemes revealed that by violating the standard specification, Rs 16.193 million was overpaid for steel used in RCC. This resulted in irregular payment. Detailed at **Annexure-J**

Audit was of the view that payment was made due to weak internal control of the management and non-compliance of the rules.

This resulted in overpayment amounting to Rs 16.193 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery and fixing of responsibility against persons at fault.

[PDP No. 04]

1.2.3.11 Loss to government due to non-imposition of penalty - Rs 14.957 million

As per instructions in clause 7 read with 39 of Contract Agreement, the contractor shall at his own expense inspect and examine the site and surroundings and collect all information and satisfy himself about the nature of ground and climatic condition, availability of labour, material and water as well as electric power, transportation facility etc. and subsequently department will not assume the responsibility and if contractor did not complete the work, he would be penalized up to 10% of the estimated cost and copy of the same be sent to secretary C&W and Chief Engineer concerned.

DO Roads and DO Buildings Okara did not impose penalty amounting to Rs 14.957 million on the contractors. Scrutiny of record revealed that contractors neither completed the contracts within stipulated time nor applied for extension of time limit but no action was taken against them. **Annexure-K**

Audit was of the view that due to weak internal control of the management penalty was not imposed on the contractors.

This resulted in loss of government exchequer due to no-imposition of penalty amounting to Rs 14.957 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends recovery of liquefied damages on the contractors besides fixing of responsibility against persons at fault.

[PDP No 6, 8]

1.2.3.12 Use of substandard bitumen without obtaining documentary evidence – Rs 14.449 million

According work order of different schemes, in terms of special clause, bitumen will be arranged himself by contractor from National

Refinery Limited, Karachi in lieu of documentary proof to the engineer in-charge before release of payment against the work done.

During scrutiny of record of DO (Roads) Okara for the year 2016-17, it was observed that payment of Rs 14.449 million was made on account of TST. The documentary evidences of bitumen used for the following schemes were not available in the record. This reflects that sub-standard bitumen was used violating above quoted government instructions.

Vr. No. & Date	Name of Scheme		Amount (Rs)
30/15.12.16	Cons. Of metaled road from choki Majhiana to Chak No. 4/GD	TST	1,568,569
75/29.12.16	Rehabilitation of road from Depalpur road to Chak No. 50/2-L Okara	TST	909,900
-do-	-do-	TST	1,210,338
1/11.11.16	W/I of road from Darbar Muhammad Ghous to Sherka Zareen via Chak No. 10/GD Kala Lasharian to Kund Bohar	TST	10,760,331
Total			14,449,138

Audit was of the view that due to financial indiscipline and weak internal controls, payment was made without quality test.

This resulted in breach of contractual condition applicable to bitumen costing Rs 14.449 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure besides fixing of responsibility against the officers/ officials at fault.

[PDP No 7]

1.2.3.13 Non-credit of lapsed security deposits to government revenue - Rs 9.347 million

According to rule 12.7 of PFR vol-I, all the balances, unclaimed for more than three years, be credited to Government by means of transfer entries in the Accountant-General's office.

During the course of audit on the accounts of DO Buildings Okara for the year 2016-17, it was observed from the security register that a sum of Rs 9.347 million had remained unclaimed since more than three years but were retained and not credited to the Govt. Accounts until December 2016 in pursuant of the rules *ibid*.

The weak internal control and poor management has resulted in loss to public accounts.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure besides fixing of responsibility against the officers/ officials at fault.

[PDP No. 06]

1.2.3.14 Payment on account of purchase of medicines without DTL reports – Rs 8.165 million

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29th September, 2001, 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.

Management of the following offices of District government Okara drew from government treasury a sum of Rs 8.165 million during financial year 2016-17. Expenditure was held irregular because amount was drawn from treasury without DTL reports of medicine.

Sr. No.	Name of office	Amount (Rs in million)	PDP No.
1	DHQ Hospital	3.0	10
2	RHC Wasawaywala	0.298	6, 8
3	THQ Depalpur	4.867	8
	Total	8.165	

Audit was of the view that due to weak internal control of the management amount was drawn without quality fitness report of drug test laboratory.

This resulted in un-authorized expenditure amounting to Rs 8.165 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends seeking regularization of expenditure besides fixing of responsibility against the officers/ officials at fault.

1.2.3.15 Loss of government due to non-deduction of income tax at source - Rs 7.9 million

According to Section 153 (1) 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:

- (a) For the sale of goods shall deduct tax @ 4.5% of the gross amount payable, if the person is a filer and 6.5% if the person is a non-filer
- (b) For the rendering of or providing of services shall deduct tax @ 10% of the gross amount payable, if the person is a filer and 15% if the person is a non-filer;

Management of the following offices under the control of District Government Okara made payment but withholding income tax was not deducted and deposited into government treasury.

Sr. No	Name of Office	Amount	Detail of Payment	PDP No.
1	Dy. DEO (WEE) Okara	1.341	Payments made by the management of Schools out of NSB	8
2	Dy DEO WEE Depalpur	5.303	-do-	8
3	DO OFWM	0.874	Payments made for procurement of material and labour but tax deducted at lower rate	8
4	RHC Gogera	0.05	Payment for purchase of miscellaneous items	7
5	EDO Education	0.332	Payment made for constructions of toilet Block	5
	Total	7.9		

Audit was of the view that due to dereliction on the part of management withholding tax was not deducted at source and public exchequer sustained a loss to the tune of Rs 7.900 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 8, 8, 8, 7 & 5]

1.2.3.16 Unauthorized and doubtful payments of on account of arrears of pay & allowances – Rs 5.168 million

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

DO (Health) Okara under the control of EDO Health made payments amounting to Rs 5.168 million to the officials / officers on account of arrears of pay and allowances. Payment was held unauthorized and doubtful because there was no orders of the competent authority about the entitlement and sanction of expenditure. No due and drawn statement

was available. No entries were made on service books of the non-gazette and pay slips of gazette after scale audit was not issued by the DAO. Approval of change form authorized by DDO and DAO was not available.

Audit was of the view that due to dereliction on the part of management unauthorized and doubtful payment amounting to Rs 5.168 million was made and direct credit disbursement were opted for in computerized payroll system without approval of the DDO and DAO.

This resulted in loss to public exchequer.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends holding of a detailed inquiry into the payment of arrears during the year at the level of the Administrative Department. Audit also recommends imposition of recovery besides fixing of responsibility against the officers/ officials at fault

[PDP No. 02]

1.2.3.17 Excess payment on account of tuff tile -Rs 4.835 million

Government of Punjab, Finance Department letter No. RO (Tech)FD.18-23/2004 dated 21st September 2014, set forth the procedure for preparation and approval of rate analysis other than standardized items:

- 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.

Audit scrutiny of the Accounts of DO (Roads) Okara revealed that the spending unit made overpayment amounting to Rs 4.835 million on account of tuff tile. The payment of tuff tiles was made over and above the admissible rate of Rs 69 per sft. Detail of excess rate charged is as under:

Supply of Tuff Tile 60 mm:

i. Input rate of Colour tiles 20% (20x54)	= Rs 1080 % cft
ii. Input rate of grey tiles 80% (80x52)	= Rs 4160 % cft
iii. 5% wastage	= Rs 262
P/L of sand (Chp-3, Sr.41) (16.67x496/100)	= Rs 83
Carriage of sand up to 2 mile	= Rs 48
Labour charges Tuff Tiles (including Sundries + contractor Profit)	
As per MRS 2nd biannual 2016	=1200

Total cost (Rate per 100 cft) = 6833

Per cft rate of tile $6833/100 = 68.33$ say 69 /cft

Name of scheme	Qty (Sft)	Rate paid (Rs)	Rate Admissible (Rs)	Excess Rate (Rs)	Over payment (Rs)
P/L Tuff Paver at Sadar Gogera Town (Part-II)	208245	90	69	21	4,373,145
Rehabilitation of road from Ghoray Shah Road to Ayyub Park street No.4 (P/L Tuff tile) Tehsil and District Okara.	28883	85	69	16	462,128
Total					4,835,273

Audit was of the view that due to financial indiscipline and weak internal controls, overpayment was made.

This resulted in excess payment of Rs 4.835 million to the contractors as the payment had been made on the basis of an unapproved and unjustified rate analysis

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 11]

1.2.3.18 Irregular payment on account of electricity charges - Rs 4.248 million

As per rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

MS DHQ Hospital South City Okara made payment amounting to Rs 4,247,779 on account of electricity charges. Payment was held irregular and doubtful because during audit, it was observed that no electricity meters were installed at the residences of the hospital, direct electricity was supplied to the residences from the electricity meter of hospital. Even no sub meters were arranged in the residences so it was a clear case of theft which was not taken up by the management of the hospital or health authority.

Due to dereliction of the management, government funds were misused.

This resulted in unauthorized and doubtful payment on account of electricity charges amounting to Rs 4.248 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery besides fixing of responsibility against the person(s) at fault.

[PDP No. 03]

1.2.3.19 Non recovery on account of illegal running of school - Rs 3.683 million

According to the Punjab Private Education Institutions (Promotion & Regulation) Rules 1984 read with notification No. SO(A-I) 7-21/81 dated 24/08/1998 of Government of the Punjab of the Punjab Education Department, whoever continues to run an Institution without registration or after refusal or cancellation shall be punished with fine which may extend to Rs 100 for each day during which contravention continues and where the contravention continues for a period of 3-months the Institution shall be closed by registering authority as per Memo No. 3593/D/AB dated 18/04/2000 of Director Public Instruction (EE) Punjab Lahore. Further an amount of Rs 5000 and Rs 7000 required to be collected from the privately managed Institutions on account of Registration fee and Inspection Fee Rs 1000/- and Rs 500/- for annum respectively shall be collected on account of Elementary and High Schools in private Sector.

During Audit of CEO Education Okara for the year 2016-17, it was observed that 85 private schools were running in the district unauthorized but the registration and fine amounting to Rs 3.683 million was not recovered from the defaulters as detailed below;

Sr. No.	Description of school	Qty	Registration fee each school	Fine	Total amount
1	High Schools	14	6,500	2,591,500	3,053,000
2	Elementary / Primary School	71	8,500	511,000	630,000
	Total:		15,000	3,102,500	3,683,000

This caused loss of the government amounting to Rs 3.683 million. Fine calculated on basis of Rs 100 per day up to 30/06/2017 for 12 months.

Audit was of the view that due to weak internal and administrative control neither the schools were got register nor amount recovered.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery besides fixing of responsibility against the person(s) at fault.

[PDP No. 6]

1.2.3.20 Non transparent, doubtful and un-reconciled expenditure on merit scholarship to students - Rs 3.638 million

According to Rule 2.10(a) (1) of PFR Vol-I, same vigilance shall be exercised in respect of expenditure incurred from government revenues as a person of ordinary prudence will exercise in respect of his own money.

During audit of office of CEO Education Okara for the year 2016-17, it was observed that department paid Rs 3.638 million as merit scholarship to the female students of the government schools. It was further noticed that against the funds of Rs 5.587 million an amount of Rs 3.638 million was released, the justification for non-release of balance amount was not on record. Expenditure was held non-transparent and doubtful due to the following reasons:

1. The list of students for whom stipend was drawn was not available on record. EDO Education / CEO received amount without availability of any detail of payees claims before submission of bill in the treasury.
2. The record regarding the acknowledgements of the students on the money orders was neither handed over to EDO Education nor segregated ,thereby making the reconciliation impossible.
3. GPO never returned the un disbursed stipend and no reconciliation was available with the Education department.
4. Certificate in regard of receipt of stipends by the school students was not received from the head of institution and no weekly reports about disbursement were issued.

5. The spending unit could not produce the pass book against the stipend account maintained at GPO for the period.

This resulted in irregular expenditure of Rs 3.311 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 2]

1.2.3.21 Irregular Payment without Pre-Audit - Rs 3.311 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.

During compliance audit of THQ Haveli lakha, it was observed that an expenditure of Rs 3.311 million was incurred out of Health Council funds without pre-audit and post audit of bills and observing chart of accounts. The amount was spent on different items such as purchase of medicines for day to day use, photocopies and others items such as LCD, etc.

Audit was of the view that payment without pre-audit or post audit of bills was due to weak internal controls.

This resulted in irregular expenditure of Rs 3.311 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

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

[PDP No. 16]

1.2.3.22 Overpayment due to allowing excessive rate of RCC work - Rs 1.511 million

According to Sr. No.6 of chapter 6 (concrete) of Market Rate System (MRS), composite rate shall be reduced by Rs 12 per cft local sand is used.

DO Buildings Okara made payment for the item RCC in development schemes. Department neither enclosed the verified quarry source to confirm consumption of Chenab Sand during execution of Civil Work. This fact showed that local sand was used but the recovery @ Rs 12 per Cft was not deducted from contractors' claims.

Audit was of the view that payment was made due to weak internal control of the management and non-compliance of the rules payment was made.

This resulted in over payment of Rs 1.511 million.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends imposition of recovery besides fixing of responsibility against the person(s) at fault under intimation to audit.

[PDP No. 16]

1.2.3.23 Unauthorized expenditure on account of Pay & Allowances - Rs 1.428 million

According to Rule 64(1)(ii) read with Rule 66(1) of PDG & TMA (Budget) Rules, 2003 every Drawing & Disbursing Officer (DDO) shall ensure that authorized allocations are expended in Schedule of Authorized Expenditure (SAE) and maintain an appropriation register which shall include the commitments against the appropriations and a register of actual disbursements.

Principal Nursing School Okara under the control of EDO Health made payment amounting to Rs 1.428 for pay and allowances to the following staff during Financial Year 2016-17. Scrutiny of record revealed that employees posted in nursing school were not from relevant cadre. Staff working in nursing school were from general nursing cadre but were posted against the posts of nursing teachers. Scrutiny of pay slips revealed that in pay slips, the designations of the staff were also mis-stated in the record of DAO and unauthorized salaries were paid. DAO issued pay of staff against irrelevant posts. This resulted in unauthorized expenditure of

Rs 1.428 million on pay and allowances without sanctioned posts as detail below:

Name of Employee	Actual Designation	Sanctioned Post	Monthly Pay	Amount 01.07-16 to 31.12.16
Kausar Jabber	Head Nurse	Nursing Instructor	76308	457848
Rashida Rasheed	Charge Nurse	P H N	52880	317280
Saima Pirbaksh	Charge Nurse	Nursing Instructor	52607	315642
Rukhsana Khalid	Charge Nurse	Public Health Supervisor	56287	337722
		Total		1,428,492

It was also pointed out that no efforts for regularization of above said posts from competent authority has been found on record from the department which is question mark on the performance of the management.

Audit was of the view that due to weak internal controls and poor financial management, regularization of above said post was not obtained from the competent Authority.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting 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. 01]

1.2.3.24 Imprudent management of assets and liabilities

According to Rule 5(i) of District Govt. Rules of business, 2001, prudent management of assets and liabilities of District Government is the responsibility of the Executives According to Rule 3 of local government property Rules 2003, the Local Government, with approval of its Council, shall take such steps as may be necessary to ensure that the Property vested in the District Government, Tehsil/Town and Union Administration respectively is managed and maintained in the best interest of the public prevent the Property against nuisance, damage or misuse.

Management of the offices of District Government Okara did not maintain record regarding the assets and liabilities in the violation of rule ibid. There was no demarcation of property of hospital. Due to the negligence of the concerned, the assets of millions have not yet accounted for despite the lapse of significant years. No internal control system was developed to safeguard assets. There was no register of the moveable and immoveable property.

Audit was of the view that due to poor asset management, record of landed assets with demarcations indicative of encroachment was not maintained.

This may result in misuse/ misappropriation of assets /property of the hospital.

The matter was reported to the PAO during November, 2017. Neither any reply was furnished nor DAC meeting convened till finalization of this report.

Audit recommends ensuring prompt demarcation of landed properties also fixing of responsibility against the officers / officials at fault.

[PDP No. 19, 13, 13]

ANNEXURES

Annexure-A

**Current audit year 2017-18 Memorandum for Departmental
Accounts Committee**

Sr. No.	Name of Formation	Description	Rs in million
1	DCO Office Okara	Irregular expenditure due to non verification of academic qualification of recruited staff	0.372
2		Less deduction of income tax	0.013
3		Irregular expenditure due to purchase goods from the persons not registered with the sales tax department	0.401
4		Non accountal store items on the stock register	0.322
5		Unauthorized Repair of vehicle – Rs 88,147 and non deduction income taxRs 8427	0.088
6		Misclassification of expenditure	0.642
7		Unjustified consumption of POL	0.083
8		Irregular expenditure without advertisement on PPRA	0.403
9		Unjustified expenditure on TA/DA and POL	0.072
10		Unjustified expenditure on POL of Generator	0.443
11	DO Buildings	Non-deduction of PST from the claims of contractors against Contracting Services	-
12		Irregular payment for Mosaic floor in Primary and elementary schools	-
13		Irregular and doubtful purchase of fans	-
14		Irregular Payment for Electric Cables without having Test Report of PCSIR	-
15		Execution of PCC Work without having Strength Quality Test Reports	0.564
16		Irregular payment for weather shield	0.059
17		Overpayment on account of Quantity Executed Over and Above of TS Estimates	0.481
18		Overpayment on account of Quantity Executed Over and Above of TS Estimates	0.424
19	DO (Roads) Okara	Delay in finalization of schemes	-
20		Non-deduction of PST on account of Civil works	-
21		Unauthorized Diversion of work Contingencies Rs 67,625	0.067
22		Unauthorized expenditure on fabrication of MS Bars	0.679
23		Unauthorized expenditure under invalid sanction of previous year	0.083
24		Unjustified provision for Consultancy Charges	0.762
25		Overpayment due to allowing excessive rate for RCC work	0.025
26	EDO Health	Non production of record of food license	-
27		Loss due to non-auction of unserviceable vehicles and motor cycles	0.795
28	RHC Akhtarabad	Irregular expenditure on purchase of printing material	0.198
29		Purchase by violating procedure	0.367
30		Non-Verification of Educational Documents of Contract Staff	-
31		Defective purchase of medicine under 10% budget	0.240
32		Purchase of LP medicine worth Rs 697,189 by violating procedure - Loss to the Government due to Purchase of LP Medicine without Discount	0.081
33		Unauthentic consumption of diesel on generator Rs 1.854 million	-
34		Irregular Payment of NPA	0.509
35		Non-Verification of Payment of General Sale Tax Invoices for Valuing	0.147
36	DO Health	Doubtful Deposit of Govt. Fee	0.651
37		Irregular and Doubtful payment for repair of Machinery and Equipment	0.248

Sr. No.	Name of Formation	Description	Rs in million
38		Irregular and doubtful payment on account of TA/DA	0.243
39		Irregular and Doubtful payment for repair of vehicles	0.131
40		Unauthorized and doubtful consumption of Medicine	-
41	DHQ Hospital	Less deduction of INCOME Tax on account of civil works	0.20
42		Non-deduction of PST on account of Civil works	0.182
43		Non-recovery of Advance Tax-	0.296
44		Non supply of Medicines	0.608
45		Non-imposition of penalty for delay	0.031
46		Unjustified payment of GST on electricity bills	-
47		Irregular payment of pay and allowances	0.456
48		Purchase of Medicines below the required shelf life	0.449
49		Unauthorized payment of Adhoc Allowances	0.343
50		Non deduction of 5% of Basic pay for maintenance charges	0.238
51		Unauthorized expenditure on repair and maintenance	-
52		Unauthorized and doubtful consumption of syringes & Branulas	-
53		Excess payment to Dry Cleaner	0.094
54		Doubtful payment of Rs 98,000	0.098
55		Doubt full double drawl of bills	0.197
56		Non deduction of Punjab Sales Tax (PST)	0.576
57	DHQ South City	Likely Embezzlement of Govt. Fee	0.8
58		Loss to government due to non-allotment of Residences	0.381
59		Unauthorized payment on account of Non Practicing Allowance	0.192
60		Non transparent record of private rooms-misappropriation of fee	0.183
61	THQ Hospital Depalpur	Unjustified deposit of government receipts	-
62		Misclassification of expenditure	-
63		Irregular and Uneconomical Purchase of X-Ray Films due to delay in rate contract	0.236
64		Irregular purchase without PPRA	0.359
65		Non-deduction of late delivery charges	0.014
66		Unjustified and Uneconomical purchase	0.109
67		Loss of government receipts	0.275
68		Irregular expenditure of contingent paid staff	0.375
69		Un-authorized payment on account of Non Practicing Allowance	0.144
70		Irregular payment of pay and allowances	0.257
71		Non deduction of income tax	0.152
72		Irregular payment of overtime allowance	0.268
73		Irregular payment of dress / uniform allowance	0.05
74		Loss due to non obtaining discount	0.088
75	THQ Hospital Haveli Lakha	Uneconomical Purchase of X-Ray Films due to delay in rate contract	0.354
76		Unjustified Transportation of Goods	0.088
77		Irregular payment for medicines	0.326
78		Irregular expenditure on bedding and clothing	0.213
79		Unjustified deposit of government receipts	0.388
80		Unjustified expenditure on POL of generator	0.076
81		Non recovery of penalty due to late supply	0.059
82		Non deposit of General Sales Tax	0.168
83		Misclassification of expenditure	0.721
84		Irregular utilization of budget meant for calamities and emergencies	0.165
85		Purchase of medicines without obtaining 5% security from supplier	0.508

Sr. No.	Name of Formation	Description	Rs in million
86		Unauthorized Expenditure on Local Purchase of Medicines	-
87		Non deduction of income tax	0.102
88		Irregular expenditure of pay and allowance	0.219
89		Unauthorized expenditure	0.4
90	RHC Shabbore	Non-Verification of Educational Documents of Contract Staff	-
91		Non deduction of HRA	0.499
92		Unauthentic consumption of diesel on generator	0.687
93		Use of ambulance without written request from patients – irregular expenditure on diesel	-
94		Irregular Payment of NPA	0.207
95	RHC Wasawaywala	Non-verification of GST	0.114
96		Unauthorized expenditure beyond delegated financial powers	0.324
97		Unauthorized payment of Adhoc Allowances	0.021
98		Non supply of Medicines	0.024
99		Supply of medicines without any demand	-
100	SMO-RHC Renala Khurd	Loss due to less receipt of discount of account of Local Purchase of Medicine.	0.013
101		Less deduction of Income Tax	0.009
102		Irregular Purchase of Medicines	0.56
103		Non deduction of 5% Maintenance Charges	0.152
104		Excess Expenditure incurred Over and Above Budget Allocation	-
105		Unauthorized drawl of 35% share of Hospital Receipts	0.258
106		Un-authentic consumption of diesel	0.352
107		Doubtful Expenditure on account of POL used in Generator	0.775
108		Irregular payment of Repair of Machinery and Equipment	0.190
108		Non-verification of General Sales Tax	0.107
110		Un-authorized payment of Non-Practice Allowance	0.088
111		Irregular Payment on account of Pay and Allowances worth due to Appointment of over aged Official	-
112		Doubtful Expenditure on account of POL used in Generator	0.228
113		Non-Accountal of Material	-
114	Nursing School Okara	Irregular payment of pay and allowances to the employee not working for the institute	-
115		Irregular payment of pay and allowances due to unauthorized Upgradation and overpayment	-
116	EDO Education	Loss to government due to non-credit of receipt to authority's fund	0.676
117	Dy DEO WEE Depalpur	Irregular expenditure due to non deduction income tax from supplier	0.276
118		Unauthorized payment of Adhoc Allowances	0.322
119	Dy DEO (EE-M) Okara	Non verification of General Sales Tax despite	-
120		Non maintenance of teacher – student ratio	-
121		Non verification of educational certificates	-
122		Non-performance of duties / responsibilities by School Council	-
123	Dy DEO (EE-W) Okara	Expenditure without advertisement at PPRA's Website	0.111
124		Non Reconciliation of Income	0.359
125		Overpayment Due to Non-deduction of 6% Shrinkage on Earth filling	0.043
126		Loss of Revenue due to Purchases from Unregistered Firm and without Obtaining Sales Tax Invoices	-
127		Non preparation of budget under the Chart of Classification of accounts	-
128		Non utilization of SMC funds	-

Sr. No.	Name of Formation	Description	Rs in million
129		Unjustified expenditure of POL and TA/DA	0.181
130		Misclassification of expenditure	0.075
131		Irregular purchase of different items	0.174
132	Dy DEO (EE-M) Depalpur	Unjustified expenditure on Transportation of good	0.064
133		Unauthorized expenditure on civil works	-
134		Expenditure in excess of the allotted budget	-
135		Unauthorized payment of Inadmissible allowances	0.055
136		Unauthorized payment of DTE allowance	0.027
137		Unauthorized payment of Adhoc Allowances	0.016
138		Unauthorized payment of House Rent Allowance	0.01
139		Over payment of Integrated Allowance	0.003
140	GSEC Renala Khurd	Loss due to non deduction of 30% SSB	0.150
141		Lapsed of Funds	0.699
142		Excess expenditure incurred over and budget allocation	0.940
143		Non-Verification of GST Invoices	0.179
144		Irregular payment of repair of Machinery and Equipment and Repair of Furniture & Fixture	0.07
145	GSEC Gunj Shakar Okara	Irregular Purchase of Furniture and overpayment	0.732
146		Un authorized payment of Adhoc Allowances	0.224
147		Irregular Purchase of Plant & Machinery, IT equipment & furniture	-
148		Less deduction of income Tax	0.218
149		Non deposit of 5% security deposit	0.235
150		Non-deposit remaining 80% of GST	0.673
151		Payment of stipend without opening Bank account	-
152		Irregular Purchase of uniform	-
153		irregular drawl of Qualification Allowance & Personal Allowance	0.172
154	GSEC (HI) Okara	Irregular Payment due to Unauthorized Up-gradation of posts	0.998
155		irregular drawl of Qualification Allowance & Personal Allowance	0.663
156		Unauthorized payment of Adhoc Allowances	0.025
157		Irregular expenditure on POL without sanctioned strength	-
158		Less deduction of income Tax	0.137
159		Non-deposit of 80% remaining portion of GST	0.435
160		Payment of stipend without opening Bank account	-
161		Unjustified purchase of Uniform without inspection of Technical Committee	0.896
162		Non-disposal of old parts / unserviceable store items – loss to Govt.	0.05
163	RHC Gogera	Irregular Drawn Of Pay & Allowances Without Verification of Academic Record	-
164		Irregular Payment due to Unauthorized Up-gradation of posts	-
165		Irregular Expenditure incurred under the Head Unforeseen Expenditure	0.099
166		Unauthorized payment on account of Non Practicing Allowance	-
167		Unauthorized payment of Adhoc Allowances	0.062
168		Non obtaining of 5% Performance Guarantee	0.073
169	RHC Hujra	Non entry of Government Receipt in Cash book	0.374
170		Non-deposit of ambulance charges	0.895
171		unarranged General store and linen items	0.157
172		Unauthorized payment of Adhoc Allowances	0.30
173		Less deduction of income Tax	0.269
174		Non deposit of 80% remaining balance of GST	0.116

Sr. No.	Name of Formation	Description	Rs in million
175		Excess payment made of POL over & above tracker report	0.015
176		Unauthorized expenditure beyond delegated financial powers	0.829
177		Non verification of 5 % Performance Guarantee & recovery	-
178		Unauthorized Acceptance of Sub-standard Medicine	0.014
179	DO Live Stock	Likely misappropriation of Purchee fee	0.336
180		Unauthorized and doubtful expenditure on repair of transport	0.095
181		non recovery of motorcycle installment worth	-
182		non recovery of C.A regarding designated vehicles	0.385
183		lapsed of fund to the	-
184		un justified pretention of public money	-
185		non verification of receipt	0.336
186		mis-use of vehicle other then allocated	-
187		loss due to non recovery of installments	-
188		Irregular expenditure on account of POL charges	-
189		un- authorized retention of call deposit receipts	0.08
190	DO OFWM	Installation of Naccas without approval of Irrigation Department	0.910
191		Excess payment on account of Nacca	0.603
192		Irregular Purchase of Naccas from unapproved local suppliers	0.910

Annexure-B

1.2.2.7

Irregular Expenditure on Non-Scheduled Items

	V. No./ Date	Name of Work	Item Description	Qty	Unit	Rate	Amount (Rs)
DO Roads	59/2 6.12.16	Rehabilitation of road from Ghoray Shah Road to Ayyub Park street No.4 (P/L Tuff tile) Tehsil and District Okara.	Tuff paver 60mm	28883	p.sft	85	2,455,055
	2/15. 12.16	P/L of Tuff paver at various roads/ streets of Sadar Gogera Town, Okara (Phase-II)	-do-	208,245	p.sft	90	18,742,050
	-do-	-do-	P/F Kerb stone	2300	p.rft	268	616,400
Total							21,813,505

DO Buildings								
Sr. No	Vr No.	Date	Name of work	Name of Contractor	Item of work	Qty	Rate	Amount
1	4	6.12.16	Construction of boundary wall around public park, Gogera Okara	Chan Pir & Co.	fancy iron jangla	5138	421.56	2,165,975
2	1280	30.12.16	Provision of steel gates, raising of b/wall jangla razor wire for security measure in District Complex okara	Ch. Muhammad Arfan Construction	GI Razor	3987	400	1,594,800
3	1280	30.12.16	Provision of steel gates, raising of b/wall jangla razor wire for security measure in District Complex okara	Ch. Muhammad Arfan Construction	fancy iron jangla	5006	317.07	1,587,252
4	1280	30.12.16	Provision of steel gates, raising of b/wall jangla razor wire for security measure in District Complex okara	Ch. Muhammad Arfan Construction	fancy iron jangla	5006	317.07	1,587,252
5	1093	29.12.16	Construction of boundary wall around Govt. Boys High School at Military Farm Okara	Kashif Brothers	GI Razor	2689	425	1,142,825
6	4	6.12.16	Construction of boundary wall around public park, Gogera Okara	Chan Pir & Co.	Cement Surkhi	8083	105.77	854,939
7	13	6.12.16	Raising of boundary wall with fencing at Govt. Special Education Centre Gang Shakar Okara	Dilshad Hussain	fancy iron jangla	4252	200	850,400
8	13	6.12.16	Raising of boundary wall with fencing at Govt. Special Education Centre Gang Shakar Okara	Dilshad Hussain	fancy iron jangla	4252	200	850,400
9	4	6.12.16	Construction of boundary wall around public park, Gogera Okara	Chan Pir & Co.	fancy steel grated door	594	1410.2	837,683
10	4	6.12.16	Construction of boundary wall around public park, Gogera Okara	Chan Pir & Co.	Fancy Steel grated	594	1410.2	837,683

					door			
11	806	27.12.16	Provision of missing facilities construction of b/wall in Govt. Higher Secondary School Bama Bala Okara	Ch. Shahid Naveed	GI Razor	1970	312	614,640
12	13	6.12.16	Raising of boundary wall with fencing at Govt. Special Education Centre Gang Shakar Okara	Dilshad Hussain	Search Light Cable	20	25000	500,000
13	807	27.12.16	Provision of missing facilities construction of b/wall in Govt. High School Chak No. 18/GD Okara	Ch. Shahid Naveed	GI Razor	1490	313	466,370
14	808	27.12.16	Provision of missing facilities construction of b/wall in Govt. High School Fateh Pur Okara	Ch. Shahid Naveed	GI Razor	1400	320	448,000
15	431	26.11.16	Provision of missing facilities construction of b/wall in Govt. High School Chak No. 38/GD Okara	Abdul Ghaffar	GI Razor	1350	322.92	435,942
16	172	14.12.16	Improvement / Renovation of officers club at Okara City	Bisma Builders	GI Razor	1271	328.6	417,651
17	13	6.12.16	Raising of boundary wall with fencing at Govt. Special Education Centre Gang Shakar Okara	Dilshad Hussain	entrance steel Barrier	2	150000	300,000
18	569	24.12.16	Provision of missing facilities in construction of boundary wall in Govt. High School at Chak No. 12/GD Okara	Ashfaq Traders & Developer	GI Razor	869.5	335.64	291,839
19	1279	30.12.16	Construction of b/wall around park opposite DCO House at District Complex Okara	Ch. Muhammad Arfan Construction	fancy iron jangla	904	317.07	286,631
20	1279	30.12.16	Construction of b/wall around park opposite DCO House at District Complex Okara	Ch. Muhammad Arfan Construction	fancy iron jangla	904	317.07	286,631
21	1080	29.12.16	Provision of missing facilities in Schools (Const. of b/wall) Govt. Higher Secondary School Mandi Ahmed Abad Depalpur Okara	Ch. Muhammad Tahir	GI Razor	775	323	250,325
22	262	17.12.16	Provision of missing facilities in 4 Schools i.e. Govt. Girls Primary School at Chak No. 24/4-L, Chak No. 25/4-L, Chak No. 19/4-L, Chak No. 47/2-L Okara	Mehar Asghar Brothers	Fancy Steel grated door	299	810.23	242,243
23	1069	29.12.16	Provision of missing facilities in Schools (Const. of b/wall) Govt. Girls Elementary School at Chak No. 28/2-L Okara	Abdul Hafeez Bhatti	GI Razor	723	315.48	228,092
24	13	6.12.16	Raising of boundary wall with fencing at Govt. Special Education Centre Gang Shakar Okara	Dilshad Hussain	Fancy Steel grated door	197	848.95	167,243
25	14	6.12.16	Provision of missing facilities construction of boundary wall in Schools Govt. Higher Secondary School Chak No. 40/3R Okara	Malik Hidayat Ullah Sindhu	GI Razor	420	328	137,760
26	8	6.12.16	Re-construction of dangerous building in Govt. High School at 43/SP Depalpur Okara	Muhammad Kamran Majeed	Fancy Steel grated door	128	847.05	108,422
27	7	6.12.16	Provision of missing facilities	Chaudry	Fancy	112	793.9	88,922

		6	construction of boundary wall in Govt. girls High School Gadday wal Depalpur Okara	builders	Steel graded door			5	
28	366	22.12.16	Up-gradation of Govt. Maktab 53-D to Elementary level Depalpur Okara	Muhammad Charagh	Fancy Steel graded door	314	255.03		80,079
29	381	22.12.16	Re-construction of dangerous building in Govt. Primary School at Dilbagh Rai Okara	Rafi Ullah Construction Co.	Fancy Steel graded door	84	847.05		71,152
30	127	7.12.16	Up-gradation of Govt. Boys Primary School at Chak No. 49/2-L Okara to Middle School 2015-16	Sabri Construction	Fancy Steel graded door	314	210		65,940
31	10	6.12.16	Provision of missing facilities in Govt. Primary School at Chak No. 23-A/4-L Okara	Osama Construction Co.	Fancy Steel graded door	60	848.95		50,937
									17,848,029

Annexure-C**1.2.2.9****Irregular and doubtful payment for construction of Civil works**

Sr. no	Name of School	Expenditure on civil works
1	GGES Awan Kalan	245,883
2	GGES Qila Sondha Singh	172,876
3	GGPS Qila Nagwar	124,791
4	GGES Dhool Chohr	133,295
5	GGES Awan Uttar	101,450
6	GGES Kot Shah Mushtaq	248,749
7	GGPS Shah Pur	128,095
8	GGPS Bhatti Nagar	151,540
9	GMPS Fatiyana	127,750
10	GGPS Chak Ahmad Yar	108,749
11	GGPS Darbar Khawaja M Akbar	214,222
12	GGES Chak Ibrahim Basir Pur	248,229
13	GGES Ameera Teje Ka	114,441
14	GGES Rohila Teje Ka	166,586
15	GGES Maroof	128,050
16	GGES Chak Bawa	326,196
17	GGES Hakoomat Garh	209,479
18	GGES 18/D	115,000
19	GGES Bhutta Mubhat	104,560
20	GGES Chak Walyat Ali Shah	108,450
21	GGES 43/SP Khurppa	102,280
22	GGES Shakoor Abad	516,820
23	GGES Mandi Haveli	579,925
24	GGES Pipli Mehtab Rai	108,090
25	GGES Niki Maniki	119,643
26	GGPS Ward No 2 Haveli	188,378
27	GGPS Mattanwala	1,523,360
28	GGES KOT SHER KHAN	146,520
29	GGES Rukan Pura	383,720
30	GGPS No 6 Basir Pur	296,301
31	GGES 37-D	193,335
32	GGES Shah Yakka	227,800
33	GGES depal pur no 3	490,016
34	GGCMES MIRZA PUR	259,361
35	GGES SHAM DIN	103,200
36	GGES Ratta Khana	297,896
37	GGES Chak Shah Muhammad Bodla	250,840
38	GMPS QASMANA	563,690
39	GGPS 56-AD	159,460
40	GGCMS QILA TARA SINGH	231,420
41	GGPS Dolo wal	157,694
42	GGCMPS FARID KOT	106,098
43	GGPS 49-D	119,767

44	GGPS Depalpur No. 5	154,150
45	GGPS NO. 6 DEPALPUR	125,700
46	GGPS ISLAM PURA	106,965
47	GMPS BAHRI PUR	110,970
48	GMPS THATHA BAGHAILA KHOKHAR	180,847
49	GGES BAKHOO SHAH	270,400
50	GGES SOORA SINGH	233,842
51	GGES Thatha Rangran Wala	151,636
52	GGCMPS WANDLA JAGIR	129,571
53	GGES DOLA PUKHTA	213,999
54	GGPS BAHMNI DAKHLI JAWAYA BLOCH	104,008
55	GGPS Kot Muhammad Hussain	250,350
56	GGES NAI ABADI	387,053
57	GGPS FAIZ ABAD	168,430
	Total	12,991,926

Sr. No.	Name of School	Expenditure Cement Labour	Expenditure Sand/ RETA Earth/ Mati	Total
1	GGES Saddique Nagar	99,816	83,725	183,541
2	GGES Jamia Madnia	99,580	0	99,580
3	GGES 54/2L	75,854	4,900	80,754
4	GGES 49/2L	185,792	7,208	193,000
5	GGPS MC ZAFAR COLONY	54,800	0	54,800
6	GGPS Jalal Kot	45,719	8,000	53,719
7	GGPS Fateh Noor Town	77,320	2,260	79,580
8	GGES Ghazia Abad	222,477	175,856	398,333
9	GGES Fasil Khan Colony	252,894	25,027	277,921
10	GGES 2/4L	268,500	21,514	290,014
11	GGES 5/4L	118,703	9,100	127,803
12	GGPS REHMAT PURA	56,500	0	56,500
13	GGPS HUSSAIN COLONY	46,480	20,780	67,260
14	GGPS SABIR PIYA	61,240	9,000	70,240
15	GGPS GAFOOR COLONY	78,775	6,000	84,775
16	GGPS MC SINDU COLONY	48,600	30,000	78,600
17	GMPS 35/2RA	73,405	18,300	91,705
18	GGMPS 36.37/2RA	112,445	34,750	147,195
19	GGPS Dil Bag Rai	33,018	22,350	55,368
20	GGES 31/2L	624,000	20,000	644,000
21	GGES 34/2L	58,533	28,335	86,868
22	GGPS,29 /2L	42,995	9,120	52,115
23	GGPS 29-30	100,397	12,950	113,347
24	GGPS JABOOKA NO 1	47,000	40,000	87,000
25	GGES BHOJIAN	83,250	0	83,250
26	GMPS 47 GD	101,700	1,200	102,900

27	GGCMPS ZAKHIRA GASHKORI	83,023	1,359	84,382
28	GMPS HAMAND KEY	50,000	120,000	170,000
29	GGPS Thattha INAYAT K	59,500	0	59,500
30	GMPS CHACK Khan Muhammad	51,000	32,000	83,000
31	GGES 30/2-RA	65,775	4,650	70,425
32	GMES 33/2-RA	278,585	20,715	299,300
33	GGCMPS 25/2R	20,689	82,901	103,590
34	GMPS 19/1R	60,000	1,500	61,500
35	GMPS 27/2RA	69,200	4,000	73,200
36	GGPS 18/1R	54,990	0	54,990
37	GGPS 34/2RA	142,262	6,047	148,309
38	GMPS 56/2L	51,230	6,030	57,260
39	GGES JOIYA	90,676	2,945	93,621
40	GGES 12/1R	110,850	23,694	134,544
41	GGES 21/4.L	143,530	12,000	155,530
42	GMPS 26/ 4.L	71,500	0	71,500
43	GMPS 29/ 4.L	194,000	1,600	195,600
44	GGPS TABROOQ	51,305	3,500	54,805
45	GGPS 13/4.L	87,700	0	87,700
46	GGPS 24/ 4.L	71,470	0	71,470
47	GGPS 30/ 4.L	128,270	1,340	129,610
48	GGPS 31/ 4.L	139,495	8,600	148,095
49	GGES 38/4.L	233,260	8,200	241,460
50	GMPS 33/ 4.L	233,260	8,200	241,460
51	GGPS 32/ 4.L	67,692	0	67,692
52	GGPS 37/ 4.L	103,729	2,000	105,729
53	GGPS 37-38/ 4.L	108,891	3,340	112,231
54	GGPS 39/ 4.L	45,700	5,000	50,700
55	GGPS 40/ 4.L	59,200	0	59,200
56	GGES 48/3R	70,150	4,500	74,650
57	GGES 42/3R	78,809	16,585	95,394
58	GGES 21 GD	154,207	17,336	171,543
59	GGPS 30/2-R KOTHAY	84,718	7,000	91,718
60	GGES 45/3R	37,350	13,650	51,000
61	GGES 39/3R	64,415	3,210	67,625
62	GGPS MURDANI	53,000	0	53,000
63	GMPS THATHA GHULAM KAY	87,600	14,630	102,230
64	GGPS 41/GD	44,100	7,850	51,950
65	GGPS 49/3R	87,160		88,409

			1,249	
66	GGES 34/GD	61,657	1,080	62,737
67	GGES 42 / GD	53,950	14,250	68,200
68	GGPS 35/GD	62,769	12,000	74,769
69	GGPS WAN LAKHA	52,247	4,580	56,827
70	GMPS DHOLI KHICHI	85,095	8,700	93,795
71	GMPS HUMLANIAN	116,220	8,805	125,025
72	GGCMES 36/2.L	125,000	0	125,000
	GGPS 15/4.L	84,925	20,053	104,978
73	GGES 53/2.L	284,320	29,810	314,130
74	GGES 55/2.L	106,316	36,875	143,191
75	GGPS 28/4.L	96,350	0	96,350
76	GGCMS 6A/4.L	59,372	2,000	61,372
77	GMPS 41/2.L	159,135	6,490	165,625
78	GGPS 27/2.L	147,903	12,420	160,323
79	GGPS 9/4.L	67,700	43,650	111,350
		8,321,043	1,236,719	9,557,762

Annexure-D
1.2.2.10

Irregular Purchase from unapproved local suppliers

Sr. #	W/C#	No of Segments	Cost of Segment	Total Amount of segments
1	6140/L	528	1144	604032
2	11000/R	55	875	41125
		84	963	80892
3	2070/R	482	1119	539358
		54	1180	63720
4	18286/R	459	1175	539325
		379	1289	488531
5	10551/L	278	855	237690
		207	928	192096
6	67230/R	872	1510	1316720
		470	1604	753880
		383	1574	602842
7	19000/L	525	1205	632625
		452	1265	571780
8	9195/R	250	1510	377500
		466	1574	733484
9	112005/R	134	1510	202340
		1041	1574	1638534
10	66821/L	825	1145	944625
11	10990/R	399	1180	470820
12	1850/R	552	875	483000
13	26959/R	436	1175	512300
		470	1223	574810
		185	1266	234210
14	7850/R	400	1870	748000
		541	2113	1143133
15	70981/L	450	1175	528750
		723	1205	871215
16	21200/R	288	1223	352224
		238	1266	301308
17	10470/L	258	1567	404286
		310	1648	510880
		332	1596	529872
18	87360/L	981	1175	1152675
19	17995/R	881	1175	1035175
20	54610/R	1000	1175	1175000
		237	1223	289851
Total:				=21878608/-

Annexure-E
1.2.2.16

Unauthorized Payment for earth filling without approval of lead chart

Sr. No	Vr. No.	Date	Name of work	Qty	Rate (Rs)	Amount (Rs)
1	151	16.11.16	Provision of missing facilities in Govt. Primary School at Hari Kay Kallan Depalpur Okara	53130	6071.75	322,592
2	1291	31.12.16	Re-construction of dangerous Schools building Govt. Islamia High School (Primary Portion) Okara	35016	7338.1	256,951
3	174	14.12.16	Funeral places at Chak No. 31/2-L Okara (Boundary wall gate and gate pillars, tuff tiles)	26997	7273.45	196,361
4	1282	30.12.16	Funeral places at Chak No. 31/2-L Okara (Boundary wall gate and gate pillars, tuff tiles)	26997	7273.45	196,361
5	886	27.12.16	Re-construction of dangerous building in Govt. Boys High School at Chak No. 7/4L Okara	26116	7338.1	191,642
6	390	22.12.16	Re-construction of dangerous Govt. Boys High School at Chak No. 7/4L Okara	25807	7338.1	189,374
7	389	22.12.16	Re-construction of dangerous School building Govt. MC Primary School Lalazar Colony Okara	21030	8587.3	180,591
8	7	6.12.16	Provision of missing facilities construction of boundary wall in Govt. girls High School Gadday wal Depalpur Okara	23630	7326.1	173,116
9	21	5.11.16	Re-construction of dangerous Schools building Govt. Boys High School at Chak No. 7/4L Okara	23099	7338.1	169,503
10	1092	29.12.16	Construction of additional class rooms in Govt. Boys High School Military Farm Okara	26211	6071.75	159,147
11	750	24.12.16	Re-construction of dangerous building in Govt. Primary School at Bhattian Rajawal Depalpur Okara	21291	7326.7	155,993
						2,191,631

Vr. No.	Date	Name of work	Name of Contractor	Qty	Rate	Amount
4	6.12.16	Construction of boundary wall around public park, Gogera Okara	Chan Pir & Co.	76230	6005.25	457780
130	14.12.16	Provision of missing facilities in Govt. Girls Primary School at Chak No. 28 A/4-L Okara	Shahzad Shafi	38802	5348.55	207534
1071	29.12.16	M&R to Civil Veterinary Hospital	Marshal Construction	50477	7303.2	368643
1093	29.12.16	Construction of boundary wall around Govt. Boys High School at Military Farm Okara	Kashif Brothers	127866	5119.55	654616
1285	30.12.16	Upgradation of Govt. Girls Middle School to High School at Islam Pur Renala Khurd Okara	G.R. Builders	13028	5105	66507
59	11.11.16	Re-construction of dangerous Schools building Govt. GPS Kot Jagir Depalpur Okara	AKF Enterprises	49034	5102.75	250208
		Total				2005288

Annexure-F

1.2.2.17

Overpayment on account of bricks, Cement and Sand

Sr. No.	W/C No.	Volume measured (m3)	Bricks paid @ 500/m3	Bricks Admissible (375/m3)	Excess Bricks Paid	Rate (Rs)	Overpayment (Rs.)
1	6140/L	25.30	12,500	8812	3687	6165	22730
2	11000/R	7.30	3,600	2737	863	6165	5320
3	2070/R	26.20	13,100	9825	3275	6900	22597
4	18286/R	17.80	8,900	6675	2225	6180	13750
5	10551/L	12.50	6,000	4687	1312	6150	6980
6	67230/R	77.15	38,500	28931	9568	6165	58986
7	19000/L	44.45	22,200	16668	5531	6175	34154
8	40845/L	579.57	289,700	217338	72361	6200	448638
9	9195/R	12.90	6,400	4837	1562	6150	9609
10	5092/R	724.97	362,400	271864	90536	6180	559512
11	112005/R	61.90	30900	23212	7687	6165	47390
12	66821/L	45	22,500	16875	5625	6150	34593
13	10990/R	19.80	9,900	7425	2475	6200	15345
14	5114/L	368.80	184,400	138300	46100	6150	283515
15	1850/R	20.80	10,400	7800	2600	6200	16120
16	26959/R	25.24	12,600	9465	3135	6200	19437
17	15950/L	775.89	387,900	290959	96941	6180	599095
18	14970/L	397.68	198,800	149130	49670	6180	306960
19	7850/R	22.40	11,000	8400	2600	6180	16068
20	70981/L	52.67	26,300	19751	6548	6165	40368
21	21200/R	19.70	9,800	7387	2412	6175	14894
22	10470/L	32.40	16,200	12150	4050	6180	25029
23	87360/L	30.3	15,100	11362	9852	6150	60589
24	54610/R	38.90	19,400	14587	4812	6200	29834
25	17995/R	40.45	20,225	15168	5056	6200	31347
Total							2722860

Sr. No	W/C No.	Volume measured (m3)	Cement used (Bags)	Admissible Cement (bags)	Excess Cement (Bags)	Rate (Rs/Bag)	Overpayment
1	6140/L	25.30	44	41	3	525	1575
2	11000/R	7.30	13	12	1	525	525
3	2070/R	26.20	51	43	8	540	4320
4	18286/R	17.80	36	29	7	525	3675
5	10551/L	12.50	25	20	5	525	2625
6	67230/R	77.15	150	125	25	525	13125
7	19000/L	44.45	85	72	13	525	6825
8	40845/L	579.57	1070	940	130	525	68250
9	9195/R	12.90	28	21	7	525	3675
10	5092/R	724.97	1340	1176	164	525	86100
11	112005/R	61.90	118	100	18	525	1850
12	66821/L	45	85	73	12	525	6300
13	10990/R	19.80	38	32	6	525	3150
14	5114/L	368.80	675	598	77	525	40425

15	1850/R	20.80	38	34	4	525	2100
16	26959/R	25.24	50	41	9	525	4725
17	15950/L	775.89	1437	1259	178	525	93450
18	14970/L	397.68	725	645	80	525	42000
19	7850/R	22.40	50	36	14	525	7350
20	70981/L	52.67	100	85	15	525	7875
21	21200/R	19.70	35	31	4	525	2100
22	10470/L	32.40	65	53	12	525	6300
23	87360/L	30.3	60	49	11	525	5775
24	54610/R	38.90	80	63	17	525	8925
25	17995/R	40.45	81	66	15	525	7875
Total							430895

Sr. No	W/C No.	Volume measured (m3)	Sand used (Bags)	Admissible Sand (m3)	Excess Sand (m3)	Rate	Overpayment
1	6140/L	25.30	6.57	5.69	0.88	740	651
2	11000/R	7.30	1.90	1.64	0.26	740	192
3	2070/R	26.20	6.81	5.895	0.92	730	672
4	18286/R	17.80	4.63	4.00	0.63	740	466
5	10551/L	12.50	3.25	2.81	3.25	740	326
6	67230/R	77.15	20.05	17.36	2.69	740	1991
7	19000/L	44.45	11.56	10	1.56	740	1154
8	40845/L	579.57	150.68	130	20.68	740	15303
9	9195/R	12.90	3.35	2.90	0.45	740	333
10	5092/R	724.97	188.49	163	25.49	740	18863
11	112005/R	61.90	16.09	1392	2.16	740	1598
12	66821/L	45	11.70	10.125	1.58	740	1169
13	10990/R	19.80	5.15	4.45	0.70	740	518
14	5114/L	368.80	95.89	22.98	12.91	740	9553
15	1850/R	20.80	5.41	4.68	0.73	740	540
16	26959/R	25.24	6.56	568	0.88	740	651
17	15950/L	775.89	201.73	174.58	27.15	740	20091
18	14970/L	397.68	103.39	89.48	13.91	740	10293
19	7850/R	22.40	5.82	5.04	0.78	740	410
20	70981/L	52.67	13.69	11.85	1.84	740	1362
21	21200/R	19.70	5.12	4.43	0.69	740	511
22	10470/L	32.40	8.42	7.29	1.13	740	836
23	87360/L	30.3	7.87	6.82	1.05	740	777
24	54610/R	38.90	10.11	8.75	1.36	740	1006
25	17995/R	40.45	10.51	9.10	1.41	740	1043
Total							90309

Annexure-G**1.2.2.21****Splitting of work to avoid open tendering process**

V. No. & Date	Scheme	Agency	Commence. Date/ Authority	Amount (Rs)
1/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	28.6.16	47010
2/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	28.6.16	49300
3/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	28.6.16	49757
4/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	28.6.16	49936
5/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	28.6.16	49600
6/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	21.6.16	49764
7/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	14.6.16	49200
8/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	14.6.16	49585
9/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	14.6.16	49236
10/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	14.6.16	49700
11/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	14.6.16	49977
12/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	14.6.16	49200
13/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	14.6.16	48372
14/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem	21.6.16	49787
15/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana & sons Const. Co.	28.6.16	49280
16/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana & sons Const. Co.	28.6.16	50000
17/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana & sons Const. Co.	28.6.16	49280
18/3.12.16	Repair of old GT Road in Okara city section from ¼-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana & sons Const. Co.	28.6.16	49677
22/7.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Imran Const. Co.	23.8.16	49665
23/7.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Imran Const. Co.	23.8.16	49798
24/7.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Imran Const. Co.	23.8.16	49798
25/7.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Imran Const. Co.	23.8.16	49599
26/7.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Imran Const. Co.	23.8.16	49732
27/7.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Imran Const. Co.	23.8.16	49665
45/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Hasan Sardar	23.8.16	49466
46/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Hasan Sardar	23.8.16	49665
47/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Hasan Sardar	23.8.16	49466
48/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Hasan Sardar	23.8.16	49798
49/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Hasan Sardar	23.8.16	49798
50/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Hasan Sardar	23.8.16	49134

51/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Al Mudassar Engineer Co.	22.8.16	49798
52/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Al Mudassar Engineer Co.	22.8.16	49665
53/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Al Mudassar Engineer Co.	23.8.16	49798
54/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Al Mudassar Engineer Co.	22.8.16	49732
55/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Al Mudassar Engineer Co.	23.8.16	49732
56/26.12.16	Painting of Kerb stone in Tehsil and District Okara	M/s Al Mudassar Engineer Co.	22.8.16	49665
62/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	18.6.16	49936
63/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	31.5.16	49936
64/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	21.6.16	49936
65/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	16.6.16	49936
66/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	7.6.16	49936
67/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	7.6.16	49936
68/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	31.5.16	49936
69/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	22.6.16	49724
70/27.12.16	Repair of old GT Road in Okara city section from 1/4-L railway crossing to 4/L Disty. Bridge and Benazir Avenue Road	M/s Rana Rehman Saleem Construction Co.	20.6.16	49936
	Total			2,231,847

Annexure-H**1.2.2.22****Irregular Sanction of TS by provision of 3% contingency charges instead of admissible 2% which resulted in overpayment**

Sr. No	Name of Scheme	3% Contingency	Excess
1	Provision of missing facility GHSS check 40/3 R	106,951	35,650
2	Re-construction of GMPS Basti Zahoor Shah	66,215	22,072
3	Re-construction of GGPS Nawan kot	159,407	53,136
4	Re-construction of GHS Lasharian	130,917	43,639
5	Re-construction of GGHS Rajowal	68,648	22,883
6	Provision of missing facility GHSS Bama Bala	182,771	60,924
7	Provision of missing facility GHS Fathepuri	131,391	43,797
8	Re-construction of dangerous building in Govt. Boys High School at Bakhu Okara	211,847	70,616
9	Re-construction of dangerous building in Govt. Boys High School at Attari	157,778	52,593
10	re-construction of additional class room GHS at Nagra	150,575	50,192
11	Re-construction of dangerous building in Govt. High School Kandawal Depalpur Okara	168,946	56,315
12	Up-gradation of Govt. Masjid Maktab School 53-D to Elementary level Depalpur Okara	214,328	71,443
13	Re-construction of dangerous building HS malu Sheikhan	282,295	94,098
14	Re-construction of GHS Chack 4/GD	249,226	83,075
15	Up-gradation of GES Pipli Pahar to high level	318,665	106,222
16	Re-construction of dangerous building in Govt. Boys High School at Chak No. 7/4L Okara	478,274	159,425
17	Re-construction of dangerous building in GGGES Chak No. 34/2L Okara	101,942	33,981
18	Re-construction of dangerous building in GHS Chak Akbar	167,084	55,695
		3,347,260	1,115,753

Annexure-I**1.2.3.2****Unauthorized Payments /non-recovery overpayment**

Sr. No	Name of Office	PDP No.	Detail of Payment	Amount
1	Special Education School Gunj Shakar Okara	4, 7	CA was not deducted during summer and winter vacations and during leave period	0.599
2	Special Education Centre(HI) Okara	1, 5	-do-	0.165
3	Dy DEO (WEE) Depalpur	1	Payment of in-admissible charge Allowance	0.567
4	Dy. DEO (WEE) Okara	1, 2	Payment of in-admissible charge Allowance	0.469
5	DO Health Okara	1, 4, 6, 11	CA paid to employees residing in govt. accommodation or availing conveyance facility. Inadmissible payment of HSRA	31.938
6	Principal Nursing School Okara	2	Payment of inadmissible Mess Allowance to day scout students	0.274
7	DHQ Hospital Okara	27, 8, 13, 14, 21, 22, 24	Non-recovery of penal ret, auction amount of canteen and parking fee, excess payment for x-ray, adhoc relief allowance, payment of HRA to employees residing in govt. accommodation etc	3.481
8	DHQ Hospital South City Okara	5, 6, 9, 12	Excess payment of CA, non-recovery of penal rent and auction of canteen and parking fee etc	2.836
9	RHC Wasawaywala	4	HRA & CA was paid to the employees who have designated residences in the center	0.298
10	RHC Akhtar Abad	1	HRA & CA was paid to the employees who have designated residences in the center	0.608
11	RHC Renala Khurd	1, 15	Non-recovery of penal rent and payment of CA and HSRA during leave period	1.367
12	RHC Gogera	4	HSRA and CA was paid during leave period when these were not admissible	0.125
13	DO Live Stock	1	CA was paid to the 143 vaccinators availing facility of conveyance and POL charges	4.504
	Total			47.231

Annexure-J
1.2.3.10

**Overpayment to contractors due to payment
of excess steel in RCC Slab**

Vr No.	Date	Name of work	Name of Contractor	Qty steel used	Qty of RCC Slab	Steel to be used	excess steel	Rate	Recovery
150	16.11.16	Re-construction of dangerous Schools building Govt. BHS At Roheela Taje Ka Depalpur Okara	Abdullah Tahir	3,118	993	3,044	74	11402.45	8,462
59	11.11.16	Re-construction of dangerous Schools building Govt. GPS Kot Jagir Depalpur Okara	AKF Enterprises	7,720	1,461	4,477	3,243	11272.55	365,542
173	14.12.16	Re-construction of dangerous building in Govt. Boys High School at chak No. 4/G.D Renala Khurd Okara	Ali Construction Co.	5,822	1,878	5,755	67	11272.4	7,538
884	27.12.16	Up-gradation of Govt. Girls Middle School to High Level at GAgowai Depalpur Okara	Al-Rehmat Construction Co.	11,727	3,516	10,775	952	11272.4	107,338
23	5.11.16	Re-construction of dangerous Schools building Govt. Primary School at Inyat Kay Okara	Amir Mazhar Associates	2,587	776	2,378	209	11272.4	23,553
1291	31.12.16	Re-construction of dangerous Schools building Govt. Islamia High School (Primary Portion) Okara	A.R. Construction Co.	3,644	1,142	3,500	144	10480.8	15,128
671	24.12.16	Re-construction of dangerous building in Govt. Boys Primary School at Zafar Colony (Jalal Kot) Okara	B.J Enterprises	4,961	1,450	4,444	517	10480.8	54,236
389	22.12.16	Re-construction of dangerous School building Govt. MC Primary School Lalazar Colony Okara	Bisma Builders	11,704	2,567	7,867	3,837	15916.1	610,769
21	5.11.16	Re-construction of dangerous Schools building Govt. Boys High School at Chak No. 7/4L Okara	Dilshad Hussain	8,280	2,594	7,949	331	10480.8	34,659
1285	30.12.16	Upgradation of Govt. Girls Middle School to High School at Islam Pur Renala Khurd Okara	G.R. Builders	16,927	2,896	8,875	8,052	10622.95	855,382
1064	29.12.16	Provision of additional class rooms in Govt. Girls High School at Chak No. 52/3R Okara	Haji Muhammad Hafeez Watto	4,596	1,440	4,413	183	11402.45	20,880
86	15.11.16	Upgradation of GGPS to MS at Chak No. 33/2-R Okara	Ishtiaq Ahmed	5,929	1,893	5,801	128	11402.45	14,584
1092	29.12.16	Construction of additional class rooms in Govt. Boys High School Military Farm Okara	Kashif Brothers	10,105	3,153	9,662	443	11402.45	50,471
120	6.12.16	Re-construction of dangerous building in Govt. Boys High School at Bakshu Okara	Liaqat Ali Toor & Co.	5,080	1,604	4,915	165	11272.4	18,548

262	17.12.16	Provision of missing facilities in 4 Schools i.e. Govt. Girls Primary School at Chak No. 24/4-L, Chak No. 25/4-L, Chak No. 19/4-L, Chak No. 47/2-L Okara	Mehar Asghar Brothers	4,028	382	1,171	2,857	10882.8	310,912
688	24.12.16	Provision of missing facilities in Govt. Girls Primary School Chak # 56/2-L Okara	Mian Builder	5,295	1,500	4,597	698	10596.95	73,957
36	6.12.16	Establishment of Govt. Girls Primary School at Chak No. 30/4L Okara	Mian Kamal Construction Co.	2,953	420	1,287	1,666	11402.45	189,955
847	27.12.16	Construction of Health Care Centre / Dispensary at Samad Pura Okara	Rao Abdul Sattar	14,739	1,862	5,706	9,033	10480	946,648
786	27.12.16	Up-gradation of Govt. Boys Primary School at Chak No. 49/2-L Okara to Middle School 2015-16	Sabri Construction	6,400	1,831	5,611	789	11272.6	88,930
885	27.12.16	Provision of missing facilities in Govt. P/S Chak No. 23/4-L Okara	Shehzad Shafi	2,710	745	2,283	427	11402.45	48,682
26	6.12.16	Provision of missing facilities in Govt. Primary School at Moulia Chishti Depalpur Okara	Shujjah Qasim Builders	3,258	977	2,994	264	11402.45	30,101
674	24.12.16	Construction of additional classroom in Govt. High School at Haveli Lakha Depalpur Okara	Zareef Khan & Construction Co.	12,998	4,015	12,304	694	11402.45	79,137
									3,955,411

Annexure-K
1.2.3.11

Loss to Government due to Non-imposition of Penalty

S. N o.	Name of Office	Name of work	Date of award of contract	Time Limit	Cost of the Schemes (Rs in million)	Amount of penalty (10%) (Rs in million)
1	DO Roads	Const. of metaled road from Pul Jorian GT Road to Chak No. 6/1-AL	22.4.16	2	6.840	0.684
2		Const. of metaled road from Akhtarabad crossing to 10/1-AL Road via Shakar Mandi	22.4.16	2	7.475	0.748
3		Rehabilitation of Renala Shergarh road	13.4.15	2	37.554	3.756
4		Widening/ improvement of road from Hujra Haveli road at Koey ki Bahawal to Pinjri pur	8.6.16	2	10.200	1.020
5	DO Buildings	Re-construction of dangerous building in Govt. Boys High School at Chak No. 7/4L Okara	16-05-16	10	16.421	1.642
6		Upgradation of Govt. Boys Middle School Pipli Paharto to High School level construction of building at Govt. Primary School Dolowal Depalpur Okara	25-07-16	10	10.848	1.085
7		Re-construction of dangerous building HS malu Sheikhan	16-05-15	7	9.692	0.969
8		Re-construction of GHS Chack 4/GD	21-11-15	7	8.557	0.856
9		Re-construction of dangerous building in Govt. Boys High School at Bakshu Okara	27-11-15	5	7.273	0.727
10		Re-construction of dangerous building in Govt. High School Kandowal Depalpur Okara	27-11-15	5	5.8	0.58
11		Re-construction of GGPS Nawan kot	19-11-15	6	5.473	0.547
12		Up-gradation of Govt. Masjid Maktab School 53-D to Elementary level Depalpur Okara	5/5/16	6	5.464	0.546
13		re-construction of additional class room GHS at nahra	9/12/2015	5	5.17	0.517
14		Re-construction of GHS Lashrian	16-11-15	6	4.495	0.45
15		Provision of missing facility GHSS chack 40/3 R	21-05-16	6	3.672	0.367
16		Re-construction of GHS Rajowal	19-11-15	4	2.357	0.236
17		Re-construction of GMPs Basti Zahoor Shah	16-11-15	3	2.274	0.227
					149.565	14.957